

Notice of Meeting
UNIVERSITY OF HAWAI'I
BOARD OF REGENTS COMMITTEE ON BUDGET AND FINANCE
Members: Regents Moore (Chair), Higaki (Vice-Chair), Acoba,
McEnerney, and Tagorda

Date: Thursday, November 1, 2018

Time: 9:00 a.m.

Place: University of Hawai'i at Mānoa
Information Technology Building
1st Floor Conference Room 105A/B
2520 Correa Road
Honolulu, Hawai'i 96822

AGENDA

I. Call Meeting to Order

II. Approval of Minutes of the September 6, 2018 Meeting

III. Public Comment Period for Agenda Items: All written testimony on agenda items received after posting of this agenda and up to 24 hours in advance of the meeting will be distributed to the board. Late testimony on agenda items will be distributed to the board within 24 hours of receipt. Written testimony may be submitted via US mail, email at bor@hawaii.edu, or facsimile at 956-5156. Individuals submitting written testimony are not automatically signed up for oral testimony. Registration for oral testimony on agenda items will be provided at the meeting location 15 minutes prior to the meeting and closed once the meeting begins. Oral testimony is limited to three (3) minutes. All written testimony submitted are public documents. Therefore, any testimony that is submitted verbally or in writing, electronically or in person, for use in the public meeting process is public information and will be posted on the board's website.

IV. Agenda Items

A. Recommend Board Approval

1. Fiscal Biennium 2019-2021 Operating Budget Request for the University of Hawaii

[Link to FB2019-2021 Biennium Budget Request](#)

B. For Information

1. Fiscal Year 2019 First Quarter Financial Report

V. Adjournment

19156-1



UNIVERSITY of HAWAI'I SYSTEM

Kalbert K. Young Vice President for Budget and Finance Chief Financial Officer

UNIVERSITY OF HAWAII BOARD OF REGENTS

18 OCT 25 P5:40

RECEIVED

October 25, 2018

'18 OCT 25 P5:38

TO: Lee Putnam Chairperson, Board of Regents

UNIVERSITY OF HAWAII PRESIDENT'S OFFICE

Randolph Moore Chair, Committee on Budget and Finance, Board of Regents

VIA: David Lassner, President

Handwritten signatures of David Lassner and Kalbert K. Young

FROM: Kalbert K. Young Vice President for Budget and Finance/Chief Financial Officer

SUBJECT: FISCAL BIENNIUM 2019-2021 OPERATING BUDGET REQUEST FOR THE UNIVERSITY OF HAWAII

SPECIFIC ACTION REQUESTED

It is recommended that the Board of Regents approve the submission of the Fiscal Biennium (FB) 2019-21 Operating Budget Request of the University of Hawai'i ("University" or "UH") to the Governor and 2019 Legislature. With approval, this proposed FB2019-21 Operating Budget Request for the UH will represent the official request for all operating programs of the UH System. This request represents only that portion of the UH operating budget which would be additive to the already established "base budget" of the University or revisions to the "base budget." The University will submit the proposal to the State Department of Budget and Finance ("State B&F") for consideration to be included as part of the Governor's budget proposal to the Legislature. The University will also send this budget request directly to the Legislature, in accord with Chapter 37-68, HRS.

The proposed FB 2019-21 budget request seeks additional General Fund resources for the University to advance priority initiatives throughout the entire system of campuses. These priorities were outlined in the Budget Policy Paper approved by the Board of Regents at its September 20, 2018 meeting.

The proposed budget for funding of capital improvement projects (CIP) for FB 2019-21 was approved by the Board of Regents at its August 16, 2018 meeting.

RECOMMENDED EFFECTIVE DATE

In consideration of the procedural requirements of the Board of Regents, UH Administration will consider the "Fiscal Biennium 2019-21 Operating Budget Request for the University of Hawai'i" effective immediately upon approval by the Board of Regents.

PURPOSE

In accordance with Regent Policy 8.204, the Administration requests that the Board of Regents approve a proposed budget request for additional operating funds (via general funds).¹

BACKGROUND INFORMATION

Annually, State departments submit budget requests to the Executive Branch via State B&F for consideration of inclusion into the Proposed Executive Budget of the Governor to the upcoming Legislature. The University also submits its Board approved budget request directly to the Legislature in accord with Chapter 37-68, HRS. Every two years, the executive proposes a biennium budget and in the subsequent year proposes a supplemental budget. In 2018, State departments are constructing requests to be included in the proposed biennium budget which will be deliberated at the convening of the 2019 Legislature.

At its September 20, 2018 meeting, the Board of Regents approved a Biennium Budget Policy Paper in conformance with Regent Policy 8.204. The Policy Paper helped provide guidance and established a framework from which campuses would align their budget requests. Budget instructions were distributed to campuses after approval of the Policy Paper.

The Policy Paper outlined several initiatives, or categories, for campuses to conform their budget requests, although campuses were allowed to submit other requests of their own volition. In crafting this budget request, Administration was mindful of the University's Integrated Academic and Facilities Plan and its four strategic directions:

- Hawai'i Graduation Initiative (HGI)
- Hawai'i Innovation Initiative (HI2)
- 21st Century Facilities
- High Performance Mission-Driven System (HPMDS)

¹ Regent Policy 8.204, III.D.3. The UH Board of Regents shall approve a proposed biennial budget as the designated "Board of Regents' Budget."

Requests from units that were aligned with Budget Policy Paper directions and were supported by the unit head were evaluated by UH Administration along with all other requests. The items that are presented in this proposal represent those items that Administration believes would most significantly advance the University's strategic directions while also remaining cognizant of the overall fiscal condition of the State.

State departments were provided budget instructions from State B&F in Finance Memorandum No. 18-16. These instructions also provided insight as to the landscape from which requests would be considered by the Executive and notes they will "continue a cautious approach in developing the FB 2019-21 Executive Budget. All budget requests must be sustainable and reasonable."

BUDGET PROPOSAL

The highlighted summary of the budget request includes a total of 72 FTE position counts and \$26,716,176 in additional General Funds for Fiscal Year 2019-20 (FY20) and 74 FTE position counts and \$27,246,419 in additional General Funds for Fiscal Year 2020-21 (FY21). The following table shows the requested General Fund increases by campus:

Campus	FTE FY20	\$\$\$ FY20	FTE FY21	\$\$\$ FY21
Mānoa	37.00	\$ 3,154,960	39.00	\$ 3,651,203
Hilo	15.00	\$ 1,036,816	15.00	\$ 1,070,816
West O'ahu	8.00	\$ 1,300,000	8.00	\$ 1,300,000
Community Colleges	8.00	\$ 1,524,400	8.00	\$ 1,524,400
Systemwide Admin	4.00	\$ 19,700,000	4.00	\$ 19,700,000
Total	72.00	\$ 26,716,176	74.00	\$ 27,246,419

The budget request proposal follows the major categories or themes specified in the Policy Paper. The following chart lists those themes and the FTE position count and funding requests associated with each item:

Theme	FTE FY20	\$\$\$ FY20	FTE FY21	\$\$\$ FY21
Hawai'i's Promise Program	-	\$ 19,700,000	-	\$ 19,700,000
Student Employment	1.00	\$ 4,581,360	3.00	\$ 5,186,603
Other Miscellaneous	71.00	\$ 2,434,816	71.00	\$ 2,359,816
Total	72.00	\$ 26,716,176	74.00	\$ 27,246,419

Hawai'i's Promise Program

The largest category by far is a request to expand the Hawai'i's Promise Program that is currently in place at the Community Colleges to the entire UH System, including the Mānoa, Hilo, and West O'ahu universities. The concept of this Hawai'i's Promise expansion is to utilize the same qualifying criteria for the program currently in place at the Community Colleges, but apply them to 4-year campus degrees. For example, the program would include criteria: minimum of 6 credits, GPA of 2.0 or higher, and Hawai'i resident or qualified for exempt status.

An analysis using those criterion and applying them to historic averages over the past four years, concluded that an amount of \$19.0 million was estimated as the cost to expand the program to the four year institutions (Mānoa, Hilo, and West O'ahu). An additional \$700,000 is being requested to be placed in the budget to continue funding provided in Act 14, Session Laws of Hawai'i 2018, which appropriated funding only for Fiscal Year 2018-19.

For strategic reasons, the funding is proposed to be administratively placed in UOH900 (Systemwide Administration) so that the funds can be deployed in a responsive manner, as the Administration will be able to allocate the resources to the campuses depending on enrollment and utilization of the program.

Student Employment

Description	FTE FY20	\$\$\$ FY20	FTE FY21	\$\$\$ FY21
Learning Assistants (LA) & Peer Mentoring @ Mānoa	1.00	\$ 956,600	3.00	\$ 1,408,876
Raise Graduate Assistants (GA) Stipend @ Mānoa	-	\$ 2,198,360	-	\$ 2,242,327
Meaningful Work Experiences (LA & GA) @ Hilo	-	\$ 122,000	-	\$ 231,000
Learning Assistants @ UHWO	-	\$ 300,000	-	\$ 300,000
Student Mentors & Teachers @ CCs	-	\$ 1,004,400	-	\$ 1,004,400
Total	1.00	\$ 4,581,360	3.00	\$ 5,186,603

Evidence shows that working on campus contributes to student success and retention. As a result, a focus was placed on student employment at both the undergraduate and graduate levels across all campuses. This emphasis should have a two-fold impact on student achievement: not only will more students be employed on campus, but their work as tutors and mentors will also help other students succeed.

A Learning Assistant (LA) is an undergraduate student who facilitates discussion and engagement in class by working in small groups to guide students toward

understanding through active participation. Peer Mentors and Peer Advisors help incoming students transition academically and socially to college life by advising and guiding them through the array of available campus resources. These Peer Mentors and Peer Advisors also develop their own leadership skills, which helps them to succeed well beyond college. Additional funding is requested at all campuses to either expand or continue LA and/or peer mentoring programs that assist undergraduate student achievement.

Graduate Assistants (GA) are graduate students who provides academic and program support to various units of the university and whose duties may include teaching, research, or administrative functions. Graduate assistantships allow research universities to recruit top graduate students to their programs, and GA contributions are far reaching, particularly in the areas of teaching and research. Both Mānoa and Hilo are seeking additional funding to raise the base salaries of GAs on their campuses.

All of these requests to fund various student positions in support of student employment is expected to directly help on a number of levels for student enrollment, retention, and improve efficiencies.

Other Miscellaneous Requests

Description	FTE FY20	\$\$\$ FY20	FTE FY21	\$\$\$ FY21
Athletics Positions @ Mānoa	30.00		30.00	
Facilities Positions @ Mānoa	6.00		6.00	
Facilities Positions @ System	4.00		4.00	
Custodial and Maintenance @ Hilo	5.00	\$ 228,576	5.00	\$ 228,576
Security @ Hilo	8.00	\$ 311,240	8.00	\$ 311,240
Wayfinding Education @ Hilo	2.00	\$ 375,000	2.00	\$ 300,000
HINET Program @ CCs	8.00	\$ 520,000	8.00	\$ 520,000
Distance Ed, Faculty Support, Student Success @ UHWO	8.00	\$ 1,000,000	8.00	\$ 1,000,000
Total	71.00	\$ 2,434,816	71.00	\$ 2,359,816

Thirty (30) General Funded position counts are requested for Mānoa Athletics. This would convert positions that are currently funded by the Athletics Special Fund to the State General Fund, which would provide savings to the University an estimated \$1.5 million in fringe costs. Similarly, six (6) General Fund position counts are requested at Mānoa and four (4) General Fund position counts are requested at Systemwide Support for facilities and infrastructure support.

Hilo is requesting additional custodial, maintenance, and security staff to properly maintain a safe and healthy environment for their campus and community. There is

also a request to develop a Wayfinding Education Program at Hilo to be based out of the 'Imiloa Astronomy Center. This program will integrate Hawaiian perspectives and modern science and will include a Traditional Master Navigator-in-Residence.

The Hawai'i Nutrition and Employment Training (HINET) program is a partnership between the State Department of Human Services' (DHS) Supplementary Nutrition Assistance Program (SNAP), the Community Colleges, and various community-based organizations (CBO) to develop a comprehensive and holistic workforce education program for the State. HINET leverages the Colleges' strengths in employment training with DHS and CBO addressing nutrition, childcare, housing, and more. By mutual agreement, DHS has waived SNAP requirements to allow HINET students to focus on college career pathways as a fast track to self-sufficiency.

The program began with funding from DHS in 2015, but DHS can no longer continue to fund the positions that assist students in receiving their DHS benefits. This request for 8 positions and \$520,000 would institutionalize this program at the Community Colleges that has already served hundreds of students.

Additional funding is requested at West O'ahu for investments in distance education, faculty support, and student success. This requests includes 2 positions and infrastructure equipment to support growing distance education program needs. Funding is also requested for 5 additional Instructors for critical gateway courses such as English or high-demand areas such as Finance/Accounting, Sustainable Community Food Systems, and STEM education. Finally, because many of West O'ahu's degree programs are taught by active industry professionals who serve as part-time lecturers, additional funding is requested to expand this lecturer pool.

Transfers and Non-General Fund Requests

In addition to these requests for additional General Fund resources, there is a housekeeping transfer to move legislatively initiated funding for the Ant Lab from Hilo's budget to Mānoa's, which is more appropriate. Another housekeeping transfer would move positions associated with Nā Pua No'eau that are currently appropriated in UOH900 (Systemwide Administration) to the various campuses where they perform their duties. Additional internal transfers of a housekeeping nature will also be requested. All of these transfers have zero net effect on the University's bottom line.

