

**REVENUES AND EXPENDITURES:  
PEER AND BENCHMARK COMPARISONS  
UNIVERSITY OF HAWAI'I - WEST O'AHU  
FISCAL YEAR 1995-96**

Institutional Research Office  
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**REVENUES & EXPENDITURES: PEER COMPARISONS**  
**UNIVERSITY OF HAWAI'I AT WEST O'AHU**  
**FISCAL YEAR 1995-96**

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**Introduction and Sources**

This report presents information comparing UH West O'ahu to peer group institutions on selected financial measures. Included are data on enrollment, revenues and expenditures. The raw numbers have been converted to a full-time equivalent (FTE) basis to facilitate comparison between institutions with varying enrollment.

The primary data sources for this report are the Integrated Postsecondary Education Data System (IPEDS) Finance Survey, FY 1995-96 and the IPEDS Fall Enrollment Survey, Fall 1995. The immediate source is data provided by Research Associates of Washington. The database provided by Research Associates contains financial data per FTE student already calculated. (The method used by Research Associates to calculate FTE differs from that used to calculate the FTE reported elsewhere.) The definition of the peer group, and descriptions of the various financial measures presented in the tables, may be found in Appendix 2.

**Description of the Tables**

Table 1 provides information from fiscal years 1992-93 to 1995-96 (four years) for UH West O'ahu. Peer group data for West O'ahu was available from FY 1995-96. The table displays data on FTE enrollment, revenues and expenditures per FTE student for UH West O'ahu and averages from its peer group.

Tables 2 through 5 provide information for UH West O'ahu peer group for fiscal year 1995-96. Table 2 shows data on FTE enrollment, revenues and expenditures per FTE student. The range of values for each item (high and low) and a mean value for the peer group (excluding UH West O'ahu) are shown at the bottom of each column. The difference in percentage for UH West O'ahu from the peer group average and the rank for UH West O'ahu are also shown. Table 3 displays the percent distribution of the data presented in Table 2. Revenue items and expenditure items for each institution sum independently to 100%.

Tables 4 and 5 are similar to Tables 2 and 3, except that the UH West O'ahu figures include the UH systemwide revenues and expenditures, apportioned across UH units (see Appendix 2, *Systemwide Revenues & Expenditures*, for more discussion). Appendix 1 lists the UH West O'ahu peer group institutions.

The tuition and fees revenues shown in the tables for UH West O'ahu were returned to the State of Hawai'i General Fund for fiscal years 1992-93 through 1994-95. However, they are listed here for comparative purposes under tuition and fees instead of under appropriations.

## Highlights

### Enrollment

*(Note that the FTE figure reported here differs from that reported elsewhere by the UH Institutional Research Office, due to differences in the calculation method.)*

- ! In Fall 1995, UH West O'ahu had FTE enrollment of 418, 5% lower than last fiscal year (Table 1).
- ! Peer group comparison:
  - S 35% lower than the peer group average of 644 (Table 2)
  - S Ranked 5<sup>th</sup> among 6 schools in the peer group
- ! From FY1992-93 to FY1995-96, FTE enrollment increased 10% (Table 1).

### Revenues

- ! Total revenues per FTE student:
  - S \$6,193 in FY1995-96, 11% lower than last fiscal year
  - S Ranked 5<sup>th</sup> (of 6) in peer group, 12% lower than its peer group average of \$7,024
- ! Addition of systemwide revenues:
  - S Increased total revenues 7% to \$6,607 (Tables 1 & 4)
  - S Ranking in its peer group was unchanged
- ! Tuition & fees revenues
  - S Ranked last in peer group
  - S Increased 31% from last fiscal year, but was 51% lower than peer group's average
- ! Private gifts, contracts and endowment income
  - S Ranked 5<sup>th</sup> (of 6) in peer group, 97% lower than peer group's average
- ! State Appropriations:
  - S Dropped 18% from last fiscal year
  - S Ranked 3<sup>rd</sup> in peer group, 19% higher than peer group's average
  - S Accounted for 78% of total revenues, compared to 57% of total revenues for the peer group
- ! From FY1992-93 to FY1995-96, total revenues per FTE student decreased less than 1% (Table 1).

## Expenditures

*(Note that five colleges instead of six were ranked in the peer group for all expenditure items except for student services. One college provided data for student services expenditures only.)*

- ! Total expenditures per FTE student:
  - S \$7,760 in FY 1995-96, 8% higher than last fiscal year
  - S Ranked 4<sup>th</sup> (of 5) in peer group, 19% less than its peer group average of \$8,351
  
- ! Addition of systemwide expenditures:
  - S Increased total expenditures 8% to \$8,388 (Table 4)
  - S Biggest impact was on institutional support, which increased from 7% to 12% of total expenditures (Tables 3 & 5)
  
- ! Instruction, Academic Support and Library
  - S Together accounted for 77% of total expenditures, compared to 43% for the peer group.
  - S All three areas ranked 2<sup>nd</sup> in peer group
  
- ! Operation and Maintenance, Student Aid and Public Services
  - S Ranked last in peer group
  - S More than 75% lower than peer group's average
  
- ! Student Services
  - S Ranked 5<sup>th</sup> (of 6), 33% lower than peer group's average
  
- ! From FY1992-93 to FY1995-96, total expenditures increased 16% (Table 1).

## Summary

FTE enrollment at UH West O'ahu increased 10% from FY1992-93 to FY1995-96. Total revenues per FTE student had increased for two years, but dropped in FY1995-96 with figures slightly below amounts received in FY1992-93 (Figure 5). Total expenditures per FTE climbed each year, with an increase of 16% from FY1992-93 to FY 1995-96.

Compared to its peer group in FY1995-96, UH West O'ahu was 35% lower in FTE enrollment, 12% lower in total revenues per FTE student and 19% lower in total expenditures per FTE student.

State appropriations accounted for a much higher proportion of total revenues for UH West O'ahu than its peer group. Although funds from tuition and fees increased, the campus still ranked the lowest. UH West O'ahu spent considerably more than its peer group on instruction, academic support and library, and much less on operation maintenance, student aid, public service and student services.

