

Oakland University
School of Nursing
MSN-Forensic Nursing and Graduate Certificate in Forensic Nursing

		Year 1 2015-16	Year 2 2016-17	Year 3 2017-18	Year 4 2018-19	Year 5 2019-20
Revenue Variables:						
Total Headcount		20	40	50	50	50
Certificate Headcount		10	20	20	20	20
Masters Headcount		10	20	30	30	30
Total Credit Hours		310	520	560	560	560
Certificate Total Credit Hours		150	180	180	180	180
Masters Total Credit Hours		160	340	380	380	380
Total FYES		12.92	21.67	23.33	23.33	23.33
Certificate FYES		6.25	7.50	7.50	7.50	7.50
Masters FYES		6.67	14.17	15.83	15.83	15.83
Total FTE		4.31	7.22	7.78	7.78	7.78
Certificate FTE		2.08	2.50	2.50	2.50	2.50
Masters FTE		2.22	4.72	5.28	5.28	5.28
Tuition Rate Per Credit Hour						
Graduate Tuition Rate		\$ 637.25	\$ 637.25	\$ 637.25	\$ 637.25	\$ 637.25
Income						
Tuition		\$ 197,548	\$ 331,370	\$ 356,860	\$ 356,860	\$ 356,860
Gift		\$ 25,000	\$ -	\$ -	\$ -	\$ -
Total Income		\$ 222,548	\$ 331,370	\$ 356,860	\$ 356,860	\$ 356,860
Expenses	ACCT					
<i>Salaries/Wages</i>						
Faculty Salaries	6101	\$ 29,237	\$ 36,489	\$ 36,489	\$ 36,489	\$ 36,489
Administrative Professionals	6201	\$ -	\$ -	\$ -	\$ -	\$ -
Clerical Technical	6211	\$ -	\$ -	\$ -	\$ -	\$ -
Faculty Inload (Replacement Costs)	6301	\$ -	\$ -	\$ -	\$ -	\$ -
Faculty Coordinator	6301	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Faculty Summer Pay	6301	\$ 8,881	\$ 8,881	\$ 8,881	\$ 8,881	\$ 8,881
Part-time Faculty	6301	\$ 8,800	\$ 8,800	\$ 8,800	\$ 8,800	\$ 8,800
Graduate Assistant	6311	\$ -	\$ -	\$ -	\$ -	\$ -
Student	6501	\$ -	\$ -	\$ -	\$ -	\$ -
Total Salary Expenses		\$ 51,918	\$ 59,170	\$ 59,170	\$ 59,170	\$ 59,170
Fringe Benefits	6701	\$ 13,747	\$ 16,829	\$ 16,829	\$ 16,829	\$ 16,829
Total Compensation Expenses		\$ 65,665	\$ 75,999	\$ 75,999	\$ 75,999	\$ 75,999
Operating Expenses						
Supplies and Services	7101					
Supplies	7101	\$ 9,440	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Graduate Assistant Tuition	7101	\$ -	\$ -	\$ -	\$ -	\$ -
Ad/Marketing	7101	\$ 45,500	\$ 38,675	\$ 32,874	\$ 29,586	\$ 26,628
Honoraria - Guest Speakers	7101	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Office	7101	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Scholarship	7101	\$ -	\$ -	\$ -	\$ -	\$ -
Faculty Support	7101	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Repairs and Maintenance	7111	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
Travel	7201	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Library	7401	\$ 2,600	\$ 1,540	\$ 1,605	\$ 1,680	\$ 1,760
Equipment	7501	\$ 15,560	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Total Operating Expenses		\$ 96,300	\$ 70,415	\$ 64,679	\$ 61,466	\$ 58,588
Total Expenses		\$ 161,965	\$ 146,414	\$ 140,678	\$ 137,465	\$ 134,587
Net Income/Loss		\$ 60,583	\$ 184,956	\$ 216,182	\$ 219,395	\$ 222,273