Additional revolving fund ceiling is also being requested for the John A. Burns School of Medicine (JABSOM) and the Community Colleges. JABSOM is requesting \$1,021,453 of additional ceiling because of increased use of their Real Property and Facilities Use Revolving Fund as a result of parking fee increases and additional special events. The Community Colleges are requesting an additional \$1,000,000 of ceiling in anticipation of increased utilization of the Research and Training Revolving Fund (RTRF) and the Commercial Enterprises Revolving Fund (CERF).

ACTION RECOMMENDED

University Administration recommends the Board of Regents approve the Administration's proposal for a FB2019-21 Operating Budget Proposal for the University. Upon approval, the proposal will be transmitted to the State B&F as the approved Board of Regents' Budget request. The proposal is to be considered for inclusion as part of Governor's Executive Budget Proposal to the 2019 State Legislature. In accord with Chapter 37-68, HRS, the University will also submit the approved budget request directly to the Legislature.

Attachment

1. Presentation: Fiscal Biennium 2019-2021 Operating Budget Request. For presentation to the Board of Regents Committee on Budget & Finance. November 1, 2018.



Fiscal Biennium 2019-2021 Operating Budget Request

November 1, 2018

Committee on Budget and Finance



General Fund Situation

- At its September 7 meeting, the Council on Revenues maintained its forecast for FY19 at 5.0% growth.
- Through September, General Fund revenues are up 0.4% compared to the same period from the prior year.
- Administration was cognizant of this modest growth in crafting a fiscally responsible budget request.



Budget Request by Campus

Campus	FTE FY20	\$\$\$ FY20	FTE FY21	\$\$\$ FY21
Mānoa	37.00	\$ 3,154,960	39.00	\$ 3,651,203
Hilo	15.00	\$ 1,036,816	15.00	\$ 1,070,816
West O'ahu	8.00	\$ 1,300,000	8.00	\$ 1,300,000
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Systemwide Admin	4.00	\$ 19,700,000	4.00	\$ 19,700,000
Total	72.00	\$ 26,716,176	74.00	\$ 27,246,419



Budget Request by Theme

Theme	FTE FY20	\$\$\$ FY20	FTE FY21	\$\$\$ FY21
Hawai'i's Promise Program	-	\$ 19,700,000	-	\$ 19,700,000
Student Employment	1.00	\$ 4,581,360	3.00	\$ 5,186,603
Other Miscellaneous	71.00	\$ 2,434,816	71.00	\$ 2,359,816
Total	72.00	\$ 26,716,176	74.00	\$ 27,246,419



Hawai'i's Promise Program

- \$19,000,000 to expand Hawai'i's Promise Program to all institutions in UH system
- Additional \$700,000 to integrate funding from Act 14/SLH 2018 into the budget for Community Colleges (plus \$1,400,000 already in their budget)
- Budgeted in UOH900 (Systemwide Administration) to allow flexibility in responding to student enrollment and eligibility
- Same criteria: 6 credit minimum, GPA of 2.0 or higher, Hawai'i resident or qualified for exempt status, etc.



Student Employment

Description	FTE FY20	\$\$\$ FY20	FTE FY21	\$\$\$ FY21
Learning Assistants (LA) & Peer Mentoring @ Mānoa	1.00	\$ 956,600	3.00	\$ 1,408,876
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Learning Assistants @ West O'ahu	-	\$ 300,000	-	\$ 300,000
Student Mentors & Teachers @ Community Colleges	-	\$ 1,004,400	-	\$ 1,004,400
Total	1.00	\$ 4,581,360	3.00	\$ 5,186,603

- Student On-campus Employment contributes to student success and retention.
- Peer Mentors and Advisors help incoming students transition to college life.
- Learning Assistants facilitate discussion and engagement with students in small groups.
- Graduate Assistants provide significant contributions to teaching, research, and administration.



Other Miscellaneous

Description	FTE FY20	\$\$\$ FY20	FTE FY21	\$\$\$ FY21
Athletics Positions @ Mānoa	30.00		30.00	
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Distance Ed, Faculty Support, Student Success @ UHWO	8.00	\$ 1,000,000	8.00	\$ 1,000,000
Total	71.00	\$ 2,434,816	71.00	\$ 2,359,816

- General Funded positions will defray fringe costs to the State General Fund from the current Special Fund.
- Custodial and Security staff at Hilo will help to maintain a safe and healthy campus.
- Wayfinding Education program will integrate Hawaiian perspectives and modern science and will include a Traditional Master Navigator-in-Residence.
- Hawai'i Nutrition and Employment Training (HINET) program assists students to achieve self-sufficiency.
- Distance Education expansion, additional instructors, and lecturer pool expansion will address some of the high-demand needs at West O'ahu.



Housekeeping and Non-General Fund

- Transfer Nā Pua No‘eau positions from UOH900 to various campuses
- Transfer Ant Lab appropriation from Hilo to Mānoa
- Revolving Fund ceiling increases for:
 - JABSOM – Real Property and Facilities Use Revolving Fund and RTRF
 - Community Colleges – Commercial Enterprises Revolving Fund and RTRF



Next Steps

- Recommendation for B&F Committee to approve this operating budget request for subsequent approval by the full Board at its November 15, 2018 meeting.
- Following approval by the full Board of Regents, the budget request and associated forms will be transmitted to the Governor and Legislature, in accordance with Chapter 37-68, HRS

19156-2



UNIVERSITY
of HAWAII
SYSTEM

Kalbert K. Young
Vice President for Budget and Finance
Chief Financial Officer

UNIVERSITY OF HAWAII
BOARD OF REGENTS

18 OCT 25 15:40

RECEIVED

October 25, 2018

18 OCT 25 15:06

TO: Lee Putnam
Chair, Board of Regents

Randy Moore
Chair, Committee on Budget and Finance, Board of Regents

VIA: David Lassner
President

FROM: Kalbert K. Young
Vice President for B&FCFO

SUBJECT: FY19 FIRST QUARTER FINANCIAL REPORT AS OF SEPTEMBER 30,
2018

Attached is the Quarterly Financial Report as of September 30, 2018 for the University of Hawai'i System. This report is an information item for discussion at the Budget and Finance Committee meeting on November 1, 2018.

A Quarterly Financial Report presentation is included to summarize a high-level analysis of the report.

Attachments

- c: University Budget Office (w/o Attachments)
- University Controller (w/o Attachments)



FY19 Q1 Financial Report

November 1, 2018

Committee on Budget and Finance

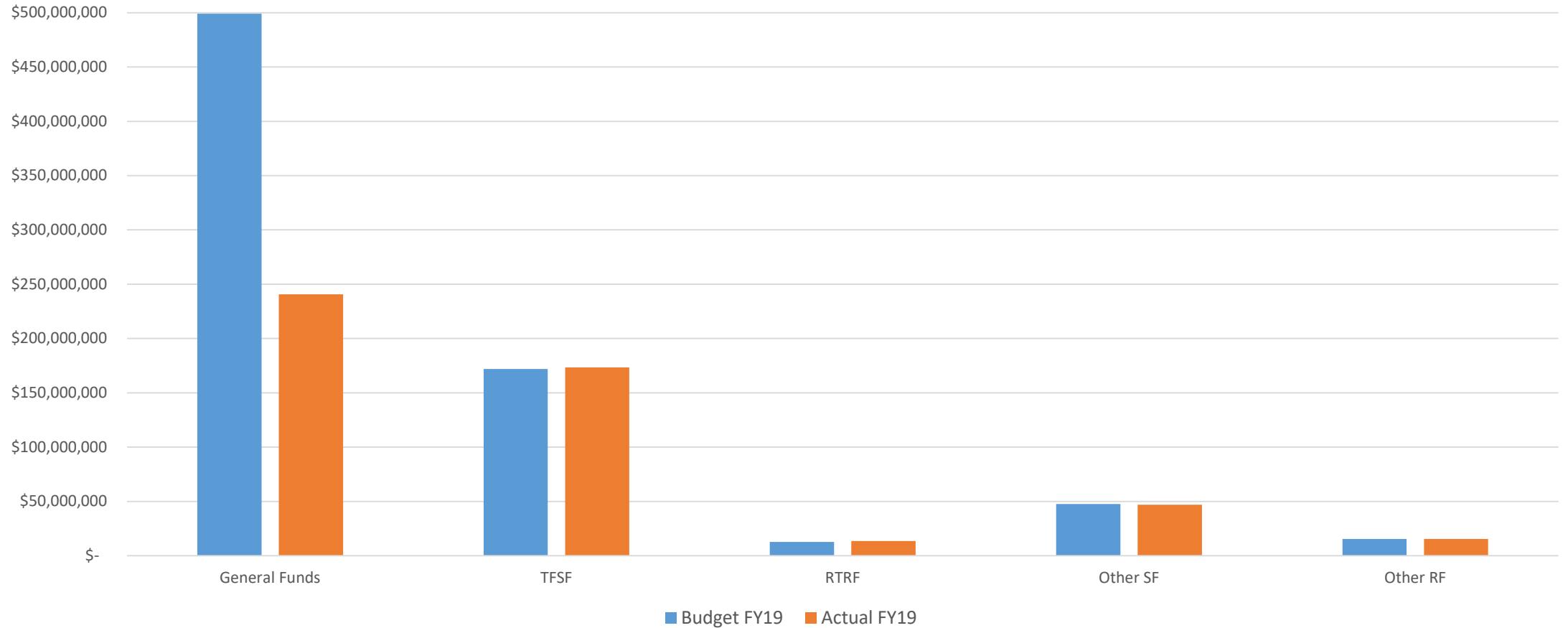


Overview

1. General Fund Revenue variance of \$258 million caused by processing delay by State B&F.
 - B&F released approximately half of UH's annual allocation at the start of the year with the anticipation that the full allocation would be completed shortly thereafter. However, full allocation was not completed until early October.
 - Current General Fund revenues are \$502.4 million, or 1% above projections.
2. TFSF (0.9%) and RTRF (5.6%) revenues are slightly higher than projections.
3. Other Special Fund (-1.1%) and Other Revolving Fund (-0.6%) revenues are slightly lower than projections.
4. Expenditures are slightly lower than projections (1.4%)

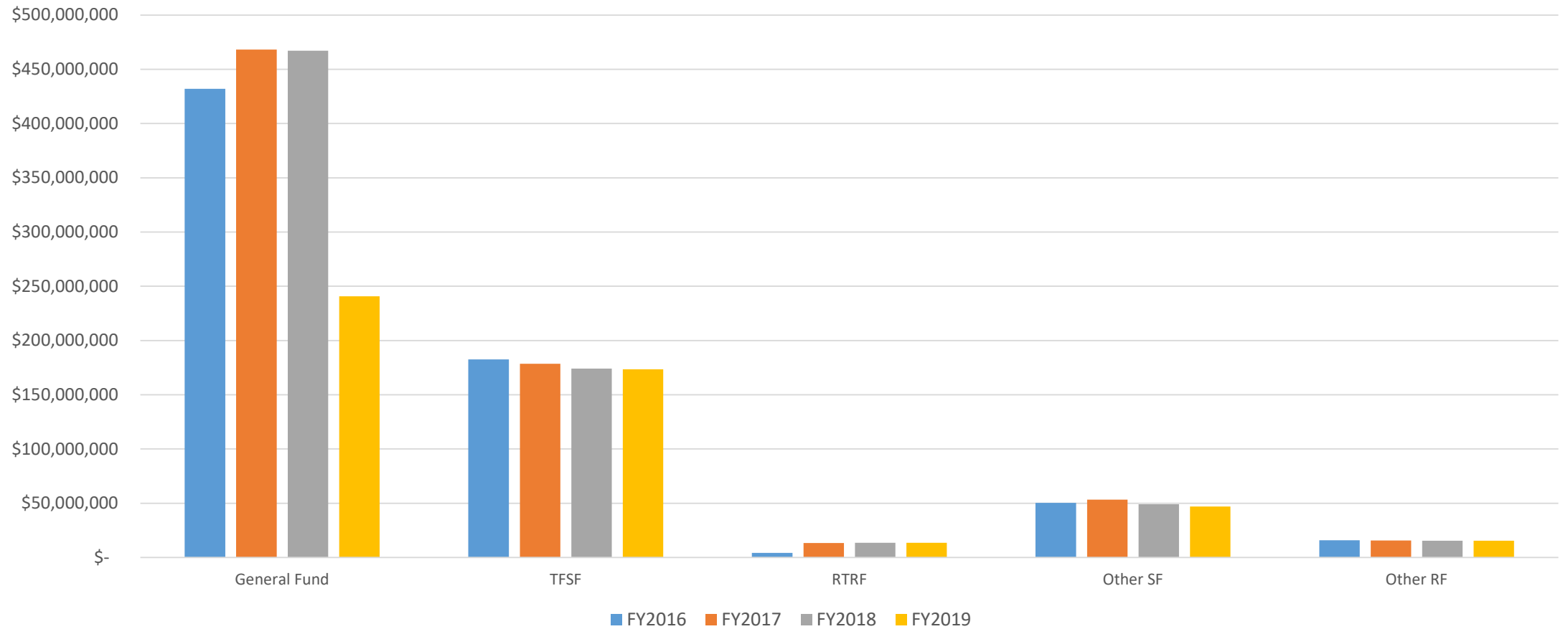


Revenues (Budget vs. Actual)



