

**Honolulu Community College Operating Budget (UOH-300)**  
**FY 2016 (07/01/15 to 06/30/16)**  
**TFSF - 5% INCREASE**

<b>FY16 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>Total GF+TFSF</b>	<b>RTRF</b>	<b>Other NGF*</b>	<b>Fed Funds</b>	<b>Total</b>
Estimated Unencumbered Ending Cash FY15	n/a	0	0	143,854	3,926,696		4,070,550
Less Estimated Deferred Revenue (FYE15)	n/a	0	0	0	0		0
Estimated Beginning Balance		0	0	143,854	3,926,696	0	4,070,550
							0
<b>Revenue Projections</b>							0
Regular Revenue	21,944,124	7,898,578	29,842,702	180,571	3,049,836	32,000	33,105,109
Outcomes Funding	198,189	516,704	714,893		0		714,893
Faculty CB (4%)	591,898		591,898		0		591,898
<b>Total Revenue Projection</b>	<b>22,734,211</b>	<b>8,415,282</b>	<b>31,149,493</b>	<b>180,571</b>	<b>3,049,836</b>	<b>32,000</b>	<b>34,411,900</b>
<b>Expenditure Projections *</b>							
<i>Personnel</i>							
Regular Personnel	18,875,808	261,907	19,137,715	53,728	419,968	0	19,611,411
Faculty CB (4%)	591,898		591,898		0		591,898
Lecturers (incl Overload)	3,460,549	123,310	3,583,859	0	454,530	0	4,038,389
Other Personnel (incl Casual)	862	306,495	307,357	0	55,282	0	362,639
Student Help	0	843,861	843,861	0	307,420	22,000	1,173,281
<b>Subtotal Personnel</b>	<b>22,929,117</b>	<b>1,535,573</b>	<b>24,464,690</b>	<b>53,728</b>	<b>1,237,200</b>	<b>22,000</b>	<b>25,777,618</b>
<i>Other Expenditures</i>							
Utilities	15,214	1,908,840	1,924,054	0	0	0	1,924,054
Tuition Scholarships		727,006	727,006		0		727,006
Equipment	0	0	0	0	0	0	0
Other Current Expenses	13,574	2,748,592	2,762,166	126,843	1,812,636	10,000	4,711,645
<b>Subtotal Other</b>	<b>28,788</b>	<b>5,384,438</b>	<b>5,413,226</b>	<b>126,843</b>	<b>1,812,636</b>	<b>10,000</b>	<b>7,362,705</b>
<b>Total Expenditure Projection</b>	<b>22,957,905</b>	<b>6,920,011</b>	<b>29,877,916</b>	<b>180,571</b>	<b>3,049,836</b>	<b>32,000</b>	<b>33,140,323</b>
<b>Transfer Projections (treated as "Expenditures")</b>							
Debt Service	0	0	0	0	0	0	0
Assessments	0	463,454	463,454	0	0	0	463,454
Tuition Scholarships			0		0		0
Other Transfers	(223,694)	1,031,817	808,123	0	0	0	808,123
<b>Total Transfer Projection</b>	<b>(223,694)</b>	<b>1,495,271</b>	<b>1,271,577</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,271,577</b>
<b>Projected Rev - Projected Exp/Trfs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Estimated Ending Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>143,854</b>	<b>3,926,696</b>	<b>0</b>	<b>4,070,550</b>
5% Reserve Target for FY17 (Executive Policy)	n/a		1,557,475	9,029	152,492		1,718,996
16% Reserve Target for FY17 (BOR Policy)	n/a		4,983,919	28,891	487,974		5,500,784

GF = General Funds  
TFSF = Tuition & Fees Special Fund (Regular & Summer Sessions)  
RTRF = Research & Training Revolving Fund  
Other NGF = Other Special & Revolving Funds  
Utilities = electricity, water, sewer, gas

Revised Date:

\*Note: Includes \$1,488,321 to meet ACCJC 5% reserve requirement

**Kapi'olani Community College Operating Budget (UOH-310)**  
**FY 2016 (07/01/15 to 06/30/16)**  
**TFSF - 5% INCREASE**

