

**NOTICE OF BOARD OF REGENTS MEETING**

*Board business not completed on this day will be taken up on another day and time announced at the conclusion of the meeting.*

**Date:** Thursday, August 16, 2018

**Time:** 9:30 a.m.

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

**AGENDA**

**I. Call Meeting to Order**

- II. Public Comment Period:** 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](mailto: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.

**III. Report of the President**

**IV. Committee Reports**

- A. Report from the Committee on Budget and Finance
- B. Report from the Committee on Independent Audit
- C. Report from the Committee on Planning and Facilities
- D. Affiliate Reports

**V. Items for Discussion and/or Approval**

- A. For Action Consent Agenda
  - 1. Minutes of the July 19, 2018 Meeting
  - 2. Approval of the Operating Budget for the Office of the Board of Regents and Office of Internal Audit for Fiscal Year 2018-2019  
[Link to FY18-19 BOR and Internal Audit Operating Budget](#)
  - 3. Approval to Indemnify Kissei Pharmaceutical Co., Ltd. (KP), for a Material Transfer Agreement (MTA) with the University of Hawai'i at Mānoa (UH Mānoa), College of Tropical Agriculture and Human Resources (CTAHR)

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Accommodation required by law for Persons with Disabilities requires at least (5) five days prior notice to the board office at 956-8213 or [bor@hawaii.edu](mailto:bor@hawaii.edu).

B. For Action

1. Approval of University of Hawai'i Fiscal Year 2019 Operating Budget Proposal (Forecast)

University Operating Budget Forecast for Fiscal 2018-2019 Presentation

[Link to FY18-19 University Operating Budget Forecast Presentation](#)

Fiscal Year 2018-2019 Operating Budget Narrative

[Link to FY18-19 University Operating Budget Forecast Narrative](#)

Appendix: University of Hawai'i System Fiscal Year 2018-2019 Operating Budget Proposal Budget Worksheets

[Link to FY18-19 Operating Budget Proposal Appendix](#)

2. Approval of the University of Hawai'i Fiscal Biennium 2020-2021 Capital Improvement Project (CIP) Budget Request

[Link to University FB20-21 CIP Budget Request](#)

3. Approval of the FY 2019 CIP Plan

4. Final Report and Dissolution of the Permitted Interaction Group for UH-UH Foundation Relationship

C. For Information and/or Discussion

1. Report of the P3 Task Group (Information Only)
2. Update on Real Estate Activities
3. Integrated Planning Framework Presentation
4. Executive & Managerial Compensation Update

**VI. Announcements**

- A. Next Meeting: September 20, 2018, at Kaua'i Community College

**VII. Adjournment**

**ATTACHMENTS**

Attachment A – Personnel actions posted for information only

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Attachment A: Pursuant to §89C-4, Hawai'i Revised Statutes, the following proposed compensation actions for excluded Executive/Managerial are disclosed for purposes of public comment.

Executive/Managerial

Campus	Last Name	First Name & Middle Initial	Proposed Title	Unit	Nature of Action	Monthly Salary	Effective Date
UH - West O'ahu	Kahumoku	Walter	Assistant to Senior Executive	Office of the Chancellor	Appointment	\$10,000	August 18, 2018
Hawai'i Community College	Haleamau-Kam	Raynette	Interim Director of University of Hawai'i Center	West Hawai'i	Appointment	\$8,464	August 17, 2018 - August 16, 2019

UNIVERSITY OF HAWAII  
PRESIDENT'S OFFICE

18 AUG -9 P12:28

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UNIVERSITY OF HAWAII  
BOARD OF REGENTS

Item III.  
Report of the  
President

**NO MATERIALS**

**ORAL REPORT**



**Minutes:** Approved.

**Testimony:** None.

**Agenda Items:**

**A. Recommend Board Approval of University of Hawai'i Fiscal Year 2019 Operating Budget Proposal (Forecast)**

Administration presented the operating budget proposal for the 2019 fiscal year for the System, the 4-year campuses, and community colleges. Revenues and expenditures are both anticipated to increase, with an anticipated \$28.1 million net operating loss mostly attributable to one-time expenses. The university has adequate reserves and each campus/unit is still anticipated to have positive ending balances.

**Action:** The committee recommended board approval of the Fiscal Year 2019 operating budget proposal.

**B. Recommend Board Approval of the Operating Budget for the Office of the Board of Regents and Office of Internal Audit for Fiscal Year 2018-2019**

The Office of the Board of Regents (BOR) and the Office of Internal Audit (IA) presented their operating budget proposals for the 2019 fiscal year. The BOR office budget is similar to the 2018 fiscal year except that the allocation for salaries was adjusted to more accurately reflect current salaries. The IA office also presented an overview of the work and services they provide and office structure.

**Action:** The committee recommended board approval of the Operating Budget for the office of the Board of Regents and Office of Internal Audit for Fiscal Year 2018-2019

**C. Discussion on Investment Oversight of Legacy Endowment Portfolio**

As a follow-up to previous discussion relating to the Board's fiduciary responsibilities over the Legacy Endowment Portfolio, Administration provided an overview of the background context, objectives, and options the committee could consider. Several members preferred that investments remain under the purview of the Committee on Budget & Finance while increasing the amount of oversight by scheduling meetings specifically dedicated to investment-related items.

**D. Discussion on Committee Annual Review**

This item was deferred due to time constraints.

**E. Review and Approval of Committee Goals & Objectives**

The committee considered goals and objectives based on the committee's functions as indicated in the bylaws, and reviewed and discussed proposed goals and a workplan for the 2019 fiscal year. Discussions were held regarding moving in the direction of a multi-year operating budget similar to the 6-year CIP budget to help with programmatic planning and considering the potential for entrepreneurial and other revenue-generating activities.

**Action:** The committee approved the goals and objectives and will review them again in a few months.

**Election of Committee Chairperson:** In accordance with Section 304A-321, Hawai'i Revised Statutes, the committee unanimously selected Regent McEnerney to serve as chair.

**Minutes:** Approved.

**Testimony:** None.

**Agenda Items:**

**A. For Approval:**

**1. Committee Goals & Objectives**

The committee reviewed the goals & objectives which were based on the bylaws and Section 304A-321, Hawai'i Revised Statutes.

**Action:** The committee approved the goals & objectives for the coming year.

**B. For Information & Discussion**

**1. Whistleblower Report**

The committee reviewed the latest whistleblower report that collected complaints made to date and status, including a summary of the types of complaints made and cases closed within the last few days.

The committee discussed the importance of the whistleblower process and requested additional information be provided regarding trends and resolutions as allowed, and suggested that information on older or closed cases be listed separately from current cases.

**2. Enterprise Risk Management Report**

Administration has been working on revisions to RP 11.208, Information and Communication Technologies, to include cybersecurity. The proposed policy will be on the next Personnel Affairs & Board Governance Committee agenda, after union consultation.

Administration provided the FY18 Office of Risk Management annual report outlining the risk financing program including the types and levels of liability and property insurance coverage the university has. Administration noted that claims have gone down for the second year in a row and that the highest numbers were for auto claims. They are working with the state risk manager on mitigation. Administration will be updating the heat map for the next Independent Audit Committee meeting.

**3. Committee Annual Review**

This item was deferred due to time constraints.

**Executive Session**

The committee convened in executive session to discuss the performance of the internal auditor.

**Minutes:** Approved.

**Agenda Items:**

**A. Information & Discussion**

**1. FY 2018 Fourth Quarter Major Projects Update**

Administration provided an update for the fourth quarter of fiscal year 2018 on all construction projects over \$5 million and design projects over \$1 million, including changes from the previous quarterly report. Administration noted a \$4 million change order associated with mitigation-related chlordane levels at the UH Mānoa Life Sciences building site.

**2. 6-Year Capital Improvement Project (CIP) Plan Update**

An update was provided in conjunction with the proposed CIP budget for the 2020-2021 fiscal biennium (see below).

**B. For Review & Approval**

**1. Recommend Board approval of the FY 2019 CIP Plan**

Administration presented the CIP plan for the 2019 fiscal year, which represents how the university proposes to expend the CIP appropriation passed in the budget bill this past legislative session on major projects; renew, improve, and modernize projects; minor projects; and planning projects. For FY18, 67% of the budget was funded, and only 38% of the budgeted amount was funded. A total of \$95 million is needed annually just to maintain the status quo. Administration adjusted its plan to use funds strategically.

**Action:** The committee recommended board approval of the FY2019 CIP plan, with the president or his designee being authorized to make minor changes to the project plan as authorized.

**2. Recommend Board approval of the UH Fiscal Biennium 2020-2021 CIP Budget Request**

Administration presented an overview of the systemwide 2020-2021 fiscal biennium CIP budget request by campus and an updated 6-year CIP plan for FY2020-2025. The committee discussed the prioritization of projects, including consideration of Integrated Academic and Facilities Plan (IAFP).

**Action:** The committee recommended board approval of the UH fiscal biennium 2020-2021 CIP budget with amendments to include \$35 million for Holmes Hall in the FY21 budget request and removing the reference to the laboratory school from the UH – West O‘ahu budget request.

**3. Committee Goals & Objectives**

The committee considered the high level goals and objectives for this fiscal year: continue improving on our ability to deliver capital projects on time and on budget by regularly monitoring projects and utilizing current technology; continue to monitor the

deferred maintenance backlog and the repair and maintenance programs of the campuses; evaluate the incorporation of space management analysis and decision making as part of the capital program plan; continue improving energy efficiency and savings for facilities; and provide update to Chapter 4 of Board policies to reflect the policies and implementation of the IAFP. These goals are similar to previous years but are constantly updated to incorporate things like the IAFP implementation and updates to Chapter 4 of Board Policies. These goals and objectives may be revised throughout the year as needed.

**Action:** The committee recommended board approval of the goal and objectives for this fiscal year.

**Item IV.D.**  
**Affiliate Reports**

**NO MATERIALS**

**ORAL REPORTS**

# Office of the Board of Regents

## Expenses (Actual vs. Budget)

### Fiscal Years 2018 - 2017

	Fiscal Year 2019	Fiscal Year 2018			Fiscal Year 2017		
	Preliminary Budget	Budget	Actual	(Over) / Under	Budget	Actual	(Over) / Under
Payroll & Benefits:							
Full-time (Salaries & Wages)	320,861.00	378,278.00	336,887.17	41,390.83	314,508.00	317,703.55	(3,195.55)
Overload		0.00	0.00	0.00	0.00	0.00	0.00
Casual	10,524.00	10,524.00	9,396.17	1,127.83	3,448.00	348.46	3,099.54
Students	10,000.00	10,000.00	5,203.71	4,796.29	10,000.00	0.00	10,000.00
Total Salaries	341,385.00	398,802.00	351,487.05	47,314.95	327,956.00	318,052.01	9,903.99
Other:							
Services Fee Basis	3,200.00	3,200.00	747.84	2,452.16	3,200.00	38,648.27	(35,448.27)
Materials & Supplies	9,000.00	9,000.00	7,699.83	1,300.17	5,000.00	7,281.38	(2,281.38)
Travel-Domestic	65,000.00	65,000.00	40,016.13	24,983.87	80,000.00	45,861.08	34,138.92
Print & Publications	500.00	500.00	426.08	73.92	500.00	363.47	136.53
Utilities & Communcation	7,000.00	7,000.00	1,575.58	5,424.42	7,000.00	5,937.85	1,062.15
Rentals	8,000.00	8,000.00	6,101.87	1,898.13	6,000.00	11,577.45	(5,577.45)
Repairs	2,000.00	2,000.00	0.00	2,000.00	2,000.00	570.96	1,429.04
Stipends & Allowances	3,312.00	3,312.00	2,208.00	1,104.00	3,312.00	3,312.00	0.00
Equipment	8,500.00	8,500.00	3,868.88	4,631.12	18,550.00	18,751.55	(201.55)
Others	8,500.00	8,500.00	6,101.65	2,398.35	8,500.00	5,587.18	2,912.82
Total Operating Expense	115,012.00	115,012.00	68,745.86	46,266.14	134,062.00	137,891.19	(3,829.19)
Total Expenses	<b>\$456,397.00</b>	<b>\$513,814.00</b>	<b>\$420,232.91</b>	<b>\$93,581.09</b>	<b>\$462,018.00</b>	<b>\$455,943.20</b>	<b>\$6,074.80</b>

# Office of Internal Audit

## Work and Services

- Annual Audit Plan
  - Describes and documents proposed audit engagements, scope, timing of work, etc.
  - Approved by the Committee on Independent Audit (Audit Committee)
  - Developed in consultation with the Audit Committee Chair, University management, and external auditors as well as a review of historical internal audit reports and external auditor issued management letters.
- Audit Committee assistance (preparation of two Annual Reports pursuant to Hawai'i Revised Statute §304A-321)
- Assurance Services
  - Financial audits and reviews
  - Attestation engagements
  - Operational reviews
  - Compliance reviews
  - Follow-ups
- Consultations
- Investigations

**Office of Internal Audit  
Organization Chart  
July 1, 2017 – June 30, 2018**

**University of Hawai'i  
Board of Regents**

The Office of Internal Audit reports functionally to the University of Hawai'i Board of Regents through its Committee on Independent Audit

**Office of Internal Audit**

Director

Glenn Shizumura (CPA)

Internal Auditors

David Estes (CPA) - Hired 06/2017

Sheri Ching (CPA) - Departed 08/2017

Bryce Iwata

David Sakamoto (CIA) - Retired 12/2017

Kazuhide Yamauchi - Hired 01/2018

VACANT

The Office of Internal Audit reports administratively to the Vice President for Budget and Finance/Chief Financial Officer

**Vice President  
for Budget and  
Finance/Chief  
Financial  
Officer**

**Administrative  
Assistant**

**Student Assistants  
(3-5 Accounting Majors)**



# Office of Internal Audit

## Expenses (Actual vs. Budget)

### Fiscal Years 2019 – 2016

	Fiscal Year									
	2019	Fiscal Year 2018			Fiscal Year 2017			Fiscal Year 2016		
	Preliminary Budget	Budget	Actual	Over / (Under)	Budget	Actual	Over / (Under)	Budget	Actual	Over / (Under)
Payroll & Benefits:										
Full-time	\$ 631,775	\$ 617,185	\$ 493,039	\$(124,146)	\$ 605,488	\$ 529,466	\$ (76,022)	\$ 560,776	\$ 573,193	\$ 12,417
Students	37,000	34,000	34,481	481	32,000	34,087	2,087	34,000	27,485	(6,515)
	<u>668,775</u>	<u>651,185</u>	<u>527,520</u>	<u>(123,665)</u>	<u>637,488</u>	<u>563,553</u>	<u>(73,935)</u>	<u>594,776</u>	<u>600,678</u>	<u>5,902</u>
Other:										
Equipment rental (copy machine)	4,000	4,000	3,615	(385)	4,000	3,790	(210)	4,000	3,739	(261)
Telephone	-	3,200	-	(3,200)	3,200	2,916	(284)	3,200	2,917	(283)
Dues & subscriptions	3,600	3,500	3,266	(234)	3,100	3,114	14	3,000	3,004	4
Repairs & maintenance	-	-	-	-	-	-	-	-	14	14
Supplies	2,000	1,500	399	(1,101)	1,700	650	(1,050)	1,900	395	(1,505)
Computer hardware/software	3,200	1,500	539	(961)	1,600	188	(1,412)	2,000	2,085	85
Miscellaneous (travel, other)	2,000	400	401	1	400	565	165	900	312	(588)
	<u>14,800</u>	<u>14,100</u>	<u>8,220</u>	<u>(5,880)</u>	<u>14,000</u>	<u>11,223</u>	<u>(2,777)</u>	<u>15,000</u>	<u>12,466</u>	<u>(2,534)</u>
Whistleblower hotline	18,500	19,000	17,752	(1,248)	27,000	17,760	(9,240)	25,000	24,471	(529)
	<u>33,300</u>	<u>33,100</u>	<u>25,972</u>	<u>(7,128)</u>	<u>41,000</u>	<u>28,983</u>	<u>(12,017)</u>	<u>40,000</u>	<u>36,937</u>	<u>(3,063)</u>
Total Expenses	<u>\$ 702,075</u>	<u>\$ 684,285</u>	<u>\$ 553,492</u>	<u>\$(130,793)</u>	<u>\$ 678,488</u>	<u>\$ 592,536</u>	<u>\$ (85,952)</u>	<u>\$ 634,776</u>	<u>\$ 637,615</u>	<u>\$ 2,839</u>

**FY18**

Telephone charges commencing during fiscal 2018 are budgeted and paid for by the System fiscal office.

**FY16**

Computer hardware/software includes \$1,485 for two laptops and \$48 for backup software. Replaced Dell Latitude E4300 laptops received 6/09 (\$1998.26 each).

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UNIVERSITY of HAWAII SYSTEM

UNIVERSITY OF HAWAII BOARD OF REGENTS

18 AUG -9 P12:30

Office of the Vice President for Research and Innovation

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18 AUG -6 P3:40

August 3, 2018

**MEMORANDUM**

UNIVERSITY OF HAWAII PRESIDENT'S OFFICE

**TO:** Lee Putnam  
Chairperson, Board of Regents

**VIA:** David Lassner  
President

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

Carrie K.S. Okinaga  
Vice President for Legal Affairs and University General Counsel

**FROM:** Vassilis L. Syrmos  
Vice President for Research and Innovation

**SUBJECT:** Approval to Indemnify Kissei Pharmaceutical Co., Ltd. (KP), for a Material Transfer Agreement (MTA) with the University of Hawai'i at Mānoa (UH Mānoa), College of Tropical Agriculture and Human Resources (CTAHR)

**SPECIFIC ACTION REQUESTED:**

It is respectfully requested that the University of Hawai'i ("University") Board of Regents ("Board") approve an indemnification provision in favor of Kissei Parmaceutical Co., Ltd., a Japanese corporation ("KP") as set forth in the Materials Transfer Agreement ("MTA") between the University and KP. This request is made pursuant to Hawai'i Revised Statutes § 304A-111 (Indemnification of collaborating institutions), appended as "Attachment 1" to this memorandum.

**RECOMMENDED EFFECTIVE DATE:**

The recommended effective date is upon Board approval.

**ADDITIONAL COST:**

There are no additional costs associated with this request.

**PURPOSE:**

The purpose of this request is to obtain Board approval of an indemnity requested by KP as a collaborating institution supplying research materials to the University.

**BACKGROUND:**

A material transfer agreement allows a University researcher to receive materials needed to conduct research from a supplying collaborating institution. Before the research materials are released, the collaborating institution often requires that the University indemnify the collaborating institution from potential liability resulting from the University's use of the materials. Hawai'i state law requires approval from the Board before the University may indemnify a collaborating institution. The University President, the University General Counsel, and the Chief Financial Officer have reviewed and approved the requested indemnification.

**Research study entitled "Myostatin Inhibitors for Suppression of Inflammatory Cytokine Expression in Synovial Fibroblast Cell from Rheumatoid Arthritis."**

The research will evaluate the potential application of myostatin (MSTN) inhibition to treat human rheumatoid arthritis. Recent studies based on animal models demonstrated that MSTN overexpression is closely related to rheumatoid arthritis, and MSTN suppression reduced the severity of arthritic inflammation. The proposed research seeks to extend and examine the therapeutic potential of MSTN inhibitors in the treatment of human rheumatoid arthritis.

KP will supply the experimental human rheumatoid cell line, MH7A, obtained through Cell Bank Riken Bioresource Center ("Riken BRC"), to Dr. Yong-Soo Kim ("Principal Investigator" or "PI") of the University of Hawai'i at Mānoa, College of Tropical Agriculture and Human Resources ("CTAHR"). MSTN is known to suppress muscle growth and development. For the last 15 years, the PI has been studying and developing MSTN inhibitors to enhance muscle mass by the suppression of MSTN in animals and to prevent muscle loss in humans. Since recent studies have indicated the involvement of MSTN on the pathophysiology of rheumatoid arthritis, the PI plans to examine the therapeutic potentials of MSTN inhibitors to treat rheumatoid arthritis.

Varying levels of two MSTN inhibitors produced in the PI's laboratory will be applied to treat the MH7A and examine the suppression of inflammatory cytokine expression in this RASF.

**Indemnity Protection Related to CTAHR Use of Materials**

KP is a private, commercial/business corporate enterprise with its main office in Matsumoto-City, Nagano Prefecture, Japan. Initially, the University attempted to negotiate alternate language to the indemnity provision in the Material Transfer Agreement, whereby the University would take responsibility for damage or injury caused by its employees during the performance of the research. However, KP insisted on receiving an indemnification as stated in the form agreement.

The indemnification protection set forth in Section 11 of the MTA reads as follows with relevant portions underlined for emphasis (\*Note: University of Hawai'i at Mānoa, College of Tropical Agriculture and Human Resources is "Recipient", University of Hawai'i is "Institution", Kissei Pharmaceutical Co., Ltd. Is "Supplier"):

**Section 11. Responsibilities.** The Recipients assume all liability for damages which may arise from the Recipients' use, handling, storage or disposal of the Materials or Confidential Information. The Institution agrees to indemnify and hold harmless Supplier and its directors, officers, representatives, employees, and agents against all losses, expenses, claims, demands, suits, or other actions arising from the Recipients' use, storage, or disposal of the Materials or Confidential Information except insofar as such losses, expenses, claims, demands, suits, or other actions arise from Supplier's negligence or willful misconduct.

The page of the Material Transfer Agreement containing Section 11 is appended to this memorandum as "Attachment 2".

### **Risk-Benefit Analysis**

The materials will be used for internal research only by CTAHR. CTAHR will not further distribute, transfer, or release the material to any person or entity other than laboratory personnel under the PI's direct supervision.

The PI's lab has been using both animal and human cell lines in previous research. The PI will follow the safety guidelines of Riken BRC for the culture/growth and maintenance of MH7A, human cell culture, in the PI's laboratory.

The risks involved in the use of the MH7A cell line are similar to the use of other human cell lines available commercially or from non-profit cell banks. The presence of adventitious contaminating agents would be the main potential risk of physical harm to humans. The cell line from Riken BRC is produced free from contaminating agents.

The University benefits from receiving this research material since this initial study will produce the preliminary research results/data that serves as a foundation for further research in the development of novel therapeutics for the treatment of rheumatoid arthritis based on MSTN inhibitors. The PI will seek grant funding for this future research from the National Institutes of Health, National Science Foundation, and other such sources.

### **ACTION RECOMMENDED:**

It is recommended that the Board of Regents approve the indemnification in favor of Kissei Pharmaceutical Co., Ltd., ("KP") a Japanese corporation as set forth in the Materials Transfer Agreement between the University and KP.

### **Attachments**

c: Executive Administrator and Secretary to the Board of Regents

**[§304A-111] Indemnification of collaborating institutions.**

- (a) The board of regents may indemnify collaborating institutions from claims arising against them for the gross negligence or wilful misconduct of the university's officers, employees, and agents in the course of their employment, in connection with the university's use, storage, or disposal of materials owned or licensed by a collaborating institution that are purchased by the university from or transferred to the university by the collaborating institution for research or training purposes
- (b) The university shall use the materials transfer agreements recommended and approved by the Association of University Technology Managers to confer the indemnification authorized by this section.
- (c) Indemnification claims authorized by this section shall be payable solely from the moneys and property of the university and shall not constitute a general obligation of the State or be secured directly or indirectly by the full faith and credit of the State or the general credit of the State or by any revenues or taxes of the State. The board of regents may obtain loss insurance to cover the liability of the university that may arise under this section; provided that loss insurance for the university shall be at the university's expense.

*Draft*

## Materials Transfer Agreement Kissei Pharmaceutical Co., Ltd.

This Agreement is made and entered into effect this day of ....., 2018 (the "Effective Date") by and between Kissei Pharmaceutical Co., Ltd., a Japanese corporation ("Supplier"), having its head office at 19-48 Yoshino, Matsumoto-City, Nagano Prefecture 399-8710, Japan, and the University of Hawai'i, the state university and body corporate of the State of Hawai'i, with an address of 2425 Campus Road Sinclair 1, Honolulu, Hawaii 96822 (the "Institution"), for the benefit of its employee and Principal Investigator, Dr. Yong-Soo Kim ("Researcher"). In consideration of Supplier providing certain materials to the Institution and to Researcher (collectively, the "Recipients"), the parties hereby agree as follows:

### 1. Supply of Materials

Supplier agrees to use reasonable efforts to supply the Recipients with the following tangible material through Cell Bank Riken BioResource Center, which is located in Japan and takes custody of such material ("Riken BRC"): MH7A which is an immortalized synovial cell line derived from the synovial tissue of a patient with rheumatoid arthritis (RA).

Upon written request, Supplier may provide the Recipients with additional quantities of such materials through Riken BRC. As used in this Agreement, the term "Materials" shall refer to all such tangible materials provided to the Recipients, as well as any unmodified derivatives of such provided materials, including, without limitation, any progeny produced from the provided materials, and substances routinely purified from any source material included in the provided materials.

### 2. Limited Use of Materials

The Recipients agree to use the Materials solely for the following experimental research (the "Research") under the direct supervision of Researcher, and not for any other purpose: "Myostatin inhibitors for suppression of inflammatory cytokine expression in synovial fibroblast cells from rheumatoid arthritis" as outlined in Exhibit 1.

The Recipients shall use the Materials only in compliance with all applicable state and local laws and regulations. The Recipients shall not use the Materials in any *in vivo* experiments on human subjects.

### 3. Limited Disposition of Materials

The Recipients shall not distribute any Materials or describe the Materials, other than as permitted in Article 8 herein, to any third party other than employees of Institution who are working under the supervision of Researcher and who are under contractual obligations coextensive with those set forth in this Agreement. Upon completion of the Research, or sooner at the request of Supplier, the Recipients shall at the instruction of Supplier either destroy or return any unused Materials.

### 4. Notification; Ownership of Materials

The Recipients shall notify Supplier promptly of any discoveries, data, inventions, procedures, modifications, new substances, conclusions, and other research results arising from or relating to the use of the Materials ("Research Results"). In addition, within sixty (60) days following

## *Draft*

the conclusion of the Research, the Recipients will provide to Supplier a full, confidential and complete report of the Research Results. The Recipients agree that any and all Research Results belong to Recipients.

### **5. Confidential Information**

- 1) Confidential Information consists of information that is confidential and proprietary in nature and clearly labeled by the disclosing party as “confidential” information, and which the disclosing party treats and seeks to protect as confidential and proprietary information. The term “Confidential Information” includes any such information disclosed in written or oral form but oral disclosures for which confidential protection is sought must, at the outset of its disclosure be clearly identified by the disclosing party as confidential information and then must be documented by the disclosing party in detailed written or graphic form, labeled as “confidential” and submitted to the recipient party within thirty (30) days after initial oral disclosure. The Recipients agree that they shall keep and hold such Confidential Information disclosed by Supplier under this Agreement regarding the Materials strictly confidential, and the Recipients shall limit disclosure of it to only their employees who need to know such Confidential Information for the sole purpose of the Research, provided that they undertake obligations of confidentiality and non-use to the same level undertaken by the Recipients hereunder, except for the extent that the information:
  - (a) is or becomes part of the public domain through no fault or omission by the Recipients, or
  - (b) is known to the Recipients prior to the time of disclosure and such prior knowledge can be established by competent proof, or
  - (c) is validly made available to the Recipients by a third party that is under no obligation of confidentiality to Supplier and has a legal right to do so, or
  - (d) is independently developed by Researcher or employees of the Recipients without using any of the Confidential Information as evidenced by competent proof; or
  - (e) is required by law to be disclosed.
- 2) The Recipients shall not use Confidential Information for other than the Research.
- 3) Upon completion of the Research, or sooner at the request of Supplier, the Recipients shall at the instruction of Supplier either destroy or return any and all of Supplier’s Confidential Information, with the exception that Recipient may retain one (1) copy of Supplier’s Confidential Information by its Researcher as a record of obligations under this Agreement.
- 4) The obligations of confidentiality and non-use of the Confidential Information shall continue in effect for a period of 5(five) years from the Effective Date.

### **6. Intellectual Property**

- 1) Inventions, patentable or not, made solely by employees of the Recipient Institution which result from the use of the Materials and Supplier’s Confidential Information pursuant to this Agreement (hereinafter “Project Intellectual Property”) shall be the exclusive property of the Recipient Institution as employer of the inventor of the inventions, according to the employer’s relevant policies. The Recipients shall notify Supplier of such inventions under confidentiality, and Recipient Institution, at its sole option and expense, may elect to obtain patent protection. ~~Recipient Institution shall grant to Supplier an option to acquire a royalty-bearing license to Recipient Institution’s rights in Project Intellectual Property generated in the course of the work under this Agreement.~~
- 2) Inventions, patentable or not, made jointly by employees of the Recipient Institution and employees of Supplier which result from the use of the Materials and Confidential Information pursuant to this Agreement shall be the property of the employers of the inventors

## ***Draft***

of the inventions, according to the employers' relevant policies. The parties agree to keep each other informed of such inventions and agree on a course for obtaining patent protection.

- 3) The Recipients each agree to obtain the cooperation of their respective employees and/or obligated parties in the preparation, filing and prosecution of patent applications directed to any inventions which may arise from the use of the Materials and Confidential Information as set forth herein.

### **7. Commercial Use Prohibited**

The Recipients shall not, directly or indirectly, use the Materials, Suppliers' Confidential Information, or intellectual property rights owned or developed solely by Supplier during the Research under this Agreement for any commercial purpose.

### **8. Publication Rights**

In order to prevent the loss of Supplier intellectual property rights on MH7A or the release of Supplier's Confidential Information, the Recipients shall provide Supplier with pre-prints or abstracts of any proposed presentation or paper describing any Research Results at least thirty (30) days prior to submission for publication, with an exception being if there is less time to meet a submission deadline. At the request of Supplier, the Recipients agree to delay the proposed disclosure for an additional thirty (30) days to allow Supplier to file a patent application, if appropriate, to protect Supplier's intellectual property rights. The Recipients further agree to delete any of Supplier's designated Confidential Information from the proposed presentation or publication. Supplier acknowledges that it will disclose at its discretion its own Confidential Information regarding the identity and properties of the Material to enable the complete and accurate publication of Recipient's Research Results. In any publication by the Recipients, Supplier will be acknowledged as the source of the Materials.

### **9. Conflicting Obligations**

The Recipients shall not use the Materials and Confidential Information in any research that is subject to a licensing obligation to another institution, corporation or business entity without the prior written consent of Supplier.

### **10. No Warranties**

Any Materials and Confidential Information delivered pursuant to this Agreement are understood to be experimental in nature and may have hazardous properties. SUPPLIER MAKES NO REPRESENTATIONS, AND EXTENDS NO WARRANTIES OF ANY KIND, EXPRESS OR IMPLIED, WITH RESPECT TO THE MATERIALS AND CONFIDENTIAL INFORMATION. THE MATERIALS AND CONFIDENTIAL INFORMATION ARE SUPPLIED "AS IS", AND SUPPLIER DISCLAIMS ANY AND ALL EXPRESS OR IMPLIED WARRANTIES, INCLUDING, WITHOUT LIMITATION, ANY WARRANTY OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE, OR THAT THE USE OF THE MATERIALS OR CONFIDENTIAL INFORMATION WILL NOT INFRINGE ANY PATENT RIGHTS OF OTHERS.

### **11. Responsibilities**

The Recipients assume all liability for damages which may arise from the Recipients' use, handling, storage, or disposal of the Materials or Confidential Information, The Institution agrees to indemnify and hold harmless Supplier and its directors, officers, representatives, employees, and agents against all losses, expenses, claims, demands, suits, or other actions



*Draft*

arising from the Recipients' use, storage, or disposal of the Materials or Confidential Information except insofar as such losses, expenses, claims, demands, suits, or other actions arise from Supplier's negligence or willful misconduct.

**12. Governing Law**

This Agreement shall be construed and governed by the laws of Japan without regard to choice-of-law principles.

**13. Severability**

All terms and provisions of this Agreement are severable, and any term or provision of this Agreement or any application thereof which may be invalid or unenforceable shall not affect the remainder of this Agreement or any other application of such term or provision. If any term or provision of this Agreement is held to be excessively broad, it shall be reformed and construed by limiting it so as to be enforceable to the maximum extent permitted by law.

IN WITNESS WHEREOF, the parties to this Agreement have hereunto set their hands and seals on the respective dates set forth below.

University of Hawai'i

Principal Investigator

By \_\_\_\_\_

\_\_\_\_\_

Name: \_\_\_\_\_

Name: Dr. Yong-Soo Kim

Title: \_\_\_\_\_

Title: Researcher

Date: \_\_\_\_\_

Date: \_\_\_\_\_

**Kissei Pharmaceutical Co., Ltd.**

By \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

# *Draft*

## Exhibit 1

### Study outline with MH7A

Protocol:

#### *Objectives*

Results from recent studies strongly indicate that myostatin (MSTN), a growth and differentiation factor, is linked to pathophysiology of rheumatoid arthritis (RA). The stimulation of IL-1 $\beta$  expression by MSTN in RA synovial fibroblast cells appears to be an important element of pathogenic events, leading to synovial inflammation, cartilage and bone destruction in RA patients. Therefore, the hypothesis of this study is that MSTN inhibition is an effective approach to treat RA by blocking the production of inflammatory cytokine production in synovial fibroblast cells (RASFs).

The specific objective in this project is to **determine if the upregulation of IL-1 $\beta$  expression and other cytokines are suppressed by two different MSTN inhibitors in RASFs.**

#### *Research Strategy*

*Hypothesis: MSTN up-regulates* IL-1 $\beta$  expression or other cytokines in RASF cells, thus MSTN inhibitors suppress the expression of IL-1 $\beta$  and/or other cytokines.

#### RASF cells

The human rheumatoid cell line, MH7A (Riken Cell Bank, Ibaraki, Japan), will be used in this study. The MH7A cell line is obtained from the synovial tissue of a RA patient, followed by transformation with SV40 T antigen for infinite lifespan. The culture and maintenance of MH7A cell will follow the guideline of Riken Cell Bank. The PI's lab is currently working with C<sub>2</sub>C<sub>12</sub> (murine skeletal muscle cell line) and HEK293 (human kidney cell line) cells to examine the biological activity of MSTN inhibitors produced in the PI's lab, thus has a full capacity to perform human cell culture.

#### Examination of the expression of inflammatory cytokines in response to MSTN

MH71 cells will be grown in 6-well plates with RPMI-1640 media containing 10% fetal bovine serum (FBS). When cells reach to 70% confluence, cells will switch to serum-free medium, incubated overnight, followed by MSTN treatment (0, 3 and 10 ng/mL) for 24 hours. Each treatment will have triplicate samples. After treatment, cells will be harvested and examined for cytokines (IL-1 $\beta$  and TNF- $\alpha$ ) analysis by quantitative real-time PCR for mRNA expression and ELISA for protein level. Phosphorylation of Smad 2/3 upon binding of MSTN to its receptor initiates the intracellular signaling pathway (Lee, 2004), thus the phosphorylation of Smad 2/3 will also be examined by Western blot assay.

#### MSTN inhibitors

Two MSTN inhibitors, a monoclonal anti-MSTN antibody (mAb-c134) and MBP-fMSTN<sub>pro45-100</sub>-Fc, will be used in this study. The mAb-c134 is a monoclonal anti-MSTN antibody produced in the PI's lab in our earlier studies, which has a strong affinity to MSTN as demonstrated by the competitive ELISA and Western blot analysis (Kim et al., 2006). PI's lab

## *Draft*

currently has approximately 10 mg of mAb-c134 stored in ultralow temperature freezer from previous study, and this monoclonal antibody will serve as a model for antibody-based inhibition of MSTN. MBP- fMSTN<sub>pro45-100</sub>- Fc, a truncated form of MSTN<sub>pro</sub> conjugated to immunoglobulin Fc domain, is a recombinant protein produced in *E. coli* in the PI's lab. Its MSTN inhibitory capacity is comparable or better than that of commercially available MSTN<sub>pro</sub>. MBP- fMSTN<sub>pro45-100</sub>-Fc administration remarkably suppressed Lyme arthritis in mice (Paquette et al., 2017), thus MBP- fMSTN<sub>pro45-100</sub>-Fc will serve as model for recombinant protein-based MSTN suppression. Transformed *E. coli* harboring fMSTN<sub>pro45-100</sub>- Fc DNA is available from PI's lab, thus the recombinant protein will be immediately produced and purified for this study without delay.

### Examination of the blocking of inflammatory cytokine expression by MSTN inhibitors

From the earlier experiment of this study, the appropriate concentration of MSTN (3 or 10 ng/mL) to stimulate cytokine expressions will be determined. At the same time, information regarding which cytokine (both or neither of IL-1 $\beta$  and TNF- $\alpha$  or one of the cytokines) will be obtained. According to the study by Hu et al. (2017), IL-1 $\beta$  expression is likely to be enhanced by MSTN, but there is no report regarding TNF- $\alpha$  expression in response to MSTN stimulation in RASF cells. In order to examine the blocking of inflammatory cytokine expression by MSTN inhibitors, MH71 cells will be grown in 6-well plates with RPMI-1640 media containing 10% fetal bovine serum (FBS). When cells reach 70% confluence, cells will switch to serum-free medium, incubated overnight. Then, 3 or 10 ng/mL MSTN plus various concentrations of mAb-c134 or MBP-fMSTN<sub>pro45-100</sub>-Fc in serum-free medium will be added to the well after removing medium, and incubated for 24 hour. After treatment, cells will be harvested and examined for cytokines (IL-1 $\beta$  and/or TNF- $\alpha$ ) analysis by quantitative real-time PCR for mRNA expression and ELISA for protein level. Phosphorylation of Smad 2/3 will also be examined by Western blot assay.

### Real-time quantitative PCR (qPCR)

Total RNA will be isolated using the Trizol reagent (Invitrogen, CA, USA) following the manufacturer's protocol. The RNA pellet will be suspended in RNase-free water and treated with RNase free- DNase I to prevent contamination from any DNA. Fixed amount of total RNA will be used to generate the cDNA by using Transcriptor Reverse Transcriptase (Roche Applied Science, Mannheim, Germany) following the general procedure. Synthesized cDNA will be diluted to an appropriate concentration with nuclease free water and ready for real time qPCR. The expression level of IL-1 $\beta$  and TNF- $\alpha$  genes will be estimated by the real time quantitative PCR using the above cDNA as a template. The sequences of primer sets of each gene will be designed to yield ~150 bp and synthesized. The primer sets will be validated for their robustness by the presence of single band in PCR and single pick in dissociation curve in real time PCR. Real time PCR reaction will be prepared with SYBR® Select Master Mix (Applied Biosystems, Foster City, CA). The real time qPCR will be run on Applied Biosystems 7300 Fast Real-Time PCR (Applied Biosystems, Foster City, CA), which is available at the department. In all the qPCR, amplification of GAPDH sequence will be used for endogenous reference gene. The comparative Ct method will be used for data analysis. The level of target gene will be normalized with endogenous GAPDH reference gene by subtracting the Ct values of respective GAPDH from the Ct values of target gene, which is designated as  $\Delta$ Ct Value, or relative gene expression level (Schmittgen and Livak, 2008).

### ELISA Assay

## ***Draft***

Medium of MH7A cell culture will be collected, and stored at -70°C until assay. Human IL-1 beta ELISA Kit (ab214025) and Human TNF alpha ELISA Kit (ab181421) from Abcam (Cambridge, MA) will be used to measure the concentrations of IL-1 $\beta$  and TNF- $\alpha$  following the manufacturer's protocol.

### SDS-PAGE and Western Blot

The phosphorylation of Smad2/3 will be measured in the MH7A cells during treatment using Western blot, following the procedure used in the PI's lab (Kim et al., 2011). Briefly, cell pellet proteins will be fractionated by SDS-PAGE, then proteins will be transferred to polyvinylidene difluoride (PVDF) membranes. The blots will be blocked in TBS buffer (20 mM Tris-HCl, 150 mM NaCl, pH 7.5) containing 3% BSA, followed by incubation with rabbit anti-phospho-Smad2 or rabbit anti-Smad2 primary antibodies (Invitrogen, Waltham, MA) in TBS with Tween-20 (TBST) at 4°C overnight. The blots will be washed with TBST and incubated with horseradish peroxidase-conjugated anti-rabbit antibody (Invitrogen, Waltham, MA) in TBST at room temperature. After washing, the membrane will be developed with an enhanced chemiluminescent reagent (ECL plus Western Detection System, GE Healthcare Biosciences, Pittsburgh, PA), followed by apposition of the membrane to auto-radiographic films (Hyperfilm ECL, Kodak). After obtaining an appropriate image, band intensity was quantitatively analyzed using Quantity One analysis software (Bio-Rad, Hercules, CA).

### Statistical analysis

All values are expressed as mean  $\pm$  SEM. ANOVA will be performed using Prism5 software (Graphpad, San Diego, CA) to examine the effects of treatment on cytokine expression, and the levels of phosphorylation of Smad2.

### **References**

- Hu SL, Chang AC, Huang CC, Tsai CH, Lin CC, Tang CH. 2017. Myostatin Promotes Interleukin-1beta Expression in Rheumatoid Arthritis Synovial Fibroblasts through Inhibition of miR-21-5p. *Frontiers in immunology* 8:1747.
- Kim KH, Kim YS, Yang J. 2011. The muscle-hypertrophic effect of clenbuterol is additive to the hypertrophic effect of myostatin suppression. *Muscle Nerve* 43:700-707.
- Kim YS, Bobbili NK, Paek KS, Jin HJ. 2006. Production of a monoclonal anti-myostatin antibody and the effects of in ovo administration of the antibody on posthatch broiler growth and muscle mass. *Poult Sci* 85:1062-1071.
- Lee SJ. 2004. Regulation of muscle mass by myostatin. *Annual review of cell and developmental biology* 20:61-86.
- Paquette JK, Ma Y, Fisher C, Li J, Lee SB, Zachary JF, Kim YS, Teuscher C, Weis JJ. 2017. Genetic Control of Lyme Arthritis by *Borrelia burgdorferi* Arthritis-Associated Locus 1 Is Dependent on Localized Differential Production of IFN-beta and Requires Upregulation of Myostatin. *Journal of immunology* 199:3525-3534.
- Schmittgen TD, Livak KJ. 2008. Analyzing real-time PCR data by the comparative C(T) method. *Nature protocols* 3:1101-1108.

Research Period:

July 1, 2018 – December 31, 2020

19025



UNIVERSITY of HAWAI'I SYSTEM

UNIVERSITY OF HAWAII BOARD OF REGENTS

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

18 JUL 26 P6:14

RECEIVED

July 26, 2018

'18 JUL 26 P5:12

TO: Lee Putnam Chair, Board of Regents

UNIVERSITY OF HAWAII PRESIDENT'S OFFICE

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

VIA: David Lassner President

David Lassner (signature)

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

Kalbert K. Young (signature)

SUBJECT: University of Hawai'i Budget Request for Fiscal Year 2018-19

The Administration hereby submits for consideration of the Board of Regents Committee on Budget and Finance its Fiscal Year 2018-19 budget proposal (forecast). This budget proposal presents anticipated operational funding and expenditures for the upcoming fiscal year and was constructed with unit management. The operating budgets were comprised considering multiple revenue inputs for each campus along with major expenditure categories. There will also be certain degrees of assumptions and estimates in developing a forecast.

Campuses constructed their budget proposals following parameters directed by the Chief Financial Officer that included the targeted objectives of maintaining in-year fiscal balance, managing reserve levels to policy targets, sharpening estimates for revenue production, and factor assumptions for expenditure categories. There are some instances of fiscal imbalances in the upcoming year. The projected variances are due to softness in the tuition revenue forecast, and instances of other special/revolving fund variances, the circumstances of which are specific to each campus. The attached presentation and narrative document provides insight into the specific instances. Even in light of the above, overall fund balances remain strong and are projected to be sufficient even at the conclusion of the fiscal year.

Budgets were constructed and are presented at the campus level with the exception of UH-Mānoa and Community Colleges, which were asked to show budgets at the individual college or campus program level (i.e., JABSOM, Law School, Athletics, individual community college campuses, etc.), respectively.

The recommended budget reflects the University's multi-faceted funding pattern and attempts to incorporate quarterly periods as the budget layout. Given the complex operational funding structure of our organization and the uneven cyclical pattern of revenues throughout the fiscal year, this layout may appear odd. The approved budget numbers for FY19 will be used as the basis for quarterly financial status reports throughout the fiscal year.

The materials of the budget proposal are extensive, and are publicly available at the University of Hawai'i Budget Office website: <http://www.hawaii.edu/budget/budgetdoc>

Individual materials comprising the budget proposal will be part of the Administration's presentation and may be referenced as appendix items. Included in the package of materials are:

- Slide Presentation entitled "University Operating Budget for Fiscal Year 2018-19" ([https://www.hawaii.edu/budget/sites/www.hawaii.edu.budget/files/FY19\\_OpBudget.pdf](https://www.hawaii.edu/budget/sites/www.hawaii.edu.budget/files/FY19_OpBudget.pdf))
- Budget narrative document to supplement the slide presentation ([https://www.hawaii.edu/budget/sites/www.hawaii.edu.budget/files/FY19\\_OpBudgetNarrative.pdf](https://www.hawaii.edu/budget/sites/www.hawaii.edu.budget/files/FY19_OpBudgetNarrative.pdf))
- A single file containing all of the spreadsheets (labeled as an appendix) ([https://www.hawaii.edu/budget/sites/www.hawaii.edu.budget/files/FY19\\_OpBudgetWorksheets.pdf](https://www.hawaii.edu/budget/sites/www.hawaii.edu.budget/files/FY19_OpBudgetWorksheets.pdf))

The Vice President for Budget and Finance will introduce this agenda item and the oral deliver of the presentation "University of Hawai'i Operating Budget for Fiscal Year 2018-19." Management members from each campus will be present to answer detail questions of committee members.

The FY19 University of Hawai'i Operating Budget is hereby submitted to the Committee on Budget and Finance for its recommendation of approval to the Board of Regents.

Attachments



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# University of Hawai'i Operating Budget for Fiscal Year 2018-19

August 2, 2018

B&F Committee





# Overview

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1. Revenues are projected to increase by 1.9% compared to estimated FY18 actuals:
  - General Fund increasing by \$16.7 million (3.4%)
  - TFSF increasing by \$2.2 million (0.6%)
  - RTRF increasing by \$1.5 million (3.0%)
  - Other Revolving Funds decreasing by \$1.5 million (-4.0%)
2. Expenditures are increasing by 7.2% compared to FY18 actual expenditures, mostly attributable to collective bargaining increases and planned replacement or repair.
3. Overall Net Operating Loss of \$28.1 million is mostly attributable to one-time expenses. However, fund balances are adequate and still above reserve targets.





# Operating Budget Request for Approval

Revenues	<u>Mānoa</u>	<u>Hilo</u>	<u>West O'ahu</u>	<u>CCs</u>	<u>Sys Support</u>	<u>Total</u>
General Fund	\$ 246,964,205	\$ 37,573,792	\$ 17,172,898	\$ 144,499,589	\$ 55,683,613	\$ 501,894,097
TFSF	\$ 225,628,719	\$ 34,485,668	\$ 18,161,521	\$ 62,014,760	\$ 2,441,650	\$ 342,732,318
RTRF	\$ 31,188,008	\$ 1,920,380	\$ 370,000	\$ 1,334,058	\$ 17,231,400	\$ 52,043,846
Other Special Funds	\$ 102,550,866	\$ 8,176,406	\$ 469,775	\$ 18,875,276	\$ 4,627,647	\$ 134,699,970
Other Revolving Funds	\$ 31,712,153	\$ 2,093,228	\$ 794,692	\$ 1,908,901	\$ 989,610	\$ 37,498,584
Appropriated Federal	\$ 5,401,751	\$ 300,509	\$ 80,000	\$ 3,054,528	\$ 384,999	\$ 9,221,787
<b>Total</b>	<b>\$ 643,445,702</b>	<b>\$ 84,549,983</b>	<b>\$ 37,048,886</b>	<b>\$ 231,687,112</b>	<b>\$ 81,358,919</b>	<b>\$ 1,078,090,602</b>

Expenditures + Xfers	<u>Mānoa</u>	<u>Hilo</u>	<u>West O'ahu</u>	<u>CCs</u>	<u>Sys Support</u>	<u>Total</u>
General Fund	\$ 246,964,205	\$ 37,573,792	\$ 17,172,898	\$ 144,499,589	\$ 55,683,613	\$ 501,894,097
TFSF	\$ 223,326,550	\$ 36,452,252	\$ 18,161,521	\$ 66,586,760	\$ 1,264,901	\$ 345,791,984
RTRF	\$ 35,199,069	\$ 2,089,907	\$ 462,417	\$ 1,334,058	\$ 17,231,400	\$ 56,316,851
Other Special Funds	\$ 120,498,571	\$ 7,954,375	\$ 117,755	\$ 18,875,276	\$ 6,547,755	\$ 153,993,732
Other Revolving Funds	\$ 32,597,164	\$ 2,316,184	\$ 1,339,023	\$ 1,908,901	\$ 942,107	\$ 39,103,379
Appropriated Federal	\$ 5,245,639	\$ 300,509	\$ 80,000	\$ 3,054,528	\$ 384,999	\$ 9,065,675
<b>Total</b>	<b>\$ 663,831,198</b>	<b>\$ 86,687,019</b>	<b>\$ 37,333,614</b>	<b>\$ 236,259,112</b>	<b>\$ 82,054,775</b>	<b>\$ 1,106,165,718</b>



# FY19 Budget vs. FY18 Actual Comparison

(\$ Millions)

Type of Fund	Revenues			Expenditures & Net Transfers			Rev less Exp/Trf	
	FY19 Proj.	FY18 Act.	Diff	FY19 Proj.	FY18 Act.	Diff	FY19 Proj.	FY18 Act.
General Funds	\$ 501.89	\$ 485.17	\$ 16.73	\$ 501.89	\$ 485.17	\$ 16.73	\$ 0.00	\$ 0.00
Tuition & Fees	\$ 342.73	\$ 340.54	\$ 2.19	\$ 345.79	\$ 320.94	\$ 24.85	(\$ 3.06)	\$ 19.60
RTRF	\$ 52.04	\$ 50.55	\$ 1.49	\$ 56.32	\$ 50.41	\$ 5.91	(\$ 4.27)	\$ 0.14
Other Special Funds	\$ 134.70	\$ 134.65	\$ 0.05	\$ 153.99	\$ 22.29	\$ 31.70	(\$ 19.29)	\$ 12.36
Other Revolving Funds	\$ 37.50	\$ 39.04	(\$ 1.54)	\$ 39.10	\$ 33.94	\$ 5.17	(\$ 1.60)	\$ 5.10
Appropriated Federal Funds	\$ 9.22	\$ 8.20	\$ 1.03	\$ 9.07	\$ 7.98	\$ 1.08	\$ 0.16	\$ 0.21
<b>Total</b>	<b>\$ 1,078.09</b>	<b>\$ 1,058.15</b>	<b>\$ 19.94</b>	<b>\$ 1,106.17</b>	<b>\$ 1,020.72</b>	<b>\$ 85.44</b>	<b>(\$ 28.08)</b>	<b>\$ 37.43</b>

1. Revenues are higher than FY18, with the exception of other Revolving Funds.
2. FY19 Expenditures for all funds are higher than FY18 actuals, primarily due to collective bargaining and one-time expenditures.



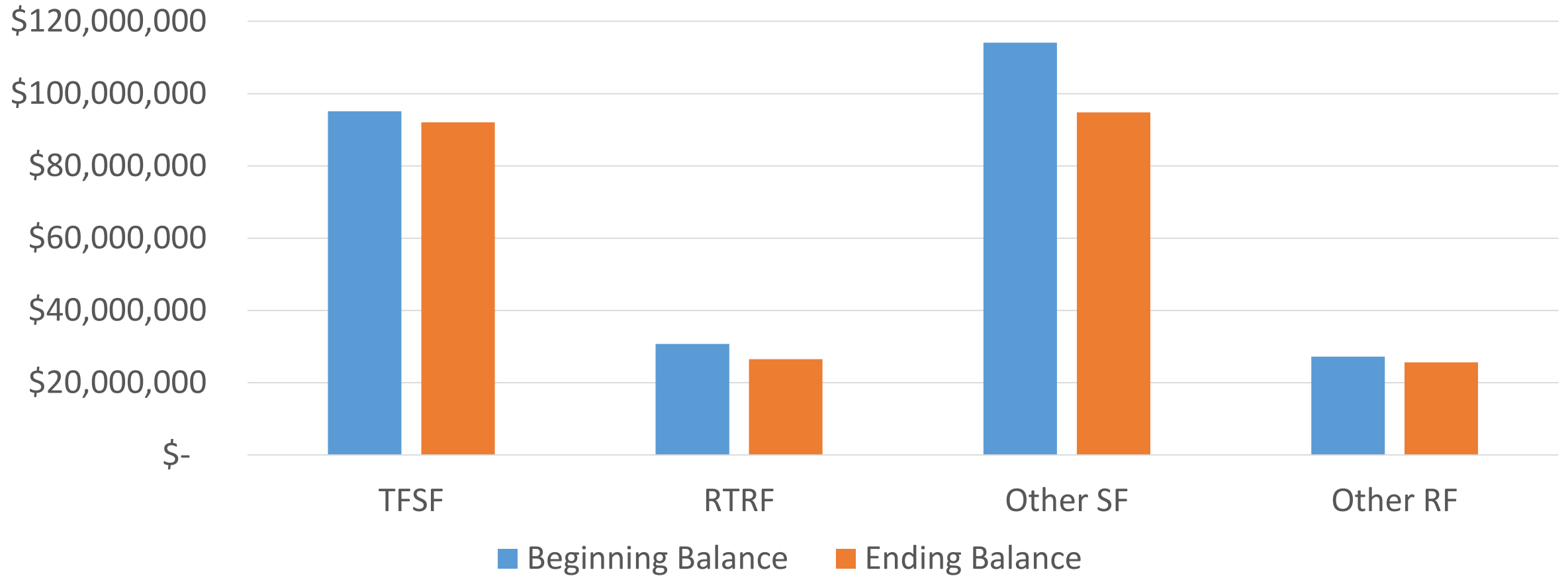
# Fund Balances and Net Operating Income

	GF	TFSS	RTRF	Other SF	Other RF	Fed Funds	Total
Beginning Balance	\$ -	\$ 95,120,737	\$ 30,764,482	\$ 114,129,269	\$ 27,234,963	\$ (3,887,296)	\$ 263,362,155
Rev less Exp	\$ -	\$ (3,059,666)	\$ (4,273,001)	\$ (19,293,762)	\$ (1,604,795)	\$ 156,122	\$ (28,075,102)
Ending Balance	\$ -	\$ 92,061,071	\$ 26,491,481	\$ 94,835,507	\$ 25,630,168	\$ (3,731,174)	\$ 235,287,053
16% Target	n/a	\$ 134,757,860	\$ 9,010,696	\$ 24,638,997	\$ 6,256,541	n/a	

1. Total Net Operating Income (Revenues less Expenditures) shows a loss of \$28.1 million across all funds.
2. TFSS loss attributable to enrollment decline, although the campuses with losses (Hilo and Community Colleges) have healthy fund balances.
3. RTRF loss attributable to declining revenue and conservative budgeting. However, RTRF's fund balance (\$26.5 M) is well above the 16% target (\$9.0 M).
4. Other Special Fund loss attributable primarily to one-time expenditures at Mānoa. Although again, fund balances (\$94.8 M) far exceed the 16% target (\$24.6 M).
5. Other Revolving Fund loss attributable due to conservative revenue projections and planned expenditures for renovation and repairs.

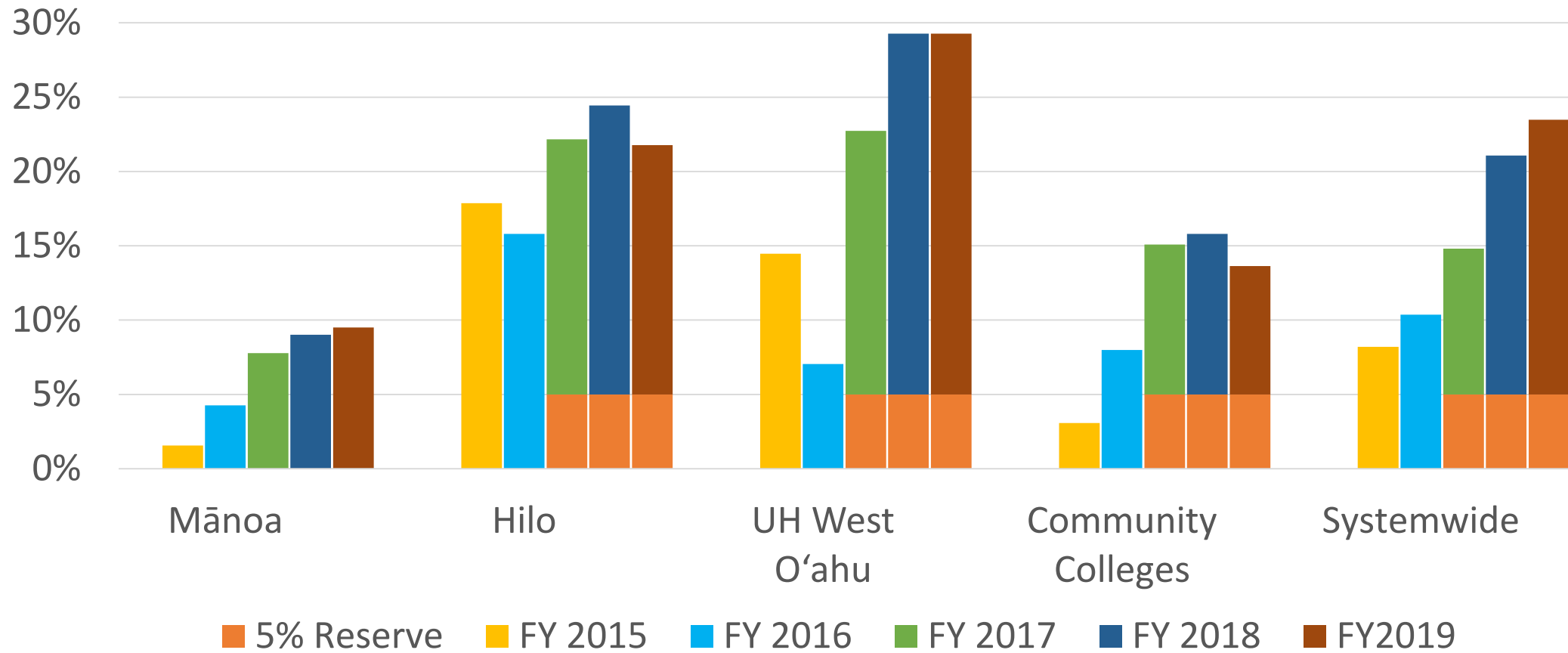


# Beginning and Ending Balances





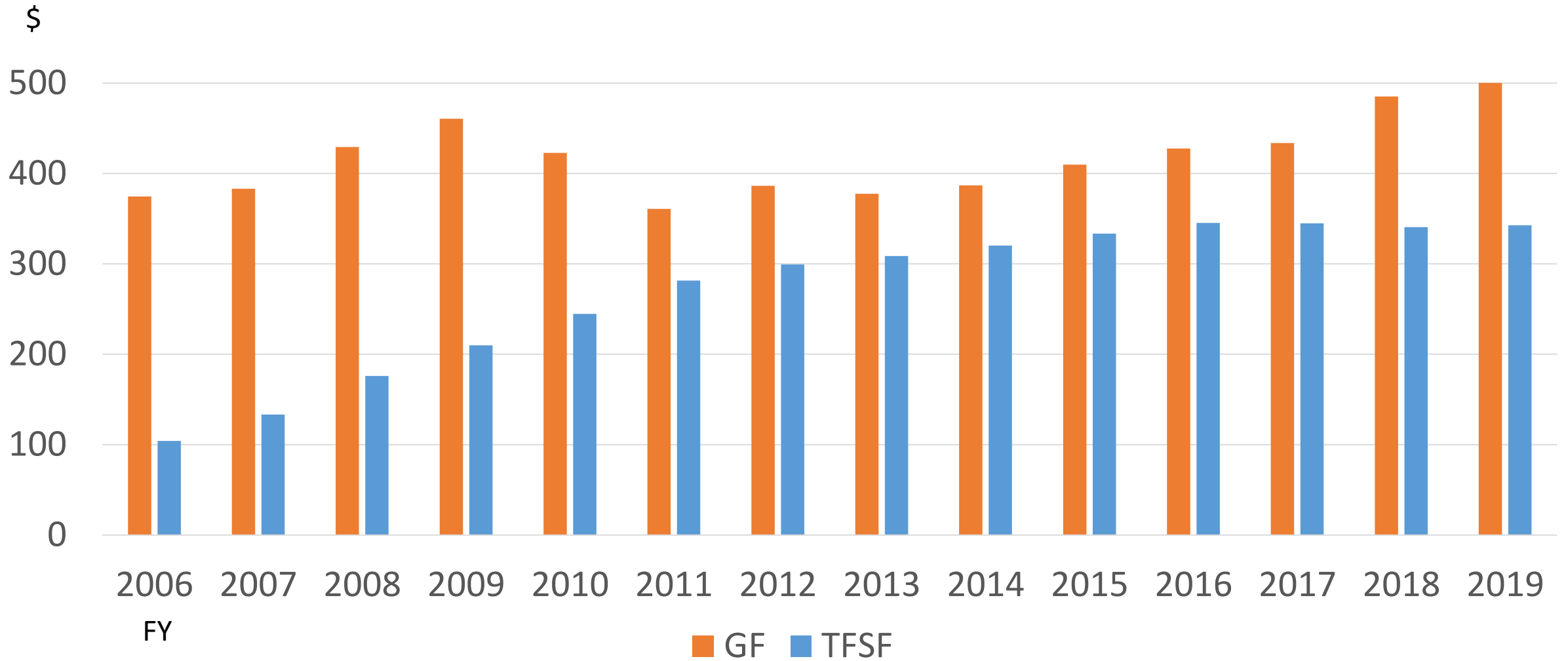
# TFSF Reserve Levels (FY15-FY19) by campus





# General Fund and TFSF Revenues for FY06-FY19

(\$ millions)





# Mānoa

	<u>General Fund</u>	<u>TFSE</u>	<u>RTRF</u>	<u>Other Special</u>	<u>Other Revolving</u>	<u>Fed Funds</u>	<u>Total</u>
Revenues	\$ 246,964,205	\$ 225,628,719	\$ 31,188,008	\$ 102,550,866	\$ 31,712,153	\$ 5,401,751	\$ 643,445,702
Expenditures	\$ 247,726,593	\$ 172,027,877	\$ 33,187,764	\$ 157,401,790	\$ 32,369,105	\$ 5,245,639	\$ 647,958,768
Net Transfers	\$ (762,388)	\$ 51,298,673	\$ 2,011,305	\$ (36,903,219)	\$ 228,059	\$ -	\$ 15,872,430
<b>Rev less Exp/Trf</b>	<b>\$ -</b>	<b>\$ 2,302,169</b>	<b>\$ (4,011,061)</b>	<b>\$ (17,947,705)</b>	<b>\$ (885,011)</b>	<b>\$ 156,112</b>	<b>\$ (20,385,496)</b>

1. 0.69% projected decline in enrollment
  - Smallest percentage enrollment decline since 2012
2. Strategic enrollment management is a top priority
  - Short-term: Stop enrollment decline
  - Longer-term: Return to enrollment of 20,000 by 2020
3. Despite a projected Net Operating Loss of \$20.4 million across all funds, Mānoa has a projected ending balance of \$134.1 million. Even when reserve requirements of \$77.2 million are accounted for, this still leaves a balance of \$56.9 million, above the 5% target.



# Mānoa (continued)

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4. Expenditures are higher than prior FY, mostly attributable to increases from Other Special Funds for three units that have one time repair and replacement expenses.
  - Campus Services – Faculty Housing (\$1.1 million) and Parking (\$3.1 million)
  - Student Housing – Hale Noelani (\$10 million) and boiler/AC/water replacements and repairs (\$2.1 million)
  - Campus Center – HVAC, flooring, modernization, and efficiency upgrades (\$12.7 million)
5. Revenues projected to increase by \$6.8 million compared to FY18 actuals, attributable to slight increases in General Fund, TFSSF, and RTRF.





# Hilo

	<u>General Fund</u>	<u>TFSF</u>	<u>RTRF</u>	<u>Other Special</u>	<u>Other Revolving</u>	<u>Fed Funds</u>	<u>Total</u>
Revenues	\$ 37,573,792	\$ 34,485,668	\$ 1,920,380	\$ 8,176,406	\$ 2,093,228	\$ 300,509	\$ 84,549,983
Expenditures	\$ 37,090,875	\$ 28,304,797	\$ 2,939,907	\$ 13,666,370	\$ 2,316,184	\$ 300,509	\$ 84,618,642
Net Transfers	\$ 482,917	\$ 8,147,455	\$ (850,000)	\$ (5,711,995)	\$ -	\$ -	\$ 2,068,377
<b>Rev less Exp/Trf</b>	<b>\$ -</b>	<b>\$ (1,966,584)</b>	<b>\$ (169,527)</b>	<b>\$ 222,031</b>	<b>\$ (222,956)</b>	<b>\$ -</b>	<b>\$ (2,137,036)</b>

1. Hilo anticipates coverage of volcanic activity to have an adverse impact on enrollment. (Projected 6.0% decline)
2. Across all funds, revenues projected to decrease by 0.9% compared to actual FY18 collections. This is due to a projected decrease in most funds which is partially offset by an increase in General Funds due to collective bargaining increases.
3. Hilo is proposing to spend \$2.0 million from TFSF more than projected revenues in FY19 to cover planned commitments and one-time expenses.
  - This still leaves a balance of \$10.3 million, which is 14.0% of their annual expenditures and is on top of the 5% reserve held at System.



# West O‘ahu

	<u>General Fund</u>	<u>TFSF</u>	<u>RTRF</u>	<u>Other Special</u>	<u>Other Revolving</u>	<u>Fed Funds</u>	<u>Total</u>
Revenues	\$ 17,172,898	\$ 18,161,521	\$ 370,000	\$ 469,775	\$ 794,692	\$ 80,000	\$ 37,048,886
Expenditures	\$ 17,580,670	\$ 11,272,121	\$ 462,417	\$ 3,097,755	\$ 1,339,023	\$ 80,000	\$ 33,831,986
Net Transfers	\$ (407,772)	\$ 6,889,400	\$ -	\$ (2,980,000)	\$ -	\$ -	\$ 3,501,628
<b>Rev less Exp/Trf</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (92,417)</b>	<b>\$ 352,020</b>	<b>\$ (544,331)</b>	<b>\$ -</b>	<b>\$ (284,728)</b>

1. Flat enrollment projection
2. Small Net Operating Loss of \$284,728. This is largely attributable to Other Revolving Funds. However, ending balances are projected to be \$9.9 million.



# Community Colleges

	<u>General Fund</u>	<u>TFSF</u>	<u>RTRF</u>	<u>Other Special</u>	<u>Other Revolving</u>	<u>Fed Funds</u>	<u>Total</u>
Revenues	\$ 144,499,589	\$ 62,014,760	\$ 1,334,058	\$ 18,875,276	\$ 1,908,901	\$ 3,054,528	\$ 231,687,112
Expenditures	\$ 145,790,791	\$ 58,392,523	\$ 1,334,058	\$ 18,289,112	\$ 1,908,901	\$ 3,054,528	\$ 228,769,913
Net Transfers	\$ (1,291,202)	\$ 8,194,237	\$ -	\$ 586,164	\$ -	\$ -	\$ 7,489,199
<b>Rev less Exp/Trf</b>	\$ -	<b>\$ (4,572,000)</b>	\$ -	\$ -	\$ -	\$ -	<b>\$ (4,572,000)</b>

1. Projected 0.3% decline in TFSF revenue as a result of flat enrollment and conservative budgeting.
2. TFSF investments totaling \$4,572,000 will be made at the campuses for repair and maintenance projects and other classroom upgrades. There are sufficient fund balances to accommodate these one-time expenditures.