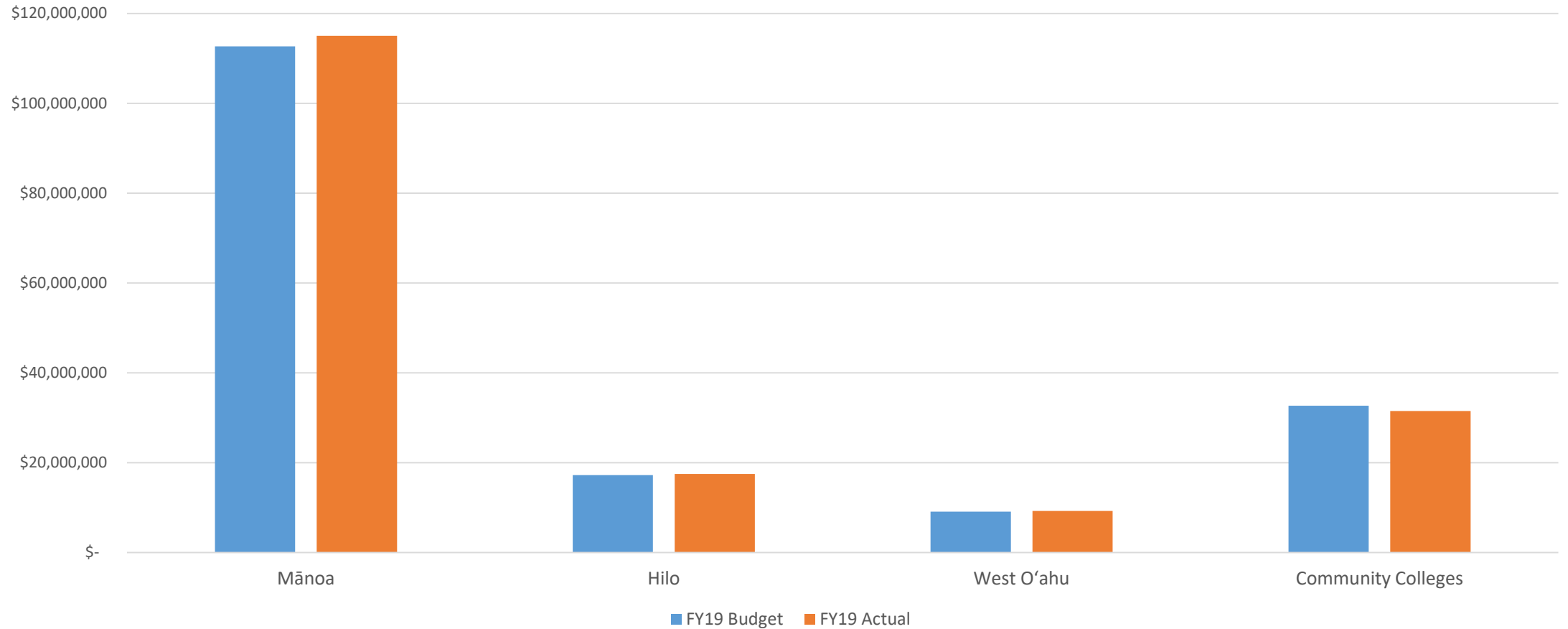


Revenues Comparison (FY16-19)



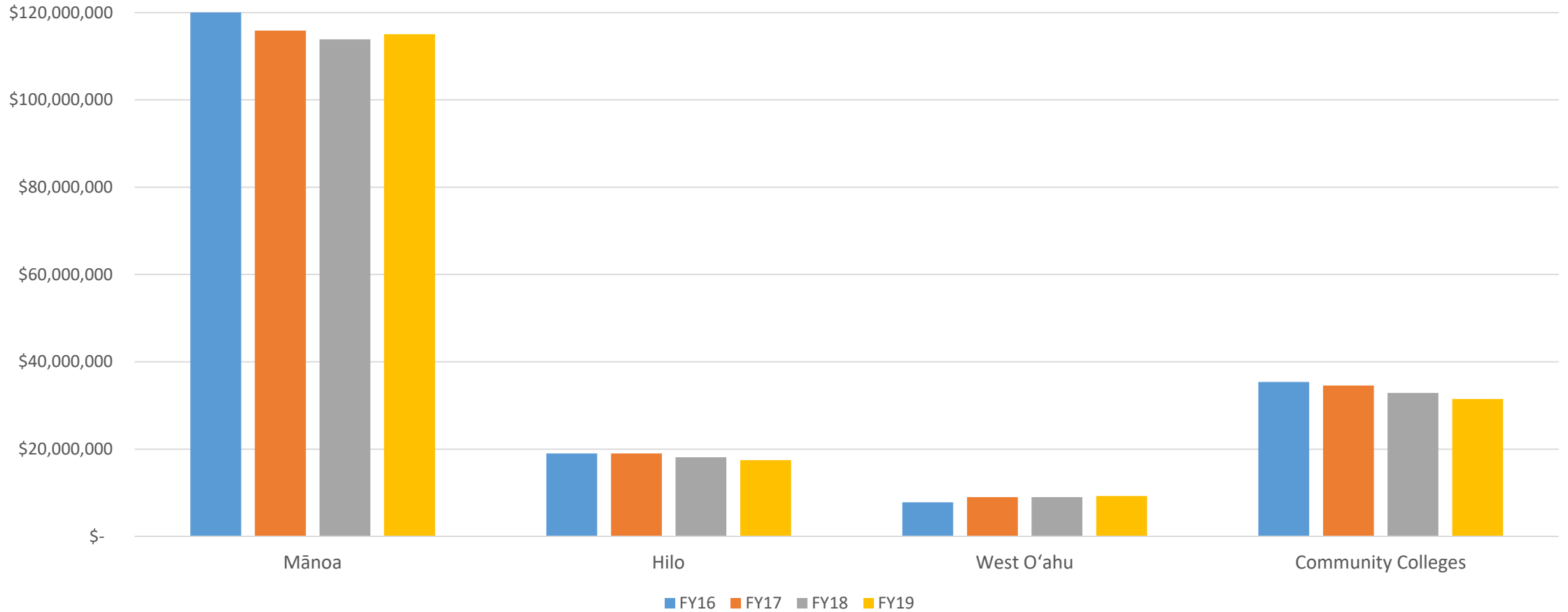


TFSF Revenue by Campus (Budget vs. Actual)



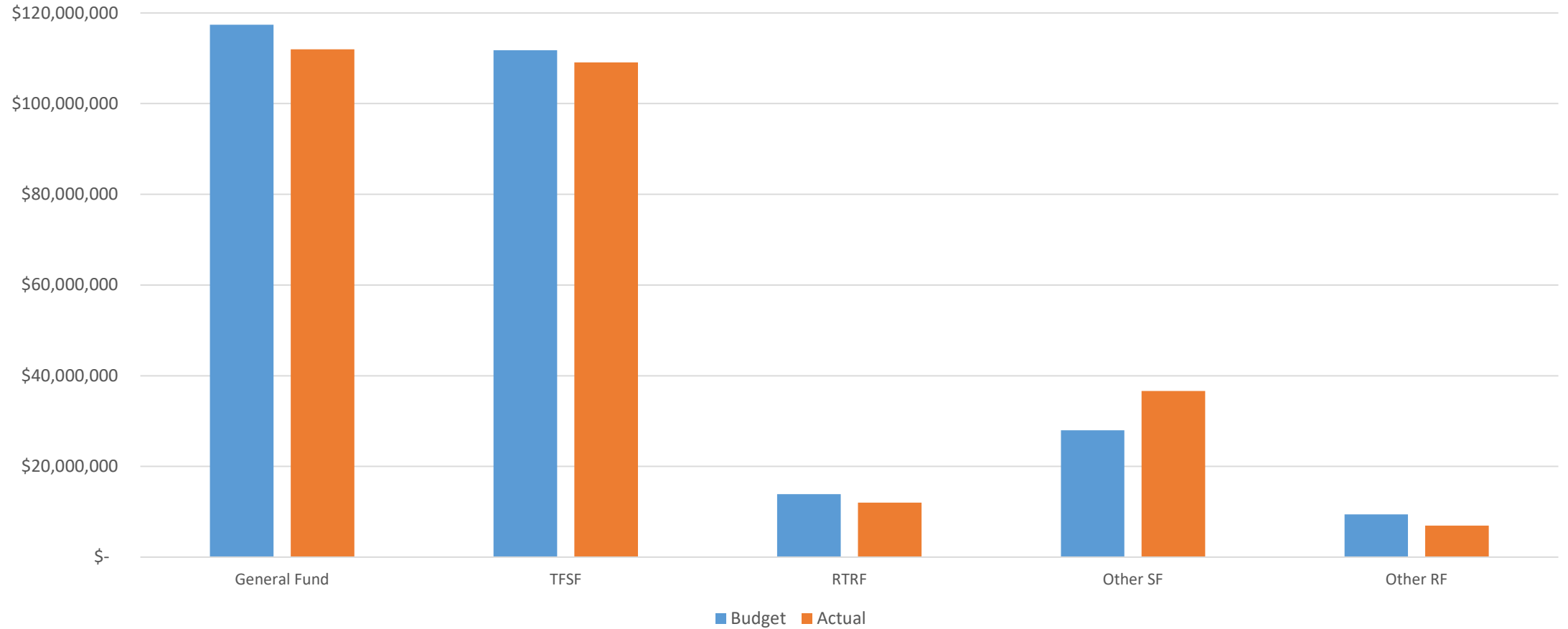


TFSF Revenue by Campus (FY16-19)



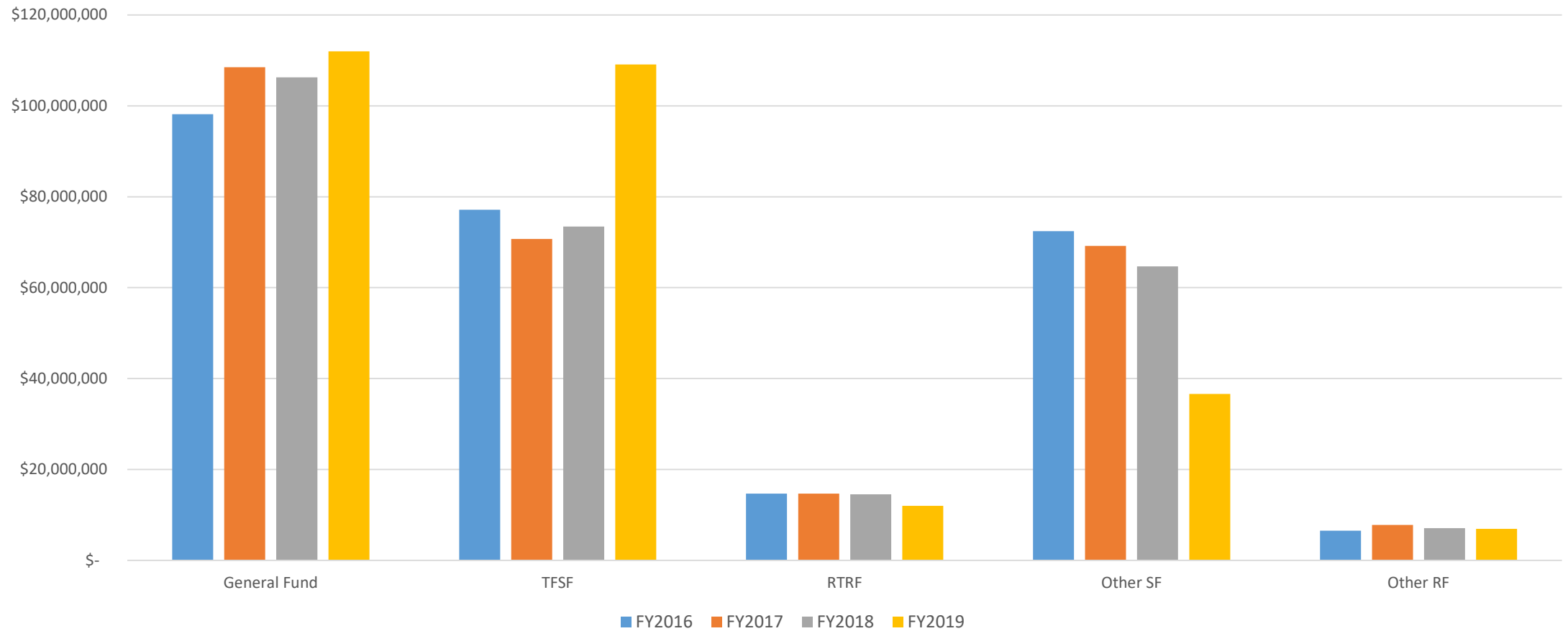


Expenditures (Budget vs. Actual)





Expenditures (FY16-19)





Mānoa

1. Personnel Expenditures from TFSF lower than projected due to delays in filling vacancies and hiring.
2. Transfer variance for TFSF was the result of various timing issues.
3. Timing issues also created the variances for some of the Non-Personnel Expenditures, Utilities, and Transfers for Other Special Funds.
4. Delays in executing projects or procurement approval were the primary causes of the lower than anticipated Non-Personnel Expenditures for Other Revolving Funds.



Hilo

1. Non-Personnel Expenditures from TFSF and Other Special Funds are lower than projected as a result of cautious spending because of revenue uncertainty.