University of Hawai'i - West O'ahu  
Fiscal Year 1995-96

Figure 1  
Revenues per FTE Student

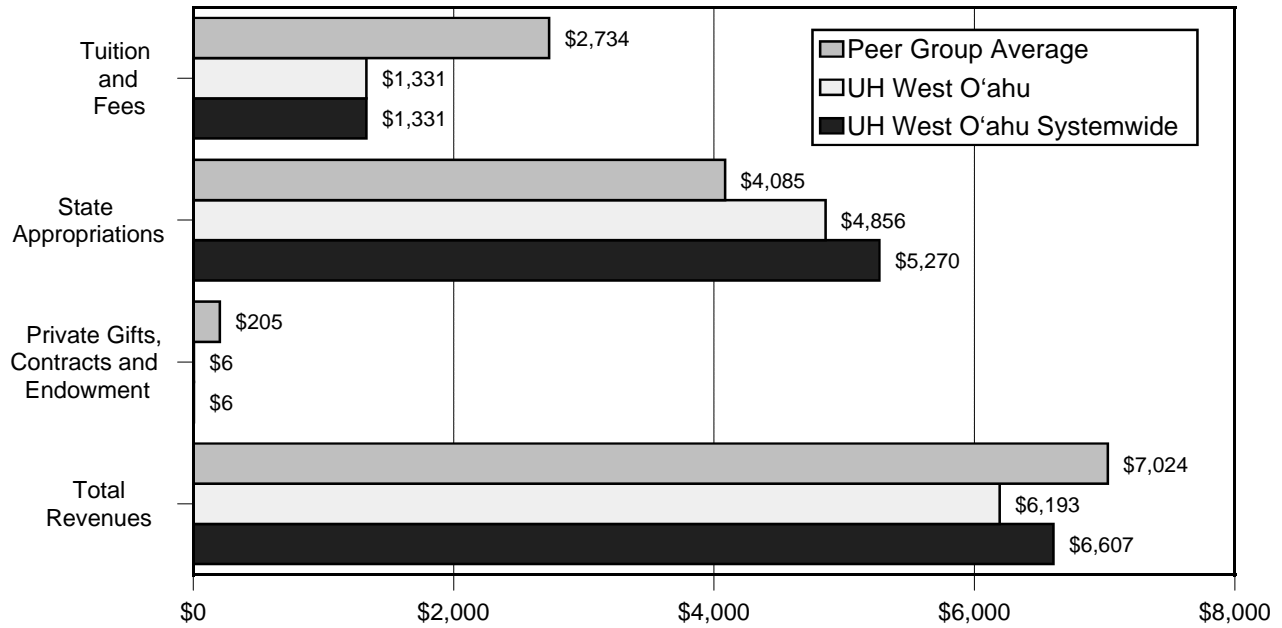
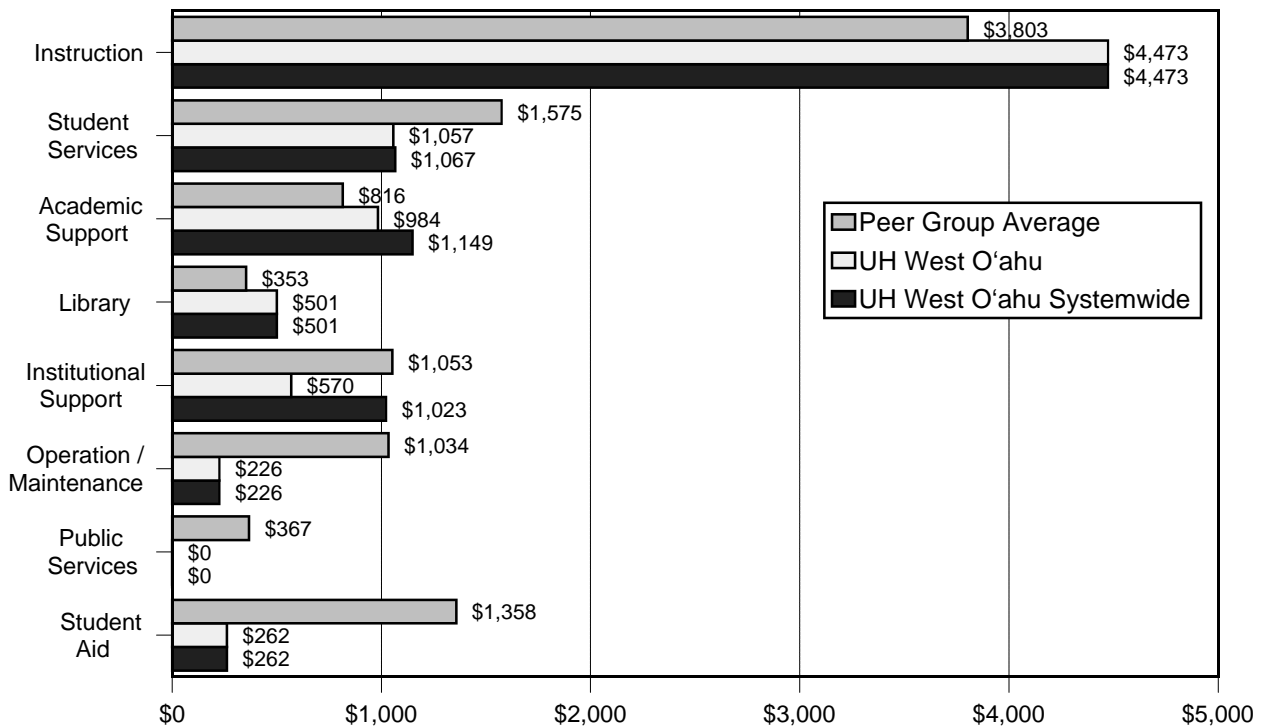


Figure 2  
Expenditures per FTE Student



University of Hawai'i - West O'ahu  
Fiscal Years 1992-93 to Fiscal Years 1995-96