# Systemwide Support

	<u>General Fund</u>	<u>TFSF</u>	<u>RTRF</u>	<u>Other Special</u>	<u>Other Revolving</u>	<u>Fed Funds</u>	<u>Total</u>
Revenues	\$ 55,683,613	\$ 2,441,650	\$ 17,231,400	\$ 4,627,647	\$ 989,610	\$ 384,999	\$ 81,358,919
Expenditures	\$ 48,255,709	\$ 11,034,468	\$ 15,351,830	\$ 11,470,005	\$ 1,009,264	\$ 384,999	\$ 87,506,275
Net Transfers	\$ 7,427,904	\$ (9,769,567)	\$ 1,879,570	\$ (4,922,250)	\$ (67,157)	\$ -	\$ (5,451,500)
<b>Rev less Exp/Trf</b>	<b>\$ -</b>	<b>\$ 1,176,749</b>	<b>\$ -</b>	<b>\$ (1,920,108)</b>	<b>\$ 47,503</b>	<b>\$ -</b>	<b>\$ (695,856)</b>

1. Other Special Funds show operating loss due to anticipated payments toward POST building recovery and operating expenses for Mānoa Innovation Center. Ending balance of \$10.9 million is above reserve target.
2. TFSF operating gain primarily due to interest income.



# Enrollment Management

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1. Enrollment is projected to decline in FY19, although the rate appears to be slowing.
2. Each campus is focused on enrollment management and has different strategies based on their target demographics and mission.
3. Recognizing that there is no “silver bullet,” administration is looking at a variety of options in a variety of areas:
  - Transfer rates
  - Retention
  - Marketing, branding, and recruitment
  - Mentoring, counseling, and guidance
4. Additional information can be found in each campus’ section.



# Next Steps

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1. Review and Acceptance as appropriate based on discussion today
2. Review and Acceptance by full Board of Regents – August 16
3. Quarterly Financial Reports
  - FY18 Year-end report in September
  - Q1 FY19 in November



# **Fiscal Year 2018-2019 Operating Budget**

## **Introduction**

In accordance with University of Hawai'i (UH) Board of Regents Policy 8.204, the UH Administration hereby submits its projected fiscal year 2018-19 (FY19) operating budget. The FY19 Budget reflects a forecast of anticipated major revenue components of the University organized by campus, including tuition and fees, legislative general fund appropriation, and other special or revolving funds. The budget is also organized to forecast major operational expenditures of salaries, utilities, institutional aid, and other operating expenditures.

The FY19 Budget has been constructed by unit management in adherence to guidelines and parameters directed by the Chief Financial Officer.

At the time of the writing of this document, actual revenues for FY18 were not yet finalized. As a result, estimates are provided for FY18 revenues, although expenditures for FY18 are the actual amounts.



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## OVERVIEW

The FY19 Budget operating budget is forecasted to include \$1,078,090,602 in revenues against \$1,082,685,583 in expenditures aggregated across the UH system of campuses. After transfers are accounted for, UH as a system projects a net operating loss of \$28,075,115 for FY19. Where fiscal shortfalls are projected, existing reserve funds are anticipated to accommodate one-time investments. Projected ending balances for all funds total \$235,287,040, which remains well above the 16% Reserve Target of \$174.7 million.

FY19 revenues show a slight increase of \$19.9 million, or 1.9% as compared to estimated FY18 actual revenues. The largest contributor to UH's revenues, the State General Fund, is projected to increase by 3.4%. The only fund category projected to decline is Other Revolving Funds, which are projected to decrease by \$1.5 million, or 4.0%.

FY19 operating expenditures are projected to increase over actual FY18 expenditures by 7.2%. These increases are largely attributable to collective bargaining increases and planned expenditures for replacement or repair of aging equipment and facilities.

Although a net operating loss is projected for FY19, fund balances are more than sufficient to accommodate these losses in the short-term. Because these losses are primarily due to one-time expenditures and the slowing of enrollment decline, the likelihood of a structural deficit appears minimal at this time.

### BUDGET HIGHLIGHTS BY CAMPUS

#### *Mānoa*

Mānoa is projecting the smallest percentage decline in enrollment since 2012 (at less than 1% for FY/AY19) and is predicting a small operating gain for TFSF. Several large one-time expenditures from Other Special Funds for much-needed and planned-for repair and replacement projects will create an operating loss. However, the fund balances are sufficient to accommodate these one-time expenditures.

#### *Hilo*

It is anticipated that coverage of volcanic activity will negatively impact enrollment, with Hilo projecting a 6.0% decline. This will create an operating loss in TFSF as well as reduced revenues for Other Special and Other Revolving Funds. However, Hilo has sufficient fund balances in all funds and is working on strengthening enrollment.

#### *West O'ahu*

No significant increase or decrease is projected for enrollment at UH-West O'ahu (UHWO). There is a small net operating loss, which is largely attributable to Other Revolving Funds. This minimal operating loss is attributable to an increase in planned student life activities on campus.

#### *Community Colleges*

No change in enrollment is projected for the Community Colleges. They are looking to invest a portion of their TFSF funds into the campuses, in a mix of overdue capital purchases or responsive deployment of resources. Although this creates a net operating loss for FY19, the fund balance is sufficient and these expenditures are not planned to be recurring.

*Systemwide Administration (System)*

Projected operating loss in Other Special Funds is a result of anticipated payments toward POST building recovery and operating expenses for Mānoa Innovation Center. However, ending balances are sufficient to accommodate this loss.

**STRATEGIC DIRECTIONS**

The four Strategic Directions<sup>1</sup> for 2015-2021 are incorporated throughout the budget through ongoing programs, one-time investments using fund reserves, and performance funding:

*Hawai'i Graduation Initiative (HGI)*

The goal of HGI is to increase the educational capital of the state by increasing the participation and completion of students, particularly Native Hawaiians, low-income students, and those from underserved regions and populations and preparing them for success in the workforce and their communities.

*Hawai'i Innovation Initiative (HI2)*

The goal of the Hawai'i Innovation Initiative is to create more high-quality jobs and diversify Hawai'i's economy. The University is moving forward on innovation initiatives by leading the development of a \$1 billion innovation, research, education, and training enterprise that is intended to address challenges and opportunities that will face Hawai'i and the world.

*21<sup>st</sup> Century Facilities (21CF)*

The goal of 21CF is to eliminate the University's deferred maintenance backlog and modernize facilities and campus environments to be safe, sustainable, and supportive of modern practices in teaching, learning, and research. Contemporary and modern facilities are important competitive factors for learning, research, recruitment, and enrollment.

*High Performance Mission-Driven System (HPMS)*

High Performance Mission-Driven System (HPMS) supports the institutional mission through cost-effective, transparent and accountable practices that ensure the University is a well-managed business enterprise into the future. Financial viability and sustainability are critical towards UH's ability to provide an accessible education experience that supports the institutional mission.

**SYSTEMWIDE REVENUES**

Type of Fund	FY19 Projected	FY18 Actual (est.)	FY19 Proj. vs. FY18 Actual	%age
General Funds	\$501,894,097	\$485,167,248	\$16,726,849	3.4%
Tuition & Fees	\$342,732,318	\$340,543,028	\$2,189,290	0.6%
RTRF	\$52,043,846	\$50,550,974	\$1,492,872	3.0%
Other Special Funds	\$134,699,970	\$134,654,666	\$45,304	0.0%
Other Revolving Funds	\$37,498,584	\$39,040,923	(\$1,542,339)	-4.0%
Appropriated Federal Funds	\$9,221,787	\$8,195,776	\$1,026,011	12.5%
<b>Total Revenues</b>	<b>\$1,078,090,602</b>	<b>\$1,058,152,617</b>	<b>\$19,937,985</b>	<b>1.9%</b>

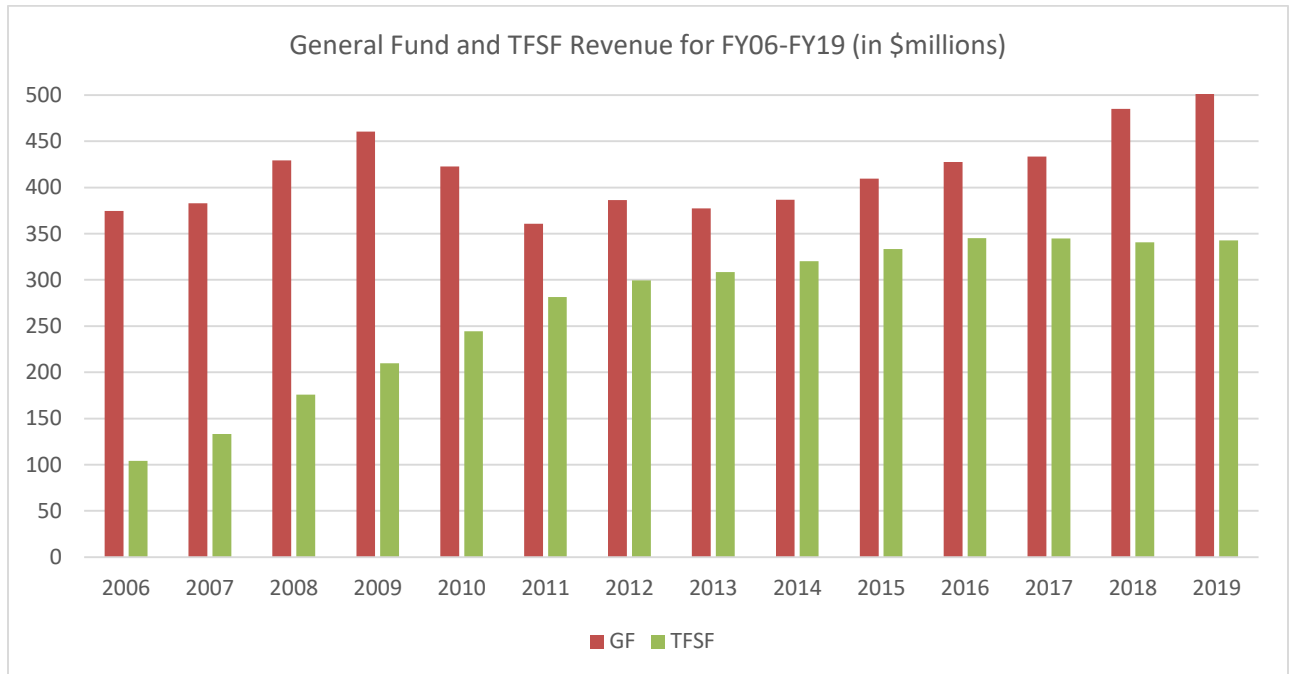
<sup>1</sup> <http://blog.hawaii.edu/strategicdirections/files/2015/01/StrategicDirectionsFINAL-013015.pdf>

Type of Fund	FY18 Actual (est.)	FY18 Projected	FY18 Actual vs. FY18 Proj.	%age
General Funds	\$485,167,248	\$471,841,230	\$13,326,018	2.8%
Tuition & Fees	\$340,543,028	\$342,399,419	(\$1,856,391)	-0.5%
RTRF	\$50,550,974	\$49,924,845	\$626,129	1.3%
Other Special Funds	\$134,654,666	\$131,025,681	\$3,628,985	2.8%
Other Revolving Funds	\$39,040,923	\$37,750,462	\$1,290,461	3.4%
Appropriated Federal Funds	\$8,195,776	\$9,648,191	(\$1,452,415)	-15.1%
<b>Total Revenues</b>	<b>\$1,058,152,617</b>	<b>\$1,042,589,828</b>	<b>\$15,562,789</b>	<b>1.5%</b>

In total, revenues are projected to increase by 1.9% from estimated FY18 collections to FY19. Other Revolving Funds are showing a slight decrease of \$1.5 million, or 4.0%, and are the only fund category to project a decline. As this fund category includes several funds across the campuses, the cause of this decline is not solely attributable to one factor but is a result of conservative estimation and/or enrollment decline.

Although General Funds show an increase of \$16.7 million, or 3.4%, it is important to note that these increases are primarily tied up in already negotiated collective bargaining increases or legislative priorities. Additionally, these projections account for a 5% contingency restriction imposed by the Governor.

The following chart shows historic revenues for FY06 through FY18 and projected revenues for FY19 for General Fund and TFSF:



### SYSTEMWIDE EXPENDITURES

Expenditure Category	FY19 Projected	FY18 Actual	FY19 Proj. vs. FY18 Actual	%age
Regular Employee Payroll	\$626,338,000	\$602,142,565	\$24,195,435	4.0%
Lecturer Payroll	\$36,521,083	\$39,390,769	(\$2,869,686)	-7.3%
Student Help Payroll	\$22,219,530	\$20,988,656	\$1,230,874	5.9%
Other Personnel	\$14,922,177	\$8,372,871	\$6,549,306	78.2%
<i>Subtotal Personnel</i>	<i>\$700,000,790</i>	<i>\$670,894,862</i>	<i>\$29,105,928</i>	<i>4.3%</i>
Utilities	\$66,020,863	\$63,903,377	\$2,117,486	3.3%
Scholarships, Tuition	\$62,804,585	\$65,121,133	(\$2,316,548)	-3.6%
Other Operating Expenses	\$253,859,345	\$210,465,104	\$43,394,241	20.6%
<i>Subtotal Other</i>	<i>\$382,684,793</i>	<i>\$339,489,614</i>	<i>\$43,195,179</i>	<i>12.7%</i>
<b>Total Expenditures</b>	<b>\$1,082,685,583</b>	<b>\$1,010,384,476</b>	<b>\$72,301,107</b>	<b>7.2%</b>

Expenditure Category	FY18 Actual	FY18 Projected	FY18 Actual vs. FY18 Projected	%age
Regular Employee Payroll	\$602,142,565	\$605,280,255	(\$3,137,690)	-0.5%
Lecturer Payroll	\$39,390,769	\$39,362,165	\$28,604	0.1%
Student Help Payroll	\$20,988,656	\$21,290,152	(\$301,496)	-1.4%
Other Personnel	\$8,372,871	\$14,049,815	(\$5,676,944)	-67.8%
<i>Subtotal Personnel</i>	<i>\$670,894,862</i>	<i>\$679,982,387</i>	<i>(\$9,087,525)</i>	<i>-1.4%</i>
Utilities	\$63,903,377	\$62,442,466	\$1,460,911	2.3%
Scholarships, Tuition	\$65,121,133	\$62,823,890	\$2,297,243	3.5%
Other Operating Expenses	\$210,465,104	\$243,143,616	(\$32,678,512)	-15.5%
<i>Subtotal Other</i>	<i>\$339,489,614</i>	<i>\$368,409,972</i>	<i>(\$28,920,358)</i>	<i>-8.5%</i>
<b>Total Expenditures</b>	<b>\$1,010,384,476</b>	<b>\$1,048,392,359</b>	<b>(\$38,007,883)</b>	<b>-3.8%</b>

Expenditures are projected to increase in FY19 by 7.2% compared to actual FY18 expenditures. Personnel increases are largely due to collective bargaining increases. The increases in Other Operating Expenses is largely attributable to one-time replacement and repair costs. Additionally, some expenditures planned for FY18 were delayed and will be expended in FY19. Finally, conservative budgeting will overestimate expenditures as evidenced by FY18 actual expenditures being \$38.0 million, or 3.8% lower than original projections.

### SYSTEMWIDE NET OPERATING INCOME

Net Operating Income	FY19 Projected
General Funds	\$0
Tuition & Fees	(\$3,059,666)
RTRF	(\$4,273,005)
Other Special Funds	(\$19,293,761)
Other Revolving Funds	(\$1,604,795)
Appropriated Federal Funds	\$156,112
<b>Total NOI</b>	<b>(\$28,075,115)</b>

UH is projecting an operating loss in nearly all fund categories that totals to \$28.1 million. However, UH's total ending balance is \$235.3 million. After accounting for other reserve

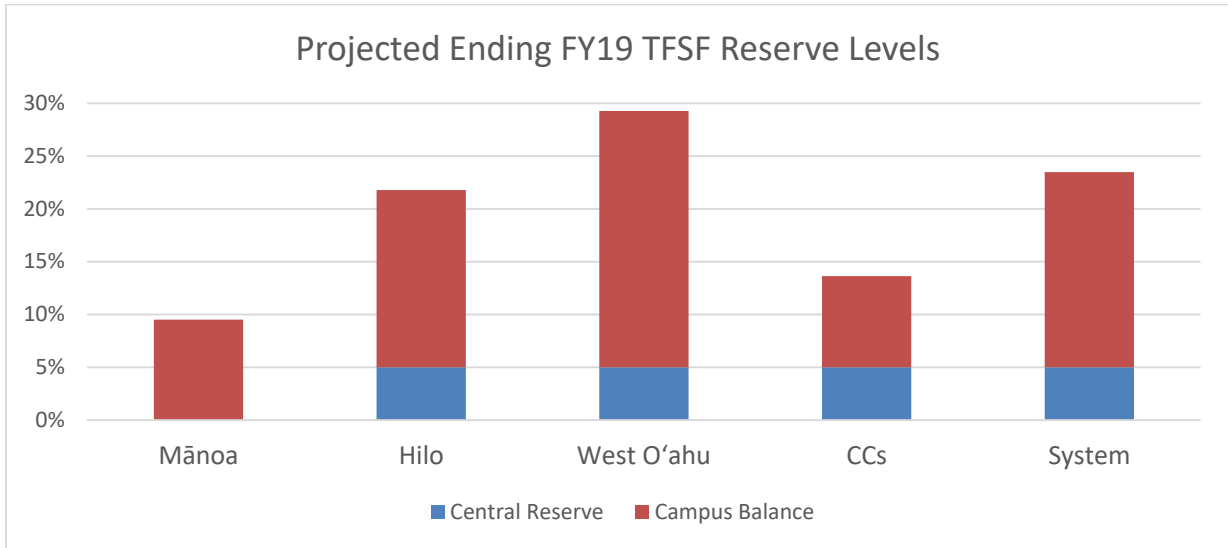
requirements including repair and replacement requirement, bond covenants, and other commitments, there is still a balance of \$137.3 million, which is still in excess of the 5% reserve requirement of \$54.6 million.

<b>Net Operating Income (All Funds Summary)</b>	<b>FY19 Projected</b>
Net Operating Income	(\$28,075,115)
Beginning Balance	\$263,362,155
Ending Balance	\$235,287,040
Other Reserve Requirements (R&R, Bond, RTRF Commitments)	\$97,935,414
Revised Ending Balance	\$137,351,626
Reserve Requirement (5% Minimum)	\$54,582,529
<b>Balance Above Minimum Reserve After Adjustments</b>	<b>\$82,769,097</b>

#### TFSF RESERVE LEVELS

Across all UH units, TFSF is projected to have an ending balance of \$110.1 million. This amount is above the minimum requirement of \$42.1 million and close to the target of \$134.8 million as directed by Executive Policy 8.210 and Regent Policy 8.203, respectively. However, the distribution of these reserve amounts is not equally attributable throughout the System nor as distributed across individual campuses. The following table shows TFSF balances at the end of FY19:

Campus	FY19 Ending	Held at System
Mānoa	\$ 44,776,766	\$ -
Hilo	\$ 12,336,092	\$ 3,444,664
UHWO	\$ 7,719,088	\$ 1,589,673
CCs	\$ 18,167,774	\$ 10,526,524
System	\$ 9,061,351	\$ 2,451,947
<b>Total</b>	<b>\$ 92,061,071</b>	<b>\$ 18,012,808</b>



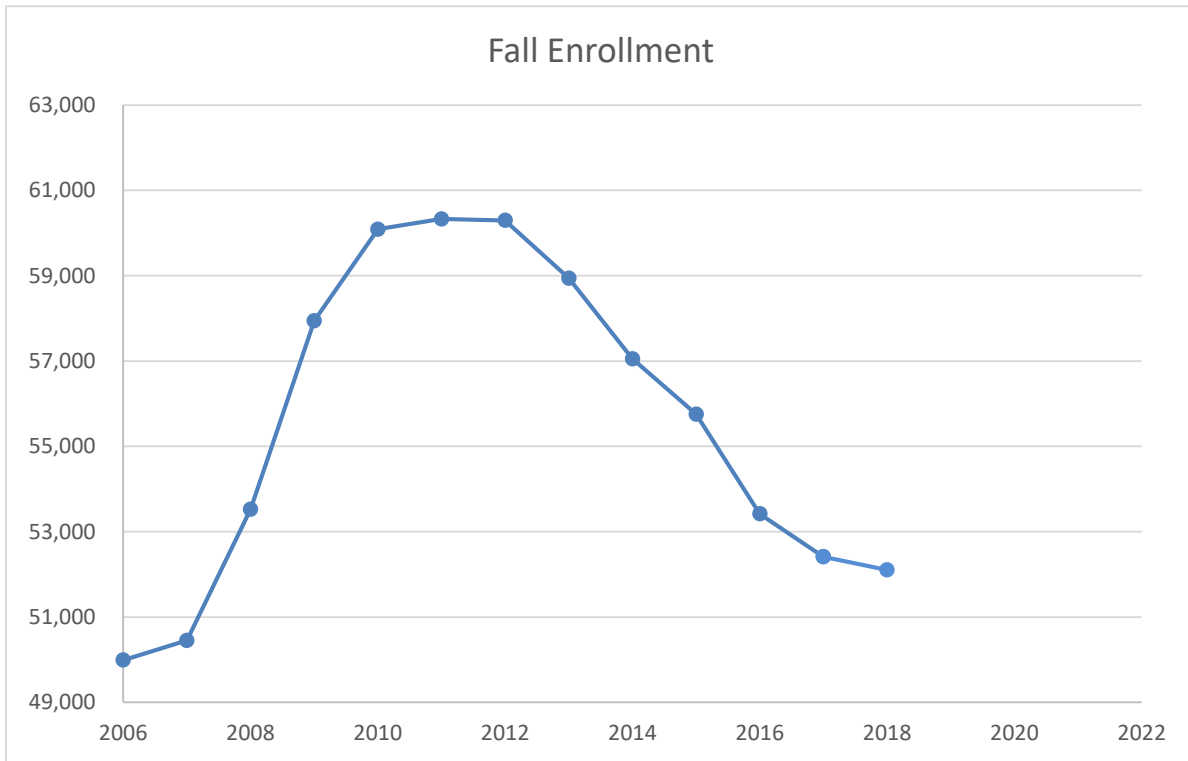
**PERFORMANCE FUNDING**

In determining the awards of the \$6.3 million appropriated for performance funding, initial projections show that only \$2.5 million will be earned by the campuses. For budgeting purposes, the awards in this document reflect 75% of those amounts, as actual determinations are made in October when summer graduations are accounted for. Where campuses failed to meet individual targets, that money remained with System and totals to \$3.8 million where it will be used to implement systemwide initiatives described below to benefit campuses in achieving future performance goals.

At the campus level, performance funding earned will be used primarily to advance performance on the UH metrics through activities intended to improve recruitment, retention and student success. Additional details regarding performance funding can be found within each unit’s respective section.

**SYSTEMWIDE ENROLLMENT**

The University projects an overall decline in enrollment of less than 1% for FY19. This continues the downward trend of recent years, although it is showing signs of slowing. Escalating proactive enrollment management efforts should continue to slow, and are expected to reverse, the enrollment decline trend. While West O’ahu and the Community Colleges are projecting flat enrollment, Mānoa (-0.69%) and Hilo (-6.0%) are projecting declines.



UH is continuing to take steps to address enrollment management and additional information can be found in each campus’ respective section, as each campus is responding in a manner that is consistent with their target demographics and overall mission. Because the situation is not attributable to a single factor, there is no “silver bullet.” However, campuses are looking at an array of options: branding and marketing to local, national, and international students of all ages; additional counseling, mentoring, and guidance; outreach to Native Hawaiian and Pacific Islander populations; using technology and software to help guide and retain students; distance education; intercampus coordination to address transfer rates; and using data analytics and models to determine efficacy.

### ECONOMIC OUTLOOK

In its Quarterly Statistical & Economic Report<sup>2</sup> (QSER) for the 2<sup>nd</sup> Quarter of 2018, the Department of Business, Economic Development and Tourism (DBEDT), noted that the State’s economy is “expected to continue positive growth for 2018 and 2019.” Real GDP is projected to grow by 1.9% in 2018 and real GDP growth for 2019 is forecast at 1.6%. Unemployment is projected to be 2.2% for 2018. Visitor days are forecast to increase 5.7%.

In Executive Memorandum No. 18-03, dated June 22, 2018, Governor Ige notes that “Hawaii’s economic expansion is in its ninth year and it is expected to continue.” However, noting “uncertainties due to possible trade wars and increased tensions in the Middle East” as well as the Council on Revenues’ “concern regarding the end of the economy’s expansionary cycle”, the

<sup>2</sup> <http://dbedt.hawaii.gov/economic/qser/outlook-economy/>



Governor is continuing a 5% contingency restriction on general funded programs. For UH, this amount is \$5,216,105.

### **CONCLUSION**

For the most part, revenues are projected to be higher in FY19 as compared to FY18. However, expenditures are also projected to be higher and the result is a net operating loss of \$28.1 million for FY19. However, those losses in the Other Special Funds and Other Revolving Funds categories are the result of planned one-time expenditures for repair and replacement. For TFSF, the operating losses are at campuses with sufficient fund balances to accommodate either a short-term enrollment drop due to unforeseen circumstances (Hilo) or overdue investments in classroom repairs and equipment (Community Colleges).

Because of the slowing in the rate of decline in enrollment and the fact that many of these expenditures are planned and non-recurring, the likelihood that there are structural flaws in UH's operations which might result in continual operating losses is minimal. In fact, despite FY19 projecting to be a \$28.1 million loss across all funds, FY18 is estimated to post a \$37.4 million gain.

# University of Hawai'i at Mānoa

## Introduction

The University of Hawai'i at Mānoa is the 'flagship' campus of the system, combining world-class research with graduate and undergraduate education. Mānoa houses the State's only medical school, law school, college of engineering and school of architecture. It provides distinctive professional degrees through schools in education, business, nursing, and social work. It also offers doctoral programs in major intellectual disciplines. As a land-, sea-, and space-grant university, Mānoa has unique responsibilities and opportunities to deliver applied research and education programs that are relevant to the pressing needs of our State and the nation.

Strategic planning over the past several years has provided the campus with a roadmap for budget strategies and priorities over the next five years. As detailed below, we have embarked on an implementation process that aligns our strategic investment of resources with the goal of ensuring the excellence and relevance of our educational, service, and research programs.

## STRATEGIC INVESTMENTS

Building on the \$2 million reallocated as strategic seed support to eight different research, education, and outreach projects in FY18, Mānoa continues to focus on building excellence in key areas in which the university has strength and/or need by virtue of our location and our role as the State of Hawai'i's flagship university. This approach to our budgeting is aided in the FY19 budget process by the allocation of resources to the academic units based in part on student enrollments and in part on an assessment of each unit's excellence and relevance, as articulated in summary documents and metrics provided in the Spring of 2018. The strategic investment of resources will continue to be emphasized through the new centralized position control process implemented by the campus for the first time during the 2017 academic year. Given that nearly 2/3 of operating expenditures are for personnel, ensuring that new hires are aligned with campus strategies and priorities drives resources to those areas.

### Strategic Research and Education Investments

Strategic investments in research and educational programs are intended to be revenue-generating over time, impactful to student learning, and responsive to State needs. Target areas for investment have been developed over the past two years, most recently via a campus-wide dialogue (and Town Hall style meetings) conducted in February and March 2018. In full alignment with UH's Strategic Directions, there is strong broad support for activities that capitalize on our location in the Asia Pacific region, our environment, and our diverse community. Hiring requests, new educational program starts, space requests, and investments in new facilities and equipment are all being considered with the aim of strengthening the university's capability and capacity in cross-cutting, multi-disciplinary areas including:

- Sustainability and Resilience
- Microbiome
- Data Sciences/Analytics
- Pacific and Asian Studies
- Energy
- Cybersecurity
- Astronomy
- Ocean-related studies

This articulation of high priority areas does not mean that we are ignoring the needs and opportunities associated with other areas of excellence and relevance at Mānoa. The FY19 budget reflects the commitment of the university to support vital programs in medicine and healthcare, business, agriculture, social sciences, humanities and the arts. Investments are also being made in units and programs across campus with the aim of strengthening the university's critical role as a Hawaiian Place of Learning.

#### Strategic Efficiency and Effectiveness Initiatives

We have implemented centralized position control, thereby providing significantly more institutional agility to implement the strategies outlined above and elevate UH Mānoa's standing as a premier global research university while also being responsive to the State's needs. Remarkably, this major change has been relatively well-received although conversations continue about implementation details.

One of Mānoa's absolute imperatives over the past several years has been stabilization of the operating budget, which has been a particular challenge during a period of declining enrollment and no real growth in appropriations. While still fragile, this has been largely achieved and as of FY19, Mānoa has implemented a new budget model. The model returns tuition revenues to teaching units based on SSH, majors and degrees. This is intended to incentivize academic program growth and new program development by returning a portion of tuition generated to the performing unit. The new allocation model will be more responsive to future enrollment shifts and will also encourage cross-unit teaching by allocating a portion of the tuition revenue to the instructor's locus of tenure rather than just the program host unit. As with any major change, the initial implementation during FY19 represents the first step in what will be a multi-year effort to realigning resource allocation of a highly decentralized complex institution that serves many roles within the state and beyond.

Enrollment growth through a combination of increased student recruitment and increased student retention has been a top priority for the university over the past year, with virtually every administrative and academic unit enlisted in various initiatives to reverse a prolonged, multi-year decline in campus enrollments at the undergraduate and graduate levels. The FY19 budget continues to support these efforts, which are currently guided by a strategic enrollment management committee.

We have continued to work with the academic deans to drive toward faculty workloads that are responsible, consistent, transparent, and aligned with collective bargaining agreement requirements and BOR policy. As reported in FY18, we have already deployed guidelines and appointment templates for faculty that specify minimum expectations for involvement in both education and research/scholarly work. We have also increased the expectations for externally-derived salary support for research faculty.

The support and expansion of the Mānoa research enterprise continues to be a strategic priority for the campus. Building on internal and external reviews of our research activities conducted during FY18, we will focus our attention during FY19 on three critical areas:

- 1) strengthening the grants development support for our faculty;
- 2) expanding the participation of undergraduate students in our world-class research activities; and
- 3) improving the quality and accessibility of our major research facilities.

FY18 results have already shown the beginning of our recovery from multi-year campus declines in extramural funding and strategically hired new faculty are expected to become even more productive over the next several years.

### Strategic Enrollment Management

Tuition now represents nearly half of the campus operating budget. As a result, the consistent declines in overall enrollment for each of the past six years presents a significant financial challenge. However, as a result of concerted campuswide efforts, that decline slowed last year for the first time since 2012. Consistent with a conservative approach to budgeting, this year we are projecting an enrollment decline but at what would be the smallest percentage enrollment since 2012, an estimated rate of -0.69%. This is the basis of the conservative projection for tuition revenue on which this operating budget projection is based and will be updated when we know the Fall 2018 numbers with greater certainty.

The enrollment decline has been due to a multitude of factors that include but are not limited to record low unemployment rates and larger numbers of students graduating as we have steadily improved 4-year and 5-year graduation rates. Although enrollment, a measure of activity, has declined, our graduation rates, measures of productivity, have risen sharply in recent years and continue to improve. For 2017, the latest year for which official numbers are available, our 4-year graduation rate was 34%, a dramatic improvement from 17.5% in 2009. Our 6-year graduation rate in 2017 was 59.9%, also an improvement from 48% in 2009.

That said, the campus must increase enrollment in order to meet the needs of the state and must continue to improve retention and graduation rates. While college enrollment is down across the nation, it is clear that Mānoa can do much more to increase enrollment, particularly since Hawai'i is one of the states that is not experiencing a significant trend of declining high school graduation numbers. Strategic enrollment management is a top priority for the entire campus with two explicit targets: Short-term: Stop the enrollment decline; and longer term: Return to an enrollment of 20,000 by 2020.

Through the Mānoa Strategic Plan, the campus had created a Strategic Planning for Admission and Recruitment Committee (SPARC) and a Student Engagement, Retention and Graduation (SERG) Committee. These were merged in 2017 to establish an integrated campus Strategic Enrollment Management Committee (SEMC) to holistically address Mānoa's immediate enrollment challenges and opportunities. The SEMC meets bi-weekly and focuses on immediate implementation of new and innovative initiatives that will improve Mānoa's overall enrollment. This has also brought together parties that have historically functioned in silos, each addressing only part of the enrollment management imperative. It has also engaged faculty and administrators who have traditionally not been involved in enrollment management. Longer term, the reorganization of the campus administration will provide a unified focus on enrollment management.

In 2018, Mānoa contracted for assistance with a highly respected third party, EAB (formally Royall and Company). EAB has expertise in helping develop more targeted recruitment and will help the campus deploy improved use of analytics, branding and marketing. We expect to see results from this engagement beginning in 2019.

In addition, it is clear that non-resident tuition rates, particularly at the graduate level, have become a barrier to enrollment. Mānoa is working with the Office of the Vice President of Academic Planning and Policy (OVPAPP) to ensure this input is considered in the establishment of the next tuition schedule.

There is no immediate silver bullet to addressing what had been 5 years of accelerating decline in enrollment, but the following are examples of some additional actions underway:

- With a focus on more strategically addressing the barrier of affordability and challenges to enrollment, we have begun to centralize our tuition scholarship funds and the awarding and processing of the scholarships. This is replacing the historic distributed approach in which literally scores of offices have been awarding pockets of financial aid in isolation based on their own priorities and interests.
- In the areas of branding and marketing, we are securing media/advertising opportunities at key channels and reviewing all marketing materials to ensure consistency in messaging and design. The focus of our digital/online strategies includes continuing to update our admissions pages and University webpages to the consistent design, connecting with targeted constituencies through a parent portal and a high school counselor portal, improved use of videos and imagery, and more extensive use of social media.
- This summer Mānoa is also focusing on reducing the “melt” rate, which is the number of students who indicate in the spring by paying an enrollment deposit that they would be attending, but who do not actually enroll in the fall. In order to first stabilize the melt rate and then begin to lower it, Mānoa is maintaining communication with students and their parents over the summer to help remove enrollment barriers and to keep students engaged throughout the summer.
- In the area of system infrastructure, we are working to work with ITS to develop crosswalks/scripts to migrate data between third-party databases and Banner. This includes not just EAB but the Common Application and the Coalition Application and our client-relationship management software (CRM).
- New Student Orientation is free for the first time this year. This year we will also implement an on-line welcome center and an online orientation program.
- A key focus for Mānoa is transfer student recruitment, where performance has also declined. This is a systemwide problem and Mānoa will be working with all UH campuses to identify and remove barriers to transferring within the System. This will include surveying prospective and admitted transfer students, developing a transfer student website, and hosting Transfer Days specifically for UH Community College students.
- We will continue to target recruitment efforts with our California and China recruiters to focus on our California Western Undergraduate Exchange (WUE) and international students, respectively. At the graduate level, we are continuing to build international partnerships, developing 3+2 pathways and internal 4+1 pathways for our UHM students to earn master’s degrees. We are also targeting our military installations for military-connected students.
- We have developed the marketing for the message “Make Mānoa Yours” to local students and are increasing messaging that as a Mānoa student they can still travel to the mainland or

abroad through our National Student Exchange, Study Abroad and international exchange programs.

- We will continue to focus on building our local school counselor partnership via free professional development opportunities for school counselors over the summer and are hosting more counselor breakfasts for focus group facilitations.
- New efforts to improve campus-wide retention include: fully deploying the Guided Pathways System (GPS), including providing information that drives priority scheduling of the courses students need to graduate; expansion of First Year programming; broader implementation of our early alert system; revisiting the distributed approach to Advising across the campus, and using predictive analytics for targeted intervention.
- Finally, to the extent the condition of campus facilities are a barrier to enrollment, the infusion beginning in FY19 of additional resources into facilities from the tuition rate increase will allow us to make the campus more attractive and inviting to prospective students and parents.

## BUDGET SUMMARY

### Overview

For all funds, UH Mānoa shows projected revenues of \$643,445,702 with projected expenditures of \$647,958,767. Discussion of the projected net operating loss follows presentation of the summary tables below. Tuition and Fee Special Fund is covered in a separate section following the discussion of all funds.

## ALL FUNDS

### Revenues

Type of Fund	FY19 Projected	FY18 Actual (est.)	FY19 Proj. vs. FY18 Actual	%age
General Funds	\$246,964,205	\$243,536,634	\$3,427,571	1.4%
Tuition & Fees	\$225,628,719	\$222,603,197	\$3,025,522	1.4%
RTRF	\$31,188,008	\$29,904,940	\$1,283,068	4.3%
Other Special Funds	\$102,550,866	\$102,606,561	(\$55,695)	-0.1%
Other Revolving Funds	\$31,712,153	\$33,053,424	(\$1,341,271)	-4.1%
Appropriated Federal Funds	\$5,401,751	\$4,913,144	\$488,607	9.9%
<b>Total Revenues</b>	<b>\$643,445,702</b>	<b>\$636,617,900</b>	<b>\$6,827,802</b>	<b>1.1%</b>

Type of Fund	FY18 Actual (est.)	FY18 Projected	FY18 Actual vs. FY18 Proj.	%age
General Funds	\$243,536,634	\$229,455,474	\$14,081,160	6.1%
Tuition & Fees	\$222,603,197	\$220,800,567	\$1,802,630	0.8%
RTRF	\$29,904,940	\$29,454,427	\$450,513	1.5%
Other Special Funds	\$102,606,561	\$101,709,925	\$896,636	0.9%
Other Revolving Funds	\$33,053,424	\$29,632,103	\$3,421,321	11.5%
Appropriated Federal Funds	\$4,913,144	\$5,401,761	(\$488,617)	-9.0%
<b>Total Revenues</b>	<b>\$636,617,900</b>	<b>\$616,454,257</b>	<b>\$20,163,643</b>	<b>3.3%</b>

When comparing the projected FY19 budget against FY18 actuals, revenue is expected to increase by \$6.8 million. This is attributed to slight increases in General Funds, Tuition Revenue and RTRF.

- General funds are expected to be higher than actual for FY18 due to collective bargaining increases and change in appropriation of Athletics funding from Systemwide (UOH-900) to Mānoa (UOH-100).
- Tuition revenue is projected to be higher due to a 2% tuition rate increase in most tuition rate categories. This is moderated by the projection of a modest decline in enrollment.
- RTRF revenue increased slightly as a result of increased prior year extramural expenditures.
- Other revolving funds are being conservatively projected in FY19 in comparison to FY18's estimated actuals.

#### Expenditures

Expenditures	FY19 Projected	FY18 Actual	FY19 Proj. vs. FY18 Actual	%age
Regular Employee Payroll	\$372,626,772	\$359,478,497	\$13,148,275	3.7%
Lecturer Payroll	\$10,059,242	\$10,894,927	(\$835,685)	-7.7%
Student Help Payroll	\$12,986,759	\$11,536,190	\$1,450,569	12.6%
Other Personnel	\$9,753,534	\$2,931,056	\$6,822,478	232.8%
<i>Subtotal Personnel</i>	<i>\$405,426,307</i>	<i>\$384,840,670</i>	<i>\$20,585,637</i>	<i>5.3%</i>
Utilities	\$47,162,306	\$46,674,918	\$487,388	1.0%
Scholarships, Tuition	\$39,888,355	\$43,824,467	(\$3,936,112)	-9.0%
Other Operating Expenses	\$155,481,799	\$124,030,877	\$31,450,922	25.4%
<i>Subtotal Other</i>	<i>\$242,532,460</i>	<i>\$214,530,262</i>	<i>\$28,002,198</i>	<i>13.1%</i>
<b>Total Expenditures</b>	<b>\$647,958,767</b>	<b>\$599,370,932</b>	<b>\$48,587,835</b>	<b>8.1%</b>

Expenditures	FY18 Actual	FY18 Projected	FY18 Actual vs. FY18 Proj.	%age
Regular Employee Payroll	\$359,478,497	\$362,161,928	(\$2,683,431)	-0.7%
Lecturer Payroll	\$10,894,927	\$9,300,603	\$1,594,324	17.1%
Student Help Payroll	\$11,536,190	\$11,889,773	(\$353,583)	-3.0%
Other Personnel	\$2,931,056	\$8,476,513	(\$5,545,457)	-65.4%
<i>Subtotal Personnel</i>	<i>\$384,840,670</i>	<i>\$391,828,817</i>	<i>(\$6,988,147)</i>	<i>-1.8%</i>
Utilities	\$46,674,918	\$43,643,335	\$3,031,583	6.9%
Scholarships, Tuition	\$43,824,467	\$41,036,933	\$2,787,534	6.8%
Other Operating Expenses	\$124,030,877	\$145,857,103	(\$21,826,226)	-15.0%
<i>Subtotal Other</i>	<i>\$214,530,262</i>	<i>\$230,537,371</i>	<i>(\$16,007,109)</i>	<i>-6.9%</i>
<b>Total Expenditures</b>	<b>\$599,370,932</b>	<b>\$622,366,188</b>	<b>(\$22,995,256)</b>	<b>-3.7%</b>

In comparison to FY18 actual expenditures, FY19 expenditures are projected to increase by 8.1% or \$48,587,835. This increase is largely attributable to increases from Other Special Funds, although all fund categories show increases.

Expenditures	FY19 Projected	FY18 Actual	FY19 Proj. vs. FY18 Actual	%age
General Funds	\$247,726,593	\$243,536,634	\$4,189,959	1.7%
Tuition & Fees	\$172,027,877	\$163,639,788	\$8,388,089	5.1%
RTRF	\$33,187,764	\$26,790,839	\$6,396,925	23.9%
Other Special Funds	\$157,401,789	\$133,239,587	\$24,162,202	18.1%
Other Revolving Funds	\$32,369,105	\$27,467,473	\$4,901,632	17.8%
Appropriated Federal Funds	\$5,245,639	\$4,696,611	\$549,028	11.7%
<b>Total Expenditures</b>	<b>\$647,958,767</b>	<b>\$599,370,932</b>	<b>\$48,587,835</b>	<b>8.1%</b>

Expenditures	FY18 Actual	FY18 Projected	FY18 Actual vs. FY18 Proj.	%age
General Funds	\$243,536,634	\$234,337,820	\$9,198,814	3.9%
Tuition & Fees	\$163,639,788	\$171,251,043	(\$7,611,255)	-4.4%
RTRF	\$26,790,839	\$35,872,893	(\$9,082,054)	-25.3%
Other Special Funds	\$133,239,587	\$148,355,291	(\$15,115,704)	-10.2%
Other Revolving Funds	\$27,467,473	\$27,303,502	\$163,971	0.6%
Appropriated Federal Funds	\$4,696,611	\$5,245,639	(\$549,028)	-10.5%
<b>Total Expenditures</b>	<b>\$599,370,932</b>	<b>\$622,366,188</b>	<b>(\$22,995,256)</b>	<b>-3.7%</b>

RTRF expenditures are conservatively projected. Units typically fully allocate out RTRF for expenses such as startup packages and other research initiatives. The expenditures generally take place over a multi-year period, but because they are fully allocated and the timing of the expenditures is difficult to determine, all allocated RTRF funds are projected to be spent in the coming year.

Expenditures from Other Special Funds at Mānoa are projected to increase in comparison to FY18. Three units are planning to have one time repair and replacement costs that contribute to the increased level of expenditures. These represent planned expenditures from reserves for which the units have “saved” over a multi-year period.

#### Campus Services

Campus Services has approximately \$4.2 million in planned repair and replacement expenditures in FY19. Faculty Housing (Waahila and Kauiohaloa Nui) have unit refurbishment projects totaling about \$1.1 million. Parking has fire alarm, railing and other repairs totaling about \$3.125 million.

#### Office of Student Affairs

Student Housing under the Office of Student Affairs has planned repair and replacement expenditures in FY2019 totaling about \$12.1 million. The majority of the renovation costs are for Hale Noelani totaling about \$10 million. The remainder are for boiler replacements for Gateway, Hale Aloha, Hale Ilima and Hale Lehua; AC replacement for Hale Aloha; and water heater and kitchen repairs in Hale Wainani.



### Student Life and Development

Student Life and Development has several one-time planned repair and replacement expenditures in FY2019 totaling about \$12.7 million. Planned repairs and renovations are scheduled for the Campus Center complex, including HVAC upgrades, modernization, flooring and efficiency upgrades.

Other Revolving expenditures are expected to be higher in FY19 than actuals in FY18. The majority of the increase in projected expenditure is in units under the Office of Student Affairs. University Health Services is projecting clinic renovation costs and CB increases contributing to an increase of \$1.3 million from FY18. Division Food Service is projecting replacement and repairs of equipment totaling about \$1.3 million. UPASS is expected to have an increase of expenditures due to Outreach students taking classes that are not assessed the mandatory fee amounting to \$300K.

### Net Operating Gain (Loss)

Type of Fund	FY19 Budget	FY18 Actual (est.)	FY19 Budget vs. FY18 Actual	%age
General Funds	\$0	\$1	(\$1)	-100.0%
Tuition & Fees	\$2,302,169	\$12,186,654	(\$9,884,485)	-81.1%
RTRF	(\$4,011,061)	\$1,271,260	(\$5,282,321)	-415.5%
Other Special Funds	(\$17,947,704)	\$6,127,541	(\$24,075,245)	-392.9%
Other Revolving Funds	(\$885,011)	\$5,278,733	(\$6,163,744)	-116.8%
Appropriated Federal Funds	\$156,112	\$216,533	(\$60,421)	-27.9%
<b>Total NOI</b>	<b>(\$20,385,495)</b>	<b>\$25,080,722</b>	<b>(\$45,466,217)</b>	<b>-181.3%</b>

Type of Fund	FY18 Actual (est.)	FY18 Projected	FY18 Actual vs. FY18 Projected	%age
General Funds	\$1	\$0	\$1	n/a
Tuition & Fees	\$12,186,654	\$1,454,545	\$10,732,109	737.8%
RTRF	\$1,271,260	(\$5,817,965)	\$7,089,225	-121.9%
Other Special Funds	\$6,127,541	(\$7,678,290)	\$13,805,831	-179.8%
Other Revolving Funds	\$5,278,733	\$2,677,601	\$2,601,132	97.1%
Appropriated Federal Funds	\$216,533	\$156,122	\$60,411	38.7%
<b>Total NOI</b>	<b>\$25,080,722</b>	<b>(\$9,207,987)</b>	<b>\$34,288,709</b>	<b>-372.4%</b>

Net Operating is the difference between Revenue and the combined amount of Expenditures and Net Transfers (out).

RTRF shows a Net Operating Loss of \$4.0 million for FY19 but maintains a healthy balance. Many units are projecting to maintain expenditure levels in FY19, consistent with their operating balances. These expenditures are necessary to fulfill commitments to faculty for start-up packages, cost sharing for extramural awards, equipment repair, faculty travel costs, and pilot projects. Such expenditures are essential as we work to restore and increase levels of extramural productivity.

Other Special Funds show a net operating loss of \$17.9 million for FY19, however overall Other Special Funds continue to maintain a healthy reserve. Although some funds are projecting positive net operating balances, these are offset by others with one time expenditures or other circumstances. This is attributable primarily to five funds: Athletics, Cancer Center, Campus Services, Office of Student Affairs and Student Life and Development.

#### Athletics

As regularly reported upon, Athletics continues to show a structural operating deficit each year. Conservative current year projections show an operating deficit of \$4.3 million which is an increase of \$1.3 million compared to FY18. This increase is attributed to \$596K in lost revenue from game guarantees and scholarship support and \$765K in increased expenditures of travel subsidies, football guarantees, and increased fringe benefit costs imposed by the state, which continue to challenge efforts to balance the budget.

The Athletics Director has been charged to restore the program to at least breakeven annual operations by FY20. The Athletics Director is looking at a variety of options to increase revenues and decrease expenditures. These include achieving additional efficiencies within the Athletics Department, and a number of revenue enhancement measures including the new apparel contract, a pending new multi-media contract, an improved retailing strategy, increased philanthropy, and potentially scheduling an additional football game each year.

#### Cancer Center

The Cancer Center Special Fund shows a positive balance, but the Center projects an operating deficit for FY19. In addition to the multi-year decline in cigarette tax revenues pledged to the Center by the State, in FY19 we have not budgeted the earmarked return of more than \$2M of executive restrictions by the Governor to support Cancer Center operations. For FY19, the Center is projected deficit is \$2.7 million, reduced from as much as \$5.6 million in previous years. Approximately \$1M of the planned deficit represents non-recurring investments in research startups.

#### Campus Services, Office of Student Affairs, Student Life and Development

As mentioned previously in the expenditure section, these three funds have one time repair and replacement costs that are funded by existing balances and thus reduce net operating income.

Other revolving funds are projected to have a net operating loss due to conservatively projected revenues in comparison to FY18's estimated actuals and higher than expected expenditures in Student Life and Development. Although the expenditures for Division Food Service has increased to account for much needed repairs of equipment, enrollment is anticipated to drop by approximately 2% and Food Service is also projecting a decline in revenue.

Net Operating Gain (Loss)

<b>Net Operating Income (All Funds Summary)</b>	<b>FY19 Budget</b>
Net Operating Income	(\$20,385,495)
Beginning Balance	\$154,505,829
Ending Balance	\$134,120,334
Reserve Requirement (5% Minimum)	\$32,967,397
<b>Balance Above the Minimum Reserve</b>	<b>\$101,152,937</b>
Ending Balance	\$134,120,334
Other Reserve Requirements (R&R, Bond, RTRF Commitments)	\$77,160,625
<b>Ending Balance Less Other Reserve Requirements</b>	<b>\$56,959,709</b>
Reserve Requirement (5% Minimum)	\$32,967,397
<b>Balance Above Minimum Reserve After Adjustments</b>	<b>\$23,992,312</b>

Looking at the Net Operating Balance across all funds, after the projected net operating loss of \$20.4 million Mānoa is projected to have an ending balance of \$134.1 million. Much of this balance is already committed in the form of bond covenant requirements, repair and replacement reserve requirements (\$38.0 million), RTRF commitments (\$16.8 million), and unallocated/unearned Outreach tuition funds (\$22.4 million). The total of those adjustments is projected to be \$77.2 million in FY18. This revises the projected ending balance to be \$56.96 million, which remains above the 5% minimum reserve although well short of the 16% target reserve level of \$105.6 million.

**TUITION AND FEES SPECIAL FUND**

Tuition and Fees Special Fund (TFSF) is projected to have revenues of \$225,628,719, expenditures of \$172,027,877 and net transfers of \$51,298,673. This results in a projected net operating gain of \$2,302,169.

Revenues

FY19 Projected	FY18 Actual (est.)	FY19 Proj. vs. FY18 Actual	%age	FY18 Actual (est.)	FY18 Projected	FY18 Actual vs. FY18 Proj.	%age
\$225,628,719	\$222,603,197	\$3,025,522	1.4%	\$222,603,197	\$220,800,567	\$1,802,630	0.8%

FY19 tuition is projected to be \$3.0 million more than what was estimated in FY2018 due to a 2% tuition rate increase in most tuition rate categories, in conjunction with a continuing decline in enrollment. The revenue projection for FY19 is projected to be slightly higher for regular term tuition and Outreach summer and credit programs. Regardless of any decline in enrollment, the revenue associated with the approximately 2% increase in the tuition rate will be dedicated to improvements in campus facilities as committed when the current tuition schedule was adopted.

## Expenditures

The FY19 expenditures are projected to increase by about 5% in comparison to FY18 actuals. Increased collective bargaining and fringe costs attribute to the increase in personnel expenditures. Fringe benefits increased from a composite rate of 51.92% in FY18 to 59.07% in FY19. Utilities are projected to increase based on increasing fuel costs.

Expenditure Category	FY19 Budget	FY18 Actual	FY19 Budget vs. FY18 Actual	%age
Regular Employee Payroll	\$75,124,349	\$70,139,507	\$4,984,842	7.1%
Lecturer Payroll	\$9,484,856	\$10,311,931	(\$827,075)	-8.0%
Student Help Payroll	\$6,282,460	\$5,159,067	\$1,123,393	21.8%
Other Personnel	\$2,739,578	\$1,364,619	\$1,374,959	100.8%
<i>Subtotal Personnel</i>	<i>\$93,631,243</i>	<i>\$86,975,124</i>	<i>\$6,656,119</i>	<i>7.7%</i>
Utilities	\$31,698,122	\$29,288,979	\$2,409,143	8.2%
Scholarships, Tuition	\$795,610	\$1,499,109	(\$703,499)	-46.9%
Other Operating Expenses	\$45,902,902	\$45,876,577	\$26,325	0.1%
<i>Subtotal Other</i>	<i>\$78,396,634</i>	<i>\$76,664,665</i>	<i>\$1,731,969</i>	<i>2.3%</i>
<b>Total Expenditures</b>	<b>\$172,027,877</b>	<b>\$163,639,789</b>	<b>\$8,388,088</b>	<b>5.1%</b>

Expenditure Category	FY18 Actual	FY18 Projected	FY18 Actual vs. FY18 Projected	%age
Regular Employee Payroll	\$70,139,507	\$80,462,995	(\$10,323,488)	-12.8%
Lecturer Payroll	\$10,311,931	\$9,043,623	\$1,268,308	14.0%
Student Help Payroll	\$5,159,067	\$5,074,789	\$84,278	1.7%
Other Personnel	\$1,364,619	\$2,796,884	(\$1,432,265)	-51.2%
<i>Subtotal Personnel</i>	<i>\$86,975,124</i>	<i>\$97,378,291</i>	<i>(\$10,403,167)</i>	<i>-10.7%</i>
Utilities	\$29,288,979	\$30,363,662	(\$1,074,683)	-3.5%
Scholarships, Tuition	\$1,499,109	\$842,320	\$656,789	78.0%
Other Operating Expenses	\$45,876,577	\$42,666,770	\$3,209,807	7.5%
<i>Subtotal Other</i>	<i>\$76,664,665</i>	<i>\$73,872,752</i>	<i>\$2,791,913</i>	<i>3.8%</i>
<b>Total Expenditures</b>	<b>\$163,639,789</b>	<b>\$171,251,043</b>	<b>(\$7,611,254)</b>	<b>-4.4%</b>

Net Operating Gain (Loss)

<b>Net Operating Income (All Funds Summary)</b>	<b>FY19 Budget</b>
Net Operating Income	\$2,302,169
Beginning Balance	\$42,474,597
Ending Balance	\$44,776,766
Reserve Requirement (5% Minimum)	\$23,552,657
<b>Balance Above the Minimum Reserve</b>	<b>\$21,224,109</b>
Ending Balance	\$44,776,766
Other Reserve Requirements (Outreach Return)	\$22,380,452
<b>Ending Balance Less Other Reserve Requirements</b>	<b>\$22,396,314</b>
Reserve Requirement (5% Minimum)	\$23,552,657
<b>Balance Above Minimum Reserve After Adjustments</b>	<b>(\$1,156,343)</b>

Net operating income for TFSF for FY19 is projected to be positive by approximately \$2.3 million, which places the ending balance above the 5% minimum reserve requirement outlined in Executive Policy.

Since the Outreach Summer and Credit program balances have not either been earned yet or proceeds were not yet distributed, this amount is used to calculate an adjusted ending balance. This adjusted ending balance is slightly below the required 5% minimum reserve requirement. Because units are reducing the level of expenditures and fewer units have cost overruns, the estimated adjusted ending balance has been increasing over the years while compensating for the effects of lower revenue due to declining enrollment.

## University of Hawai'i at Hilo

### Introduction

UH Hilo is a comprehensive, regional university serving 3,539 students on a 115-acre main campus. The primary focus of the campus is to provide high quality baccalaureate and select postgraduate education. In carrying out this mission, UH Hilo offers 36 undergraduate degrees, 7 graduate degrees, 2 doctoral degrees, and 2 professional degrees that take advantage of the unique physical and social characteristics of the island, attracting students who are qualified for baccalaureate entry and seek opportunities for highly engaging and experiential learning. This includes first-generation and non-traditional students, some of whom attend part-time.

While a primary target for UH Hilo is residents of Hawai'i Island, its quality programs are attractive to prospective students from other islands, the Pacific, the mainland U.S. and other countries. University-bound students from O'ahu in particular may select UH Hilo not only for its distinctive undergraduate programs but also for its rural setting, affordability, intimate character, or to leave home without leaving the State.

Through redeployment of resources, UH Hilo's budget planning for FY19 reflects strategic enrollment management priorities of recruitment, retention, and co-curricular program development with focus on target populations. Our budget planning also reflects longer term priorities for energy efficiency and modernized learning spaces.

The volcanic eruption on Hawai'i Island has created a unique opportunity for students and researchers to observe and study geology in action, in real time, and not available anywhere else in the world. At the same time, some students and their families are concerned about the health and safety of being on the island and in the State. UH Hilo is anticipating an adverse impact to enrollment as a result of dramatic video footage shown daily from Hawai'i Island.

### ALL FUNDS

#### Revenues

Type of Fund	FY19 Projected	FY18 Actual (est.)	FY19 Proj. vs. FY18 Actual	%age
General Funds	\$37,573,792	\$36,283,617	\$1,290,175	3.6%
Tuition & Fees	\$34,485,668	\$35,355,130	(\$869,462)	-2.5%
RTRF	\$1,920,380	\$2,883,892	(\$963,512)	-33.4%
Other Special Funds	\$8,176,406	\$8,313,892	(\$137,486)	-1.7%
Other Revolving Funds	\$2,093,228	\$2,160,767	(\$67,539)	-3.1%
Appropriated Federal Funds	\$300,509	\$282,054	\$18,455	6.5%
<b>Total Revenues</b>	<b>\$84,549,983</b>	<b>\$85,279,352</b>	<b>(\$729,369)</b>	<b>-0.9%</b>

Type of Fund	FY18 Actual (est.)	FY18 Projected	FY18 Actual vs. FY18 Proj.	%age
General Funds	\$36,283,617	\$34,575,075	\$1,708,542	4.9%
Tuition & Fees	\$35,355,130	\$36,632,748	(\$1,277,618)	-3.5%
RTRF	\$2,883,892	\$3,438,896	(\$555,004)	-16.1%
Other Special Funds	\$8,313,892	\$7,688,554	\$625,338	8.1%
Other Revolving Funds	\$2,160,767	\$2,459,022	(\$298,255)	-12.1%
Appropriated Federal Funds	\$282,054	\$291,557	(\$9,503)	-3.3%
<b>Total Revenues</b>	<b>\$85,279,352</b>	<b>\$85,085,852</b>	<b>\$193,500</b>	<b>0.2%</b>

Across all funds, revenues are projected to decrease by 0.9% when compared to actual FY18 collections. Despite a 1.0% increase in tuition rates, Tuition and Fees revenue is planned to be 2.5% less than FY18 actuals due to a projected 6.0% enrollment decline. RTRF is projected to decrease by 33.4% due to adjustments made for prior years decline in overhead funds and also a general decline in extramural funding. Other Special and Revolving Fund revenue is projected to decrease when compared with actual FY18 revenue due to a projected enrollment decline.

Expenditures

Expenditure Category	FY19 Projected	FY18 Actual	FY19 Proj. vs. FY18 Actual	%age
Regular Employee Payroll	\$44,677,216	\$43,671,783	\$1,005,433	2.3%
Lecturer Payroll	\$1,973,019	\$2,029,718	(\$56,699)	-2.8%
Student Help Payroll	\$2,327,672	\$2,516,924	(\$189,252)	-7.5%
Other Personnel	\$1,408,515	\$1,501,183	(\$92,668)	-6.2%
<i>Subtotal Personnel</i>	<i>\$50,386,422</i>	<i>\$49,719,608</i>	<i>\$666,814</i>	<i>1.3%</i>
Utilities	\$5,503,704	\$4,281,244	\$1,222,460	28.6%
Scholarships, Tuition	\$7,255,340	\$7,177,996	\$77,344	1.1%
Other Operating Expenses	\$21,473,176	\$18,742,191	\$2,730,985	14.6%
<i>Subtotal Other</i>	<i>\$34,232,220</i>	<i>\$30,201,431</i>	<i>\$4,030,789</i>	<i>13.3%</i>
<b>Total Expenditures</b>	<b>\$84,618,642</b>	<b>\$79,921,039</b>	<b>\$4,697,603</b>	<b>5.9%</b>

Expenditure Category	FY18 Actual	FY18 Projected	FY18 Actual vs. FY18 Projected	%age
Regular Employee Payroll	\$43,671,783	\$43,592,527	\$79,256	0.2%
Lecturer Payroll	\$2,029,718	\$3,214,202	(\$1,184,484)	-36.9%
Student Help Payroll	\$2,516,924	\$2,643,486	(\$126,562)	-4.8%
Other Personnel	\$1,501,183	\$1,492,133	\$9,050	0.6%
<i>Subtotal Personnel</i>	<i>\$49,719,608</i>	<i>\$50,942,348</i>	<i>(\$1,222,740)</i>	<i>-2.4%</i>
Utilities	\$4,281,244	\$6,088,326	(\$1,807,082)	-29.7%
Scholarships, Tuition	\$7,177,996	\$7,287,000	(\$109,004)	-1.5%
Other Operating Expenses	\$18,742,191	\$20,333,096	(\$1,590,905)	-7.8%
<i>Subtotal Other</i>	<i>\$30,201,431</i>	<i>\$33,708,422</i>	<i>(\$3,506,991)</i>	<i>-10.4%</i>
<b>Total Expenditures</b>	<b>\$79,921,039</b>	<b>\$84,650,770</b>	<b>(\$4,729,731)</b>	<b>-5.6%</b>

Overall, expenditures are projected to be 5.9% more compared to actual FY18 expenditures but relatively flat as compared to what was budgeted in FY18. Regular employee payroll is projected to increase by 2.3% due to collective bargaining increases. All other payroll categories are projected to decrease compared to actual FY18 salary expenditures. The projected FY19 utilities budget is 28.6% more than actual in FY18 because the budgeted amount is gross of any energy savings realized during the fiscal year, reimbursement from other funds and potential rate increase. Although other operating expenses seem to increase by 14.6% when compared to actual FY18 expenditures, the actual increase is under 10.0% when factoring in the encumbrances for FY18.

The expenditure budget includes performance based funding to support student success initiatives to help retain and graduate students. It also includes the funding of RIM projects from the tuition increase.

Net Operating Gain (Loss)

<b>Net Operating Income (All Funds Summary)</b>	<b>FY19 Budget</b>
Net Operating Income	(\$2,137,036)
Beginning Balance	\$23,833,515
Ending Balance	\$21,696,479
Other Reserve Requirements (R&R, Bond, RTRF Commitments)	\$8,300,000
Revised Ending Balance	\$13,396,479
Reserve Requirement (5% Minimum)	\$4,295,180
<b>Balance Above Minimum Reserve After Adjustments</b>	<b>\$9,101,299</b>

Pursuant to Executive Policy EP2.212, a cash balance is maintained by the Revenue Undertaking Special Fund for a repair and replacement reserve. An amount equal to 50% of its depreciation expense for the preceding fiscal year is transferred into this fund for Student Housing, Food Service, and DKICP projects. Balances are also held for reducing the deferred maintenance backlog, repairing, maintaining, and replacing facility and equipment for revenue generating units, i.e., Student Life Center, and improving student engagement and retention. In total, this reserve requirement is \$8.3 million.

Although UH Hilo proposes to spend \$2.1 million more than its revenues for FY19 to cover planned expenditures and to fund one-time expenses described below, the remaining balance of \$13.4 million is still above the minimum threshold.

**TUITION AND FEES SPECIAL FUND**

Revenues

<b>FY19 Projected</b>	<b>FY18 Actual (est.)</b>	<b>FY19 Proj. vs. FY18 Actual</b>	<b>%age</b>	<b>FY18 Actual (est.)</b>	<b>FY18 Projected</b>	<b>FY18 Actual vs. FY18 Budget</b>	<b>%age</b>
\$34,485,668	\$35,355,130	(\$869,462)	-2.5%	\$35,355,130	\$36,632,748	(\$1,277,618)	-3.5%

Tuition and Fee revenues are planned to be 2.5% less than the FY18 actual amount due to a projected enrollment decline.



Expenditures

Expenditure Category	FY19 Projected	FY18 Actual	FY19 Proj. vs. FY18 Actual	%age
Regular Employee Payroll	\$6,910,304	\$6,686,056	\$224,248	3.4%
Lecturer Payroll	\$1,757,792	\$1,714,027	\$43,765	2.6%
Student Help Payroll	\$911,564	\$908,986	\$2,578	0.3%
Other Personnel	\$1,186,240	\$1,185,474	\$766	0.1%
<i>Subtotal Personnel</i>	<i>\$10,765,900</i>	<i>\$10,494,543</i>	<i>\$271,357</i>	<i>2.6%</i>
Utilities	\$4,525,000	\$3,338,980	\$1,186,020	35.5%
Scholarships, Tuition	\$575,000	\$496,745	\$78,255	15.8%
Other Operating Expenses	\$12,438,897	\$9,936,313	\$2,502,584	25.2%
<i>Subtotal Other</i>	<i>\$17,538,897</i>	<i>\$13,772,038</i>	<i>\$3,766,859</i>	<i>27.4%</i>
<b>Total Expenditures</b>	<b>\$28,304,797</b>	<b>\$24,266,581</b>	<b>\$4,038,216</b>	<b>16.6%</b>

Expenditure Category	FY18 Actual	FY18 Projected	FY18 Actual vs. FY18 Projected	%age
Regular Employee Payroll	\$6,686,056	\$7,611,026	(\$924,970)	-12.2%
Lecturer Payroll	\$1,714,027	\$2,931,428	(\$1,217,401)	-41.5%
Student Help Payroll	\$908,986	\$1,080,371	(\$171,385)	-15.9%
Other Personnel	\$1,185,474	\$1,247,912	(\$62,438)	-5.0%
<i>Subtotal Personnel</i>	<i>\$10,494,543</i>	<i>\$12,870,737</i>	<i>(\$2,376,194)</i>	<i>-18.5%</i>
Utilities	\$3,338,980	\$5,082,283	(\$1,743,303)	-34.3%
Scholarships, Tuition	\$496,745	\$575,000	(\$78,255)	-13.6%
Other Operating Expenses	\$9,936,313	\$11,785,933	(\$1,849,620)	-15.7%
<i>Subtotal Other</i>	<i>\$13,772,038</i>	<i>\$17,443,216</i>	<i>(\$3,671,178)</i>	<i>-21.0%</i>
<b>Total Expenditures</b>	<b>\$24,266,581</b>	<b>\$30,313,953</b>	<b>(\$6,047,372)</b>	<b>-19.9%</b>

Although FY19 expenditures are projected to exceed FY18 actual expenditures by \$4.0 million, this is still \$2.0 million (6.6%) less than FY18 budgeted amounts. Regular employee and lecturer payroll is planned to be more in FY19 compared to actual expenditures in FY18 due to collective bargaining increases. The projected FY19 utilities budget is 35.5% more than actual in FY18 because the budgeted amount is gross of any energy savings realized during the fiscal year, reimbursement from other funds, and potential rate increase. Although other operating expenses seem to increase by 25.2% when compared to actual FY18 expenditures, the actual increase is about 11.4% when factoring in the encumbrances for FY18.