West O'ahu

1. No variances for West O'ahu reached the threshold for reporting.
2. TFSF revenues is 2% higher than projected.



Community Colleges

1. Variances for Personnel Expenditures and Utilities are primarily the result of balancing GF and TFSF expenditures. Throughout the year, costs are allocated to one of these two funds and a snapshot at a given point in time will show a variance. However, when funds are combined, the variance for these items is negligible.
2. Non-Personnel Expenditures from TFSF are higher than projected as a result of some equipment being purchased earlier than anticipated.



Systemwide Administration

1. RTRF revenue was not distributed to campuses during Q1 as anticipated due to a delay in determining campus allocations. These distributions will occur during Q2.



Conclusion

1. The General Fund and RTRF timing issues on September 30 distort the revenue picture, but have already been addressed by the time of this report.
2. TFSF slightly above projections (0.9%), although annual trend is still negative.
3. No significant negative variances at this time, but Administration will remain vigilant.



FY19 First Quarter Financial Report

UNIVERSITY SYSTEM SUMMARY

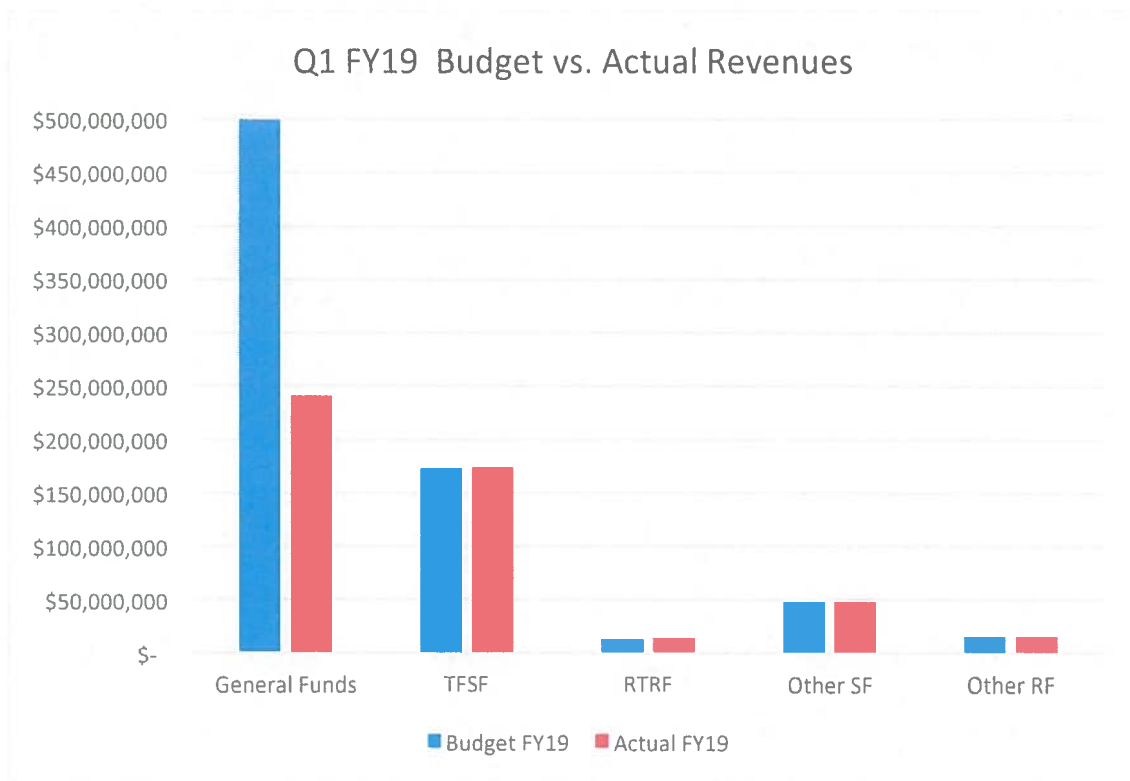
Introduction

Through the first quarter (Q1) of Fiscal Year 2018-2019 (FY19), revenues were \$256.7 million (34.4%) lower than projections. However, this is primarily due to a slight delay in processing by the State, which resulted in approximately half of the General Fund appropriation for the University of Hawai'i (UH) not being released until the first week of October, after the end of Q1. Non-General Fund revenues were \$1.7 million (0.7%) higher than projections.

Expenditures from all sources of funding are \$3.8 million (1.4%) lower than projections.

Revenues

The revenue picture through Q1 FY19 is influenced significantly as a result of a delay in processing by the State. Approximately half of the annual allocation for the General Fund for all campuses was not processed until the first week of October, which is after the end of Q1. However, at the time this report was prepared, that processing did occur and General Fund revenues stand at \$502.4 million, or 1% above projections.

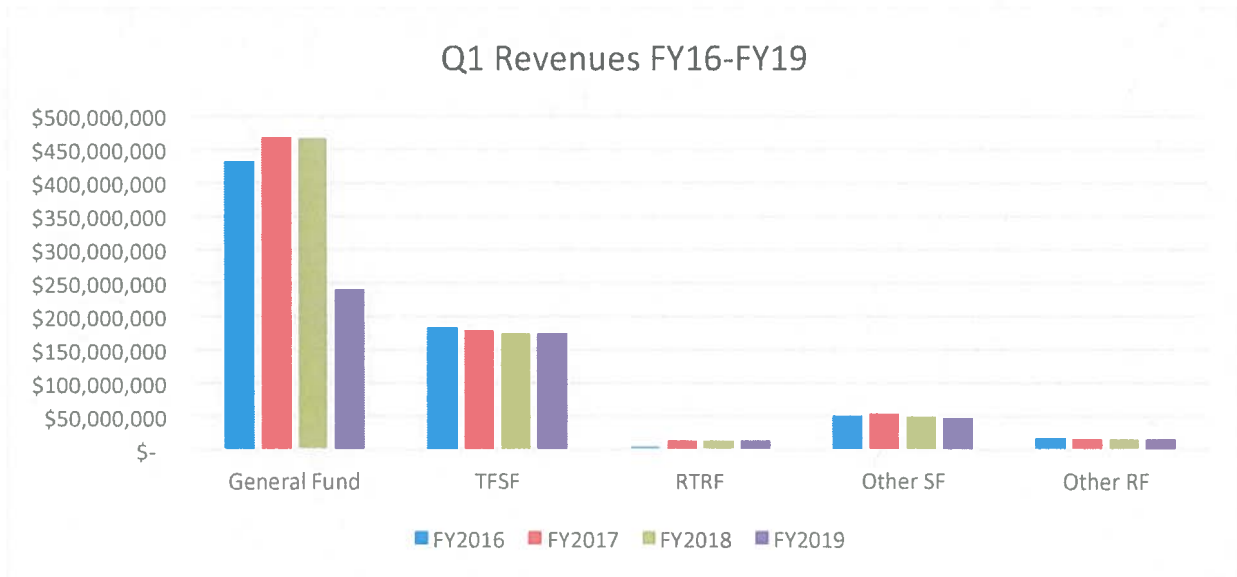


Non	FY19 Budget	FY19 Actual	Difference	%
General Fund	\$ 499,113,745	\$ 240,753,818	\$ (258,359,927)	-51.8%
TFSF	\$ 171,958,528	\$ 173,533,208	\$ 1,574,680	0.9%
RTRF	\$ 12,812,549	\$ 13,526,398	\$ 713,849	5.6%
Other SF	\$ 47,519,032	\$ 46,991,081	\$ (527,951)	-1.1%
Other RF	\$ 15,476,820	\$ 15,391,530	\$ (85,290)	-0.6%
All Funds	\$ 746,880,674	\$ 490,196,035	\$ (256,684,639)	-34.4%

If the General Fund is not included in the overall calculation, revenues are higher than projections by \$1.7 million, or 0.7%.

Although aggregate RTRF revenue is 5.6% above projections, revenue at the individual campuses is lower than projections because of a timing issue with the distribution of revenues. Revenue allocations were determined late in Q1, with those revenues distributed at the start of Q2.

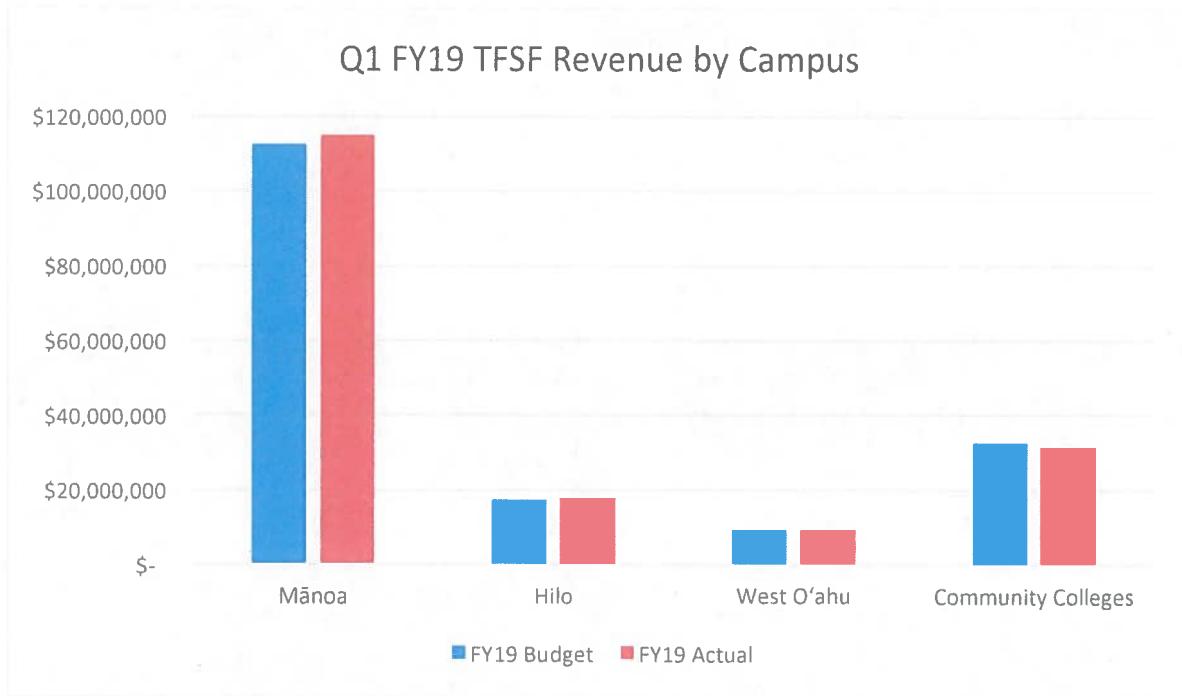
The following chart shows a comparison for revenues for the current and three prior fiscal years. Again, this data is largely affected by the delay in receiving general fund revenue:



	FY2016	FY2017	FY2018	FY2019
General Fund	\$ 432,084,364	\$ 468,062,520	\$ 467,026,684	\$ 240,753,818
TFSF	\$ 182,588,435	\$ 178,667,026	\$ 174,100,760	\$ 173,533,208
RTRF	\$ 4,334,776	\$ 13,412,219	\$ 13,543,694	\$ 13,526,398
Other SF	\$ 50,305,087	\$ 53,395,599	\$ 49,139,805	\$ 46,991,081
Other RF	\$ 15,978,777	\$ 15,612,840	\$ 15,522,440	\$ 15,391,530
All Funds	\$ 685,291,439	\$ 729,150,204	\$ 719,333,383	\$ 490,196,035

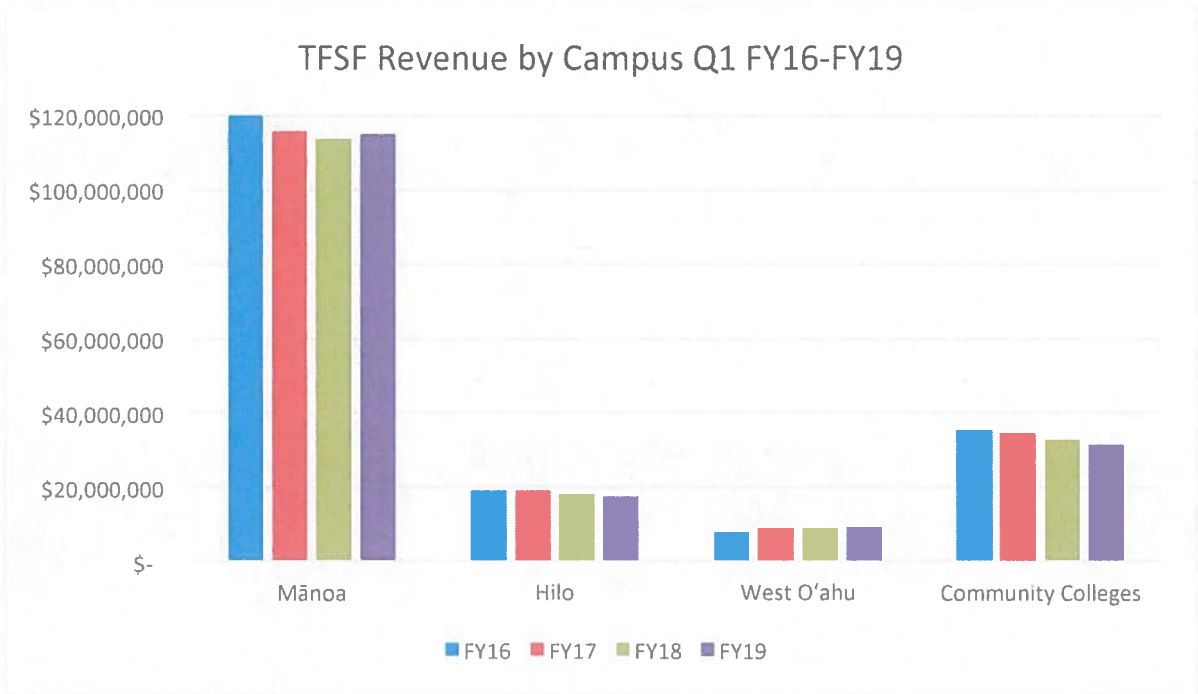
Tuition and Fees Revenue

Across all campuses, TFSF revenue is \$1.6 million, or 0.9%, above projections. Revenues are higher than projections across all campuses with the exception of the Community Colleges.