Figure 3  
Total Revenues per FTE Student

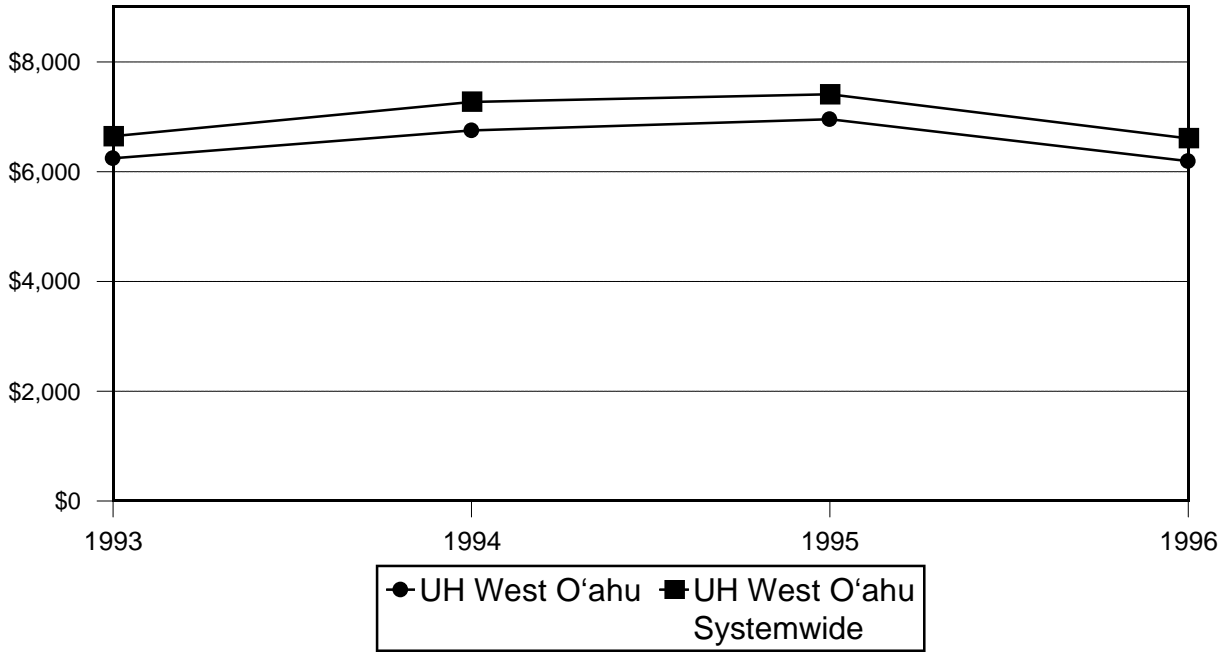
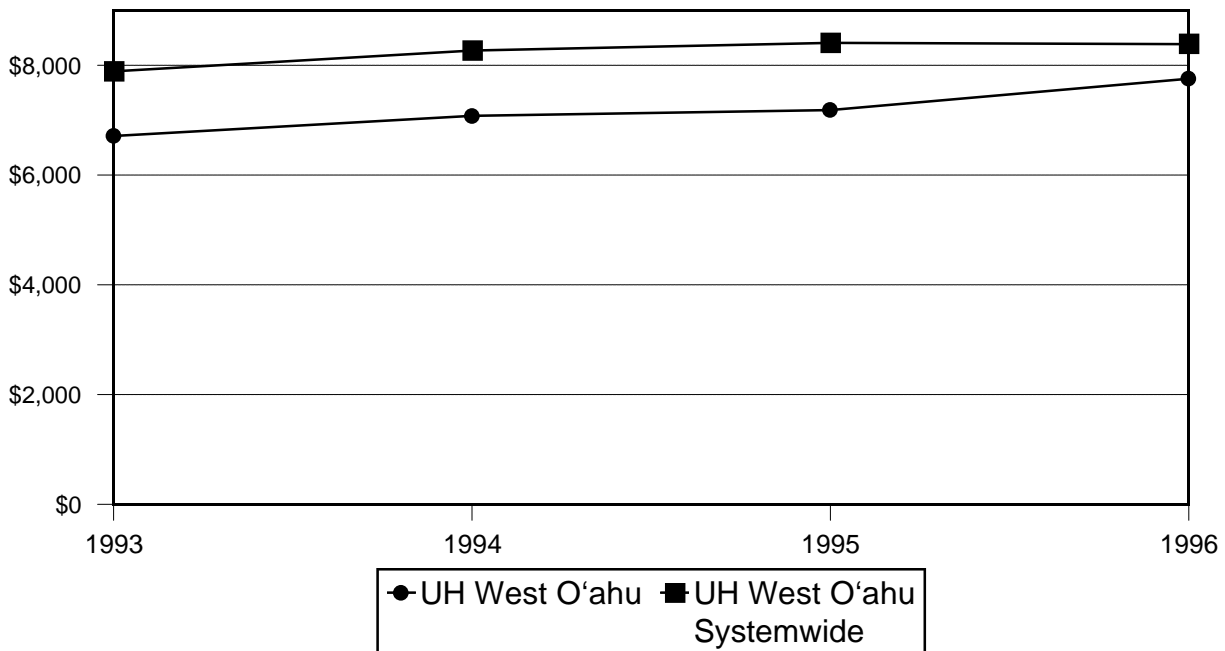


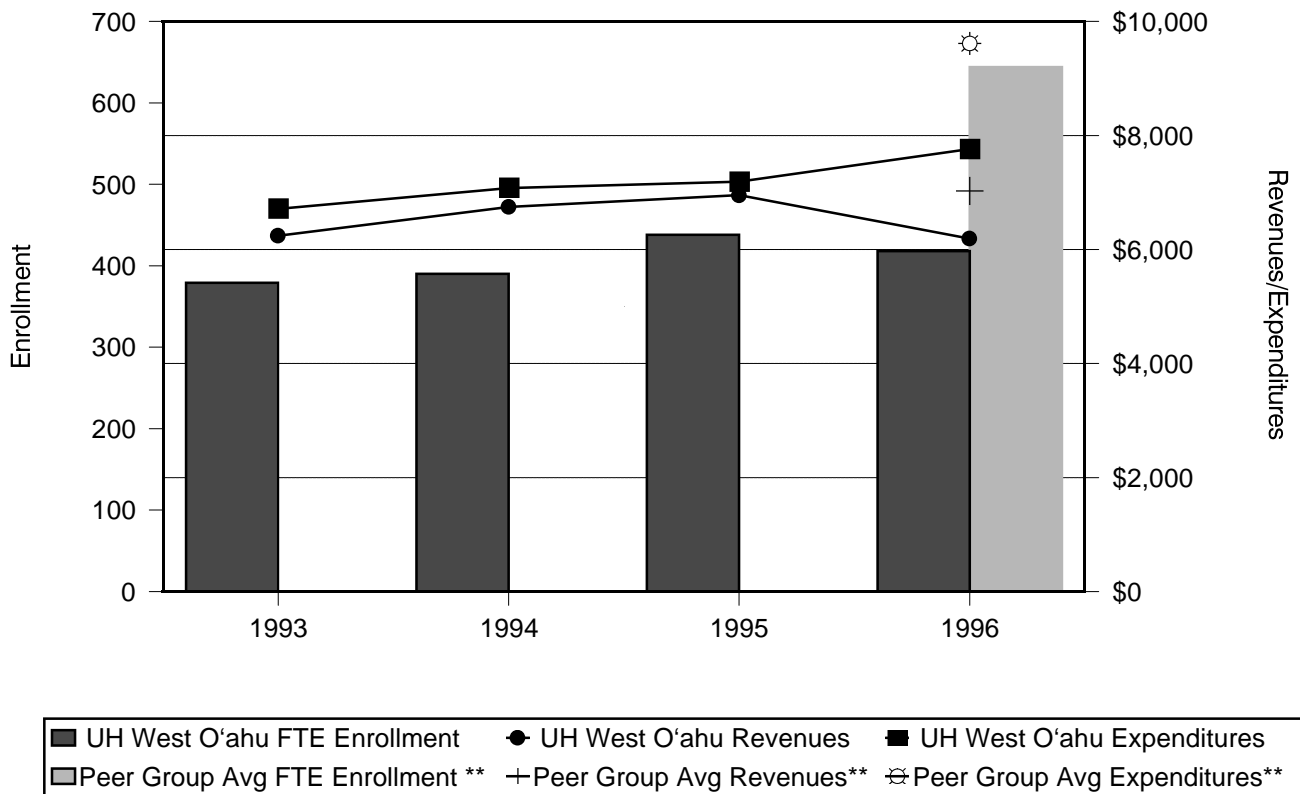
Figure 4  
Total Expenditures per FTE Student