<b>FY16 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>Total GF+TFSF</b>	<b>RTRF</b>	<b>Other NGF*</b>	<b>Fed Funds</b>	<b>Total</b>
Estimated Unencumbered Ending Cash FY15	n/a	0	0	97,156	5,486,180		5,583,336
Less Estimated Deferred Revenue (FYE15)	n/a	0	0	0	0		0
Estimated Beginning Balance		0	0	97,156	5,486,180	0	5,583,336
							0
<b>Revenue Projections</b>							0
Regular Revenue	21,734,879	19,240,668	40,975,547	188,344	7,462,247	18,000	48,644,138
Outcomes Funding	179,982	1,052,341	1,232,323		0		1,232,323
Faculty CB (4%)	1,056,088		1,056,088		0		1,056,088
<b>Total Revenue Projection</b>	<b>22,970,949</b>	<b>20,293,009</b>	<b>43,263,958</b>	<b>188,344</b>	<b>7,462,247</b>	<b>18,000</b>	<b>50,932,549</b>
<b>Expenditure Projections *</b>							
<i>Personnel</i>							
Regular Personnel	19,572,816	6,355,602	25,928,418	24,129	1,919,529	0	27,872,076
Faculty CB (4%)	1,056,088		1,056,088		0		1,056,088
Lecturers (incl Overload)	3,813,639	318,761	4,132,400	9,490	1,430,454	0	5,572,344
Other Personnel (incl Casual)	0	650,000	650,000	0	305,498	0	955,498
Student Help	0	982,000	982,000	18,892	246,572	18,000	1,265,464
<b>Subtotal Personnel</b>	<b>24,442,543</b>	<b>8,306,363</b>	<b>32,748,906</b>	<b>52,511</b>	<b>3,902,053</b>	<b>18,000</b>	<b>36,721,470</b>
<i>Other Expenditures</i>							
Utilities	0	2,673,514	2,673,514	0	0	0	2,673,514
Tuition Scholarships		1,854,421	1,854,421		0		1,854,421
Equipment	0	250,000	250,000	0	0	0	250,000
Other Current Expenses	0	3,274,637	3,274,637	135,833	2,968,297	0	6,378,767
<b>Subtotal Other</b>	<b>0</b>	<b>8,052,572</b>	<b>8,052,572</b>	<b>135,833</b>	<b>2,968,297</b>	<b>0</b>	<b>11,156,702</b>
<b>Total Expenditure Projection</b>	<b>24,442,543</b>	<b>16,358,935</b>	<b>40,801,478</b>	<b>188,344</b>	<b>6,870,350</b>	<b>18,000</b>	<b>47,878,172</b>
<b>Transfer Projections (treated as "Expenditures")</b>							
Debt Service	0	0	0	0	591,897	0	591,897
Assessments	0	757,658	757,658	0	0	0	757,658
Tuition Scholarships			0		0		0
Other Transfers	(1,471,594)	3,176,416	1,704,822	0	0	0	1,704,822
<b>Total Transfer Projection</b>	<b>(1,471,594)</b>	<b>3,934,074</b>	<b>2,462,480</b>	<b>0</b>	<b>591,897</b>	<b>0</b>	<b>3,054,377</b>
<b>Projected Rev - Projected Exp/Trfs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Estimated Ending Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>97,156</b>	<b>5,486,180</b>	<b>0</b>	<b>5,583,336</b>
5% Reserve Target for FY17 (Executive Policy)	n/a		2,163,198	9,417	373,112		2,545,727
16% Reserve Target for FY17 (BOR Policy)	n/a		6,922,233	30,135	1,193,960		8,146,328

GF = General Funds  
TFSF = Tuition & Fees Special Fund (Regular & Summer Sessions)  
RTRF = Research & Training Revolving Fund  
Other NGF = Other Special & Revolving Funds  
Utilities = electricity, water, sewer, gas

Revised Date:

\*Note: Includes \$2,163,333 to meet ACCJC 5% reserve requirement

**Leeward Community College Operating Budget (UOH-320)**  
**FY 2016 (07/01/15 to 06/30/16)**  
**TFSF - 5% INCREASE**

<b>FY16 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>Total GF+TFSF</b>	<b>RTRF</b>	<b>Other NGF*</b>	<b>Fed Funds</b>	<b>Total</b>
Estimated Unencumbered Ending Cash FY15	n/a	0	0	51,121	4,435,958		4,487,079
Less Estimated Deferred Revenue (FYE15)	n/a	0	0	0	0		0
Estimated Beginning Balance		0	0	51,121	4,435,958	0	4,487,079
							0
<b>Revenue Projections</b>							0
Regular Revenue	18,277,044	14,504,117	32,781,161	215,701	4,788,074	90,000	37,874,936
Outcomes Funding	701,283	834,367	1,535,650		0		1,535,650
Faculty CB (4%)	805,373		805,373		0		805,373
<b>Total Revenue Projection</b>	<b>19,783,700</b>	<b>15,338,484</b>	<b>35,122,184</b>	<b>215,701</b>	<b>4,788,074</b>	<b>90,000</b>	<b>40,215,959</b>
<b>Expenditure Projections *</b>							
<i>Personnel</i>							
Regular Personnel	15,223,878	7,191,769	22,415,647	63,373	851,109	0	23,330,129
Faculty CB (4%)	805,373		805,373		0		805,373
Lecturers (incl Overload)	3,718,782	228,933	3,947,715	0	1,431,246	0	5,378,961
Other Personnel (incl Casual)	53,854	50,597	104,451	0	64,827	0	169,278
Student Help	0	672,117	672,117	0	276,831	76,000	1,024,948
<b>Subtotal Personnel</b>	<b>19,801,887</b>	<b>8,143,416</b>	<b>27,945,303</b>	<b>63,373</b>	<b>2,624,013</b>	<b>76,000</b>	<b>30,708,689</b>
<i>Other Expenditures</i>							
Utilities	415,337	1,679,532	2,094,869	0	100,000	0	2,194,869
Tuition Scholarships		1,438,655	1,438,655		0		1,438,655
Equipment	0	0	0	0	0	0	0
Other Current Expenses	0	2,318,963	2,318,963	152,328	2,064,421	14,000	4,549,712
<b>Subtotal Other</b>	<b>415,337</b>	<b>5,437,150</b>	<b>5,852,487</b>	<b>152,328</b>	<b>2,164,421</b>	<b>14,000</b>	<b>8,183,236</b>
<b>Total Expenditure Projection</b>	<b>20,217,224</b>	<b>13,580,566</b>	<b>33,797,790</b>	<b>215,701</b>	<b>4,788,434</b>	<b>90,000</b>	<b>38,891,925</b>
<b>Transfer Projections (treated as "Expenditures")</b>							
Debt Service	0	165,508	165,508	0	(360)	0	165,148
Assessments	0	519,774	519,774	0	0	0	519,774
Tuition Scholarships			0		0		0
Other Transfers	(433,524)	1,072,636	639,112	0	0	0	639,112
<b>Total Transfer Projection</b>	<b>(433,524)</b>	<b>1,757,918</b>	<b>1,324,394</b>	<b>0</b>	<b>(360)</b>	<b>0</b>	<b>1,324,034</b>
<b>Projected Rev - Projected Exp/Trfs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Estimated Ending Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>51,121</b>	<b>4,435,958</b>	<b>0</b>	<b>4,487,079</b>
5% Reserve Target for FY17 (Executive Policy)	n/a		1,756,109	10,785	239,404		2,006,298
16% Reserve Target for FY17 (BOR Policy)	n/a		5,619,549	34,512	766,091		6,420,152

GF = General Funds  
TFSF = Tuition & Fees Special Fund (Regular & Summer Sessions)  
RTRF = Research & Training Revolving Fund  
Other NGF = Other Special & Revolving Funds  
Utilities = electricity, water, sewer, gas