Net Operating Gain (Loss)

<b>Net Operating Income (TFSF)</b>	<b>FY19 Budget</b>
Net Operating Income	<b>(\$1,966,584)</b>
Beginning Balance	\$14,302,676
Ending Balance	\$12,336,092
Other Reserve Requirements (R&R, Bond, RTRF Commitments)	\$2,000,000
Revised Ending Balance	\$10,336,092
Reserve Requirement (5% Minimum)	\$3,677,156
<b>Balance Above Minimum Reserve After Adjustments</b>	<b>\$6,658,936</b>

UH Hilo proposes to spend \$1.9 million more than its revenues for FY19 to cover planned commitments and one-time expenses (see below). Even with this net operating loss, UH Hilo’s TFSF ending balance is \$10.3 million, which represents approximately 14.0% of our annual expenditures. When combined with the amount held centrally at System (\$3.4 million), that total represents about 18.7% of our annual expenditures.

**Carry-over Commitments:**

**\$352,127 - renew, improve and modernize (RIM)**

The Facilities Planning and Construction Management Office will continue to complete capital renewal, improvement and modernization projects. \$352,127 represents funds that were carried forward from FY18 and will be used together with current year funds for the planning and design to upgrade the campus security infrastructure and repairing and renovating the campus center.

**\$529,330 - energy efficiency reinvestment**

UH Hilo has established a special energy reinvestment account. \$529,330 is the remaining balance from funds that were budgeted in FY18. It is earmarked for projects that will result in lowering energy costs. Funds will be used for installing additional utility sub-meters which will provide baseline data to monitor the impact of future energy management initiatives, provide information to analyze how and when energy is consumed to implement appropriate energy conservation measures and reduce total overall energy demand. Funds will also be used for the planning and design of removing and replacing the existing AC equipment with energy efficient units at the UHH Library.

**One-time expenses:**

**\$200,000 – financial aid retention through employment**

For the second consecutive year, UH Hilo plans to raise retention and persistence through increased on-campus student employment opportunities. Research indicates that a coordinated

on-campus employment program, which engages student employees with their peers as well as faculty and professional staff as mentors and supervisors, would support retention and graduation. Annual assessments will guide continuation and institutionalization of this initiative.

#### **\$235,127 – student recruitment**

UH Hilo plans to partially fund the contracted services of Royall to provide:

- 1) Year-Round Search program that includes communication with high school sophomores and juniors whose characteristics make them a strong potential match for UH Hilo;
- 2) Senior Marketing Program that includes communication with high school seniors who are desirable candidates for admission and enrollment; and
- 3) Yield Enhancement Program that includes increased communication with admitted students.

Royall's offerings are comprehensive, targeting key challenges at each stage of the recruitment process from inquiry to yield management. This level of comprehensiveness ensures close coordination between different recruitment activities, minimizes wasted time and labor, and enables shared learning across the different phases of recruitment.

#### **\$650,000 – continue service for student success**

Due to the unpredictability of the impact from the on-going volcanic activity, UH Hilo is anticipating a 6.0% decline in enrollment resulting in approximately \$900 thousand less in tuition revenue. UH Hilo will need to use tuition reserves to partially offset the tuition shortfall in order to continue to provide necessary services to retain and graduate our students.

### **ENROLLMENT MANAGEMENT**

UH Hilo has approached our enrollment management work with an integrated, strategic, and holistic view of student success, and we have made gains in establishing best practices. The volcanic activity and negative national press coverage is, however, having a difficult-to-quantify impact on enrollment in Fall 2018, and we are projecting enrollment to decrease from FY18 to FY19. Effects on our Puna community members are real, and the loss of so many homes may reduce the availability of off-campus student housing that some of our students rely upon. We are reaching out to students with an individualized high-touch approach, and we will continue and extend our enrollment management work. Through careful planning and continued position control the campus is redeploying resources to support this for all of our students.

Actions planned for FY19:

- We are launching a **Year-Round Search program** that includes communication with high school sophomores and juniors whose characteristics make them a strong potential match for UH Hilo. As part of our expanded recruitment of freshmen students, we will launch a **Senior Marketing Program** that includes communication with high school seniors who are desirable candidates for admission and enrollment. To be comprehensive and reduce summer melt, we will launch a Yield Enhancement Program that includes increased communication with admitted students.
- We are moving from piloting to full participation with **Raise.me, a microscholarship platform** aimed at connecting Hawai'i high school students to UH Hilo earlier. Students are eligible to earn funds towards scholarship beginning in the 9th grade with the scholarship only being redeemable upon enrollment at UH Hilo upon graduation from high school.

- We are establishing a **Transfer Success Center** as a one-stop service for transfer credit evaluation, advising and engagement. Transfer students will be able to access services that provide comprehensive support from acceptance to graduation.
- To improve transfer between UHCC campuses and UH Hilo, we are implementing the **Common General Education Core** utilized by other campuses. We are also updating our current open GE transfer policy to assure that transfer students maximize existing credits. We will begin working on implementation of the PASSPORT initiative to facilitate transfers from other campuses and universities outside the UH System by improving course articulation based on learning outcomes.
- We will continue coordinated efforts of Academic Affairs and Student Affairs for student success. Through close consultation and collaboration between and among colleges and student support units, academic and student affairs leads will be responsible for updating and implementing the campus enrollment management plan, with focus on coordinated actions to enhance 'Opihi, our retention brand for the campus.
- With enhanced capacity, the First Year Experience (FYE) program will launch **a new project First Six**, under the recently hired FYE Director. This project includes a variety of activities and events offered during the first six weeks of school and is intended to increase engagement and connection with new students. Comprehensive programming will be aimed at increasing freshman retention from 71% to 75% by 2022.
- Our residential **Living Learning Communities** (LLC) for first year students, which incorporates UNI 101 with peer tutoring and residential programming, will be revised and adjustments made based on participant feedback and outcome data. The newly hired Housing Director will be a key participant in this process along with a faculty member who was appointed to serve as the LLC Coordinator. Faculty support is being extended from one semester to the full academic year to encourage connections between students and faculty.
- We will continue implementation of the **Mentor Collective**, the peer mentoring program that UH Hilo launched half way through last year and piloted with a sub-set of incoming freshmen. The program will be offered to all new freshmen and transfer students this year with emphasis on students in the residence halls.
- We will continue implementation of the **Starfish My Success student monitoring platform**, expanding faculty participation and working with faculty to improve the process. My Success is designed to identify areas of concern, connect students with appropriate services, and help assess which services and interventions will keep students on track to persist and graduate.
- We will continue our efforts to serve **Native Hawaiian students** and better prepare them for college. We partner with Kamehameha School for early college programs and OHA for scholarships to Native Hawaiian students. With the reorganization of the UH System Na Pua No'eau (NPN) program, we will be integrating the Na Pua No'eau mission of nurturing the educational continuum (K-college) with that of our Kipuka Native Hawaiian Student Center. Strengthening the cultural identity of Native Hawaiians and providing multifaceted opportunities for college degree completion and career pathways will prepare them to be global leaders.
- We will adjust the awarding of institutional aid to support retention, beginning with assessing previous strategies for merit-based aid distributed through colleges and develop adjustments

geared toward retention. We will implement a **Retention Grant Program** and track retention and success of recipients.

- We will continue and improve upon **student success** efforts last year including hiring in high demand majors, opening additional sections of critical pathway courses as demand warrants, continuing learning assistants and peer tutoring in gateway introduction English, Math, and critical STEM courses, and incorporating more service/experiential learning into Freshman level courses to increase retention.
- Building on the success of our peer mentor programs in Psychology-Kinesiology Exercise Science, Marine Science and Biology, we will establish one for a **new Health Explorations meta-major** designed for students interested in nursing and other health and wellness degree programs. These programs engage entering freshmen and transfer students across their first year, and peer mentors help them get a good academic start.
- We will develop a service learning/community engagement program across all academic units by reorganizing CCECS into a **Center for Community Engagement (CCE)** focused on creating meaningful interactions between UH Hilo and the community. CCE will pilot an interdisciplinary course cluster approach to engaged learning and will define, develop, and coordinate significant service learning opportunities across campus.
- We will create a strategic plan for undergraduate **distance learning (DL)** that identifies potential degree offerings, in preparation for implementing 1-2 DL programs with necessary General Education and upper-division support. We will research DL best practices, conduct a needs assessment, and inventory past offerings.

# University of Hawai'i West O'ahu

## Introduction

The University of Hawai'i West O'ahu (UHWO) offers a distinct, student/learner-centered baccalaureate education that integrates liberal arts, social sciences, and STEM with professional and applied fields. As a diverse and inclusive indigenous-serving institution, UHWO embraces Native Hawaiian traditional and cultural practices while simultaneously providing a dynamic learning environment where students of all ethnic backgrounds are valued and have opportunities to learn, discover and innovate, and engage in substantive community programs as they become our 21<sup>st</sup> Century leaders.

## STRATEGIC PRIORITIES

UHWO has just completed an 18-month long range strategic action planning process that engaged campus faculty, staff, students, alumnus and community stakeholders (to be launched at our Fall Convocation and Professional Development meeting, August 14, 2018). The Strategic Action Plan (SAP) attends to BOR Integrated Academic and Facilities Plan (IAFP), UH System Strategic Directives, and UHWO Mission and Accreditation. The SAP includes an Integrated Academic, Enrollment Management, Land/Facilities Proposed Plan, Budget and Evaluation/Accreditation Plan.

The SAP presents three (3) implementation phases: Phase I (2018-2020), Phase II (2021-2024), and Phase III (2025-2028). The details of each of the implementation phases are thoroughly defined in Phase Operational Plans. We are prioritizing our Phase I action initiatives around the following pursuits:

- Academic Development
  - Distance Education
  - Strengthen STEM programs: Natural Sciences, Health Sciences, Applied Mathematics, Creative Media
  - Language Learning (Hawaiian, Japanese, Korean, Mandarin) and Global Education
- Enrollment Management
  - Retention Years 2 to Year 3 Strategies
  - Strengthening Community College Transfer Programs
  - With Academic Unit strengthen and grow Early College 'auwai/pipeline
- Resource Management
  - Establish a strong and nimble campus budget model
  - Advance our UHWO Campus Land Plan & Strengthen 21<sup>st</sup> Century Land Development and Facilities Maintenance plan
  - Increase our donor base and grow an active UHWO Alumni

## ENROLLMENT

Fall 2017 marked the fourteenth consecutive fall semester of enrollment growth and set a new all-time high in headcount enrollment for the campus. For FY19, UHWO is projecting steady state enrollment at 3,082 students representing a flat growth from the previous academic year.

To impact its enrollment, UHWO will reexamine its Early College offerings to ensure that they are intentionally comprehensive and sequential, and at the most advantageous locales to

grow the student pipeline from targeted high schools. Additionally, efforts are being put into place by appropriate UHWO units to respond to students continuing between Year 2 to Year 3 with more advisor to student touchpoints to impact their continuation and persistence. By exploiting the capabilities of technology and software (e.g., StarFish and STAR GPS), UHWO units will use existing tools to their maximum to stay in contact with students when encouraging their continued enrollment. Finally, the University is keenly aware of the need for identifying new markets to recruit and is engaging in the requisite planning to target such groups as the active military and the working non-traditional aged working adults.

**BUDGET SUMMARY  
ALL FUNDS**

Revenues

Type of Fund	FY19 Projected	FY18 Actual (est.)	FY19 Proj. vs. FY18 Actual	%age
General Funds	\$17,172,898	\$16,203,655	\$969,243	6.0%
Tuition & Fees	\$18,161,521	\$17,981,704	\$179,817	1.0%
RTRF	\$370,000	\$292,561	\$77,439	26.5%
Other Special Funds	\$469,775	\$284,740	\$185,035	65.0%
Other Revolving Funds	\$794,692	\$929,047	(\$134,355)	-14.5%
Appropriated Federal Funds	\$80,000	\$68,429	\$11,571	16.9%
<b>Total Revenues</b>	<b>\$37,048,886</b>	<b>\$35,760,136</b>	<b>\$1,288,750</b>	<b>3.6%</b>

Type of Fund	FY18 Actual (est.)	FY18 Projected	FY18 Actual vs. FY18 Proj.	%age
General Funds	\$16,203,655	\$15,018,408	\$1,185,247	7.9%
Tuition & Fees	\$17,981,704	\$17,835,564	\$146,140	0.8%
RTRF	\$292,561	\$165,500	\$127,061	76.8%
Other Special Funds	\$284,740	\$300,000	(\$15,260)	-5.1%
Other Revolving Funds	\$929,047	\$1,168,000	(\$238,953)	-20.5%
Appropriated Federal Funds	\$68,429	\$66,000	\$2,429	3.7%
<b>Total Revenues</b>	<b>\$35,760,136</b>	<b>\$34,553,472</b>	<b>\$1,206,664</b>	<b>3.5%</b>

Across all funds, revenues during FY19 are projected to increase by 3.6% when compared to the actual FY18 collections. In FY19, General Funds gained an additional \$1,016,000 for 14.2 FTE and to offset a portion of utility costs. Of the 14.2 FTE received, 6.2 FTE is to establish the Health Sciences Academy. In addition, General Funds will be augmented with an estimated \$370,501 in performance funding, \$50,000 to support the Academy of Creative Media (ACM) program, \$44,724 for 1 FTE to support the Na Pua Noeau program, and estimated \$986,476 for general funded collective bargaining. An estimated 5% restriction on General Funds is also projected.

Tuition revenue is projected to increase by 1% equivalent to the tuition rate increase. No enrollment growth is projected in FY19. UHWO received an additional \$75,000 in RTRF to support SEED projects which is 26% higher than FY18 actuals. Other Special Fund revenue is projected to increase by 65% mainly due to an anticipated increase in International Program activities. A 14% decrease in Other Revolving Fund revenues projected in FY19 is mainly due to a retroactive payment received in FY18.

## Expenditures

Expenditure Category	FY19 Projected	FY18 Actual	FY19 Proj. vs. FY18 Actual	%age
Regular Employee Payroll	\$21,851,127	\$19,391,671	\$2,459,456	12.7%
Lecturer Payroll	\$2,681,032	\$2,421,843	\$259,189	10.7%
Student Help Payroll	\$607,227	\$404,256	\$202,971	50.2%
Other Personnel	\$404,900	\$357,709	\$47,191	13.2%
<i>Subtotal Personnel</i>	<i>\$25,544,286</i>	<i>\$22,575,479</i>	<i>\$2,968,807</i>	<i>13.2%</i>
Utilities	\$1,235,952	\$818,746	\$417,206	51.0%
Scholarships, Tuition	\$2,813,950	\$1,922,164	\$891,786	46.4%
Other Operating Expenses	\$4,237,798	\$2,917,751	\$1,320,047	45.2%
<i>Subtotal Other</i>	<i>\$8,287,700</i>	<i>\$5,658,661</i>	<i>\$2,629,039</i>	<i>46.5%</i>
<b>Total Expenditures</b>	<b>\$33,831,986</b>	<b>\$28,234,140</b>	<b>\$5,597,846</b>	<b>19.8%</b>

Expenditure Category	FY18 Actual	FY18 Projected	FY18 Actual vs. FY18 Projected	%age
Regular Employee Payroll	\$19,391,671	\$19,755,341	(\$363,670)	-1.8%
Lecturer Payroll	\$2,421,843	\$2,039,320	\$382,523	18.8%
Student Help Payroll	\$404,256	\$291,500	\$112,756	38.7%
Other Personnel	\$357,709	\$356,200	\$1,509	0.4%
<i>Subtotal Personnel</i>	<i>\$22,575,479</i>	<i>\$22,442,361</i>	<i>\$133,118</i>	<i>0.6%</i>
Utilities	\$818,746	\$1,136,858	(\$318,112)	-28.0%
Scholarships, Tuition	\$1,922,164	\$2,365,000	(\$442,836)	-18.7%
Other Operating Expenses	\$2,917,751	\$3,738,316	(\$820,565)	-22.0%
<i>Subtotal Other</i>	<i>\$5,658,661</i>	<i>\$7,240,174</i>	<i>(\$1,581,513)</i>	<i>-21.8%</i>
<b>Total Expenditures</b>	<b>\$28,234,140</b>	<b>\$29,682,535</b>	<b>(\$1,448,395)</b>	<b>-4.9%</b>

A significant increase in student fee expenditures is projected in FY19 (particularly in Student Help Payroll and Other Operating Expenses) due to an increase in planned student activities and events, increase in student awards/stipends, and travel opportunities approved by the student board and Vice Chancellor of Student Affairs. FY19 projections for Utilities include additional costs associated with the opening of the Administration and Allied Health building which will be completed in October 2018. In FY18, actual scholarships awarded were 18.7% less than budgeted. We are projecting to issue \$448,950 more scholarships in Other Special and Other Revolving funds in FY19 than budgeted in FY18.



Net Operating Gain (Loss)

<b>Net Operating Income (All Funds Summary)</b>	<b>FY19 Budget</b>
Net Operating Income	(\$284,728)
Beginning Balance	\$11,003,811
Ending Balance	\$10,719,083
Other Reserve Requirements (R&R, Bond, RTRF Commitments)	\$750,000
Revised Ending Balance	\$9,969,083
<b>Reserve Requirement (5% Minimum)</b>	<b>\$1,883,069</b>
<b>Balance Above Minimum Reserve After Adjustments</b>	<b>\$8,086,014</b>

UHWO projects a small operating loss, but fund balances remain above the minimum requirements. At the end of FY19, UHWO anticipates an overall estimated ending balance of \$9,969,083 for all funds while the 16% Reserve Target cited in the BOR Policy is estimated to be \$6,025,822. Plans by fund for balances above the 16% target are:

- TFSF is projected to be \$2M above the target. Commitments to debt services (approximately \$4.2M per year), contributions to the Repair & Replacement Reserve account (target set at \$1,462,732 as of FY18 of which \$750,000 will be met by FYE) and an additional \$200K will be needed to maintain the 5% reserve target at the end of the FY19.
- Other Revolving Funds are projected to be \$977K above the 16% target. Funds in the Facilities Use account will be used as a reserve for FF&E expenses to furnish newly constructed buildings and costs to repair and maintain the facilities.
- Other Special Funds are projected to be \$1.8M above the 16% target of which \$750,000 is set aside to meet the R&R reserve commitment. The remaining balance is primarily due to the `Ulu`Ulu Special Fund which was specifically established to support the moving image archive and account (HRS 304A-1864 and 304A-2180). This program will incur an increase in storage and archiving service expenses in the upcoming years.

**TUITION AND FEES SPECIAL FUND**

Revenues

<b>FY19 Projected</b>	<b>FY18 Actual (est.)</b>	<b>FY19 Proj. vs. FY18 Actual</b>	<b>%age</b>	<b>FY18 Actual (est.)</b>	<b>FY18 Projected</b>	<b>FY18 Actual vs. FY18 Budget</b>	<b>%age</b>
\$18,161,521	\$17,981,704	\$179,817	1.0%	\$17,981,704	\$17,835,564	\$146,140	0.8%

Actual revenues collected in FY18 were .8% higher than projected (based on estimated accounts receivable and deferred revenue). In FY19, TFSF revenue projections are based on a 0% enrollment growth and 1% tuition rate increase.

## Expenditures

Expenditure Category	FY19 Projected	FY18 Actual	FY19 Proj. vs. FY18 Actual	%age
Regular Employee Payroll	\$6,543,021	\$5,276,758	\$1,266,263	24.0%
Lecturer Payroll	\$250,000	\$215,931	\$34,069	15.8%
Student Help Payroll	\$266,500	\$212,051	\$54,449	25.7%
Other Personnel	\$221,500	\$201,211	\$20,289	10.1%
<i>Subtotal Personnel</i>	<i>\$7,281,021</i>	<i>\$5,905,951</i>	<i>\$1,375,070</i>	<i>23.3%</i>
Utilities	\$1,027,200	\$699,017	\$328,183	46.9%
Scholarships, Tuition	\$0	\$350	(\$350)	-100.0%
Other Operating Expenses	\$2,963,900	\$2,322,802	\$641,098	27.6%
<i>Subtotal Other</i>	<i>\$3,991,100</i>	<i>\$3,022,169</i>	<i>\$968,931</i>	<i>32.1%</i>
<b>Total Expenditures</b>	<b>\$11,272,121</b>	<b>\$8,928,120</b>	<b>\$2,344,001</b>	<b>26.3%</b>

Expenditure Category	FY18 Actual	FY18 Projected	FY18 Actual vs. FY18 Projected	%age
Regular Employee Payroll	\$5,276,758	\$5,876,100	(\$599,342)	-10.2%
Lecturer Payroll	\$215,931	\$160,320	\$55,611	34.7%
Student Help Payroll	\$212,051	\$190,500	\$21,551	11.3%
Other Personnel	\$201,211	\$233,200	(\$31,989)	-13.7%
<i>Subtotal Personnel</i>	<i>\$5,905,951</i>	<i>\$6,460,120</i>	<i>(\$554,169)</i>	<i>-8.6%</i>
Utilities	\$699,017	\$1,127,200	(\$428,183)	-38.0%
Scholarships, Tuition	\$350	\$0	\$350	
Other Operating Expenses	\$2,322,802	\$2,936,800	(\$613,998)	-20.9%
<i>Subtotal Other</i>	<i>\$3,022,169</i>	<i>\$4,064,000</i>	<i>(\$1,041,831)</i>	<i>-25.6%</i>
<b>Total Expenditures</b>	<b>\$8,928,120</b>	<b>\$10,524,120</b>	<b>(\$1,596,000)</b>	<b>-15.2%</b>

Increases in projected personnel costs are due to the continuation of filling vacancies, collective bargaining increases, increased temporary hire positions, and the transfer of personnel expenditures as a result of general fund shortfalls. Lecturer projections have increased slightly to accommodate more class offerings and to promote Early College courses in the high schools. Student Help projections have increased as extramural resources for student employment decline. Actual Utilities and Other Operating costs in FY18 were below budgeted levels, hence FY19 projections have been adjusted accordingly.

## Transfers

In FY19, UHWO will transfer approximately \$4,140,000 for debt service commitments arising from the issuance of revenue bonds to construct the campus. Another \$2,380,000 will be transferred to support UHWO scholarships. An additional \$250,000 will be transferred to the Repair & Replacement Reserve fund in FY19 to total \$750,000 in the reserve. The R&R contribution target as of FY18 is \$1,462,732.

Net Operating Gain (Loss)

<b>Net Operating Income (TFSF)</b>	<b>FY19 Projected</b>
Net Operating Income	\$0
Beginning Balance	\$7,719,088
Ending Balance	\$7,719,088
Other Reserve Requirements (R&R, Bond, RTRF Commitments)	\$0
Revised Ending Balance	\$7,719,088
Reserve Requirement (5% Minimum)	\$1,787,110
<b>Balance Above Minimum Reserve After Adjustments</b>	<b>\$5,931,978</b>

For TFSF, the campus is projecting a net operating income of \$0 (i.e., Projected Revenue/Transfers less Expenditure/Transfers equals zero). Projected ending cash balance is \$5,931,978 net of the 5% reserve requirement of \$1,787,110.

## Community Colleges Introduction

The University of Hawai'i Community Colleges (UHCC) are dedicated to increasing the educational capital of the State, addressing the needs of underserved populations, and revitalizing and expanding the State's economy. The Community Colleges provide first generation college students, educationally and economically disadvantaged individuals, and under-represented groups a gateway for upward mobility, while providing a highly trained and highly skilled workforce for Hawai'i industries.

### ALL FUND SUMMARY

#### Revenues

Type of Fund	FY19 Projected	FY18 Actual (est.)	FY19 Proj. vs. FY18 Actual	%age
General Funds	\$144,499,589	\$140,901,943	\$3,597,646	2.6%
Tuition & Fees	\$62,014,760	\$62,185,006	(\$170,246)	-0.3%
RTRF	\$1,334,058	\$1,333,831	\$227	0.0%
Other Special Funds	\$18,875,276	\$18,875,112	\$164	0.0%
Other Revolving Funds	\$1,908,901	\$2,168,184	(\$259,283)	-12.0%
Appropriated Federal Funds	\$3,054,528	\$2,745,518	\$309,010	11.3%
<b>Total Revenues</b>	<b>\$231,687,112</b>	<b>\$228,209,594</b>	<b>\$3,477,518</b>	<b>1.5%</b>

Type of Fund	FY18 Actual (est.)	FY18 Projected	FY18 Actual vs. FY18 Proj.	%age
General Funds	\$140,901,943	\$136,966,609	\$3,935,334	2.9%
Tuition & Fees	\$62,185,006	\$65,612,600	(\$3,427,594)	-5.2%
RTRF	\$1,333,831	\$1,778,102	(\$444,271)	-25.0%
Other Special Funds	\$18,875,112	\$17,496,941	\$1,378,171	7.9%
Other Revolving Funds	\$2,168,184	\$3,764,600	(\$1,596,416)	-42.4%
Appropriated Federal Funds	\$2,745,518	\$3,530,000	(\$784,482)	-22.2%
<b>Total Revenues</b>	<b>\$228,209,594</b>	<b>\$229,148,852</b>	<b>(\$939,258)</b>	<b>-0.4%</b>

General Fund revenues show an increase of \$3.6 million, or 2.6%, as a result of increased funding for collective bargaining and new legislative funding for FY 2019. The new Legislative funding includes appropriations for student success, distance education, the Apprenticeship program, facilities support, and the Hawaii's Promise program.

Tuition revenues show a near flat projection based on UH IRAO enrollment estimates for FY19. Utilizing IRAO student semester hour projections, we have adopted a conservative approach to forecasting tuition revenue.

Other Revolving Fund revenues reflect a 12% decrease due to the discontinuation of a Commercial Enterprise venture that operated in FY 2018 on a trial basis. Appropriated Federal Fund Revenues reflect an 11.3% increase due to anticipated increases in funds for career and technical programs.

Expenses

Expenditure Category	FY19 Projected	FY18 Actual	FY19 Proj. vs. FY18 Actual	%age
Regular Employee Payroll	\$141,214,612	\$136,656,237	\$4,558,375	3.3%
Lecturer Payroll	\$21,775,790	\$24,012,784	(\$2,236,994)	-9.3%
Student Help Payroll	\$4,883,388	\$5,283,389	(\$400,001)	-7.6%
Other Personnel	\$2,739,399	\$2,861,757	(\$122,358)	-4.3%
<i>Subtotal Personnel</i>	<i>\$170,613,189</i>	<i>\$168,814,167</i>	<i>\$1,799,022</i>	<i>1.1%</i>
Utilities	\$11,129,017	\$11,191,312	(\$62,295)	-0.6%
Scholarships, Tuition	\$8,406,071	\$7,850,292	\$555,779	7.1%
Other Operating Expenses	\$38,621,636	\$32,829,375	\$5,792,261	17.6%
<i>Subtotal Other</i>	<i>\$58,156,724</i>	<i>\$51,870,979</i>	<i>\$6,285,745</i>	<i>12.1%</i>
<b>Total Expenditures</b>	<b>\$228,769,913</b>	<b>\$220,685,146</b>	<b>\$8,084,767</b>	<b>3.7%</b>

Expenditure Category	FY18 Actual	FY18 Projected	FY18 Actual vs. FY18 Proj.	%age
Regular Employee Payroll	\$136,656,237	\$134,706,773	\$1,949,464	1.4%
Lecturer Payroll	\$24,012,784	\$24,808,040	(\$795,256)	-3.2%
Student Help Payroll	\$5,283,389	\$5,205,744	\$77,645	1.5%
Other Personnel	\$2,861,757	\$2,724,955	\$136,802	5.0%
<i>Subtotal Personnel</i>	<i>\$168,814,167</i>	<i>\$167,445,512</i>	<i>\$1,368,655</i>	<i>0.8%</i>
Utilities	\$11,191,312	\$10,412,503	\$778,809	7.5%
Scholarships, Tuition	\$7,850,292	\$7,972,391	(\$122,099)	-1.5%
Other Operating Expenses	\$32,829,375	\$40,072,938	(\$7,243,563)	-18.1%
<i>Subtotal Other</i>	<i>\$51,870,979</i>	<i>\$58,457,832</i>	<i>(\$6,586,853)</i>	<i>-11.3%</i>
<b>Total Expenditures</b>	<b>\$220,685,146</b>	<b>\$225,903,344</b>	<b>(\$5,218,198)</b>	<b>-2.3%</b>

Regular employee payroll reflects an increase due to collective bargaining augmentations. Lecturer payroll reflects a decrease due to the continual refinement and balancing of lecturer requirements against instructional services provided by regular faculty. Reductions in student help and other personnel are also due to efforts to increase efficiency. The increase in scholarship expenses is related to anticipated increases in scholarships provided by the Hawai'i's Promise program that is now entering its second year. The increase in other current expenses is largely due to one-time investments at the campuses.

Net Operating Gain (Loss)

Net Operating Income (All Funds Summary)	FY18 Budget
Net Operating Income	(\$4,572,000)
Beginning Balance	\$45,107,187
Ending Balance	\$40,535,187
Other Reserve Requirements (R&R, Bond, RTRF Commitments)	\$11,724,789
<b>Balance Above Minimum Reserve After Adjustments</b>	<b>\$28,810,398</b>

Net Operating Income (Revenues less Expenditures) is negative for the Community Colleges due to the expenditure of tuition carryover balances for non-recurring items, including repairs and maintenance projects and other classroom upgrades. These funds were reserved specifically for these needs and the Community Colleges has sufficient balances to cover these expenses.

### TUITION AND FEES SPECIAL FUND

#### Revenues

FY19 Projected	FY18 Actual (est.)	FY19 Proj. vs. FY18 Actual	%age	FY18 Actual (est.)	FY18 Projected	FY18 Actual vs. FY18 Proj.	%age
\$62,014,760	\$62,185,006	(\$170,246)	-0.3%	\$62,185,006	\$65,612,600	(\$3,427,594)	-5.2%

UHCC enrollment for FY19 is projected to be essentially flat compared to FY18. As such, there is a very slight (-0.3%) decline in TFSF revenue.

#### Expenditures

Expenditures	FY19 Projected	FY18 Actual	FY19 Proj. vs. FY18 Actual	%age
Regular Employee Payroll	\$14,555,536	\$14,102,180	\$453,356	3.2%
Lecturer Payroll	\$524,850	\$524,850	\$0	0.0%
Student Help Payroll	\$3,095,073	\$3,495,073	(\$400,000)	-11.4%
Other Personnel	\$1,362,137	\$1,462,136	(\$99,999)	-6.8%
<i>Subtotal Personnel</i>	<i>\$19,537,596</i>	<i>\$19,584,239</i>	<i>(\$46,643)</i>	<i>-0.2%</i>
Utilities	\$4,019,054	\$4,641,622	(\$622,568)	-13.4%
Scholarships, Tuition	\$7,553,474	\$7,723,641	(\$170,167)	-2.2%
Other Operating Expenses	\$27,282,399	\$23,537,174	\$3,745,225	15.9%
<i>Subtotal Other</i>	<i>\$38,854,927</i>	<i>\$35,902,437</i>	<i>\$2,952,490</i>	<i>8.2%</i>
<b>Total Expenditures</b>	<b>\$58,392,523</b>	<b>\$55,486,676</b>	<b>\$2,905,847</b>	<b>5.2%</b>

Expenditures	FY18 Actual	FY18 Projected	FY18 Actual vs. FY18 Proj.	%age
Regular Employee Payroll	\$14,102,180	\$18,297,874	(\$4,195,694)	-22.9%
Lecturer Payroll	\$524,850	\$319,000	\$205,850	64.5%
Student Help Payroll	\$3,495,073	\$3,154,000	\$341,073	10.8%
Other Personnel	\$1,462,136	\$1,050,000	\$412,136	39.3%
<i>Subtotal Personnel</i>	<i>\$19,584,239</i>	<i>\$22,820,874</i>	<i>(\$3,236,635)</i>	<i>-14.2%</i>
Utilities	\$4,641,622	\$5,594,614	(\$952,992)	-17.0%
Scholarships, Tuition	\$7,723,641	\$7,777,791	(\$54,150)	-0.7%
Other Operating Expenses	\$23,537,174	\$27,464,549	(\$3,927,375)	-14.3%
<i>Subtotal Other</i>	<i>\$35,902,437</i>	<i>\$40,836,954</i>	<i>(\$4,934,517)</i>	<i>-12.1%</i>
<b>Total Expenditures</b>	<b>\$55,486,676</b>	<b>\$63,657,828</b>	<b>(\$8,171,152)</b>	<b>-12.8%</b>

As mentioned previously, regular employee increases are due to collective bargaining augmentations, reductions in student help and other personnel are due to efforts to increase

efficiency and increases in other current expenses are due to one-time expenditures. All other differences in expenditure patterns between the TFSF expenditure table (above) and the all fund summary expenditure table (previous table) are due to changes in the mix of funds used for each category of expenditure. For example, the 13.4% decrease in TFSF expenditures for utilities are a direct result of the planned use of other revenue sources for this category of expenditure.

Net Operating Gain (Loss)

<b>Net Operating Income (Tuition and Fees Special Fund)</b>	<b>FY18 Budget</b>
Net Operating Income	(\$4,572,000)
Beginning Balance	\$22,739,774
Ending Balance	\$18,167,774
Other Reserve Requirements (R&R, Bond, RTRF Commitments)	\$10,618,878
<b>Balance Above Minimum Reserve After Adjustments</b>	<b>\$7,548,896</b>

TFSF Net Operating Income (Revenues less Expenditures) is negative for the Community Colleges due to the expenditure of tuition carryover balances for the non-recurring requirements mentioned above. Funds were reserved specifically for these needs and the Community Colleges has sufficient balances to cover these expenses. Even after the expenditure of \$4.6 million in TFSF carryover funds, the Community Colleges will still have a balance of \$18.2 million. This is in addition to its 5% reserve held at UH Systemwide Support. Taken together, the Community Colleges would have a reserve level of approximately 13.5%.

**Enrollment**

Community College enrollment has declined over the past several years due to the strong economy and record low unemployment rates. The Community Colleges are projecting that FY19 enrollment will generate near flat revenue. However, it is anticipated that enrollment will grow in the out years due to the initiatives described below.

The following initiatives are designed to increase enrollment and improve student success at the Community Colleges:

**Hawai'i Graduation Initiative**

- Strategic target of 5% growth in degrees and certificates each year from 2015 to 2021
- Strategic target of 5% growth in baccalaureate transfers each year from 2015 to 2021
- Strategic target to eliminate all success gaps in graduation, STEM graduation, and transfer for Native Hawaiian, Filipino, Pacific Islander, and low income students by 2021

**Enrollment Management**

- Enrollment growth targets:

- Increase the DOE going rate to 65% (DOE system target) by absorbing into the community college 80% of the gap between the current going rate and the 65% target for all public high schools.
- Increase the rate of Non-high school graduates enrolling in community colleges.
- Increase Pacific Islanders to reach parity with the population.
- Increase the enrollment of “working age adults” from 2.25% to 4%.
- Increase international students.
- Improve year to year retention from 50% to 65%.

### **Strategies for achieving targets**

- Public high school graduates
  - Expand early college. Prioritize opportunities within career pathways.
  - Facilitate more completions of UH application for admission and financial aid with Hawaii P-20.
  - Increase outreach and direct marketing.
  - Analyze enrollment patterns. Aim to achieve campus-based targets for increased college enrollment.
- Non-high school graduates (e.g., GED)
  - Establish new options for federal financial aid eligibility for those in Career and Technical Education pathways.
- Pacific Islanders
  - Provide peer-based support.
  - Provide summer bridge programs for incoming students.
- “Working age” adults (ages 25-44)
  - Expand flexible course offerings and programs.
  - Develop comprehensive marketing campaign for “stopped out students” to return.
  - Streamline re-enrollment processes for stopped out students.
  - Leverage employers’ tuition assistance programs.
- International students
  - Increase outreach through recruitment fairs and recruiting agents.
- Improve retention
  - Total reform of development/remedial education to move from sequential, semester long classes to co-requisite, just-in-time remediation.
  - Guided pathway registration where all students will be placed on a degree pathway and use the pathway to guide their registration so that they can keep on track to graduation.
  - Increased monitoring and intervention to reduce student dropout.
  - Improved reentry procedures so that students can re-enroll without going through re-admission.



## Systemwide Administration

### Introduction

The University of Hawai'i (UH) Systemwide Administration (System) is committed to providing the vision, leadership, and stewardship needed to enable the ten University campuses to advance missions that promote distinctive pathways to excellence, differentially emphasize instruction, research, and service while contributing to a coherent response to the needs of a technologically advanced, globally competitive, and culturally diverse island State.

In FY19, the System will continue to use performance funding unearned by the campuses to focus on systemwide initiatives that will advance student success and help campuses improve their performance. Strategic investments will also support improved economic performance and business process efficiency as well as the systemwide Hawai'i Papa O Ke Ao initiative, which will advance UH as a model indigenous-serving institution, and collaborative systemwide curriculum advances in sustainability.

Enrollment and academic planning improvements involve executing priorities of the Integrated Academic and Facilities Plan and UH's Strategic Directions. System will facilitate a transfer initiative to support academic pathways between campuses with strong support services and a marketing initiative that brings in more students in need of higher education. System will continue to support outreach and engagement of working adults to re-enroll in college and complete their postsecondary degree. System will also maintain its support of multi-year cross campus enrollment management initiatives, including a transfer task force to reverse the decline in transfers from UH community colleges to UH universities, conduct a sensitivity analysis of tuition rates and impacts on enrollment, develop data analytics and models to enhance recruitment and retention, and enhance systemwide recruitment initiatives.

Startup investments in economic development and commercialization at the System level will focus on developing professional capacity to support University initiatives around strategic real estate and business development and public-private partnerships. System coordination on sustainability initiatives to support campus efforts in creating solutions in energy consumption and curricula development. System will continue to support Hawai'i Papa O Ke Ao in systemwide initiatives and to support campus specific efforts in UH's commitment in creating a model indigenous serving institution in Hawai'i.

Investments will be made in information system projects that increase business process efficiency and provide improved data for management and decision-making, thereby enabling the University to continue to make strides to be a high performing institution. Investments will include initiating a procurement improvement project to streamline the University's procurement process for greater efficiency; and initiating a one-stop student financial obligation system across all campuses to assist students with understanding financial charges to their MyUH financial account.

Overall, the System budget supports 51 offices and programs which include 464 appropriated General Fund, 31 Special Fund, 4 Federal Fund, and 15 Revolving Fund permanent Full Time Equivalent (FTE) positions. Offices and programs are organized under the Board of Regents Office, President's Office, Vice President for Academic Planning and Policy,

Vice President for Administration, Vice President for Budget and Finance and Chief Financial Officer, Vice President for Information Technology and Chief Information Officer, Vice President for Legal Affairs and University General Counsel, and Vice President for Research and Innovation.

**BUDGET SUMMARY  
ALL FUNDS**

Revenues

Type of Fund	FY19 Projected	FY18 Actual (est.)	FY19 Proj. vs. FY18 Actual	%age
General Funds	\$55,683,613	\$48,241,399	\$7,442,214	15.4%
Tuition & Fees	\$2,441,650	\$2,417,992	\$23,658	1.0%
RTRF	\$17,231,400	\$16,135,750	\$1,095,650	6.8%
Other Special Funds	\$4,627,647	\$4,574,361	\$53,286	1.2%
Other Revolving Funds	\$989,610	\$729,501	\$260,109	35.7%
Appropriated Federal Funds	\$384,999	\$186,631	\$198,368	106.3%
<b>Total Revenues</b>	<b>\$81,358,919</b>	<b>\$72,285,635</b>	<b>\$9,073,284</b>	<b>12.6%</b>

Type of Fund	FY18 Actual (est.)	FY18 Projected	FY18 Actual vs. FY18 Proj.	%age
General Funds	\$48,241,399	\$55,825,664	(\$7,584,265)	-13.6%
Tuition & Fees	\$2,417,992	\$1,517,940	\$900,052	59.3%
RTRF	\$16,135,750	\$15,087,920	\$1,047,830	6.9%
Other Special Funds	\$4,574,361	\$3,830,261	\$744,100	19.4%
Other Revolving Funds	\$729,501	\$726,737	\$2,764	0.4%
Appropriated Federal Funds	\$186,631	\$358,873	(\$172,242)	-48.0%
<b>Total Revenues</b>	<b>\$72,285,635</b>	<b>\$77,347,395</b>	<b>(\$5,061,760)</b>	<b>-6.5%</b>

Actual General Fund revenue in FY18 does not include \$12.67 million in transfers from System to various UH campuses. Among the most significant transfers were \$3.96 million for Performance Funding, \$3 million each for B Plus scholarships and Athletics, and \$753,000 for Academy for Creative Media (ACM). Projected General Fund transfers in FY19 total \$7.67 million, which again include transfers for Performance Funding, B Plus scholarships and ACM. General Fund transfers are reported as changes in revenue because they represent a change in allocation from the State rather than actual cash moving between UH campuses.

Actual Other Special Funds revenue in FY18 was higher than budgeted due to an increase in lease rates for Information Technology Services co-location charges. Forecasted revenue in FY19 for Other Special Funds is expected to remain relatively the same as FY18 actual revenue. Other Revolving Funds revenue is projected to rise in FY19 due to a shift in recording revenue from patents in revolving funds accounts as opposed to special fund accounts.

## Expenditures

Expenditure Category	FY19 Projected	FY18 Actual	FY19 Proj. vs. FY18 Actual	%age
Regular Employee Payroll	\$45,968,273	\$42,944,377	\$3,023,896	7.0%
Lecturer Payroll	\$32,000	\$31,497	\$503	1.6%
Student Help Payroll	\$1,414,484	\$1,247,897	\$166,587	13.3%
Other Personnel	\$615,829	\$721,166	(\$105,337)	-14.6%
<i>Subtotal Personnel</i>	<i>\$48,030,586</i>	<i>\$44,944,937</i>	<i>\$3,085,649</i>	<i>6.9%</i>
Utilities	\$989,884	\$937,157	\$52,727	5.6%
Scholarships, Tuition	\$4,440,869	\$4,346,214	\$94,655	2.2%
Other Operating Expenses	\$34,044,936	\$31,944,910	\$2,100,026	6.6%
<i>Subtotal Other</i>	<i>\$39,475,689</i>	<i>\$37,228,281</i>	<i>\$2,247,408</i>	<i>6.0%</i>
<b>Total Expenditures</b>	<b>\$87,506,275</b>	<b>\$82,173,218</b>	<b>\$5,333,057</b>	<b>6.5%</b>

Expenditure Category	FY18 Actual	FY18 Projected	FY18 Actual vs. FY18 Projected	%age
Regular Employee Payroll	\$42,944,377	\$45,063,686	(\$2,119,309)	-4.7%
Lecturer Payroll	\$31,497	\$0	\$31,497	
Student Help Payroll	\$1,247,897	\$1,259,649	(\$11,752)	-0.9%
Other Personnel	\$721,166	\$1,000,014	(\$278,848)	-27.9%
<i>Subtotal Personnel</i>	<i>\$44,944,937</i>	<i>\$47,323,349</i>	<i>(\$2,378,412)</i>	<i>-5.0%</i>
Utilities	\$937,157	\$1,161,444	(\$224,287)	-19.3%
Scholarships, Tuition	\$4,346,214	\$4,162,566	\$183,648	4.4%
Other Operating Expenses	\$31,944,910	\$33,142,163	(\$1,197,253)	-3.6%
<i>Subtotal Other</i>	<i>\$37,228,281</i>	<i>\$38,466,173</i>	<i>(\$1,237,892)</i>	<i>-3.2%</i>
<b>Total Expenditures</b>	<b>\$82,173,218</b>	<b>\$85,789,522</b>	<b>(\$3,616,304)</b>	<b>-4.2%</b>

The projected increase in System expenditures across all funds in FY19 is attributed to Regular Employee Payroll and Other Operating Expenses. The rise in Regular Employee Payroll is due in part to collective bargaining costs. Additionally, General Fund FTE positions in System rose by 15 as the result of transfers from Mānoa for the Office of Communications and University General Counsel, and Legislative additions for the new Office of Strategic Planning and Development and for online learning courses. Other Operating Expenses are projected to exceed the FY18 actual due to committed contract payments towards a shared document imaging and management system, purchases for software upgrades and software licensing fees, POST Building recovery payments, and operating expenses for the Mānoa Innovation Center.

Net Operating Gain (Loss)

Net Operating Income	FY19 Projected	FY18 Actual (est.)	FY19 Proj. vs. FY18 Actual	%age
General Funds	\$0	\$0	\$0	
Tuition & Fees	\$1,176,749	\$254,182	\$922,567	363.0%
RTRF	\$0	(\$747,713)	\$747,713	-100.0%
Other Special Funds	(\$1,920,108)	\$3,920,316	(\$5,840,424)	-149.0%
Other Revolving Funds	\$47,503	\$103,443	(\$55,940)	-54.1%
Appropriated Federal Funds	\$0	\$0	\$0	
<b>Total NOI</b>	<b>(\$695,856)</b>	<b>\$3,530,228</b>	<b>(\$4,226,084)</b>	<b>-119.7%</b>

Net Operating Income	FY18 Actual (est.)	FY18 Projected	FY18 Actual vs. FY18 Proj.	%age
General Funds	\$0	\$0	\$0	
Tuition & Fees	\$254,182	\$1,233,754	(\$979,572)	-79.4%
RTRF	(\$747,713)	(\$1,077,180)	\$329,467	-30.6%
Other Special Funds	\$3,920,316	(\$1,328,584)	\$5,248,900	-395.1%
Other Revolving Funds	\$103,443	\$177,919	(\$74,476)	-41.9%
Appropriated Federal Funds	\$0	\$0	\$0	
<b>Total NOI</b>	<b>\$3,530,228</b>	<b>(\$994,091)</b>	<b>\$4,524,319</b>	<b>-455.1%</b>

Net operating income across all funds is negative due to strategic expenses in Other Special Funds. Increased operating expenses in Other Special Funds include anticipated payments toward the POST Building recovery of approximately \$800,000 and operating expenses for the Mānoa Innovation Center of nearly \$800,000. Both items should entail either late-fiscal year expense recovery or revenue contribution in the subsequent fiscal year. For example, POST Building recovery expenses should be subsequently covered via risk management special fund contributions or insurance proceeds recovery. And, Mānoa Innovation Center expenditures are attributable to initial year funding requirements for capital improvements related to first-year transition of this property into University operations. A cash balance in Other Special Funds of \$10.93 million will still be available after these expenses, which is above the reserve target.

**GENERAL FUNDS**

Forecasted FY19 General Fund expenditures should remain relatively the same as FY18 actual expenditures. As in FY18, System will utilize the Performance Funding unearned by the campuses to continue advancements in shared initiatives that benefit all campuses in FY19. System invested in the following initiatives in FY18: Enrollment Management, Integrated Data Warehouse, Hawai'i Papa o Ke Ao, Returning Adults, Distance Learning, and STAR Graduation Pathway System. Detailed plans for FY19 initiatives will be finalized by September.

It has been a common practice in recent legislative sessions to provide lump sum funds for specific initiatives in the System budget, providing the President and senior administrators the authority to disseminate funds to the campuses. In FY19, 14% or \$7.67 million of System's

General Fund budget will be transferred to the campuses for scholarships and other program expenses. Moreover, while the Western Interstate Commission for Higher Education (WICHE) scholarship budget is managed by System, the scholarships directly support higher education options for students at the campuses. Consequently, a total of 16% or \$9.11 million of System's General Fund budget is in fact spent by the campuses rather than System operations.

### TUITION AND FEES SPECIAL FUND

#### Revenues

FY19 Projected	FY18 Actual (est.)	FY19 Proj. vs. FY18 Actual	%age	FY18 Actual (est.)	FY18 Projected	FY18 Actual vs. FY18 Proj.	%age
\$2,441,650	\$2,417,992	\$23,658	1.0%	\$2,417,992	\$1,517,940	\$900,052	59.3%

TFSF revenues in System are not from student tuition. Rather, revenue is gained through fees from: Late Registration, the Tuition payment plan, interest income, and applications for use of UH facilities for commercial filming. Interest income has been rising since FY15 but experienced significant growth in FY18 due to increased interest rates, notably on new CD investments, and investments in government obligations that yield higher interest rates. The FY18 variance is due to a conservative interest income revenue projection. It is projected that FY19 revenue should remain relatively the same as FY18 actual revenue.

#### Expenditures

Expenditure Category	FY19 Projected	FY18 Actual	FY19 Proj. vs. FY18 Actual	%age
Regular Employee Payroll	\$2,628,154	\$2,204,727	\$423,427	19.2%
Lecturer Payroll	\$0	\$0	\$0	
Student Help Payroll	\$15,144	\$25,521	(\$10,377)	-40.7%
Other Personnel	\$0	\$26,739	(\$26,739)	-100.0%
<i>Subtotal Personnel</i>	<i>\$2,643,298</i>	<i>\$2,256,987</i>	<i>\$386,311</i>	<i>17.1%</i>
Utilities	\$64,982	\$112,073	(\$47,091)	-42.0%
Scholarships, Tuition	\$0	\$1,238	(\$1,238)	-100.0%
Other Operating Expenses	\$8,326,188	\$7,982,801	\$343,387	4.3%
<i>Subtotal Other</i>	<i>\$8,391,170</i>	<i>\$8,096,112</i>	<i>\$295,058</i>	<i>3.6%</i>
<b>Total Expenditures</b>	<b>\$11,034,468</b>	<b>\$10,353,099</b>	<b>\$681,369</b>	<b>6.6%</b>

Expenditure Category	FY18 Actual	FY18 Projected	FY18 Actual vs. FY18 Projected	%age
Regular Employee Payroll	\$2,204,727	\$2,310,844	(\$106,117)	-4.6%
Lecturer Payroll	\$0	\$0	\$0	
Student Help Payroll	\$25,521	\$37,547	(\$12,026)	-32.0%
Other Personnel	\$26,739	\$5,395	\$21,344	395.6%
<i>Subtotal Personnel</i>	<i>\$2,256,987</i>	<i>\$2,353,786</i>	<i>(\$96,799)</i>	<i>-4.1%</i>
Utilities	\$112,073	\$151,160	(\$39,087)	-25.9%
Scholarships, Tuition	\$1,238	\$0	\$1,238	
Other Operating Expenses	\$7,982,801	\$9,627,720	(\$1,644,919)	-17.1%
<i>Subtotal Other</i>	<i>\$8,096,112</i>	<i>\$9,778,880</i>	<i>(\$1,682,768)</i>	<i>-17.2%</i>
<b>Total Expenditures</b>	<b>\$10,353,099</b>	<b>\$12,132,666</b>	<b>(\$1,779,567)</b>	<b>-14.7%</b>

The increase in projected Regular Employee Payroll reflects additional budgeted salaries coupled with collective bargaining costs. While Other Operating Expenses outpace Revenues, the majority of TFSF expenses are payments towards existing University commitments that are covered by a direct assessment from the campuses. Such commitments represent shared investments in services that are jointly funded by the campuses to achieve economies of scale and consistency that would not be available through individual action. These include the UH Foundation contract for private fundraising, stewardship and alumni relations, eBuilder, and NeoGov. A new assessment is projected for FY19 for a shared document imaging and management system. The remaining Other Operating Expenses are increasing due to purchases for software upgrades and software licensing fees.

### Net Operating Income

<b>Net Operating Income (TFSF)</b>	<b>FY19 Projected</b>
Net Operating Income	\$1,176,749
Beginning Balance	\$7,884,602
Ending Balance	\$9,061,351
Other Reserve Requirements (R&R, Bond, RTRF Commitments)	\$0
Revised Ending Balance	\$9,061,351
Reserve Requirement (5% Minimum)	\$2,476,031
<b>Balance Above Minimum Reserve After Adjustments</b>	<b>\$6,585,320</b>

System is forecasted to yield a net operating income (NOI) of \$1.17 million in FY19, primarily due to revenue from interest income. Revenue from interest income also supported the \$1.23 million estimated NOI in FY18. However actual FY18 NOI was approximately \$254,000, as a \$1.63 million campus assessment for the new document imaging and management system was not implemented in FY18 as originally budgeted. The near net zero effect on NOI is evidence that System's TFSF income is predominantly from transfers from campuses to cover corresponding costs of contracts and maintenance fees.

### **RESERVES**

In 2015, the Legislature passed Act 236 which annually requires moneys from each campus's TFSF to lapse to the credit of System. As a result, System begins FY19 with an unencumbered cash balance of \$134.85 million after \$116.83 million in FY18 unencumbered cash balances were swept from the campuses. Of this amount, \$18.01 million is held centrally by System as the 5% TFSF reserve requirement for Hilo, West O'ahu, the Community Colleges, and System itself. A total of \$108.95 million will be returned to the campuses for inclusion in their FY19 campus operating budgets.

# APPENDIX

## University of Hawai‘i System Fiscal Year 2018-19 Operating Budget Proposal



### BUDGET WORKSHEETS



University of Hawai'i System



UH System Operating Budget  
FY 2019 (07/01/18 to 06/30/19)  
General Funds

FY19 Revenues over Expenditures	Quarter 1	Quarter 2	Quarter 3	Quarter 4	TOTAL
Estimated Ending Cash FY18	-				-
Less Estimated Encumbrances FY18	-				-
Estimated Beginning Balance FY19	-				-
<b>Projected Appropriation</b>	<b>501,894,097</b>	-	-	-	<b>501,894,097</b>
<b>Transfer Projections (Transfer-Ins)</b>					
Performance Based Funding	1,887,327	-	-	-	1,887,327
Other Transfers	19,026,629	312,500	3,043,173	312,500	22,694,802
<b>Total Transfer Projection</b>	<b>20,913,956</b>	<b>312,500</b>	<b>3,043,173</b>	<b>312,500</b>	<b>24,582,129</b>
<b>Expenditure Projections</b>					
<i>Personnel</i>					
Regular Employee Payroll	112,674,606	113,392,470	113,884,469	112,686,589	452,638,134
Lecturer Payroll	743,603	7,263,071	6,950,835	5,897,501	20,855,010
Student Help Payroll	348,708	370,481	368,272	398,855	1,486,316
Other Personnel (Non-Regular Payroll)	159,203	178,650	195,570	236,240	769,663
<b>Subtotal Personnel</b>	<b>113,926,120</b>	<b>121,204,672</b>	<b>121,399,146</b>	<b>119,219,185</b>	<b>475,749,123</b>
<i>Other Expenditures</i>					
Utilities & Communication *	2,096,807	2,125,625	2,064,283	1,081,465	7,368,180
Scholarships, Tuition, Stipends & Allowances	350,002	807,000	350,819	633,869	2,141,690
Other Operating Expenses	1,028,128	1,499,445	3,486,954	5,171,118	11,185,645
<b>Subtotal Other</b>	<b>3,474,937</b>	<b>4,432,070</b>	<b>5,902,056</b>	<b>6,886,452</b>	<b>20,695,515</b>
<b>Total Expenditure Projection</b>	<b>117,401,057</b>	<b>125,636,742</b>	<b>127,301,202</b>	<b>126,105,637</b>	<b>496,444,638</b>
<b>Transfer Projections (Transfer-Outs)</b>					
Performance Based Funding	2,516,436	-	-	-	2,516,436
Other Transfers	21,177,872	1,500,000	2,730,673	2,106,607	27,515,152
<b>Total Transfer Projection</b>	<b>23,694,308</b>	<b>1,500,000</b>	<b>2,730,673</b>	<b>2,106,607</b>	<b>30,031,588</b>
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	<b>381,712,688</b>	<b>(126,824,242)</b>	<b>(126,988,702)</b>	<b>(127,899,744)</b>	<b>-</b>
<b>Estimated Ending Balance</b>					<b>-</b>

\* Includes electricity, water, sewer, gas, telecom, postage

Revised Date:

UH System Operating Budget  
 FY 2019 (07/01/18 to 06/30/19)  
 Tuition and Fees Special Fund (TFSF)

FY19 Revenues over Expenditures	Quarter 1	Quarter 2	Quarter 3	Quarter 4	TOTAL
Estimated Ending Cash FY18	161,080,889				161,080,889
Less Estimated Encumbrances FY18	(28,325,339)				(28,325,339)
Estimated Unencumbered Ending Cash FY18	132,755,550				132,755,550
Act 236 Transfer	0				-
Less Reserves Held Centrally	(18,012,808)				(18,012,808)
Less Estimated Deferred Revenue (FYE 18)	(19,622,005)				(19,622,005)
Estimated Beginning Balance FY19	95,120,737				95,120,737
<b>Revenue Projection</b>	<b>171,958,528</b>	<b>137,655,206</b>	<b>25,749,074</b>	<b>7,369,510</b>	<b>342,732,318</b>
<b>Transfer Projections (Transfer-Ins)</b>					
Debt Service	-	-	-	-	-
Assessments	12,269,906	9,060,385	-	601,000	21,931,291
Tuition Scholarships	-	-	-	-	-
Other Transfers	74,972,457	9,097,765	14,232,243	3,176,982	101,479,447
<b>Total Transfer Projection</b>	<b>87,242,363</b>	<b>18,158,150</b>	<b>14,232,243</b>	<b>3,777,982</b>	<b>123,410,738</b>
<b>Expenditure Projections</b>					
<i>Personnel</i>					
Regular Employee Payroll	27,572,952	24,558,658	24,662,305	28,967,449	105,761,364
Lecturer Payroll	2,563,505	3,443,611	3,154,091	2,856,291	12,017,498
Student Help Payroll	2,509,877	2,868,570	2,546,516	2,645,778	10,570,741
Other Personnel (Non-Regular Payroll)	1,477,249	1,476,760	1,131,810	1,423,636	5,509,455
<b>Subtotal Personnel</b>	<b>34,123,583</b>	<b>32,347,599</b>	<b>31,494,722</b>	<b>35,893,154</b>	<b>133,859,058</b>
<i>Other Expenditures</i>					
Utilities & Communication *	11,027,189	10,953,905	8,383,033	10,970,231	41,334,358
Scholarships, Tuition, Stipends & Allowances	3,728,793	549,313	3,825,960	820,018	8,924,084
Other Operating Expenses	18,030,728	25,501,209	26,457,056	26,925,293	96,914,286
<b>Subtotal Other</b>	<b>32,786,710</b>	<b>37,004,427</b>	<b>38,666,049</b>	<b>38,715,542</b>	<b>147,172,728</b>
<b>Total Expenditure Projection</b>	<b>66,910,293</b>	<b>69,352,026</b>	<b>70,160,771</b>	<b>74,608,696</b>	<b>281,031,786</b>
<b>Transfer Projections (Transfer-Outs)</b>					
Debt Service	4,814,767	1,120,758	1,896,510	435,510	8,267,545
Assessments	12,269,906	12,692,096	-	-	24,962,002
Tuition Scholarships	36,832,707	1,514,993	141,530	7,551,444	46,040,674
Other Transfers	78,200,811	11,960,000	14,833,650	3,906,254	108,900,715
<b>Total Transfer Projection</b>	<b>132,118,191</b>	<b>27,287,847</b>	<b>16,871,690</b>	<b>11,893,208</b>	<b>188,170,936</b>
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	<b>60,172,407</b>	<b>59,173,483</b>	<b>(47,051,144)</b>	<b>(75,354,412)</b>	<b>(3,059,666)</b>
<b>Estimated Ending Balance</b>					<b>92,061,071</b>
<b>Reserve Held Centrally</b>					<b>18,012,808</b>
5% Reserve Target for FY 2020 (Executive Policy) **					42,111,831
16% Reserve Target for FY 2020 (BOR Policy) **					134,757,860

\* Includes electricity, water, sewer, gas, telecom, postage

\*\* UH System will be holding a portion of campus reserve amounts (to be determined after FY18 closing)

Revised Date:

UH System Operating Budget  
FY 2019 (07/01/18 to 06/30/19)  
Research and Training Revolving Fund (RTRF)

FY19 Revenues over Expenditures	Quarter 1	Quarter 2	Quarter 3	Quarter 4	TOTAL
Estimated Ending Cash FY18	34,137,927				34,137,927
Less Estimated Encumbrances FY18	(3,373,445)				(3,373,445)
Estimated Unencumbered Ending Cash FY18	30,764,482				30,764,482
Less Estimated Deferred Revenue (FYE18)	-				-
Estimated Beginning Balance FY19	30,764,482				30,764,482
<b>Revenue Projection</b>	<b>12,812,549</b>	<b>13,167,695</b>	<b>12,845,192</b>	<b>13,218,410</b>	<b>52,043,846</b>
<b>Transfer Projections (Transfer-Ins)</b>					
Debt Service	-	-	-	-	-
Assessments	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-
Other Transfers	31,610,410	4,767,171	4,767,172	4,777,000	45,921,753
<b>Total Transfer Projection</b>	<b>31,610,410</b>	<b>4,767,171</b>	<b>4,767,172</b>	<b>4,777,000</b>	<b>45,921,753</b>
<b>Expenditure Projections</b>					
<i>Personnel</i>					
Regular Employee Payroll	2,568,088	2,499,673	2,528,725	2,650,938	10,247,424
Lecturer Payroll	22,570	11,749	16,034	7,689	58,042
Student Help Payroll	108,032	83,271	84,500	83,768	359,571
Other Personnel (Non-Regular Payroll)	318,985	880,572	864,685	867,564	2,931,806
<b>Subtotal Personnel</b>	<b>3,017,675</b>	<b>3,475,265</b>	<b>3,493,944</b>	<b>3,609,959</b>	<b>13,596,843</b>
<i>Other Expenditures</i>					
Utilities & Communication *	969,235	1,228,999	3,512,345	1,546,005	7,256,584
Scholarships, Tuition, Stipends & Allowances	45,978	36,191	11,533	28,832	122,534
Other Operating Expenses	8,591,241	7,157,376	7,516,209	9,035,189	32,300,015
<b>Subtotal Other</b>	<b>9,606,454</b>	<b>8,422,566</b>	<b>11,040,087</b>	<b>10,610,026</b>	<b>39,679,133</b>
<b>Total Expenditure Projection</b>	<b>12,624,129</b>	<b>11,897,831</b>	<b>14,534,031</b>	<b>14,219,985</b>	<b>53,275,976</b>
<b>Transfer Projections (Transfer-Outs)</b>					
Debt Service	900,000	-	900,000	-	1,800,000
Assessments	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-
Other Transfers	31,958,404	5,098,602	5,058,558	5,047,064	47,162,628
<b>Total Transfer Projection</b>	<b>32,858,404</b>	<b>5,098,602</b>	<b>5,958,558</b>	<b>5,047,064</b>	<b>48,962,628</b>
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	<b>(1,059,574)</b>	<b>938,433</b>	<b>(2,880,225)</b>	<b>(1,271,639)</b>	<b>(4,273,005)</b>
<b>Estimated Ending Balance</b>					<b>26,491,477</b>
5% Reserve Target for FY 2020 (Executive Policy) **					2,815,843
16% Reserve Target for FY 2020 (BOR Policy) **					9,010,696

\* Includes electricity, water, sewer, gas, telecom, postage

Revised Date:

UH System Operating Budget  
FY 2019 (07/01/18 to 06/30/19)  
Other Special Funds

<b>FY19 Revenues over Expenditures</b>	<b>Quarter 1</b>	<b>Quarter 2</b>	<b>Quarter 3</b>	<b>Quarter 4</b>	<b>TOTAL</b>
Estimated Ending Cash FY18	139,104,146				139,104,146
Less Estimated Encumbrances FY18	(15,193,553)				(15,193,553)
Estimated Unencumbered Ending Cash FY18	123,910,593				123,910,593
Less Estimated Deferred Revenue (FYE18)	(9,781,324)				(9,781,324)
Estimated Beginning Balance FY19	114,129,269				114,129,269
<b>Revenue Projection</b>	<b>47,519,032</b>	<b>33,317,103</b>	<b>23,564,813</b>	<b>30,299,022</b>	<b>134,699,970</b>
<b>Transfer Projections (Transfer-Ins)</b>					
Debt Service	10,872,874	-	2,898,655	4,703,842	18,475,371
Assessments	-	1,922,250	-	-	1,922,250
Tuition Scholarships	36,832,707	3,164,993	141,530	9,251,444	49,390,674
Other Transfers	6,756,182	4,033,270	4,187,471	19,295,682	34,272,605
<b>Total Transfer Projection</b>	<b>54,461,763</b>	<b>9,120,513</b>	<b>7,227,656</b>	<b>33,250,968</b>	<b>104,060,900</b>
<b>Expenditure Projections</b>					
<i>Personnel</i>					
Regular Employee Payroll	11,877,794	10,771,812	10,760,149	10,954,049	44,363,804
Lecturer Payroll	1,625,414	647,926	476,090	671,562	3,420,992
Student Help Payroll	1,578,803	1,393,657	1,311,013	1,380,619	5,664,092
Other Personnel (Non-Regular Payroll)	1,241,250	1,183,955	1,147,092	1,121,467	4,693,764
<b>Subtotal Personnel</b>	<b>16,323,261</b>	<b>13,997,350</b>	<b>13,694,344</b>	<b>14,127,697</b>	<b>58,142,652</b>
<i>Other Expenditures</i>					
Utilities & Communication *	2,320,849	2,454,843	2,583,682	2,494,278	9,853,652
Scholarships, Tuition, Stipends & Allowances	23,819,504	1,911,820	21,744,518	3,214,611	50,690,453
Other Operating Expenses	21,149,343	21,722,054	21,800,364	20,566,513	85,238,274
<b>Subtotal Other</b>	<b>47,289,696</b>	<b>26,088,717</b>	<b>46,128,564</b>	<b>26,275,402</b>	<b>145,782,379</b>
<b>Total Expenditure Projection</b>	<b>63,612,957</b>	<b>40,086,067</b>	<b>59,822,908</b>	<b>40,403,099</b>	<b>203,925,031</b>
<b>Transfer Projections (Transfer-Outs)</b>					
Debt Service	18,576,489	11,458,084	4,254,774	14,009,849	48,299,196
Assessments	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-
Other Transfers	234,250	16,000	16,000	5,564,154	5,830,404
<b>Total Transfer Projection</b>	<b>18,810,739</b>	<b>11,474,084</b>	<b>4,270,774</b>	<b>19,574,003</b>	<b>54,129,600</b>
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	<b>19,557,099</b>	<b>(9,122,535)</b>	<b>(33,301,213)</b>	<b>3,572,888</b>	<b>(19,293,761)</b>
<b>Estimated Ending Balance</b>					<b>94,835,508</b>
5% Reserve Target for FY 2020 (Executive Policy) **					7,699,687
16% Reserve Target for FY 2020 (BOR Policy) **					24,638,997

\* Includes electricity, water, sewer, gas, telecom, postage

Revised Date:

UH System Operating Budget  
FY 2019 (07/01/18 to 06/30/19)  
Other Revolving Funds