University of Hawai'i - West O'ahu  
 Revenues, Expenditures\* and FTE Enrollment  
 Fiscal Years 1992-93 to 1995-96

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Figure 5  
 UH West O'ahu and Peer Group



\* Total revenues per FTE student and total expenditures per FTE student

\*\* Peer group data was available beginning FY1995-96

Note: Data from five colleges were included in the computation for the peer group's average revenues. The peer group's average expenditures included data from four colleges because one college did not have complete data for expenditure items.

**TABLE 1**  
**UNIVERSITY OF HAWAI'I - WEST O'AHU**  
**REVENUES & EXPENDITURES, PER FTE STUDENT**  
**FISCAL YEAR 1992-93 TO 1995-96**

Year	ENROLLMENT			REVENUES PER FTE STUDENT					EXPENDITURES PER FTE STUDENT											
	Number	% Chnge	% Grads	Tuition 1/ & Fees	State Approp	Priv GC & Endow	TOTAL REV 1/	% Chnge	Instruc- tion	Student Ser	Acad Sup 2/	Library 2/	Inst Supprt	Oper Maint	FULL INSTR	Funded Resrch	Pub Ser	Student Aid	TOTAL EXP	% Chnge
UH West O'ahu																				
1992-93	379		1	978	5,262	1	6,241		3,662	900	854	429	1,014	0	6,414	55	0	230	6,715	
1993-94	390	2.9	0	994	5,749	6	6,749	8.1	3,838	904	832	53	915	133	6,553	227	0	230	7,079	5.4
1994-95	438	12.3	0	1,018	5,928	6	6,952	3.0	4,171	985	754	52	778	230	6,910	26	0	245	7,189	1.6
1995-96	418	-4.6	0	1,331	4,856	6	6,193	-10.9	4,473	1,057	984	501	570	226	7,254	188	0	262	7,760	7.9
% Change FY 93 to 96		10.3						-0.8												15.6
UH West O'ahu (Systemwide)																				
1992-93	379		1	978	5,664	1	6,643		3,662	907	948	429	2,088	0	7,589	55	0	230	7,890	
1993-94	390	2.9	0	994	6,270	6	7,270	9.4	3,838	913	929	53	2,002	133	7,747	227	0	230	8,272	4.8
1994-95	438	12.3	0	1,018	6,383	6	7,407	1.9	4,171	993	845	52	1,903	230	8,134	26	0	245	8,413	1.7
1995-96	418	-4.6	0	1,331	5,270	6	6,607	-10.8	4,473	1,067	1,149	501	1,023	226	7,882	188	0	262	8,388	-0.3
% Change FY 93 to 96		10.3						-0.5												6.3
Peer Group Average 3/ 1995-96	644		2	2,734	4,085	205	7,024		3,803	1,575	816	353	1,053	1,034	6,184	40	367	1,358	9,617	

1/ Tuition revenues for FY92-93 through FY94-95 were returned to the State of Hawai'i general fund, but for comparative purposes are included here in "Tuition Revenue" instead of "Appropriations".

2/ Library is included in Academic Support.

3/ Peer group data was not available for FY92-93 to FY94-95.



**TABLE 2**  
**UNIVERSITY OF HAWAII - WEST O'AHU**  
**PEER GROUP COMPARISONS, PER FTE STUDENT**  
**FISCAL YEAR 1995-96**

ST	NAME	ENROLLMENT		REVENUES PER FTE STUDENT				EXPENDITURES PER FTE STUDENT J29										
		FTE Enroll	% Grad	Tuition & Fees	State Approp	Priv GC & Endow	TOTAL REV	Instruc- tion	Student Ser	Acad Sup 1/	Library 1/	Inst Supprt	Oper Maint	FULL INSTR	Funded Resrch	Pub Ser	Student Aid	TOTAL EXP
HI	Univ Of Hawaii - West O'ahu	418	0	1,331	4,856	6	6,193	4,473	1,057	984	501	570	226	7,254	188	0	262	7,760
1 CT	Charter Oak College	399	0	1,367	1,804	1	3,172	NA 2/	3,285	NA 2/	NA 2/	NA 2/	NA 2/	NA 2/	NA 2/	NA 2/	NA 2/	NA 2/
2 ND	Mayville State University	725	0	2,268	4,497	484	7,249	3,463	1,328	725	368	683	1,352	7,330	0	738	892	9,181
3 OH	Ohio State Univ-Marion	924	9	3,502	3,031	175	6,708	3,866	858	416	186	806	539	6,476	4	27	489	7,005
4 ME	Univ Of Maine At Fort Kent	460	0	3,552	6,153	89	9,794	4,487	1,135	1,204	576	1,538	1,363	9,565	19	522	1,747	12,015
5 ME	Univ Of Maine At Machias	712	0	2,979	4,942	275	8,196	3,394	1,267	920	283	1,185	881	7,552	136	182	2,302	10,267