Revised Date:

\*Note: Includes \$1,678,901 to meet ACCJC 5% reserve requirement

**Windward Community College Operating Budget (UOH-330)**  
**FY 2016 (07/01/15 to 06/30/16)**  
**TFSF - 5% INCREASE**

<b>FY16 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>Total GF+TFSF</b>	<b>RTRF</b>	<b>Other NGF*</b>	<b>Fed Funds</b>	<b>Total</b>
Estimated Unencumbered Ending Cash FY15	n/a	1,500,000	1,500,000	218,010	1,695,912		3,413,922
Less Estimated Deferred Revenue (FYE15)	n/a	0	0	0	0		0
Estimated Beginning Balance		1,500,000	1,500,000	218,010	1,695,912	0	3,413,922
							0
<b>Revenue Projections</b>							0
Regular Revenue	9,807,124	4,810,971	14,618,095	172,306	1,311,383	36,000	16,137,784
Outcomes Funding	707,553	197,161	904,714		0		904,714
Faculty CB (4%)	317,496		317,496		0		317,496
<b>Total Revenue Projection</b>	<b>10,832,173</b>	<b>5,008,132</b>	<b>15,840,305</b>	<b>172,306</b>	<b>1,311,383</b>	<b>36,000</b>	<b>17,359,994</b>
<b>Expenditure Projections *</b>							
<i>Personnel</i>							
Regular Personnel	8,948,184	961,241	9,909,425	5,695	98,591	0	10,013,711
Faculty CB (4%)	317,496		317,496		0		317,496
Lecturers (incl Overload)	1,778,556	5,263	1,783,819	0	312,265	0	2,096,084
Other Personnel (incl Casual)	47,718	71,245	118,963	0	182,103	0	301,066
Student Help	0	262,332	262,332	0	24,222	26,000	312,554
<b>Subtotal Personnel</b>	<b>11,091,954</b>	<b>1,300,081</b>	<b>12,392,035</b>	<b>5,695</b>	<b>617,181</b>	<b>26,000</b>	<b>13,040,911</b>
<i>Other Expenditures</i>							
Utilities	0	1,388,781	1,388,781	0	0	0	1,388,781
Tuition Scholarships		471,175	471,175		18,750		489,925
Equipment	0	0	0	0	0	0	0
Other Current Expenses	0	1,373,191	1,373,191	166,611	675,452	10,000	2,225,254
<b>Subtotal Other</b>	<b>0</b>	<b>3,233,147</b>	<b>3,233,147</b>	<b>166,611</b>	<b>694,202</b>	<b>10,000</b>	<b>4,103,960</b>
<b>Total Expenditure Projection</b>	<b>11,091,954</b>	<b>4,533,228</b>	<b>15,625,182</b>	<b>172,306</b>	<b>1,311,383</b>	<b>36,000</b>	<b>17,144,871</b>
<b>Transfer Projections (treated as "Expenditures")</b>							
Debt Service	0	0	0	0	0	0	0
Assessments	0	206,680	206,680	0	0	0	206,680
Tuition Scholarships			0		0		0
Other Transfers	(259,781)	268,224	8,443	0	0	0	8,443
<b>Total Transfer Projection</b>	<b>(259,781)</b>	<b>474,904</b>	<b>215,123</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>215,123</b>
<b>Projected Rev - Projected Exp/Trfs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Estimated Ending Balance</b>	<b>0</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>218,010</b>	<b>1,695,912</b>	<b>0</b>	<b>3,413,922</b>
5% Reserve Target for FY17 (Executive Policy)	n/a		792,015	8,615	65,569		866,199
16% Reserve Target for FY17 (BOR Policy)	n/a		2,534,449	27,569	209,821		2,771,839

GF = General Funds  
TFSF = Tuition & Fees Special Fund (Regular & Summer Sessions)  
RTRF = Research & Training Revolving Fund  
Other NGF = Other Special & Revolving Funds  
Utilities = electricity, water, sewer, gas