Campus	FY2019 Budget	FY2019 Actual	Difference	%age
Mānoa	\$ 112,677,943	\$ 115,029,703	\$ 2,351,760	2.1%
Hilo	\$ 17,242,834	\$ 17,483,082	\$ 240,248	1.4%
West O'ahu	\$ 9,088,328	\$ 9,244,472	\$ 156,144	1.7%
Community Colleges	\$ 32,677,184	\$ 31,502,491	\$ (1,174,693)	-3.6%
Systemwide Support	\$ 272,239	\$ 273,460	\$ 1,221	0.4%
Total	\$ 171,958,528	\$ 173,533,207	\$ 1,574,679	0.9%

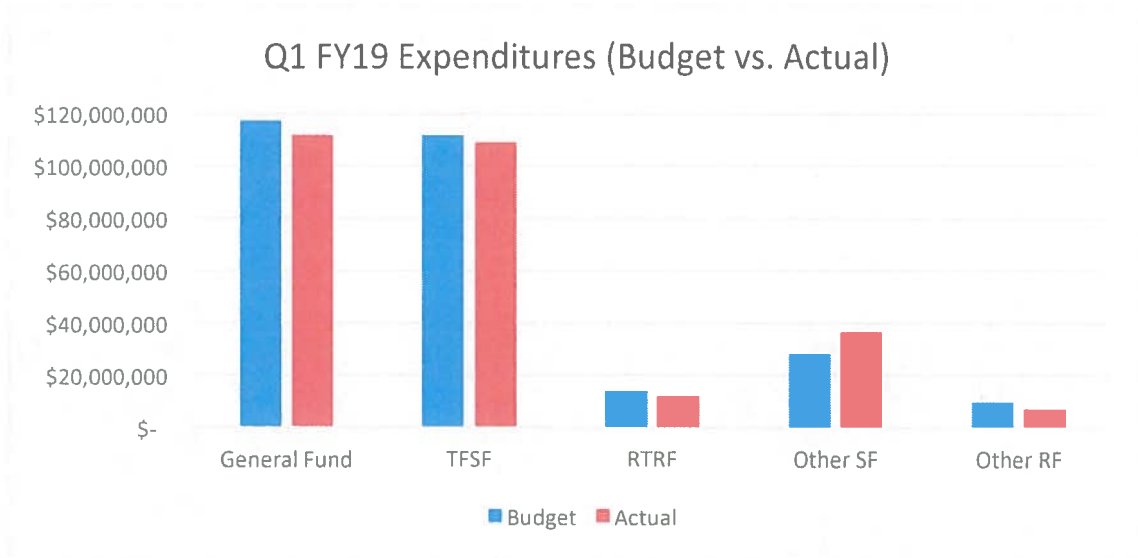
The trend for TFSF revenue by campus for the past four fiscal years is presented below:



Campus	FY16	FY17	FY18	FY19
Mānoa	\$ 120,065,710	\$ 115,874,952	\$ 113,860,734	\$ 115,029,703
Hilo	\$ 19,023,434	\$ 18,986,352	\$ 18,110,593	\$ 17,483,082
West O'ahu	\$ 7,826,311	\$ 8,988,776	\$ 8,998,344	\$ 9,244,472
Community Colleges	\$ 35,385,760	\$ 34,551,476	\$ 32,861,719	\$ 31,502,491
Systemwide Support	\$ 287,220	\$ 265,470	\$ 269,370	\$ 273,460
Total	\$ 182,588,435	\$ 178,667,026	\$ 174,100,761	\$ 173,533,207

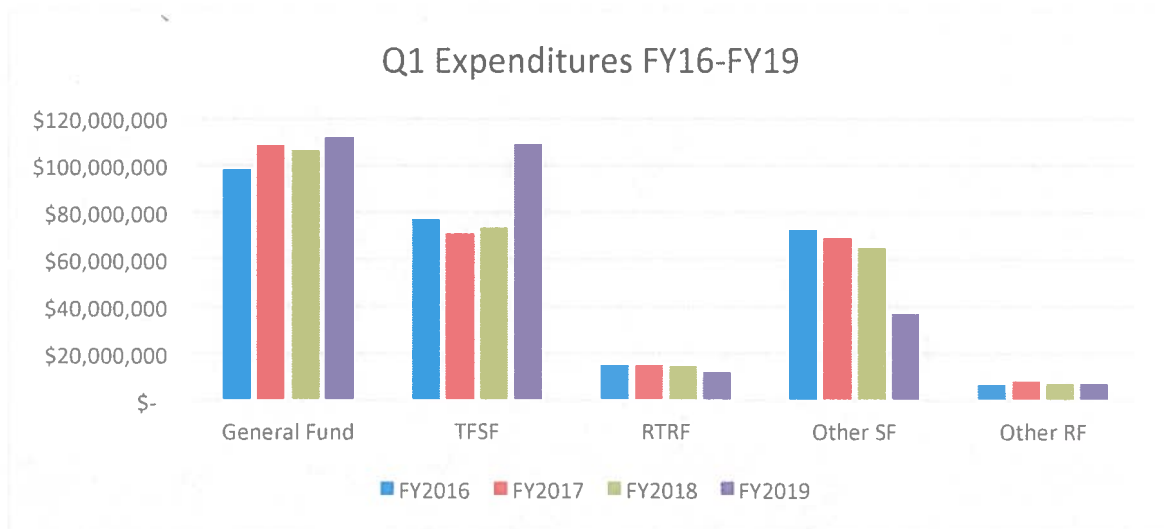
Expenditures

With the exception of Other Special Funds, actual expenditures for all fund categories are lower than projected expenditures for FY18. The difference for Other Special Funds is primarily due to a timing issue with transfers for scholarships.



Fund	Budget	Actual	Difference	%age
General Fund	\$ 117,401,057	\$ 111,973,260	\$ (5,427,797)	-4.6%
TFSF	\$ 111,786,121	\$ 109,092,669	\$ (2,693,452)	-2.4%
RTRF	\$ 13,872,123	\$ 12,000,266	\$ (1,871,857)	-13.5%
Other SF	\$ 27,961,933	\$ 36,627,798	\$ 8,665,865	31.0%
Other RF	\$ 9,444,397	\$ 6,962,638	\$ (2,481,759)	-26.3%
Total	\$ 280,465,631	\$ 276,656,631	\$ (3,809,000)	-1.4%

The following chart shows expenditures through Q1 by fund for the past four fiscal years:



Fund	FY2016	FY2017	FY2018	FY2019
General Fund	\$ 98,165,307	\$ 108,463,560	\$ 106,248,823	\$ 111,973,260
TFSF	\$ 77,116,728	\$ 70,713,518	\$ 73,434,986	\$ 109,092,669
RTRF	\$ 14,681,448	\$ 14,680,605	\$ 14,534,218	\$ 12,000,266
Other SF	\$ 72,453,706	\$ 69,190,328	\$ 64,701,216	\$ 36,627,798
Other RF	\$ 6,544,384	\$ 7,795,614	\$ 7,087,933	\$ 6,962,638
Total	\$ 268,961,573	\$ 270,843,625	\$ 266,007,176	\$ 276,656,631

The differences from prior fiscal years for TFSF and Other Special Funds are related. TFSF Expenditures are higher than prior years because Mānoa transferred money for scholarships in Q1 for FY2019, when in prior years the transfer functioned more like a reimbursement and was executed in the fourth quarter of the fiscal year.

Accordingly, Other Special Fund Expenditures are lower than prior years because of the converse effect of doing the transfers for scholarships in Q1 instead of Q4. Having the transfers recorded in Q1 creates a net transfer in which appears to reduce the level of expenditures in the Other Special Fund category.

Mānoa Tuition and Fees Special Fund

Personnel expenditures were lower than projected due to delays in filling vacancies and hiring positions. Some units also redistributed workload to instructional faculty rather than using lecturers. The remainder of the variance is attributed to timing issues due to the projection being prorated evenly throughout the year.

The BOR-approved budget included transfer projections for six units based on initial allocation projections that were later revised. When the revised allocations were distributed, the transfers were factored into the allocation amounts to reduce the administrative workload of doing the transfer in the financial system. This reduced the transfer amount by about \$5.4 million.

The timing of other transfers varied from the approved budget. The transfer to Vice President for Research and Innovation (VPRI) was scheduled for Q2 but occurred in Q1 (\$1.2 million). The transfer to Facilities for repairs and maintenance based on the tuition rate increase was anticipated for Q1 but will now occur in a later quarter pending a better estimate of revenues for the year (budgeted at \$3 million). Some scholarship transfers were projected for Q1 but will occur in a later quarter (about \$1.5 million). Outreach College also budgeted some transfers for Q1 which will now occur in Q2 due to timing issues.

Research & Training Revolving Fund

Non-Personnel Expenditures for the Office of the Vice Chancellor for Research (OVCR) were budgeted equally throughout the year however, expenditures that were planned have not occurred yet. The amount is expected to be expended by the end of the year.

Other Special Funds

Approximately \$3.9 million of the non-personnel expenditure variance was due to timing issues of when anticipated expenditures actually were recorded. These include items such as delayed billing of goods or services, scholarship amounts awarded in a different period than expected, or delays in conducting the scheduled activity that would have incurred the expenditure.

Non-personnel expenditures for Bookstore System under Campus Services were \$2.7 million lower than expected due to an increase in e-Book sales which bring in lower revenues than sales of traditional books.

Expenditures for Utilities were lower than expected due to the timing of the recharge of utilities expenditures from Facilities.

Transfer variances are mostly due to timing issues of when the transfers actually occurred compared to when they were budgeted. Debt services transfers were recorded in Q1 but some were budgeted in Q2 (\$11.6 million). Related to debt service, the Wellness Center debt service estimate amount was budgeted lower than the actual amount due to an incorrect proration of the payment amount (\$2.6 million). Outreach College had projected some transfers for Q1 that will now occur in Q2 pending finalization of actual amounts received (\$2.5 million). Some tuition funded scholarships were budgeted for Q1 but will occur in a later quarter (\$1.5 million). Cancer Center had a transfer variance due to a delay in transfers in from the state for September totaling about \$2.4 million.

Other Revolving Funds

Architecture's HI-DESIGN project experienced delays in executing some of their projects which resulted in lower than anticipated non-personnel expenditures (\$205k). OSA had a non-personnel expenditure variance due to payments that are pending procurement approval (~\$1.2 million) that were budgeted to occur in Q1. In addition, UPASS expenditures were overestimated for Q1 (\$130k).

HILO

Tuition and Fees Special Fund

Non-personnel expenditures are lower than planned due to cautious spending because of the possibility of enrollment being lower than planned. Also contributing to the decrease is the timing of when encumbrances are liquidated and recorded as expenditures.

Other Special Funds

Non-personnel expenditures are lower than planned due to cautious spending because of the uncertain effects of lower enrollment on residence hall occupancy. Also contributing to the decrease is the timing of when encumbrances are liquidated and recorded as expenditures.

WEST O'AHU

Outside of the aforementioned General Fund and RTRF revenues variances, no variances for West O'ahu reached the threshold (greater than both \$1,000,000 and 5%) required for reporting.

COMMUNITY COLLEGES

The Community Colleges balance their General Fund and TFSF expenditures throughout the fiscal year. As a result, a snapshot of an individual fund may not capture the entire situation. When looking at expenditure variances for the Community Colleges, it is important to look at the different fund sources for a given expenditure category.

Personnel Expenditures

TFSF Personnel Expenditures were \$1.2 million, or 25%, higher than projections. However, General Fund Expenditures for Personnel were \$2.0 million, or 7%, lower than projections. When combined across the two fund sources, the total variance was only \$844,082, or 2%, lower than projections.

Utilities

For Utilities, TFSF Expenditures were \$1,780,306 higher than projections. However, General Fund Expenditures for Utilities were \$1,780,719 lower than projections. When combined across these two fund sources, the total variance was \$413, or .01%, lower than projections.

Tuition and Fees Special Fund

The non-personnel expenditure variance is due to one-time expenditures such as equipment being purchased ahead of schedule.

Other Special Funds

Personnel and non-personnel expenditure variances are due to operational adjustments made to self-sustaining programs to deal with natural fluctuations in the demand for services. These adjustments include changes to the categories of expenditure based on programmatic needs. Total variance for this fund category is \$61,356, or 0.9%, lower than projections.

SYSTEMWIDE ADMINISTRATION

Tuition and Fees Special Funds (TFSF)

The Transfer variance was primarily due to a timing issue with the transfer out for the IT Building debt service payment, as it occurred in Q1 although it was budgeted for Q2.