<b>HIGH</b>	<b>Excluding</b>	<b>924</b>	<b>9</b>	<b>3,552</b>	<b>6,153</b>	<b>484</b>	<b>9,794</b>	<b>4,487</b>	<b>3,285</b>	<b>1,204</b>	<b>576</b>	<b>1,538</b>	<b>1,363</b>	<b>9,565</b>	<b>136</b>	<b>738</b>	<b>2,302</b>	<b>12,015</b>
<b>AVERAGE</b>	<b>UH West O'ahu</b>	<b>644</b>	<b>2</b>	<b>2,734</b>	<b>4,085</b>	<b>205</b>	<b>7,024</b>	<b>3,803</b>	<b>1,575</b>	<b>816</b>	<b>353</b>	<b>1,053</b>	<b>1,034</b>	<b>6,184</b>	<b>40</b>	<b>367</b>	<b>1,358</b>	<b>9,617</b>
<b>LOW</b>		<b>399</b>	<b>0</b>	<b>1,367</b>	<b>1,804</b>	<b>1</b>	<b>3,172</b>	<b>3,394</b>	<b>858</b>	<b>416</b>	<b>186</b>	<b>683</b>	<b>539</b>	<b>0</b>	<b>0</b>	<b>27</b>	<b>489</b>	<b>7,005</b>
<b>% DIFF FROM AVERAGE 3/</b>		<b>-35%</b>	<b>-</b>	<b>-51%</b>	<b>19%</b>	<b>-97%</b>	<b>-12%</b>	<b>18%</b>	<b>-33%</b>	<b>21%</b>	<b>42%</b>	<b>-46%</b>	<b>-78%</b>	<b>17%</b>	<b>-</b>	<b>-100%</b>	<b>-81%</b>	<b>-19%</b>
<b>UH WEST O'AHU RANK (of 6) 2/</b>		<b>5</b>	<b>2</b>	<b>6</b>	<b>3</b>	<b>5</b>	<b>5</b>	<b>2</b>	<b>5</b>	<b>2</b>	<b>2</b>	<b>5</b>	<b>5</b>	<b>4</b>	<b>1</b>	<b>5</b>	<b>5</b>	<b>4</b>

1/ Library is included in Academic Support.

2/ Data for expenditure items except for student services was unavailable for Charter Oak College. Calculations of averages and rankings does not include missing data for these items.

Therefore, 6 colleges were ranked for revenues data and student services expenditures, and 5 colleges were ranked for all other expenditure items.

3/ Percent differences were not computed for items when the amounts for both UH West O'ahu and the peer group were less than \$200 per FTE student.

Note: Data unavailable for University of NH at Manchester, Manchester, NH.

**TABLE 3**  
**UNIVERSITY OF HAWAI'I - WEST O'AHU**  
**PEER GROUP COMPARISONS, PER FTE STUDENT**  
**FISCAL YEAR 1995-96**  
**Percent Distribution**

ST	NAME	ENROLLMENT		REVENUES PER FTE STUDENT				EXPENDITURES PER FTE STUDENT										
		FTE Enroll	% Grad	Tuition & Fees	State Approp	Priv GC & Endow	TOTAL REV	Instruc- tion	Student Ser	Acad Sup 1/	Library 1/	Inst Supprt	Oper Maint	FULL INSTR	Funded Resrch	Pub Ser	Student Aid	TOTAL EXP
1	<b>HI Univ Of Hawaii - West O'ahu</b>	<b>418</b>	<b>0</b>	<b>21</b>	<b>78</b>	<b>0</b>	<b>100%</b>	<b>58</b>	<b>14</b>	<b>13</b>	<b>6</b>	<b>7</b>	<b>3</b>	<b>93</b>	<b>2</b>	<b>0</b>	<b>3</b>	<b>100%</b>
2	CT Charter Oak College	399	0	43	57	0	100%	NA 2/	NA 2/	NA 2/	NA 2/	NA 2/	NA 2/	NA 2/	NA 2/	NA 2/	NA 2/	NA 2/
3	ND Mayville State University	725	0	31	62	7	100%	38	14	8	4	7	15	80	0	8	10	100%
4	OH Ohio State Univ-Marion	924	9	52	45	3	100%	55	12	6	3	12	8	92	0	0	7	100%
5	ME Univ Of Maine At Fort Kent	460	0	36	63	1	100%	37	9	10	5	13	11	80	0	4	15	100%
6	ME Univ Of Maine At Machias	712	0	36	60	3	100%	33	12	9	3	12	9	74	1	2	22	100%

<b>HIGH</b>	<b>Excluding</b>	<b>924</b>	<b>9</b>	<b>52</b>	<b>63</b>	<b>7</b>	<b>100%</b>	<b>55</b>	<b>14</b>	<b>10</b>	<b>5</b>	<b>13</b>	<b>15</b>	<b>92</b>	<b>1</b>	<b>8</b>	<b>22</b>	<b>100%</b>
<b>AVERAGE</b>	<b>UH West O'ahu</b>	<b>644</b>	<b>2</b>	<b>40</b>	<b>57</b>	<b>3</b>	<b>100%</b>	<b>41</b>	<b>12</b>	<b>8</b>	<b>4</b>	<b>11</b>	<b>11</b>	<b>82</b>	<b>0</b>	<b>4</b>	<b>14</b>	<b>100%</b>
<b>LOW</b>		<b>399</b>	<b>0</b>	<b>31</b>	<b>45</b>	<b>0</b>	<b>100%</b>	<b>33</b>	<b>9</b>	<b>6</b>	<b>3</b>	<b>7</b>	<b>8</b>	<b>74</b>	<b>0</b>	<b>0</b>	<b>7</b>	<b>0%</b>

1/ Library is included in Academic Support.

2/ Percent distribution was not computed because of incomplete data for expenditure items.

Note: Data unavailable for University of NH at Manchester, Manchester, NH.