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Revenue Variables:							
Total Headcount		20	40	50	50	50	
Certificate Headcount		10	20	20	20	20	This is based off 10 students entering each year to take 18 credits and completing in 4 semesters.
Masters Headcount		10	20	30	30	30	This is based off 10 students entering each year to take 39 credits and completing in 7 semesters.
Total Credit Hours		310	520	560	560	560	
Certificate Total Credit Hours		150	180	180	180	180	This is based off student taking credits of FA - 6, WI - 6, SU - 3, FA - 3
Masters Total Credit Hours		160	340	380	380	380	This is based off student taking 38 credits in masters program
Total FYES		12.92	21.67	23.33	23.33	23.33	
Certificate FYES		6.25	7.50	7.50	7.50	7.50	
Masters FYES		6.67	14.17	15.83	15.83	15.83	
Total FTE		4.31	7.22	7.78	7.78	7.78	full time equivalent-(1/3) of FYES
Certificate FTE		2.08	2.50	2.50	2.50	2.50	
Masters FTE		2.22	4.72	5.28	5.28	5.28	
Tuition Rate Per Credit Hour							
Graduate Tuition Rate		\$ 637.25	\$ 637.25	\$ 637.25	\$ 637.25	\$ 637.25	
Income							
Tuition		\$ 197,548	\$ 331,370	\$ 356,860	\$ 356,860	\$ 356,860	
Gift		\$ 25,000	\$ -	\$ -	\$ -	\$ -	
Total Income		\$ 222,548	\$ 331,370	\$ 356,860	\$ 356,860	\$ 356,860	
Expenses	ACCT						
<i>Salaries/Wages</i>							
Faculty Salaries	6101	\$ 29,237	\$ 36,489	\$ 36,489	\$ 36,489	\$ 36,489	Actual cost for faculty to teach per credit hour for 12, 15, 15, 15, 15 credits (KB-5,7, 7, 7, 7); (KH-3,3,3,3,3); (MG-4, 5, 5, 5, 5)
Administrative Professionals	6201	\$ -	\$ -	\$ -	\$ -	\$ -	
Clerical Technical	6211	\$ -	\$ -	\$ -	\$ -	\$ -	
Faculty Inload (Replacement Costs)	6301	\$ -	\$ -	\$ -	\$ -	\$ -	
Faculty Coordinator	6301	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	Flat fee for Professor Berishaj
Faculty Summer Pay	6301	\$ 8,881	\$ 8,881	\$ 8,881	\$ 8,881	\$ 8,881	Per contract for Professor Berishaj
Part-time Faculty	6301	\$ 8,800	\$ 8,800	\$ 8,800	\$ 8,800	\$ 8,800	Lecturer rate for Faculty PhD prepared is \$1,100 per credit hour for 8, 8, 8, 8, 8 credits
Graduate Assistant	6311	\$ -	\$ -	\$ -	\$ -	\$ -	
Student	6501	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Salary Expenses		\$ 51,918	\$ 59,170	\$ 59,170	\$ 59,170	\$ 59,170	
Fringe Benefits	6701	\$ 13,747	\$ 16,829	\$ 16,829	\$ 16,829	\$ 16,829	Fac=42.5%; Coord=8%; Fac Summer=2.45%; P/T Fac=8%
Total Compensation Expenses		\$ 65,665	\$ 75,999	\$ 75,999	\$ 75,999	\$ 75,999	
Operating Expenses							
Supplies and Services	7101						
Supplies	7101	\$ 9,440	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	
Graduate Assistant Tuition	7101	\$ -	\$ -	\$ -	\$ -	\$ -	
Ad/Marketing	7101	\$ 45,500	\$ 38,675	\$ 32,874	\$ 29,586	\$ 26,628	Billboard-\$10,000 (1 month), Online (Google/Facebook) - \$18,000, Sponsorships-\$8000, journals 8000
Honoraria - Guest Speakers	7101	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	
Office	7101	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	
Scholarship	7101	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
Faculty Support	7101	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	
Repairs and Maintenance	7111	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	
Travel	7201	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	Includes international travel
Library	7401	\$ 2,600	\$ 1,540	\$ 1,605	\$ 1,680	\$ 1,760	
Equipment	7501	\$ 15,560	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
Total Operating Expenses		\$ 101,300	\$ 75,415	\$ 69,679	\$ 66,466	\$ 63,588	
Total Expenses		\$ 166,965	\$ 151,414	\$ 145,678	\$ 142,465	\$ 139,587	
Net Income/Loss		\$ 55,583	\$ 179,956	\$ 211,182	\$ 214,395	\$ 217,273	