Research and Training Revolving Fund (RTRF)

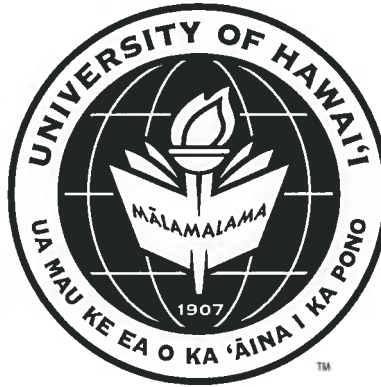
The Revenue variance was attributed to a timing issue in which revenues were not distributed to the campuses in Q1 as anticipated. Campus allocations were determined late in Q1; therefore Q1 revenue distributions will occur in Q2.

The variance in Non-Personnel expenditures was due in part to timing issues with payments, namely the Research Corporation of the University of Hawai'i (RCUH) Administrative Service Fee. Typically the RCUH Administrative Service Fee for the last quarter of a fiscal year is invoiced and paid in the first quarter of the succeeding year. Although budgeted, RCUH did not bill timely for the fee for the quarter ending June 30, 2018. There were also unrealized RTRF expenses due to the ongoing Keller Hall renovation and the pending execution of the Kualii Curriculum Management Subscription Service, Support Services and Maintenance Agreement.

Other Special Funds

The variance in Non-personnel expenditures was due to unrealized legal services expenses and timing issues with payments that are pending contract renewals.

UNIVERSITY OF HAWAI'I SYSTEM REPORT



**Report to the University of Hawai'i Board of Regents
Committee on Budget and Finance**

**FY 2019 First Quarter Financial Report
For the Period Ending September 30, 2018**

UNIVERSITY OF HAWAII
FY 2019 First Quarter Financial Report for the Period Ending September 30, 2018

GENERAL FUNDS	FY 2019 Budget-to-Actual				Prior Fiscal Years		
	FY 2019 YTD Budget	FY 2019 YTD Actual	Difference	%	FY 2018 YTD Actual	FY 2017 YTD Actual	FY 2016 YTD Actual
Revenue							
Allocation	499,113,745	240,753,818	(258,359,927)	-52%	467,026,684	468,062,520	432,084,364
Expenditures							
Personnel	113,926,120	111,051,305	(2,874,815)	-3%	105,544,381	107,869,369	97,552,576
Non-Personnel (incl. trfs for B+)	1,378,130	578,443	(799,687)	-58%	462,933	322,102	384,994
Utilities	2,096,807	343,512	(1,753,295)	-84%	241,509	272,089	227,737
Total Expenditures	117,401,057	111,973,260	(5,427,797)	-5%	106,248,823	108,463,560	98,165,307
Revenue - Expenditures	381,712,688	128,780,558			360,777,861	359,598,960	333,919,057

TUITION & FEES SF (TF SF)	FY 2019 Budget-to-Actual				Prior Fiscal Years		
	FY 2019 YTD Budget	FY 2019 YTD Actual	Difference	%	FY 2018 YTD Actual	FY 2017 YTD Actual	FY 2016 YTD Actual
Revenue							
Total Revenue	171,958,528	173,533,208	1,574,680	1%	174,100,760	178,667,026	182,588,435
Expenditures/Transfers							
Personnel	34,123,583	34,083,827	(39,756)	0%	32,756,680	34,538,120	34,964,990
Non-Personnel	21,759,521	21,575,797	(183,724)	-1%	22,925,563	21,039,216	22,558,786
Utilities	11,027,189	12,129,858	1,102,669	10%	10,531,343	9,861,984	14,555,893
Transfers	44,875,828	41,303,187	(3,572,641)	-8%	7,221,400	5,274,198	5,037,059
Total Expenditures/Transfers	111,786,121	109,092,669	(2,693,452)	-2%	73,434,986	70,713,518	77,116,728
Revenue - Expenditures/Transfers	60,172,407	64,440,539			100,665,774	107,953,508	105,471,707

RESEARCH & TRAINING RF (RTRF)	FY 2019 Budget-to-Actual				Prior Fiscal Years		
	FY 2019 YTD Budget	FY 2019 YTD Actual	Difference	%	FY 2018 YTD Actual	FY 2017 YTD Actual	FY 2016 YTD Actual
Revenue							
Total Revenue	12,812,549	13,526,398	713,849	6%	13,543,694	13,412,219	4,334,776
Expenditures/Transfers							
Personnel	3,017,675	3,433,308	415,633	14%	4,393,401	4,476,374	4,187,491
Non-Personnel	8,637,219	5,906,170	(2,731,049)	-32%	8,121,949	7,866,274	8,755,125
Utilities	969,235	1,080,768	111,533	12%	675,151	1,009,139	422,384
Transfers	1,247,994	1,580,020	332,026	27%	1,343,717	1,328,818	1,316,448
Total Expenditures/Transfers	13,872,123	12,000,266	(1,871,857)	-13%	14,534,218	14,680,605	14,681,448
Revenue - Expenditures/Transfers	(1,059,574)	1,526,132			(990,524)	(1,268,386)	(10,346,672)

UNIVERSITY OF HAWAII
FY 2019 First Quarter Financial Report for the Period Ending September 30, 2018

OTHER SPECIAL FUNDS	FY 2019 Budget-to-Actual				Prior Fiscal Years		
	FY 2019 YTD Budget	FY 2019 YTD Actual	Difference	%	FY 2018 YTD Actual	FY 2017 YTD Actual	FY 2016 YTD Actual
Revenue							
Total Revenue	47,519,032	46,991,081	(527,951)	-1%	49,139,805	53,395,599	50,305,087
Expenditures/Transfers							
Personnel	16,323,261	16,899,883	576,622	4%	14,771,931	16,126,369	15,036,402
Non-Personnel	44,968,847	34,910,341	(10,058,506)	-22%	38,315,827	40,980,426	37,948,578
Utilities	2,320,849	1,455,010	(865,839)	-37%	2,450,528	2,234,129	1,484,178
Transfers	(35,651,024)	(16,637,436)	19,013,588	-53%	9,162,930	9,849,404	17,984,548
Total Expenditures/Transfers	27,961,933	36,627,798	8,665,865	31%	64,701,216	69,190,328	72,453,706
Revenue - Expenditures/Transfers	19,557,099	10,363,283			(15,561,411)	(15,794,729)	(22,148,619)

OTHER REVOLVING FUNDS	FY 2019 Budget-to-Actual				Prior Fiscal Years		
	FY 2019 YTD Budget	FY 2019 YTD Actual	Difference	%	FY 2018 YTD Actual	FY 2017 YTD Actual	FY 2016 YTD Actual
Revenue							
Total Revenue	15,476,820	15,391,530	(85,290)	-1%	15,522,440	15,612,840	15,978,777
Expenditures/Transfers							
Personnel	3,310,538	3,105,097	(205,441)	-6%	2,777,513	2,728,702	2,435,956
Non-Personnel	5,715,699	3,549,185	(2,166,514)	-38%	4,168,877	4,986,741	4,066,479
Utilities	51,951	71,088	19,137	37%	94,857	78,829	18,586
Transfers	366,209	237,268	(128,941)	-35%	46,686	1,342	23,363
Total Expenditures/Transfers	9,444,397	6,962,638	(2,481,759)	-26%	7,087,933	7,795,614	6,544,384
Revenue - Expenditures/Transfers	6,032,423	8,428,892			8,434,507	7,817,226	9,434,393

TOTAL, UOH	FY 2019 Budget-to-Actual				Prior Fiscal Years		
	FY 2019 YTD Budget	FY 2019 YTD Actual	Difference	%	FY 2018 YTD Actual	FY 2017 YTD Actual	FY 2016 YTD Actual
Revenue							
Total Revenue	746,880,674	490,196,035	(256,684,639)	-34%	719,333,383	729,150,204	685,291,439
Expenditures/Transfers							
Personnel	170,701,177	168,573,420	(2,127,757)	-1%	160,243,906	165,738,934	154,177,415
Non-Personnel	82,459,416	66,519,936	(15,939,480)	-19%	73,995,149	75,194,759	73,713,962
Utilities	16,466,031	15,080,236	(1,385,795)	-8%	13,993,388	13,456,170	16,708,778
Transfers	10,839,007	26,483,039	15,644,032	144%	17,774,733	16,453,762	24,361,418
Total Expenditures/Transfers	280,465,631	276,656,631	(3,809,000)	-1%	266,007,176	270,843,625	268,961,573
Revenue - Expenditures/Transfers	466,415,043	213,539,404			453,326,207	458,306,579	416,329,866

University of Hawai'i - Mānoa
 FY 2019 First Quarter Financial Report for the Period Ending September 30, 2018

GENERAL FUNDS	FY 2019 Budget-to-Actual				Prior Fiscal Years		
	FY 2019 YTD Budget	FY 2019 YTD Actual	Difference	%	FY 2018 YTD Actual	FY 2017 YTD Actual	FY 2016 YTD Actual
Revenue							
Allocation (including net transfers)	246,789,093	118,329,672	(128,459,421)	-52%	233,153,016	230,798,269	215,711,521
Expenditures							
Personnel	61,026,351	60,414,648	(611,703)	-1%	56,953,374	58,121,758	52,666,924
Non-Personnel	122,649	20,367	(102,282)	-83%	17,073	20,908	83,844
Utilities	-	77	77	budget = 0	72	72	-
Total Expenditures	61,149,000	60,435,092	(713,908)	-1%	56,970,519	58,142,738	52,750,768
Revenue - Expenditures	185,640,093	57,894,580			176,182,497	172,655,531	162,960,753

TUITION & FEES SF (TFSF)	FY 2019 Budget-to-Actual				Prior Fiscal Years		
	FY 2019 YTD Budget	FY 2019 YTD Actual	Difference	%	FY 2018 YTD Actual	FY 2017 YTD Actual	FY 2016 YTD Actual
Revenue							
Total Revenue	112,677,943	115,029,703	2,351,760	2%	113,860,734	115,874,952	120,065,710
Expenditures/Transfers							
Personnel	24,195,471	22,734,651	(1,460,820)	-6%	22,766,335	23,914,000	24,930,640
Non-Personnel	8,793,521	8,140,205	(653,316)	-7%	9,273,334	10,434,008	9,516,625
Utilities	8,473,537	7,823,683	(649,854)	-8%	6,864,774	6,242,956	11,102,387
Transfers (net)	40,905,545	35,839,075	(5,066,470)	-12%	858,228	1,810,297	2,092,411
Total Expenditures/Transfers	82,368,074	74,537,614	(7,830,460)	-10%	39,762,671	42,401,261	47,642,063
Revenue - Expenditures/Transfers	30,309,869	40,492,089			74,098,063	73,473,691	72,423,647

RESEARCH & TRAINING RF (RTRF)	FY 2019 Budget-to-Actual				Prior Fiscal Years		
	FY 2019 YTD Budget	FY 2019 YTD Actual	Difference	%	FY 2018 YTD Actual	FY 2017 YTD Actual	FY 2016 YTD Actual
Revenue							
Total Revenue	7,797,002	47,058	(7,749,944)	-99%	(1,226)	7,917,261	7,534,373
Expenditures/Transfers							
Personnel	1,795,917	1,875,082	79,165	4%	2,494,950	2,227,232	2,600,623
Non-Personnel	4,624,929	3,552,673	(1,072,256)	-23%	4,406,594	3,401,642	4,242,795
Utilities	740,449	955,411	214,962	29%	280,006	952,650	422,384
Transfers (net)	1,003,101	1,308,448	305,347	30%	1,345,189	1,328,818	1,448,123
Total Expenditures/Transfers	8,164,396	7,691,614	(472,782)	-6%	8,526,739	7,910,342	8,713,925
Revenue - Expenditures/Transfers	(367,394)	(7,644,556)			(8,527,965)	6,919	(1,179,552)

University of Hawai'i - Mānoa
 FY 2019 First Quarter Financial Report for the Period Ending September 30, 2018

OTHER SPECIAL FUNDS	FY 2019 Budget-to-Actual				Prior Fiscal Years		
	FY 2019 YTD Budget	FY 2019 YTD Actual	Difference	%	FY 2018 YTD Actual	FY 2017 YTD Actual	FY 2016 YTD Actual
Revenue							
Total Revenue	36,489,249	35,968,820	(520,429)	-1%	37,326,727	42,911,886	40,611,001
Expenditures/Transfers							
Personnel	11,074,684	11,094,527	19,843	0%	9,331,039	10,820,287	10,392,031
Non-Personnel	33,980,388	26,365,377	(7,615,011)	-22%	30,987,316	30,649,658	29,844,207
Utilities	2,200,508	1,298,201	(902,307)	-41%	2,339,874	2,097,480	1,315,318
Transfers (net)	(36,661,169)	(17,391,968)	19,269,201	-53%	10,451,000	14,315,918	15,437,510
Total Expenditures/Transfers	10,594,411	21,366,137	10,771,726	102%	53,109,229	57,883,343	56,989,066
Revenue - Expenditures/Transfers	25,894,838	14,602,683			(15,782,502)	(14,971,457)	(16,378,065)