**TABLE 4**  
**UNIVERSITY OF HAWAII - WEST O'AHU**  
**PEER GROUP COMPARISONS, PER FTE STUDENT**  
**FISCAL YEAR 1995-96**

**Including Systemwide Revenues & Expenditures**

ST	NAME	ENROLLMENT		REVENUES PER FTE STUDENT				EXPENDITURES PER FTE STUDENT										
		FTE Enroll	% Grad	Tuition & Fees	State Approp	Priv GC & Endow	TOTAL REV	Instruc- tion	Student Ser	Acad Sup 1/	Library 1/	Inst Supprt	Oper Maint	FULL INSTR	Funded Resrch	Pub Ser	Student Aid	TOTAL EXP
1	HI Univ Of Hawaii - West O'ahu	418	0	1,331	5,270	6	6,607	4,473	1,067	1,149	501	1,023	226	7,882	188	0	262	8,388
2	CT Charter Oak College	399	0	1,367	1,804	1	3,172	NA 2/	3,285	NA 2/	NA 2/	NA 2/	NA 2/	NA 2/	NA 2/	NA 2/	NA 2/	NA 2/
3	ND Mayville State University	725	0	2,268	4,497	484	7,249	3,463	1,328	725	368	683	1,352	7,330	0	738	892	9,181
4	OH Ohio State Univ-Marion	924	9	3,502	3,031	175	6,708	3,866	858	416	186	806	539	6,476	4	27	489	7,005
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6	ME Univ Of Maine At Machias	712	0	2,979	4,942	275	8,196	3,394	1,267	920	283	1,185	881	7,552	136	182	2,302	10,267

<b>HIGH</b>	<b>Excluding</b>	<b>924</b>	<b>9</b>	<b>3,552</b>	<b>6,153</b>	<b>484</b>	<b>9,794</b>	<b>4,487</b>	<b>3,285</b>	<b>1,204</b>	<b>576</b>	<b>1,538</b>	<b>1,363</b>	<b>9,565</b>	<b>136</b>	<b>738</b>	<b>2,302</b>	<b>12,015</b>
<b>AVERAGE</b>	<b>UH West O'ahu</b>	<b>644</b>	<b>2</b>	<b>2,734</b>	<b>4,085</b>	<b>205</b>	<b>7,024</b>	<b>3,803</b>	<b>1,575</b>	<b>816</b>	<b>353</b>	<b>1,053</b>	<b>1,034</b>	<b>6,184</b>	<b>40</b>	<b>367</b>	<b>1,358</b>	<b>9,617</b>
<b>LOW</b>		<b>399</b>	<b>0</b>	<b>1,367</b>	<b>1,804</b>	<b>1</b>	<b>3,172</b>	<b>3,394</b>	<b>858</b>	<b>416</b>	<b>186</b>	<b>683</b>	<b>539</b>	<b>0</b>	<b>0</b>	<b>27</b>	<b>489</b>	<b>7,005</b>
<b>% DIFF FROM AVERAGE 3/</b>		<b>-35%</b>	<b>-</b>	<b>-51%</b>	<b>29%</b>	<b>-97%</b>	<b>-6%</b>	<b>18%</b>	<b>-32%</b>	<b>41%</b>	<b>42%</b>	<b>-3%</b>	<b>-78%</b>	<b>27%</b>	<b>-</b>	<b>-100%</b>	<b>-81%</b>	<b>-13%</b>
<b>UH WEST O'AHU RANK (of 6) 2/</b>		<b>5</b>	<b>2</b>	<b>6</b>	<b>2</b>	<b>5</b>	<b>5</b>	<b>2</b>	<b>5</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>5</b>	<b>2</b>	<b>1</b>	<b>5</b>	<b>5</b>	<b>4</b>

1/ Library is included in Academic Support.

2/ Data for expenditure items except for student services was unavailable for Charter Oak College. Calculations of averages and rankings does not include missing data for these items. Therefore, 6 colleges were ranked for revenues data and student services expenditures, and 5 colleges were ranked for all other expenditure items.

3/ Percent differences were not computed for items when the amounts for both UH West O'ahu and the peer group were less than \$200 per FTE student.

Note: Data unavailable for University of NH at Manchester, Manchester, NH.

**TABLE 5**  
**UNIVERSITY OF HAWAII - WEST O'AHU**  
**PEER GROUP COMPARISONS, PER FTE STUDENT**  
**FISCAL YEAR 1995-96**  
**Percent Distribution**

**Including Systemwide Revenues & Expenditures**

ST	NAME	ENROLLMENT		REVENUES PER FTE STUDENT				EXPENDITURES PER FTE STUDENT										
		FTE Enroll	% Grad	Tuition & Fees	State Approp	Priv GC & Endow	TOTAL REV	Instruc- tion	Student Ser	Acad Sup 1/	Library 1/	Inst Supprt	Oper Maint	FULL INSTR	Funded Resrch	Pub Ser	Student Aid	TOTAL EXP
1	HI Univ Of Hawaii - West O'ahu	418	0	20	80	0	100%	53	13	14	6	12	3	94	2	0	3	100%
2	CT Charter Oak College	399	0	43	57	0	100%	NA 2/	NA 2/	NA 2/	NA 2/	NA 2/	NA 2/	NA 2/	NA 2/	NA 2/	NA 2/	NA 2/
3	ND Mayville State University	725	0	31	62	7	100%	38	14	8	4	7	15	80	0	8	10	100%
4	OH Ohio State Univ-Marion	924	9	52	45	3	100%	55	12	6	3	12	8	92	0	0	7	100%
5	ME Univ Of Maine At Fort Kent	460	0	36	63	1	100%	37	9	10	5	13	11	80	0	4	15	100%
6	ME Univ Of Maine At Machias	712	0	36	60	3	100%	33	12	9	3	12	9	74	1	2	22	100%

<b>HIGH</b>	<b>Excluding</b>	<b>924</b>	<b>9</b>	<b>52</b>	<b>63</b>	<b>7</b>	<b>100%</b>	<b>55</b>	<b>14</b>	<b>10</b>	<b>5</b>	<b>13</b>	<b>15</b>	<b>92</b>	<b>1</b>	<b>8</b>	<b>22</b>	<b>100%</b>
<b>AVERAGE</b>	<b>UH West O'ahu</b>	<b>644</b>	<b>2</b>	<b>40</b>	<b>57</b>	<b>3</b>	<b>100%</b>	<b>41</b>	<b>12</b>	<b>8</b>	<b>4</b>	<b>11</b>	<b>11</b>	<b>82</b>	<b>0</b>	<b>4</b>	<b>14</b>	<b>100%</b>
<b>LOW</b>		<b>399</b>	<b>0</b>	<b>31</b>	<b>45</b>	<b>0</b>	<b>100%</b>	<b>33</b>	<b>9</b>	<b>6</b>	<b>3</b>	<b>7</b>	<b>8</b>	<b>74</b>	<b>0</b>	<b>0</b>	<b>7</b>	<b>0%</b>

1/ Library is included in Academic Support.