FY19 Revenues over Expenditures	Quarter 1	Quarter 2	Quarter 3	Quarter 4	TOTAL
Estimated Ending Cash FY18	31,039,160				31,039,160
Less Estimated Encumbrances FY18	(2,177,818)				(2,177,818)
Estimated Unencumbered Ending Cash FY18	28,861,342				28,861,342
Less Estimated Deferred Revenue (FYE18)	(1,626,379)				(1,626,379)
Estimated Beginning Balance FY19	27,234,963				27,234,963
<b>Revenue Projection</b>	<b>15,476,820</b>	<b>13,096,898</b>	<b>5,385,524</b>	<b>3,539,342</b>	<b>37,498,584</b>
<b>Transfer Projections (Transfer-Ins)</b>					
Debt Service	-	-	-	-	-
Assessments	-	242,300	-	-	242,300
Tuition Scholarships	-	-	-	-	-
Other Transfers	-	-	141,000	4,230	145,230
<b>Total Transfer Projection</b>	<b>-</b>	<b>242,300</b>	<b>141,000</b>	<b>4,230</b>	<b>387,530</b>
<b>Expenditure Projections</b>					
<i>Personnel</i>					
Regular Employee Payroll	2,381,030	2,373,326	2,357,844	2,349,417	9,461,617
Lecturer Payroll	1,596	4,941	4,359	6,389	17,285
Student Help Payroll	581,501	464,338	472,667	485,045	2,003,551
Other Personnel (Non-Regular Payroll)	346,411	204,796	205,668	134,953	891,828
<b>Subtotal Personnel</b>	<b>3,310,538</b>	<b>3,047,401</b>	<b>3,040,538</b>	<b>2,975,804</b>	<b>12,374,281</b>
<i>Other Expenditures</i>					
Utilities & Communication *	51,951	50,793	51,468	51,796	206,008
Scholarships, Tuition, Stipends & Allowances	169,705	226,863	221,556	304,800	922,924
Other Operating Expenses	5,545,994	5,618,547	6,156,671	8,118,052	25,439,264
<b>Subtotal Other</b>	<b>5,767,650</b>	<b>5,896,203</b>	<b>6,429,695</b>	<b>8,474,648</b>	<b>26,568,196</b>
<b>Total Expenditure Projection</b>	<b>9,078,188</b>	<b>8,943,604</b>	<b>9,470,233</b>	<b>11,450,452</b>	<b>38,942,477</b>
<b>Transfer Projections (Transfer-Outs)</b>					
Debt Service	-	-	-	-	-
Assessments	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-
Other Transfers	366,209	950	176,093	5,180	548,432
<b>Total Transfer Projection</b>	<b>366,209</b>	<b>950</b>	<b>176,093</b>	<b>5,180</b>	<b>548,432</b>
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	<b>6,032,423</b>	<b>4,394,644</b>	<b>(4,119,802)</b>	<b>(7,912,060)</b>	<b>(1,604,795)</b>
<b>Estimated Ending Balance</b>					<b>25,630,168</b>
5% Reserve Target for FY 2020 (Executive Policy) **					1,955,169
16% Reserve Target for FY 2020 (BOR Policy) **					6,256,541

\* Includes electricity, water, sewer, gas, telecom, postage

Revised Date:

**UH System Operating Budget  
FY 2019 (07/01/18 to 06/30/19)  
Appropriated Federal Funds**

<b>FY19 Revenues over Expenditures</b>	<b>Quarter 1</b>	<b>Quarter 2</b>	<b>Quarter 3</b>	<b>Quarter 4</b>	<b>TOTAL</b>
Estimated Ending Cash FY18	(3,854,416)				(3,854,416)
Less Estimated Encumbrances FY18	(32,880)				(32,880)
Estimated Unencumbered Ending Cash FY18	(3,887,296)				(3,887,296)
Less Estimated Deferred Revenue (FYE18)	-				-
Estimated Beginning Balance FY19	(3,887,296)				(3,887,296)
<b>Revenue Projection</b>	<b>3,943,127</b>	<b>2,295,849</b>	<b>1,420,642</b>	<b>1,562,169</b>	<b>9,221,787</b>
<b>Expenditure Projections</b>					
<i>Personnel</i>					
Regular Employee Payroll	788,042	857,333	871,360	1,348,922	3,865,657
Lecturer Payroll	18,379	41,529	41,279	51,069	152,256
Student Help Payroll	258,174	696,351	606,421	574,313	2,135,259
Other Personnel (Non-Regular Payroll)	45,692	28,624	21,018	30,327	125,661
<b>Subtotal Personnel</b>	<b>1,110,287</b>	<b>1,623,837</b>	<b>1,540,078</b>	<b>2,004,631</b>	<b>6,278,833</b>
<i>Other Expenditures</i>					
Utilities & Communication *	932	391	372	386	2,081
Scholarships, Tuition, Stipends & Allowances	1,375	1,525	-	-	2,900
Other Operating Expenses	779,784	880,766	397,029	724,282	2,781,861
<b>Subtotal Other</b>	<b>782,091</b>	<b>882,682</b>	<b>397,401</b>	<b>724,668</b>	<b>2,786,842</b>
<b>Total Expenditure Projection</b>	<b>1,892,378</b>	<b>2,506,519</b>	<b>1,937,479</b>	<b>2,729,299</b>	<b>9,065,675</b>
<b>Projected Rev - Projected Exp</b>	<b>2,050,749</b>	<b>(210,670)</b>	<b>(516,837)</b>	<b>(1,167,130)</b>	<b>156,112</b>
<b>Estimated Ending Balance</b>					<b>(3,731,184)</b>

\* Includes electricity, water, sewer, gas, telecom, postage

Revised Date:

**UH System Operating Budget  
FY 2019 (07/01/18 to 06/30/19)**

<b>FY19 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Estimated Ending Cash FY18	-	161,080,889	34,137,927	139,104,146	31,039,160	(3,854,416)	361,507,706
Less Estimated Encumbrances FY18	-	(28,325,339)	(3,373,445)	(15,193,553)	(2,177,818)	(32,880)	(49,103,035)
Estimated Unencumbered Ending Cash FY18	-	132,755,550	30,764,482	123,910,593	28,861,342	(3,887,296)	312,404,671
Act 236 Transfer							
Less Reserves Held Centrally		(18,012,808)					(18,012,808)
Less Estimated Deferred Revenue (FYE 18)		(19,622,005)	-	(9,781,324)	(1,626,379)	-	(31,029,708)
Estimated Beginning Balance FY19	-	95,120,737	30,764,482	114,129,269	27,234,963	(3,887,296)	263,362,155
<b>Revenue/Appropriation Projection</b>	<b>501,894,097</b>	<b>342,732,318</b>	<b>52,043,846</b>	<b>134,699,970</b>	<b>37,498,584</b>	<b>9,221,787</b>	<b>1,078,090,602</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	1,887,327						1,887,327
Debt Service				18,475,371			18,475,371
Assessments		21,931,291		1,922,250	242,300		24,095,841
Tuition Scholarships				49,390,674			49,390,674
Other Transfers	22,694,802	101,479,447	45,921,753	34,272,605	145,230		204,513,837
<b>Total Transfer Projection</b>	<b>24,582,129</b>	<b>123,410,738</b>	<b>45,921,753</b>	<b>104,060,900</b>	<b>387,530</b>	<b>-</b>	<b>298,363,050</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	452,638,134	105,761,364	10,247,424	44,363,804	9,461,617	3,865,657	626,338,000
Lecturer Payroll	20,855,010	12,017,498	58,042	3,420,992	17,285	152,256	36,521,083
Student Help Payroll	1,486,316	10,570,741	359,571	5,664,092	2,003,551	2,135,259	22,219,530
Other Personnel (Non-Regular Payroll)	769,663	5,509,455	2,931,806	4,693,764	891,828	125,661	14,922,177
<b>Subtotal Personnel</b>	<b>475,749,123</b>	<b>133,859,058</b>	<b>13,596,843</b>	<b>58,142,652</b>	<b>12,374,281</b>	<b>6,278,833</b>	<b>700,000,790</b>
<i>Other Expenditures</i>							
Utilities & Communication *	7,368,180	41,334,358	7,256,584	9,853,652	206,008	2,081	66,020,863
Scholarships, Tuition, Stipends & Allowances	2,141,690	8,924,084	122,534	50,690,453	922,924	2,900	62,804,585
Other Operating Expenses	11,185,645	96,914,286	32,300,015	85,238,274	25,439,264	2,781,861	253,859,345
<b>Subtotal Other</b>	<b>20,695,515</b>	<b>147,172,728</b>	<b>39,679,133</b>	<b>145,782,379</b>	<b>26,568,196</b>	<b>2,786,842</b>	<b>382,684,793</b>
<b>Total Expenditure Projection</b>	<b>496,444,638</b>	<b>281,031,786</b>	<b>53,275,976</b>	<b>203,925,031</b>	<b>38,942,477</b>	<b>9,065,675</b>	<b>1,082,685,583</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	2,516,436						2,516,436
Debt Service		8,267,545	1,800,000	48,299,196			58,366,741
Assessments		24,962,002					24,962,002
Tuition Scholarships		46,040,674					46,040,674
Other Transfers	27,515,152	108,900,715	47,162,628	5,830,404	548,432		189,957,331
<b>Total Transfer Projection</b>	<b>30,031,588</b>	<b>188,170,936</b>	<b>48,962,628</b>	<b>54,129,600</b>	<b>548,432</b>	<b>-</b>	<b>321,843,184</b>
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	<b>-</b>	<b>(3,059,666)</b>	<b>(4,273,005)</b>	<b>(19,293,761)</b>	<b>(1,604,795)</b>	<b>156,112</b>	<b>(28,075,115)</b>
<b>Estimated Ending Balance</b>	<b>-</b>	<b>92,061,071</b>	<b>26,491,477</b>	<b>94,835,508</b>	<b>25,630,168</b>	<b>(3,731,184)</b>	<b>235,287,040</b>
Reserve Held Centrally		18,012,808					18,012,808
5% Reserve Target for FY 2020 (Executive Policy) **	n/a	42,111,831	2,815,843	7,699,687	1,955,169	n/a	54,582,529
16% Reserve Target for FY 2020 (BOR Policy) **	n/a	134,757,860	9,010,696	24,638,997	6,256,541	n/a	174,664,093

GF = General Funds  
TFSF = Tuition & Fee Special Fund  
RTRF = Research & Training Revolving Fund

Revised Date:

\* Includes electricity, water, sewer, gas, telecom, postage



University of Hawai'i – Mānoa



**University of Hawaii at Manoa Operating Budget  
FY 2019 (07/01/18 to 06/30/19)  
General Funds**

<b>FY19 Revenues over Expenditures</b>	<b>Quarter 1</b>	<b>Quarter 2</b>	<b>Quarter 3</b>	<b>Quarter 4</b>	<b>TOTAL</b>
Estimated Ending Cash FY18					-
Less Estimated Encumbrances FY18					-
Estimated Beginning Balance FY19	-				-
<b>Projected Appropriation</b>	<b>246,964,205</b>	-	-	-	<b>246,964,205</b>
<b>Projected Allocation</b>	-	-	-	-	-
<b>Transfer Projections (Transfer-Ins)</b>					
Performance Based Funding	762,388	-	-	-	762,388
Other Transfers	4,748,950	312,500	405,488	312,500	5,779,438
<b>Total Transfer Projection</b>	<b>5,511,338</b>	<b>312,500</b>	<b>405,488</b>	<b>312,500</b>	<b>6,541,826</b>
<b>Expenditure Projections</b>					
<i>Personnel</i>					
Regular Employee Payroll	61,026,351	61,812,937	61,763,186	59,550,929	244,153,403
Lecturer Payroll	-	-	-	-	-
Student Help Payroll	-	-	-	-	-
Other Personnel (Non-Regular Payroll)	-	-	-	-	-
<b>Subtotal Personnel</b>	<b>61,026,351</b>	<b>61,812,937</b>	<b>61,763,186</b>	<b>59,550,929</b>	<b>244,153,403</b>
<i>Other Expenditures</i>					
Utilities & Communication *	-	-	-	382,593	382,593
Scholarships, Tuition, Stipends & Allowances	-	-	-	-	-
Other Operating Expenses	122,649	122,649	1,122,649	1,822,650	3,190,597
<b>Subtotal Other</b>	<b>122,649</b>	<b>122,649</b>	<b>1,122,649</b>	<b>2,205,243</b>	<b>3,573,190</b>
<b>Total Expenditure Projection</b>	<b>61,149,000</b>	<b>61,935,586</b>	<b>62,885,835</b>	<b>61,756,172</b>	<b>247,726,593</b>
<b>Transfer Projections (Transfer-Outs)</b>					
Performance Based Funding	-	-	-	-	-
Other Transfers	5,686,450	-	92,988	-	5,779,438
<b>Total Transfer Projection</b>	<b>5,686,450</b>	-	<b>92,988</b>	-	<b>5,779,438</b>
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	<b>185,640,093</b>	<b>(61,623,086)</b>	<b>(62,573,335)</b>	<b>(61,443,672)</b>	-
<b>Estimated Ending Balance</b>					-

\* Includes electricity, water, sewer, gas, telecom, postage

Revised Date:

7/16/2018

**University of Hawaii at Manoa Operating Budget  
FY 2019 (07/01/18 to 06/30/19)  
Tuition and Fees Special Fund (TFSF)**

<b>FY19 Revenues over Expenditures</b>	<b>Quarter 1</b>	<b>Quarter 2</b>	<b>Quarter 3</b>	<b>Quarter 4</b>	<b>TOTAL</b>
Estimated Ending Cash FY18	8,286,212				8,286,212
Less Estimated Encumbrances FY18	(10,573,635)				(10,573,635)
Estimated Unencumbered Ending Cash FY18	(2,287,423)				(2,287,423)
Act 236 Transfer	59,154,849				59,154,849
Less Estimated Deferred Revenue (FYE 18)	(14,392,829)				(14,392,829)
Estimated Beginning Balance FY19	42,474,597				42,474,597
<b>Revenue Projection</b>	<b>112,677,943</b>	<b>89,419,286</b>	<b>19,898,530</b>	<b>3,632,960</b>	<b>225,628,719</b>
<b>Projected Allocation</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfer Projections (Transfer-Ins)</b>					
Debt Service	-	-	-	-	-
Assessments	12,269,906	-	-	-	12,269,906
Tuition Scholarships	-	-	-	-	-
Other Transfers	51,650,092	8,947,500	13,087,500	1,671,036	75,356,128
<b>Total Transfer Projection</b>	<b>63,919,998</b>	<b>8,947,500</b>	<b>13,087,500</b>	<b>1,671,036</b>	<b>87,626,034</b>
<b>Expenditure Projections</b>					
<i>Personnel</i>					
Regular Employee Payroll	19,622,877	17,044,632	17,185,273	21,271,567	75,124,349
Lecturer Payroll	2,163,989	2,565,560	2,487,977	2,267,330	9,484,856
Student Help Payroll	1,632,870	1,573,294	1,589,417	1,486,879	6,282,460
Other Personnel (Non-Regular Payroll)	775,735	691,523	632,309	640,011	2,739,578
<b>Subtotal Personnel</b>	<b>24,195,471</b>	<b>21,875,009</b>	<b>21,894,976</b>	<b>25,665,787</b>	<b>93,631,243</b>
<i>Other Expenditures</i>					
Utilities & Communication *	8,473,537	8,490,237	6,269,398	8,464,950	31,698,122
Scholarships, Tuition, Stipends & Allowances	223,360	184,450	196,550	191,250	795,610
Other Operating Expenses	8,570,161	15,448,095	10,436,344	11,448,302	45,902,902
<b>Subtotal Other</b>	<b>17,267,058</b>	<b>24,122,782</b>	<b>16,902,292</b>	<b>20,104,502</b>	<b>78,396,634</b>
<b>Total Expenditure Projection</b>	<b>41,462,529</b>	<b>45,997,791</b>	<b>38,797,268</b>	<b>45,770,289</b>	<b>172,027,877</b>
<b>Transfer Projections (Transfer-Outs)</b>					
Debt Service	145,214	-	70,583	-	215,797
Assessments	12,269,906	8,969,906	-	-	21,239,812
Tuition Scholarships	36,832,707	14,993	141,530	121,444	37,110,674
Other Transfers	55,577,716	9,260,000	13,541,000	1,979,708	80,358,424
<b>Total Transfer Projection</b>	<b>104,825,543</b>	<b>18,244,899</b>	<b>13,753,113</b>	<b>2,101,152</b>	<b>138,924,707</b>
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	<b>30,309,869</b>	<b>34,124,096</b>	<b>(19,564,351)</b>	<b>(42,567,445)</b>	<b>2,302,169</b>
<b>Estimated Ending Balance</b>					<b>44,776,766</b>
<b>Reserve Held Centrally</b>					<b>-</b>
5% Reserve Target for FY 2020 (Executive Policy) **					23,552,657
16% Reserve Target for FY 2020 (BOR Policy) **					75,368,503

\* Includes electricity, water, sewer, gas, telecom, postage

\*\* UH System will be holding a portion of campus reserve amounts (to be determined after FY18 closing)

Revised Date:

7/16/2018

University of Hawaii at Manoa Operating Budget  
FY 2019 (07/01/18 to 06/30/19)  
Research and Training Revolving Fund (RTRF)

FY19 Revenues over Expenditures	Quarter 1	Quarter 2	Quarter 3	Quarter 4	TOTAL
Estimated Ending Cash FY18	24,576,604				24,576,604
Less Estimated Encumbrances FY18	(1,801,835)				(1,801,835)
Estimated Unencumbered Ending Cash FY18	22,774,769				22,774,769
Less Estimated Deferred Revenue (FYE 18)	-				-
Estimated Beginning Balance FY19	22,774,769				22,774,769
<b>Revenue Projection</b>	<b>7,797,002</b>	<b>7,797,002</b>	<b>7,797,002</b>	<b>7,797,002</b>	<b>31,188,008</b>
<b>Projected Allocation</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfer Projections (Transfer-Ins)</b>					
Debt Service	-	-	-	-	-
Assessments	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-
Other Transfers	26,843,239	-	-	9,828	26,853,067
<b>Total Transfer Projection</b>	<b>26,843,239</b>	<b>-</b>	<b>-</b>	<b>9,828</b>	<b>26,853,067</b>
<b>Expenditure Projections</b>					
<i>Personnel</i>					
Regular Employee Payroll	1,455,068	1,354,727	1,397,399	1,519,373	5,726,567
Lecturer Payroll	-	-	3,000	3,000	6,000
Student Help Payroll	78,734	62,234	62,734	62,234	265,936
Other Personnel (Non-Regular Payroll)	262,115	840,557	842,558	827,350	2,772,580
<b>Subtotal Personnel</b>	<b>1,795,917</b>	<b>2,257,518</b>	<b>2,305,691</b>	<b>2,411,957</b>	<b>8,771,083</b>
<i>Other Expenditures</i>					
Utilities & Communication *	740,449	1,024,338	3,224,338	1,024,287	6,013,412
Scholarships, Tuition, Stipends & Allowances	8,435	29,935	22,435	23,435	84,240
Other Operating Expenses	4,616,494	4,319,754	4,922,924	4,459,857	18,319,029
<b>Subtotal Other</b>	<b>5,365,378</b>	<b>5,374,027</b>	<b>8,169,697</b>	<b>5,507,579</b>	<b>24,416,681</b>
<b>Total Expenditure Projection</b>	<b>7,161,295</b>	<b>7,631,545</b>	<b>10,475,388</b>	<b>7,919,536</b>	<b>33,187,764</b>
<b>Transfer Projections (Transfer-Outs)</b>					
Debt Service	900,000	-	900,000	-	1,800,000
Assessments	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-
Other Transfers	26,946,340	36,538	46,494	35,000	27,064,372
<b>Total Transfer Projection</b>	<b>27,846,340</b>	<b>36,538</b>	<b>946,494</b>	<b>35,000</b>	<b>28,864,372</b>
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	<b>(367,394)</b>	<b>128,919</b>	<b>(3,624,880)</b>	<b>(147,706)</b>	<b>(4,011,061)</b>
<b>Estimated Ending Balance</b>					<b>18,763,708</b>
5% Reserve Target for FY 2020 (Executive Policy)					1,759,953
16% Reserve Target for FY 2020 (BOR Policy)					5,631,851

\* Includes electricity, water, sewer, gas, telecom, postage

Revised Date:

7/16/2018

University of Hawaii at Manoa Operating Budget  
FY 2019 (07/01/18 to 06/30/19)  
Other Special Funds

FY19 Revenues over Expenditures	Quarter 1	Quarter 2	Quarter 3	Quarter 4	TOTAL
Estimated Ending Cash FY18	92,898,602				92,898,602
Less Estimated Encumbrances FY18	(10,550,523)				(10,550,523)
Estimated Unencumbered Ending Cash FY18	82,348,079				82,348,079
Less Estimated Deferred Revenue (FYE 18)	(6,750,117)				(6,750,117)
Estimated Beginning Balance FY19	75,597,962				75,597,962
<b>Revenue Projection</b>	<b>36,489,249</b>	<b>25,594,807</b>	<b>17,567,772</b>	<b>22,899,038</b>	<b>102,550,866</b>
<b>Projected Allocation</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfer Projections (Transfer-Ins)</b>					
Debt Service	5,785,700	-	900,000	4,698,700	11,384,400
Assessments	-	-	-	-	-
Tuition Scholarships	36,832,707	14,993	141,530	121,444	37,110,674
Other Transfers	6,192,461	4,033,270	4,033,964	18,958,073	33,217,768
<b>Total Transfer Projection</b>	<b>48,810,868</b>	<b>4,048,263</b>	<b>5,075,494</b>	<b>23,778,217</b>	<b>81,712,842</b>
<b>Expenditure Projections</b>					
<i>Personnel</i>					
Regular Employee Payroll	9,005,322	9,281,935	9,255,409	9,260,574	36,803,240
Lecturer Payroll	125,861	152,268	144,018	146,239	568,386
Student Help Payroll	1,060,573	1,012,052	990,438	1,043,223	4,106,286
Other Personnel (Non-Regular Payroll)	882,928	890,102	891,302	880,076	3,544,408
<b>Subtotal Personnel</b>	<b>11,074,684</b>	<b>11,336,357</b>	<b>11,281,167</b>	<b>11,330,112</b>	<b>45,022,320</b>
<i>Other Expenditures</i>					
Utilities & Communication *	2,200,508	2,190,729	2,377,719	2,102,552	8,871,508
Scholarships, Tuition, Stipends & Allowances	18,166,478	1,586,605	16,141,842	2,470,879	38,365,804
Other Operating Expenses	15,813,910	15,709,875	16,461,025	17,157,347	65,142,157
<b>Subtotal Other</b>	<b>36,180,896</b>	<b>19,487,209</b>	<b>34,980,586</b>	<b>21,730,778</b>	<b>112,379,469</b>
<b>Total Expenditure Projection</b>	<b>47,255,580</b>	<b>30,823,566</b>	<b>46,261,753</b>	<b>33,060,890</b>	<b>157,401,789</b>
<b>Transfer Projections (Transfer-Outs)</b>					
Debt Service	11,915,449	11,458,084	1,596,794	14,008,892	38,979,219
Assessments	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-
Other Transfers	234,250	16,000	16,000	5,564,154	5,830,404
<b>Total Transfer Projection</b>	<b>12,149,699</b>	<b>11,474,084</b>	<b>1,612,794</b>	<b>19,573,046</b>	<b>44,809,623</b>
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	<b>25,894,838</b>	<b>(12,654,580)</b>	<b>(25,231,281)</b>	<b>(5,956,681)</b>	<b>(17,947,704)</b>
<b>Estimated Ending Balance</b>					<b>57,650,258</b>
5% Reserve Target for FY 2020 (Executive Policy)					6,024,929
16% Reserve Target for FY 2020 (BOR Policy)					19,279,771

\* Includes electricity, water, sewer, gas, telecom, postage

Revised Date:

7/16/2018

University of Hawaii at Manoa Operating Budget  
FY 2019 (07/01/18 to 06/30/19)  
Other Revolving Funds

FY19 Revenues over Expenditures	Quarter 1	Quarter 2	Quarter 3	Quarter 4	TOTAL
Estimated Ending Cash FY18	20,684,434				20,684,434
Less Estimated Encumbrances FY18	(1,681,422)				(1,681,422)
Estimated Unencumbered Ending Cash FY18	19,003,012				19,003,012
Less Estimated Deferred Revenue (FYE 18)	(1,457,215)				(1,457,215)
Estimated Beginning Balance FY19	17,545,797				17,545,797
<b>Revenue Projection</b>	<b>13,076,566</b>	<b>11,367,129</b>	<b>4,356,898</b>	<b>2,911,560</b>	<b>31,712,153</b>
<b>Projected Allocation</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfer Projections (Transfer-Ins)</b>					
Debt Service	-	-	-	-	-
Assessments	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-
Other Transfers	-	-	141,000	4,230	145,230
<b>Total Transfer Projection</b>	<b>-</b>	<b>-</b>	<b>141,000</b>	<b>4,230</b>	<b>145,230</b>
<b>Expenditure Projections</b>					
<i>Personnel</i>					
Regular Employee Payroll	2,051,433	2,022,910	2,016,969	2,039,836	8,131,148
Lecturer Payroll	-	-	-	-	-
Student Help Payroll	336,200	275,422	250,864	229,779	1,092,265
Other Personnel (Non-Regular Payroll)	285,359	141,756	148,928	75,498	651,541
<b>Subtotal Personnel</b>	<b>2,672,992</b>	<b>2,440,088</b>	<b>2,416,761</b>	<b>2,345,113</b>	<b>9,874,954</b>
<i>Other Expenditures</i>					
Utilities & Communication *	47,635	48,285	48,435	50,235	194,590
Scholarships, Tuition, Stipends & Allowances	135,565	136,423	184,903	185,810	642,701
Other Operating Expenses	4,386,480	4,906,537	4,944,331	7,419,512	21,656,860
<b>Subtotal Other</b>	<b>4,569,680</b>	<b>5,091,245</b>	<b>5,177,669</b>	<b>7,655,557</b>	<b>22,494,151</b>
<b>Total Expenditure Projection</b>	<b>7,242,672</b>	<b>7,531,333</b>	<b>7,594,430</b>	<b>10,000,670</b>	<b>32,369,105</b>
<b>Transfer Projections (Transfer-Outs)</b>					
Debt Service	-	-	-	-	-
Assessments	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-
Other Transfers	366,209	950	950	5,180	373,289
<b>Total Transfer Projection</b>	<b>366,209</b>	<b>950</b>	<b>950</b>	<b>5,180</b>	<b>373,289</b>
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	<b>5,467,685</b>	<b>3,834,846</b>	<b>(3,097,482)</b>	<b>(7,090,060)</b>	<b>(885,011)</b>
<b>Estimated Ending Balance</b>					<b>16,660,786</b>
5% Reserve Target for FY 2020 (Executive Policy)					1,629,858
16% Reserve Target for FY 2020 (BOR Policy)					5,215,546

\* Includes electricity, water, sewer, gas, telecom, postage

Revised Date:

7/16/2018

**University of Hawaii at Manoa Operating Budget  
FY 2019 (07/01/18 to 06/30/19)  
Appropriated Federal Funds**

<b>FY19 Revenues over Expenditures</b>	<b>Quarter 1</b>	<b>Quarter 2</b>	<b>Quarter 3</b>	<b>Quarter 4</b>	<b>TOTAL</b>
Estimated Ending Cash FY18	(3,854,416)				(3,854,416)
Less Estimated Encumbrances FY18	(32,880)				(32,880)
Estimated Unencumbered Ending Cash FY18	(3,887,296)				(3,887,296)
Less Estimated Deferred Revenue (FYE 18)	-				-
Estimated Beginning Balance FY19	(3,887,296)				(3,887,296)
<b>Revenue Projection</b>	<b>2,906,291</b>	<b>1,204,728</b>	<b>676,115</b>	<b>614,617</b>	<b>5,401,751</b>
<b>Expenditure Projections</b>					
<i>Personnel</i>					
Regular Employee Payroll	507,647	598,689	577,074	1,004,655	2,688,065
Lecturer Payroll	-	-	-	-	-
Student Help Payroll	180,195	395,572	380,836	283,209	1,239,812
Other Personnel (Non-Regular Payroll)	19,611	11,177	3,688	10,951	45,427
<b>Subtotal Personnel</b>	<b>707,453</b>	<b>1,005,438</b>	<b>961,598</b>	<b>1,298,815</b>	<b>3,973,304</b>
<i>Other Expenditures</i>					
Utilities & Communication *	932	391	372	386	2,081
Scholarships, Tuition, Stipends & Allowances	-	-	-	-	-
Other Operating Expenses	444,026	271,521	142,898	411,809	1,270,254
<b>Subtotal Other</b>	<b>444,958</b>	<b>271,912</b>	<b>143,270</b>	<b>412,195</b>	<b>1,272,335</b>
<b>Total Expenditure Projection</b>	<b>1,152,411</b>	<b>1,277,350</b>	<b>1,104,868</b>	<b>1,711,010</b>	<b>5,245,639</b>
<b>Projected Rev - Projected Exp</b>	<b>1,753,880</b>	<b>(72,622)</b>	<b>(428,753)</b>	<b>(1,096,393)</b>	<b>156,112</b>
<b>Estimated Ending Balance</b>					<b>(3,731,184)</b>

\* Includes electricity, water, sewer, gas, telecom, postage

Revised Date:

7/16/2018

**University of Hawaii at Manoa Operating Budget  
FY 2019 (07/01/18 to 06/30/19)**

<b>FY19 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Estimated Ending Cash FY18	-	8,286,212	24,576,604	92,898,602	20,684,434	(3,854,416)	142,591,436
Less Estimated Encumbrances FY18	-	(10,573,635)	(1,801,835)	(10,550,523)	(1,681,422)	(32,880)	(24,640,295)
Estimated Unencumbered Ending Cash FY18	-	(2,287,423)	22,774,769	82,348,079	19,003,012	(3,887,296)	117,951,141
Act 236 Transfer		59,154,849					59,154,849
Less Estimated Deferred Revenue (FYE18)		(14,392,829)	-	(6,750,117)	(1,457,215)	-	(22,600,161)
Estimated Beginning Balance FY19	-	42,474,597	22,774,769	75,597,962	17,545,797	(3,887,296)	154,505,829
<b>Revenue/Appropriation Projection</b>	<b>246,964,205</b>	<b>225,628,719</b>	<b>31,188,008</b>	<b>102,550,866</b>	<b>31,712,153</b>	<b>5,401,751</b>	<b>643,445,702</b>
Projected Allocation	-	-	-	-	-	-	-
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	762,388						762,388
Debt Service				11,384,400			11,384,400
Assessments		12,269,906					12,269,906
Tuition Scholarships				37,110,674			37,110,674
Other Transfers	5,779,438	75,356,128	26,853,067	33,217,768	145,230		141,351,631
<b>Total Transfer Projection</b>	<b>6,541,826</b>	<b>87,626,034</b>	<b>26,853,067</b>	<b>81,712,842</b>	<b>145,230</b>	<b>-</b>	<b>202,878,999</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	244,153,403	75,124,349	5,726,567	36,803,240	8,131,148	2,688,065	372,626,772
Lecturer Payroll	-	9,484,856	6,000	568,386	-	-	10,059,242
Student Help Payroll	-	6,282,460	265,936	4,106,286	1,092,265	1,239,812	12,986,759
Other Personnel (Non-Regular Payroll)	-	2,739,578	2,772,580	3,544,408	651,541	45,427	9,753,534
<b>Subtotal Personnel</b>	<b>244,153,403</b>	<b>93,631,243</b>	<b>8,771,083</b>	<b>45,022,320</b>	<b>9,874,954</b>	<b>3,973,304</b>	<b>405,426,307</b>
<i>Other Expenditures</i>							
Utilities & Communication *	382,593	31,698,122	6,013,412	8,871,508	194,590	2,081	47,162,306
Scholarships, Tuition, Stipends & Allowances	-	795,610	84,240	38,365,804	642,701	-	39,888,355
Other Operating Expenses	3,190,597	45,902,902	18,319,029	65,142,157	21,656,860	1,270,254	155,481,799
<b>Subtotal Other</b>	<b>3,573,190</b>	<b>78,396,634</b>	<b>24,416,681</b>	<b>112,379,469</b>	<b>22,494,151</b>	<b>1,272,335</b>	<b>242,532,460</b>
<b>Total Expenditure Projection</b>	<b>247,726,593</b>	<b>172,027,877</b>	<b>33,187,764</b>	<b>157,401,789</b>	<b>32,369,105</b>	<b>5,245,639</b>	<b>647,958,767</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-						-
Debt Service		215,797	1,800,000	38,979,219			40,995,016
Assessments		21,239,812					21,239,812
Tuition Scholarships		37,110,674					37,110,674
Other Transfers	5,779,438	80,358,424	27,064,372	5,830,404	373,289		119,405,927
<b>Total Transfer Projection</b>	<b>5,779,438</b>	<b>138,924,707</b>	<b>28,864,372</b>	<b>44,809,623</b>	<b>373,289</b>	<b>-</b>	<b>218,751,429</b>
Projected Rev/Trfs - Projected Exp/Trfs	-	2,302,169	(4,011,061)	(17,947,704)	(885,011)	156,112	(20,385,495)
<b>Estimated Ending Balance</b>	<b>-</b>	<b>44,776,766</b>	<b>18,763,708</b>	<b>57,650,258</b>	<b>16,660,786</b>	<b>(3,731,184)</b>	<b>134,120,334</b>
Reserve Held Centrally							
5% Reserve Target for FY 2020 (Executive Policy)	n/a	23,552,657	1,759,953	6,024,929	1,629,858	n/a	32,967,397
16% Reserve Target for FY 2020 (BOR Policy)	n/a	75,368,503	5,631,851	19,279,771	5,215,546	n/a	105,495,671

GF = General Funds  
TFSF = Tuition & Fee Special Fund  
RTRF = Research & Training Revolving Fund

Revised Date: 7/16/2018

\* Includes electricity, water, sewer, gas, telecom, postage



University of Hawai'i – Mānoa Units



**Arts & Humanities Operating Budget  
FY 2019 (07/01/18 to 06/30/19)**

<b>FY19 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Estimated Ending Cash FY18	-	1,569,363	(115,372)	203,799	91,509	-	1,749,299
Less Estimated Encumbrances FY18	-	(18,533)	-	(16,764)	(150)	-	(35,447)
Estimated Unencumbered Ending Cash FY18	-	1,550,830	(115,372)	187,035	91,359	-	1,713,852
Act 236 Transfer	-	-	-	-	-	-	-
Less Estimated Deferred Revenue (FYE18)	-	-	-	-	-	-	-
Estimated Beginning Balance FY19	-	1,550,830	(115,372)	187,035	91,359	-	1,713,852
<b>Revenue/Appropriation Projection</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>107,408</b>	<b>118,767</b>	<b>-</b>	<b>226,175</b>
<b>Projected Allocation</b>	<b>14,350,327</b>	<b>4,366,153</b>	<b>6,117</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,722,597</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	135,479	49,590	105,276	16,779	-	-	307,124
<b>Total Transfer Projection</b>	<b>135,479</b>	<b>49,590</b>	<b>105,276</b>	<b>16,779</b>	<b>-</b>	<b>-</b>	<b>307,124</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	14,485,806	1,926,173	-	(499)	25,827	-	16,437,307
Lecturer Payroll	-	895,110	-	4,232	-	-	899,342
Student Help Payroll	-	122,739	-	77,483	10,276	-	210,498
Other Personnel (Non-Regular Payroll)	-	107,567	-	2,701	29,712	-	139,980
<b>Subtotal Personnel</b>	<b>14,485,806</b>	<b>3,051,589</b>	<b>-</b>	<b>83,917</b>	<b>65,815</b>	<b>-</b>	<b>17,687,127</b>
<i>Other Expenditures</i>							
Utilities & Communication *	-	74,551	-	-	-	-	74,551
Scholarships, Tuition, Stipends & Allowances	-	55,800	-	-	-	-	55,800
Other Operating Expenses	-	958,076	6,000	45,077	41,300	-	1,050,453
<b>Subtotal Other</b>	<b>-</b>	<b>1,088,427</b>	<b>6,000</b>	<b>45,077</b>	<b>41,300</b>	<b>-</b>	<b>1,180,804</b>
<b>Total Expenditure Projection</b>	<b>14,485,806</b>	<b>4,140,016</b>	<b>6,000</b>	<b>128,994</b>	<b>107,115</b>	<b>-</b>	<b>18,867,931</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	135,479	-	-	-	-	135,479
<b>Total Transfer Projection</b>	<b>-</b>	<b>135,479</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>135,479</b>
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	<b>-</b>	<b>140,248</b>	<b>105,393</b>	<b>(4,807)</b>	<b>11,652</b>	<b>-</b>	<b>252,486</b>
<b>Estimated Ending Balance</b>	<b>-</b>	<b>1,691,078</b>	<b>(9,979)</b>	<b>182,228</b>	<b>103,011</b>	<b>-</b>	<b>1,966,338</b>
Reserve Held Centrally	-	-	-	-	-	-	-
5% Reserve Target for FY 2020 (Executive Policy)	n/a	935,586	(4,964)	5,611	5,356	n/a	941,588
16% Reserve Target for FY 2020 (BOR Policy)	n/a	2,993,874	(15,884)	17,954	17,138	n/a	3,013,082

GF = General Funds  
TFSF = Tuition & Fee Special Fund  
RTRF = Research & Training Revolving Fund

Revised Date: 7/16/2018

\* Includes electricity, water, sewer, gas, telecom, postage

**Waikiki Aquarium Operating Budget  
FY 2019 (07/01/18 to 06/30/19)**

<b>FY19 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Estimated Ending Cash FY18	-	-	-	(38,187)	346,535	-	308,348
Less Estimated Encumbrances FY18	-	-	-	(90,302)	(17,607)	-	(107,909)
Estimated Unencumbered Ending Cash FY18	-	-	-	(128,489)	328,928	-	200,439
Act 236 Transfer	-	-	-	-	-	-	-
Less Estimated Deferred Revenue (FYE18)	-	-	-	-	-	-	-
Estimated Beginning Balance FY19	-	-	-	(128,489)	328,928	-	200,439
<b>Revenue/Appropriation Projection</b>	-	-	-	<b>2,500,000</b>	<b>1,000,000</b>	-	<b>3,500,000</b>
<b>Projected Allocation</b>	<b>659,349</b>	-	<b>5,108</b>	-	-	-	<b>664,457</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	128,489	-	-	128,489
<b>Total Transfer Projection</b>	-	-	-	<b>128,489</b>	-	-	<b>128,489</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	659,349	-	-	1,235,280	-	-	1,894,629
Lecturer Payroll	-	-	-	-	-	-	-
Student Help Payroll	-	-	-	100,000	-	-	100,000
Other Personnel (Non-Regular Payroll)	-	-	-	80,000	310,000	-	390,000
<b>Subtotal Personnel</b>	<b>659,349</b>	-	-	<b>1,415,280</b>	<b>310,000</b>	-	<b>2,384,629</b>
<i>Other Expenditures</i>							
Utilities & Communication *	-	-	-	300,000	-	-	300,000
Scholarships, Tuition, Stipends & Allowances	-	-	-	-	-	-	-
Other Operating Expenses	-	-	-	600,000	400,000	-	1,000,000
<b>Subtotal Other</b>	-	-	-	<b>900,000</b>	<b>400,000</b>	-	<b>1,300,000</b>
<b>Total Expenditure Projection</b>	<b>659,349</b>	-	-	<b>2,315,280</b>	<b>710,000</b>	-	<b>3,684,629</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	-	128,489	-	128,489
<b>Total Transfer Projection</b>	-	-	-	-	<b>128,489</b>	-	<b>128,489</b>
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	-	-	<b>5,108</b>	<b>313,209</b>	<b>161,511</b>	-	<b>479,828</b>
<b>Estimated Ending Balance</b>	-	-	<b>5,108</b>	<b>184,720</b>	<b>490,439</b>	-	<b>680,267</b>
Reserve Held Centrally	-	-	-	-	-	-	-
5% Reserve Target for FY 2020 (Executive Policy)	n/a	32,967	-	109,340	41,924	n/a	184,231
16% Reserve Target for FY 2020 (BOR Policy)	n/a	105,496	-	349,887	134,158	n/a	589,541

GF = General Funds  
TFSF = Tuition & Fee Special Fund  
RTRF = Research & Training Revolving Fund

Revised Date: 7/16/2018

\* Includes electricity, water, sewer, gas, telecom, postage

**Architecture Operating Budget  
FY 2019 (07/01/18 to 06/30/19)**

<b>FY19 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Estimated Ending Cash FY18	-	271,844	(39,141)	641	19,743	-	253,087
Less Estimated Encumbrances FY18	-	(9,312)	-	-	(1,364)	-	(10,676)
Estimated Unencumbered Ending Cash FY18	-	262,532	(39,141)	641	18,379	-	242,411
Act 236 Transfer	-	-	-	-	-	-	-
Less Estimated Deferred Revenue (FYE18)	-	-	-	-	-	-	-
Estimated Beginning Balance FY19	-	262,532	(39,141)	641	18,379	-	242,411
<b>Revenue/Appropriation Projection</b>	-	-	-	-	<b>1,331,947</b>	-	<b>1,331,947</b>
<b>Projected Allocation</b>	<b>1,469,645</b>	<b>1,309,922</b>	<b>5,882</b>	-	-	-	<b>2,785,449</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	37,983	-	-	-	37,983
<b>Total Transfer Projection</b>	-	-	<b>37,983</b>	-	-	-	<b>37,983</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	1,469,645	366,124	-	-	460,491	-	2,296,260
Lecturer Payroll	-	64,000	-	-	-	-	64,000
Student Help Payroll	-	97,798	-	-	217,807	-	315,605
Other Personnel (Non-Regular Payroll)	-	480,000	-	-	154,329	-	634,329
<b>Subtotal Personnel</b>	<b>1,469,645</b>	<b>1,007,922</b>	-	-	<b>832,627</b>	-	<b>3,310,194</b>
<i>Other Expenditures</i>							
Utilities & Communication *	-	-	-	-	-	-	-
Scholarships, Tuition, Stipends & Allowances	-	-	-	-	-	-	-
Other Operating Expenses	-	280,000	6,000	-	414,759	-	700,759
<b>Subtotal Other</b>	-	<b>280,000</b>	<b>6,000</b>	-	<b>414,759</b>	-	<b>700,759</b>
<b>Total Expenditure Projection</b>	<b>1,469,645</b>	<b>1,287,922</b>	<b>6,000</b>	-	<b>1,247,386</b>	-	<b>4,010,953</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	-	-	-	-
<b>Total Transfer Projection</b>	-	-	-	-	-	-	-
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	-	<b>22,000</b>	<b>37,865</b>	-	<b>84,561</b>	-	<b>144,426</b>
<b>Estimated Ending Balance</b>	-	<b>284,532</b>	<b>(1,276)</b>	<b>641</b>	<b>102,940</b>	-	<b>386,837</b>
Reserve Held Centrally	-	-	-	-	-	-	-
5% Reserve Target for FY 2020 (Executive Policy)	n/a	137,878	(1,599)	-	62,369	n/a	198,649
16% Reserve Target for FY 2020 (BOR Policy)	n/a	441,211	(5,117)	-	199,582	n/a	635,675

GF = General Funds  
TFSF = Tuition & Fee Special Fund  
RTRF = Research & Training Revolving Fund

Revised Date: 7/16/2018

\* Includes electricity, water, sewer, gas, telecom, postage

**Arts & Sciences Operating Budget  
FY 2019 (07/01/18 to 06/30/19)**

<b>FY19 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Estimated Ending Cash FY18	-	667,745	-	-	-	-	667,745
Less Estimated Encumbrances FY18	-	(5,136)	-	-	-	-	(5,136)
Estimated Unencumbered Ending Cash FY18	-	662,609	-	-	-	-	662,609
Act 236 Transfer	-	-	-	-	-	-	-
Less Estimated Deferred Revenue (FYE18)	-	-	-	-	-	-	-
Estimated Beginning Balance FY19	-	662,609	-	-	-	-	662,609
<b>Revenue/Appropriation Projection</b>	-	-	-	-	-	-	-
<b>Projected Allocation</b>	498,137	48,139	-	-	-	-	546,276
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	135,479	-	-	-	-	135,479
<b>Total Transfer Projection</b>	-	135,479	-	-	-	-	135,479
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	362,658	86,992	-	-	-	-	449,650
Lecturer Payroll	-	-	-	-	-	-	-
Student Help Payroll	-	25,420	-	-	-	-	25,420
Other Personnel (Non-Regular Payroll)	-	25,786	-	-	-	-	25,786
<b>Subtotal Personnel</b>	<b>362,658</b>	<b>138,198</b>	-	-	-	-	<b>500,856</b>
<i>Other Expenditures</i>							
Utilities & Communication *	-	6,036	-	-	-	-	6,036
Scholarships, Tuition, Stipends & Allowances	-	-	-	-	-	-	-
Other Operating Expenses	-	39,384	-	-	-	-	39,384
<b>Subtotal Other</b>	<b>-</b>	<b>45,420</b>	-	-	-	-	<b>45,420</b>
<b>Total Expenditure Projection</b>	<b>362,658</b>	<b>183,618</b>	-	-	-	-	<b>546,276</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	135,479	-	-	-	-	-	135,479
<b>Total Transfer Projection</b>	<b>135,479</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>135,479</b>
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	-	-	-	-	-	-	-
<b>Estimated Ending Balance</b>	-	662,609	-	-	-	-	662,609
<b>Reserve Held Centrally</b>	-	-	-	-	-	-	-
5% Reserve Target for FY 2020 (Executive Policy)	n/a	20,540	-	-	-	n/a	20,540
16% Reserve Target for FY 2020 (BOR Policy)	n/a	65,728	-	-	-	n/a	65,728

GF = General Funds  
TFSF = Tuition & Fee Special Fund  
RTRF = Research & Training Revolving Fund

Revised Date: 7/16/2018

\* Includes electricity, water, sewer, gas, telecom, postage

**Athletics Operating Budget  
FY 2019 (07/01/18 to 06/30/19)**

<b>FY19 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Estimated Ending Cash FY18	-	-	-	(11,434,262)	(1,860)	-	(11,436,122)
Less Estimated Encumbrances FY18	-	-	-	(1,082,744)	(1,142)	-	(1,083,886)
Estimated Unencumbered Ending Cash FY18	-	-	-	(12,517,006)	(3,002)	-	(12,520,008)
Act 236 Transfer							
Less Estimated Deferred Revenue (FYE18)				(3,136,170)	-	-	(3,136,170)
Estimated Beginning Balance FY19	-	-	-	(15,653,176)	(3,002)	-	(15,656,178)
<b>Revenue/Appropriation Projection</b>	-	-	-	<b>21,557,096</b>	<b>50,000</b>	-	<b>21,607,096</b>
<b>Projected Allocation</b>	<b>5,637,081</b>	-	-	-	-	-	<b>5,637,081</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-						-
Debt Service				187,000	-		187,000
Assessments				-	-		-
Tuition Scholarships				-	-		-
Other Transfers	-			292,988	-		292,988
<b>Total Transfer Projection</b>	-	-	-	<b>479,988</b>	-	-	<b>479,988</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	2,937,081	-	-	11,916,796	-	-	14,853,877
Lecturer Payroll	-	-	-	-	-	-	-
Student Help Payroll	-	-	-	750,000	-	-	750,000
Other Personnel (Non-Regular Payroll)	-	-	-	500,000	-	-	500,000
<b>Subtotal Personnel</b>	<b>2,937,081</b>	-	-	<b>13,166,796</b>	-	-	<b>16,103,877</b>
<i>Other Expenditures</i>							
Utilities & Communication *	-	-	-	210,000	-	-	210,000
Scholarships, Tuition, Stipends & Allowances				1,889,848	-	-	1,889,848
Other Operating Expenses	2,700,000	-	-	10,728,048	-	-	13,428,048
<b>Subtotal Other</b>	<b>2,700,000</b>	-	-	<b>12,827,896</b>	-	-	<b>15,527,896</b>
<b>Total Expenditure Projection</b>	<b>5,637,081</b>	-	-	<b>25,994,692</b>	-	-	<b>31,631,773</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-						-
Debt Service				210,000	-		210,000
Assessments				-	-		-
Tuition Scholarships				-	-		-
Other Transfers	-			59,000	-		59,000
<b>Total Transfer Projection</b>	-	-	-	<b>269,000</b>	-	-	<b>269,000</b>
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	-	-	-	<b>(4,226,608)</b>	<b>50,000</b>	-	<b>(4,176,608)</b>
<b>Estimated Ending Balance</b>	-	-	-	<b>(19,879,784)</b>	<b>46,998</b>	-	<b>(19,832,786)</b>
Reserve Held Centrally							-
5% Reserve Target for FY 2020 (Executive Policy)	n/a	281,854	-	1,289,185	-	n/a	1,571,039
16% Reserve Target for FY 2020 (BOR Policy)	n/a	901,933	-	4,125,393	-	n/a	5,027,326

GF = General Funds  
TFSF = Tuition & Fee Special Fund  
RTRF = Research & Training Revolving Fund

Revised Date: 7/16/2018

\* Includes electricity, water, sewer, gas, telecom, postage

**Campus Services Operating Budget  
FY 2019 (07/01/18 to 06/30/19)**

<b>FY19 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Estimated Ending Cash FY18	-	3,077,214	-	23,838,045	(902,098)	-	26,013,161
Less Estimated Encumbrances FY18	-	(1,082,132)	-	(4,484,621)	(5,877)	-	(5,572,630)
Estimated Unencumbered Ending Cash FY18	-	1,995,082	-	19,353,424	(907,975)	-	20,440,531
Act 236 Transfer	-	-	-	-	-	-	-
Less Estimated Deferred Revenue (FYE18)	-	-	-	-	(80,000)	-	(80,000)
Estimated Beginning Balance FY19	-	1,995,082	-	19,353,424	(987,975)	-	20,360,531
<b>Revenue/Appropriation Projection</b>	-	-	-	<b>33,097,585</b>	<b>1,230,200</b>	-	<b>34,327,785</b>
<b>Projected Allocation</b>	<b>2,392,646</b>	<b>2,103,429</b>	<b>926</b>	-	-	-	<b>4,497,001</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	1,132,248	-	-	1,132,248
<b>Total Transfer Projection</b>	-	-	-	<b>1,132,248</b>	-	-	<b>1,132,248</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	2,392,646	1,091,899	-	6,772,110	182,830	-	10,439,485
Lecturer Payroll	-	-	-	-	-	-	-
Student Help Payroll	-	37,800	-	629,705	19,620	-	687,125
Other Personnel (Non-Regular Payroll)	-	-	-	-	-	-	-
<b>Subtotal Personnel</b>	<b>2,392,646</b>	<b>1,129,699</b>	-	<b>7,401,815</b>	<b>202,450</b>	-	<b>11,126,610</b>
<i>Other Expenditures</i>							
Utilities & Communication *	-	23,508	-	1,008,408	-	-	1,031,916
Scholarships, Tuition, Stipends & Allowances	-	-	-	-	-	-	-
Other Operating Expenses	-	769,530	-	25,463,039	780,200	-	27,012,769
<b>Subtotal Other</b>	-	<b>793,038</b>	-	<b>26,471,447</b>	<b>780,200</b>	-	<b>28,044,685</b>
<b>Total Expenditure Projection</b>	<b>2,392,646</b>	<b>1,922,737</b>	-	<b>33,873,262</b>	<b>982,650</b>	-	<b>39,171,295</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	1,592,132	-	-	1,592,132
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	1,408,093	-	-	1,408,093
<b>Total Transfer Projection</b>	-	-	-	<b>3,000,225</b>	-	-	<b>3,000,225</b>
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	-	<b>180,692</b>	<b>926</b>	<b>(2,643,654)</b>	<b>247,550</b>	-	<b>(2,214,486)</b>
<b>Estimated Ending Balance</b>	-	<b>2,175,774</b>	<b>926</b>	<b>16,709,770</b>	<b>(740,425)</b>	-	<b>18,146,045</b>
Reserve Held Centrally	-	-	-	-	-	-	-
5% Reserve Target for FY 2020 (Executive Policy)	n/a	215,769	-	1,787,062	49,133	n/a	2,051,964
16% Reserve Target for FY 2020 (BOR Policy)	n/a	690,461	-	5,718,598	157,224	n/a	6,566,284

GF = General Funds  
TFSF = Tuition & Fee Special Fund  
RTRF = Research & Training Revolving Fund

Revised Date: 7/16/2018

\* Includes electricity, water, sewer, gas, telecom, postage

**Cancer Center Operating Budget  
FY 2019 (07/01/18 to 06/30/19)**

<b>FY19 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Estimated Ending Cash FY18	-	212,165	(3,150,236)	26,004,531	21,832	-	23,088,292
Less Estimated Encumbrances FY18	-	-	(469,189)	(524,941)	(877)	-	(995,007)
Estimated Unencumbered Ending Cash FY18	-	212,165	(3,619,425)	25,479,590	20,955	-	22,093,285
Act 236 Transfer	-	-	-	-	-	-	-
Less Estimated Deferred Revenue (FYE18)	-	-	-	-	-	-	-
Estimated Beginning Balance FY19	-	212,165	(3,619,425)	25,479,590	20,955	-	22,093,285
<b>Revenue/Appropriation Projection</b>	-	-	-	-	12,000	-	12,000
<b>Projected Allocation</b>	3,550,636	1,469,548	3,975,398	-	-	-	8,995,582
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	3,133,834	13,827,000	-	-	16,960,834
<b>Total Transfer Projection</b>	-	-	3,133,834	13,827,000	-	-	16,960,834
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	3,550,636	1,469,548	-	3,704,000	-	-	8,724,184
Lecturer Payroll	-	-	-	-	-	-	-
Student Help Payroll	-	-	-	-	-	-	-
Other Personnel (Non-Regular Payroll)	-	-	1,762,575	2,536,000	-	-	4,298,575
<b>Subtotal Personnel</b>	<b>3,550,636</b>	<b>1,469,548</b>	<b>1,762,575</b>	<b>6,240,000</b>	-	-	<b>13,022,759</b>
<i>Other Expenditures</i>							
Utilities & Communication *	-	-	852,642	399,000	-	-	1,251,642
Scholarships, Tuition, Stipends & Allowances	-	-	-	-	-	-	-
Other Operating Expenses	-	-	1,360,181	2,665,000	400	-	4,025,581
<b>Subtotal Other</b>	<b>-</b>	<b>-</b>	<b>2,212,823</b>	<b>3,064,000</b>	<b>400</b>	<b>-</b>	<b>5,277,223</b>
<b>Total Expenditure Projection</b>	<b>3,550,636</b>	<b>1,469,548</b>	<b>3,975,398</b>	<b>9,304,000</b>	<b>400</b>	<b>-</b>	<b>18,299,982</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	7,870,000	-	-	7,870,000
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	-	-	-	-
<b>Total Transfer Projection</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,870,000</b>	<b>-</b>	<b>-</b>	<b>7,870,000</b>
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	<b>-</b>	<b>-</b>	<b>3,133,834</b>	<b>(3,347,000)</b>	<b>11,600</b>	<b>-</b>	<b>(201,566)</b>
<b>Estimated Ending Balance</b>	<b>-</b>	<b>212,165</b>	<b>(485,591)</b>	<b>22,132,590</b>	<b>32,555</b>	<b>-</b>	<b>21,891,719</b>
Reserve Held Centrally	-	-	-	-	-	-	-
5% Reserve Target for FY 2020 (Executive Policy)	n/a	251,009	42,078	229,600	20	n/a	522,707
16% Reserve Target for FY 2020 (BOR Policy)	n/a	803,229	134,650	734,720	64	n/a	1,672,664

GF = General Funds  
TFSF = Tuition & Fee Special Fund  
RTRF = Research & Training Revolving Fund

Revised Date: 7/16/2018

\* Includes electricity, water, sewer, gas, telecom, postage

**Center on Aging Operating Budget  
FY 2019 (07/01/18 to 06/30/19)**

<b>FY19 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Estimated Ending Cash FY18	-	25,887	(9,372)	-	-	-	16,515
Less Estimated Encumbrances FY18	-	-	-	-	-	-	-
Estimated Unencumbered Ending Cash FY18	-	25,887	(9,372)	-	-	-	16,515
Act 236 Transfer	-	-	-	-	-	-	-
Less Estimated Deferred Revenue (FYE18)	-	-	-	-	-	-	-
Estimated Beginning Balance FY19	-	25,887	(9,372)	-	-	-	16,515
<b>Revenue/Appropriation Projection</b>	-	-	-	-	-	-	-
<b>Projected Allocation</b>	124,810	-	33,256	-	-	-	158,066
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	29,391	-	-	-	-	29,391
<b>Total Transfer Projection</b>	-	29,391	-	-	-	-	29,391
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	124,810	21,792	2,458	-	-	-	149,060
Lecturer Payroll	-	-	-	-	-	-	-
Student Help Payroll	-	-	-	-	-	-	-
Other Personnel (Non-Regular Payroll)	-	-	-	-	-	-	-
<b>Subtotal Personnel</b>	124,810	21,792	2,458	-	-	-	149,060
<i>Other Expenditures</i>							
Utilities & Communication *	-	-	804	-	-	-	804
Scholarships, Tuition, Stipends & Allowances	-	-	-	-	-	-	-
Other Operating Expenses	-	-	29,994	-	-	-	29,994
<b>Subtotal Other</b>	-	-	30,798	-	-	-	30,798
<b>Total Expenditure Projection</b>	124,810	21,792	33,256	-	-	-	179,858
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	-	-	-	-
<b>Total Transfer Projection</b>	-	-	-	-	-	-	-
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	-	7,599	-	-	-	-	7,599
<b>Estimated Ending Balance</b>	-	33,486	(9,372)	-	-	-	24,114
<b>Reserve Held Centrally</b>	-	-	-	-	-	-	-
5% Reserve Target for FY 2020 (Executive Policy)	n/a	5,861	1,663	-	-	n/a	7,523
16% Reserve Target for FY 2020 (BOR Policy)	n/a	18,754	5,321	-	-	n/a	24,075

GF = General Funds  
TFSF = Tuition & Fee Special Fund  
RTRF = Research & Training Revolving Fund

Revised Date: 7/16/2018

\* Includes electricity, water, sewer, gas, telecom, postage



**College of Tropical Agriculture & Human Resources (CTAHR) Operating Budget  
FY 2019 (07/01/18 to 06/30/19)**

<b>FY19 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Estimated Ending Cash FY18	-	2,614,228	(1,615,495)	70,966	156,516	(3,854,416)	(2,628,201)
Less Estimated Encumbrances FY18	-	(217,181)	(145,370)	(1,395)	-	(32,880)	(396,826)
Estimated Unencumbered Ending Cash FY18	-	2,397,047	(1,760,865)	69,571	156,516	(3,887,296)	(3,025,027)
Act 236 Transfer	-	-	-	-	-	-	-
Less Estimated Deferred Revenue (FYE18)	-	-	-	-	-	-	-
Estimated Beginning Balance FY19	-	2,397,047	(1,760,865)	69,571	156,516	(3,887,296)	(3,025,027)
<b>Revenue/Appropriation Projection</b>	-	-	-	159,000	51,520	4,350,558	4,561,078
<b>Projected Allocation</b>	23,817,350	2,231,030	844,483	-	-	-	26,892,863
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	3,000,000	1,713,214	-	-	-	4,713,214
<b>Total Transfer Projection</b>	-	3,000,000	1,713,214	-	-	-	4,713,214
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	20,817,350	1,908,198	920,000	115,000	18,500	2,688,065	26,467,113
Lecturer Payroll	-	475,000	-	-	-	-	475,000
Student Help Payroll	-	141,500	32,000	12,000	16,000	188,619	390,119
Other Personnel (Non-Regular Payroll)	-	-	-	-	-	45,427	45,427
<b>Subtotal Personnel</b>	<b>20,817,350</b>	<b>2,524,698</b>	<b>952,000</b>	<b>127,000</b>	<b>34,500</b>	<b>2,922,111</b>	<b>27,377,659</b>
<i>Other Expenditures</i>							
Utilities & Communication *	-	600,000	16,000	2,000	4,000	2,081	624,081
Scholarships, Tuition, Stipends & Allowances	-	10,000	-	-	-	-	10,000
Other Operating Expenses	-	1,445,796	800,000	20,479	10,444	1,270,254	3,546,973
<b>Subtotal Other</b>	<b>-</b>	<b>2,055,796</b>	<b>816,000</b>	<b>22,479</b>	<b>14,444</b>	<b>1,272,335</b>	<b>4,181,054</b>
<b>Total Expenditure Projection</b>	<b>20,817,350</b>	<b>4,580,494</b>	<b>1,768,000</b>	<b>149,479</b>	<b>48,944</b>	<b>4,194,446</b>	<b>31,558,713</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	3,000,000	-	-	-	-	-	3,000,000
<b>Total Transfer Projection</b>	<b>3,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,000,000</b>
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	-	650,536	789,697	9,521	2,576	156,112	1,608,442
<b>Estimated Ending Balance</b>	-	3,047,583	(971,168)	79,092	159,092	(3,731,184)	(1,416,585)
Reserve Held Centrally	-	-	-	-	-	-	-
5% Reserve Target for FY 2020 (Executive Policy)	n/a	1,119,892	2,739	7,474	2,447	n/a	1,132,553
16% Reserve Target for FY 2020 (BOR Policy)	n/a	3,583,655	8,766	23,917	7,831	n/a	3,624,168

GF = General Funds  
TFSF = Tuition & Fee Special Fund  
RTRF = Research & Training Revolving Fund

Revised Date: 7/16/2018

\* Includes electricity, water, sewer, gas, telecom, postage

**Education Operating Budget  
FY 2019 (07/01/18 to 06/30/19)**

<b>FY19 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Estimated Ending Cash FY18	-	5,335,181	(749,706)	33,693	-	-	4,619,168
Less Estimated Encumbrances FY18	-	(57,208)	-	-	-	-	(57,208)
Estimated Unencumbered Ending Cash FY18	-	5,277,973	(749,706)	33,693	-	-	4,561,960
Act 236 Transfer	-	-	-	-	-	-	-
Less Estimated Deferred Revenue (FYE18)	-	-	-	-	-	-	-
Estimated Beginning Balance FY19	-	5,277,973	(749,706)	33,693	-	-	4,561,960
<b>Revenue/Appropriation Projection</b>	-	-	-	5,000	-	-	5,000
<b>Projected Allocation</b>	11,730,016	8,316,386	673,288	-	-	-	20,719,690
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	1,250,000	(1,250,000)	723,872	-	-	-	723,872
<b>Total Transfer Projection</b>	1,250,000	(1,250,000)	723,872	-	-	-	723,872
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	12,980,016	4,541,780	330,602	2,624	-	-	17,855,022
Lecturer Payroll	-	571,788	-	-	-	-	571,788
Student Help Payroll	-	207,152	8,000	-	-	-	215,152
Other Personnel (Non-Regular Payroll)	-	227,388	20,190	-	-	-	247,578
<b>Subtotal Personnel</b>	12,980,016	5,548,108	358,792	2,624	-	-	18,889,540
<i>Other Expenditures</i>							
Utilities & Communication *	-	67,604	18,891	-	-	-	86,495
Scholarships, Tuition, Stipends & Allowances	-	250,000	-	-	-	-	250,000
Other Operating Expenses	-	1,127,698	295,605	1,000	-	-	1,424,303
<b>Subtotal Other</b>	-	1,445,302	314,496	1,000	-	-	1,760,798
<b>Total Expenditure Projection</b>	12,980,016	6,993,410	673,288	3,624	-	-	20,650,338
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	-	-	-	-
<b>Total Transfer Projection</b>	-	-	-	-	-	-	-
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	-	72,976	723,872	1,376	-	-	798,224
<b>Estimated Ending Balance</b>	-	5,350,949	(25,834)	35,069	-	-	5,360,184
Reserve Held Centrally	-	-	-	-	-	-	-
5% Reserve Target for FY 2020 (Executive Policy)	n/a	1,061,171	(2,529)	181	-	n/a	1,058,823
16% Reserve Target for FY 2020 (BOR Policy)	n/a	3,395,748	(8,093)	580	-	n/a	3,388,235

GF = General Funds  
TFSF = Tuition & Fee Special Fund  
RTRF = Research & Training Revolving Fund

Revised Date: 7/16/2018

\* Includes electricity, water, sewer, gas, telecom, postage

**Environmental Health & Safety Office (EHSO) Operating Budget  
FY 2019 (07/01/18 to 06/30/19)**

<b>FY19 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Estimated Ending Cash FY18	-	277,367	(219,270)	-	-	-	58,097
Less Estimated Encumbrances FY18	-	(542)	-	-	-	-	(542)
Estimated Unencumbered Ending Cash FY18	-	276,825	(219,270)	-	-	-	57,555
Act 236 Transfer	-	-	-	-	-	-	-
Less Estimated Deferred Revenue (FYE18)	-	-	-	-	-	-	-
Estimated Beginning Balance FY19	-	276,825	(219,270)	-	-	-	57,555
<b>Revenue/Appropriation Projection</b>	-	-	-	-	-	-	-
<b>Projected Allocation</b>	<b>1,230,618</b>	<b>455,379</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,685,997</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	150,971	-	219,246	-	-	-	370,217
<b>Total Transfer Projection</b>	<b>150,971</b>	<b>-</b>	<b>219,246</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>370,217</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	1,381,589	-	-	-	-	-	1,381,589
Lecturer Payroll	-	-	-	-	-	-	-
Student Help Payroll	-	52,230	-	-	-	-	52,230
Other Personnel (Non-Regular Payroll)	-	-	-	-	-	-	-
<b>Subtotal Personnel</b>	<b>1,381,589</b>	<b>52,230</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,433,819</b>
<i>Other Expenditures</i>							
Utilities & Communication *	-	9,868	-	-	-	-	9,868
Scholarships, Tuition, Stipends & Allowances	-	-	-	-	-	-	-
Other Operating Expenses	-	364,541	-	-	-	-	364,541
<b>Subtotal Other</b>	<b>-</b>	<b>374,409</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>374,409</b>
<b>Total Expenditure Projection</b>	<b>1,381,589</b>	<b>426,639</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,808,228</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	28,740	-	-	-	-	28,740
<b>Total Transfer Projection</b>	<b>-</b>	<b>28,740</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>28,740</b>
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	<b>-</b>	<b>-</b>	<b>219,246</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>219,246</b>
<b>Estimated Ending Balance</b>	<b>-</b>	<b>276,825</b>	<b>(24)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>276,801</b>
<b>Reserve Held Centrally</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
5% Reserve Target for FY 2020 (Executive Policy)	n/a	91,848	(10,962)	-	-	n/a	80,886
16% Reserve Target for FY 2020 (BOR Policy)	n/a	293,915	(35,079)	-	-	n/a	258,836

GF = General Funds  
TFSF = Tuition & Fee Special Fund  
RTRF = Research & Training Revolving Fund

Revised Date: 7/16/2018

\* Includes electricity, water, sewer, gas, telecom, postage

**Engineering Operating Budget  
FY 2019 (07/01/18 to 06/30/19)**

<b>FY19 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Estimated Ending Cash FY18	-	529,316	(288,394)	401	37,864	-	279,187
Less Estimated Encumbrances FY18	-	(161,523)	(346,108)	-	-	-	(507,631)
Estimated Unencumbered Ending Cash FY18	-	367,793	(634,502)	401	37,864	-	(228,444)
Act 236 Transfer	-	-	-	-	-	-	-
Less Estimated Deferred Revenue (FYE18)	-	-	-	-	-	-	-
Estimated Beginning Balance FY19	-	367,793	(634,502)	401	37,864	-	(228,444)
<b>Revenue/Appropriation Projection</b>	-	-	-	-	-	-	-
<b>Projected Allocation</b>	<b>7,607,521</b>	<b>3,586,597</b>	<b>291,728</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,485,846</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	330,910	-	-	-	330,910
<b>Total Transfer Projection</b>	<b>-</b>	<b>-</b>	<b>330,910</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>330,910</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	7,607,521	2,356,808	-	-	-	-	9,964,329
Lecturer Payroll	-	195,441	-	-	-	-	195,441
Student Help Payroll	-	214,883	-	-	-	-	214,883
Other Personnel (Non-Regular Payroll)	-	64,465	102,104	-	-	-	166,569
<b>Subtotal Personnel</b>	<b>7,607,521</b>	<b>2,831,597</b>	<b>102,104</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,541,222</b>
<i>Other Expenditures</i>							
Utilities & Communication *	-	46,357	-	-	-	-	46,357
Scholarships, Tuition, Stipends & Allowances	-	1,210	-	-	-	-	1,210
Other Operating Expenses	-	707,432	189,624	-	-	-	897,056
<b>Subtotal Other</b>	<b>-</b>	<b>754,999</b>	<b>189,624</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>944,623</b>
<b>Total Expenditure Projection</b>	<b>7,607,521</b>	<b>3,586,596</b>	<b>291,728</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,485,845</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	-	-	-	-
<b>Total Transfer Projection</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	<b>-</b>	<b>1</b>	<b>330,910</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>330,911</b>
<b>Estimated Ending Balance</b>	<b>-</b>	<b>367,794</b>	<b>(303,592)</b>	<b>401</b>	<b>37,864</b>	<b>-</b>	<b>102,467</b>
Reserve Held Centrally	-	-	-	-	-	-	-
5% Reserve Target for FY 2020 (Executive Policy)	n/a	559,706	(1,959)	-	-	n/a	557,747
16% Reserve Target for FY 2020 (BOR Policy)	n/a	1,791,059	(6,269)	-	-	n/a	1,784,790