OTHER REVOLVING FUNDS	FY 2019 Budget-to-Actual				Prior Fiscal Years		
	FY 2019 YTD Budget	FY 2019 YTD Actual	Difference	%	FY 2018 YTD Actual	FY 2017 YTD Actual	FY 2016 YTD Actual
Revenue							
Total Revenue	13,076,566	13,057,727	(18,839)	0%	12,997,362	13,036,089	13,148,374
Expenditures/Transfers							
Personnel	2,672,992	2,551,646	(121,346)	-5%	2,089,652	2,134,561	1,911,484
Non-Personnel	4,522,045	2,939,754	(1,582,291)	-35%	3,504,669	4,366,785	3,357,538
Utilities	47,635	69,398	21,763	46%	90,874	69,957	18,586
Transfers (net)	366,209	236,773	(129,436)	-35%	65,984	1,339	23,517
Total Expenditures/Transfers	7,608,881	5,797,571	(1,811,310)	-24%	5,751,179	6,572,642	5,311,125
Revenue - Expenditures/Transfers	5,467,685	7,260,156			7,246,183	6,463,447	7,837,249

TOTAL, UH MANOA	FY 2019 Budget-to-Actual				Prior Fiscal Years		
	FY 2019 YTD Budget	FY 2019 YTD Actual	Difference	%	FY 2018 YTD Actual	FY 2017 YTD Actual	FY 2016 YTD Actual
Revenue							
Total Revenue	416,829,853	282,432,980	(134,396,873)	-32%	397,336,613	410,538,457	397,070,979
Expenditures/Transfers							
Personnel	100,765,415	98,670,554	(2,094,861)	-2%	93,635,350	97,217,838	92,501,702
Non-Personnel	52,043,532	41,018,376	(11,025,156)	-21%	48,188,986	48,873,001	47,045,009
Utilities	11,462,129	10,146,770	(1,315,359)	-11%	9,575,600	9,363,115	12,858,675
Transfers	5,613,686	19,992,328	14,378,642	256%	12,720,401	17,456,372	19,001,561
Total Expenditures/Transfers	169,884,762	169,828,028	(56,734)	0%	164,120,337	172,910,326	171,406,947
Revenue - Expenditures/Transfers	246,945,091	112,604,952			233,216,276	237,628,131	225,664,032

University of Hawai'i - Hilo
FY 2019 First Quarter Financial Report for the Period Ending September 30, 2018

GENERAL FUNDS	FY 2019 Budget-to-Actual				Prior Fiscal Years		
	FY 2019 YTD Budget	FY 2019 YTD Actual	Difference	%	FY 2018 YTD Actual	FY 2017 YTD Actual	FY 2016 YTD Actual
Revenue							
Allocation (including net transfers)	37,090,875	18,044,452	(19,046,423)	-51%	34,803,813	34,724,895	32,227,067
Expenditures							
Personnel	8,823,381	9,154,074	330,693	4%	8,696,066	8,504,301	7,683,053
Non-Personnel	126,000	-	(126,000)	-100%	-	3,400	826
Utilities	-	-	-	budget = 0	-	-	-
Total Expenditures	8,949,381	9,154,074	204,693	2%	8,696,066	8,507,701	7,683,879
Revenue - Expenditures	28,141,494	8,890,378			26,107,747	26,217,194	24,543,188

TUITION & FEES SF (TFSF)	FY 2019 Budget-to-Actual				Prior Fiscal Years		
	FY 2019 YTD Budget	FY 2019 YTD Actual	Difference	%	FY 2018 YTD Actual	FY 2017 YTD Actual	FY 2016 YTD Actual
Revenue							
Total Revenue	17,242,834	17,483,082	240,248	1%	18,110,593	18,986,352	19,023,434
Expenditures/Transfers							
Personnel	2,608,977	2,646,036	37,059	1%	2,513,106	3,010,201	3,331,718
Non-Personnel	3,113,672	2,014,649	(1,099,023)	-35%	2,623,518	1,840,384	2,585,301
Utilities	1,402,750	1,393,003	(9,747)	-1%	1,002,682	1,047,215	820,209
Transfers (net)	600,730	515,124	(85,606)	-14%	537,961	637,832	261,607
Total Expenditures/Transfers	7,726,129	6,568,812	(1,157,317)	-15%	6,677,267	6,535,632	6,998,835
Revenue - Expenditures/Transfers	9,516,705	10,914,270			11,433,326	12,450,720	12,024,599

RESEARCH & TRAINING RF (RTRF)	FY 2019 Budget-to-Actual				Prior Fiscal Years		
	FY 2019 YTD Budget	FY 2019 YTD Actual	Difference	%	FY 2018 YTD Actual	FY 2017 YTD Actual	FY 2016 YTD Actual
Revenue							
Total Revenue	480,095	-	(480,095)	-100%	-	832,022	936,426
Expenditures/Transfers							
Personnel	55,133	47,831	(7,302)	-13%	70,794	213,401	90,919
Non-Personnel	1,131,980	1,143,611	11,631	1%	501,765	1,422,009	1,255,245
Utilities	-	62	62	budget = 0	-	305	-
Transfers (net)	(212,500)	53,886	266,386	-125%	31,250	-	(7,500)
Total Expenditures/Transfers	974,613	1,245,390	270,777	28%	603,809	1,635,715	1,338,664
Revenue - Expenditures/Transfers	(494,518)	(1,245,390)			(603,809)	(803,693)	(402,238)

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OTHER SPECIAL FUNDS	FY 2019 Budget-to-Actual				Prior Fiscal Years		
	FY 2019 YTD Budget	FY 2019 YTD Actual	Difference	%	FY 2018 YTD Actual	FY 2017 YTD Actual	FY 2016 YTD Actual
Revenue							
Total Revenue	3,679,383	3,767,720	88,337	2%	3,813,746	3,559,010	3,533,291
Expenditures/Transfers							
Personnel	375,830	435,839	60,009	16%	406,913	475,567	473,480
Non-Personnel	4,203,001	3,448,102	(754,899)	-18%	3,815,235	4,724,694	3,276,008
Utilities	89,930	96,424	6,494	7%	84,377	74,843	76,803
Transfers (net)	592,524	641,121	48,597	8%	(324,943)	(321,326)	707,255
Total Expenditures/Transfers	5,261,285	4,621,486	(639,799)	-12%	3,981,582	4,953,778	4,533,546
Revenue - Expenditures/Transfers	(1,581,902)	(853,766)			(167,836)	(1,394,768)	(1,000,255)

OTHER REVOLVING FUNDS	FY 2019 Budget-to-Actual				Prior Fiscal Years		
	FY 2019 YTD Budget	FY 2019 YTD Actual	Difference	%	FY 2018 YTD Actual	FY 2017 YTD Actual	FY 2016 YTD Actual
Revenue							
Total Revenue	1,004,750	1,013,629	8,879	1%	1,056,875	1,114,161	1,135,200
Expenditures/Transfers							
Personnel	314,326	251,212	(63,114)	-20%	316,357	310,011	265,341
Non-Personnel	471,465	111,418	(360,047)	-76%	110,824	109,353	163,441
Utilities	2,984	668	(2,316)	-78%	2,656	2,082	-
Transfers (net)	-	0	-	budget = 0	-	-	-
Total Expenditures/Transfers	788,775	363,298	(425,477)	-54%	429,837	421,446	428,782
Revenue - Expenditures/Transfers	215,975	650,331			627,038	692,715	706,418

TOTAL, UH HILO	FY 2019 Budget-to-Actual				Prior Fiscal Years		
	FY 2019 YTD Budget	FY 2019 YTD Actual	Difference	%	FY 2018 YTD Actual	FY 2017 YTD Actual	FY 2016 YTD Actual
Revenue							
Total Revenue	59,497,937	40,308,883	(19,189,054)	-32%	57,785,027	59,216,440	56,855,418
Expenditures/Transfers							
Personnel	12,177,647	12,534,992	357,345	3%	12,003,236	12,513,481	11,844,511
Non-Personnel	9,046,118	6,717,780	(2,328,338)	-26%	7,051,342	8,099,840	7,280,821
Utilities	1,495,664	1,490,157	(5,507)	0%	1,089,715	1,124,445	897,012
Transfers	980,754	1,210,131	229,377	23%	244,268	316,506	961,362
Total Expenditures/Transfers	23,700,183	21,953,060	(1,747,123)	-7%	20,388,561	22,054,272	20,983,706
Revenue - Expenditures/Transfers	35,797,754	18,355,823			37,396,466	37,162,168	35,871,712

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GENERAL FUNDS	FY 2019 Budget-to-Actual				Prior Fiscal Years		
	FY 2019 YTD Budget	FY 2019 YTD Actual	Difference	%	FY 2018 YTD Actual	FY 2017 YTD Actual	FY 2016 YTD Actual
Revenue							
Allocation (including net transfers)	17,580,670	8,207,098	(9,373,572)	-53%	15,500,566	14,778,662	13,230,292
Expenditures							
Personnel	3,880,120	3,684,542	(195,578)	-5%	3,617,678	3,632,847	3,380,174
Non-Personnel	5,000	-	(5,000)	-100%	633	-	7,794
Utilities	-	-	-	budget = 0	-	-	-
Total Expenditures	3,885,120	3,684,542	(200,578)	-5%	3,618,311	3,632,847	3,387,968
Revenue - Expenditures	13,695,550	4,522,556			11,882,255	11,145,815	9,842,324

TUITION & FEES SF (TFSF)	FY 2019 Budget-to-Actual				Prior Fiscal Years		
	FY 2019 YTD Budget	FY 2019 YTD Actual	Difference	%	FY 2018 YTD Actual	FY 2017 YTD Actual	FY 2016 YTD Actual
Revenue							
Total Revenue	9,088,328	9,244,472	156,144	2%	8,998,344	8,988,776	7,826,311
Expenditures/Transfers							
Personnel	1,820,255	2,160,566	340,311	19%	1,286,092	1,302,934	774,333
Non-Personnel	592,780	463,851	(128,929)	-22%	417,245	541,040	362,334
Utilities	225,000	229,426	4,426	2%	206,326	252,545	276,384
Transfers (net)	2,950,000	3,284,242	334,242	11%	2,965,621	2,935,120	2,906,604
Total Expenditures/Transfers	5,588,035	6,138,085	550,050	10%	4,875,284	5,031,639	4,319,655
Revenue - Expenditures/Transfers	3,500,293	3,106,387			4,123,060	3,957,137	3,506,656

RESEARCH & TRAINING RF (RTRF)	FY 2019 Budget-to-Actual				Prior Fiscal Years		
	FY 2019 YTD Budget	FY 2019 YTD Actual	Difference	%	FY 2018 YTD Actual	FY 2017 YTD Actual	FY 2016 YTD Actual
Revenue							
Total Revenue	92,500	-	(92,500)	-100%	-	41,380	31,301
Expenditures/Transfers							
Personnel	11,706	16,697	4,991	43%	43	3	33
Non-Personnel	63,487	23,159	(40,328)	-64%	22,216	10,585	18,188
Utilities	6,106	-	(6,106)	-100%	-	-	-
Transfers (net)	-	20,000	20,000	budget = 0	-	-	-
Total Expenditures/Transfers	81,299	59,856	(21,443)	-26%	22,259	10,588	18,221
Revenue - Expenditures/Transfers	11,201	(59,856)			(22,259)	30,792	13,080

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OTHER SPECIAL FUNDS	FY 2019 Budget-to-Actual				Prior Fiscal Years		
	FY 2019 YTD Budget	FY 2019 YTD Actual	Difference	%	FY 2018 YTD Actual	FY 2017 YTD Actual	FY 2016 YTD Actual
Revenue							
Total Revenue	152,054	62,158	(89,896)	-59%	31,608	38,476	92,957
Expenditures/Transfers							
Personnel	61,773	25,555	(36,218)	-59%	53,751	35,397	4,390
Non-Personnel	1,225,435	889,177	(336,258)	-27%	941,725	1,019,239	1,021,117
Utilities	-	-	-	budget = 0	-	-	-
Transfers (net)	-	(334,835)	(334,835)	budget = 0	(911,002)	(2,933,120)	259
Total Expenditures/Transfers	1,287,208	579,897	(707,311)	-55%	84,474	(1,878,484)	1,025,766
Revenue - Expenditures/Transfers	(1,135,154)	(517,739)			(52,866)	1,916,960	(932,809)

OTHER REVOLVING FUNDS	FY 2019 Budget-to-Actual				Prior Fiscal Years		
	FY 2019 YTD Budget	FY 2019 YTD Actual	Difference	%	FY 2018 YTD Actual	FY 2017 YTD Actual	FY 2016 YTD Actual
Revenue							
Total Revenue	324,395	320,196	(4,199)	-1%	331,682	410,293	380,213
Expenditures/Transfers							
Personnel	107,490	75,218	(32,272)	-30%	34,981	33,951	35,849
Non-Personnel	219,648	93,674	(125,974)	-57%	66,310	68,461	45,362
Utilities	300	494	194	65%	296	6,519	-
Transfers (net)	-	-	-	budget = 0	-	-	-
Total Expenditures/Transfers	327,438	169,386	(158,052)	-48%	101,587	108,931	81,211
Revenue - Expenditures/Transfers	(3,043)	150,810			230,095	301,362	299,002