2/ Percent distribution was not computed because of incomplete data for expenditure items.

Note: Data unavailable for University of NH at Manchester, Manchester, NH.

**Appendix 1  
UNIVERSITY OF HAWAII - WEST O'AHU  
PEER GROUP  
FISCAL YEAR 1995-96**

	STATE	CARNEGIE CLASSIFICATION	NAME	CITY	FICE CODE	ENROLLMENT	
						FTE Enroll	% Grad
1	HI	Assoc	Univ Of Hawaii - West O'ahu	Pearl City	Bach II	418	0
2	CT	Assoc	Charter Oak College	Farmington	Bach II	399	0
3	ND	Assoc	Mayville State University	Mayville	Bach II	725	0
4	OH	Assoc	Ohio State Univ-Marion	Marion	Bach II	924	9
5	ME	Assoc	Univ Of Maine At Fort Kent	Fort Kent	Bach II	460	0
6	ME	Assoc	Univ Of Maine At Machias	Machias	Bach II	712	0
7	NH	Assoc	Univ Of NH At Manchester *	Manchester	Bach II	-	-

\* Data unavailable for FY 1995-96. Therefore, it is not listed in the peer group comparison tables.

## APPENDIX 2 TERMS AND DEFINITIONS

**Benchmark, Peer Groups:** The terms “benchmark” and “peer” are used here to differentiate between comparative groups developed internally at the University of Hawai‘i and those developed more systematically by the National Center for Higher Education Management Systems (NCHEMS). In particular, the **benchmark** groups reflect input from campus executives. The institutions included in the **peer** groups were developed more recently by Dennis Jones at NCHEMS. NCHEMS Information Services provide a Comparison Group Selection Service, and we contracted with them to develop comparative groups for each UH campus. NCHEMS uses an indicator database containing variables covering institutional characteristics, faculty, finance, degrees awarded, enrollments, and other data. Professional judgment is also involved in this selection process. (Source: UH Office of Planning & Policy, 8/94).

For UH West O‘ahu, a benchmark group has not yet been determined. A peer group was developed effective April 1998 by NCHEMS, therefore, comparative data was available beginning fiscal year 1995-96. Peer comparison data are included in this report for UH West O‘ahu in Tables 1 to 5.

**Systemwide Revenues & Expenditures:** Systemwide revenues and expenditures refer to revenues and expenditures of University of Hawai‘i system offices. Systemwide revenues were apportioned by Level IV program according to each campus’ share of the total revenues for each program. Systemwide expenditures were apportioned by Level IV program according to each campus’ share of the total expenditures for each program.

**Total Revenues:** Total revenues are calculated by summing revenues for three items: *tuition and fees, state appropriations, and private gifts, contracts and endowment income.* Although tuition revenues from FY 1992-93 to FY 1994-95 were returned to the State of Hawai‘i general fund for all the University of Hawai‘i campuses, they are included in this report under tuition and fee revenues for comparative purposes.

**Total Expenditures:** Total expenditures are calculated by summing expenditures for *instruction, student services, academic support, institutional support, operations and maintenance, funded research, public services and student aid.*

The following definitions are from the publication entitled: Higher Education Revenues & Expenditures, FY 1995-96.

**FTE Fall Enrollment:** Full-time-equivalent (FTE) enrollment is the sum of the fall count of full-time students (those whose academic load of course work or other required activity is at least 75 percent of the institution’s normal full-time load) plus one-third of the fall part-time student count. Students reported in this fall count include those taking work creditable toward an associate or bachelor’s degree and those students enrolled in a vocational or technical program that is normally terminal and results in some other formal recognition below the baccalaureate degree. Students taking these types of courses through

correspondence study are included. Students *not* reported include those enrolled in non-credit adult education courses and non-credit extension courses, auditors, students studying abroad if their enrollment is only an administrative record and the fee is nominal, students in any branch campus or extension center in a foreign country, high school students taking college courses, and students known to be enrolled concurrently at another college or university reporting their enrollment.

**Percent Graduate Students:** Ratio of graduate enrollment to total headcount enrollment.

**Tuition and Fees:** All tuition and fees (including student activity fees) assessed against students for education purposes. Included here are tuition and fee remissions or exemptions even though there is no intention of collecting them from the student. (An amount equal to such remissions or exemptions should be reflected as expenditure and classified in the category Scholarships and Fellowships or preferably as staff benefits.) Tuition and fees that are remitted to the state as an offset to the state appropriation are included. If the assignment of student fees to any capital or plant account is an administrative action only, or is subject to change by the governing board, then such fees should be reported here as current funds tuition revenues. Pledged tuition revenues under bond indenture agreements should also be reported here (a mandatory transfer of these amounts to the Plant Fund can then be reported). An exception are monies from tuition and fees assessed by binding external restrictions specifically for debt service on institutional plant or for plant renewals, replacement, or expansion, which should be reported as direct additions to Plant Funds. Tuition collected from Basic Educational Opportunity Grants (BEOG) recipients should be reported here. Charges for room and board, and other services rendered by auxiliary enterprises are *not* reported here. Fees assessed for student health services that are operated as a service to the student body rather than as an auxiliary enterprise should be included.

This category reports *gross* tuition revenues including any portion paid through receipt of student aid from all sources including institutionally administered financial aid. To avoid double counting of state revenues, appropriated student financial aid administered by the institution should be reported only once as an appropriation and *not* as a component of tuition revenue. Similarly, revenues from endowment income and gifts used for student financial aid should be reported as income from these sources and not as tuition revenue.

**State Appropriations:** Unrestricted and restricted current funds revenues from state and local government appropriations. Appropriations include all monies received by the institution for current operating expenses including student financial aid (*not* for specific projects, programs, or organizational units) through acts of the state legislature and local governments, except grants and contracts. Appropriations for hospitals are excluded. Federal monies stipulated for higher education and only administered by the state (e.g., federal Morrill Act land grant appropriations and Bankhead-Nelson Appropriations) are excluded. Federal government funds distributed to the state for unspecified general purposes (e.g., federal revenue sharing funds) which the state then elects to appropriate to the institution are included. Funds disbursed by a government agency to an institutional account, such as payments into a state or local government retirement system on behalf

on the institution, should be included. Tuition and fees revenues collected by the institution, remitted to the state, and then returned to the institution in the form of appropriations, must be subtracted from the gross appropriations figure and separately reported as tuition. When appropriations are reverted or lapsed to the appropriating agency, only the *net* appropriations should be reported.