Revised Date:

\*Note: Includes \$726,929 to meet ACCJC 5% reserve requirement

**Hawai'i Community College Operating Budget (UOH-400)**  
**FY 2016 (07/01/15 to 06/30/16)**  
**TFSF - 5% INCREASE**

<b>FY16 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>Total GF+TFSF</b>	<b>RTRF</b>	<b>Other NGF*</b>	<b>Fed Funds</b>	<b>Total</b>
Estimated Unencumbered Ending Cash FY15	n/a	0	0	60,526	2,210,596		2,271,122
Less Estimated Deferred Revenue (FYE15)	n/a	0	0	0	0		0
Estimated Beginning Balance		0	0	60,526	2,210,596	0	2,271,122
							0
<b>Revenue Projections</b>							0
Regular Revenue	13,648,311	6,223,317	19,871,628	31,744	1,410,008	76,000	21,389,380
Outcomes Funding	351,147	335,379	686,526		0		686,526
Faculty CB (4%)	432,328		432,328		0		432,328
<b>Total Revenue Projection</b>	<b>14,431,786</b>	<b>6,558,696</b>	<b>20,990,482</b>	<b>31,744</b>	<b>1,410,008</b>	<b>76,000</b>	<b>22,508,234</b>
<b>Expenditure Projections *</b>							
<i>Personnel</i>							
Regular Personnel	11,836,026	839,600	12,675,626	1,988	279,241	0	12,956,855
Faculty CB (4%)	432,328		432,328		0		432,328
Lecturers (incl Overload)	2,384,030	420,000	2,804,030	0	224,381	0	3,028,411
Other Personnel (incl Casual)	2,872	229,616	232,488	0	41,765	0	274,253
Student Help	0	290,654	290,654	0	61,617	76,000	428,271
<b>Subtotal Personnel</b>	<b>14,655,256</b>	<b>1,779,870</b>	<b>16,435,126</b>	<b>1,988</b>	<b>607,004</b>	<b>76,000</b>	<b>17,120,118</b>
<i>Other Expenditures</i>							
Utilities	0	831,955	831,955	0	386	0	832,341
Tuition Scholarships		651,754	651,754		0		651,754
Equipment	0	0	0	0	0	0	0
Other Current Expenses	0	2,273,505	2,273,505	29,756	803,152	0	3,106,413
<b>Subtotal Other</b>	<b>0</b>	<b>3,757,214</b>	<b>3,757,214</b>	<b>29,756</b>	<b>803,538</b>	<b>0</b>	<b>4,590,508</b>
<b>Total Expenditure Projection</b>	<b>14,655,256</b>	<b>5,537,084</b>	<b>20,192,340</b>	<b>31,744</b>	<b>1,410,542</b>	<b>76,000</b>	<b>21,710,626</b>
<b>Transfer Projections (treated as "Expenditures")</b>							
Debt Service	0	445,663	445,663	0	(534)	0	445,129
Assessments	0	239,038	239,038	0	0	0	239,038
Tuition Scholarships			0		0		0
Other Transfers	(223,470)	336,911	113,441	0	0	0	113,441
<b>Total Transfer Projection</b>	<b>(223,470)</b>	<b>1,021,612</b>	<b>798,142</b>	<b>0</b>	<b>(534)</b>	<b>0</b>	<b>797,608</b>
<b>Projected Rev - Projected Exp/Trfs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Estimated Ending Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>60,526</b>	<b>2,210,596</b>	<b>0</b>	<b>2,271,122</b>
5% Reserve Target for FY17 (Executive Policy)	n/a		1,049,524	1,587	70,500		1,121,611
16% Reserve Target for FY17 (BOR Policy)	n/a		3,358,477	5,079	225,601		3,589,157

GF = General Funds  
TFSF = Tuition & Fees Special Fund (Regular & Summer Sessions)  
RTRF = Research & Training Revolving Fund  
Other NGF = Other Special & Revolving Funds  
Utilities = electricity, water, sewer, gas