GF = General Funds  
TFSF = Tuition & Fee Special Fund  
RTRF = Research & Training Revolving Fund

Revised Date: 7/16/2018

\* Includes electricity, water, sewer, gas, telecom, postage

**Facilities Operating Budget  
FY 2019 (07/01/18 to 06/30/19)**

<b>FY19 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Estimated Ending Cash FY18	-	(182,666)	(46,958)	70,888	727,283	-	568,547
Less Estimated Encumbrances FY18	-	(3,573,893)	(90,368)	-	(734)	-	(3,664,995)
Estimated Unencumbered Ending Cash FY18	-	(3,756,559)	(137,326)	70,888	726,549	-	(3,096,448)
Act 236 Transfer	-	-	-	-	-	-	-
Less Estimated Deferred Revenue (FYE18)	-	(330)	-	-	-	-	(330)
Estimated Beginning Balance FY19	-	(3,756,889)	(137,326)	70,888	726,549	-	(3,096,778)
<b>Revenue/Appropriation Projection</b>	-	-	-	62,000	218,000	-	280,000
<b>Projected Allocation</b>	14,954,235	5,697,449	-	-	-	-	20,651,684
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	106,957	-	-	-	106,957
<b>Total Transfer Projection</b>	-	-	106,957	-	-	-	106,957
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	14,954,235	456,297	-	-	-	-	15,410,532
Lecturer Payroll	-	-	-	-	-	-	-
Student Help Payroll	-	43,820	-	-	2,400	-	46,220
Other Personnel (Non-Regular Payroll)	-	96,912	-	-	-	-	96,912
<b>Subtotal Personnel</b>	14,954,235	597,029	-	-	2,400	-	15,553,664
<i>Other Expenditures</i>							
Utilities & Communication *	-	41,520	-	-	6,500	-	48,020
Scholarships, Tuition, Stipends & Allowances	-	-	-	-	-	-	-
Other Operating Expenses	-	5,058,900	95,257	30,000	212,300	-	5,396,457
<b>Subtotal Other</b>	-	5,100,420	95,257	30,000	218,800	-	5,444,477
<b>Total Expenditure Projection</b>	14,954,235	5,697,449	95,257	30,000	221,200	-	20,998,141
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	-	3,800	-	3,800
<b>Total Transfer Projection</b>	-	-	-	-	3,800	-	3,800
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	-	-	11,700	32,000	(7,000)	-	36,700
<b>Estimated Ending Balance</b>	-	(3,756,889)	(125,626)	102,888	719,549	-	(3,060,078)
Reserve Held Centrally	-	-	-	-	-	-	-
5% Reserve Target for FY 2020 (Executive Policy)	n/a	1,032,584	(585)	1,500	11,250	n/a	1,044,749
16% Reserve Target for FY 2020 (BOR Policy)	n/a	3,304,269	(1,872)	4,800	36,000	n/a	3,343,197

GF = General Funds  
TFSF = Tuition & Fee Special Fund  
RTRF = Research & Training Revolving Fund

Revised Date: 7/16/2018

\* Includes electricity, water, sewer, gas, telecom, postage

**Graduate Division Operating Budget  
FY 2019 (07/01/18 to 06/30/19)**

<b>FY19 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Estimated Ending Cash FY18	-	(14,028)	(50,653)	-	427,269	-	362,588
Less Estimated Encumbrances FY18	-	-	-	-	(7,780)	-	(7,780)
Estimated Unencumbered Ending Cash FY18	-	(14,028)	(50,653)	-	419,489	-	354,808
Act 236 Transfer	-	-	-	-	-	-	-
Less Estimated Deferred Revenue (FYE18)	-	-	-	-	-	-	-
Estimated Beginning Balance FY19	-	(14,028)	(50,653)	-	419,489	-	354,808
<b>Revenue/Appropriation Projection</b>	-	-	-	-	<b>404,000</b>	-	<b>404,000</b>
<b>Projected Allocation</b>	<b>904,549</b>	-	-	-	-	-	<b>904,549</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	12,016	50,000	-	-	-	62,016
<b>Total Transfer Projection</b>	-	<b>12,016</b>	<b>50,000</b>	-	-	-	<b>62,016</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	904,549	12,016	-	-	499,360	-	1,415,925
Lecturer Payroll	-	-	-	-	-	-	-
Student Help Payroll	-	-	-	-	36,000	-	36,000
Other Personnel (Non-Regular Payroll)	-	-	-	-	-	-	-
<b>Subtotal Personnel</b>	<b>904,549</b>	<b>12,016</b>	-	-	<b>535,360</b>	-	<b>1,451,925</b>
<i>Other Expenditures</i>							
Utilities & Communication *	-	-	-	-	8,784	-	8,784
Scholarships, Tuition, Stipends & Allowances	-	-	-	-	-	-	-
Other Operating Expenses	-	-	-	-	60,000	-	60,000
<b>Subtotal Other</b>	-	-	-	-	<b>68,784</b>	-	<b>68,784</b>
<b>Total Expenditure Projection</b>	<b>904,549</b>	<b>12,016</b>	-	-	<b>604,144</b>	-	<b>1,520,709</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	-	-	-	-
<b>Total Transfer Projection</b>	-	-	-	-	-	-	-
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	-	-	50,000	-	(200,144)	-	(150,144)
<b>Estimated Ending Balance</b>	-	(14,028)	(653)	-	219,345	-	204,664
Reserve Held Centrally	-	-	-	-	-	-	-
5% Reserve Target for FY 2020 (Executive Policy)	n/a	45,227	(2,500)	-	30,207	n/a	72,935
16% Reserve Target for FY 2020 (BOR Policy)	n/a	144,728	(8,000)	-	96,663	n/a	233,391

GF = General Funds  
TFSF = Tuition & Fee Special Fund  
RTRF = Research & Training Revolving Fund

Revised Date: 7/16/2018

\* Includes electricity, water, sewer, gas, telecom, postage

**Hawai'i inuiakea School of Hawaiian Knowledge (HSHK) Operating Budget  
FY 2019 (07/01/18 to 06/30/19)**

<b>FY19 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Estimated Ending Cash FY18	-	1,258,559	(17,915)	5,530	-	-	1,246,174
Less Estimated Encumbrances FY18	-	(6,899)	-	-	-	-	(6,899)
Estimated Unencumbered Ending Cash FY18	-	1,251,660	(17,915)	5,530	-	-	1,239,275
Act 236 Transfer	-	-	-	-	-	-	-
Less Estimated Deferred Revenue (FYE18)	-	-	-	-	-	-	-
Estimated Beginning Balance FY19	-	1,251,660	(17,915)	5,530	-	-	1,239,275
<b>Revenue/Appropriation Projection</b>	-	-	-	-	-	-	-
<b>Projected Allocation</b>	<b>3,602,781</b>	<b>1,940,344</b>	<b>4,684</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,547,809</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	16,074	-	-	-	16,074
<b>Total Transfer Projection</b>	<b>-</b>	<b>-</b>	<b>16,074</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,074</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	3,602,781	1,432,748	-	-	-	-	5,035,529
Lecturer Payroll	-	254,000	-	-	-	-	254,000
Student Help Payroll	-	25,000	-	-	-	-	25,000
Other Personnel (Non-Regular Payroll)	-	53,560	-	-	-	-	53,560
<b>Subtotal Personnel</b>	<b>3,602,781</b>	<b>1,765,308</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,368,089</b>
<i>Other Expenditures</i>							
Utilities & Communication *	-	16,000	-	-	-	-	16,000
Scholarships, Tuition, Stipends & Allowances	-	-	-	-	-	-	-
Other Operating Expenses	-	252,230	8,000	-	-	-	260,230
<b>Subtotal Other</b>	<b>-</b>	<b>268,230</b>	<b>8,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>276,230</b>
<b>Total Expenditure Projection</b>	<b>3,602,781</b>	<b>2,033,538</b>	<b>8,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,644,319</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	-	-	-	-
<b>Total Transfer Projection</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	<b>-</b>	<b>(93,194)</b>	<b>12,758</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(80,436)</b>
<b>Estimated Ending Balance</b>	<b>-</b>	<b>1,158,466</b>	<b>(5,157)</b>	<b>5,530</b>	<b>-</b>	<b>-</b>	<b>1,158,839</b>
<b>Reserve Held Centrally</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
5% Reserve Target for FY 2020 (Executive Policy)	n/a	281,816	(404)	-	-	n/a	281,412
16% Reserve Target for FY 2020 (BOR Policy)	n/a	901,811	(1,292)	-	-	n/a	900,519

GF = General Funds  
TFSF = Tuition & Fee Special Fund  
RTRF = Research & Training Revolving Fund

Revised Date: 7/16/2018

\* Includes electricity, water, sewer, gas, telecom, postage

Institute for Astronomy (IFA) Operating Budget  
FY 2019 (07/01/18 to 06/30/19)

FY19 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	TOTAL
Estimated Ending Cash FY18	-	40,167	(2,695,524)	27,482	12,226	-	(2,615,649)
Less Estimated Encumbrances FY18	-	-	(25,217)	-	-	-	(25,217)
Estimated Unencumbered Ending Cash FY18	-	40,167	(2,720,741)	27,482	12,226	-	(2,640,866)
Act 236 Transfer	-	-	-	-	-	-	-
Less Estimated Deferred Revenue (FYE18)	-	-	-	-	-	-	-
Estimated Beginning Balance FY19	-	40,167	(2,720,741)	27,482	12,226	-	(2,640,866)
<b>Revenue/Appropriation Projection</b>	-	-	-	1,000	2	-	1,002
<b>Projected Allocation</b>	5,938,890	3,042,979	1,500,556	-	-	-	10,482,425
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	2,442,234	169,995	-	-	2,612,229
<b>Total Transfer Projection</b>	-	-	2,442,234	169,995	-	-	2,612,229
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	5,938,890	2,203,920	92,060	-	-	-	8,234,870
Lecturer Payroll	-	17,600	-	-	-	-	17,600
Student Help Payroll	-	-	-	-	-	-	-
Other Personnel (Non-Regular Payroll)	-	-	15,293	-	-	-	15,293
<b>Subtotal Personnel</b>	5,938,890	2,221,520	107,353	-	-	-	8,267,763
<i>Other Expenditures</i>							
Utilities & Communication *	-	240,000	-	-	-	-	240,000
Scholarships, Tuition, Stipends & Allowances	-	-	-	-	-	-	-
Other Operating Expenses	-	581,459	1,223,208	2,000	-	-	1,806,667
<b>Subtotal Other</b>	-	821,459	1,223,208	2,000	-	-	2,046,667
<b>Total Expenditure Projection</b>	5,938,890	3,042,979	1,330,561	2,000	-	-	10,314,430
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	140,995	-	-	140,995
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	169,995	28,000	-	-	197,995
<b>Total Transfer Projection</b>	-	-	169,995	168,995	-	-	338,990
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	-	-	2,442,234	-	2	-	2,442,236
<b>Estimated Ending Balance</b>	-	40,167	(278,507)	27,482	12,228	-	(198,630)
Reserve Held Centrally	-	-	-	-	-	-	-
5% Reserve Target for FY 2020 (Executive Policy)	n/a	449,093	(47,084)	50	-	n/a	402,060
16% Reserve Target for FY 2020 (BOR Policy)	n/a	1,437,099	(150,668)	160	-	n/a	1,286,591

GF = General Funds  
TFSF = Tuition & Fee Special Fund  
RTRF = Research & Training Revolving Fund

Revised Date: 7/16/2018

\* Includes electricity, water, sewer, gas, telecom, postage



**John A. Burns School of Medicine (JABSOM) Operating Budget  
FY 2019 (07/01/18 to 06/30/19)**

<b>FY19 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Estimated Ending Cash FY18	-	2,873,189	(5,796,712)	875,964	360,017	-	(1,687,542)
Less Estimated Encumbrances FY18	-	(2,010,600)	(330,299)	(97,822)	(27,583)	-	(2,466,304)
Estimated Unencumbered Ending Cash FY18	-	862,589	(6,127,011)	778,142	332,434	-	(4,153,846)
Act 236 Transfer	-	-	-	-	-	-	-
Less Estimated Deferred Revenue (FYE18)	-	-	-	-	-	-	-
Estimated Beginning Balance FY19	-	862,589	(6,127,011)	778,142	332,434	-	(4,153,846)
<b>Revenue/Appropriation Projection</b>	-	-	-	<b>678,486</b>	<b>551,700</b>	-	<b>1,230,186</b>
<b>Projected Allocation</b>	<b>19,192,816</b>	<b>19,985,018</b>	<b>5,950,418</b>	-	-	-	<b>45,128,252</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	9,397,400	-	-	9,397,400
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	1,864,320	-	-	1,864,320
Other Transfers	-	-	5,726,762	-	-	-	5,726,762
<b>Total Transfer Projection</b>	-	-	<b>5,726,762</b>	<b>11,261,720</b>	-	-	<b>16,988,482</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	19,192,816	11,134,724	1,006,900	292,000	175,400	-	31,801,840
Lecturer Payroll	-	-	-	-	-	-	-
Student Help Payroll	-	101,000	5,000	-	-	-	106,000
Other Personnel (Non-Regular Payroll)	-	556,000	820,100	13,000	-	-	1,389,100
<b>Subtotal Personnel</b>	<b>19,192,816</b>	<b>11,791,724</b>	<b>1,832,000</b>	<b>305,000</b>	<b>175,400</b>	-	<b>33,296,940</b>
<i>Other Expenditures</i>							
Utilities & Communication *	-	1,740,000	2,630,000	-	80,000	-	4,450,000
Scholarships, Tuition, Stipends & Allowances	-	-	-	938,000	-	-	938,000
Other Operating Expenses	-	6,353,294	1,488,418	705,380	332,600	-	8,879,692
<b>Subtotal Other</b>	-	<b>8,093,294</b>	<b>4,118,418</b>	<b>1,643,380</b>	<b>412,600</b>	-	<b>14,267,692</b>
<b>Total Expenditure Projection</b>	<b>19,192,816</b>	<b>19,885,018</b>	<b>5,950,418</b>	<b>1,948,380</b>	<b>588,000</b>	-	<b>47,564,632</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	9,397,400	-	-	9,397,400
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	964,320	-	-	-	-	964,320
Other Transfers	-	100,000	-	-	-	-	100,000
<b>Total Transfer Projection</b>	-	<b>1,064,320</b>	-	<b>9,397,400</b>	-	-	<b>10,461,720</b>
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	-	<b>(964,320)</b>	<b>5,726,762</b>	<b>594,426</b>	<b>(36,300)</b>	-	<b>5,320,568</b>
<b>Estimated Ending Balance</b>	-	<b>(101,731)</b>	<b>(400,249)</b>	<b>1,372,568</b>	<b>296,134</b>	-	<b>1,166,722</b>
Reserve Held Centrally	-	-	-	-	-	-	-
5% Reserve Target for FY 2020 (Executive Policy)	n/a	2,007,108	11,183	4,203	29,400	n/a	2,051,894
16% Reserve Target for FY 2020 (BOR Policy)	n/a	6,422,745	35,785	13,450	94,080	n/a	6,566,059

GF = General Funds  
TFSF = Tuition & Fee Special Fund  
RTRF = Research & Training Revolving Fund

Revised Date: 7/16/2018

\* Includes electricity, water, sewer, gas, telecom, postage

**Law Operating Budget  
FY 2019 (07/01/18 to 06/30/19)**

<b>FY19 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Estimated Ending Cash FY18	-	584,993	(117,903)	(464,799)	(2,881)	-	(590)
Less Estimated Encumbrances FY18	-	(6,767)	-	-	(75)	-	(6,842)
Estimated Unencumbered Ending Cash FY18	-	578,226	(117,903)	(464,799)	(2,956)	-	(7,432)
Act 236 Transfer	-	-	-	-	-	-	-
Less Estimated Deferred Revenue (FYE18)	-	-	-	-	-	-	-
Estimated Beginning Balance FY19	-	578,226	(117,903)	(464,799)	(2,956)	-	(7,432)
<b>Revenue/Appropriation Projection</b>	-	-	-	<b>1,000</b>	<b>37,000</b>	-	<b>38,000</b>
<b>Projected Allocation</b>	<b>6,334,107</b>	<b>4,667,966</b>	<b>79,985</b>	-	-	-	<b>11,082,058</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	1,103,500	-	-	1,103,500
Other Transfers	-	-	117,903	-	-	-	117,903
<b>Total Transfer Projection</b>	-	-	<b>117,903</b>	<b>1,103,500</b>	-	-	<b>1,221,403</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	6,334,107	1,913,045	-	-	-	-	8,247,152
Lecturer Payroll	-	172,174	-	-	-	-	172,174
Student Help Payroll	-	392,434	-	-	5,120	-	397,554
Other Personnel (Non-Regular Payroll)	-	218,905	-	-	30,000	-	248,905
<b>Subtotal Personnel</b>	<b>6,334,107</b>	<b>2,696,558</b>	-	-	<b>35,120</b>	-	<b>9,065,785</b>
<i>Other Expenditures</i>							
Utilities & Communication *	-	37,647	-	-	-	-	37,647
Scholarships, Tuition, Stipends & Allowances	-	-	35,500	625,000	-	-	660,500
Other Operating Expenses	-	1,092,964	44,485	1,000	1,880	-	1,140,329
<b>Subtotal Other</b>	-	<b>1,130,611</b>	<b>79,985</b>	<b>626,000</b>	<b>1,880</b>	-	<b>1,838,476</b>
<b>Total Expenditure Projection</b>	<b>6,334,107</b>	<b>3,827,169</b>	<b>79,985</b>	<b>626,000</b>	<b>37,000</b>	-	<b>10,904,261</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	215,797	-	-	-	-	215,797
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	478,500	-	-	-	-	478,500
Other Transfers	-	-	-	-	-	-	-
<b>Total Transfer Projection</b>	-	<b>694,297</b>	-	-	-	-	<b>694,297</b>
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	-	<b>146,500</b>	<b>117,903</b>	<b>478,500</b>	-	-	<b>742,903</b>
<b>Estimated Ending Balance</b>	-	<b>724,726</b>	-	<b>13,701</b>	<b>(2,956)</b>	-	<b>735,471</b>
Reserve Held Centrally	-	-	-	-	-	-	-
5% Reserve Target for FY 2020 (Executive Policy)	n/a	542,779	(1,896)	(23,875)	1,850	n/a	518,858
16% Reserve Target for FY 2020 (BOR Policy)	n/a	1,736,892	(6,067)	(76,400)	5,920	n/a	1,660,345

GF = General Funds  
TFSF = Tuition & Fee Special Fund  
RTRF = Research & Training Revolving Fund

Revised Date: 7/16/2018

\* Includes electricity, water, sewer, gas, telecom, postage

**Library Services Operating Budget  
FY 2019 (07/01/18 to 06/30/19)**

<b>FY19 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Estimated Ending Cash FY18	-	2,787,748	(91,768)	630,479	-	-	3,326,459
Less Estimated Encumbrances FY18	-	(609,613)	-	(66,422)	-	-	(676,035)
Estimated Unencumbered Ending Cash FY18	-	2,178,135	(91,768)	564,057	-	-	2,650,424
Act 236 Transfer	-	-	-	-	-	-	-
Less Estimated Deferred Revenue (FYE18)	-	-	-	-	-	-	-
Estimated Beginning Balance FY19	-	2,178,135	(91,768)	564,057	-	-	2,650,424
<b>Revenue/Appropriation Projection</b>	-	-	-	325,934	-	-	325,934
<b>Projected Allocation</b>	6,145,276	11,359,266	-	-	-	-	17,504,542
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	91,768	-	-	-	91,768
<b>Total Transfer Projection</b>	-	-	91,768	-	-	-	91,768
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	6,145,276	2,057,244	-	373,932	-	-	8,576,452
Lecturer Payroll	-	-	-	-	-	-	-
Student Help Payroll	-	887,200	58,000	-	-	-	945,200
Other Personnel (Non-Regular Payroll)	-	139,978	-	-	-	-	139,978
<b>Subtotal Personnel</b>	6,145,276	3,084,422	58,000	373,932	-	-	9,661,630
<i>Other Expenditures</i>							
Utilities & Communication *	-	58,212	-	756	-	-	58,968
Scholarships, Tuition, Stipends & Allowances	-	-	-	-	-	-	-
Other Operating Expenses	-	8,216,632	-	292,000	-	-	8,508,632
<b>Subtotal Other</b>	-	8,274,844	-	292,756	-	-	8,567,600
<b>Total Expenditure Projection</b>	6,145,276	11,359,266	58,000	666,688	-	-	18,229,230
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	-	-	-	-
<b>Total Transfer Projection</b>	-	-	-	-	-	-	-
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	-	-	33,768	(340,754)	-	-	(306,986)
<b>Estimated Ending Balance</b>	-	2,178,135	(58,000)	223,303	-	-	2,343,438
Reserve Held Centrally	-	-	-	-	-	-	-
5% Reserve Target for FY 2020 (Executive Policy)	n/a	875,227	(1,688)	33,334	-	n/a	906,873
16% Reserve Target for FY 2020 (BOR Policy)	n/a	2,800,727	(5,403)	106,670	-	n/a	2,901,994

GF = General Funds  
TFSF = Tuition & Fee Special Fund  
RTRF = Research & Training Revolving Fund

Revised Date: 7/16/2018

\* Includes electricity, water, sewer, gas, telecom, postage

**Languages, Linguistics & Literature (LLL) Operating Budget  
FY 2019 (07/01/18 to 06/30/19)**

<b>FY19 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Estimated Ending Cash FY18	-	573,131	(152,750)	1,865,901	41	-	2,286,323
Less Estimated Encumbrances FY18	-	(77,357)	(3,399)	(9,635)	-	-	(90,391)
Estimated Unencumbered Ending Cash FY18	-	495,774	(156,149)	1,856,266	41	-	2,195,932
Act 236 Transfer	-	-	-	-	-	-	-
Less Estimated Deferred Revenue (FYE18)	-	-	-	-	-	-	-
Estimated Beginning Balance FY19	-	495,774	(156,149)	1,856,266	41	-	2,195,932
<b>Revenue/Appropriation Projection</b>	-	-	-	<b>1,116,350</b>	-	-	<b>1,116,350</b>
<b>Projected Allocation</b>	<b>12,503,059</b>	<b>8,099,818</b>	<b>160,838</b>	-	-	-	<b>20,763,715</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	1,500,000	-	195,146	-	-	-	1,695,146
<b>Total Transfer Projection</b>	<b>1,500,000</b>	-	<b>195,146</b>	-	-	-	<b>1,695,146</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	14,003,059	4,358,914	66,848	346,220	-	-	18,775,041
Lecturer Payroll	-	1,511,488	6,000	235,000	-	-	1,752,488
Student Help Payroll	-	100,000	6,000	17,500	-	-	123,500
Other Personnel (Non-Regular Payroll)	-	7,498	-	70,852	-	-	78,350
<b>Subtotal Personnel</b>	<b>14,003,059</b>	<b>5,977,900</b>	<b>78,848</b>	<b>669,572</b>	-	-	<b>20,729,379</b>
<i>Other Expenditures</i>							
Utilities & Communication *	-	90,000	-	5,400	-	-	95,400
Scholarships, Tuition, Stipends & Allowances	-	41,800	15,000	16,000	-	-	72,800
Other Operating Expenses	-	457,651	66,990	358,750	-	-	883,391
<b>Subtotal Other</b>	-	<b>589,451</b>	<b>81,990</b>	<b>380,150</b>	-	-	<b>1,051,591</b>
<b>Total Expenditure Projection</b>	<b>14,003,059</b>	<b>6,567,351</b>	<b>160,838</b>	<b>1,049,722</b>	-	-	<b>21,780,970</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	1,500,000	-	-	-	-	1,500,000
<b>Total Transfer Projection</b>	-	<b>1,500,000</b>	-	-	-	-	<b>1,500,000</b>
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	-	<b>32,467</b>	<b>195,146</b>	<b>66,628</b>	-	-	<b>294,241</b>
<b>Estimated Ending Balance</b>	-	<b>528,241</b>	<b>38,997</b>	<b>1,922,894</b>	<b>41</b>	-	<b>2,490,173</b>
Reserve Held Centrally	-	-	-	-	-	-	-
5% Reserve Target for FY 2020 (Executive Policy)	n/a	1,103,521	(1,715)	52,486	-	n/a	1,154,291
16% Reserve Target for FY 2020 (BOR Policy)	n/a	3,531,266	(5,489)	167,956	-	n/a	3,693,732

GF = General Funds  
TFSF = Tuition & Fee Special Fund  
RTRF = Research & Training Revolving Fund

Revised Date: 7/16/2018

\* Includes electricity, water, sewer, gas, telecom, postage

**Lyon Arboretum Operating Budget  
FY 2019 (07/01/18 to 06/30/19)**

<b>FY19 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Estimated Ending Cash FY18	-	416,269	(252,668)	-	-	-	163,601
Less Estimated Encumbrances FY18	-	(763)	(8,160)	-	-	-	(8,923)
Estimated Unencumbered Ending Cash FY18	-	415,506	(260,828)	-	-	-	154,678
Act 236 Transfer	-	-	-	-	-	-	-
Less Estimated Deferred Revenue (FYE18)	-	-	-	-	-	-	-
Estimated Beginning Balance FY19	-	415,506	(260,828)	-	-	-	154,678
<b>Revenue/Appropriation Projection</b>	-	-	-	-	-	-	-
<b>Projected Allocation</b>	<b>738,474</b>	<b>380,839</b>	<b>38,208</b>	-	-	-	<b>1,157,521</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	252,668	-	-	-	252,668
<b>Total Transfer Projection</b>	-	-	<b>252,668</b>	-	-	-	<b>252,668</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	738,474	305,865	-	-	-	-	1,044,339
Lecturer Payroll	-	-	-	-	-	-	-
Student Help Payroll	-	8,000	-	-	-	-	8,000
Other Personnel (Non-Regular Payroll)	-	-	-	-	-	-	-
<b>Subtotal Personnel</b>	<b>738,474</b>	<b>313,865</b>	-	-	-	-	<b>1,052,339</b>
<i>Other Expenditures</i>							
Utilities & Communication *	-	40,000	-	-	-	-	40,000
Scholarships, Tuition, Stipends & Allowances	-	-	-	-	-	-	-
Other Operating Expenses	-	26,974	80,000	-	-	-	106,974
<b>Subtotal Other</b>	-	<b>66,974</b>	<b>80,000</b>	-	-	-	<b>146,974</b>
<b>Total Expenditure Projection</b>	<b>738,474</b>	<b>380,839</b>	<b>80,000</b>	-	-	-	<b>1,199,313</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	-	-	-	-
<b>Total Transfer Projection</b>	-	-	-	-	-	-	-
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	-	-	<b>210,876</b>	-	-	-	<b>210,876</b>
<b>Estimated Ending Balance</b>	-	<b>415,506</b>	<b>(49,952)</b>	-	-	-	<b>365,554</b>
Reserve Held Centrally	-	-	-	-	-	-	-
5% Reserve Target for FY 2020 (Executive Policy)	n/a	55,966	(8,633)	-	-	n/a	47,332
16% Reserve Target for FY 2020 (BOR Policy)	n/a	179,090	(27,627)	-	-	n/a	151,463

GF = General Funds  
TFSF = Tuition & Fee Special Fund  
RTRF = Research & Training Revolving Fund

Revised Date: 7/16/2018

\* Includes electricity, water, sewer, gas, telecom, postage

**Mānoa Budget Office (MBO) Operating Budget  
FY 2019 (07/01/18 to 06/30/19)**

<b>FY19 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Estimated Ending Cash FY18	-	(39,474,663)	-	-	-	-	(39,474,663)
Less Estimated Encumbrances FY18	-	-	-	-	-	-	-
Estimated Unencumbered Ending Cash FY18	-	(39,474,663)	-	-	-	-	(39,474,663)
Act 236 Transfer	-	59,154,849	-	-	-	-	59,154,849
Less Estimated Deferred Revenue (FYE18)	-	(6,755,875)	-	-	-	-	(6,755,875)
Estimated Beginning Balance FY19	-	12,924,311	-	-	-	-	12,924,311
<b>Revenue/Appropriation Projection</b>	<b>246,964,205</b>	<b>184,632,757</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>431,596,962</b>
<b>Projected Allocation</b>	<b>(246,581,612)</b>	<b>(130,916,288)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(377,497,900)</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	762,388	-	-	-	-	-	762,388
Debt Service	-	-	-	-	-	-	-
Assessments	-	12,269,906	-	-	-	-	12,269,906
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	-	-	-	-
<b>Total Transfer Projection</b>	<b>762,388</b>	<b>12,269,906</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,032,294</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	571,791	3,300,000	-	-	-	-	3,871,791
Lecturer Payroll	-	-	-	-	-	-	-
Student Help Payroll	-	-	-	-	-	-	-
Other Personnel (Non-Regular Payroll)	-	-	-	-	-	-	-
<b>Subtotal Personnel</b>	<b>571,791</b>	<b>3,300,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,871,791</b>
<i>Other Expenditures</i>							
Utilities & Communication *	382,593	-	-	-	-	-	382,593
Scholarships, Tuition, Stipends & Allowances	-	-	-	-	-	-	-
Other Operating Expenses	190,597	1,200,000	-	-	-	-	1,390,597
<b>Subtotal Other</b>	<b>573,190</b>	<b>1,200,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,773,190</b>
<b>Total Expenditure Projection</b>	<b>1,144,981</b>	<b>4,500,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,644,981</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	21,239,812	-	-	-	-	21,239,812
Tuition Scholarships	-	33,886,854	-	-	-	-	33,886,854
Other Transfers	-	28,249,206	-	-	-	-	28,249,206
<b>Total Transfer Projection</b>	<b>-</b>	<b>83,375,872</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>83,375,872</b>
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	<b>-</b>	<b>(21,889,497)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(21,889,497)</b>
<b>Estimated Ending Balance</b>	<b>-</b>	<b>(8,965,186)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(8,965,186)</b>
Reserve Held Centrally	-	-	-	-	-	-	-
5% Reserve Target for FY 2020 (Executive Policy)	n/a	3,799,428	-	-	-	n/a	3,799,428
16% Reserve Target for FY 2020 (BOR Policy)	n/a	12,158,169	-	-	-	n/a	12,158,169

GF = General Funds  
TFSF = Tuition & Fee Special Fund  
RTRF = Research & Training Revolving Fund

Revised Date: 7/16/2018

\* Includes electricity, water, sewer, gas, telecom, postage

**Mānoa Chancellor's Office (MCO) Operating Budget  
FY 2019 (07/01/18 to 06/30/19)**

<b>FY19 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Estimated Ending Cash FY18	-	2,735,900	-	(13,358,511)	-	-	(10,622,611)
Less Estimated Encumbrances FY18	-	(581,628)	-	(8,175)	-	-	(589,803)
Estimated Unencumbered Ending Cash FY18	-	2,154,272	-	(13,366,686)	-	-	(11,212,414)
Act 236 Transfer	-	-	-	-	-	-	-
Less Estimated Deferred Revenue (FYE18)	-	-	-	-	-	-	-
Estimated Beginning Balance FY19	-	2,154,272	-	(13,366,686)	-	-	(11,212,414)
<b>Revenue/Appropriation Projection</b>	-	50,000	-	-	-	-	50,000
<b>Projected Allocation</b>	1,367,426	812,938	-	-	-	-	2,180,364
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	700,000	-	-	700,000
<b>Total Transfer Projection</b>	-	-	-	700,000	-	-	700,000
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	1,367,426	355,757	-	-	-	-	1,723,183
Lecturer Payroll	-	-	-	-	-	-	-
Student Help Payroll	-	40,310	-	-	-	-	40,310
Other Personnel (Non-Regular Payroll)	-	97,662	-	-	-	-	97,662
<b>Subtotal Personnel</b>	<b>1,367,426</b>	<b>493,729</b>	-	-	-	-	<b>1,861,155</b>
<i>Other Expenditures</i>							
Utilities & Communication *	-	6,740	-	-	-	-	6,740
Scholarships, Tuition, Stipends & Allowances	-	-	-	-	-	-	-
Other Operating Expenses	-	362,469	-	48,600	-	-	411,069
<b>Subtotal Other</b>	<b>-</b>	<b>369,209</b>	-	<b>48,600</b>	-	-	<b>417,809</b>
<b>Total Expenditure Projection</b>	<b>1,367,426</b>	<b>862,938</b>	-	<b>48,600</b>	-	-	<b>2,278,964</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	-	-	-	-
<b>Total Transfer Projection</b>	-	-	-	-	-	-	-
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	-	-	-	651,400	-	-	651,400
<b>Estimated Ending Balance</b>	-	2,154,272	-	(12,715,286)	-	-	(10,561,014)
Reserve Held Centrally	-	-	-	-	-	-	-
5% Reserve Target for FY 2020 (Executive Policy)	n/a	111,518	-	(32,570)	-	n/a	78,948
16% Reserve Target for FY 2020 (BOR Policy)	n/a	356,858	-	(104,224)	-	n/a	252,634

GF = General Funds  
TFSF = Tuition & Fee Special Fund  
RTRF = Research & Training Revolving Fund

Revised Date: 7/16/2018

\* Includes electricity, water, sewer, gas, telecom, postage

**Natural Science Operating Budget  
FY 2019 (07/01/18 to 06/30/19)**

<b>FY19 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Estimated Ending Cash FY18	-	(1,977,425)	(2,069,596)	4,815	3,749	-	(4,038,457)
Less Estimated Encumbrances FY18	-	(122,467)	(101,710)	-	-	-	(224,177)
Estimated Unencumbered Ending Cash FY18	-	(2,099,892)	(2,171,306)	4,815	3,749	-	(4,262,634)
Act 236 Transfer	-	-	-	-	-	-	-
Less Estimated Deferred Revenue (FYE18)	-	-	-	-	-	-	-
Estimated Beginning Balance FY19	-	(2,099,892)	(2,171,306)	4,815	3,749	-	(4,262,634)
<b>Revenue/Appropriation Projection</b>	-	-	-	-	-	-	-
<b>Projected Allocation</b>	17,146,511	7,123,762	1,824,262	-	-	-	26,094,535
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	2,000,000	-	1,739,987	-	-	-	3,739,987
<b>Total Transfer Projection</b>	2,000,000	-	1,739,987	-	-	-	3,739,987
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	19,146,511	2,603,047	-	-	-	-	21,749,558
Lecturer Payroll	-	165,692	-	-	-	-	165,692
Student Help Payroll	-	1,267,871	-	-	-	-	1,267,871
Other Personnel (Non-Regular Payroll)	-	284,044	-	-	-	-	284,044
<b>Subtotal Personnel</b>	19,146,511	4,320,654	-	-	-	-	23,467,165
<i>Other Expenditures</i>							
Utilities & Communication *	-	108,672	-	-	-	-	108,672
Scholarships, Tuition, Stipends & Allowances	-	-	-	-	-	-	-
Other Operating Expenses	-	694,436	1,824,262	-	-	-	2,518,698
<b>Subtotal Other</b>	-	803,108	1,824,262	-	-	-	2,627,370
<b>Total Expenditure Projection</b>	19,146,511	5,123,762	1,824,262	-	-	-	26,094,535
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	2,000,000	-	-	-	-	2,000,000
<b>Total Transfer Projection</b>	-	2,000,000	-	-	-	-	2,000,000
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	-	-	1,739,987	-	-	-	1,739,987
<b>Estimated Ending Balance</b>	-	(2,099,892)	(431,319)	4,815	3,749	-	(2,522,647)
Reserve Held Centrally	-	-	-	-	-	-	-
5% Reserve Target for FY 2020 (Executive Policy)	n/a	1,313,514	4,214	-	-	n/a	1,317,727
16% Reserve Target for FY 2020 (BOR Policy)	n/a	4,203,244	13,484	-	-	n/a	4,216,728

GF = General Funds  
TFSF = Tuition & Fee Special Fund  
RTRF = Research & Training Revolving Fund

Revised Date: 7/16/2018

\* Includes electricity, water, sewer, gas, telecom, postage



**Office of Student Affairs (OSA) Operating Budget  
FY 2019 (07/01/18 to 06/30/19)**

<b>FY19 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Estimated Ending Cash FY18	-	5,158,071	(73,121)	35,927,838	9,092,619	-	50,105,407
Less Estimated Encumbrances FY18	-	(631,618)	-	(2,459,812)	(12,508)	-	(3,103,938)
Estimated Unencumbered Ending Cash FY18	-	4,526,453	(73,121)	33,468,026	9,080,111	-	47,001,469
Act 236 Transfer	-	-	-	-	-	-	-
Less Estimated Deferred Revenue (FYE18)	-	-	-	(2,962,934)	(105,676)	-	(3,068,610)
Estimated Beginning Balance FY19	-	4,526,453	(73,121)	30,505,092	8,974,435	-	43,932,859
<b>Revenue/Appropriation Projection</b>	-	-	-	<b>27,134,118</b>	<b>6,061,000</b>	<b>1,051,193</b>	<b>34,246,311</b>
<b>Projected Allocation</b>	<b>8,742,065</b>	<b>4,492,878</b>	<b>167,919</b>	-	-	-	<b>13,402,862</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	73,198	3,140,061	-	-	3,213,259
<b>Total Transfer Projection</b>	-	-	<b>73,198</b>	<b>3,140,061</b>	-	-	<b>3,213,259</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	8,442,065	2,332,583	-	7,356,056	4,444,520	-	22,575,224
Lecturer Payroll	-	-	-	-	-	-	-
Student Help Payroll	-	875,000	-	804,907	317,800	1,051,193	3,048,900
Other Personnel (Non-Regular Payroll)	-	25,000	-	28,000	30,000	-	83,000
<b>Subtotal Personnel</b>	<b>8,442,065</b>	<b>3,232,583</b>	-	<b>8,188,963</b>	<b>4,792,320</b>	<b>1,051,193</b>	<b>25,707,124</b>
<i>Other Expenditures</i>							
Utilities & Communication *	-	75,000	-	4,492,315	18,000	-	4,585,315
Scholarships, Tuition, Stipends & Allowances	-	127,000	-	455,538	265,000	-	847,538
Other Operating Expenses	300,000	1,014,719	167,919	16,162,403	1,029,154	-	18,674,195
<b>Subtotal Other</b>	<b>300,000</b>	<b>1,216,719</b>	<b>167,919</b>	<b>21,110,256</b>	<b>1,312,154</b>	-	<b>24,107,048</b>
<b>Total Expenditure Projection</b>	<b>8,742,065</b>	<b>4,449,302</b>	<b>167,919</b>	<b>29,299,219</b>	<b>6,104,474</b>	<b>1,051,193</b>	<b>49,814,172</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	6,397,444	-	-	6,397,444
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	1,030,495	-	3,140,061	-	-	4,170,556
<b>Total Transfer Projection</b>	-	<b>1,030,495</b>	-	<b>9,537,505</b>	-	-	<b>10,568,000</b>
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	-	<b>(986,919)</b>	<b>73,198</b>	<b>(8,562,545)</b>	<b>(43,474)</b>	-	<b>(9,519,740)</b>
<b>Estimated Ending Balance</b>	-	<b>3,539,534</b>	<b>77</b>	<b>21,942,547</b>	<b>8,930,961</b>	-	<b>34,413,119</b>
Reserve Held Centrally	-	-	-	-	-	-	-
5% Reserve Target for FY 2020 (Executive Policy)	n/a	711,093	4,736	1,784,833	335,474	n/a	2,836,136
16% Reserve Target for FY 2020 (BOR Policy)	n/a	2,275,498	15,155	5,711,466	1,073,516	n/a	9,075,635

GF = General Funds  
TFSF = Tuition & Fee Special Fund  
RTRF = Research & Training Revolving Fund

Revised Date: 7/16/2018

\* Includes electricity, water, sewer, gas, telecom, postage

Office of Student Affairs - Enrollment Management Operating Budget  
FY 2019 (07/01/18 to 06/30/19)

FY19 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	TOTAL
Estimated Ending Cash FY18	-	300,475	-	(1,603,065)	-	-	(1,302,590)
Less Estimated Encumbrances FY18	-	(260,511)	-	-	-	-	(260,511)
Estimated Unencumbered Ending Cash FY18	-	39,964	-	(1,603,065)	-	-	(1,563,101)
Act 236 Transfer	-	-	-	-	-	-	-
Less Estimated Deferred Revenue (FYE18)	-	-	-	-	-	-	-
Estimated Beginning Balance FY19	-	39,964	-	(1,603,065)	-	-	(1,563,101)
<b>Revenue/Appropriation Projection</b>	-	-	-	-	-	-	-
<b>Projected Allocation</b>	-	-	-	-	-	-	-
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	32,361,854	-	-	32,361,854
Other Transfers	-	889,495	-	-	-	-	889,495
<b>Total Transfer Projection</b>	-	889,495	-	32,361,854	-	-	33,251,349
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	-	384,703	-	-	-	-	384,703
Lecturer Payroll	-	-	-	-	-	-	-
Student Help Payroll	-	-	-	-	-	-	-
Other Personnel (Non-Regular Payroll)	-	-	-	-	-	-	-
<b>Subtotal Personnel</b>	-	384,703	-	-	-	-	384,703
<i>Other Expenditures</i>							
Utilities & Communication *	-	-	-	-	-	-	-
Scholarships, Tuition, Stipends & Allowances	-	-	-	32,361,854	-	-	32,361,854
Other Operating Expenses	-	504,792	-	-	-	-	504,792
<b>Subtotal Other</b>	-	504,792	-	32,361,854	-	-	32,866,646
<b>Total Expenditure Projection</b>	-	889,495	-	32,361,854	-	-	33,251,349
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	-	-	-	-
<b>Total Transfer Projection</b>	-	-	-	-	-	-	-
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	-	-	-	-	-	-	-
<b>Estimated Ending Balance</b>	-	39,964	-	(1,603,065)	-	-	(1,563,101)
Reserve Held Centrally	-	-	-	-	-	-	-
5% Reserve Target for FY 2020 (Executive Policy)	n/a	-	-	-	-	n/a	-
16% Reserve Target for FY 2020 (BOR Policy)	n/a	-	-	-	-	n/a	-

GF = General Funds  
TFSF = Tuition & Fee Special Fund  
RTRF = Research & Training Revolving Fund

Revised Date: 7/16/2018

\* Includes electricity, water, sewer, gas, telecom, postage

Office of Student Affairs - Student Life & Development (OSA-SLD) Operating Budget  
FY 2019 (07/01/18 to 06/30/19)

FY19 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	TOTAL
Estimated Ending Cash FY18	-	-	-	16,094,975	8,541,816	-	24,636,791
Less Estimated Encumbrances FY18	-	-	-	(347,236)	(261,167)	-	(608,403)
Estimated Unencumbered Ending Cash FY18	-	-	-	15,747,739	8,280,649	-	24,028,388
Act 236 Transfer	-	-	-	-	-	-	-
Less Estimated Deferred Revenue (FYE18)	-	-	-	(314,566)	(1,085,846)	-	(1,400,412)
Estimated Beginning Balance FY19	-	-	-	15,433,173	7,194,803	-	22,627,976
<b>Revenue/Appropriation Projection</b>	-	-	-	<b>8,987,225</b>	<b>16,025,656</b>	-	<b>25,012,881</b>
Projected Allocation	-	-	-	-	-	-	-
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	782,782	145,230	-	928,012
<b>Total Transfer Projection</b>	-	-	-	<b>782,782</b>	<b>145,230</b>	-	<b>928,012</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	-	-	-	1,895,923	368,720	-	2,264,643
Lecturer Payroll	-	-	-	-	-	-	-
Student Help Payroll	-	-	-	1,602,395	347,242	-	1,949,637
Other Personnel (Non-Regular Payroll)	-	-	-	100,000	48,618	-	148,618
<b>Subtotal Personnel</b>	-	-	-	<b>3,598,318</b>	<b>764,580</b>	-	<b>4,362,898</b>
<i>Other Expenditures</i>							
Utilities & Communication *	-	-	-	657,596	21,306	-	678,902
Scholarships, Tuition, Stipends & Allowances	-	-	-	-	377,701	-	377,701
Other Operating Expenses	-	-	-	4,780,382	15,821,821	-	20,602,203
<b>Subtotal Other</b>	-	-	-	<b>5,437,978</b>	<b>16,220,828</b>	-	<b>21,658,806</b>
<b>Total Expenditure Projection</b>	-	-	-	<b>9,036,296</b>	<b>16,985,408</b>	-	<b>26,021,704</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	1,987,588	-	-	1,987,588
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	700,000	241,000	-	941,000
<b>Total Transfer Projection</b>	-	-	-	<b>2,687,588</b>	<b>241,000</b>	-	<b>2,928,588</b>
Projected Rev/Trfs - Projected Exp/Trfs	-	-	-	(1,953,877)	(1,055,522)	-	(3,009,399)
<b>Estimated Ending Balance</b>	-	-	-	<b>13,479,296</b>	<b>6,139,281</b>	-	<b>19,618,577</b>
Reserve Held Centrally	-	-	-	-	-	-	-
5% Reserve Target for FY 2020 (Executive Policy)	n/a	-	-	547,055	854,059	n/a	1,401,114
16% Reserve Target for FY 2020 (BOR Policy)	n/a	-	-	1,750,576	2,732,988	n/a	4,483,565

GF = General Funds  
TFSF = Tuition & Fee Special Fund  
RTRF = Research & Training Revolving Fund

Revised Date: 7/16/2018

\* Includes electricity, water, sewer, gas, telecom, postage

**Outreach Operating Budget  
FY 2019 (07/01/18 to 06/30/19)**

<b>FY19 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Estimated Ending Cash FY18	-	28,324,529	(494)	(5,969,388)	-	-	22,354,647
Less Estimated Encumbrances FY18	-	(270,257)	-	(103,616)	-	-	(373,873)
Estimated Unencumbered Ending Cash FY18	-	28,054,272	(494)	(6,073,004)	-	-	21,980,774
Act 236 Transfer	-	-	-	-	-	-	-
Less Estimated Deferred Revenue (FYE18)	-	(7,636,624)	-	(336,447)	-	-	(7,973,071)
Estimated Beginning Balance FY19	-	20,417,648	(494)	(6,409,451)	-	-	14,007,703
<b>Revenue/Appropriation Projection</b>	-	<b>39,918,624</b>	-	<b>2,452,800</b>	-	-	<b>42,371,424</b>
<b>Projected Allocation</b>	-	<b>(15,017,600)</b>	<b>1,544</b>	-	-	-	<b>(15,016,056)</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	1,471,000	-	-	1,471,000
Other Transfers	-	43,657,348	440	1,000,000	-	-	44,657,788
<b>Total Transfer Projection</b>	-	<b>43,657,348</b>	<b>440</b>	<b>2,471,000</b>	-	-	<b>46,128,788</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	-	7,987,000	-	1,828,400	-	-	9,815,400
Lecturer Payroll	-	3,500,000	-	300,000	-	-	3,800,000
Student Help Payroll	-	85,800	-	89,200	-	-	175,000
Other Personnel (Non-Regular Payroll)	-	9,500	-	-	-	-	9,500
<b>Subtotal Personnel</b>	-	<b>11,582,300</b>	-	<b>2,217,600</b>	-	-	<b>13,799,900</b>
<i>Other Expenditures</i>							
Utilities & Communication *	-	35,800	-	8,630	-	-	44,430
Scholarships, Tuition, Stipends & Allowances	-	172,000	-	1,549,064	-	-	1,721,064
Other Operating Expenses	-	8,677,120	-	738,525	-	-	9,415,645
<b>Subtotal Other</b>	-	<b>8,884,920</b>	-	<b>2,296,219</b>	-	-	<b>11,181,139</b>
<b>Total Expenditure Projection</b>	-	<b>20,467,220</b>	-	<b>4,513,819</b>	-	-	<b>24,981,039</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	1,471,000	-	-	-	-	1,471,000
Other Transfers	-	44,657,348	-	95,250	-	-	44,752,598
<b>Total Transfer Projection</b>	-	<b>46,128,348</b>	-	<b>95,250</b>	-	-	<b>46,223,598</b>
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	-	<b>1,962,804</b>	<b>1,984</b>	<b>314,731</b>	-	-	<b>2,279,519</b>
<b>Estimated Ending Balance</b>	-	<b>22,380,452</b>	<b>1,490</b>	<b>(6,094,720)</b>	-	-	<b>16,287,222</b>
Reserve Held Centrally	-	-	-	-	-	-	-
5% Reserve Target for FY 2020 (Executive Policy)	n/a	1,146,911	(22)	106,903	-	n/a	1,253,792
16% Reserve Target for FY 2020 (BOR Policy)	n/a	3,670,115	(70)	342,091	-	n/a	4,012,136

GF = General Funds  
TFSF = Tuition & Fee Special Fund  
RTRF = Research & Training Revolving Fund

Revised Date: 7/16/2018

\* Includes electricity, water, sewer, gas, telecom, postage

**Public Health Operating Budget  
FY 2019 (07/01/18 to 06/30/19)**

<b>FY19 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Estimated Ending Cash FY18	-	(10,645)	(63,538)	-	-	-	(74,183)
Less Estimated Encumbrances FY18	-	(10,120)	-	-	-	-	(10,120)
Estimated Unencumbered Ending Cash FY18	-	(20,765)	(63,538)	-	-	-	(84,303)
Act 236 Transfer	-	-	-	-	-	-	-
Less Estimated Deferred Revenue (FYE18)	-	-	-	-	-	-	-
Estimated Beginning Balance FY19	-	(20,765)	(63,538)	-	-	-	(84,303)
<b>Revenue/Appropriation Projection</b>	-	-	-	-	-	-	-
<b>Projected Allocation</b>	<b>1,350,305</b>	<b>24,000</b>	<b>289,992</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,664,297</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	861,916	60,797	-	-	-	922,713
<b>Total Transfer Projection</b>	<b>-</b>	<b>861,916</b>	<b>60,797</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>922,713</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	1,350,305	663,148	69,968	-	-	-	2,083,421
Lecturer Payroll	-	11,300	-	-	-	-	11,300
Student Help Payroll	-	17,588	-	-	-	-	17,588
Other Personnel (Non-Regular Payroll)	-	-	-	-	-	-	-
<b>Subtotal Personnel</b>	<b>1,350,305</b>	<b>692,036</b>	<b>69,968</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,112,309</b>
<i>Other Expenditures</i>							
Utilities & Communication *	-	14,337	-	-	-	-	14,337
Scholarships, Tuition, Stipends & Allowances	-	-	-	-	-	-	-
Other Operating Expenses	-	108,622	200,000	-	-	-	308,622
<b>Subtotal Other</b>	<b>-</b>	<b>122,959</b>	<b>200,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>322,959</b>
<b>Total Expenditure Projection</b>	<b>1,350,305</b>	<b>814,995</b>	<b>269,968</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,435,268</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	70,921	-	-	-	-	70,921
<b>Total Transfer Projection</b>	<b>-</b>	<b>70,921</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>70,921</b>
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	<b>-</b>	<b>-</b>	<b>80,821</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>80,821</b>
<b>Estimated Ending Balance</b>	<b>-</b>	<b>(20,765)</b>	<b>17,283</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3,482)</b>
<b>Reserve Held Centrally</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
5% Reserve Target for FY 2020 (Executive Policy)	n/a	68,715	10,459	-	-	n/a	79,174
16% Reserve Target for FY 2020 (BOR Policy)	n/a	219,889	33,467	-	-	n/a	253,356

GF = General Funds  
TFSF = Tuition & Fee Special Fund  
RTRF = Research & Training Revolving Fund

Revised Date: 7/16/2018

\* Includes electricity, water, sewer, gas, telecom, postage

**Shidler Operating Budget  
FY 2019 (07/01/18 to 06/30/19)**

<b>FY19 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Estimated Ending Cash FY18	-	(2,377,802)	(88,466)	-	4,752	-	(2,461,516)
Less Estimated Encumbrances FY18	-	(4,925)	-	-	(1,480)	-	(6,405)
Estimated Unencumbered Ending Cash FY18	-	(2,382,727)	(88,466)	-	3,272	-	(2,467,921)
Act 236 Transfer	-	-	-	-	-	-	-
Less Estimated Deferred Revenue (FYE18)	-	-	-	-	-	-	-
Estimated Beginning Balance FY19	-	(2,382,727)	(88,466)	-	3,272	-	(2,467,921)
<b>Revenue/Appropriation Projection</b>	-	1,027,338	-	-	20,000	-	1,047,338
<b>Projected Allocation</b>	10,281,834	4,277,906	22,180	-	-	-	14,581,920
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	310,000	-	-	310,000
Other Transfers	-	-	60,853	-	-	-	60,853
<b>Total Transfer Projection</b>	-	-	60,853	310,000	-	-	370,853
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	10,281,834	3,743,432	20,000	-	15,500	-	14,060,766
Lecturer Payroll	-	500,000	-	-	-	-	500,000
Student Help Payroll	-	290,000	-	-	-	-	290,000
Other Personnel (Non-Regular Payroll)	-	117,988	-	-	-	-	117,988
<b>Subtotal Personnel</b>	10,281,834	4,651,420	20,000	-	15,500	-	14,968,754
<i>Other Expenditures</i>							
Utilities & Communication *	-	70,000	-	-	-	-	70,000
Scholarships, Tuition, Stipends & Allowances	-	-	-	310,000	-	-	310,000
Other Operating Expenses	-	432,940	66,000	-	4,500	-	503,440
<b>Subtotal Other</b>	-	502,940	66,000	310,000	4,500	-	883,440
<b>Total Expenditure Projection</b>	10,281,834	5,154,360	86,000	310,000	20,000	-	15,852,194
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	310,000	-	-	-	-	310,000
Other Transfers	-	-	-	-	-	-	-
<b>Total Transfer Projection</b>	-	310,000	-	-	-	-	310,000
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	-	(159,116)	(2,967)	-	-	-	(162,083)
<b>Estimated Ending Balance</b>	-	(2,541,843)	(91,433)	-	3,272	-	(2,630,004)
Reserve Held Centrally	-	-	-	-	-	-	-
5% Reserve Target for FY 2020 (Executive Policy)	n/a	787,310	1,257	-	1,000	n/a	789,567
16% Reserve Target for FY 2020 (BOR Policy)	n/a	2,519,391	4,024	-	3,200	n/a	2,526,615

GF = General Funds  
TFSF = Tuition & Fee Special Fund  
RTRF = Research & Training Revolving Fund

Revised Date: 7/16/2018

\* Includes electricity, water, sewer, gas, telecom, postage

**Social Science Operating Budget  
FY 2019 (07/01/18 to 06/30/19)**

<b>FY19 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Estimated Ending Cash FY18	-	4,345,952	(990,705)	41,805	210	-	3,397,262
Less Estimated Encumbrances FY18	-	(142,665)	(13,380)	-	-	-	(156,045)
Estimated Unencumbered Ending Cash FY18	-	4,203,287	(1,004,085)	41,805	210	-	3,241,217
Act 236 Transfer	-	-	-	-	-	-	-
Less Estimated Deferred Revenue (FYE18)	-	-	-	-	-	-	-
Estimated Beginning Balance FY19	-	4,203,287	(1,004,085)	41,805	210	-	3,241,217
<b>Revenue/Appropriation Projection</b>	-	-	-	<b>138,960</b>	-	-	<b>138,960</b>
<b>Projected Allocation</b>	<b>18,864,549</b>	<b>5,881,129</b>	<b>707,293</b>	-	-	-	<b>25,452,971</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	989,804	-	-	-	989,804
<b>Total Transfer Projection</b>	-	-	<b>989,804</b>	-	-	-	<b>989,804</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	18,864,549	4,154,911	370,392	45,312	-	-	23,435,164
Lecturer Payroll	-	600,000	-	1,950	-	-	601,950
Student Help Payroll	-	383,460	21,936	-	-	-	405,396
Other Personnel (Non-Regular Payroll)	-	-	-	25,000	-	-	25,000
<b>Subtotal Personnel</b>	<b>18,864,549</b>	<b>5,138,371</b>	<b>392,328</b>	<b>72,262</b>	-	-	<b>24,467,510</b>
<i>Other Expenditures</i>							
Utilities & Communication *	-	85,000	-	-	-	-	85,000
Scholarships, Tuition, Stipends & Allowances	-	95,000	33,740	300	-	-	129,040
Other Operating Expenses	-	647,824	448,904	9,200	-	-	1,105,928
<b>Subtotal Other</b>	-	<b>827,824</b>	<b>482,644</b>	<b>9,500</b>	-	-	<b>1,319,968</b>
<b>Total Expenditure Projection</b>	<b>18,864,549</b>	<b>5,966,195</b>	<b>874,972</b>	<b>81,762</b>	-	-	<b>25,787,478</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	-	-	-	-
<b>Total Transfer Projection</b>	-	-	-	-	-	-	-
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	-	<b>(85,066)</b>	<b>822,125</b>	<b>57,198</b>	-	-	<b>794,257</b>
<b>Estimated Ending Balance</b>	-	<b>4,118,221</b>	<b>(181,960)</b>	<b>99,003</b>	<b>210</b>	-	<b>4,035,474</b>
Reserve Held Centrally	-	-	-	-	-	-	-
5% Reserve Target for FY 2020 (Executive Policy)	n/a	1,241,537	(5,742)	4,088	-	n/a	1,239,884
16% Reserve Target for FY 2020 (BOR Policy)	n/a	3,972,919	(18,373)	13,082	-	n/a	3,967,628

GF = General Funds  
TFSF = Tuition & Fee Special Fund  
RTRF = Research & Training Revolving Fund

Revised Date: 7/16/2018

\* Includes electricity, water, sewer, gas, telecom, postage

**Social Work Operating Budget  
FY 2019 (07/01/18 to 06/30/19)**

<b>FY19 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Estimated Ending Cash FY18	-	1,384,640	(105,120)	4,198	-	-	1,283,718
Less Estimated Encumbrances FY18	-	-	-	-	-	-	-
Estimated Unencumbered Ending Cash FY18	-	1,384,640	(105,120)	4,198	-	-	1,283,718
Act 236 Transfer	-	-	-	-	-	-	-
Less Estimated Deferred Revenue (FYE18)	-	-	-	-	-	-	-
Estimated Beginning Balance FY19	-	1,384,640	(105,120)	4,198	-	-	1,283,718
<b>Revenue/Appropriation Projection</b>	-	-	-	-	-	-	-
<b>Projected Allocation</b>	1,314,325	2,364,437	73,855	-	-	-	3,752,617
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	33,312	-	-	-	33,312
<b>Total Transfer Projection</b>	-	-	33,312	-	-	-	33,312
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	1,314,325	894,167	-	-	-	-	2,208,492
Lecturer Payroll	-	192,987	-	-	-	-	192,987
Student Help Payroll	-	36,589	-	-	-	-	36,589
Other Personnel (Non-Regular Payroll)	-	-	-	-	-	-	-
<b>Subtotal Personnel</b>	1,314,325	1,123,743	-	-	-	-	2,438,068
<i>Other Expenditures</i>							
Utilities & Communication *	-	17,650	-	-	-	-	17,650
Scholarships, Tuition, Stipends & Allowances	-	-	-	-	-	-	-
Other Operating Expenses	-	339,336	66,855	-	-	-	406,191
<b>Subtotal Other</b>	-	356,986	66,855	-	-	-	423,841
<b>Total Expenditure Projection</b>	1,314,325	1,480,729	66,855	-	-	-	2,861,909
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	883,708	7,000	-	-	-	890,708
<b>Total Transfer Projection</b>	-	883,708	7,000	-	-	-	890,708
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	-	-	33,312	-	-	-	33,312
<b>Estimated Ending Balance</b>	-	1,384,640	(71,808)	4,198	-	-	1,317,030
<b>Reserve Held Centrally</b>	-	-	-	-	-	-	-
5% Reserve Target for FY 2020 (Executive Policy)	n/a	183,938	2,027	-	-	n/a	185,965
16% Reserve Target for FY 2020 (BOR Policy)	n/a	588,602	6,487	-	-	n/a	595,089

GF = General Funds  
TFSF = Tuition & Fee Special Fund  
RTRF = Research & Training Revolving Fund

Revised Date: 7/16/2018

\* Includes electricity, water, sewer, gas, telecom, postage



School of Ocean & Earth Science & Technology (SOEST) Operating Budget  
FY 2019 (07/01/18 to 06/30/19)

FY19 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	TOTAL
Estimated Ending Cash FY18	-	1,546,697	(5,204,254)	3,751,209	210,185	-	303,837
Less Estimated Encumbrances FY18	-	(56,542)	(44,742)	(15,000)	-	-	(116,284)
Estimated Unencumbered Ending Cash FY18	-	1,490,155	(5,248,996)	3,736,209	210,185	-	187,553
Act 236 Transfer	-	-	-	-	-	-	-
Less Estimated Deferred Revenue (FYE18)	-	-	-	-	-	-	-
Estimated Beginning Balance FY19	-	1,490,155	(5,248,996)	3,736,209	210,185	-	187,553
<b>Revenue/Appropriation Projection</b>	-	-	-	-	184,361	-	184,361
<b>Projected Allocation</b>	26,103,593	429,568	5,168,868	-	-	-	31,702,029
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	2,400,000	5,230,793	2,100,000	-	-	9,730,793
<b>Total Transfer Projection</b>	-	2,400,000	5,230,793	2,100,000	-	-	9,730,793
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	23,703,593	1,828,268	2,811,339	400,000	-	-	28,743,200
Lecturer Payroll	-	2,000	-	-	-	-	2,000
Student Help Payroll	-	271,425	135,000	-	-	-	406,425
Other Personnel (Non-Regular Payroll)	-	36,639	35,000	-	-	-	71,639
<b>Subtotal Personnel</b>	23,703,593	2,138,332	2,981,339	400,000	-	-	29,223,264
<i>Other Expenditures</i>							
Utilities & Communication *	-	534,628	293,200	-	-	-	827,828
Scholarships, Tuition, Stipends & Allowances	-	800	-	-	-	-	800
Other Operating Expenses	-	1,369,375	4,640,913	1,600,000	394,502	-	8,004,790
<b>Subtotal Other</b>	-	1,904,803	4,934,113	1,600,000	394,502	-	8,833,418
<b>Total Expenditure Projection</b>	23,703,593	4,043,135	7,915,452	2,000,000	394,502	-	38,056,682
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	2,400,000	-	60,000	-	-	-	2,460,000
<b>Total Transfer Projection</b>	2,400,000	-	60,000	-	-	-	2,460,000
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	-	(1,213,567)	2,424,209	100,000	(210,141)	-	1,100,501
<b>Estimated Ending Balance</b>	-	276,588	(2,824,787)	3,836,209	44	-	1,288,054
Reserve Held Centrally	-	-	-	-	-	-	-
5% Reserve Target for FY 2020 (Executive Policy)	n/a	1,267,336	137,233	(5,000)	19,725	n/a	1,419,294
16% Reserve Target for FY 2020 (BOR Policy)	n/a	4,055,476	439,145	(16,000)	63,120	n/a	4,541,742

GF = General Funds  
TFSF = Tuition & Fee Special Fund  
RTRF = Research & Training Revolving Fund

Revised Date: 7/16/2018

\* Includes electricity, water, sewer, gas, telecom, postage

**School of Nursing & Dental Hygiene (SONDH) Operating Budget  
FY 2019 (07/01/18 to 06/30/19)**

<b>FY19 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Estimated Ending Cash FY18	-	2,295,963	(57,488)	1,400,420	-	-	3,638,895
Less Estimated Encumbrances FY18	-	(172,208)	-	(36,378)	-	-	(208,586)
Estimated Unencumbered Ending Cash FY18	-	2,123,755	(57,488)	1,364,042	-	-	3,430,309
Act 236 Transfer	-	-	-	-	-	-	-
Less Estimated Deferred Revenue (FYE18)	-	-	-	-	-	-	-
Estimated Beginning Balance FY19	-	2,123,755	(57,488)	1,364,042	-	-	3,430,309
<b>Revenue/Appropriation Projection</b>	-	-	-	42,000	-	-	42,000
<b>Projected Allocation</b>	4,126,281	6,593,672	73,076	-	-	-	10,793,029
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	9,828	67,317	130,000	-	-	207,145
<b>Total Transfer Projection</b>	-	9,828	67,317	130,000	-	-	207,145
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	4,126,281	5,860,744	36,000	520,089	-	-	10,543,114
Lecturer Payroll	-	60,748	-	27,204	-	-	87,952
Student Help Payroll	-	44,882	-	-	-	-	44,882
Other Personnel (Non-Regular Payroll)	-	40,146	-	188,855	-	-	229,001
<b>Subtotal Personnel</b>	4,126,281	6,006,520	36,000	736,148	-	-	10,904,949
<i>Other Expenditures</i>							
Utilities & Communication *	-	64,464	-	8,200	-	-	72,664
Scholarships, Tuition, Stipends & Allowances	-	-	-	-	-	-	-
Other Operating Expenses	-	532,516	10,366	73,085	-	-	615,967
<b>Subtotal Other</b>	-	596,980	10,366	81,285	-	-	688,631
<b>Total Expenditure Projection</b>	4,126,281	6,603,500	46,366	817,433	-	-	11,593,580
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	36,538	-	-	-	36,538
<b>Total Transfer Projection</b>	-	-	36,538	-	-	-	36,538
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	-	-	57,489	(645,433)	-	-	(587,944)
<b>Estimated Ending Balance</b>	-	2,123,755	1	718,609	-	-	2,842,365
<b>Reserve Held Centrally</b>	-	-	-	-	-	-	-
5% Reserve Target for FY 2020 (Executive Policy)	n/a	535,998	779	34,372	-	n/a	571,149
16% Reserve Target for FY 2020 (BOR Policy)	n/a	1,715,192	2,494	109,989	-	n/a	1,827,676

GF = General Funds  
TFSF = Tuition & Fee Special Fund  
RTRF = Research & Training Revolving Fund