***Private Gifts, Contracts and Endowment Income:*** Gifts and contracts include unrestricted and restricted current funds revenues (for student financial aid, for example) from private donors for which no legal consideration is involved, and revenues from private contracts for which specific goods and services are provided. Such income includes only those gifts, grants, and contracts that are directly related to instruction, research, public service, or other primary institutional missions (as opposed to land rental or utility services, for example). Excludes gifts and grants and contracts for hospitals. Includes monies received as a result of gifts, grants, or contracts from a foreign government, and estimated dollar amounts of contributed services. Excludes revenues derived from the sale of goods and services *incidental* to the conduct of instruction, research, or public service, even if the institution has a contract with the recipient of the goods and services. Income from funds held in revocable trusts or distributable by direction of the trustees of such trusts should be reported under this classification. Related indirect costs recovered should also be reported in this category.

Endowment income includes unrestricted and restricted current funds revenues from endowment and income from funds held in trust by others under irrevocable trusts to the extent expended for current operating purposes. Expenditure of capital gains from such funds should be treated as transfers and not included. Endowment income used for hospitals is excluded. Institutions that have adopted a spending formula by which they expend not only the yield but also a prudent portion of the appreciation of the principal, should report the amount calculated by the “total return” concept. The amount so calculated should be adjusted for protection of the endowment principal from its loss of purchasing power if that provision is part of the spending formula.

***Instruction:*** The instruction category includes expenditures of the institution’s colleges, schools, departments, and other instructional divisions for credit and non-credit general academic instruction, occupational and vocational instruction, continuing and community education, special session instruction, preparatory and adult basic education, and remedial and tutorial instruction conducted by the teaching faculty. Expenditures for departmental research and public service that are *not* separately budgeted should be included in this classification. Expenditures for academic administration where the primary function is administration (e.g., academic deans) should be reported as part of Academic Support.

***Student Services:*** This category includes funds expended for recruitment, admissions, registrar activities, and activities whose primary purpose is to contribute to the emotional and physical well-being of students, and to their intellectual, cultural, and social development outside the context of the formal instructional program. Examples are student activities, cultural events, student newspapers, student organizations, intramural athletics, intercollegiate athletics (if the program is operated as an integral part of the



department of physical education and not as an essentially self-supporting activity), counseling and career guidance (excluding informal academic counseling by the faculty), student financial aid administration, and student health services (except where operated as a self supporting auxiliary enterprise). Student services includes the administrative allowance for Pell Grants.

**Academic Support:** This category includes expenditures for support services that are an integral part of the institution's primary mission of instruction, research, and public service. It includes expenditures for libraries (also reported separately), demonstration schools, museums, galleries, audio/visual services, academic computing support, ancillary support, academic administration (including academic deans, but not department chairpersons), personnel development, and course and curriculum development. Expenditures for veterinary and dental clinics are included if their primary purpose is to support the institutional program.

**Libraries:** Libraries, a subset of Academic Support, includes expenditures for organized activities that directly support the operation of a cataloged or otherwise classified collection of published material. The Libraries entry includes expenses for the purchase of books and all forms of collected communications.

**Institutional Support:** Institutional support includes expenditures for the day-to-day operational support of the entire institution, excluding expenditures for physical plant operations. Included are expenditures for general administrative services, executive direction and planning, legal and fiscal operations, administrative data processing, space management, employee personnel and records, logistical activities, public relations/development, and campus security. Allocations of institutional support should be made to auxiliary enterprises, hospitals, etc., and not reported here. Staff benefits and college work-study funds should not be reported in a lump sum in this category, but are distributed to all functions. Prorated shares of state-level coordinating board and other types of state system expenses assigned member institutions should be included in this category.

**Operation and Maintenance of Plant:** Included here are all expenditures for operations established to provide service and maintenance related to grounds and facilities used for educational and general purposes. This includes expenditures for utilities, custodial services, fire protection, property insurance, landscape and grounds maintenance, major repairs and renovations, and similar items. In all cases, expenditures are net amounts charged to auxiliary enterprises, hospitals, and independent operations. Campus security is not included here. This category also does not include capital expenditures made from the Plant Funds accounts.

**Estimated Full Instructional Expenditures:** Defined by Research Associates as the sum of direct expenditures for instruction and student services plus prorated indirect costs. The indirect instructional costs equal total academic and institutional support and operation and maintenance of plant less overhead for funded research and public services, estimated as 30 percent of the expenditures for these two functions.

**Funded Research:** The Research category includes all funds expended for activities specifically organized to produce research outcomes and commissioned by an agency either external to the institution or separately budgeted by an organizational unit within the institution. Subject to these conditions, it includes expenditures for individual and/or project research as well as for research institutes and centers. Excluded are discretionary (not separately budgeted) expenditures for departmental research and funds used for non-research sponsored activities such as training programs.

**Public Service:** Funds expended for activities that are primarily to provide non-instructional services that are beneficial to individuals and groups external to the institution. These activities include community service programs (excluding instructional activities) and cooperative extension services. Extension services are generally located off-campus in non-institutionally owned facilities. Included in this category are conferences, institutes, general advisory services, reference bureaus, radio and television, consulting, and similar non-instructional services to particular sectors of the community.

**Student Aid (Scholarships and Fellowships):** This category includes expenditures given in the form of outright grants (recipients are not required to perform any service as consideration) and trainee stipends, prizes, and awards to individuals enrolled in formal course work, either for credit or non-credit. Both merit (including athletic and music scholarships) and need-based awards are included. Awards given to individuals who are not enrolled in formal course work are excluded. If the institution is given custody of the funds, but is not allowed to select the recipient of the grant \$ for example, Federal Basic Educational Opportunity Grants program or ROTC scholarships \$ the funds should not be reported. When services are required in exchange for financial assistance, as in the Federal College Work-Study Program or an institution-sponsored work-study program, the charges should be classified as expenditures of the department or organizational unit to which the service is rendered and not reported here. Aid to students in the form of tuition or fees remissions should be included. (Remissions that are granted because of faculty or staff status are charged to staff benefits and not included here.) Pell Grants are reported as a federal allotment and not in this category. Note: institutional expenditures for student aid are *not* part of the costs of instruction, but rather a redistribution of income function.