Revised Date:

\*Note: Includes \$1,053,610 to meet ACCJC 5% reserve requirement

**Maui College Operating Budget (UOH-500)**  
**FY 2016 (07/01/15 to 06/30/16)**  
**TFSF - 5% INCREASE**

<b>FY16 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>Total GF+TFSF</b>	<b>RTRF</b>	<b>Other NGF*</b>	<b>Fed Funds</b>	<b>Total</b>
Estimated Unencumbered Ending Cash FY15	n/a	600,000	600,000	1,000,000	613,444		2,213,444
Less Estimated Deferred Revenue (FYE15)	n/a	0	0	0	0		0
Estimated Beginning Balance		600,000	600,000	1,000,000	613,444	0	2,213,444
							0
<b>Revenue Projections</b>							0
Regular Revenue	14,285,161	8,036,721	22,321,882	1,350,648	3,591,855	87,000	27,351,385
Outcomes Funding	526,593	383,645	910,238		0		910,238
Faculty CB (4%)	454,476		454,476		0		454,476
<b>Total Revenue Projection</b>	<b>15,266,230</b>	<b>8,420,366</b>	<b>23,686,596</b>	<b>1,350,648</b>	<b>3,591,855</b>	<b>87,000</b>	<b>28,716,099</b>
<b>Expenditure Projections *</b>							
<i>Personnel</i>							
Regular Personnel	11,866,999	1,458,489	13,325,488	1,025,292	912,551	0	15,263,331
Faculty CB (4%)	454,476		454,476		0		454,476
Lecturers (incl Overload)	3,282,772	201,431	3,484,203	1,226	508,121	0	3,993,550
Other Personnel (incl Casual)	6,973	62,938	69,911	2,571	180,891	0	253,373
Student Help	0	402,690	402,690	18,963	97,782	83,000	602,435
<b>Subtotal Personnel</b>	<b>15,611,220</b>	<b>2,125,548</b>	<b>17,736,768</b>	<b>1,048,052</b>	<b>1,699,345</b>	<b>83,000</b>	<b>20,567,165</b>
<i>Other Expenditures</i>							
Utilities	0	2,167,237	2,167,237	125,000	39,525	0	2,331,762
Tuition Scholarships		829,933	829,933		1,100		831,033
Equipment	0	0	0	0	0	0	0
Other Current Expenses	0	2,272,711	2,272,711	177,596	1,851,885	4,000	4,306,192
<b>Subtotal Other</b>	<b>0</b>	<b>5,269,881</b>	<b>5,269,881</b>	<b>302,596</b>	<b>1,892,510</b>	<b>4,000</b>	<b>7,468,987</b>
<b>Total Expenditure Projection</b>	<b>15,611,220</b>	<b>7,395,429</b>	<b>23,006,649</b>	<b>1,350,648</b>	<b>3,591,855</b>	<b>87,000</b>	<b>28,036,152</b>
<b>Transfer Projections (treated as "Expenditures")</b>							
Debt Service	0	0	0	0	0	0	0
Assessments	0	361,661	361,661	0	0	0	361,661
Tuition Scholarships			0		0		0
Other Transfers	(344,990)	663,276	318,286	0	0	0	318,286
<b>Total Transfer Projection</b>	<b>(344,990)</b>	<b>1,024,937</b>	<b>679,947</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>679,947</b>
<b>Projected Rev - Projected Exp/Trfs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Estimated Ending Balance</b>	<b>0</b>	<b>600,000</b>	<b>600,000</b>	<b>1,000,000</b>	<b>613,444</b>	<b>0</b>	<b>2,213,444</b>
5% Reserve Target for FY17 (Executive Policy)	n/a		1,184,330	67,532	179,593		1,431,455
16% Reserve Target for FY17 (BOR Policy)	n/a		3,789,855	216,104	574,696		4,580,655

GF = General Funds  
TFSF = Tuition & Fees Special Fund (Regular & Summer Sessions)  
RTRF = Research & Training Revolving Fund  
Other NGF = Other Special & Revolving Funds  
Utilities = electricity, water, sewer, gas