Revised Date: 7/16/2018

\* Includes electricity, water, sewer, gas, telecom, postage

**School of Pacific & Asian Studies (SPAS) Operating Budget  
FY 2019 (07/01/18 to 06/30/19)**

<b>FY19 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Estimated Ending Cash FY18	-	497,055	(27,437)	28,635	-	-	498,253
Less Estimated Encumbrances FY18	-	(2,199)	(89)	-	-	-	(2,288)
Estimated Unencumbered Ending Cash FY18	-	494,856	(27,526)	28,635	-	-	495,965
Act 236 Transfer	-	-	-	-	-	-	-
Less Estimated Deferred Revenue (FYE18)	-	-	-	-	-	-	-
Estimated Beginning Balance FY19	-	494,856	(27,526)	28,635	-	-	495,965
<b>Revenue/Appropriation Projection</b>	-	-	-	-	-	-	-
<b>Projected Allocation</b>	2,730,445	915,417	37,318	-	-	-	3,683,180
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	26,874	-	-	-	26,874
<b>Total Transfer Projection</b>	-	-	26,874	-	-	-	26,874
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	2,637,457	576,107	-	-	-	-	3,213,564
Lecturer Payroll	-	71,296	-	-	-	-	71,296
Student Help Payroll	-	41,450	-	-	-	-	41,450
Other Personnel (Non-Regular Payroll)	-	22,347	17,318	-	-	-	39,665
<b>Subtotal Personnel</b>	2,637,457	711,200	17,318	-	-	-	3,365,975
<i>Other Expenditures</i>							
Utilities & Communication *	-	19,164	-	-	-	-	19,164
Scholarships, Tuition, Stipends & Allowances	-	42,000	-	17,400	-	-	59,400
Other Operating Expenses	-	78,837	20,000	-	-	-	98,837
<b>Subtotal Other</b>	-	140,001	20,000	17,400	-	-	177,401
<b>Total Expenditure Projection</b>	2,637,457	851,201	37,318	17,400	-	-	3,543,376
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	92,988	-	-	-	-	-	92,988
<b>Total Transfer Projection</b>	92,988	-	-	-	-	-	92,988
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	-	64,216	26,874	(17,400)	-	-	73,690
<b>Estimated Ending Balance</b>	-	559,072	(652)	11,235	-	-	569,655
Reserve Held Centrally	-	-	-	-	-	-	-
5% Reserve Target for FY 2020 (Executive Policy)	n/a	174,433	522	870	-	n/a	175,825
16% Reserve Target for FY 2020 (BOR Policy)	n/a	558,185	1,671	2,784	-	n/a	562,640

GF = General Funds  
TFSF = Tuition & Fee Special Fund  
RTRF = Research & Training Revolving Fund

Revised Date: 7/16/2018

\* Includes electricity, water, sewer, gas, telecom, postage

**Systemwide Operating Budget  
FY 2019 (07/01/18 to 06/30/19)**

<b>FY19 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Estimated Ending Cash FY18	-	-	3,029,285	11,981,286	-	-	15,010,571
Less Estimated Encumbrances FY18	-	-	-	-	-	-	-
Estimated Unencumbered Ending Cash FY18	-	-	3,029,285	11,981,286	-	-	15,010,571
Act 236 Transfer	-	-	-	-	-	-	-
Less Estimated Deferred Revenue (FYE18)	-	-	-	-	-	-	-
Estimated Beginning Balance FY19	-	-	3,029,285	11,981,286	-	-	15,010,571
<b>Revenue/Appropriation Projection</b>	-	-	-	-	-	-	-
<b>Projected Allocation</b>	-	-	-	-	-	-	-
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	(1,000)	9,397,426	-	-	9,396,426
<b>Total Transfer Projection</b>	-	-	(1,000)	9,397,426	-	-	9,396,426
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	-	-	-	-	-	-	-
Lecturer Payroll	-	-	-	-	-	-	-
Student Help Payroll	-	-	-	-	-	-	-
Other Personnel (Non-Regular Payroll)	-	-	-	-	-	-	-
<b>Subtotal Personnel</b>	-	-	-	-	-	-	-
<i>Other Expenditures</i>							
Utilities & Communication *	-	-	-	-	-	-	-
Scholarships, Tuition, Stipends & Allowances	-	-	-	-	-	-	-
Other Operating Expenses	-	-	-	-	-	-	-
<b>Subtotal Other</b>	-	-	-	-	-	-	-
<b>Total Expenditure Projection</b>	-	-	-	-	-	-	-
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	9,397,400	-	-	9,397,400
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	-	-	-	-
<b>Total Transfer Projection</b>	-	-	-	9,397,400	-	-	9,397,400
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	-	-	(1,000)	26	-	-	(974)
<b>Estimated Ending Balance</b>	-	-	3,028,285	11,981,312	-	-	15,009,597
Reserve Held Centrally	-	-	-	-	-	-	-
5% Reserve Target for FY 2020 (Executive Policy)	n/a	-	50	(1)	-	n/a	49
16% Reserve Target for FY 2020 (BOR Policy)	n/a	-	160	(4)	-	n/a	156

GF = General Funds  
TFSF = Tuition & Fee Special Fund  
RTRF = Research & Training Revolving Fund

Revised Date: 7/16/2018

\* Includes electricity, water, sewer, gas, telecom, postage

**Telecomm Operating Budget  
FY 2019 (07/01/18 to 06/30/19)**

<b>FY19 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Estimated Ending Cash FY18	-	215,184	(85)	2,843,411	-	-	3,058,510
Less Estimated Encumbrances FY18	-	(1,810)	-	(1,205,661)	-	-	(1,207,471)
Estimated Unencumbered Ending Cash FY18	-	213,374	(85)	1,637,750	-	-	1,851,039
Act 236 Transfer	-	-	-	-	-	-	-
Less Estimated Deferred Revenue (FYE18)	-	-	-	-	-	-	-
Estimated Beginning Balance FY19	-	213,374	(85)	1,637,750	-	-	1,851,039
<b>Revenue/Appropriation Projection</b>	-	-	-	<b>3,964,906</b>	-	-	<b>3,964,906</b>
<b>Projected Allocation</b>	<b>1,323,905</b>	<b>327,025</b>	-	-	-	-	<b>1,650,930</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	85	400,000	-	-	400,085
<b>Total Transfer Projection</b>	-	-	<b>85</b>	<b>400,000</b>	-	-	<b>400,085</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	1,323,905	149,025	-	-	-	-	1,472,930
Lecturer Payroll	-	-	-	-	-	-	-
Student Help Payroll	-	140,000	-	-	-	-	140,000
Other Personnel (Non-Regular Payroll)	-	28,000	-	-	-	-	28,000
<b>Subtotal Personnel</b>	<b>1,323,905</b>	<b>317,025</b>	-	-	-	-	<b>1,640,930</b>
<i>Other Expenditures</i>							
Utilities & Communication *	-	-	-	1,776,336	-	-	1,776,336
Scholarships, Tuition, Stipends & Allowances	-	-	-	-	-	-	-
Other Operating Expenses	-	10,000	-	792,691	-	-	802,691
<b>Subtotal Other</b>	-	<b>10,000</b>	-	<b>2,569,027</b>	-	-	<b>2,579,027</b>
<b>Total Expenditure Projection</b>	<b>1,323,905</b>	<b>327,025</b>	-	<b>2,569,027</b>	-	-	<b>4,219,957</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	186,260	-	-	186,260
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	400,000	-	-	400,000
<b>Total Transfer Projection</b>	-	-	-	<b>586,260</b>	-	-	<b>586,260</b>
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	-	-	<b>85</b>	<b>1,209,619</b>	-	-	<b>1,209,704</b>
<b>Estimated Ending Balance</b>	-	<b>213,374</b>	-	<b>2,847,369</b>	-	-	<b>3,060,743</b>
Reserve Held Centrally	-	-	-	-	-	-	-
5% Reserve Target for FY 2020 (Executive Policy)	n/a	82,547	(4)	137,764	-	n/a	220,307
16% Reserve Target for FY 2020 (BOR Policy)	n/a	264,149	(14)	440,846	-	n/a	704,981

GF = General Funds  
TFSF = Tuition & Fee Special Fund  
RTRF = Research & Training Revolving Fund

Revised Date: 7/16/2018

\* Includes electricity, water, sewer, gas, telecom, postage

**Travel Industry Management (TIM) Operating Budget  
FY 2019 (07/01/18 to 06/30/19)**

<b>FY19 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Estimated Ending Cash FY18	-	1,963,988	-	-	-	-	1,963,988
Less Estimated Encumbrances FY18	-	(28,473)	-	-	-	-	(28,473)
Estimated Unencumbered Ending Cash FY18	-	1,935,515	-	-	-	-	1,935,515
Act 236 Transfer	-	-	-	-	-	-	-
Less Estimated Deferred Revenue (FYE18)	-	-	-	-	-	-	-
Estimated Beginning Balance FY19	-	1,935,515	-	-	-	-	1,935,515
<b>Revenue/Appropriation Projection</b>	-	-	-	-	-	-	-
<b>Projected Allocation</b>	1,158,011	930,282	-	-	-	-	2,088,293
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	6,952	-	-	-	6,952
<b>Total Transfer Projection</b>	-	-	6,952	-	-	-	6,952
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	1,158,011	531,198	-	-	-	-	1,689,209
Lecturer Payroll	-	142,434	-	-	-	-	142,434
Student Help Payroll	-	76,400	-	-	-	-	76,400
Other Personnel (Non-Regular Payroll)	-	-	-	-	-	-	-
<b>Subtotal Personnel</b>	1,158,011	750,032	-	-	-	-	1,908,043
<i>Other Expenditures</i>							
Utilities & Communication *	-	13,200	-	-	-	-	13,200
Scholarships, Tuition, Stipends & Allowances	-	-	-	-	-	-	-
Other Operating Expenses	-	294,650	-	-	-	-	294,650
<b>Subtotal Other</b>	-	307,850	-	-	-	-	307,850
<b>Total Expenditure Projection</b>	1,158,011	1,057,882	-	-	-	-	2,215,893
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	-	-	-	-
<b>Total Transfer Projection</b>	-	-	-	-	-	-	-
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	-	(127,600)	6,952	-	-	-	(120,648)
<b>Estimated Ending Balance</b>	-	1,807,915	6,952	-	-	-	1,814,867
<b>Reserve Held Centrally</b>	-	-	-	-	-	-	-
5% Reserve Target for FY 2020 (Executive Policy)	n/a	110,795	(348)	-	-	n/a	110,447
16% Reserve Target for FY 2020 (BOR Policy)	n/a	354,543	(1,112)	-	-	n/a	353,431

GF = General Funds  
TFSF = Tuition & Fee Special Fund  
RTRF = Research & Training Revolving Fund

Revised Date: 7/16/2018

\* Includes electricity, water, sewer, gas, telecom, postage

**UH Press Operating Budget  
FY 2019 (07/01/18 to 06/30/19)**

<b>FY19 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Estimated Ending Cash FY18	-	-	-	-	1,519,827	-	1,519,827
Less Estimated Encumbrances FY18	-	-	-	-	(1,342,591)	-	(1,342,591)
Estimated Unencumbered Ending Cash FY18	-	-	-	-	177,236	-	177,236
Act 236 Transfer	-	-	-	-	-	-	-
Less Estimated Deferred Revenue (FYE18)	-	-	-	-	(185,692)	-	(185,692)
Estimated Beginning Balance FY19	-	-	-	-	(8,456)	-	(8,456)
<b>Revenue/Appropriation Projection</b>	-	-	-	-	4,400,000	-	4,400,000
<b>Projected Allocation</b>	542,242	-	-	-	-	-	542,242
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	-	-	-	-
<b>Total Transfer Projection</b>	-	-	-	-	-	-	-
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	542,242	-	-	-	1,940,000	-	2,482,242
Lecturer Payroll	-	-	-	-	-	-	-
Student Help Payroll	-	-	-	-	120,000	-	120,000
Other Personnel (Non-Regular Payroll)	-	-	-	-	40,000	-	40,000
<b>Subtotal Personnel</b>	542,242	-	-	-	2,100,000	-	2,642,242
<i>Other Expenditures</i>							
Utilities & Communication *	-	-	-	-	56,000	-	56,000
Scholarships, Tuition, Stipends & Allowances	-	-	-	-	-	-	-
Other Operating Expenses	-	-	-	-	2,140,000	-	2,140,000
<b>Subtotal Other</b>	-	-	-	-	2,196,000	-	2,196,000
<b>Total Expenditure Projection</b>	542,242	-	-	-	4,296,000	-	4,838,242
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	-	-	-	-
<b>Total Transfer Projection</b>	-	-	-	-	-	-	-
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	-	-	-	-	104,000	-	104,000
<b>Estimated Ending Balance</b>	-	-	-	-	95,544	-	95,544
<b>Reserve Held Centrally</b>	-	-	-	-	-	-	-
5% Reserve Target for FY 2020 (Executive Policy)	n/a	27,112	-	-	214,800	n/a	241,912
16% Reserve Target for FY 2020 (BOR Policy)	n/a	86,759	-	-	687,360	n/a	774,119

GF = General Funds  
TFSF = Tuition & Fee Special Fund  
RTRF = Research & Training Revolving Fund

Revised Date: 7/16/2018

\* Includes electricity, water, sewer, gas, telecom, postage

**Utilities Operating Budget  
FY 2019 (07/01/18 to 06/30/19)**

<b>FY19 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Estimated Ending Cash FY18	-	(24,541,404)	(2,200,000)	-	-	-	(26,741,404)
Less Estimated Encumbrances FY18	-	(11,289)	-	-	-	-	(11,289)
Estimated Unencumbered Ending Cash FY18	-	(24,552,693)	(2,200,000)	-	-	-	(26,752,693)
Act 236 Transfer	-	-	-	-	-	-	-
Less Estimated Deferred Revenue (FYE18)	-	-	-	-	-	-	-
Estimated Beginning Balance FY19	-	(24,552,693)	(2,200,000)	-	-	-	(26,752,693)
<b>Revenue/Appropriation Projection</b>	-	-	-	-	-	-	-
<b>Projected Allocation</b>	-	27,500,000	2,200,000	-	-	-	29,700,000
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	24,541,404	2,200,000	-	-	-	26,741,404
<b>Total Transfer Projection</b>	-	24,541,404	2,200,000	-	-	-	26,741,404
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	-	-	-	-	-	-	-
Lecturer Payroll	-	-	-	-	-	-	-
Student Help Payroll	-	-	-	-	-	-	-
Other Personnel (Non-Regular Payroll)	-	-	-	-	-	-	-
<b>Subtotal Personnel</b>	-	-	-	-	-	-	-
<i>Other Expenditures</i>							
Utilities & Communication *	-	27,500,000	2,200,000	-	-	-	29,700,000
Scholarships, Tuition, Stipends & Allowances	-	-	-	-	-	-	-
Other Operating Expenses	-	-	-	-	-	-	-
<b>Subtotal Other</b>	-	27,500,000	2,200,000	-	-	-	29,700,000
<b>Total Expenditure Projection</b>	-	27,500,000	2,200,000	-	-	-	29,700,000
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	-	-	-	-
<b>Total Transfer Projection</b>	-	-	-	-	-	-	-
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	-	24,541,404	2,200,000	-	-	-	26,741,404
<b>Estimated Ending Balance</b>	-	(11,289)	-	-	-	-	(11,289)
Reserve Held Centrally	-	-	-	-	-	-	-
5% Reserve Target for FY 2020 (Executive Policy)	n/a	147,930	-	-	-	n/a	147,930
16% Reserve Target for FY 2020 (BOR Policy)	n/a	473,375	-	-	-	n/a	473,375

GF = General Funds  
TFSF = Tuition & Fee Special Fund  
RTRF = Research & Training Revolving Fund

Revised Date: 7/16/2018

\* Includes electricity, water, sewer, gas, telecom, postage



**Vice Chancellor for Academic Affairs (VCAA) Operating Budget  
FY 2019 (07/01/18 to 06/30/19)**

<b>FY19 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Estimated Ending Cash FY18	-	2,849,627	(20,196)	58,904	17,280	-	2,905,615
Less Estimated Encumbrances FY18	-	(365,745)	-	-	(488)	-	(366,233)
Estimated Unencumbered Ending Cash FY18	-	2,483,882	(20,196)	58,904	16,792	-	2,539,382
Act 236 Transfer	-	-	-	-	-	-	-
Less Estimated Deferred Revenue (FYE18)	-	-	-	-	-	-	-
Estimated Beginning Balance FY19	-	2,483,882	(20,196)	58,904	16,792	-	2,539,382
<b>Revenue/Appropriation Projection</b>	-	-	-	220,000	16,000	-	236,000
<b>Projected Allocation</b>	5,419,152	2,819,000	19,863	-	-	-	8,258,015
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	92,988	962,181	16,609	-	-	-	1,071,778
<b>Total Transfer Projection</b>	<b>92,988</b>	<b>962,181</b>	<b>16,609</b>	-	-	-	<b>1,071,778</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	5,512,140	2,089,553	-	-	-	-	7,601,693
Lecturer Payroll	-	81,796	-	-	-	-	81,796
Student Help Payroll	-	213,892	-	23,096	-	-	236,988
Other Personnel (Non-Regular Payroll)	-	91,040	-	-	8,881	-	99,921
<b>Subtotal Personnel</b>	<b>5,512,140</b>	<b>2,476,281</b>	<b>-</b>	<b>23,096</b>	<b>8,881</b>	<b>-</b>	<b>8,020,398</b>
<i>Other Expenditures</i>							
Utilities & Communication *	-	43,213	1,875	2,868	-	-	47,956
Scholarships, Tuition, Stipends & Allowances	-	-	-	202,800	-	-	202,800
Other Operating Expenses	-	237,900	4,850	25,500	13,000	-	281,250
<b>Subtotal Other</b>	<b>-</b>	<b>281,113</b>	<b>6,725</b>	<b>231,168</b>	<b>13,000</b>	<b>-</b>	<b>532,006</b>
<b>Total Expenditure Projection</b>	<b>5,512,140</b>	<b>2,757,394</b>	<b>6,725</b>	<b>254,264</b>	<b>21,881</b>	<b>-</b>	<b>8,552,404</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	1,023,787	-	-	-	-	1,023,787
<b>Total Transfer Projection</b>	<b>-</b>	<b>1,023,787</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,023,787</b>
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	<b>-</b>	<b>-</b>	<b>29,747</b>	<b>(34,264)</b>	<b>(5,881)</b>	<b>-</b>	<b>(10,398)</b>
<b>Estimated Ending Balance</b>	<b>-</b>	<b>2,483,882</b>	<b>9,551</b>	<b>24,640</b>	<b>10,911</b>	<b>-</b>	<b>2,528,984</b>
Reserve Held Centrally	-	-	-	-	-	-	-
5% Reserve Target for FY 2020 (Executive Policy)	n/a	416,557	(494)	12,713	1,094	n/a	429,870
16% Reserve Target for FY 2020 (BOR Policy)	n/a	1,332,982	(1,581)	40,682	3,501	n/a	1,375,584

GF = General Funds  
TFSF = Tuition & Fee Special Fund  
RTRF = Research & Training Revolving Fund

Revised Date: 7/16/2018

\* Includes electricity, water, sewer, gas, telecom, postage

Vice Chancellor for Administration, Finance & Operations (VCAFO) Operating Budget  
FY 2019 (07/01/18 to 06/30/19)

FY19 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	TOTAL
Estimated Ending Cash FY18	-	1,441,326	-	-	-	-	1,441,326
Less Estimated Encumbrances FY18	-	(54,265)	-	-	-	-	(54,265)
Estimated Unencumbered Ending Cash FY18	-	1,387,061	-	-	-	-	1,387,061
Act 236 Transfer	-	-	-	-	-	-	-
Less Estimated Deferred Revenue (FYE18)	-	-	-	-	-	-	-
Estimated Beginning Balance FY19	-	1,387,061	-	-	-	-	1,387,061
<b>Revenue/Appropriation Projection</b>	-	-	-	-	-	-	-
<b>Projected Allocation</b>	953,770	2,341,039	-	-	-	-	3,294,809
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	650,000	-	-	-	-	-	650,000
<b>Total Transfer Projection</b>	650,000	-	-	-	-	-	650,000
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	1,603,770	26,622	-	-	-	-	1,630,392
Lecturer Payroll	-	-	-	-	-	-	-
Student Help Payroll	-	12,114	-	-	-	-	12,114
Other Personnel (Non-Regular Payroll)	-	6,152	-	-	-	-	6,152
<b>Subtotal Personnel</b>	1,603,770	44,888	-	-	-	-	1,648,658
<i>Other Expenditures</i>							
Utilities & Communication *	-	12,500	-	-	-	-	12,500
Scholarships, Tuition, Stipends & Allowances	-	-	-	-	-	-	-
Other Operating Expenses	-	1,633,651	-	-	-	-	1,633,651
<b>Subtotal Other</b>	-	1,646,151	-	-	-	-	1,646,151
<b>Total Expenditure Projection</b>	1,603,770	1,691,039	-	-	-	-	3,294,809
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	650,000	-	-	-	-	650,000
<b>Total Transfer Projection</b>	-	650,000	-	-	-	-	650,000
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	-	-	-	-	-	-	-
<b>Estimated Ending Balance</b>	-	1,387,061	-	-	-	-	1,387,061
<b>Reserve Held Centrally</b>	-	-	-	-	-	-	-
5% Reserve Target for FY 2020 (Executive Policy)	n/a	197,240	-	-	-	n/a	197,240
16% Reserve Target for FY 2020 (BOR Policy)	n/a	631,169	-	-	-	n/a	631,169

GF = General Funds  
TFSF = Tuition & Fee Special Fund  
RTRF = Research & Training Revolving Fund

Revised Date: 7/16/2018

\* Includes electricity, water, sewer, gas, telecom, postage

**Vice Chancellor for Research (VCR) Operating Budget  
FY 2019 (07/01/18 to 06/30/19)**

<b>FY19 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Estimated Ending Cash FY18	-	260,304	47,859,357	3	-	-	48,119,664
Less Estimated Encumbrances FY18	-	(18,683)	(223,792)	-	-	-	(242,475)
Estimated Unencumbered Ending Cash FY18	-	241,621	47,635,565	3	-	-	47,877,189
Act 236 Transfer	-	-	-	-	-	-	-
Less Estimated Deferred Revenue (FYE18)	-	-	-	-	-	-	-
Estimated Beginning Balance FY19	-	241,621	47,635,565	3	-	-	47,877,189
<b>Revenue/Appropriation Projection</b>	-	-	<b>31,188,008</b>	-	-	-	<b>31,188,008</b>
<b>Projected Allocation</b>	<b>870,624</b>	<b>(17,480)</b>	<b>(24,232,809)</b>	-	-	-	<b>(23,379,665)</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	1,800,000	-	-	1,800,000
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	57,480	1,081,499	-	-	-	1,138,979
<b>Total Transfer Projection</b>	-	<b>57,480</b>	<b>1,081,499</b>	<b>1,800,000</b>	-	-	<b>2,938,979</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	870,624	-	-	-	-	-	870,624
Lecturer Payroll	-	-	-	-	-	-	-
Student Help Payroll	-	22,660	-	-	-	-	22,660
Other Personnel (Non-Regular Payroll)	-	3,000	-	-	-	-	3,000
<b>Subtotal Personnel</b>	<b>870,624</b>	<b>25,660</b>	-	-	-	-	<b>896,284</b>
<i>Other Expenditures</i>							
Utilities & Communication *	-	1,124	-	-	-	-	1,124
Scholarships, Tuition, Stipends & Allowances	-	-	-	-	-	-	-
Other Operating Expenses	-	13,216	5,155,199	-	-	-	5,168,415
<b>Subtotal Other</b>	-	<b>14,340</b>	<b>5,155,199</b>	-	-	-	<b>5,169,539</b>
<b>Total Expenditure Projection</b>	<b>870,624</b>	<b>40,000</b>	<b>5,155,199</b>	-	-	-	<b>6,065,823</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	1,800,000	1,800,000	-	-	3,600,000
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	26,790,839	-	-	-	26,790,839
<b>Total Transfer Projection</b>	-	-	<b>28,590,839</b>	<b>1,800,000</b>	-	-	<b>30,390,839</b>
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	-	-	<b>(25,709,340)</b>	-	-	-	<b>(25,709,340)</b>
<b>Estimated Ending Balance</b>	-	<b>241,621</b>	<b>21,926,225</b>	<b>3</b>	-	-	<b>22,167,849</b>
Reserve Held Centrally	-	-	-	-	-	-	-
5% Reserve Target for FY 2020 (Executive Policy)	n/a	42,657	1,633,227	-	-	n/a	1,675,884
16% Reserve Target for FY 2020 (BOR Policy)	n/a	136,503	5,226,326	-	-	n/a	5,362,829

GF = General Funds  
TFSF = Tuition & Fee Special Fund  
RTRF = Research & Training Revolving Fund

Revised Date: 7/16/2018

\* Includes electricity, water, sewer, gas, telecom, postage

**Water Resources Research Center (WRRC) Operating Budget  
FY 2019 (07/01/18 to 06/30/19)**

<b>FY19 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Estimated Ending Cash FY18	-	430,767	(1,700)	994	-	-	430,061
Less Estimated Encumbrances FY18	-	(771)	(11)	-	-	-	(782)
Estimated Unencumbered Ending Cash FY18	-	429,996	(1,711)	994	-	-	429,279
Act 236 Transfer	-	-	-	-	-	-	-
Less Estimated Deferred Revenue (FYE18)	-	-	-	-	-	-	-
Estimated Beginning Balance FY19	-	429,996	(1,711)	994	-	-	429,279
<b>Revenue/Appropriation Projection</b>	-	-	-	-	-	-	-
<b>Projected Allocation</b>	904,251	58,053	75,764	-	-	-	1,038,068
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	1,700	-	-	-	1,700
<b>Total Transfer Projection</b>	-	-	1,700	-	-	-	1,700
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	753,280	-	-	-	-	-	753,280
Lecturer Payroll	-	-	-	-	-	-	-
Student Help Payroll	-	6,044	-	-	-	-	6,044
Other Personnel (Non-Regular Payroll)	-	-	-	-	-	-	-
<b>Subtotal Personnel</b>	753,280	6,044	-	-	-	-	759,324
<i>Other Expenditures</i>							
Utilities & Communication *	-	5,328	-	-	-	-	5,328
Scholarships, Tuition, Stipends & Allowances	-	-	-	-	-	-	-
Other Operating Expenses	-	17,941	20,000	-	-	-	37,941
<b>Subtotal Other</b>	-	23,269	20,000	-	-	-	43,269
<b>Total Expenditure Projection</b>	753,280	29,313	20,000	-	-	-	802,593
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	150,971	28,740	-	-	-	-	179,711
<b>Total Transfer Projection</b>	150,971	28,740	-	-	-	-	179,711
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	-	-	57,464	-	-	-	57,464
<b>Estimated Ending Balance</b>	-	429,996	55,753	994	-	-	486,743
Reserve Held Centrally	-	-	-	-	-	-	-
5% Reserve Target for FY 2020 (Executive Policy)	n/a	40,567	915	-	-	n/a	41,482
16% Reserve Target for FY 2020 (BOR Policy)	n/a	129,813	2,928	-	-	n/a	132,741

GF = General Funds  
TFSF = Tuition & Fee Special Fund  
RTRF = Research & Training Revolving Fund

Revised Date: 7/16/2018

\* Includes electricity, water, sewer, gas, telecom, postage



University of Hawai'i - Hilo

University of Hawaii at Hilo Operating Budget (UOH-210)  
 FY 2019 (07/01/18 to 06/30/19)  
 General Funds

FY19 Revenues over Expenditures	Quarter 1	Quarter 2	Quarter 3	Quarter 4	TOTAL
Estimated Ending Cash FY18					-
Less Estimated Encumbrances FY18					-
Estimated Beginning Balance FY19	-				-
<b>Projected Appropriation</b>	<b>37,573,792</b>				<b>37,573,792</b>
<b>Transfer Projections (Transfer-Ins)</b>					
Performance Based Funding	319,250				319,250
Other Transfers	264,338				264,338
<b>Total Transfer Projection</b>	<b>583,588</b>	-	-	-	<b>583,588</b>
<b>Expenditure Projections</b>					
<i>Personnel</i>					
Regular Employee Payroll	8,819,067	9,180,652	9,202,347	8,956,469	36,158,535
Lecturer Payroll		16,020	80,775	53,205	150,000
Student Help Payroll	4,314	27,287	25,378	55,361	112,340
Other Personnel (Non-Regular Payroll)			23,611	46,389	70,000
<b>Subtotal Personnel</b>	<b>8,823,381</b>	<b>9,223,959</b>	<b>9,332,111</b>	<b>9,111,424</b>	<b>36,490,875</b>
<i>Other Expenditures</i>					
Utilities & Communication *					-
Scholarships, Tuition, Stipends & Allowances					-
Other Operating Expenses	126,000	150,000	162,000	162,000	600,000
<b>Subtotal Other</b>	<b>126,000</b>	<b>150,000</b>	<b>162,000</b>	<b>162,000</b>	<b>600,000</b>
<b>Total Expenditure Projection</b>	<b>8,949,381</b>	<b>9,373,959</b>	<b>9,494,111</b>	<b>9,273,424</b>	<b>37,090,875</b>
<b>Transfer Projections (Transfer-Outs)</b>					
Performance Based Funding					-
Other Transfers	1,066,505				1,066,505
<b>Total Transfer Projection</b>	<b>1,066,505</b>	-	-	-	<b>1,066,505</b>
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	<b>28,141,494</b>	<b>(9,373,959)</b>	<b>(9,494,111)</b>	<b>(9,273,424)</b>	<b>-</b>
<b>Estimated Ending Balance</b>					<b>-</b>

\* Includes electricity, water, sewer, gas, telecom, postage

Revised Date:

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University of Hawaii at Hilo Operating Budget (UOH-210)  
 FY 2019 (07/01/18 to 06/30/19)  
 Tuition and Fees Special Fund (TFSF)

FY19 Revenues over Expenditures	Quarter 1	Quarter 2	Quarter 3	Quarter 4	TOTAL
Estimated Ending Cash FY18	6,442,123				6,442,123
Less Estimated Encumbrances FY18	(6,442,123)				(6,442,123)
Estimated Unencumbered Ending Cash FY18	-				-
Act 236 Transfer	16,065,798				16,065,798
Less Estimated Deferred Revenue (FYE 18)	(1,763,122)				(1,763,122)
Estimated Beginning Balance FY19	14,302,676				14,302,676
<b>Revenue Projection</b>	<b>17,242,834</b>	<b>15,518,550</b>	<b>1,379,427</b>	<b>344,857</b>	<b>34,485,668</b>
<b>Transfer Projections (Transfer-Ins)</b>					
Debt Service					-
Assessments					-
Tuition Scholarships					-
Other Transfers	585,660		83,000		668,660
<b>Total Transfer Projection</b>	<b>585,660</b>	<b>-</b>	<b>83,000</b>	<b>-</b>	<b>668,660</b>
<b>Expenditure Projections</b>					
<i>Personnel</i>					
Regular Employee Payroll	1,865,782	1,520,267	1,520,267	2,003,988	6,910,304
Lecturer Payroll	246,091	650,383	457,026	404,292	1,757,792
Student Help Payroll	200,544	300,816	164,082	246,122	911,564
Other Personnel (Non-Regular Payroll)	296,560	379,597	154,211	355,872	1,186,240
<b>Subtotal Personnel</b>	<b>2,608,977</b>	<b>2,851,063</b>	<b>2,295,586</b>	<b>3,010,274</b>	<b>10,765,900</b>
<i>Other Expenditures</i>					
Utilities & Communication *	1,402,750	1,402,750	1,312,250	407,250	4,525,000
Scholarships, Tuition, Stipends & Allowances	207,000	69,000	218,500	80,500	575,000
Other Operating Expenses	2,906,672	2,605,290	2,697,226	4,229,709	12,438,897
<b>Subtotal Other</b>	<b>4,516,422</b>	<b>4,077,040</b>	<b>4,227,976</b>	<b>4,717,459</b>	<b>17,538,897</b>
<b>Total Expenditure Projection</b>	<b>7,125,399</b>	<b>6,928,103</b>	<b>6,523,562</b>	<b>7,727,733</b>	<b>28,304,797</b>
<b>Transfer Projections (Transfer-Outs)</b>					
Debt Service					-
Assessments		802,618			802,618
Tuition Scholarships				6,550,000	6,550,000
Other Transfers	1,186,390		236,507	40,600	1,463,497
<b>Total Transfer Projection</b>	<b>1,186,390</b>	<b>802,618</b>	<b>236,507</b>	<b>6,590,600</b>	<b>8,816,115</b>
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	<b>9,516,705</b>	<b>7,787,829</b>	<b>(5,297,642)</b>	<b>(13,973,476)</b>	<b>(1,966,584)</b>
<b>Estimated Ending Balance</b>					<b>12,336,092</b>
<b>Reserve Held Centrally</b>					<b>3,444,664</b>
5% Reserve Target for FY 2020 (Executive Policy) **					3,677,156
16% Reserve Target for FY 2020 (BOR Policy) **					11,766,900

\* Includes electricity, water, sewer, gas, telecom, postage

\*\* UH System will be holding a portion of campus reserve amounts (to be determined after FY18 closing)

Revised Date:

7/16/2018

University of Hawaii at Hilo Operating Budget (UOH-210)  
FY 2019 (07/01/18 to 06/30/19)  
Research and Training Revolving Fund (RTRF)

FY19 Revenues over Expenditures	Quarter 1	Quarter 2	Quarter 3	Quarter 4	TOTAL
Estimated Ending Cash FY18	807,436				807,436
Less Estimated Encumbrances FY18	(46,091)				(46,091)
Estimated Unencumbered Ending Cash FY18	761,345				761,345
Less Estimated Deferred Revenue (FYE18)					-
Estimated Beginning Balance FY19	761,345				761,345
<b>Revenue Projection</b>	<b>480,095</b>	<b>480,095</b>	<b>480,095</b>	<b>480,095</b>	<b>1,920,380</b>
<b>Transfer Projections (Transfer-Ins)</b>					
Debt Service					-
Assessments					-
Tuition Scholarships					-
Other Transfers	212,500	212,500	212,500	212,500	850,000
<b>Total Transfer Projection</b>	<b>212,500</b>	<b>212,500</b>	<b>212,500</b>	<b>212,500</b>	<b>850,000</b>
<b>Expenditure Projections</b>					
<i>Personnel</i>					
Regular Employee Payroll	43,423	51,177	27,915	32,567	155,082
Lecturer Payroll	10,148	8,610	11,992		30,750
Student Help Payroll	1,050	720	780	450	3,000
Other Personnel (Non-Regular Payroll)	512	1,538		8,200	10,250
<b>Subtotal Personnel</b>	<b>55,133</b>	<b>62,045</b>	<b>40,687</b>	<b>41,217</b>	<b>199,082</b>
<i>Other Expenditures</i>					
Utilities & Communication *		2,800	2,800	274,400	280,000
Scholarships, Tuition, Stipends & Allowances					-
Other Operating Expenses	1,131,980	590,598	492,165	246,082	2,460,825
<b>Subtotal Other</b>	<b>1,131,980</b>	<b>593,398</b>	<b>494,965</b>	<b>520,482</b>	<b>2,740,825</b>
<b>Total Expenditure Projection</b>	<b>1,187,113</b>	<b>655,443</b>	<b>535,652</b>	<b>561,699</b>	<b>2,939,907</b>
<b>Transfer Projections (Transfer-Outs)</b>					
Debt Service					-
Assessments					-
Tuition Scholarships					-
Other Transfers					-
<b>Total Transfer Projection</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	<b>(494,518)</b>	<b>37,152</b>	<b>156,943</b>	<b>130,896</b>	<b>(169,527)</b>
<b>Estimated Ending Balance</b>					<b>591,818</b>
5% Reserve Target for FY 2020 (Executive Policy)					104,495
16% Reserve Target for FY 2020 (BOR Policy)					334,385

\* Includes electricity, water, sewer, gas, telecom, postage

Revised Date:

7/16/2018



University of Hawaii at Hilo Operating Budget (UOH-210)  
 FY 2019 (07/01/18 to 06/30/19)  
 Other Special Funds

FY19 Revenues over Expenditures	Quarter 1	Quarter 2	Quarter 3	Quarter 4	TOTAL
Estimated Ending Cash FY18	7,631,627				7,631,627
Less Estimated Encumbrances FY18	(553,210)				(553,210)
Estimated Unencumbered Ending Cash FY18	7,078,417				7,078,417
Less Estimated Deferred Revenue (FYE18)	(618,858)				(618,858)
Estimated Beginning Balance FY19	6,459,559				6,459,559
<b>Revenue Projection</b>	<b>3,679,383</b>	<b>2,861,742</b>	<b>1,226,461</b>	<b>408,820</b>	<b>8,176,406</b>
<b>Transfer Projections (Transfer-Ins)</b>					
Debt Service					-
Assessments					-
Tuition Scholarships				6,550,000	6,550,000
Other Transfers	563,721		153,507	87,609	804,837
<b>Total Transfer Projection</b>	<b>563,721</b>	<b>-</b>	<b>153,507</b>	<b>6,637,609</b>	<b>7,354,837</b>
<b>Expenditure Projections</b>					
<i>Personnel</i>					
Regular Employee Payroll	194,272	222,025	259,030	249,779	925,106
Lecturer Payroll	10,688	7,930	5,516	10,343	34,477
Student Help Payroll	142,369	118,641	99,658	113,895	474,563
Other Personnel (Non-Regular Payroll)	28,501	19,656	27,518	22,604	98,279
<b>Subtotal Personnel</b>	<b>375,830</b>	<b>368,252</b>	<b>391,722</b>	<b>396,621</b>	<b>1,532,425</b>
<i>Other Expenditures</i>					
Utilities & Communication *	89,930	145,270	110,682	345,882	691,764
Scholarships, Tuition, Stipends & Allowances	3,224,565	17,030	2,747,725	560,680	6,550,000
Other Operating Expenses	978,436	1,369,811	1,516,576	1,027,358	4,892,181
<b>Subtotal Other</b>	<b>4,292,931</b>	<b>1,532,111</b>	<b>4,374,983</b>	<b>1,933,920</b>	<b>12,133,945</b>
<b>Total Expenditure Projection</b>	<b>4,668,761</b>	<b>1,900,363</b>	<b>4,766,705</b>	<b>2,330,541</b>	<b>13,666,370</b>
<b>Transfer Projections (Transfer-Outs)</b>					
Debt Service	1,156,245		486,597		1,642,842
Assessments					-
Tuition Scholarships					-
Other Transfers					-
<b>Total Transfer Projection</b>	<b>1,156,245</b>	<b>-</b>	<b>486,597</b>	<b>-</b>	<b>1,642,842</b>
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	<b>(1,581,902)</b>	<b>961,379</b>	<b>(3,873,334)</b>	<b>4,715,888</b>	<b>222,031</b>
<b>Estimated Ending Balance</b>					<b>6,681,590</b>
5% Reserve Target for FY 2020 (Executive Policy)					397,719
16% Reserve Target for FY 2020 (BOR Policy)					1,272,700

\* Includes electricity, water, sewer, gas, telecom, postage

Revised Date: 7/16/2018

University of Hawaii at Hilo Operating Budget (UOH-210)  
 FY 2019 (07/01/18 to 06/30/19)  
 Other Revolving Funds

FY19 Revenues over Expenditures	Quarter 1	Quarter 2	Quarter 3	Quarter 4	TOTAL
Estimated Ending Cash FY18	2,541,090				2,541,090
Less Estimated Encumbrances FY18	(115,260)				(115,260)
Estimated Unencumbered Ending Cash FY18	2,425,830				2,425,830
Less Estimated Deferred Revenue (FYE18)	(115,895)				(115,895)
Estimated Beginning Balance FY19	2,309,935				2,309,935
<b>Revenue Projection</b>	<b>1,004,750</b>	<b>732,630</b>	<b>251,187</b>	<b>104,661</b>	<b>2,093,228</b>
<b>Transfer Projections (Transfer-Ins)</b>					
Debt Service					-
Assessments					-
Tuition Scholarships					-
Other Transfers					-
<b>Total Transfer Projection</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditure Projections</b>					
<i>Personnel</i>					
Regular Employee Payroll	142,611	147,893	142,611	95,074	528,189
Lecturer Payroll					-
Student Help Payroll	162,966	89,368	120,910	152,452	525,696
Other Personnel (Non-Regular Payroll)	8,749	8,312	10,499	16,186	43,746
<b>Subtotal Personnel</b>	<b>314,326</b>	<b>245,573</b>	<b>274,020</b>	<b>263,712</b>	<b>1,097,631</b>
<i>Other Expenditures</i>					
Utilities & Communication *	2,984	1,180	1,804	972	6,940
Scholarships, Tuition, Stipends & Allowances	6,517	52,136	2,607	69,080	130,340
Other Operating Expenses	464,948	183,816	281,131	151,378	1,081,273
<b>Subtotal Other</b>	<b>474,449</b>	<b>237,132</b>	<b>285,542</b>	<b>221,430</b>	<b>1,218,553</b>
<b>Total Expenditure Projection</b>	<b>788,775</b>	<b>482,705</b>	<b>559,562</b>	<b>485,142</b>	<b>2,316,184</b>
<b>Transfer Projections (Transfer-Outs)</b>					
Debt Service					-
Assessments					-
Tuition Scholarships					-
Other Transfers					-
<b>Total Transfer Projection</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	<b>215,975</b>	<b>249,925</b>	<b>(308,375)</b>	<b>(380,481)</b>	<b>(222,956)</b>
<b>Estimated Ending Balance</b>					<b>2,086,979</b>
5% Reserve Target for FY 2020 (Executive Policy)					115,809
16% Reserve Target for FY 2020 (BOR Policy)					370,589

\* Includes electricity, water, sewer, gas, telecom, postage

Revised Date:

7/16/2018

**University of Hawaii at Hilo Operating Budget (UOH-210)**  
**FY 2019 (07/01/18 to 06/30/19)**  
**Appropriated Federal Funds**

<b>FY19 Revenues over Expenditures</b>	<b>Quarter 1</b>	<b>Quarter 2</b>	<b>Quarter 3</b>	<b>Quarter 4</b>	<b>TOTAL</b>
Estimated Ending Cash FY18					-
Less Estimated Encumbrances FY18					-
Estimated Unencumbered Ending Cash FY18	-				-
Less Estimated Deferred Revenue (FYE18)					-
Estimated Beginning Balance FY19	-				-
<b>Revenue Projection</b>	<b>300,509</b>				<b>300,509</b>
<b>Expenditure Projections</b>					
<i>Personnel</i>					
Regular Employee Payroll					-
Lecturer Payroll					-
Student Help Payroll	17,640	113,048	89,084	80,737	300,509
Other Personnel (Non-Regular Payroll)					-
<b>Subtotal Personnel</b>	<b>17,640</b>	<b>113,048</b>	<b>89,084</b>	<b>80,737</b>	<b>300,509</b>
<i>Other Expenditures</i>					
Utilities & Communication *					-
Scholarships, Tuition, Stipends & Allowances					-
Other Operating Expenses					-
<b>Subtotal Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditure Projection</b>	<b>17,640</b>	<b>113,048</b>	<b>89,084</b>	<b>80,737</b>	<b>300,509</b>
<b>Projected Rev - Projected Exp</b>	<b>282,869</b>	<b>(113,048)</b>	<b>(89,084)</b>	<b>(80,737)</b>	<b>-</b>
<b>Estimated Ending Balance</b>					<b>-</b>

\* Includes electricity, water, sewer, gas, telecom, postage

Revised Date:

7/16/2018

University of Hawaii at Hilo Operating Budget (UOH- 210)  
FY 2019 (07/01/18 to 06/30/19)

FY19 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	TOTAL
Estimated Ending Cash FY18	-	6,442,123	807,436	7,631,627	2,541,090	-	17,422,276
Less Estimated Encumbrances FY18	-	(6,442,123)	(46,091)	(553,210)	(115,260)	-	(7,156,684)
Estimated Unencumbered Ending Cash FY18	-	-	761,345	7,078,417	2,425,830	-	10,265,592
Act 236 Transfer		16,065,798					16,065,798
Less Estimated Deferred Revenue (FYE18)		(1,763,122)	-	(618,858)	(115,895)	-	(2,497,875)
Estimated Beginning Balance FY19	-	14,302,676	761,345	6,459,559	2,309,935	-	23,833,515
<b>Revenue/Appropriation Projection</b>	<b>37,573,792</b>	<b>34,485,668</b>	<b>1,920,380</b>	<b>8,176,406</b>	<b>2,093,228</b>	<b>300,509</b>	<b>84,549,983</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	319,250						319,250
Debt Service		-	-	-	-		-
Assessments		-	-	-	-		-
Tuition Scholarships		-	-	6,550,000	-		6,550,000
Other Transfers	264,338	668,660	850,000	804,837	-		2,587,835
<b>Total Transfer Projection</b>	<b>583,588</b>	<b>668,660</b>	<b>850,000</b>	<b>7,354,837</b>	<b>-</b>	<b>-</b>	<b>9,457,085</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	36,158,535	6,910,304	155,082	925,106	528,189	-	44,677,216
Lecturer Payroll	150,000	1,757,792	30,750	34,477	-	-	1,973,019
Student Help Payroll	112,340	911,564	3,000	474,563	525,696	300,509	2,327,672
Other Personnel (Non-Regular Payroll)	70,000	1,186,240	10,250	98,279	43,746	-	1,408,515
<b>Subtotal Personnel</b>	<b>36,490,875</b>	<b>10,765,900</b>	<b>199,082</b>	<b>1,532,425</b>	<b>1,097,631</b>	<b>300,509</b>	<b>50,386,422</b>
<i>Other Expenditures</i>							
Utilities & Communication *	-	4,525,000	280,000	691,764	6,940	-	5,503,704
Scholarships, Tuition, Stipends & Allowances	-	575,000	-	6,550,000	130,340	-	7,255,340
Other Operating Expenses	600,000	12,438,897	2,460,825	4,892,181	1,081,273	-	21,473,176
<b>Subtotal Other</b>	<b>600,000</b>	<b>17,538,897</b>	<b>2,740,825</b>	<b>12,133,945</b>	<b>1,218,553</b>	<b>-</b>	<b>34,232,220</b>
<b>Total Expenditure Projection</b>	<b>37,090,875</b>	<b>28,304,797</b>	<b>2,939,907</b>	<b>13,666,370</b>	<b>2,316,184</b>	<b>300,509</b>	<b>84,618,642</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-						-
Debt Service		-	-	1,642,842	-		1,642,842
Assessments		802,618	-	-	-		802,618
Tuition Scholarships		6,550,000	-	-	-		6,550,000
Other Transfers	1,066,505	1,463,497	-	-	-		2,530,002
<b>Total Transfer Projection</b>	<b>1,066,505</b>	<b>8,816,115</b>	<b>-</b>	<b>1,642,842</b>	<b>-</b>	<b>-</b>	<b>11,525,462</b>
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	<b>-</b>	<b>(1,966,584)</b>	<b>(169,527)</b>	<b>222,031</b>	<b>(222,956)</b>	<b>-</b>	<b>(2,137,036)</b>
<b>Estimated Ending Balance</b>	<b>-</b>	<b>12,336,092</b>	<b>591,818</b>	<b>6,681,590</b>	<b>2,086,979</b>	<b>-</b>	<b>21,696,479</b>
<b>Reserve Held Centrally</b>		<b>3,444,664</b>					<b>3,444,664</b>
5% Reserve Target for FY 2020 (Executive Policy)	n/a	3,677,156	104,495	397,719	115,809	n/a	4,295,180
16% Reserve Target for FY 2020 (BOR Policy)	n/a	11,766,900	334,385	1,272,700	370,589	n/a	13,744,575

GF = General Funds  
TFSF = Tuition & Fee Special Fund  
RTRF = Research & Training Revolving Fund

Revised Date: 7/16/2018

\* Includes electricity, water, sewer, gas, telecom, postage



University of Hawai'i – West Oahu

**UH West Oahu Operating Budget (UOH-700)**  
**FY 2019 (07/01/18 to 06/30/19)**  
**General Funds**

<b>FY19 Revenues over Expenditures</b>	<b>Quarter 1</b>	<b>Quarter 2</b>	<b>Quarter 3</b>	<b>Quarter 4</b>	<b>TOTAL</b>
Estimated Ending Cash FY18	-				-
Less Estimated Encumbrances FY18	-				-
Estimated Beginning Balance FY19	-				-
<b>Projected Appropriation</b>	<b>17,172,898</b>				<b>17,172,898</b>
<b>Transfer Projections (Transfer-Ins)</b>					
Performance Based Funding	277,876				277,876
Other Transfers	129,896				129,896
<b>Total Transfer Projection</b>	<b>407,772</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>407,772</b>
<b>Expenditure Projections</b>					
<i>Personnel</i>					
Regular Employee Payroll	3,752,198	3,902,286	3,452,022	3,902,286	15,008,792
Lecturer Payroll	119,522	812,747	788,843	669,320	2,390,432
Student Help Payroll	8,400	7,200	6,900	7,500	30,000
Other Personnel (Non-Regular Payroll)					-
<b>Subtotal Personnel</b>	<b>3,880,120</b>	<b>4,722,233</b>	<b>4,247,765</b>	<b>4,579,106</b>	<b>17,429,224</b>
<i>Other Expenditures</i>					
Utilities & Communication *		50,000		51,446	101,446
Scholarships, Tuition, Stipends & Allowances					-
Other Operating Expenses	5,000	15,000	15,000	15,000	50,000
<b>Subtotal Other</b>	<b>5,000</b>	<b>65,000</b>	<b>15,000</b>	<b>66,446</b>	<b>151,446</b>
<b>Total Expenditure Projection</b>	<b>3,885,120</b>	<b>4,787,233</b>	<b>4,262,765</b>	<b>4,645,552</b>	<b>17,580,670</b>
<b>Transfer Projections (Transfer-Outs)</b>					
Performance Based Funding					-
Other Transfers					-
<b>Total Transfer Projection</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	<b>13,695,550</b>	<b>(4,787,233)</b>	<b>(4,262,765)</b>	<b>(4,645,552)</b>	<b>-</b>
<b>Estimated Ending Balance</b>					<b>-</b>

\* Includes electricity, water, sewer, gas, telecom, postage

Revised Date:

UH West Oahu Operating Budget (UOH-700)  
 FY 2019 (07/01/18 to 06/30/19)  
 Tuition and Fees Special Fund (TFSF)

FY19 Revenues over Expenditures	Quarter 1	Quarter 2	Quarter 3	Quarter 4	TOTAL
Estimated Ending Cash FY18	367,570				367,570
Less Estimated Encumbrances FY18	(367,570)				(367,570)
Estimated Unencumbered Ending Cash FY18	-				-
Act 236 Transfer	8,509,088				8,509,088
Less Estimated Deferred Revenue (FYE 18)	(790,000)				(790,000)
Estimated Beginning Balance FY19	7,719,088				7,719,088
<b>Revenue Projection</b>	<b>9,088,328</b>	<b>7,618,694</b>	<b>670,317</b>	<b>784,182</b>	<b>18,161,521</b>
<b>Transfer Projections (Transfer-Ins)</b>					
Debt Service					-
Assessments					-
Tuition Scholarships					-
Other Transfers			5,600		5,600
<b>Total Transfer Projection</b>	<b>-</b>	<b>-</b>	<b>5,600</b>	<b>-</b>	<b>5,600</b>
<b>Expenditure Projections</b>					
<i>Personnel</i>					
Regular Employee Payroll	1,635,755	1,635,755	1,635,755	1,635,756	6,543,021
Lecturer Payroll	62,500	62,500	62,500	62,500	250,000
Student Help Payroll	66,625	66,625	66,625	66,625	266,500
Other Personnel (Non-Regular Payroll)	55,375	55,375	55,375	55,375	221,500
<b>Subtotal Personnel</b>	<b>1,820,255</b>	<b>1,820,255</b>	<b>1,820,255</b>	<b>1,820,256</b>	<b>7,281,021</b>
<i>Other Expenditures</i>					
Utilities & Communication *	225,000	265,000	272,200	265,000	1,027,200
Scholarships, Tuition, Stipends & Allowances					-
Other Operating Expenses	592,780	740,975	592,780	1,037,365	2,963,900
<b>Subtotal Other</b>	<b>817,780</b>	<b>1,005,975</b>	<b>864,980</b>	<b>1,302,365</b>	<b>3,991,100</b>
<b>Total Expenditure Projection</b>	<b>2,638,035</b>	<b>2,826,230</b>	<b>2,685,235</b>	<b>3,122,621</b>	<b>11,272,121</b>
<b>Transfer Projections (Transfer-Outs)</b>					
Debt Service	2,950,000		1,190,000		4,140,000
Assessments		125,000			125,000
Tuition Scholarships		1,500,000		880,000	2,380,000
Other Transfers				250,000	250,000
<b>Total Transfer Projection</b>	<b>2,950,000</b>	<b>1,625,000</b>	<b>1,190,000</b>	<b>1,130,000</b>	<b>6,895,000</b>
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	<b>3,500,293</b>	<b>3,167,464</b>	<b>(3,199,318)</b>	<b>(3,468,439)</b>	<b>-</b>
<b>Estimated Ending Balance</b>					<b>7,719,088</b>
<b>Reserve Held Centrally</b>					<b>1,589,673</b>
5% Reserve Target for FY 2020 (Executive Policy) **					1,787,110
16% Reserve Target for FY 2020 (BOR Policy) **					5,718,751

\* Includes electricity, water, sewer, gas, telecom, postage

\*\* UH System will be holding a portion of campus reserve amounts (to be determined after FY18 closing)

Revised Date:

UH West Oahu Operating Budget (UOH-700)  
 FY 2019 (07/01/18 to 06/30/19)  
 Research and Training Revolving Fund (RTRF)

<b>FY19 Revenues over Expenditures</b>	<b>Quarter 1</b>	<b>Quarter 2</b>	<b>Quarter 3</b>	<b>Quarter 4</b>	<b>TOTAL</b>
Estimated Ending Cash FY18	95,389				95,389
Less Estimated Encumbrances FY18	(2,972)				(2,972)
Estimated Unencumbered Ending Cash FY18	92,417				92,417
Less Estimated Deferred Revenue (FYE18)	-				-
Estimated Beginning Balance FY19	92,417				92,417
<b>Revenue Projection</b>	<b>92,500</b>	<b>92,500</b>	<b>92,500</b>	<b>92,500</b>	<b>370,000</b>
<b>Transfer Projections (Transfer-Ins)</b>					
Debt Service					-
Assessments					-
Tuition Scholarships					-
Other Transfers					-
<b>Total Transfer Projection</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditure Projections</b>					
<i>Personnel</i>					
Regular Employee Payroll	206	206	206	206	824
Lecturer Payroll					-
Student Help Payroll	1,000	3,000	3,000	3,000	10,000
Other Personnel (Non-Regular Payroll)	10,500	10,500	10,500	10,500	42,000
<b>Subtotal Personnel</b>	<b>11,706</b>	<b>13,706</b>	<b>13,706</b>	<b>13,706</b>	<b>52,824</b>
<i>Other Expenditures</i>					
Utilities & Communication *	6,106		100,000		106,106
Scholarships, Tuition, Stipends & Allowances					-
Other Operating Expenses	63,487	80,000	80,000	80,000	303,487
<b>Subtotal Other</b>	<b>69,593</b>	<b>80,000</b>	<b>180,000</b>	<b>80,000</b>	<b>409,593</b>
<b>Total Expenditure Projection</b>	<b>81,299</b>	<b>93,706</b>	<b>193,706</b>	<b>93,706</b>	<b>462,417</b>
<b>Transfer Projections (Transfer-Outs)</b>					
Debt Service					-
Assessments					-
Tuition Scholarships					-
Other Transfers					-
<b>Total Transfer Projection</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	<b>11,201</b>	<b>(1,206)</b>	<b>(101,206)</b>	<b>(1,206)</b>	<b>(92,417)</b>
<b>Estimated Ending Balance</b>					<b>-</b>
5% Reserve Target for FY 2020 (Executive Policy)					23,121
16% Reserve Target for FY 2020 (BOR Policy)					73,987

\* Includes electricity, water, sewer, gas, telecom, postage

Revised Date:



UH West Oahu Operating Budget (UOH-700)  
FY 2019 (07/01/18 to 06/30/19)  
Other Special Funds

<b>FY19 Revenues over Expenditures</b>	<b>Quarter 1</b>	<b>Quarter 2</b>	<b>Quarter 3</b>	<b>Quarter 4</b>	<b>TOTAL</b>
Estimated Ending Cash FY18	1,469,082				1,469,082
Less Estimated Encumbrances FY18	(12,528)				(12,528)
Estimated Unencumbered Ending Cash FY18	1,456,554				1,456,554
Less Estimated Deferred Revenue (FYE18)	-				-
Estimated Beginning Balance FY19	1,456,554				1,456,554
<b>Revenue Projection</b>	<b>152,054</b>	<b>58,438</b>	<b>211,285</b>	<b>47,998</b>	<b>469,775</b>
<b>Transfer Projections (Transfer-Ins)</b>					
Debt Service	2,950,000		1,190,000		4,140,000
Assessments					-
Tuition Scholarships		1,650,000		1,080,000	2,730,000
Other Transfers				250,000	250,000
<b>Total Transfer Projection</b>	<b>2,950,000</b>	<b>1,650,000</b>	<b>1,190,000</b>	<b>1,330,000</b>	<b>7,120,000</b>
<b>Expenditure Projections</b>					
<i>Personnel</i>					
Regular Employee Payroll	45,700	45,700	45,700	45,700	182,800
Lecturer Payroll	11,073	3,690	7,382	18,455	40,600
Student Help Payroll	5,000	5,000	5,000	5,000	20,000
Other Personnel (Non-Regular Payroll)					-
<b>Subtotal Personnel</b>	<b>61,773</b>	<b>54,390</b>	<b>58,082</b>	<b>69,155</b>	<b>243,400</b>
<i>Other Expenditures</i>					
Utilities & Communication *					-
Scholarships, Tuition, Stipends & Allowances	1,200,000	100,000	1,290,000	140,000	2,730,000
Other Operating Expenses	25,435	36,440	28,040	34,440	124,355
<b>Subtotal Other</b>	<b>1,225,435</b>	<b>136,440</b>	<b>1,318,040</b>	<b>174,440</b>	<b>2,854,355</b>
<b>Total Expenditure Projection</b>	<b>1,287,208</b>	<b>190,830</b>	<b>1,376,122</b>	<b>243,595</b>	<b>3,097,755</b>
<b>Transfer Projections (Transfer-Outs)</b>					
Debt Service	2,950,000		1,190,000		4,140,000
Assessments					-
Tuition Scholarships					-
Other Transfers					-
<b>Total Transfer Projection</b>	<b>2,950,000</b>	<b>-</b>	<b>1,190,000</b>	<b>-</b>	<b>4,140,000</b>
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	<b>(1,135,154)</b>	<b>1,517,608</b>	<b>(1,164,837)</b>	<b>1,134,403</b>	<b>352,020</b>
<b>Estimated Ending Balance</b>					<b>1,808,574</b>
5% Reserve Target for FY 2020 (Executive Policy)					5,888
16% Reserve Target for FY 2020 (BOR Policy)					18,841

\* Includes electricity, water, sewer, gas, telecom, postage

Revised Date:

**UH West Oahu Operating Budget (UOH-700)**  
**FY 2019 (07/01/18 to 06/30/19)**  
**Other Revolving Funds**

<b>FY19 Revenues over Expenditures</b>	<b>Quarter 1</b>	<b>Quarter 2</b>	<b>Quarter 3</b>	<b>Quarter 4</b>	<b>TOTAL</b>
Estimated Ending Cash FY18	1,830,293				1,830,293
Less Estimated Encumbrances FY18	(81,541)				(81,541)
Estimated Unencumbered Ending Cash FY18	1,748,752				1,748,752
Less Estimated Deferred Revenue (FYE18)	(13,000)				(13,000)
Estimated Beginning Balance FY19	1,735,752				1,735,752
<b>Revenue Projection</b>	<b>324,395</b>	<b>282,962</b>	<b>115,187</b>	<b>72,148</b>	<b>794,692</b>
<b>Transfer Projections (Transfer-Ins)</b>					
Debt Service	-	-	-	-	-
Assessments	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-
Other Transfers	-	-	-	-	-
<b>Total Transfer Projection</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditure Projections</b>					
<i>Personnel</i>					
Regular Employee Payroll	28,219	30,195	27,864	29,412	115,690
Lecturer Payroll	-	-	-	-	-
Student Help Payroll	43,921	47,643	55,583	53,580	200,727
Other Personnel (Non-Regular Payroll)	35,350	35,350	35,350	35,350	141,400
<b>Subtotal Personnel</b>	<b>107,490</b>	<b>113,188</b>	<b>118,797</b>	<b>118,342</b>	<b>457,817</b>
<i>Other Expenditures</i>					
Utilities & Communication *	300	300	300	300	1,200
Scholarships, Tuition, Stipends & Allowances	20,987	20,987	20,988	20,988	83,950
Other Operating Expenses	198,661	198,876	201,707	196,812	796,056
<b>Subtotal Other</b>	<b>219,948</b>	<b>220,163</b>	<b>222,995</b>	<b>218,100</b>	<b>881,206</b>
<b>Total Expenditure Projection</b>	<b>327,438</b>	<b>333,351</b>	<b>341,792</b>	<b>336,442</b>	<b>1,339,023</b>
<b>Transfer Projections (Transfer-Outs)</b>					
Debt Service	-	-	-	-	-
Assessments	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-
Other Transfers	-	-	-	-	-
<b>Total Transfer Projection</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	<b>(3,043)</b>	<b>(50,389)</b>	<b>(226,605)</b>	<b>(264,294)</b>	<b>(544,331)</b>
<b>Estimated Ending Balance</b>					<b>1,191,421</b>
5% Reserve Target for FY 2020 (Executive Policy)					66,951
16% Reserve Target for FY 2020 (BOR Policy)					214,244

\* Includes electricity, water, sewer, gas, telecom, postage

Revised Date:

**UH West Oahu Operating Budget (UOH-700)**  
**FY 2019 (07/01/18 to 06/30/19)**  
**Appropriated Federal Funds**

<b>FY19 Revenues over Expenditures</b>	<b>Quarter 1</b>	<b>Quarter 2</b>	<b>Quarter 3</b>	<b>Quarter 4</b>	<b>TOTAL</b>
Estimated Ending Cash FY18	-				-
Less Estimated Encumbrances FY18	-				-
Estimated Unencumbered Ending Cash FY18	-				-
Less Estimated Deferred Revenue (FYE18)	-				-
Estimated Beginning Balance FY19	-				-
<b>Revenue Projection</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>80,000</b>
<b>Expenditure Projections</b>					
<i>Personnel</i>					
Regular Employee Payroll					-
Lecturer Payroll					-
Student Help Payroll	6,000	45,000	19,000	10,000	80,000
Other Personnel (Non-Regular Payroll)					-
<b>Subtotal Personnel</b>	<b>6,000</b>	<b>45,000</b>	<b>19,000</b>	<b>10,000</b>	<b>80,000</b>
<i>Other Expenditures</i>					
Utilities & Communication *					-
Scholarships, Tuition, Stipends & Allowances					-
Other Operating Expenses	-	-	-	-	-
<b>Subtotal Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditure Projection</b>	<b>6,000</b>	<b>45,000</b>	<b>19,000</b>	<b>10,000</b>	<b>80,000</b>
<b>Projected Rev - Projected Exp</b>	<b>14,000</b>	<b>(25,000)</b>	<b>1,000</b>	<b>10,000</b>	<b>-</b>
<b>Estimated Ending Balance</b>					<b>-</b>

\* Includes electricity, water, sewer, gas, telecom, postage

Revised Date:

**UH West Oahu Operating Budget (UOH-700)  
FY 2019 (07/01/18 to 06/30/19)**

<b>FY19 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Estimated Ending Cash FY18	-	367,570	95,389	1,469,082	1,830,293	-	3,762,334
Less Estimated Encumbrances FY18	-	(367,570)	(2,972)	(12,528)	(81,541)	-	(464,611)
Estimated Unencumbered Ending Cash FY18	-	-	92,417	1,456,554	1,748,752	-	3,297,723
Act 236 Transfer		8,509,088					8,509,088
Less Estimated Deferred Revenue (FYE18)		(790,000)	-	-	(13,000)	-	(803,000)
Estimated Beginning Balance FY19	-	7,719,088	92,417	1,456,554	1,735,752	-	11,003,811
<b>Revenue/Appropriation Projection</b>	<b>17,172,898</b>	<b>18,161,521</b>	<b>370,000</b>	<b>469,775</b>	<b>794,692</b>	<b>80,000</b>	<b>37,048,886</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	277,876						277,876
Debt Service		-	-	4,140,000	-		4,140,000
Assessments		-	-	-	-		-
Tuition Scholarships		-	-	2,730,000	-		2,730,000
Other Transfers	129,896	5,600	-	250,000	-		385,496
<b>Total Transfer Projection</b>	<b>407,772</b>	<b>5,600</b>	<b>-</b>	<b>7,120,000</b>	<b>-</b>	<b>-</b>	<b>7,533,372</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	15,008,792	6,543,021	824	182,800	115,690	-	21,851,127
Lecturer Payroll	2,390,432	250,000	-	40,600	-	-	2,681,032
Student Help Payroll	30,000	266,500	10,000	20,000	200,727	80,000	607,227
Other Personnel (Non-Regular Payroll)	-	221,500	42,000	-	141,400	-	404,900
<b>Subtotal Personnel</b>	<b>17,429,224</b>	<b>7,281,021</b>	<b>52,824</b>	<b>243,400</b>	<b>457,817</b>	<b>80,000</b>	<b>25,544,286</b>
<i>Other Expenditures</i>							
Utilities & Communication *	101,446	1,027,200	106,106	-	1,200	-	1,235,952
Scholarships, Tuition, Stipends & Allowances	-	-	-	2,730,000	83,950	-	2,813,950
Other Operating Expenses	50,000	2,963,900	303,487	124,355	796,056	-	4,237,798
<b>Subtotal Other</b>	<b>151,446</b>	<b>3,991,100</b>	<b>409,593</b>	<b>2,854,355</b>	<b>881,206</b>	<b>-</b>	<b>8,287,700</b>
<b>Total Expenditure Projection</b>	<b>17,580,670</b>	<b>11,272,121</b>	<b>462,417</b>	<b>3,097,755</b>	<b>1,339,023</b>	<b>80,000</b>	<b>33,831,986</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-						-
Debt Service		4,140,000	-	4,140,000	-		8,280,000
Assessments		125,000	-	-	-		125,000
Tuition Scholarships		2,380,000	-	-	-		2,380,000
Other Transfers	-	250,000	-	-	-		250,000
<b>Total Transfer Projection</b>	<b>-</b>	<b>6,895,000</b>	<b>-</b>	<b>4,140,000</b>	<b>-</b>	<b>-</b>	<b>11,035,000</b>
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	<b>-</b>	<b>-</b>	<b>(92,417)</b>	<b>352,020</b>	<b>(544,331)</b>	<b>-</b>	<b>(284,728)</b>
<b>Estimated Ending Balance</b>	<b>-</b>	<b>7,719,088</b>	<b>-</b>	<b>1,808,574</b>	<b>1,191,421</b>	<b>-</b>	<b>10,719,083</b>
<b>Reserve Held Centrally</b>		<b>1,589,673</b>					<b>1,589,673</b>
5% Reserve Target for FY 2020 (Executive Policy)	n/a	1,787,110	23,121	5,888	66,951	n/a	1,883,069
16% Reserve Target for FY 2020 (BOR Policy)	n/a	5,718,751	73,987	18,841	214,244	n/a	6,025,822

GF = General Funds  
TFSF = Tuition & Fee Special Fund  
RTRF = Research & Training Revolving Fund

Revised Date:

\* Includes electricity, water, sewer, gas, telecom, postage



University of Hawai'i – Community Colleges

**University of Hawai'i Community Colleges Operating Budget (UOH-800)**  
**FY 2019 (07/01/18 to 06/30/19)**  
**General Funds**