TOTAL, UH WEST OAHU	FY 2019 Budget-to-Actual				Prior Fiscal Years		
	FY 2019 YTD Budget	FY 2019 YTD Actual	Difference	%	FY 2018 YTD Actual	FY 2017 YTD Actual	FY 2016 YTD Actual
Revenue							
Total Revenue	27,237,947	17,833,924	(9,404,023)	-35%	24,862,200	24,257,587	21,561,074
Expenditures/Transfers							
Personnel	5,881,344	5,962,578	81,234	1%	4,992,545	5,005,132	4,194,779
Non-Personnel	2,106,350	1,469,861	(636,489)	-30%	1,448,129	1,639,325	1,454,795
Utilities	231,406	229,920	(1,486)	-1%	206,622	259,064	276,384
Transfers	2,950,000	2,969,407	19,407	1%	2,054,619	2,000	2,906,863
Total Expenditures/Transfers	11,169,100	10,631,766	(537,334)	-5%	8,701,915	6,905,521	8,832,821
Revenue - Expenditures/Transfers	16,068,847	7,202,158			16,160,285	17,352,066	12,728,253

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GENERAL FUNDS	FY 2019 Budget-to-Actual				Prior Fiscal Years		
	FY 2019 YTD Budget	FY 2019 YTD Actual	Difference	%	FY 2018 YTD Actual	FY 2017 YTD Actual	FY 2016 YTD Actual
Revenue							
Allocation (including net transfers)	145,790,791	69,077,388	(76,713,403)	-53%	135,558,252	132,361,642	121,796,244
Expenditures							
Personnel	30,662,879	28,619,557	(2,043,322)	-7%	27,422,940	28,088,590	25,550,575
Non-Personnel	384,317	17,429	(366,888)	-95%	28,384	18,412	38,240
Utilities	2,072,092	291,373	(1,780,719)	-86%	212,659	243,062	227,737
Total Expenditures	33,119,288	28,928,359	(4,190,929)	-13%	27,663,983	28,350,064	25,816,552
Revenue - Expenditures	112,671,503	40,149,029			107,894,269	104,011,578	95,979,692

TUITION & FEES SF (TFSF)	FY 2019 Budget-to-Actual				Prior Fiscal Years		
	FY 2019 YTD Budget	FY 2019 YTD Actual	Difference	%	FY 2018 YTD Actual	FY 2017 YTD Actual	FY 2016 YTD Actual
Revenue							
Total Revenue	32,677,184	31,502,491	(1,174,693)	-4%	32,861,719	34,551,476	35,385,760
Expenditures/Transfers							
Personnel	4,839,960	6,039,200	1,199,240	25%	5,853,579	5,728,632	5,705,580
Non-Personnel	7,628,027	9,116,645	1,488,618	20%	9,364,116	7,219,323	9,004,102
Utilities	876,832	2,657,138	1,780,306	203%	2,430,402	2,289,217	2,354,342
Transfers (net)	1,719,553	1,720,287	734	0%	4,083,135	9,000	10,250
Total Expenditures/Transfers	15,064,372	19,533,270	4,468,898	30%	21,731,232	15,246,172	17,074,274
Revenue - Expenditures/Transfers	17,612,812	11,969,221			11,130,487	19,305,304	18,311,486

RESEARCH & TRAINING RF (RTRF)	FY 2019 Budget-to-Actual				Prior Fiscal Years		
	FY 2019 YTD Budget	FY 2019 YTD Actual	Difference	%	FY 2018 YTD Actual	FY 2017 YTD Actual	FY 2016 YTD Actual
Revenue							
Total Revenue	135,102	-	(135,102)	-100%	-	551,623	656,951
Expenditures/Transfers							
Personnel	121,601	226,756	105,155	86%	306,012	228,423	240,106
Non-Personnel	291,246	122,298	(168,948)	-58%	334,497	213,994	295,452
Utilities	36,908	1,390	(35,518)	-96%	99,201	43	-
Transfers (net)	-	40,000	40,000	budget = 0	-	-	-
Total Expenditures/Transfers	449,755	390,444	(59,311)	-13%	739,710	442,460	535,558
Revenue - Expenditures/Transfers	(314,653)	(390,444)			(739,710)	109,163	121,393

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OTHER SPECIAL FUNDS	FY 2019 Budget-to-Actual				Prior Fiscal Years		
	FY 2019 YTD Budget	FY 2019 YTD Actual	Difference	%	FY 2018 YTD Actual	FY 2017 YTD Actual	FY 2016 YTD Actual
Revenue							
Total Revenue	6,173,701	5,931,921	(241,780)	-4%	6,373,848	6,231,818	5,768,039
Expenditures/Transfers							
Personnel	4,558,500	5,070,016	511,516	11%	4,735,936	4,467,785	4,033,723
Non-Personnel	1,813,126	1,212,948	(600,178)	-33%	1,478,070	1,455,517	1,393,040
Utilities	9,605	6,286	(3,319)	-35%	9,606	23,164	92,057
Transfers (net)	417,621	448,246	30,625	7%	9,462	(3)	2,090,131
Total Expenditures/Transfers	6,798,852	6,737,496	(61,356)	-1%	6,233,074	5,946,463	7,608,951
Revenue - Expenditures/Transfers	(625,151)	(805,575)			140,774	285,355	(1,840,912)

OTHER REVOLVING FUNDS	FY 2019 Budget-to-Actual				Prior Fiscal Years		
	FY 2019 YTD Budget	FY 2019 YTD Actual	Difference	%	FY 2018 YTD Actual	FY 2017 YTD Actual	FY 2016 YTD Actual
Revenue							
Total Revenue	888,609	768,187	(120,422)	-14%	1,025,498	852,647	1,091,832
Expenditures/Transfers							
Personnel	110,650	121,694	11,044	10%	266,090	168,753	157,784
Non-Personnel	389,341	339,278	(50,063)	-13%	393,798	387,314	390,660
Utilities	816	312	(504)	-62%	815	127	-
Transfers (net)	-	495	495	budget = 0	2	3	-
Total Expenditures/Transfers	500,807	461,779	(39,028)	-8%	660,705	556,197	548,444
Revenue - Expenditures/Transfers	387,802	306,408			364,793	296,450	543,388

TOTAL, UH COMMUNITY COLLEGES	FY 2019 Budget-to-Actual				Prior Fiscal Years		
	FY 2019 YTD Budget	FY 2019 YTD Actual	Difference	%	FY 2018 YTD Actual	FY 2017 YTD Actual	FY 2016 YTD Actual
Revenue							
Total Revenue	185,665,387	107,279,987	(78,385,400)	-42%	175,819,317	174,549,206	164,698,826
Expenditures/Transfers							
Personnel	40,293,590	40,077,223	(216,367)	-1%	38,584,557	38,682,183	35,687,768
Non-Personnel	10,506,057	10,808,598	302,541	3%	11,598,865	9,294,560	11,121,494
Utilities	2,996,253	2,956,499	(39,754)	-1%	2,752,683	2,555,613	2,674,136
Transfers	2,137,174	2,209,028	71,854	3%	4,092,599	9,000	2,100,381
Total Expenditures/Transfers	55,933,074	56,051,348	118,274	0%	57,028,704	50,541,356	51,583,779
Revenue - Expenditures/Transfers	129,732,313	51,228,639			118,790,613	124,007,850	113,115,047

University of Hawai'i - Systemwide Programs
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GENERAL FUNDS	FY 2019 Budget-to-Actual				Prior Fiscal Years		
	FY 2019 YTD Budget	FY 2019 YTD Actual	Difference	%	FY 2018 YTD Actual	FY 2017 YTD Actual	FY 2016 YTD Actual
Revenue							
Allocation (including net transfers)	51,862,316	27,095,208	(24,767,108)	-48%	48,011,037	55,399,052	49,119,240
Expenditures							
Personnel	9,533,389	9,178,484	(354,905)	-4%	8,854,323	9,521,873	8,271,850
Non-Personnel	740,164	540,647	(199,517)	-27%	416,843	279,382	254,290
Utilities	24,715	52,062	27,347	111%	28,778	28,955	-
Transfers (B+ Scholarships)	-	-	-	budget = 0	-	-	-
Total Expenditures	10,298,268	9,771,193	(527,075)	-5%	9,299,944	9,830,210	8,526,140
Revenue - Expenditures	41,564,048	17,324,015			38,711,093	45,568,842	40,593,100

TUITION & FEES SF (TFSF)	FY 2019 Budget-to-Actual				Prior Fiscal Years		
	FY 2019 YTD Budget	FY 2019 YTD Actual	Difference	%	FY 2018 YTD Actual	FY 2017 YTD Actual	FY 2016 YTD Actual
Revenue							
Total Revenue	272,239	273,460	1,221	0%	269,370	265,470	287,220
Expenditures/Transfers							
Personnel	658,920	503,374	(155,546)	-24%	337,568	582,353	222,719
Non-Personnel	1,631,521	1,840,447	208,926	13%	1,247,350	1,004,461	1,090,424
Utilities	49,070	26,608	(22,462)	-46%	27,159	30,051	2,571
Transfers (net)	(1,300,000)	(55,541)	1,244,459	-96%	(1,223,545)	(118,051)	(233,813)
Total Expenditures/Transfers	1,039,511	2,314,888	1,275,377	123%	388,532	1,498,814	1,081,901
Revenue - Expenditures/Transfers	(767,272)	(2,041,428)			(119,162)	(1,233,344)	(794,681)

RESEARCH & TRAINING RF (RTRF)	FY 2019 Budget-to-Actual				Prior Fiscal Years		
	FY 2019 YTD Budget	FY 2019 YTD Actual	Difference	%	FY 2018 YTD Actual	FY 2017 YTD Actual	FY 2016 YTD Actual
Revenue							
Total Revenue	4,307,850	13,479,340	9,171,490	213%	13,544,920	4,069,933	(4,824,275)
Expenditures/Transfers							
Personnel	1,033,318	1,266,942	233,624	23%	1,521,602	1,807,315	1,255,810
Non-Personnel	2,525,577	1,064,429	(1,461,148)	-58%	2,856,877	2,818,044	2,943,445
Utilities	185,772	123,905	(61,867)	-33%	295,944	56,141	-
Transfers (net)	457,393	157,686	(299,707)	-66%	(32,722)	-	(124,175)
Total Expenditures/Transfers	4,202,060	2,612,962	(1,589,098)	-38%	4,641,701	4,681,500	4,075,080
Revenue - Expenditures/Transfers	105,790	10,866,378			8,903,219	(611,567)	(8,899,355)

University of Hawai'i - Systemwide Programs
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OTHER SPECIAL FUNDS	FY 2019 Budget-to-Actual				Prior Fiscal Years		
	FY 2019 YTD Budget	FY 2019 YTD Actual	Difference	%	FY 2018 YTD Actual	FY 2017 YTD Actual	FY 2016 YTD Actual
Revenue							
Total Revenue	1,024,645	1,260,462	235,817	23%	1,593,876	654,409	299,799
Expenditures/Transfers							
Personnel	252,474	273,946	21,472	9%	244,292	327,333	132,778
Non-Personnel	3,746,897	2,994,737	(752,160)	-20%	1,093,481	3,131,318	2,414,206
Utilities	20,806	54,099	33,293	160%	16,671	38,642	-
Transfers (net)	-	-	-	budget = 0	(61,587)	(1,212,065)	(250,607)
Total Expenditures/Transfers	4,020,177	3,322,782	(697,395)	-17%	1,292,857	2,285,228	2,296,377
Revenue - Expenditures/Transfers	(2,995,532)	(2,062,320)			301,019	(1,630,819)	(1,996,578)

OTHER REVOLVING FUNDS	FY 2019 Budget-to-Actual				Prior Fiscal Years		
	FY 2019 YTD Budget	FY 2019 YTD Actual	Difference	%	FY 2018 YTD Actual	FY 2017 YTD Actual	FY 2016 YTD Actual
Revenue							
Total Revenue	182,500	231,791	49,291	27%	111,023	199,650	223,158
Expenditures/Transfers							
Personnel	105,080	105,327	247	0%	70,433	81,426	65,498
Non-Personnel	113,200	65,061	(48,139)	-43%	93,276	54,828	109,478
Utilities	216	216	-	0%	216	144	-
Transfers (net)	-	-	-	budget = 0	(19,300)	-	(154)
Total Expenditures/Transfers	218,496	170,604	(47,892)	-22%	144,625	136,398	174,822
Revenue - Expenditures/Transfers	(35,996)	61,187			(33,602)	63,252	48,336

TOTAL, UH SYSTEMWIDE PROGRAMS	FY 2019 Budget-to-Actual				Prior Fiscal Years		
	FY 2019 YTD Budget	FY 2019 YTD Actual	Difference	%	FY 2018 YTD Actual	FY 2017 YTD Actual	FY 2016 YTD Actual
Revenue							
Total Revenue	57,649,550	42,340,261	(15,309,289)	-27%	63,530,226	60,588,514	45,105,142
Expenditures/Transfers							
Personnel	11,583,181	11,328,073	(255,108)	-2%	11,028,218	12,320,300	9,948,655
Non-Personnel	8,757,359	6,505,321	(2,252,038)	-26%	5,707,827	7,288,033	6,811,843
Utilities	280,579	256,890	(23,689)	-8%	368,768	153,933	2,571
Transfers	(842,607)	102,145	944,752	-112%	(1,337,154)	(1,330,116)	(608,749)
Total Expenditures/Transfers	19,778,512	18,192,429	(1,586,083)	-8%	15,767,659	18,432,150	16,154,320
Revenue - Expenditures/Transfers	37,871,038	24,147,832			47,762,567	42,156,364	28,950,822