Revised Date:

\*Note: Includes \$0 to meet ACCJC 5% reserve requirement

**Kaua'i Community College Operating Budget (UOH-600)**  
**FY 2016 (07/01/15 to 06/30/16)**  
**TFSF - 5% INCREASE**

<b>FY16 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>Total GF+TFSF</b>	<b>RTRF</b>	<b>Other NGF*</b>	<b>Fed Funds</b>	<b>Total</b>
Estimated Unencumbered Ending Cash FY15	n/a	0	0	0	1,387,870		1,387,870
Less Estimated Deferred Revenue (FYE15)	n/a	0	0	0	0		0
Estimated Beginning Balance		0	0	0	1,387,870	0	1,387,870
							0
<b>Revenue Projections</b>							0
Regular Revenue	10,161,661	2,775,921	12,937,582	100,072	986,008	12,000	14,035,662
Outcomes Funding	335,253	143,122	478,375		0		478,375
Faculty CB (4%)	255,540		255,540		0		255,540
<b>Total Revenue Projection</b>	<b>10,752,454</b>	<b>2,919,043</b>	<b>13,671,497</b>	<b>100,072</b>	<b>986,008</b>	<b>12,000</b>	<b>14,769,577</b>
<b>Expenditure Projections *</b>							
<i>Personnel</i>							
Regular Personnel	9,204,875	150,915	9,355,790	0	72,011	0	9,427,801
Faculty CB (4%)	255,540		255,540		0		255,540
Lecturers (incl Overload)	859,666	12,069	871,735	0	190,263	0	1,061,998
Other Personnel (incl Casual)	54,093	0	54,093	0	(2,393)	0	51,700
Student Help	51,160	82,153	133,313	0	12,766	5,000	151,079
<b>Subtotal Personnel</b>	<b>10,425,334</b>	<b>245,137</b>	<b>10,670,471</b>	<b>0</b>	<b>272,647</b>	<b>5,000</b>	<b>10,948,118</b>
<i>Other Expenditures</i>							
Utilities	487,713	390,675	878,388	0	0	0	878,388
Tuition Scholarships		283,568	283,568	0	0		283,568
Equipment	0	0	0	0	0	0	0
Other Current Expenses	0	1,485,823	1,485,823	100,072	713,361	7,000	2,306,256
<b>Subtotal Other</b>	<b>487,713</b>	<b>2,160,066</b>	<b>2,647,779</b>	<b>100,072</b>	<b>713,361</b>	<b>7,000</b>	<b>3,468,212</b>
<b>Total Expenditure Projection</b>	<b>10,913,047</b>	<b>2,405,203</b>	<b>13,318,250</b>	<b>100,072</b>	<b>986,008</b>	<b>12,000</b>	<b>14,416,330</b>
<b>Transfer Projections (treated as "Expenditures")</b>							
Debt Service	0	0	0	0	0	0	0
Assessments	0	145,162	145,162	0	0	0	145,162
Tuition Scholarships			0		0		0
Other Transfers	(160,593)	368,678	208,085	0	0	0	208,085
<b>Total Transfer Projection</b>	<b>(160,593)</b>	<b>513,840</b>	<b>353,247</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>353,247</b>
<b>Projected Rev - Projected Exp/Trfs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Estimated Ending Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,387,870</b>	<b>0</b>	<b>1,387,870</b>
5% Reserve Target for FY17 (Executive Policy)	n/a		683,575	5,004	49,301		737,880
16% Reserve Target for FY17 (BOR Policy)	n/a		2,187,440	16,012	157,761		2,361,213

GF = General Funds  
TFSF = Tuition & Fees Special Fund (Regular & Summer Sessions)  
RTRF = Research & Training Revolving Fund  
Other NGF = Other Special & Revolving Funds  
Utilities = electricity, water, sewer, gas

Revised Date:

\*Note: Includes \$631,817 to meet ACCJC 5% reserve requirement

**Community Colleges Systemwide Support Operating Budget (UOH-906)**  
**FY 2016 (07/01/15 to 06/30/16)**  
**TFSF - 5% INCREASE**

<b>FY16 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>Total GF+TFSF</b>	<b>RTRF</b>	<b>Other NGF*</b>	<b>Fed Funds</b>	<b>Total</b>
Estimated Unencumbered Ending Cash FY15	n/a	1,089,388	1,089,388	210,011	88,710		1,388,109
Less Estimated Deferred Revenue (FYE15)	n/a	0	0		0		0
Estimated Beginning Balance		1,089,388	1,089,388	210,011	88,710	0	1,388,109
							0
<b>Revenue Projections</b>							0
Regular Revenue	7,132,456	0	7,132,456	156,898	0	2,585,000	9,874,354
Outcomes Funding		0	0		0		0
Faculty CB (4%)	502,395		502,395		0		502,395
<b>Total Revenue Projection</b>	<b>7,634,851</b>	<b>0</b>	<b>7,634,851</b>	<b>156,898</b>	<b>0</b>	<b>2,585,000</b>	<b>10,376,749</b>
<b>Expenditure Projections *</b>							
<i>Personnel</i>							
Regular Personnel	3,443,118	59,060	3,502,178	135,353	0	831,000	4,468,531
Faculty CB (4%)	502,395		502,395		0		502,395
Lecturers (incl Overload)	0	49,571	49,571	0	0	89,000	138,571
Other Personnel (incl Casual)	0	187,037	187,037	0	0	194,000	381,037
Student Help	0	24,609	24,609	0	0	226,000	250,609
<b>Subtotal Personnel</b>	<b>3,945,513</b>	<b>320,277</b>	<b>4,265,790</b>	<b>135,353</b>	<b>0</b>	<b>1,340,000</b>	<b>5,741,143</b>
<i>Other Expenditures</i>							
Utilities	0	36,461	36,461	0	0	0	36,461
Tuition Scholarships		0	0		0		0
Equipment	0	1,737,743	1,737,743	0	0	246,000	1,983,743
Other Current Expenses	571,692	2,961,882	3,533,574	21,545	1,394	999,000	4,555,513
<b>Subtotal Other</b>	<b>571,692</b>	<b>4,736,086</b>	<b>5,307,778</b>	<b>21,545</b>	<b>1,394</b>	<b>1,245,000</b>	<b>6,575,717</b>
<b>Total Expenditure Projection</b>	<b>4,517,205</b>	<b>5,056,363</b>	<b>9,573,568</b>	<b>156,898</b>	<b>1,394</b>	<b>2,585,000</b>	<b>12,316,860</b>
<b>Transfer Projections (treated as "Expenditures")</b>							
Debt Service	0	1,861,595	1,861,595	0	(1,394)	0	1,860,201
Assessments	0	0	0	0	0	0	0
Tuition Scholarships			0		0		0
Other Transfers	3,117,646	(6,917,958)	(3,800,312)	0	0	0	(3,800,312)
<b>Total Transfer Projection</b>	<b>3,117,646</b>	<b>(5,056,363)</b>	<b>(1,938,717)</b>	<b>0</b>	<b>(1,394)</b>	<b>0</b>	<b>(1,940,111)</b>
<b>Projected Rev - Projected Exp/Trfs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Estimated Ending Balance</b>	<b>0</b>	<b>1,089,388</b>	<b>1,089,388</b>	<b>210,011</b>	<b>88,710</b>	<b>0</b>	<b>1,388,109</b>
5% Reserve Target for FY17 (Executive Policy)	n/a		381,743	7,845	0		389,588
16% Reserve Target for FY17 (BOR Policy)	n/a		1,221,576	25,104	0		1,246,680

GF = General Funds  
TFSF = Tuition & Fees Special Fund (Regular & Summer Sessions)  
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Utilities = electricity, water, sewer, gas

Revised Date:

\*Note: Includes \$0 to meet ACCJC 5% reserve requirement