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Actual Costs for Faculty

POSN	Faculty Name		Faculty Fund#	Annual Salary	WLC Policy %	Salary per WLC Policy	Faculty Total WLC	Crse CR	Crse CR / Fac Total WLC	Actual Salary Calculation
989189	Berishaj	Kelly	12170	\$ 68,842	70%	\$ 48,189.40	20	5	25%	\$ 12,047.35
990553	Holka	Kim	12170	\$ 71,017	70%	\$ 49,711.90	20	3	15%	\$ 7,456.79
989470	Glembocki	Margaret	12170	\$ 77,860	50%	\$ 38,930.00	16	4	25%	\$ 9,732.50

Oakland University
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 Winter 2014 Faculty Workload

Subject	Course Number	CRN Key	Enrolled	Credits	Campus	Instructor First Name	Instructor Last Name
NRS	280	10858	58	4	Off-Domestic	Kelly	Berishaj
NRS	480	12044	47	3	Off-Domestic	Kelly	Berishaj
NRS	481	12043	47	2	Off-Domestic	Kelly	Berishaj
NRS	687	11922	1	1	Main Campus	Kelly	Berishaj
				10			
NRS	252	10664	88	2	Main Campus	Margaret	Glembocki
NRS	899	11140	2	3	Main Campus	Margaret	Glembocki
				5			
NRS	206	12612	87	2	Main Campus	Kimberly	Holka
NRS	206	14931	21	2	Main Campus	Kimberly	Holka
NRS	213	10662	93	1	Off-Domestic	Kimberly	Holka
NRS	216	10663	93	3	Main Campus	Kimberly	Holka
				8			

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Fall 2014 Faculty Workload

Instructor First Name	Instructor Last Name	Subject	Course Number	CRN Key	Campus	Credits	Enrolled
Kelly	Berishaj	NRS	280	43154	Mt. Clemens	4	62
Kelly	Berishaj	NRS	480	40648	Mt. Clemens	3	59
Kelly	Berishaj	NRS	481	40649	Main Campus	2	59
Kelly	Berishaj	NRS	636	41177	Off-Domestic	3	1
						12	
Margaret	Glembocki	NRS	252	40210	Main Campus	2	89
Margaret	Glembocki	NRS	841	43162	Internet	2	5
Margaret	Glembocki	NRS	899	40893	Main Campus	4	2
						8	
Kimberly	Holka	NRS	206	42352	Main Campus	2	74
Kimberly	Holka	NRS	213	40505	Off-Domestic	1	91
Kimberly	Holka	NRS	216	40349	Main Campus	3	91
Kimberly	Holka	NRS	426	42341	Internet	4	20
						10	

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Break-even Analysis

Total Headcount	Total Credit Hours	Tuition Income	2015-16		2016-17		2017-18		2018-19		2019-20	
			Total Expenses	Net Income	Total Expenses	Net Income	Total Expenses	Net Income	Total Expenses	Net Income	Total Expenses	Net Income
26	390	\$ 273,528	\$ 166,965	\$ 106,563	\$ 151,414	\$ 122,114	\$ 145,678	\$ 127,850	\$ 142,678	\$ 130,850	\$ 139,587	\$ 133,941
25	380	\$ 267,155	\$ 166,965	\$ 100,190	\$ 151,414	\$ 115,741	\$ 145,678	\$ 121,477	\$ 142,678	\$ 124,477	\$ 139,587	\$ 127,568
25	370	\$ 260,783	\$ 166,965	\$ 93,818	\$ 151,414	\$ 109,369	\$ 145,678	\$ 115,105	\$ 142,678	\$ 118,105	\$ 139,587	\$ 121,196
24	360	\$ 254,410	\$ 166,965	\$ 87,445	\$ 151,414	\$ 102,996	\$ 145,678	\$ 108,732	\$ 142,678	\$ 111,732	\$ 139,587	\$ 114,823
23	350	\$ 248,038	\$ 166,965	\$ 81,073	\$ 151,414	\$ 96,624	\$ 145,678	\$ 102,360	\$ 142,678	\$ 105,360	\$ 139,587	\$ 108,451
23	340	\$ 241,665	\$ 166,965	\$ 74,700	\$ 151,414	\$ 90,251	\$ 145,678	\$ 95,987	\$ 142,678	\$ 98,987	\$ 139,587	\$ 102,078
22	330	\$ 235,293	\$ 166,965	\$ 68,328	\$ 151,414	\$ 83,879	\$ 145,678	\$ 89,615	\$ 142,678	\$ 92,615	\$ 139,587	\$ 95,706
21	320	\$ 228,920	\$ 166,965	\$ 61,955	\$ 151,414	\$ 77,506	\$ 145,678	\$ 83,242	\$ 142,678	\$ 86,242	\$ 139,587	\$ 89,333
21	310	\$ 222,548	\$ 166,965	\$ 55,583	\$ 151,414	\$ 71,134	\$ 145,678	\$ 76,870	\$ 142,678	\$ 79,870	\$ 139,587	\$ 82,961
20	300	\$ 216,175	\$ 166,965	\$ 49,210	\$ 151,414	\$ 64,761	\$ 145,678	\$ 70,497	\$ 142,678	\$ 73,497	\$ 139,587	\$ 76,588
19	290	\$ 209,803	\$ 166,965	\$ 42,838	\$ 151,414	\$ 58,389	\$ 145,678	\$ 64,125	\$ 142,678	\$ 67,125	\$ 139,587	\$ 70,216
19	280	\$ 203,430	\$ 166,965	\$ 36,465	\$ 151,414	\$ 52,016	\$ 145,678	\$ 57,752	\$ 142,678	\$ 60,752	\$ 139,587	\$ 63,843
18	270	\$ 197,058	\$ 166,965	\$ 30,093	\$ 151,414	\$ 45,644	\$ 145,678	\$ 51,380	\$ 142,678	\$ 54,380	\$ 139,587	\$ 57,471
17	260	\$ 190,685	\$ 166,965	\$ 23,720	\$ 151,414	\$ 39,271	\$ 145,678	\$ 45,007	\$ 142,678	\$ 48,007	\$ 139,587	\$ 51,098
17	250	\$ 184,313	\$ 166,965	\$ 17,348	\$ 151,414	\$ 32,899	\$ 145,678	\$ 38,635	\$ 142,678	\$ 41,635	\$ 139,587	\$ 44,726
16	240	\$ 177,940	\$ 166,965	\$ 10,975	\$ 151,414	\$ 26,526	\$ 145,678	\$ 32,262	\$ 142,678	\$ 35,262	\$ 139,587	\$ 38,353
15	230	\$ 171,568	\$ 166,965	\$ 4,603	\$ 151,414	\$ 20,154	\$ 145,678	\$ 25,890	\$ 142,678	\$ 28,890	\$ 139,587	\$ 31,981
15	220	\$ 165,195	\$ 166,965	\$ (1,770)	\$ 151,414	\$ 13,781	\$ 145,678	\$ 19,517	\$ 142,678	\$ 22,517	\$ 139,587	\$ 25,608
14	210	\$ 158,823	\$ 166,965	\$ (8,143)	\$ 151,414	\$ 7,409	\$ 145,678	\$ 13,145	\$ 142,678	\$ 16,145	\$ 139,587	\$ 19,236
13	200	\$ 152,450	\$ 166,965	\$ (14,515)	\$ 151,414	\$ 1,036	\$ 145,678	\$ 6,772	\$ 142,678	\$ 9,772	\$ 139,587	\$ 12,863
13	190	\$ 146,078	\$ 166,965	\$ (20,888)	\$ 151,414	\$ (5,337)	\$ 145,678	\$ 400	\$ 142,678	\$ 3,400	\$ 139,587	\$ 6,491
12	180	\$ 139,705	\$ 166,965	\$ (27,260)	\$ 151,414	\$ (11,709)	\$ 145,678	\$ (5,973)	\$ 142,678	\$ (2,973)	\$ 139,587	\$ 118
11	170	\$ 133,333	\$ 166,965	\$ (33,633)	\$ 151,414	\$ (18,082)	\$ 145,678	\$ (12,346)	\$ 142,678	\$ (9,346)	\$ 139,587	\$ (6,255)

*The break-even analysis shows that in the first year of forensic program approximately 15 students taking a total of 230 credit hours is needed to run the program with a positive bottom line. Year 2 - 13 students, 200 credits; Year 3 -13 students; 190 credits, Year 4 - 13 students, 190 credits; Year 5 - 12 students, 180 credits.