<b>FY19 Revenues over Expenditures</b>	<b>Quarter 1</b>	<b>Quarter 2</b>	<b>Quarter 3</b>	<b>Quarter 4</b>	<b>TOTAL</b>
Estimated Ending Cash FY18	-				-
Less Estimated Encumbrances FY18	-				-
Estimated Beginning Balance FY19	-				-
<b>Projected Appropriation</b>	<b>144,499,589</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>144,499,589</b>
<b>Transfer Projections (Transfer-Ins)</b>					
Performance Based Funding	527,813	-	-	-	527,813
Other Transfers	13,038,065	-	2,637,685	-	15,675,750
<b>Total Transfer Projection</b>	<b>13,565,878</b>	<b>-</b>	<b>2,637,685</b>	<b>-</b>	<b>16,203,563</b>
<b>Expenditure Projections</b>					
<i>Personnel</i>					
Regular Employee Payroll	30,036,607	29,291,576	29,759,715	30,661,585	119,749,483
Lecturer Payroll	624,081	6,434,304	6,081,217	5,142,976	18,282,578
Student Help Payroll	-	-	-	-	-
Other Personnel (Non-Regular Payroll)	2,191	25,711	19,020	36,912	83,834
<b>Subtotal Personnel</b>	<b>30,662,879</b>	<b>35,751,591</b>	<b>35,859,952</b>	<b>35,841,473</b>	<b>138,115,895</b>
<i>Other Expenditures</i>					
Utilities & Communication *	2,072,092	2,050,910	2,039,568	622,711	6,785,281
Scholarships, Tuition, Stipends & Allowances	350,002	-	350,819	-	700,821
Other Operating Expenses	34,315	31,396	12,255	110,828	188,794
<b>Subtotal Other</b>	<b>2,456,409</b>	<b>2,082,306</b>	<b>2,402,642</b>	<b>733,539</b>	<b>7,674,896</b>
<b>Total Expenditure Projection</b>	<b>33,119,288</b>	<b>37,833,897</b>	<b>38,262,594</b>	<b>36,575,012</b>	<b>145,790,791</b>
<b>Transfer Projections (Transfer-Outs)</b>					
Performance Based Funding	-	-	-	-	-
Other Transfers	12,274,676	-	2,637,685	-	14,912,361
<b>Total Transfer Projection</b>	<b>12,274,676</b>	<b>-</b>	<b>2,637,685</b>	<b>-</b>	<b>14,912,361</b>
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	<b>112,671,503</b>	<b>(37,833,897)</b>	<b>(38,262,594)</b>	<b>(36,575,012)</b>	<b>-</b>
<b>Estimated Ending Balance</b>					<b>-</b>

\* Includes electricity, water, sewer, gas, telecom, postage

Revised Date:

University of Hawai'i Community Colleges Operating Budget (UOH-800)  
 FY 2019 (07/01/18 to 06/30/19)  
 Tuition and Fees Special Fund (TFSF)

FY19 Revenues over Expenditures	Quarter 1	Quarter 2	Quarter 3	Quarter 4	TOTAL
Estimated Ending Cash FY18	6,636,625				6,636,625
Less Estimated Encumbrances FY18	(6,445,578)				(6,445,578)
Estimated Unencumbered Ending Cash FY18	191,047				191,047
Act 236 Transfer	25,224,781				25,224,781
Less Estimated Deferred Revenue (FYE 18)	(2,676,054)				(2,676,054)
Estimated Beginning Balance FY19	22,739,774				22,739,774
<b>Revenue Projection</b>	<b>32,677,184</b>	<b>24,986,369</b>	<b>3,659,750</b>	<b>691,457</b>	<b>62,014,760</b>
<b>Transfer Projections (Transfer-Ins)</b>					
Debt Service	-	-	-	-	-
Assessments	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-
Other Transfers	21,436,705	-	1,056,143	1,295,946	23,788,794
<b>Total Transfer Projection</b>	<b>21,436,705</b>	<b>-</b>	<b>1,056,143</b>	<b>1,295,946</b>	<b>23,788,794</b>
<b>Expenditure Projections</b>					
<i>Personnel</i>					
Regular Employee Payroll	3,793,404	3,688,864	3,665,588	3,407,680	14,555,536
Lecturer Payroll	90,925	165,168	146,588	122,169	524,850
Student Help Payroll	606,052	924,049	722,606	842,366	3,095,073
Other Personnel (Non-Regular Payroll)	349,579	350,265	289,915	372,378	1,362,137
<b>Subtotal Personnel</b>	<b>4,839,960</b>	<b>5,128,346</b>	<b>4,824,697</b>	<b>4,744,593</b>	<b>19,537,596</b>
<i>Other Expenditures</i>					
Utilities & Communication *	876,832	759,179	509,195	1,873,848	4,019,054
Scholarships, Tuition, Stipends & Allowances	3,298,433	295,863	3,410,910	548,268	7,553,474
Other Operating Expenses	4,329,594	3,437,942	9,707,768	9,807,095	27,282,399
<b>Subtotal Other</b>	<b>8,504,859</b>	<b>4,492,984</b>	<b>13,627,873</b>	<b>12,229,211</b>	<b>38,854,927</b>
<b>Total Expenditure Projection</b>	<b>13,344,819</b>	<b>9,621,330</b>	<b>18,452,570</b>	<b>16,973,804</b>	<b>58,392,523</b>
<b>Transfer Projections (Transfer-Outs)</b>					
Debt Service	1,719,553	-	635,927	4,185	2,359,665
Assessments	-	2,794,572	-	-	2,794,572
Tuition Scholarships	-	-	-	-	-
Other Transfers	21,436,705	2,700,000	1,056,143	1,635,946	26,828,794
<b>Total Transfer Projection</b>	<b>23,156,258</b>	<b>5,494,572</b>	<b>1,692,070</b>	<b>1,640,131</b>	<b>31,983,031</b>
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	<b>17,612,812</b>	<b>9,870,467</b>	<b>(15,428,747)</b>	<b>(16,626,532)</b>	<b>(4,572,000)</b>
<b>Estimated Ending Balance</b>					<b>18,167,774</b>
<b>Reserve Held Centrally</b>					<b>10,526,524</b>
5% Reserve Target for FY 2020 (Executive Policy) **					10,618,878
16% Reserve Target for FY 2020 (BOR Policy) **					33,980,408

\* Includes electricity, water, sewer, gas, telecom, postage

\*\* UH System will be holding a portion of campus reserve amounts (to be determined after FY18 closing)

Revised Date:

University of Hawai'i Community Colleges Operating Budget (UOH-800)  
 FY 2019 (07/01/18 to 06/30/19)  
 Research and Training Revolving Fund (RTRF)

FY19 Revenues over Expenditures	Quarter 1	Quarter 2	Quarter 3	Quarter 4	TOTAL
Estimated Ending Cash FY18	2,071,780				2,071,780
Less Estimated Encumbrances FY18	(50,657)				(50,657)
Estimated Unencumbered Ending Cash FY18	2,021,123				2,021,123
Less Estimated Deferred Revenue (FYE18)	-				-
Estimated Beginning Balance FY19	2,021,123				2,021,123
<b>Revenue Projection</b>	<b>135,102</b>	<b>490,248</b>	<b>167,745</b>	<b>540,963</b>	<b>1,334,058</b>
<b>Transfer Projections (Transfer-Ins)</b>					
Debt Service	-	-	-	-	-
Assessments	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-
Other Transfers	-	-	-	-	-
<b>Total Transfer Projection</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditure Projections</b>					
<i>Personnel</i>					
Regular Employee Payroll	45,046	76,750	79,812	72,594	274,202
Lecturer Payroll	12,422	3,139	1,042	4,689	21,292
Student Help Payroll	18,275	8,344	9,013	9,111	44,743
Other Personnel (Non-Regular Payroll)	45,858	27,977	11,627	21,514	106,976
<b>Subtotal Personnel</b>	<b>121,601</b>	<b>116,210</b>	<b>101,494</b>	<b>107,908</b>	<b>447,213</b>
<i>Other Expenditures</i>					
Utilities & Communication *	36,908	16,539	(115)	61,996	115,328
Scholarships, Tuition, Stipends & Allowances	37,543	6,256	(10,902)	5,397	38,294
Other Operating Expenses	253,703	186,365	55,982	237,173	733,223
<b>Subtotal Other</b>	<b>328,154</b>	<b>209,160</b>	<b>44,965</b>	<b>304,566</b>	<b>886,845</b>
<b>Total Expenditure Projection</b>	<b>449,755</b>	<b>325,370</b>	<b>146,459</b>	<b>412,474</b>	<b>1,334,058</b>
<b>Transfer Projections (Transfer-Outs)</b>					
Debt Service	-	-	-	-	-
Assessments	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-
Other Transfers	-	-	-	-	-
<b>Total Transfer Projection</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	<b>(314,653)</b>	<b>164,878</b>	<b>21,286</b>	<b>128,489</b>	<b>-</b>
<b>Estimated Ending Balance</b>					<b>2,021,123</b>
5% Reserve Target for FY 2020 (Executive Policy)					66,703
16% Reserve Target for FY 2020 (BOR Policy)					213,449

\* Includes electricity, water, sewer, gas, telecom, postage

Revised Date:



University of Hawai'i Community Colleges Operating Budget (UOH-800)  
 FY 2019 (07/01/18 to 06/30/19)  
 Other Special Funds

<b>FY19 Revenues over Expenditures</b>	<b>Quarter 1</b>	<b>Quarter 2</b>	<b>Quarter 3</b>	<b>Quarter 4</b>	<b>TOTAL</b>
Estimated Ending Cash FY18	22,087,172				22,087,172
Less Estimated Encumbrances FY18	(1,914,478)				(1,914,478)
Estimated Unencumbered Ending Cash FY18	20,172,694				20,172,694
Less Estimated Deferred Revenue (FYE18)	(2,412,349)				(2,412,349)
Estimated Beginning Balance FY19	17,760,345				17,760,345
<b>Revenue Projection</b>	<b>6,173,701</b>	<b>3,475,716</b>	<b>3,516,991</b>	<b>5,708,868</b>	<b>18,875,276</b>
<b>Transfer Projections (Transfer-Ins)</b>					
Debt Service	2,137,174	-	808,655	5,142	2,950,971
Assessments	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-
Other Transfers	-	-	-	-	-
<b>Total Transfer Projection</b>	<b>2,137,174</b>	<b>-</b>	<b>808,655</b>	<b>5,142</b>	<b>2,950,971</b>
<b>Expenditure Projections</b>					
<i>Personnel</i>					
Regular Employee Payroll	2,384,894	973,276	950,713	1,148,568	5,457,451
Lecturer Payroll	1,477,792	484,038	319,174	496,525	2,777,529
Student Help Payroll	365,993	253,096	211,049	213,633	1,043,771
Other Personnel (Non-Regular Payroll)	329,821	274,197	228,272	218,787	1,051,077
<b>Subtotal Personnel</b>	<b>4,558,500</b>	<b>1,984,607</b>	<b>1,709,208</b>	<b>2,077,513</b>	<b>10,329,828</b>
<i>Other Expenditures</i>					
Utilities & Communication *	9,605	98,038	74,475	25,038	207,156
Scholarships, Tuition, Stipends & Allowances	(1,539)	8,185	4,951	33,052	44,649
Other Operating Expenses	1,814,665	2,062,816	1,931,417	1,898,581	7,707,479
<b>Subtotal Other</b>	<b>1,822,731</b>	<b>2,169,039</b>	<b>2,010,843</b>	<b>1,956,671</b>	<b>7,959,284</b>
<b>Total Expenditure Projection</b>	<b>6,381,231</b>	<b>4,153,646</b>	<b>3,720,051</b>	<b>4,034,184</b>	<b>18,289,112</b>
<b>Transfer Projections (Transfer-Outs)</b>					
Debt Service	2,554,795	-	981,383	957	3,537,135
Assessments	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-
Other Transfers	-	-	-	-	-
<b>Total Transfer Projection</b>	<b>2,554,795</b>	<b>-</b>	<b>981,383</b>	<b>957</b>	<b>3,537,135</b>
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	<b>(625,151)</b>	<b>(677,930)</b>	<b>(375,788)</b>	<b>1,678,869</b>	<b>-</b>
<b>Estimated Ending Balance</b>					<b>17,760,345</b>
5% Reserve Target for FY 2020 (Executive Policy)					943,764
16% Reserve Target for FY 2020 (BOR Policy)					3,020,044

\* Includes electricity, water, sewer, gas, telecom, postage

Revised Date:

University of Hawai'i Community Colleges Operating Budget (UOH-800)  
 FY 2019 (07/01/18 to 06/30/19)  
 Other Revolving Funds

FY19 Revenues over Expenditures	Quarter 1	Quarter 2	Quarter 3	Quarter 4	TOTAL
Estimated Ending Cash FY18	2,726,422				2,726,422
Less Estimated Encumbrances FY18	(100,207)				(100,207)
Estimated Unencumbered Ending Cash FY18	2,626,215				2,626,215
Less Estimated Deferred Revenue (FYE18)	(40,270)				(40,270)
Estimated Beginning Balance FY19	2,585,945				2,585,945
<b>Revenue Projection</b>	<b>888,609</b>	<b>452,327</b>	<b>349,552</b>	<b>218,413</b>	<b>1,908,901</b>
<b>Transfer Projections (Transfer-Ins)</b>					
Debt Service	-	-	-	-	-
Assessments	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-
Other Transfers	-	-	-	-	-
<b>Total Transfer Projection</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditure Projections</b>					
<i>Personnel</i>					
Regular Employee Payroll	53,687	48,228	42,976	56,049	200,940
Lecturer Payroll	1,596	4,941	4,359	6,389	17,285
Student Help Payroll	38,414	51,905	45,310	49,234	184,863
Other Personnel (Non-Regular Payroll)	16,953	19,378	10,891	7,919	55,141
<b>Subtotal Personnel</b>	<b>110,650</b>	<b>124,452</b>	<b>103,536</b>	<b>119,591</b>	<b>458,229</b>
<i>Other Expenditures</i>					
Utilities & Communication *	816	740	641	1	2,198
Scholarships, Tuition, Stipends & Allowances	6,636	17,317	13,058	28,922	65,933
Other Operating Expenses	382,705	252,018	523,018	224,800	1,382,541
<b>Subtotal Other</b>	<b>390,157</b>	<b>270,075</b>	<b>536,717</b>	<b>253,723</b>	<b>1,450,672</b>
<b>Total Expenditure Projection</b>	<b>500,807</b>	<b>394,527</b>	<b>640,253</b>	<b>373,314</b>	<b>1,908,901</b>
<b>Transfer Projections (Transfer-Outs)</b>					
Debt Service	-	-	-	-	-
Assessments	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-
Other Transfers	-	-	-	-	-
<b>Total Transfer Projection</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	<b>387,802</b>	<b>57,800</b>	<b>(290,701)</b>	<b>(154,901)</b>	<b>-</b>
<b>Estimated Ending Balance</b>					<b>2,585,945</b>
5% Reserve Target for FY 2020 (Executive Policy)					95,445
16% Reserve Target for FY 2020 (BOR Policy)					305,424

\* Includes electricity, water, sewer, gas, telecom, postage

Revised Date:

**University of Hawai'i Community Colleges Operating Budget (UOH-800)**  
**FY 2019 (07/01/18 to 06/30/19)**  
**Appropriated Federal Funds**

<b>FY19 Revenues over Expenditures</b>	<b>Quarter 1</b>	<b>Quarter 2</b>	<b>Quarter 3</b>	<b>Quarter 4</b>	<b>TOTAL</b>
Estimated Ending Cash FY18	-				-
Less Estimated Encumbrances FY18	-				-
Estimated Unencumbered Ending Cash FY18	-				-
Less Estimated Deferred Revenue (FYE18)	-				-
Estimated Beginning Balance FY19	-				-
<b>Revenue Projection</b>	<b>620,078</b>	<b>974,871</b>	<b>628,277</b>	<b>831,302</b>	<b>3,054,528</b>
<b>Expenditure Projections</b>					
<i>Personnel</i>					
Regular Employee Payroll	230,247	208,496	244,138	294,119	977,000
Lecturer Payroll	18,379	41,529	41,279	51,069	152,256
Student Help Payroll	54,339	142,731	117,501	200,367	514,938
Other Personnel (Non-Regular Payroll)	26,081	17,447	17,330	19,376	80,234
<b>Subtotal Personnel</b>	<b>329,046</b>	<b>410,203</b>	<b>420,248</b>	<b>564,931</b>	<b>1,724,428</b>
<i>Other Expenditures</i>					
Utilities & Communication *	-	-	-	-	-
Scholarships, Tuition, Stipends & Allowances	1,375	1,525	-	-	2,900
Other Operating Expenses	289,657	563,143	208,029	266,371	1,327,200
<b>Subtotal Other</b>	<b>291,032</b>	<b>564,668</b>	<b>208,029</b>	<b>266,371</b>	<b>1,330,100</b>
<b>Total Expenditure Projection</b>	<b>620,078</b>	<b>974,871</b>	<b>628,277</b>	<b>831,302</b>	<b>3,054,528</b>
<b>Projected Rev - Projected Exp</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Estimated Ending Balance</b>					<b>-</b>

\* Includes electricity, water, sewer, gas, telecom, postage

Revised Date:

University of Hawai'i Community Colleges Operating Budget (UOH-800)  
FY 2019 (07/01/18 to 06/30/19)

FY19 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	TOTAL
Estimated Ending Cash FY18	-	6,636,625	2,071,780	22,087,172	2,726,422	-	33,521,999
Less Estimated Encumbrances FY18	-	(6,445,578)	(50,657)	(1,914,478)	(100,207)	-	(8,510,920)
Estimated Unencumbered Ending Cash FY18	-	191,047	2,021,123	20,172,694	2,626,215	-	25,011,079
Act 236 Transfer		25,224,781					25,224,781
Less Estimated Deferred Revenue (FYE18)		(2,676,054)	-	(2,412,349)	(40,270)	-	(5,128,673)
Estimated Beginning Balance FY19	-	22,739,774	2,021,123	17,760,345	2,585,945	-	45,107,187
<b>Revenue/Appropriation Projection</b>	<b>144,499,589</b>	<b>62,014,760</b>	<b>1,334,058</b>	<b>18,875,276</b>	<b>1,908,901</b>	<b>3,054,528</b>	<b>231,687,112</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	527,813						527,813
Debt Service		-	-	2,950,971	-		2,950,971
Assessments		-	-	-	-		-
Tuition Scholarships		-	-	-	-		-
Other Transfers	15,675,750	23,788,794	-	-	-		39,464,544
<b>Total Transfer Projection</b>	<b>16,203,563</b>	<b>23,788,794</b>	<b>-</b>	<b>2,950,971</b>	<b>-</b>	<b>-</b>	<b>42,943,328</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	119,749,483	14,555,536	274,202	5,457,451	200,940	977,000	141,214,612
Lecturer Payroll	18,282,578	524,850	21,292	2,777,529	17,285	152,256	21,775,790
Student Help Payroll	-	3,095,073	44,743	1,043,771	184,863	514,938	4,883,388
Other Personnel (Non-Regular Payroll)	83,834	1,362,137	106,976	1,051,077	55,141	80,234	2,739,399
<b>Subtotal Personnel</b>	<b>138,115,895</b>	<b>19,537,596</b>	<b>447,213</b>	<b>10,329,828</b>	<b>458,229</b>	<b>1,724,428</b>	<b>170,613,189</b>
<i>Other Expenditures</i>							
Utilities & Communication *	6,785,281	4,019,054	115,328	207,156	2,198	-	11,129,017
Scholarships, Tuition, Stipends & Allowances	700,821	7,553,474	38,294	44,649	65,933	2,900	8,406,071
Other Operating Expenses	188,794	27,282,399	733,223	7,707,479	1,382,541	1,327,200	38,621,636
<b>Subtotal Other</b>	<b>7,674,896</b>	<b>38,854,927</b>	<b>886,845</b>	<b>7,959,284</b>	<b>1,450,672</b>	<b>1,330,100</b>	<b>58,156,724</b>
<b>Total Expenditure Projection</b>	<b>145,790,791</b>	<b>58,392,523</b>	<b>1,334,058</b>	<b>18,289,112</b>	<b>1,908,901</b>	<b>3,054,528</b>	<b>228,769,913</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-						-
Debt Service		2,359,665	-	3,537,135	-		5,896,800
Assessments		2,794,572	-	-	-		2,794,572
Tuition Scholarships		-	-	-	-		-
Other Transfers	14,912,361	26,828,794	-	-	-		41,741,155
<b>Total Transfer Projection</b>	<b>14,912,361</b>	<b>31,983,031</b>	<b>-</b>	<b>3,537,135</b>	<b>-</b>	<b>-</b>	<b>50,432,527</b>
Projected Rev/Trfs - Projected Exp/Trfs	-	(4,572,000)	-	-	-	-	(4,572,000)
Estimated Ending Balance	-	18,167,774	2,021,123	17,760,345	2,585,945	-	40,535,187
Reserve Held Centrally		10,526,524					10,526,524
5% Reserve Target for FY 2020 (Executive Policy)	n/a	10,618,878	66,703	943,764	95,445	n/a	11,724,789
16% Reserve Target for FY 2020 (BOR Policy)	n/a	33,980,408	213,449	3,020,044	305,424	n/a	37,519,326

GF = General Funds  
TFSF = Tuition & Fee Special Fund  
RTRF = Research & Training Revolving Fund

Revised Date:

\* Includes electricity, water, sewer, gas, telecom, postage



University of Hawai'i – Community College Campuses

**Honolulu Community College Operating Budget (UOH-300)  
FY 2019 (07/01/18 to 06/30/19)**

<b>FY19 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Estimated Ending Cash FY18	-	800,038	480,529	4,692,979	187,421	-	6,160,967
Less Estimated Encumbrances FY18	-	(746,221)	-	(450,618)	-	-	(1,196,839)
Estimated Unencumbered Ending Cash FY18	-	53,817	480,529	4,242,361	187,421	-	4,964,128
Act 236 Transfer	-	4,019,832	-	-	-	-	4,019,832
Less Estimated Deferred Revenue (FYE 18)	-	(313,637)	-	(162,984)	(3,345)	-	(479,966)
Estimated Beginning Balance FY19	-	3,760,012	480,529	4,079,377	184,076	-	8,503,994
<b>Projected Appropriation</b>	<b>25,038,097</b>	<b>7,918,294</b>	<b>57,336</b>	<b>2,095,840</b>	<b>89,821</b>	<b>48,109</b>	<b>35,247,497</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	151,709	-	-	-	-	-	151,709
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	1,175,117	593,638	-	-	-	-	1,768,755
<b>Total Transfer Projection</b>	<b>1,326,826</b>	<b>593,638</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,920,464</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	21,784,555	750,768	369	857,206	-	-	23,392,898
Lecturer Payroll	3,549,554	23,233	-	218,842	-	-	3,791,629
Student Help Payroll	-	465,246	-	248,224	8,714	39,109	761,293
Other Personnel (Non-Regular Payroll)	15,646	129,707	-	66,576	18,664	-	230,593
<b>Subtotal Personnel</b>	<b>25,349,755</b>	<b>1,368,954</b>	<b>369</b>	<b>1,390,848</b>	<b>27,378</b>	<b>39,109</b>	<b>28,176,413</b>
<i>Other Expenditures</i>							
Utilities & Communication *	914,272	553,806	36,413	1,532	-	-	1,506,023
Scholarships, Tuition, Stipends & Allowances	87,836	946,135	-	(10,309)	4,475	-	1,028,137
Other Operating Expenses	13,060	2,933,921	20,554	713,769	57,968	9,000	3,748,272
<b>Subtotal Other</b>	<b>1,015,168</b>	<b>4,433,862</b>	<b>56,967</b>	<b>704,992</b>	<b>62,443</b>	<b>9,000</b>	<b>6,282,432</b>
<b>Total Expenditure Projection</b>	<b>26,364,923</b>	<b>5,802,816</b>	<b>57,336</b>	<b>2,095,840</b>	<b>89,821</b>	<b>48,109</b>	<b>34,458,845</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	398,451	-	-	-	-	398,451
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	2,310,665	-	-	-	-	2,310,665
<b>Total Transfer Projection</b>	<b>-</b>	<b>2,709,116</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,709,116</b>
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Estimated Ending Balance</b>	<b>-</b>	<b>3,760,012</b>	<b>480,529</b>	<b>4,079,377</b>	<b>184,076</b>	<b>-</b>	<b>8,503,994</b>
<b>Reserve Held Centrally</b>	<b>-</b>	<b>1,675,225</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,675,225</b>
5% Reserve Target for FY 2020 (Executive Policy)	-	1,714,161	2,867	104,792	4,491	-	1,826,311
16% Reserve Target for FY 2020 (BOR Policy)	-	5,485,315	9,174	335,334	14,371	-	5,844,194

\* Includes electricity, water, sewer, gas, telecom, postage

Revised Date:

**Kapi'olani Community College Operating Budget (UOH-310)  
FY 2019 (07/01/18 to 06/30/19)**

<b>FY19 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Estimated Ending Cash FY18	-	1,333,715	134,754	6,607,364	1,401,727	-	9,477,560
Less Estimated Encumbrances FY18	-	(1,216,261)	(13,699)	(688,969)	(19,471)	-	(1,938,400)
Estimated Unencumbered Ending Cash FY18	-	117,454	121,055	5,918,395	1,382,256	-	7,539,160
Act 236 Transfer	-	2,247,767	-	-	-	-	2,247,767
Less Estimated Deferred Revenue (FYE 18)	-	(1,204,861)	-	(949,914)	(16,808)	-	(2,171,583)
Estimated Beginning Balance FY19	-	1,160,360	121,055	4,968,481	1,365,448	-	7,615,344
<b>Projected Appropriation</b>	<b>25,899,047</b>	<b>18,562,095</b>	<b>97,296</b>	<b>6,265,989</b>	<b>933,436</b>	<b>21,907</b>	<b>51,779,770</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	58,180	-	-	-	-	-	58,180
Debt Service	-	-	-	591,306	-	-	591,306
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	4,149,639	716,502	-	-	-	-	4,866,141
<b>Total Transfer Projection</b>	<b>4,207,819</b>	<b>716,502</b>	<b>-</b>	<b>591,306</b>	<b>-</b>	<b>-</b>	<b>5,515,627</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	24,186,578	5,625,860	14,846	1,872,174	80,415	-	31,779,873
Lecturer Payroll	4,354,448	171,091	5,952	687,261	9,257	-	5,228,009
Student Help Payroll	-	682,456	5,048	264,206	111,707	10,907	1,074,324
Other Personnel (Non-Regular Payroll)	-	319,237	-	252,032	15,052	-	586,321
<b>Subtotal Personnel</b>	<b>28,541,026</b>	<b>6,798,644</b>	<b>25,846</b>	<b>3,075,673</b>	<b>216,431</b>	<b>10,907</b>	<b>38,668,527</b>
<i>Other Expenditures</i>							
Utilities & Communication *	1,449,342	1,302,491	16,424	26,008	1,847	-	2,796,112
Scholarships, Tuition, Stipends & Allowances	116,473	1,868,541	360	18,184	560	-	2,004,118
Other Operating Expenses	25	2,154,740	54,666	2,555,775	714,598	11,000	5,490,804
<b>Subtotal Other</b>	<b>1,565,840</b>	<b>5,325,772</b>	<b>71,450</b>	<b>2,599,967</b>	<b>717,005</b>	<b>11,000</b>	<b>10,291,034</b>
<b>Total Expenditure Projection</b>	<b>30,106,866</b>	<b>12,124,416</b>	<b>97,296</b>	<b>5,675,640</b>	<b>933,436</b>	<b>21,907</b>	<b>48,959,561</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	1,181,655	-	-	1,181,655
Assessments	-	719,389	-	-	-	-	719,389
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	6,434,792	-	-	-	-	6,434,792
<b>Total Transfer Projection</b>	<b>-</b>	<b>7,154,181</b>	<b>-</b>	<b>1,181,655</b>	<b>-</b>	<b>-</b>	<b>8,335,836</b>
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Estimated Ending Balance</b>	<b>-</b>	<b>1,160,360</b>	<b>121,055</b>	<b>4,968,481</b>	<b>1,365,448</b>	<b>-</b>	<b>7,615,344</b>
<b>Reserve Held Centrally</b>	<b>-</b>	<b>2,571,796</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,571,796</b>
5% Reserve Target for FY 2020 (Executive Policy)	-	2,433,448	4,865	313,299	46,672	-	2,798,284
16% Reserve Target for FY 2020 (BOR Policy)	-	7,787,034	15,567	1,002,558	149,350	-	8,954,509

\* Includes electricity, water, sewer, gas, telecom, postage

Revised Date:

**Leeward Community College Operating Budget (UOH-320)  
FY 2019 (07/01/18 to 06/30/19)**

<b>FY19 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Estimated Ending Cash FY18	-	1,021,040	62,105	4,394,627	147,958	-	5,625,730
Less Estimated Encumbrances FY18	-	(985,382)	-	(284,090)	(34,411)	-	(1,303,883)
Estimated Unencumbered Ending Cash FY18	-	35,658	62,105	4,110,537	113,547	-	4,321,847
Act 236 Transfer	-	6,952,825	-	-	-	-	6,952,825
Less Estimated Deferred Revenue (FYE 18)	-	(549,594)	-	(697,159)	(9,795)	-	(1,256,548)
Estimated Beginning Balance FY19	-	6,438,889	62,105	3,413,378	103,752	-	10,018,124
<b>Projected Appropriation</b>	<b>21,659,155</b>	<b>14,725,888</b>	<b>51,542</b>	<b>3,888,870</b>	<b>347,060</b>	<b>106,660</b>	<b>40,779,175</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	127,993	-	-	-	-	-	127,993
Debt Service	-	-	-	139,598	-	-	139,598
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	4,540,378	1,316,910	-	-	-	-	5,857,288
<b>Total Transfer Projection</b>	<b>4,668,371</b>	<b>1,316,910</b>	<b>-</b>	<b>139,598</b>	<b>-</b>	<b>-</b>	<b>6,124,879</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	21,594,809	3,566,239	46,350	967,799	114,302	-	26,289,499
Lecturer Payroll	3,403,581	10,102	-	951,905	512	-	4,366,100
Student Help Payroll	-	744,282	-	336,391	20,810	92,660	1,194,143
Other Personnel (Non-Regular Payroll)	50,900	49,651	-	110,936	-	-	211,487
<b>Subtotal Personnel</b>	<b>25,049,290</b>	<b>4,370,274</b>	<b>46,350</b>	<b>2,367,031</b>	<b>135,624</b>	<b>92,660</b>	<b>32,061,229</b>
<i>Other Expenditures</i>							
Utilities & Communication *	1,056,959	837,558	-	165,844	-	-	2,060,361
Scholarships, Tuition, Stipends & Allowances	216,034	1,882,605	5,192	11,977	11,806	-	2,127,614
Other Operating Expenses	5,243	4,309,052	-	1,344,438	199,630	14,000	5,872,363
<b>Subtotal Other</b>	<b>1,278,236</b>	<b>7,029,215</b>	<b>5,192</b>	<b>1,522,259</b>	<b>211,436</b>	<b>14,000</b>	<b>10,060,338</b>
<b>Total Expenditure Projection</b>	<b>26,327,526</b>	<b>11,399,489</b>	<b>51,542</b>	<b>3,889,290</b>	<b>347,060</b>	<b>106,660</b>	<b>42,121,567</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	139,598	-	139,178	-	-	278,776
Assessments	-	493,299	-	-	-	-	493,299
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	5,010,412	-	-	-	-	5,010,412
<b>Total Transfer Projection</b>	<b>-</b>	<b>5,643,309</b>	<b>-</b>	<b>139,178</b>	<b>-</b>	<b>-</b>	<b>5,782,487</b>
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	<b>-</b>	<b>(1,000,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,000,000)</b>
<b>Estimated Ending Balance</b>	<b>-</b>	<b>5,438,889</b>	<b>62,105</b>	<b>3,413,378</b>	<b>103,752</b>	<b>-</b>	<b>9,018,124</b>
<b>Reserve Held Centrally</b>	<b>-</b>	<b>2,025,217</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,025,217</b>
5% Reserve Target for FY 2020 (Executive Policy)	-	2,102,671	2,577	194,444	17,353	-	2,317,045
16% Reserve Target for FY 2020 (BOR Policy)	-	6,728,546	8,247	622,219	55,530	-	7,414,542

\* Includes electricity, water, sewer, gas, telecom, postage

Revised Date:



**Windward Community College Operating Budget (UOH-330)  
FY 2019 (07/01/18 to 06/30/19)**

<b>FY19 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Estimated Ending Cash FY18	-	435,544	824,271	2,495,979	103,841	-	3,859,635
Less Estimated Encumbrances FY18	-	(422,750)	(1,069)	(125,059)	(5,065)	-	(553,943)
Estimated Unencumbered Ending Cash FY18	-	12,794	823,202	2,370,920	98,776	-	3,305,692
Act 236 Transfer	-	1,775,809	-	-	-	-	1,775,809
Less Estimated Deferred Revenue (FYE 18)	-	(149,026)	-	(165,176)	(1,714)	-	(315,916)
Estimated Beginning Balance FY19	-	1,639,577	823,202	2,205,744	97,062	-	4,765,585
<b>Projected Appropriation</b>	<b>11,279,825</b>	<b>4,448,465</b>	<b>173,372</b>	<b>1,536,676</b>	<b>62,796</b>	<b>31,015</b>	<b>17,532,149</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	54,778	-	-	-	-	-	54,778
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	1,543,616	341,797	-	-	-	-	1,885,413
<b>Total Transfer Projection</b>	<b>1,598,394</b>	<b>341,797</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,940,191</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	10,471,414	456,313	217	519,494	-	-	11,447,438
Lecturer Payroll	1,401,485	14,122	-	168,446	-	-	1,584,053
Student Help Payroll	-	205,212	-	82,217	8,597	25,015	321,041
Other Personnel (Non-Regular Payroll)	-	184,034	-	399,149	-	-	583,183
<b>Subtotal Personnel</b>	<b>11,872,899</b>	<b>859,681</b>	<b>217</b>	<b>1,169,306</b>	<b>8,597</b>	<b>25,015</b>	<b>13,935,715</b>
<i>Other Expenditures</i>							
Utilities & Communication *	969,760	292,973	-	6,760	-	-	1,269,493
Scholarships, Tuition, Stipends & Allowances	32,956	568,656	218	14,924	7,017	-	623,771
Other Operating Expenses	2,604	1,375,085	172,937	345,686	47,182	6,000	1,949,494
<b>Subtotal Other</b>	<b>1,005,320</b>	<b>2,236,714</b>	<b>173,155</b>	<b>367,370</b>	<b>54,199</b>	<b>6,000</b>	<b>3,842,758</b>
<b>Total Expenditure Projection</b>	<b>12,878,219</b>	<b>3,096,395</b>	<b>173,372</b>	<b>1,536,676</b>	<b>62,796</b>	<b>31,015</b>	<b>17,778,473</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	184,884	-	-	-	-	184,884
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	1,508,983	-	-	-	-	1,508,983
<b>Total Transfer Projection</b>	<b>-</b>	<b>1,693,867</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,693,867</b>
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Estimated Ending Balance</b>	<b>-</b>	<b>1,639,577</b>	<b>823,202</b>	<b>2,205,744</b>	<b>97,062</b>	<b>-</b>	<b>4,765,585</b>
<b>Reserve Held Centrally</b>	<b>-</b>	<b>899,877</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>899,877</b>
5% Reserve Target for FY 2020 (Executive Policy)	-	866,334	8,669	76,834	3,140	-	954,977
16% Reserve Target for FY 2020 (BOR Policy)	-	2,772,269	27,740	245,868	10,047	-	3,055,924

\* Includes electricity, water, sewer, gas, telecom, postage

Revised Date:

**Hawai'i Community College Operating Budget (UOH-400)  
FY 2019 (07/01/18 to 06/30/19)**

<b>FY19 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Estimated Ending Cash FY18	-	690,689	212,702	916,663	551,219	-	2,371,273
Less Estimated Encumbrances FY18	-	(678,840)	(29,202)	(154,447)	(20,388)	-	(882,877)
Estimated Unencumbered Ending Cash FY18	-	11,849	183,500	762,216	530,831	-	1,488,396
Act 236 Transfer	-	889,054	-	-	-	-	889,054
Less Estimated Deferred Revenue (FYE 18)	-	(147,969)	-	(93,081)	(2,453)	-	(243,503)
Estimated Beginning Balance FY19	-	752,934	183,500	669,135	528,378	-	2,133,947
<b>Projected Appropriation</b>	<b>15,665,814</b>	<b>6,100,322</b>	<b>-</b>	<b>1,780,561</b>	<b>118,641</b>	<b>85,397</b>	<b>23,750,735</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	19,886	-	-	-	-	-	19,886
Debt Service	-	-	-	361,732	-	-	361,732
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	1,465,545	1,388,898	-	-	-	-	2,854,443
<b>Total Transfer Projection</b>	<b>1,485,431</b>	<b>1,388,898</b>	<b>-</b>	<b>361,732</b>	<b>-</b>	<b>-</b>	<b>3,236,061</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	13,485,296	1,736,082	-	426,830	385	-	15,648,593
Lecturer Payroll	2,080,777	113,193	-	395,174	-	-	2,589,144
Student Help Payroll	-	345,695	-	28,260	13,268	74,397	461,620
Other Personnel (Non-Regular Payroll)	-	217,487	-	132,824	20,994	-	371,305
<b>Subtotal Personnel</b>	<b>15,566,073</b>	<b>2,412,457</b>	<b>-</b>	<b>983,088</b>	<b>34,647</b>	<b>74,397</b>	<b>19,070,662</b>
<i>Other Expenditures</i>							
Utilities & Communication *	586,233	270,842	-	1,180	-	-	858,255
Scholarships, Tuition, Stipends & Allowances	74,221	772,384	-	11,917	8,971	-	867,493
Other Operating Expenses	-	1,573,315	-	785,141	75,023	11,000	2,444,479
<b>Subtotal Other</b>	<b>660,454</b>	<b>2,616,541</b>	<b>-</b>	<b>798,238</b>	<b>83,994</b>	<b>11,000</b>	<b>4,170,227</b>
<b>Total Expenditure Projection</b>	<b>16,226,527</b>	<b>5,028,998</b>	<b>-</b>	<b>1,781,326</b>	<b>118,641</b>	<b>85,397</b>	<b>23,240,889</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	361,732	-	360,967	-	-	722,699
Assessments	-	348,378	-	-	-	-	348,378
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	924,718	1,750,112	-	-	-	-	2,674,830
<b>Total Transfer Projection</b>	<b>924,718</b>	<b>2,460,222</b>	<b>-</b>	<b>360,967</b>	<b>-</b>	<b>-</b>	<b>3,745,907</b>
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Estimated Ending Balance</b>	<b>-</b>	<b>752,934</b>	<b>183,500</b>	<b>669,135</b>	<b>528,378</b>	<b>-</b>	<b>2,133,947</b>
<b>Reserve Held Centrally</b>	<b>-</b>	<b>1,203,022</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,203,022</b>
5% Reserve Target for FY 2020 (Executive Policy)	-	1,116,342	-	89,028	5,932	-	1,211,302
16% Reserve Target for FY 2020 (BOR Policy)	-	3,572,296	-	284,890	18,983	-	3,876,169

\* Includes electricity, water, sewer, gas, telecom, postage

Revised Date:

Maui College Operating Budget (UOH-500)  
FY 2019 (07/01/18 to 06/30/19)

FY19 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	TOTAL
Estimated Ending Cash FY18	-	1,348,631	223,358	1,672,622	120,056	-	3,364,667
Less Estimated Encumbrances FY18	-	(1,355,238)	-	(148,979)	(11,329)	-	(1,515,546)
Estimated Unencumbered Ending Cash FY18	-	(6,607)	223,358	1,523,643	108,727	-	1,849,121
Act 236 Transfer	-	1,595,709	-	-	-	-	1,595,709
Less Estimated Deferred Revenue (FYE 18)	-	(241,416)	-	(325,074)	(2,761)	-	(569,251)
Estimated Beginning Balance FY19	-	1,347,686	223,358	1,198,569	105,966	-	2,875,579
<b>Projected Appropriation</b>	<b>16,424,975</b>	<b>7,540,219</b>	<b>734,982</b>	<b>2,661,534</b>	<b>92,610</b>	<b>81,848</b>	<b>27,536,168</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	85,940	-	-	-	-	-	85,940
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	1,960,309	1,329,687	-	-	-	-	3,289,996
<b>Total Transfer Projection</b>	<b>2,046,249</b>	<b>1,329,687</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,375,936</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	13,352,051	1,778,799	149,724	665,236	209	-	15,946,019
Lecturer Payroll	3,014,321	166,717	15,340	313,477	4,099	-	3,513,954
Student Help Payroll	-	437,063	39,695	65,248	20,963	67,848	630,817
Other Personnel (Non-Regular Payroll)	17,288	329,909	106,976	69,280	-	-	523,453
<b>Subtotal Personnel</b>	<b>16,383,660</b>	<b>2,712,488</b>	<b>311,735</b>	<b>1,113,241</b>	<b>25,271</b>	<b>67,848</b>	<b>20,614,243</b>
<i>Other Expenditures</i>							
Utilities & Communication *	1,259,666	422,203	-	3,590	-	-	1,685,459
Scholarships, Tuition, Stipends & Allowances	129,465	1,074,828	2,587	301	26,042	-	1,233,223
Other Operating Expenses	7,622	2,258,792	420,660	1,544,402	41,297	14,000	4,286,773
<b>Subtotal Other</b>	<b>1,396,753</b>	<b>3,755,823</b>	<b>423,247</b>	<b>1,548,293</b>	<b>67,339</b>	<b>14,000</b>	<b>7,205,455</b>
<b>Total Expenditure Projection</b>	<b>17,780,413</b>	<b>6,468,311</b>	<b>734,982</b>	<b>2,661,534</b>	<b>92,610</b>	<b>81,848</b>	<b>27,819,698</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	337,727	-	-	-	-	337,727
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	690,811	2,063,868	-	-	-	-	2,754,679
<b>Total Transfer Projection</b>	<b>690,811</b>	<b>2,401,595</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,092,406</b>
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Estimated Ending Balance</b>	<b>-</b>	<b>1,347,686</b>	<b>223,358</b>	<b>1,198,569</b>	<b>105,966</b>	<b>-</b>	<b>2,875,579</b>
<b>Reserve Held Centrally</b>	<b>-</b>	<b>1,384,977</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,384,977</b>
5% Reserve Target for FY 2020 (Executive Policy)	-	1,266,032	36,749	133,077	4,631	-	1,440,489
16% Reserve Target for FY 2020 (BOR Policy)	-	4,051,301	117,597	425,845	14,818	-	4,609,561

\* Includes electricity, water, sewer, gas, telecom, postage

Revised Date:

**Kaua'i Community College Operating Budget (UOH-600)**  
**FY 2019 (07/01/18 to 06/30/19)**

<b>FY19 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Estimated Ending Cash FY18	-	256,754	33,117	1,297,852	179,476	-	1,767,199
Less Estimated Encumbrances FY18	-	(290,611)	-	(62,316)	(9,543)	-	(362,470)
Estimated Unencumbered Ending Cash FY18	-	(33,857)	33,117	1,235,536	169,933	-	1,404,729
Act 236 Transfer	-	505,706	-	-	-	-	505,706
Less Estimated Deferred Revenue (FYE 18)	-	(69,551)	-	(18,961)	(3,394)	-	(91,906)
Estimated Beginning Balance FY19	-	402,298	33,117	1,216,575	166,539	-	1,818,529
<b>Projected Appropriation</b>	<b>11,509,994</b>	<b>2,719,477</b>	<b>132,076</b>	<b>645,693</b>	<b>172,331</b>	<b>16,398</b>	<b>15,195,969</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	29,327	-	-	-	-	-	29,327
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	834,120	936,336	-	-	-	-	1,770,456
<b>Total Transfer Projection</b>	<b>863,447</b>	<b>936,336</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,799,783</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	10,491,066	322,401	4,516	148,712	5,296	-	10,971,991
Lecturer Payroll	478,412	16,797	-	42,424	3,417	-	541,050
Student Help Payroll	-	154,483	-	19,225	804	14,998	189,510
Other Personnel (Non-Regular Payroll)	-	96,641	-	20,280	431	-	117,352
<b>Subtotal Personnel</b>	<b>10,969,478</b>	<b>590,322</b>	<b>4,516</b>	<b>230,641</b>	<b>9,948</b>	<b>14,998</b>	<b>11,819,903</b>
<i>Other Expenditures</i>							
Utilities & Communication *	548,473	274,545	61,425	2,242	351	-	887,036
Scholarships, Tuition, Stipends & Allowances	43,836	411,858	29,937	(2,345)	7,025	-	490,311
Other Operating Expenses	150,447	1,309,048	36,198	415,155	155,007	1,400	2,067,255
<b>Subtotal Other</b>	<b>742,756</b>	<b>1,995,451</b>	<b>127,560</b>	<b>415,052</b>	<b>162,383</b>	<b>1,400</b>	<b>3,444,602</b>
<b>Total Expenditure Projection</b>	<b>11,712,234</b>	<b>2,585,773</b>	<b>132,076</b>	<b>645,693</b>	<b>172,331</b>	<b>16,398</b>	<b>15,264,505</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	153,656	-	-	-	-	153,656
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	661,207	916,384	-	-	-	-	1,577,591
<b>Total Transfer Projection</b>	<b>661,207</b>	<b>1,070,040</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,731,247</b>
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Estimated Ending Balance</b>	<b>-</b>	<b>402,298</b>	<b>33,117</b>	<b>1,216,575</b>	<b>166,539</b>	<b>-</b>	<b>1,818,529</b>
<b>Reserve Held Centrally</b>	<b>-</b>	<b>766,411</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>766,411</b>
5% Reserve Target for FY 2020 (Executive Policy)	-	721,586	6,604	32,285	8,617	-	769,092
16% Reserve Target for FY 2020 (BOR Policy)	-	2,309,074	21,132	103,311	27,573	-	2,461,090

\* Includes electricity, water, sewer, gas, telecom, postage

Revised Date:

Community Colleges Systemwide Support Operating Budget (UOH-906)  
FY 2019 (07/01/18 to 06/30/19)

FY19 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	TOTAL
Estimated Ending Cash FY18	-	750,214	100,944	9,086	34,724	-	894,968
Less Estimated Encumbrances FY18	-	(750,275)	(6,687)	-	-	-	(756,962)
Estimated Unencumbered Ending Cash FY18	-	(61)	94,257	9,086	34,724	-	138,006
Act 236 Transfer	-	7,238,079	-	-	-	-	7,238,079
Less Estimated Deferred Revenue (FYE 18)	-	-	-	-	-	-	-
Estimated Beginning Balance FY19	-	7,238,018	94,257	9,086	34,724	-	7,376,085
<b>Projected Appropriation</b>	<b>17,022,682</b>	<b>-</b>	<b>87,454</b>	<b>113</b>	<b>92,206</b>	<b>2,663,194</b>	<b>19,865,649</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	1,858,335	-	-	1,858,335
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	7,026	17,165,026	-	-	-	-	17,172,052
<b>Total Transfer Projection</b>	<b>7,026</b>	<b>17,165,026</b>	<b>-</b>	<b>1,858,335</b>	<b>-</b>	<b>-</b>	<b>19,030,387</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	4,383,714	319,074	58,180	-	333	977,000	5,738,301
Lecturer Payroll	-	9,595	-	-	-	152,256	161,851
Student Help Payroll	-	60,636	-	-	-	190,004	250,640
Other Personnel (Non-Regular Payroll)	-	35,471	-	-	-	80,234	115,705
<b>Subtotal Personnel</b>	<b>4,383,714</b>	<b>424,776</b>	<b>58,180</b>	<b>-</b>	<b>333</b>	<b>1,399,494</b>	<b>6,266,497</b>
<i>Other Expenditures</i>							
Utilities & Communication *	576	64,636	1,066	-	-	-	66,278
Scholarships, Tuition, Stipends & Allowances	-	28,467	-	-	37	2,900	31,404
Other Operating Expenses	9,793	11,368,446	28,208	3,113	91,836	1,260,800	12,762,196
<b>Subtotal Other</b>	<b>10,369</b>	<b>11,461,549</b>	<b>29,274</b>	<b>3,113</b>	<b>91,873</b>	<b>1,263,700</b>	<b>12,859,878</b>
<b>Total Expenditure Projection</b>	<b>4,394,083</b>	<b>11,886,325</b>	<b>87,454</b>	<b>3,113</b>	<b>92,206</b>	<b>2,663,194</b>	<b>19,126,375</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	1,858,335	-	1,858,335	-	-	3,713,670
Assessments	-	158,788	-	-	-	-	158,788
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	12,635,625	6,833,578	-	-	-	-	19,469,203
<b>Total Transfer Projection</b>	<b>12,635,625</b>	<b>8,850,701</b>	<b>-</b>	<b>1,858,335</b>	<b>-</b>	<b>-</b>	<b>23,341,661</b>
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	<b>-</b>	<b>(3,572,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3,572,000)</b>
<b>Estimated Ending Balance</b>	<b>-</b>	<b>3,666,018</b>	<b>94,257</b>	<b>9,086</b>	<b>34,724</b>	<b>-</b>	<b>3,804,085</b>
<b>Reserve Held Centrally</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
5% Reserve Target for FY 2020 (Executive Policy)	-	398,304	4,373	6	4,610	-	407,293
16% Reserve Target for FY 2020 (BOR Policy)	-	1,274,573	13,993	18	14,753	-	1,303,337

\* Includes electricity, water, sewer, gas, telecom, postage

Revised Date:



University of Hawai'i – Systemwide Programs

**Systemwide Operating Budget (UOH-900)**  
**FY 2019 (07/01/18 to 06/30/19)**  
**General Funds**

<b>FY19 Revenues over Expenditures</b>	<b>Quarter 1</b>	<b>Quarter 2</b>	<b>Quarter 3</b>	<b>Quarter 4</b>	<b>TOTAL</b>
Estimated Ending Cash FY18					-
Less Estimated Encumbrances FY18					-
Estimated Beginning Balance FY19	-				-
<b>Projected Appropriation</b>	<b>55,683,613</b>				<b>55,683,613</b>
<b>Transfer Projections (Transfer-Ins)</b>					
Performance Based Funding					-
Other Transfers	845,380				845,380
<b>Total Transfer Projection</b>	<b>845,380</b>	-	-	-	<b>845,380</b>
<b>Expenditure Projections</b>					
<i>Personnel</i>					
Regular Employee Payroll	9,040,383	9,205,019	9,707,199	9,615,320	37,567,921
Lecturer Payroll	-	-	-	32,000	32,000
Student Help Payroll	335,994	335,994	335,994	335,994	1,343,976
Other Personnel (Non-Regular Payroll)	157,012	152,939	152,939	152,939	615,829
<b>Subtotal Personnel</b>	<b>9,533,389</b>	<b>9,693,952</b>	<b>10,196,132</b>	<b>10,136,253</b>	<b>39,559,726</b>
<i>Other Expenditures</i>					
Utilities & Communication *	24,715	24,715	24,715	24,715	98,860
Scholarships, Tuition, Stipends & Allowances		807,000		633,869	1,440,869
Other Operating Expenses	740,164	1,180,400	2,175,050	3,060,640	7,156,254
<b>Subtotal Other</b>	<b>764,879</b>	<b>2,012,115</b>	<b>2,199,765</b>	<b>3,719,224</b>	<b>8,695,983</b>
<b>Total Expenditure Projection</b>	<b>10,298,268</b>	<b>11,706,067</b>	<b>12,395,897</b>	<b>13,855,477</b>	<b>48,255,709</b>
<b>Transfer Projections (Transfer-Outs)</b>					
Performance Based Funding	2,516,436				2,516,436
Other Transfers	2,150,241	1,500,000		2,106,607	5,756,848
<b>Total Transfer Projection</b>	<b>4,666,677</b>	<b>1,500,000</b>	-	<b>2,106,607</b>	<b>8,273,284</b>
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	<b>41,564,048</b>	<b>(13,206,067)</b>	<b>(12,395,897)</b>	<b>(15,962,084)</b>	-
<b>Estimated Ending Balance</b>					-

\* Includes electricity, water, sewer, gas, telecom, postage

Revised Date:

**Systemwide Operating Budget (UOH-900)**  
**FY 2019 (07/01/18 to 06/30/19)**  
**Tuition and Fees Special Fund (TFSF)**

<b>FY19 Revenues over Expenditures</b>	<b>Quarter 1</b>	<b>Quarter 2</b>	<b>Quarter 3</b>	<b>Quarter 4</b>	<b>TOTAL</b>
Estimated Ending Cash FY18	139,348,358				139,348,358
Less Estimated Encumbrances FY18	(4,496,432)				(4,496,432)
Estimated Unencumbered Ending Cash FY18	134,851,926				134,851,926
Act 236 Transfer	(108,954,516)				(108,954,516)
Less Campus Reserves Held Centrally	(18,012,808)				(18,012,808)
Estimated Beginning Balance FY19	7,884,602				7,884,602
<b>Revenue Projection</b>	<b>272,239</b>	<b>112,307</b>	<b>141,050</b>	<b>1,916,054</b>	<b>2,441,650</b>
<b>Transfer Projections (Transfer-Ins)</b>					
Debt Service					-
Assessments		9,060,385		601,000	9,661,385
Tuition Scholarships					-
Other Transfers	1,300,000	150,265		210,000	1,660,265
<b>Total Transfer Projection</b>	<b>1,300,000</b>	<b>9,210,650</b>	<b>-</b>	<b>811,000</b>	<b>11,321,650</b>
<b>Expenditure Projections</b>					
<i>Personnel</i>					
Regular Employee Payroll	655,134	669,140	655,422	648,458	2,628,154
Lecturer Payroll					-
Student Help Payroll	3,786	3,786	3,786	3,786	15,144
Other Personnel (Non-Regular Payroll)					-
<b>Subtotal Personnel</b>	<b>658,920</b>	<b>672,926</b>	<b>659,208</b>	<b>652,244</b>	<b>2,643,298</b>
<i>Other Expenditures</i>					
Utilities & Communication *	49,070	36,739	19,990	(40,817)	64,982
Scholarships, Tuition, Stipends & Allowances					-
Other Operating Expenses	1,631,521	3,268,907	3,022,938	402,822	8,326,188
<b>Subtotal Other</b>	<b>1,680,591</b>	<b>3,305,646</b>	<b>3,042,928</b>	<b>362,005</b>	<b>8,391,170</b>
<b>Total Expenditure Projection</b>	<b>2,339,511</b>	<b>3,978,572</b>	<b>3,702,136</b>	<b>1,014,249</b>	<b>11,034,468</b>
<b>Transfer Projections (Transfer-Outs)</b>					
Debt Service		1,120,758		431,325	1,552,083
Assessments					-
Tuition Scholarships					-
Other Transfers					-
<b>Total Transfer Projection</b>	<b>-</b>	<b>1,120,758</b>	<b>-</b>	<b>431,325</b>	<b>1,552,083</b>
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	<b>(767,272)</b>	<b>4,223,627</b>	<b>(3,561,086)</b>	<b>1,281,480</b>	<b>1,176,749</b>
<b>Estimated Ending Balance</b>					<b>9,061,351</b>
<b>Reserve Held Centrally</b>					<b>2,451,947</b>
5% Reserve Target for FY 2020 (Executive Policy) **					2,476,031
16% Reserve Target for FY 2020 (BOR Policy) **					7,923,298

\* Includes electricity, water, sewer, gas, telecom, postage

\*\* UH System will be holding a portion of campus reserve amounts (to be determined after FY18 closing)

Revised Date:



Systemwide Operating Budget (UOH-900)  
FY 2019 (07/01/18 to 06/30/19)  
Research and Training Revolving Fund (RTRF)

FY19 Revenues over Expenditures	Quarter 1	Quarter 2	Quarter 3	Quarter 4	TOTAL
Estimated Ending Cash FY18	6,586,719				6,586,719
Less Estimated Encumbrances FY18	(1,471,890)				(1,471,890)
Estimated Unencumbered Ending Cash FY18	5,114,829				5,114,829
Less Estimated Deferred Revenue (FYE18)					-
Estimated Beginning Balance FY19	5,114,829				5,114,829
<b>Revenue Projection</b>	<b>4,307,850</b>	<b>4,307,850</b>	<b>4,307,850</b>	<b>4,307,850</b>	<b>17,231,400</b>
<b>Transfer Projections (Transfer-Ins)</b>					
Debt Service					-
Assessments					-
Tuition Scholarships					-
Other Transfers	4,554,671	4,554,671	4,554,672	4,554,672	18,218,686
<b>Total Transfer Projection</b>	<b>4,554,671</b>	<b>4,554,671</b>	<b>4,554,672</b>	<b>4,554,672</b>	<b>18,218,686</b>
<b>Expenditure Projections</b>					
<i>Personnel</i>					
Regular Employee Payroll	1,024,345	1,016,813	1,023,393	1,026,198	4,090,749
Lecturer Payroll					-
Student Help Payroll	8,973	8,973	8,973	8,973	35,892
Other Personnel (Non-Regular Payroll)					-
<b>Subtotal Personnel</b>	<b>1,033,318</b>	<b>1,025,786</b>	<b>1,032,366</b>	<b>1,035,171</b>	<b>4,126,641</b>
<i>Other Expenditures</i>					
Utilities & Communication *	185,772	185,322	185,322	185,322	741,738
Scholarships, Tuition, Stipends & Allowances					-
Other Operating Expenses	2,525,577	1,980,659	1,965,138	4,012,077	10,483,451
<b>Subtotal Other</b>	<b>2,711,349</b>	<b>2,165,981</b>	<b>2,150,460</b>	<b>4,197,399</b>	<b>11,225,189</b>
<b>Total Expenditure Projection</b>	<b>3,744,667</b>	<b>3,191,767</b>	<b>3,182,826</b>	<b>5,232,570</b>	<b>15,351,830</b>
<b>Transfer Projections (Transfer-Outs)</b>					
Debt Service					-
Assessments					-
Tuition Scholarships					-
Other Transfers	5,012,064	5,062,064	5,012,064	5,012,064	20,098,256
<b>Total Transfer Projection</b>	<b>5,012,064</b>	<b>5,062,064</b>	<b>5,012,064</b>	<b>5,012,064</b>	<b>20,098,256</b>
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	<b>105,790</b>	<b>608,690</b>	<b>667,632</b>	<b>(1,382,112)</b>	<b>-</b>
<b>Estimated Ending Balance</b>					<b>5,114,829</b>
5% Reserve Target for FY 2020 (Executive Policy)					861,570
16% Reserve Target for FY 2020 (BOR Policy)					2,757,024

\* Includes electricity, water, sewer, gas, telecom, postage

Revised Date:

Systemwide Operating Budget (UOH-900)  
FY 2019 (07/01/18 to 06/30/19)  
Other Special Funds

FY19 Revenues over Expenditures	Quarter 1	Quarter 2	Quarter 3	Quarter 4	TOTAL
Estimated Ending Cash FY18	15,017,663				15,017,663
Less Estimated Encumbrances FY18	(2,162,814)				(2,162,814)
Estimated Unencumbered Ending Cash FY18	12,854,849				12,854,849
Less Estimated Deferred Revenue (FYE18)	-				-
Estimated Beginning Balance FY19	12,854,849				12,854,849
<b>Revenue Projection</b>	<b>1,024,645</b>	<b>1,326,400</b>	<b>1,042,304</b>	<b>1,234,298</b>	<b>4,627,647</b>
<b>Transfer Projections (Transfer-Ins)</b>					
Debt Service					-
Assessments		1,922,250			1,922,250
Tuition Scholarships		1,500,000		1,500,000	3,000,000
Other Transfers					-
<b>Total Transfer Projection</b>	<b>-</b>	<b>3,422,250</b>	<b>-</b>	<b>1,500,000</b>	<b>4,922,250</b>
<b>Expenditure Projections</b>					
<i>Personnel</i>					
Regular Employee Payroll	247,606	248,876	249,297	249,428	995,207
Lecturer Payroll					-
Student Help Payroll	4,868	4,868	4,868	4,868	19,472
Other Personnel (Non-Regular Payroll)					-
<b>Subtotal Personnel</b>	<b>252,474</b>	<b>253,744</b>	<b>254,165</b>	<b>254,296</b>	<b>1,014,679</b>
<i>Other Expenditures</i>					
Utilities & Communication *	20,806	20,806	20,806	20,806	83,224
Scholarships, Tuition, Stipends & Allowances	1,230,000	200,000	1,560,000	10,000	3,000,000
Other Operating Expenses	2,516,897	2,543,112	1,863,306	448,787	7,372,102
<b>Subtotal Other</b>	<b>3,767,703</b>	<b>2,763,918</b>	<b>3,444,112</b>	<b>479,593</b>	<b>10,455,326</b>
<b>Total Expenditure Projection</b>	<b>4,020,177</b>	<b>3,017,662</b>	<b>3,698,277</b>	<b>733,889</b>	<b>11,470,005</b>
<b>Transfer Projections (Transfer-Outs)</b>					
Debt Service					-
Assessments					-
Tuition Scholarships					-
Other Transfers					-
<b>Total Transfer Projection</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	<b>(2,995,532)</b>	<b>1,730,988</b>	<b>(2,655,973)</b>	<b>2,000,409</b>	<b>(1,920,108)</b>
<b>Estimated Ending Balance</b>					<b>10,934,741</b>
5% Reserve Target for FY 2020 (Executive Policy)					327,388
16% Reserve Target for FY 2020 (BOR Policy)					1,047,641

\* Includes electricity, water, sewer, gas, telecom, postage

Revised Date:

Systemwide Operating Budget (UOH-900)  
FY 2019 (07/01/18 to 06/30/19)  
Other Revolving Funds

FY19 Revenues over Expenditures	Quarter 1	Quarter 2	Quarter 3	Quarter 4	TOTAL
Estimated Ending Cash FY18	3,256,921				3,256,921
Less Estimated Encumbrances FY18	(199,388)				(199,388)
Estimated Unencumbered Ending Cash FY18	3,057,533				3,057,533
Less Estimated Deferred Revenue (FYE18)	-				-
Estimated Beginning Balance FY19	3,057,533				3,057,533
<b>Revenue Projection</b>	<b>182,500</b>	<b>261,850</b>	<b>312,700</b>	<b>232,560</b>	<b>989,610</b>
<b>Transfer Projections (Transfer-Ins)</b>					
Debt Service					-
Assessments		242,300			242,300
Tuition Scholarships					-
Other Transfers					-
<b>Total Transfer Projection</b>	<b>-</b>	<b>242,300</b>	<b>-</b>	<b>-</b>	<b>242,300</b>
<b>Expenditure Projections</b>					
<i>Personnel</i>					
Regular Employee Payroll	105,080	124,100	127,424	129,046	485,650
Lecturer Payroll					-
Student Help Payroll					-
Other Personnel (Non-Regular Payroll)					-
<b>Subtotal Personnel</b>	<b>105,080</b>	<b>124,100</b>	<b>127,424</b>	<b>129,046</b>	<b>485,650</b>
<i>Other Expenditures</i>					
Utilities & Communication *	216	288	288	288	1,080
Scholarships, Tuition, Stipends & Allowances					-
Other Operating Expenses	113,200	77,300	206,484	125,550	522,534
<b>Subtotal Other</b>	<b>113,416</b>	<b>77,588</b>	<b>206,772</b>	<b>125,838</b>	<b>523,614</b>
<b>Total Expenditure Projection</b>	<b>218,496</b>	<b>201,688</b>	<b>334,196</b>	<b>254,884</b>	<b>1,009,264</b>
<b>Transfer Projections (Transfer-Outs)</b>					
Debt Service					-
Assessments					-
Tuition Scholarships					-
Other Transfers			175,143		175,143
<b>Total Transfer Projection</b>	<b>-</b>	<b>-</b>	<b>175,143</b>	<b>-</b>	<b>175,143</b>
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	<b>(35,996)</b>	<b>302,462</b>	<b>(196,639)</b>	<b>(22,324)</b>	<b>47,503</b>
<b>Estimated Ending Balance</b>					<b>3,105,036</b>
5% Reserve Target for FY 2020 (Executive Policy)					47,105
16% Reserve Target for FY 2020 (BOR Policy)					150,737

\* Includes electricity, water, sewer, gas, telecom, postage

Revised Date:

**Systemwide Operating Budget (UOH-900)**  
**FY 2019 (07/01/18 to 06/30/19)**  
**Appropriated Federal Funds**

<b>FY19 Revenues over Expenditures</b>	<b>Quarter 1</b>	<b>Quarter 2</b>	<b>Quarter 3</b>	<b>Quarter 4</b>	<b>TOTAL</b>
Estimated Ending Cash FY18					-
Less Estimated Encumbrances FY18					-
Estimated Unencumbered Ending Cash FY18	-				-
Less Estimated Deferred Revenue (FYE18)					-
Estimated Beginning Balance FY19	-				-
<b>Revenue Projection</b>	<b>96,249</b>	<b>96,250</b>	<b>96,250</b>	<b>96,250</b>	<b>384,999</b>
<b>Expenditure Projections</b>					
<i>Personnel</i>					
Regular Employee Payroll	50,148	50,148	50,148	50,148	200,592
Lecturer Payroll					-
Student Help Payroll					-
Other Personnel (Non-Regular Payroll)					-
<b>Subtotal Personnel</b>	<b>50,148</b>	<b>50,148</b>	<b>50,148</b>	<b>50,148</b>	<b>200,592</b>
<i>Other Expenditures</i>					
Utilities & Communication *					-
Scholarships, Tuition, Stipends & Allowances					-
Other Operating Expenses	46,101	46,102	46,102	46,102	184,407
<b>Subtotal Other</b>	<b>46,101</b>	<b>46,102</b>	<b>46,102</b>	<b>46,102</b>	<b>184,407</b>
<b>Total Expenditure Projection</b>	<b>96,249</b>	<b>96,250</b>	<b>96,250</b>	<b>96,250</b>	<b>384,999</b>
<b>Projected Rev - Projected Exp</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Estimated Ending Balance</b>					<b>-</b>

\* Includes electricity, water, sewer, gas, telecom, postage

Revised Date:

**Systemwide Operating Budget (UOH-900)**  
**FY 2019 (07/01/18 to 06/30/19)**

<b>FY19 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Estimated Ending Cash FY18	-	139,348,358	6,586,719	15,017,663	3,256,921	-	164,209,661
Less Estimated Encumbrances FY18	-	(4,496,432)	(1,471,890)	(2,162,814)	(199,388)	-	(8,330,524)
Estimated Unencumbered Ending Cash FY18	-	134,851,926	5,114,829	12,854,849	3,057,533	-	155,879,137
Act 236 Transfer		(108,954,516)					(108,954,516)
Less Estimated Deferred Revenue (FYE18)		(18,012,808)	-	-	-	-	(18,012,808)
Estimated Beginning Balance FY19	-	7,884,602	5,114,829	12,854,849	3,057,533	-	28,911,813
<b>Revenue/Appropriation Projection</b>	<b>55,683,613</b>	<b>2,441,650</b>	<b>17,231,400</b>	<b>4,627,647</b>	<b>989,610</b>	<b>384,999</b>	<b>81,358,919</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	9,661,385	-	1,922,250	242,300	-	11,825,935
Tuition Scholarships	-	-	-	3,000,000	-	-	3,000,000
Other Transfers	845,380	1,660,265	18,218,686	-	-	-	20,724,331
<b>Total Transfer Projection</b>	<b>845,380</b>	<b>11,321,650</b>	<b>18,218,686</b>	<b>4,922,250</b>	<b>242,300</b>	<b>-</b>	<b>35,550,266</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	37,567,921	2,628,154	4,090,749	995,207	485,650	200,592	45,968,273
Lecturer Payroll	32,000	-	-	-	-	-	32,000
Student Help Payroll	1,343,976	15,144	35,892	19,472	-	-	1,414,484
Other Personnel (Non-Regular Payroll)	615,829	-	-	-	-	-	615,829
<b>Subtotal Personnel</b>	<b>39,559,726</b>	<b>2,643,298</b>	<b>4,126,641</b>	<b>1,014,679</b>	<b>485,650</b>	<b>200,592</b>	<b>48,030,586</b>
<i>Other Expenditures</i>							
Utilities & Communication *	98,860	64,982	741,738	83,224	1,080	-	989,884
Scholarships, Tuition, Stipends & Allowances	1,440,869	-	-	3,000,000	-	-	4,440,869
Other Operating Expenses	7,156,254	8,326,188	10,483,451	7,372,102	522,534	184,407	34,044,936
<b>Subtotal Other</b>	<b>8,695,983</b>	<b>8,391,170</b>	<b>11,225,189</b>	<b>10,455,326</b>	<b>523,614</b>	<b>184,407</b>	<b>39,475,689</b>
<b>Total Expenditure Projection</b>	<b>48,255,709</b>	<b>11,034,468</b>	<b>15,351,830</b>	<b>11,470,005</b>	<b>1,009,264</b>	<b>384,999</b>	<b>87,506,275</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	2,516,436	-	-	-	-	-	2,516,436
Debt Service	-	1,552,083	-	-	-	-	1,552,083
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	5,756,848	-	20,098,256	-	175,143	-	26,030,247
<b>Total Transfer Projection</b>	<b>8,273,284</b>	<b>1,552,083</b>	<b>20,098,256</b>	<b>-</b>	<b>175,143</b>	<b>-</b>	<b>30,098,766</b>
<b>Projected Rev/Trfs - Projected Exp/Trfs</b>	<b>-</b>	<b>1,176,749</b>	<b>-</b>	<b>(1,920,108)</b>	<b>47,503</b>	<b>-</b>	<b>(695,856)</b>
<b>Estimated Ending Balance</b>	<b>-</b>	<b>9,061,351</b>	<b>5,114,829</b>	<b>10,934,741</b>	<b>3,105,036</b>	<b>-</b>	<b>28,215,957</b>
<b>Reserve Held Centrally</b>		<b>2,451,947</b>					<b>2,451,947</b>
5% Reserve Target for FY 2020 (Executive Policy)	n/a	2,476,031	861,570	327,388	47,105	n/a	3,712,094
16% Reserve Target for FY 2020 (BOR Policy)	n/a	7,923,298	2,757,024	1,047,641	150,737	n/a	11,878,700

GF = General Funds  
TFSF = Tuition & Fee Special Fund  
RTRF = Research & Training Revolving Fund

Revised Date: 07/20/18

\* Includes electricity, water, sewer, gas, telecom, postage



UNIVERSITY *of* HAWAII®

# **FY 2020-2021 Biennium Capital Improvement Budget & 6-Year CIP Updates (FY 2020-2025)**

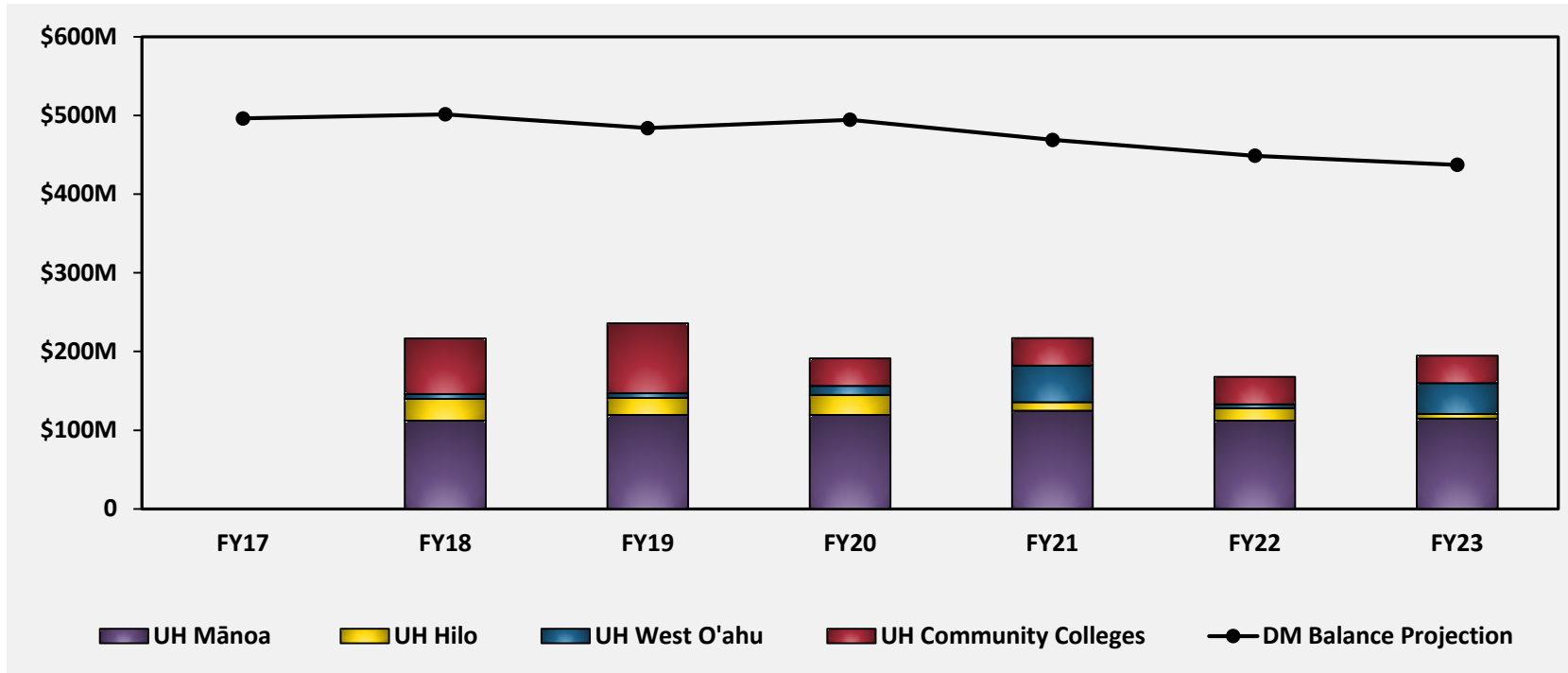
**Board of Regents**

August 16, 2018



# Original 6-Year CIP Plan (FY 2018-2023)

Approved by the Board of Regents in November 2016



Campus	6-Year Budget Request (in Millions)							6-Year Total
	FY17	FY18	FY19	FY20	FY21	FY22	FY23	
UH Mānoa		\$112.2	\$119.3	\$119.5	\$125	\$112	\$115	\$703
UH Hilo		\$27.8	\$21.6	\$25.4	\$10.5	\$16	\$5.6	\$106.8
UH West O'ahu		\$6.1	\$6.3	\$11.5	\$46.7	\$4.8	\$39.3	\$114.7
UH Community Colleges		\$70.5	\$88.9	\$35	\$35	\$35	\$35	\$299.4
<b>Total Per Year</b>		<b>\$216.6</b>	<b>\$236.1</b>	\$191.4	\$217.2	\$167.8	\$194.9	<b>\$1,224</b>
DM Balance Projection	\$496.3	\$501.5	\$484	\$494.5	\$468.9	\$448.9	\$437.3	
DM Balance Projection with ESCO	\$496.3	\$474	\$401.5	\$384.5	\$358.9	\$338.9	\$327.3	



# How did we do this past biennium?

Campus	FY 18-19 Biennium (Millions of Dollars)			
	FY18 Original	FY18 Actual	FY19 Updated	FY19 Actual
Mānoa	112.2	99.6	182	68.1
Hilo	27.8	3	28.9	12.3
West O'ahu	6.1	2.6	13	5.00
CCs	70.5	64.6	45.8	24.57
<b>Total Per Year</b>	<b>216.6</b>	<b>169.8</b>	<b>269.7</b>	<b>109.97</b>

## FY 2018

**78%** of budget amount was funded  
(\$169.8M)



**86%** of which was requested  
(\$145.4M)



**67%** of budget was funded  
(\$145.4M)

## FY 2019

**41%** of budget amount was funded  
(\$109.97M)



**78%** of which was requested  
(\$85.6M)

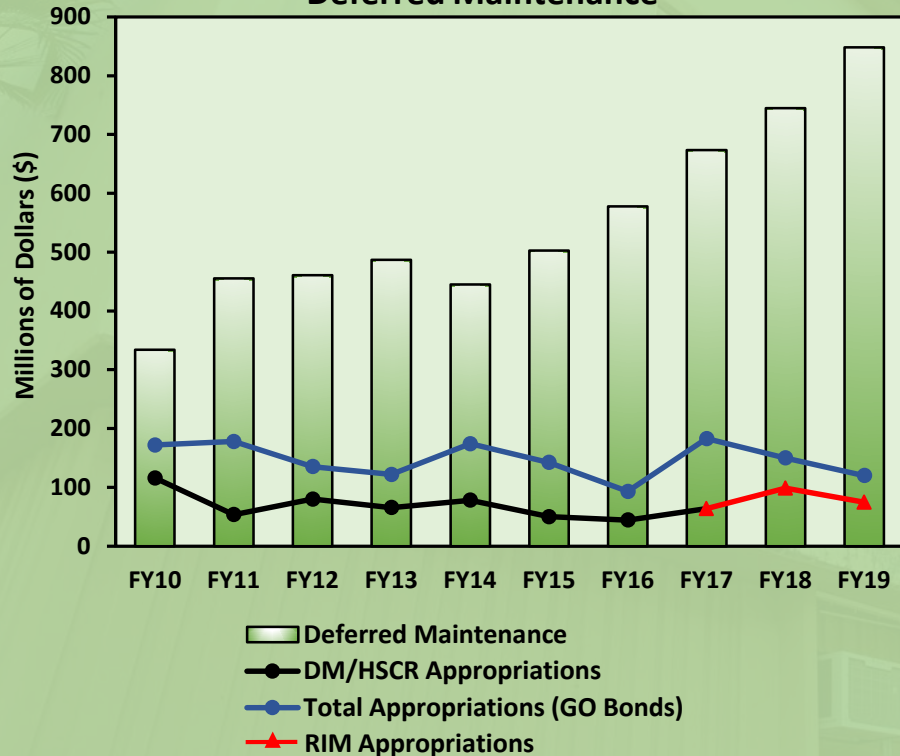


**38%** of budget was funded  
(\$85.6M)



# CIP Appropriations vs. Deferred Maintenance

Capital Improvement Program Appropriations vs. Deferred Maintenance



Majority of facilities over 50 years old

14 million gross square feet of classrooms, laboratories, research space, and offices to maintain

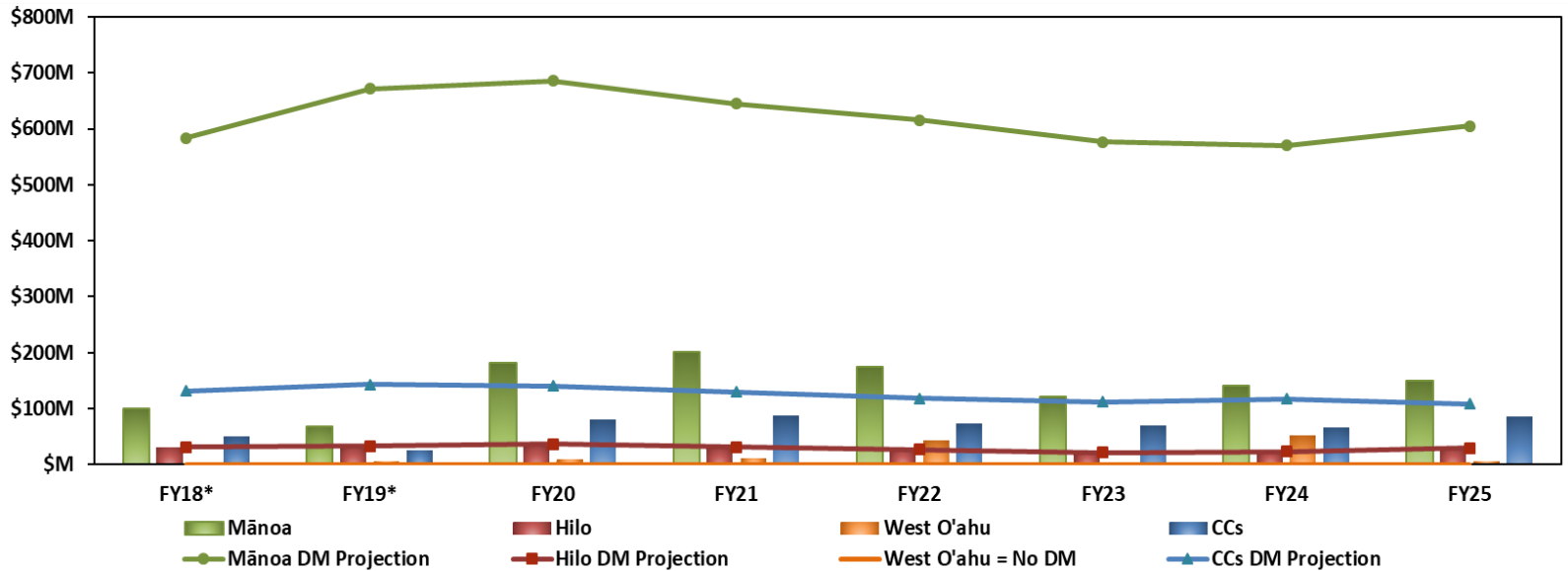
Deferred maintenance backlog of \$848 million

Lack of adequate, consistent and reliable funding

Need of \$95 million annually to maintain status quo

# Updated Systemwide Budget Request Plan (FY 2020-2025)

Total: \$1,651M

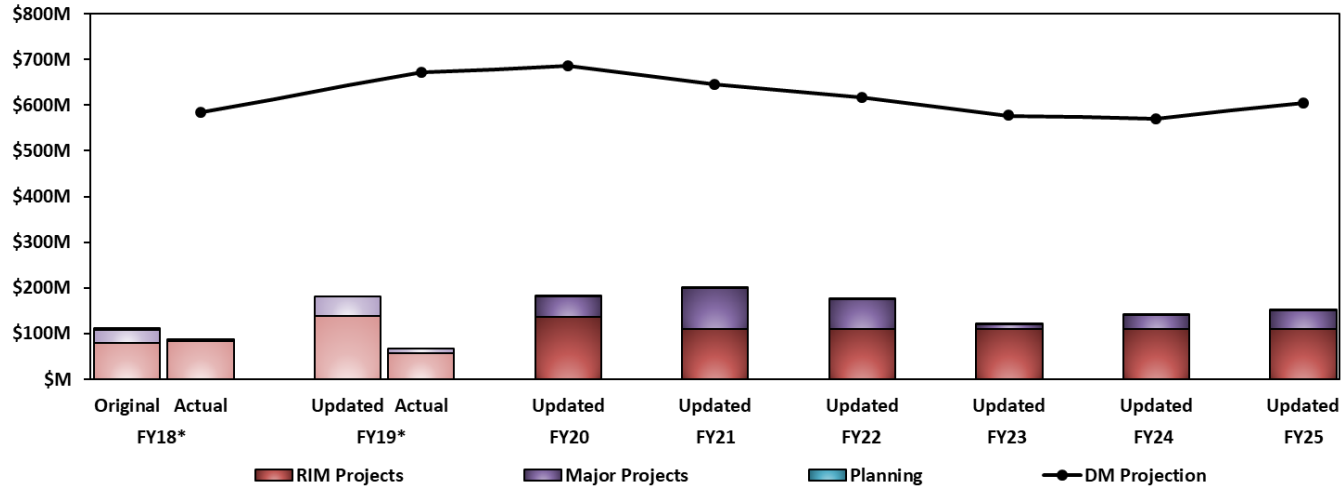


\*Reflects actual appropriation by the 2017 and 2018 Legislative Session

Campus	FY 18-19 Biennium (Millions of Dollars)				Updated 6-Year Budget Request (Millions of Dollars)						Updated 6-Year Total
	FY18 Original	FY18 Actual	FY19 Updated	FY19 Actual	FY20 Updated	FY21 Updated	FY22 Updated	FY23 Updated	FY24 Updated	FY25 Updated	
Mānoa	112.2	99.6	182	68.1	181.5	200.5	175.5	120.5	140.5	150.5	969
Hilo	27.8	3	28.9	12.3	24	20.5	18	22	4	5.5	94
West O'ahu	6.1	2.6	13	5.00	9	10.5	43.5	2.5	51.5	6.5	123.5
CCs	70.5	64.6	45.8	24.57	80.5	88	74	70	67	85	464.5
<b>Total Per Year</b>	<b>216.6</b>	<b>169.8</b>	<b>269.7</b>	<b>109.97</b>	<b>295</b>	<b>319.5</b>	<b>311</b>	<b>215</b>	<b>263</b>	<b>247.5</b>	<b>1,651</b>
<b>Deferred Maintenance Balance Projection (in Millions of Dollars)</b>											
Mānoa	584		672		686	645	616	576	570	605	
Hilo	30.8		33.30		36.35	30.82	27.16	21.45	23.58	29.10	
West O'ahu	0		0		0	0	0	0	0	0	
CCs	131		143		141	130	118	112	118	108	
<b>Total</b>	<b>746</b>		<b>848</b>		<b>863</b>	<b>806</b>	<b>761</b>	<b>710</b>	<b>711</b>	<b>742</b>	

# Updated UH Mānoa Budget Request Plan (FY 2020-2025)

Total: \$969M



\*Actual reflects funds appropriated by the Legislature

Campus	FY 18-19 Biennium (Millions of Dollars)				Updated 6-Year Budget Request (Millions of Dollars)						6-Year Total
	FY18 Original	FY18 Actual	FY19 Updated	FY19 Actual	FY20 Updated	FY21 Updated	FY22 Updated	FY23 Updated	FY24 Updated	FY25 Updated	
RIM Projects	79.8	83.3	139.5	56.1	135.5	110.5	110.5	110.5	110.5	110.5	688
Planning Projects	3.5										
Snyder Replacement	2	5				55					55
Kuykendall	0.75				2		60				62
Keller Hall	14		1.5		1		5		30	30	66
Sinclair Library Renovation	0.5		41	0.7	41						41
Holmes Hall					2	35		10		10	57
Hyperbaric Treatment Center	1.65	1.5									
Athletics Complex	10										
Legislative Initiatives		9.83		11.3							
<b>Total</b>	<b>112.2</b>	<b>99.6</b>	<b>182</b>	<b>68.1</b>	<b>181.5</b>	<b>200.5</b>	<b>175.5</b>	<b>120.5</b>	<b>140.5</b>	<b>150.5</b>	<b>969</b>
<b>Deferred Maintenance Balance Projection (in Millions of Dollars)</b>											
General Funded Facilities	505		68.25		554	506	458	410	387	388	
Special Funded Facilities	79		107		132	139	158	167	183	217	
<b>Total</b>	<b>584</b>		<b>672</b>		<b>686</b>	<b>645</b>	<b>616</b>	<b>576</b>	<b>570</b>	<b>605</b>	

# Sinclair Library Transformation

**Facility Condition Index: 0.15**

**Gross Square Footage: 117,797**

**Building Age: 61 years**

**Year Built: 1956**



*Current study space in Sinclair Library*

**FY20 Request:  
\$41 million construction**

## Purpose:

- Create **student success center** near Campus Center and Warrior Recreation Center

## Strategic Objectives Achieved:

- Increase **student retention**
- Improve **campus experience**
- Increase **space utilization and effectiveness**

## Justification:

- Research shows that **student support services, academic advising, social connectedness and student involvement** are key for student retention
- Current **deficit of over 48,000 asf for campus life, library and study, and conference spaces** (compared to 120,000 asf surplus for all other types of spaces)
- **70%** of Mānoa faculty believe **small group learning/collaborative space is essential**
  - **95%** indicated somewhat importance or essential importance
- **79%** of Mānoa faculty believe **informal meeting rooms were somewhat important or essential**



# Snyder Hall Replacement

## Snyder Hall

- 61,182 gsf, built in 1962
- Currently utilized as a research and instructional facility
- Home to biology, microbiology, and the Pacific Bioscience Research Center

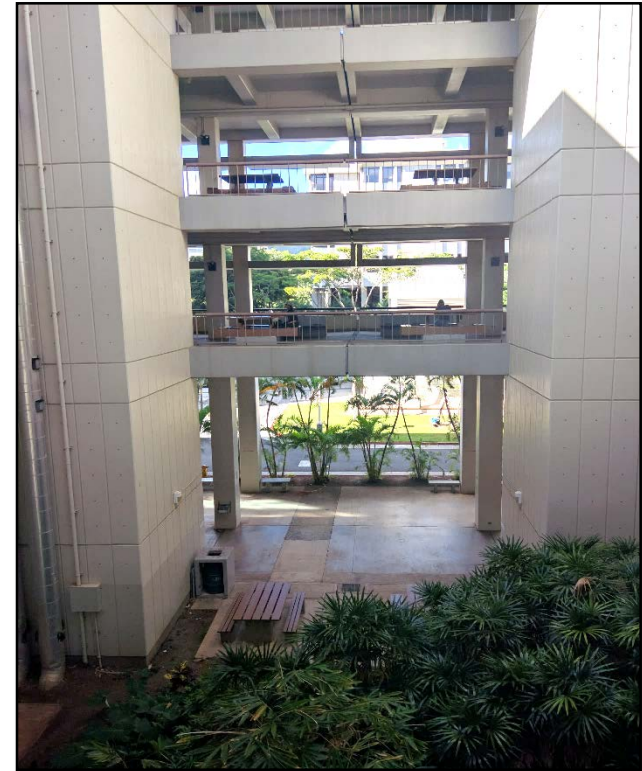
## Snyder Hall Replacement

- Phase 2 of Mānoa Mini Master Plan
- 60,000 gsf replacement
- Provides surge space for Kuykendall Hall occupants during Kuykendall renovation (Mānoa Mini Master Plan Phase 3)
- Provides multi-purpose classrooms/meeting spaces and open-offices for staff/administrators
- FY21 Request: \$55 million construction



# Holmes Hall

- 192,211 gsf, built in 1972
- Currently utilized as a research and instructional facility
- Home to the College of Engineering, which supports over 1,500 undergraduate and graduate students
- Has not been modernized to adapt classroom and lab space to changes in teaching programs
- Space cannot meet increasing student enrollment demands
- Renovation would modernize classrooms, laboratories, mechanical, electrical and communication systems

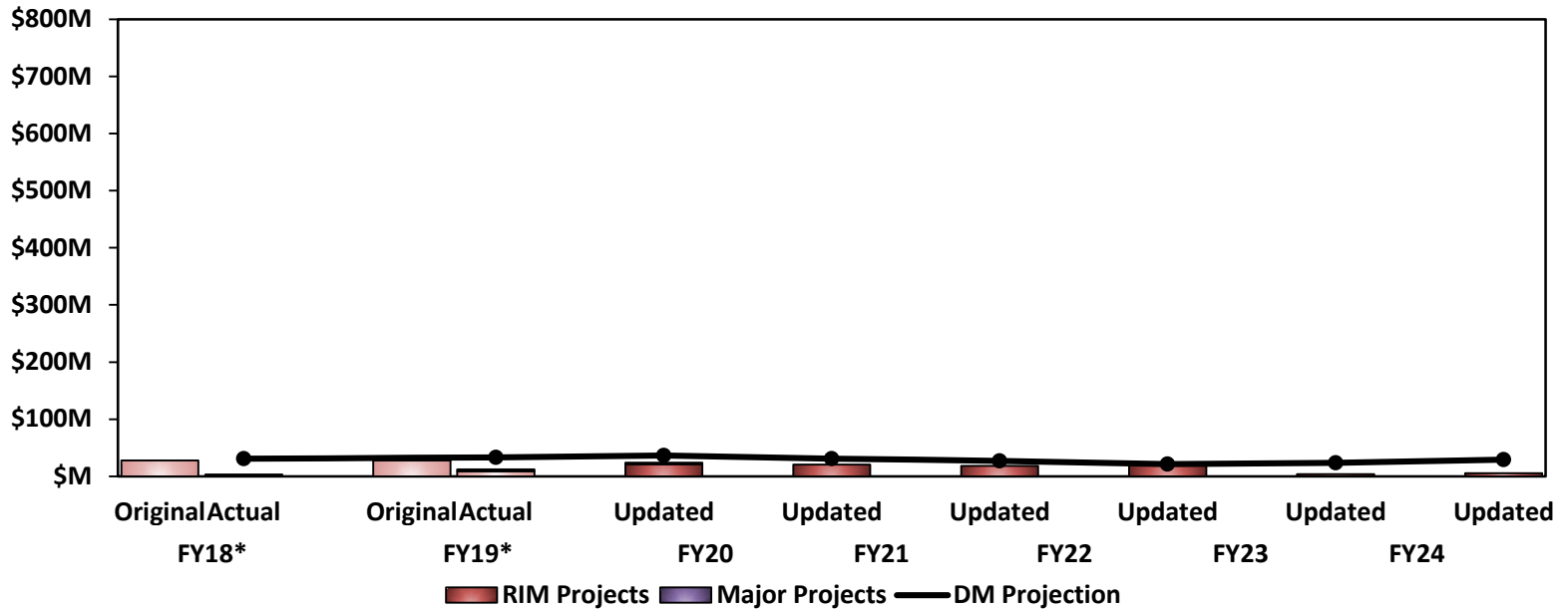


## Request:

FY20	FY21	FY22	FY23	FY24	FY25
\$2M Design	\$35M Construction		\$10M Construction		\$10M Construction

# Updated UH Hilo Budget Request Plan (FY 2020-2025)

## Total: \$94M

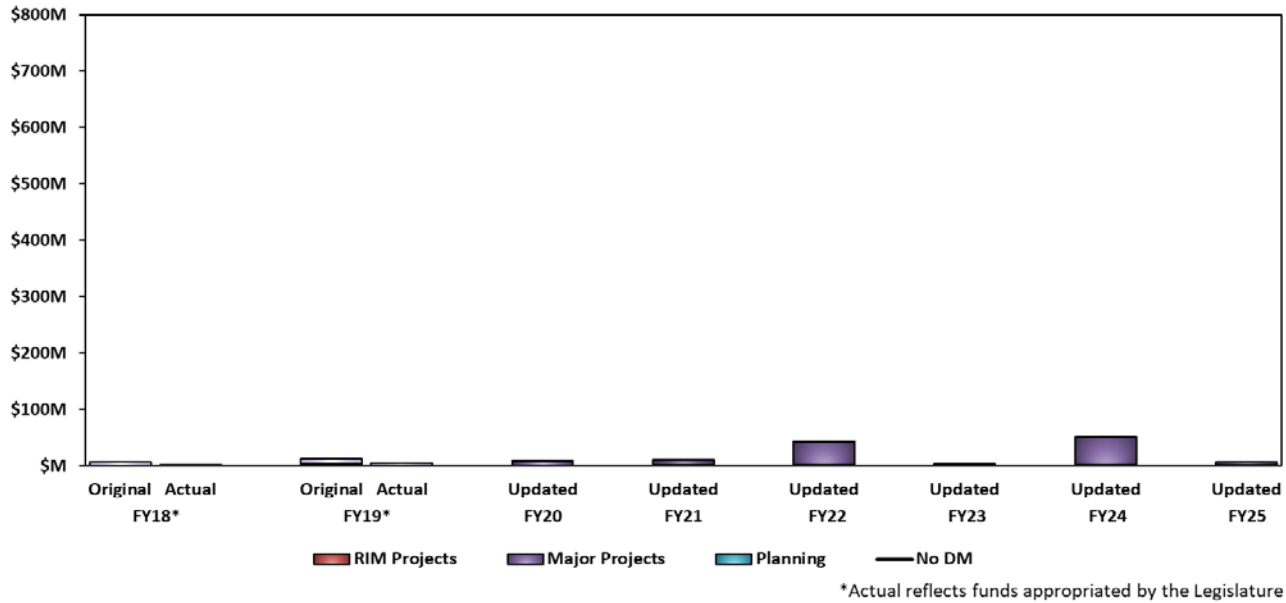


\*Actual reflects funds appropriated by the Legislature

Campus	FY 18-19 Biennium (Millions of Dollars)				Updated 6-Year Budget Request (Millions of Dollars)						6-Year Total
	FY18 Original	FY18 Actual	FY19 Updated	FY19 Actual	FY20 Updated	FY21 Updated	FY22 Updated	FY23 Updated	FY24 Updated	FY25 Updated	
RIM Projects	27.8		27.9	8.8	21	20.5	18	22	4	5.5	91
Hale Alahonua A/C		3		3							
Puako Marine Education Center, Phase I			1								
Pharmacy Laboratory Improvements					3						3
Hale Olelo Complex, Phase II & III				0.5							
<b>Total</b>	<b>27.8</b>	<b>3</b>	<b>28.9</b>	<b>12.3</b>	<b>24</b>	<b>20.5</b>	<b>18</b>	<b>22</b>	<b>4</b>	<b>5.5</b>	<b>94</b>
<b>Deferred Maintenance Balance Projection (in Millions of Dollars)</b>											
General Funded Facilities	26.1		28.2		27.9	21.1	16.7	11.0	13.2	12.5	
Special Funded Facilities	4.7		5.1		8.5	9.7	10.4	10.4	10.4	16.6	
<b>Total</b>	<b>30.8</b>		<b>33.3</b>		<b>36.3</b>	<b>30.8</b>	<b>27.2</b>	<b>21.45</b>	<b>23.6</b>	<b>29.1</b>	

# Updated UH West O'ahu Budget Request Plan (FY 2020-2025)

## Total: \$123.5M

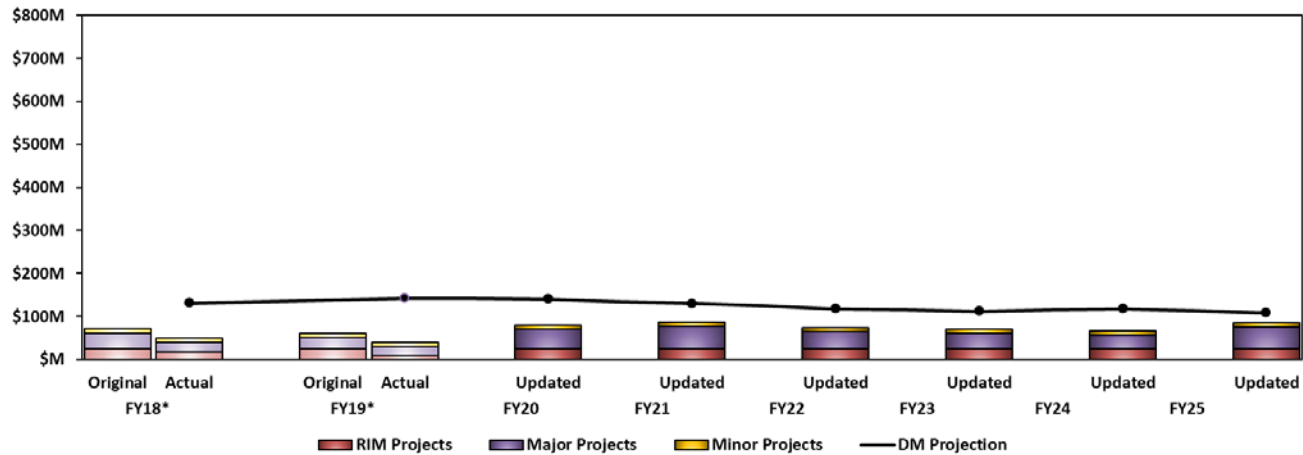


Campus	FY 18-19 Biennium (Millions of Dollars)				Updated 6-Year Budget Request (Millions of Dollars)						6-Year Total
	FY18 Original	FY18 Actual	FY19 Updated	FY19 Actual	FY20 Updated	FY21 Updated	FY22 Updated	FY23 Updated	FY24 Updated	FY25 Updated	
RIM Projects			3		0.5	2	2	1.50	1.5	1.5	9
Planning					0.5	0.5	0.5	1			2.5
Development & Infrastructure	6.1				7	8			5	5	25
General Education Building I					1		40				41
General Education Building II							1		45		46
Relocation of Dental Hygiene			10								
Maintenance Building		2.5									
Library		0.05									
Campus Center Extension				5							
<b>Total</b>	<b>6.1</b>	<b>2.55</b>	<b>13</b>	<b>5</b>	<b>9</b>	<b>10.5</b>	<b>43.5</b>	<b>2.5</b>	<b>51.5</b>	<b>6.5</b>	<b>123.5</b>
<b>Deferred Maintenance Balance Projection (in Millions of Dollars)</b>											
Total	0		0		0	0	0	0	0	0	0



# Updated UHCC Budget Request Plan (FY 2020-2025)

## Total: \$464.5M



\*Actual reflects funds appropriated by the Legislature

Campus	FY 18-19 Biennium (Millions of Dollars)				Updated 6-Year Budget Request (Millions of Dollars)						6-Year Total
	FY18 Original	FY18 Actual	FY19 Updated	FY19 Actual	FY20 Updated	FY21 Updated	FY22 Updated	FY23 Updated	FY24 Updated	FY25 Updated	
Minor Projects	10	10	10	10	10	10	10	10	10	10	60
Capital Renewal & Deferred Maintenance	25	15.6	25	10	25	25	25	25	25	25	150
Kapi'olani CC Culinary	30	30									
Honolulu CC Science Building					43.5						43.5
Hawai'i CC Campus Development	0.002		2		2	50	32		32	50	166
Leeward CC Fascia and Sidewalks	5.5		8.8								
Kapi'olani CC Koki'o							3	30			33
Hawai'i CC Panaewa Farm							3.5				3.5
Windward CC Agripharmatech Bioprocessing Facility						3					3
Windward CC Guard Shack and Roadway							0.5	5			5.5
Legislative Initiatives		9		4.573							
<b>Total</b>	<b>70.5</b>	<b>64.6</b>	<b>45.8</b>	<b>24.57</b>	<b>80.5</b>	<b>88</b>	<b>74</b>	<b>70</b>	<b>67</b>	<b>85</b>	<b>464.5</b>
<b>Deferred Maintenance Balance Projection (in Millions of Dollars)</b>											
Total	131		143		141	130	118	112	118	108	

# Honolulu CC – Science Building

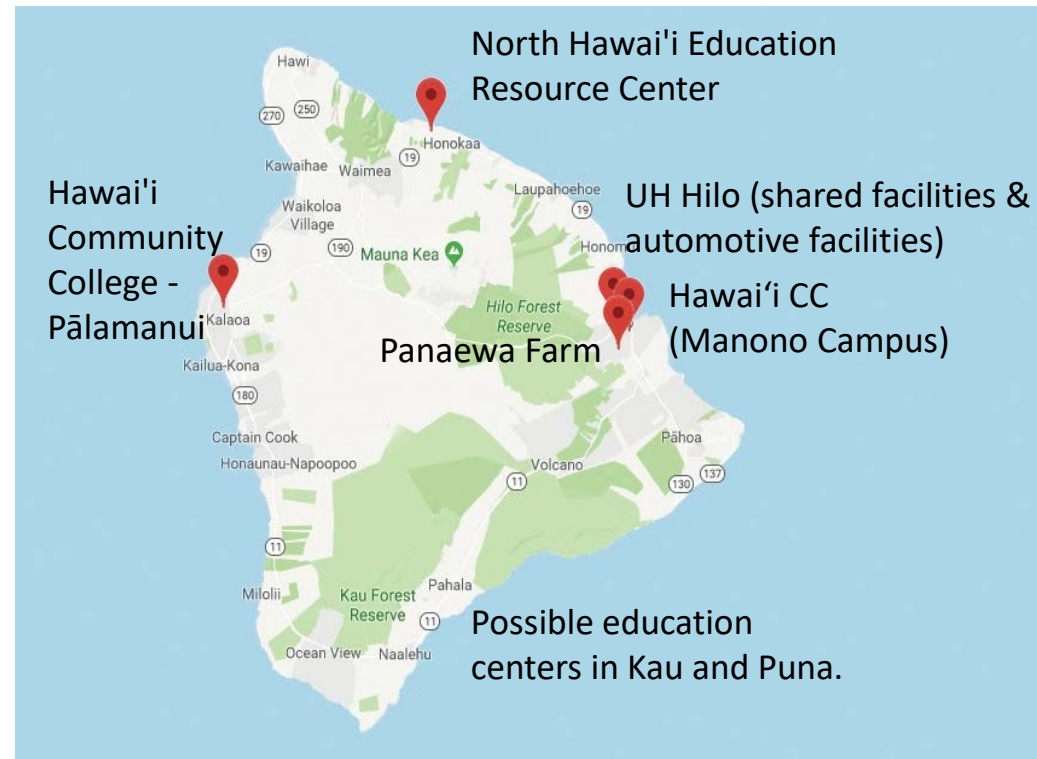


- New, 47,000 gsf multi-story science facility that focuses on instructional laboratory programs like physics, chemistry, biology, zoology and botany
- Current science facility was built over 47 years ago and can no longer keep pace with changing technological needs
- FY20 Request: \$43.5 million construction

# Hawai'i Community College Campus Development

## A New Approach: Rethinking the need for a destination campus

- Finalize LRDP for Hawai'i CC at its current Manono site, including transition and phasing plan based on the IAFP.
- Develop six-year CIP budget request based on campus redevelopment phasing plan to include consideration of facilities that need to be renovated to meet current needs.
- Complete renovation of the North Hawai'i Education and Resource Center and controlled management shift from UH-Hilo to Hawai'i CC.
- Develop agriculture program utilizing land at the Panaewa farm lands.
- Request:
  - FY20 – \$2 million design
  - FY21 – \$50 million construction



Site Assessment and Feasibility Analysis for Development of Hawai'i CC on Three Properties in Hilo

# FY 2020-2021 Biennium CIP Budget Request

Corrected 12/14/2018

Campus	Project Description	MOF	FY20 Budget Request	FY21 Budget Request
M	RIM Projects	C	\$135.5M	\$110.5M
M	Sinclair Library Renovation	C	\$41M	
M	Snyder Hall	C		\$55M
M	Holmes Hall	C	\$2M	\$35M
M	Kuykendall Hall	C	\$2M	
M	Keller Hall/Physical Science	C	\$1M	
H	RIM Projects	C	\$21M	\$20.5M
H	Pharmacy Laboratory Improvements	C	\$3M	
WO	RIM Projects	C	\$0.5M	\$2M
WO	General Education Building I	C	\$1M	
WO	Development & Infrastructure	C	\$7M	\$8M
WO	Planning Projects	C	\$0.5M	\$0.5M
CC	Capital Renewal & Deferred Maintenance	C	\$25M	\$25M
CC	Minor Capital Improvement Projects	C	\$10M	\$10M
CC	Hawai'i CC – Campus Development Phase I	C	\$2M	\$50M
CC	Honolulu CC Science Building	C	\$43.5M	
CC	Windward CC Agripharmatech Bioprocessing Facility	C		\$3M
	<b>TOTAL</b>		<b>\$295M</b>	<b>\$319.5M</b>

# Guiding Principle

***“UH is committed to shared use of facilities, particularly costly and specialized facilities. New capital projects must maximize long-term flexibility and include shared classrooms and resources to make the best use of institutional space. Campus space belongs to the university, not to a department, school or person. Specialized and costly facilities and capabilities can be shared externally to address community needs while generating revenue to support operating costs.”***

***–Integrated Academic & Facilities Plan for the UH System***





UNIVERSITY of HAWAII®



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19024



UNIVERSITY of HAWAII SYSTEM

UNIVERSITY OF HAWAII BOARD OF REGENTS

Jan S. Gouveia Vice President for Administration

18 AUG -9 P12:30

RECEIVED

August 9, 2018

'18 AUG -9 P12:28

TO: LEE PUTNAM Chairperson, Board of Regents

UNIVERSITY OF HAWAII PRESIDENT'S OFFICE

VIA: DAVID LASSNER President

David Lassner signature

FROM: JAN GOUVEIA Vice President for Administration

Jan Gouveia signature

SUBJECT: APPROVAL OF THE FY 2020-2021 BIENNIUM CAPITAL IMPROVEMENT BUDGET FOR THE UNIVERSITY OF HAWAII; 6-YEAR CIP UPDATE

SPECIFIC ACTION REQUESTED:

Pursuant to Regent Policy 8.204, the Board of Regents of the University of Hawaii (the "Board") shall approve an annual capital improvement project budget for the University of Hawaii (the "University"). The capital improvement budget accounts for all major projects in the planning, design or construction stages, and is presented in the context of a rolling 6-year capital improvement plan and budget. As more fully detailed below, the Administration recommends the Board approve the proposed FY 2020 – 2021 Biennium Capital Improvement Projects Budget (CIP Biennium Budget) for the University of Hawaii.

With approval, the Administration will submit the CIP Biennium Budget proposal to the State Department of Budget & Finance for consideration to be included as part of the Governor's budget proposal to the Legislature for:

- (1) University of Hawaii at Manoa
(2) University of Hawaii at Hilo
(3) University of Hawaii at West Oahu
(4) University of Hawaii Community Colleges



(5) University of Hawai'i System

Approval by the Board of this CIP Biennium Budget does not constitute approval of any specific projects identified or anticipated herein. The Administration is still required to obtain all necessary and appropriate Board approvals required by applicable law, rules, University policy or University procedure, which includes but is not limited to construction projects exceeding \$5 million, consultant services exceeding \$1 million, and exemptions from the square footage growth moratorium.

**RECOMMENDED EFFECTIVE DATE:**

Upon board approval.

**EXECUTIVE SUMMARY:**

At its November 2016 meeting, the Board approved for the first time a strategic and comprehensive 6-Year CIP Plan that successfully meets its mission and objectives, setting forth a new approach for prioritizing capital projects at the University of Hawai'i. Improvement and modernization of the University's physical assets is key to delivering the University's Strategic Direction that strives for 21st century facilities for learning, teaching and research. Maximizing the efficiency of both the capital and operational dollar is critical as the University struggles to maintain nearly 14 million gross square feet of facilities and a \$5 billion capital plant, which needs \$95 million annually in capital renewal to prevent the current \$848 million deferred maintenance backlog from increasing.

To this end, the 6-Year CIP Plan identified a facilities modernization and space management strategy to deliver a physical environment that supports and augments the high quality education and research that takes place at our University. This strategy (1) prioritizes classrooms, laboratories, and student spaces with a focus on improving the learning and research environment consistent with current studies on how students learn, (2) targets those facilities with the highest utility and poorest conditions, and (3) changes the paradigm on how the University manages its space by rethinking space as University space, rather than departmental space, to repurpose and consolidate areas to support priority programs and address facility needs through flexible space management.

In alignment with this vision, the 6-Year CIP Plan incorporated the principles of flexible space, shared programming, and modernization while addressing annual renewals and deferred maintenance in a single grouping. Traditional categories of Health, Safety &



Code Requirements (“HSCR”) and Capital Renewal and Deferred Maintenance (“CRDM”) have been redefined into Renew, Improve and Modernize Projects (“RIM Projects”).

In November 2016 and 2017, the Board approved a CIP budget request for FY 2018 and supplemental FY 2019 in amounts totaling \$216.5 million and \$269.7 million of general obligations bond funds, respectively. In his CIP Budget request to the Legislature, the Governor included \$150 million and \$120 million, respectively, for the University. At the conclusion of the 2017 and 2018 Legislative Session, the University was appropriated the following:

<b>Fiscal Year</b>	<b>BOR Request</b>	<b>Legislative Appropriation G.O. Bonds</b>	<b>Private Contributions</b>
<b>2018</b>	\$216,500,000	\$149,770,000	\$5,000,000
<b>2019</b>	\$269,700,000	\$119,973,000	\$5,000,000

Based on the Legislature’s appropriation and progress the University has made on various initiatives in the last two years, the proposed CIP Biennium Budget strives to transform the campus landscape and ultimately the experience that students, faculty and staff have at our University of Hawai’i.

## **SYSTEMWIDE CIP BIENNIUM BUDGET**

Consistent with the 6-Year CIP Plan, this CIP Biennium Budget is categorized into the following areas:

### **Project Categories**

<b>Major Capital Improvement Projects (Major Projects)</b>	Typically whole building renovations or new structures.
<b>Renew, Improve, &amp; Modernize Projects (RIM Projects)</b>	RIM Projects repair and/or improve campus buildings and infrastructure through modernization efforts. They prioritize classrooms, laboratories, and student spaces centered around improving the learning environment, as well as target those facilities with poorer conditions, through modernizing interior/exterior structures, building roofs, mechanical & electrical systems, pedestrian pathways and roadways. The scope of RIM projects include the planning, design, construction and equipment related to these areas.
<b>Minor Capital Improvement Projects (Minor Projects) – UHCC Only</b>	Minor Projects are a subset of RIM Projects that are separately categorized for the Community Colleges only. They address smaller improvements that prioritize classrooms, laboratories, and student spaces targeted at modernizing the learning and research environment through flexible spaces and shared programming.
<b>Planning Projects</b>	Planning Projects are those initiatives that support or deliver long-term development plans for future capital investments in the physical plant that strategically align with the core mission and vision of the campus.

## **Integrated Academic and Facilities Plan**

The University's Integrated Academic and Facilities Plan (IAFP) was approved by the Board in April 2017. The IAFP set forth several guiding principles and priorities as a framework for academic and facilities planning and decision making. Facilities-related guiding principles and priorities include:

- Supporting and rewarding collaboration across all programs and activities

- Increasing enrollment
- Committing to shared use of facilities, particularly costly and specialized facilities, to make the best use of institutional space
- Maximizing long-term flexibility in planning new capital projects to make the best use of institutional space
- Developing a systemwide plan for maximizing opportunities for real estate assets

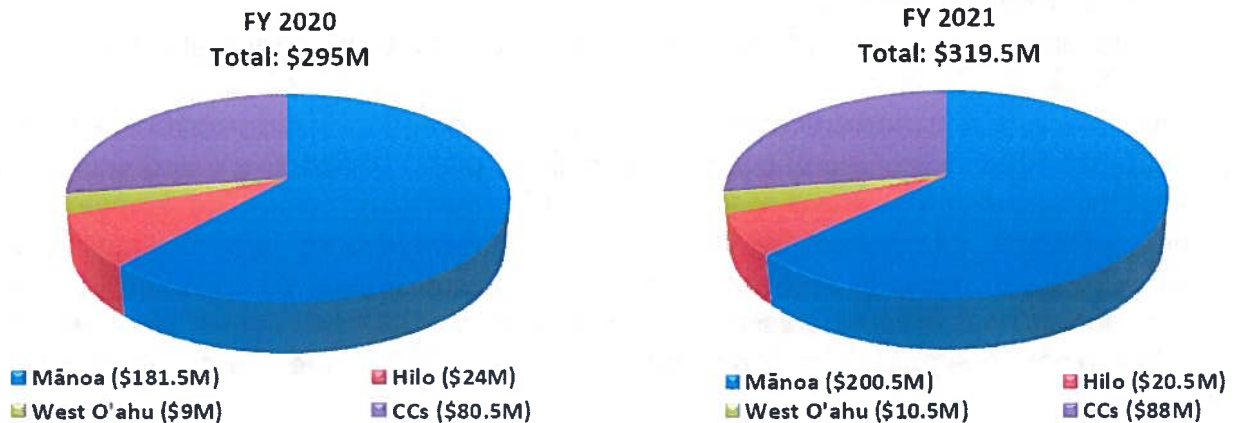
Academic and facility teams across the system coordinated their programming efforts to align the priorities of the campus with their facilities plan. Across the board, increasing and retaining enrollment served as the focal point for prioritizing competing demands. For some campuses, this meant providing modern “student spaces” where studying and collaboration can occur in safe and comfortable environments; for other campuses it meant modernizing existing classroom and laboratory spaces to deliver an interactive learning experience through a combined program of hands-on learning with traditional pedagogy.

The principles and priorities set forth in the IAFP have been incorporated into the University’s updated 6-Year CIP Plan and the proposed CIP Biennium Budget that ultimately propose projects that transform the learning and research landscape by:

- Providing quality classrooms that are right-sized to support emerging forms of pedagogy
- Delivering shared innovative and think spaces to support hands-on learning that prepares students for mid-21<sup>st</sup> century careers
- Utilizing the facility itself as a laboratory for learning sustainable practices and principles

### Systemwide FY 2020-2021 Biennium CIP Budget Request by Campus

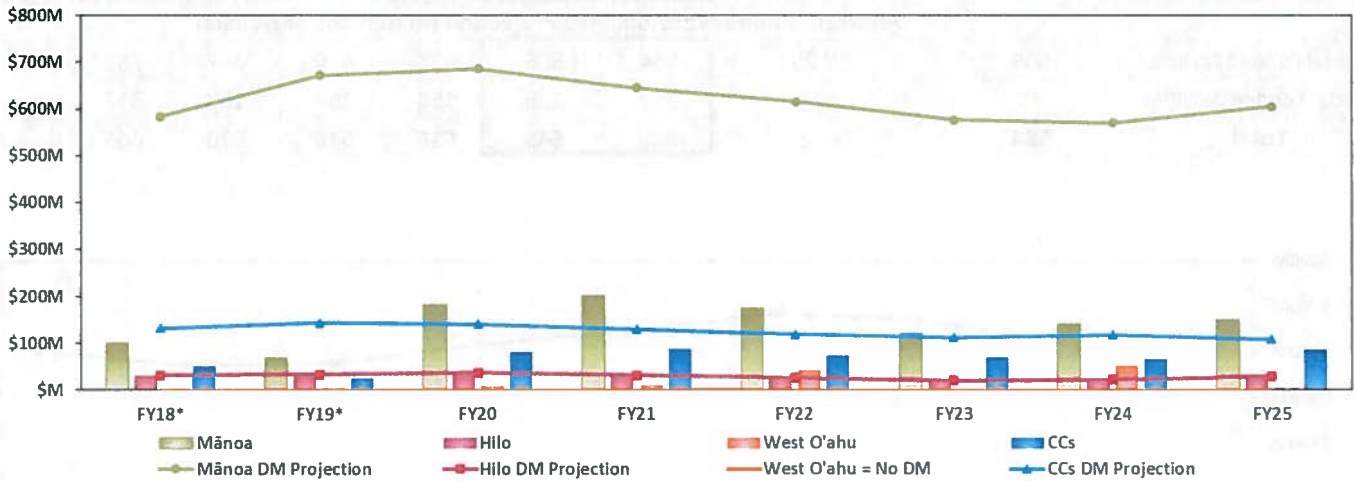
Total: \$614.5M



The proposed systemwide CIP Biennium Budget anticipates a request of \$295 million in FY 2020 and \$319.5 million in FY 2021. Fully funded, this budget is anticipated to address a total of \$217 million in capital renewal and deferred maintenance. For FY 2020 and FY 2021, the scheduled capital renewal program is \$113 million and \$69 million, respectively. The total deferred maintenance balance for all campuses will decrease from \$848 million to \$806 million.

**Systemwide Updated 6-Year CIP Plan (FY 2020-2025)**  
**Total: \$1,651 Million**

Campus	FY 18-19 Biennium (Millions of Dollars)				Updated 6-Year Budget Request (Millions of Dollars)						Updated 6-Year Total
	FY18 Original	FY18 Actual	FY19 Updated	FY19 Actual	FY20 Updated	FY21 Updated	FY22 Updated	FY23 Updated	FY24 Updated	FY25 Updated	
Mānoa	112.2	99.6	182	68.1	181.5	200.5	175.5	120.5	140.5	150.5	969
Hilo	27.8	3	28.9	12.3	24	20.5	18	22	4	5.5	94
West O'ahu	6.1	2.6	13	5.00	9	10.5	43.5	2.5	51.5	6.5	123.5
CCs	70.5	64.6	45.8	24.57	80.5	88	74	70	67	85	464.5
<b>Total Per Year</b>	<b>216.6</b>	<b>169.8</b>	<b>269.7</b>	<b>109.97</b>	<b>295</b>	<b>319.5</b>	<b>311</b>	<b>215</b>	<b>263</b>	<b>247.5</b>	<b>1,651</b>
<b>Deferred Maintenance Balance Projection (in Millions of Dollars)</b>											
Mānoa	584		672		686	645	616	576	570	605	
Hilo	30.8		33.30		36.35	30.82	27.16	21.45	23.58	29.10	
West O'ahu	0		0		0	0	0	0	0	0	
CCs	131		143		141	130	118	112	118	108	
<b>Total</b>	<b>746</b>		<b>848</b>		<b>863</b>	<b>806</b>	<b>761</b>	<b>710</b>	<b>711</b>	<b>742</b>	



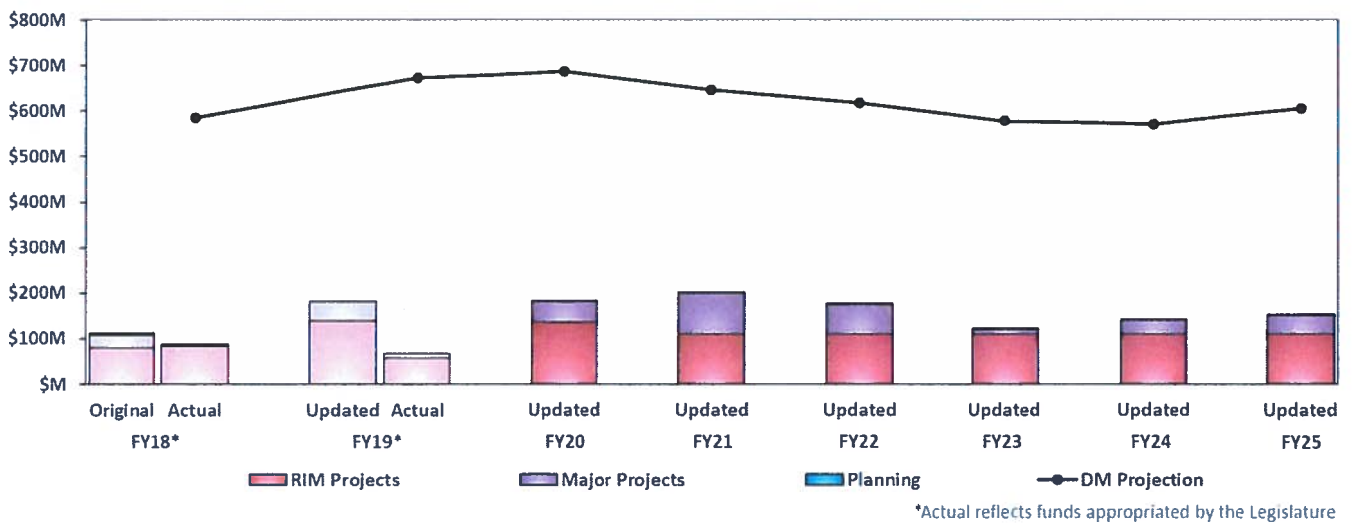
\*Reflects actual appropriation by the 2017 and 2018 Legislative Session



**UH Mānoa's FY 2020-2021 CIP Biennium Budget**

**Updated UH Mānoa Budget Request Plan (FY 2020-2025)  
 Total: \$969M**

Campus	FY 18-19 Biennium (Millions of Dollars)				Updated 6-Year Budget Request (Millions of Dollars)						6-Year Total
	FY18 Original	FY18 Actual	FY19 Updated	FY19 Actual	FY20 Updated	FY21 Updated	FY22 Updated	FY23 Updated	FY24 Updated	FY25 Updated	
RIM Projects	79.8	83.3	139.5	56.1	135.5	110.5	110.5	110.5	110.5	110.5	688
Planning Projects	3.5										
Snyder Replacement	2	5				55					55
Kuykendall	0.75				2		60				62
Keller Hall	14		1.5		1		5		30	30	66
Sinclair Library Renovation	0.5		41	0.7	41						41
Holmes Hall					2	35		10		10	57
Hyperbaric Treatment Center	1.65	1.5									
Athletics Complex	10										
Legislative Initiatives		9.83		11.3							
<b>Total</b>	<b>112.2</b>	<b>99.6</b>	<b>182</b>	<b>68.1</b>	<b>181.5</b>	<b>200.5</b>	<b>175.5</b>	<b>120.5</b>	<b>140.5</b>	<b>150.5</b>	<b>969</b>
<b>Deferred Maintenance Balance Projection (in Millions of Dollars)</b>											
General Funded Facilities	505		68.25		554	506	458	410	387	388	
Special Funded Facilities	79		107		132	139	158	167	183	217	
<b>Total</b>	<b>584</b>		<b>672</b>		<b>686</b>	<b>645</b>	<b>616</b>	<b>576</b>	<b>570</b>	<b>605</b>	



UH Mānoa's CIP Biennium Budget presents a diversified portfolio of major capital projects and various RIM Projects that strategically pace major construction with smaller upgrades on the campus. It anticipates a total of \$181.5 million in FY20 and \$200.5 million in FY21.

The CIP Biennium Budget and updated 6-year CIP plan for the Mānoa campus reflects a shift from a building-by-building approach to a more holistic method based on goals and objectives that are aligned with the campus mission and priorities. It is also consistent with a number of planning initiatives UH Mānoa is in the process of completing over the course of the next few years, which will ultimately inform a long-term vision for the UH Mānoa campus.

In January 2017, the Mānoa campus embarked on an initiative to develop a strategic space utilization plan by developing a baseline analysis of current facility utilization and generating strategies to align facilities with future program needs. This initiative has also informed the development of the Mānoa Campus Physical Plan (MCCPP), a 20-year vision to integrate the physical development of the UH Mānoa campus with the University's strategic initiatives and academic mission. The MCCPP is on schedule to be completed in 2018. Following this, UH Mānoa will finalize an updated Long Range Development Plan for submission to the City and County of Honolulu under a Plan Review Use application.

The MCCPP builds upon the planning already completed through the University's IAFP, which was approved by the Board in April 2017. The IAFP's guiding principles and priorities for the University include collaborating across all programs and activities, increasing enrollment, and maximizing long-term flexibility and making the best use of institutional space by implementing shared classrooms and resources. Consistent with these principles, the CIP Biennium Budget and updated 6-year CIP plan shown below adopt redefined projects that incorporate five strategic objectives that were identified based on high-priority facilities-related concerns for the Mānoa campus: (1) Space utilization and effectiveness; (2) Student retention; (3) Campus experience; (4) Zoned functions; and (5) Sustainability.

## **Major Projects**

### **Student Success Center**

The CIP Biennium Budget requests \$41 million in FY20 to transform Sinclair Library into a student success center designed to increase student retention by delivering a safe and comfortable environment for students to study, congregate, and collaborate across and within disciplinary lines. When benchmarked against our peers and industry standards, the

Mānoa campus suffers from a deficit of approximately 48,000 assignable square feet designated for campus life, library and study, and conference spaces.

Currently, the 117,797 gross square foot facility is primarily used as a study space with limited occurrence of traditional library activities. The vast majority of UH Mānoa's book collection is stored in Hamilton Library that provides an appropriate environment for the preservation of these assets, as Sinclair Library is currently naturally ventilated. Given Sinclair Library's proximity to Campus Center and the Warrior Recreation Center, coupled with the need to provide a quality campus experience and student support services to successfully retain students, the renovation of Sinclair Library presents a unique opportunity to create flexible space for studying, student success, collaboration and group learning in a modern environment.

This project will also consolidate the music and book collection from Sinclair Library into one location at Hamilton Library. Operationally, this is a more efficient use of resources (i.e., personnel, mechanical systems, and specialized library equipment and storage conditions). This project will not add to the gross square footage inventory on campus and will comply with the Board's policy against an increase in total square footage of facilities.

### Snyder Hall Replacement

In August 2015, the Board approved the Mānoa Mini Master Plan that decreases the overall square footage on the campus by 16,163 square feet:

- Phase 1: Demolish Henke Hall and Snyder Hall & construct Life Sciences Building
- Phase 2: Construct Snyder Hall replacement building
- Phase 3: Demolish and replace Kuykendall

Currently, Phase 1 of the 3-Phase Mini Master Plan is actively underway. Henke Hall has been demolished and construction is beginning on the new Life Sciences building. The proposed project is Phase 2 of the Mānoa Mini Master Plan. Programming of the Snyder Hall replacement facility will commence by the end of calendar year 2018 and will be ready for design-build construction in fiscal year 2021 for approximately \$55 million. As the Mānoa Mini Master Plan relies on using the Life Sciences Building as surge space while a Snyder Hall replacement is built in Phase 2, the updated 6-year CIP plan has pushed out the funding requests for all major CIP projects in the 6-Year CIP Plan.

### Kuykendall Hall

In FY20, the CIP Biennium Budget anticipates \$2 million for the design of Kuykendall Hall. Kuykendall is one of the most utilized classroom buildings on the UH Mānoa campus.



The 80,000-square-foot, 54-year-old facility consists of a four story classroom building connected to a seven story office building. Unfortunately, the existing configuration is not conducive to an educational environment. An analysis is currently underway to determine if it is more cost effective to demolish or renovate the facility to continue to primarily serve as a general education classroom and administration facility.

### Keller Hall

The renovation of Keller Hall and Physical Science is the first step toward the establishment of a STEM zone to increase space utilization and effectiveness, increase student retention, improve the campus experience, and improve the consolidation of campus functions and programs into particular zones on campus. Keller Hall is connected to Physical Science via several open air walkways and is physically located on the makai side of McCarthy Mall, the center of undergraduate learning on the Mānoa campus. As such, the STEM zone would allow for the consolidation of STEM programs and provide improved and modernized classrooms and laboratory spaces to accommodate growing program interest and enrollment. The CIP Biennium Budget seeks \$1 million in FY20 for the programming of Keller Hall and Physical Science, and anticipates construction funds of \$30 million in fiscal years 2024 and 2025, respectively.

### Holmes Hall

Holmes Hall houses the Engineering College and was originally completed in 1972. Since its original construction, the building has not undergone any modernization to adapt classroom and lab space to changes in teaching programs and to meet the demands of increasing enrollment. While the building's air conditioning system was modified to be part of a chiller loop serving multiple buildings in the vicinity, the building spaces remain mostly untouched. This project would address the deferred maintenance backlog while modernizing classrooms, laboratories and mechanical, electrical and communications systems. The CIP Biennium Budget requests \$2 million in FY20 and \$35 million in FY21 for the design and construction of Holmes Hall, respectively, and anticipates additional construction funds in FY23 of \$10 million and FY25 of \$10 million.

**RIM Projects**

A critical component of Mānoa’s 6-Year CIP Plan calls for a steady infusion of RIM funds. RIM funds are used to renovate, improve and modernize classrooms, laboratories, and offices into quality learning, teaching and working spaces. Instead of traditional classrooms lined with rows of single desks, movable and flexible furniture allows for various seating options that encourage small group discussions and hands-on learning configurations. The incorporation of technology is also critical to modern classroom spaces. In many of our current buildings, there is inconsistent access to wireless internet and technology via projectors, laptops or tablets. New spaces will have updated and better access to technology, which is critical to taking the University into the 21st century.

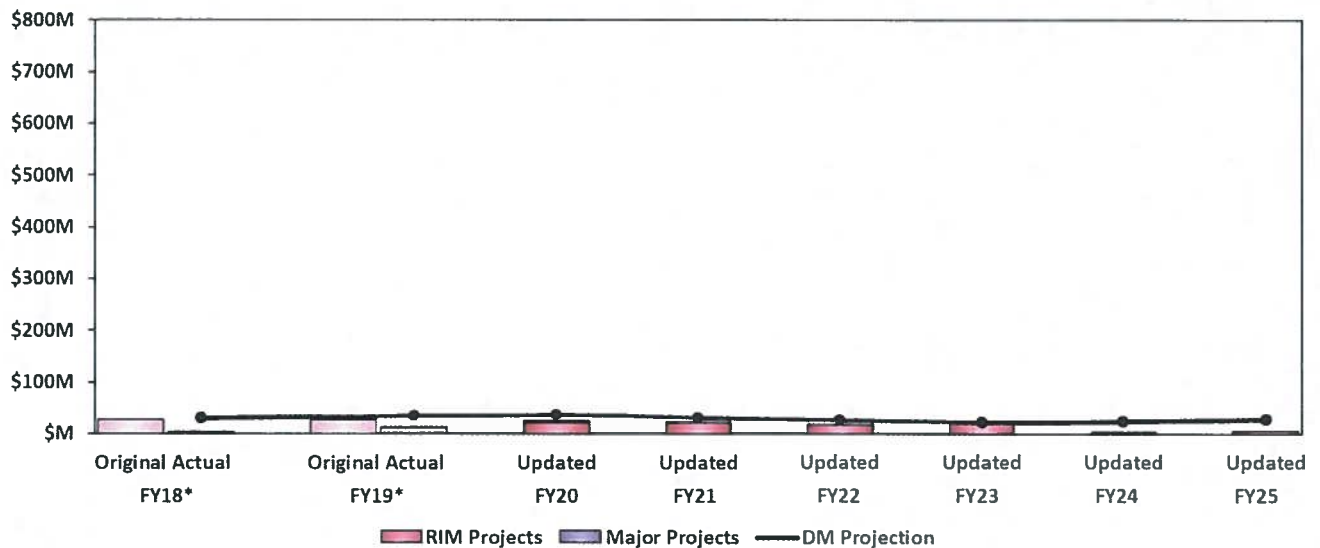
Moreover, when all segments of Mānoa’s campus community were surveyed and/or interviewed, a consistent concern over the general pathway and lighting conditions throughout the lower and upper campus areas were expressed. Students, employees, and visitors find crumbling walkways, odd intersects of pedestrian and bike pathways with vehicle thoroughfares, and limited lighting to be uninviting conditions that dissuade them from staying on campus. Additionally, several comments were made on the overall lackluster appearance of the exterior of our buildings. Improvements will be made in these areas under the RIM program.

<b>Project Description</b>	<b>FY20 Budget Request</b>	<b>FY21 Budget Request</b>
RIM Projects	\$135.5M	\$110.5M
Sinclair Library Renovation	\$41M	
Snyder Hall		\$55M
Holmes Hall	\$2M	\$35M
Kuykendall Hall	\$2M	
Keller Hall	\$1M	
<b>TOTAL</b>	<b>\$181.5M</b>	<b>\$200.5M</b>

**UH Hilo CIP Biennium Budget**

**Updated UH Hilo Budget Request Plan (FY 2020-2025)  
 Total: \$94 million**

Campus	FY 18-19 Biennium (Millions of Dollars)				Updated 6-Year Budget Request (Millions of Dollars)						6-Year Total
	FY18 Original	FY18 Actual	FY19 Updated	FY19 Actual	FY20 Updated	FY21 Updated	FY22 Updated	FY23 Updated	FY24 Updated	FY25 Updated	
RIM Projects	27.8		27.9	8.8	21	20.5	18	22	4	5.5	91
Hale Alahonua A/C		3		3							
Puako Marine Education Center, Phase I			1								
Pharmacy Laboratory Improvements					3						3
Hale Olelo Complex, Phase II & III				0.5							
<b>Total</b>	<b>27.8</b>	<b>3</b>	<b>28.9</b>	<b>12.3</b>	<b>24</b>	<b>20.5</b>	<b>18</b>	<b>22</b>	<b>4</b>	<b>5.5</b>	<b>94</b>
<b>Deferred Maintenance Balance Projection (in Millions of Dollars)</b>											
General Funded Facilities	26.1		28.2		27.9	21.1	16.7	11.0	13.2	12.5	
Special Funded Facilities	4.7		5.1		8.5	9.7	10.4	10.4	10.4	16.6	
<b>Total</b>	<b>30.8</b>		<b>33.3</b>		<b>36.3</b>	<b>30.8</b>	<b>27.2</b>	<b>21.45</b>	<b>23.6</b>	<b>29.1</b>	



\*Actual reflects funds appropriated by the legislature

UH Hilo's CIP Biennium Budget requests \$21 million in FY20 and \$20.5 million in FY21 in RIM funding, which focuses on capital renewal and modernization efforts. It also includes a request for \$3 million to improve the existing laboratory structures for the College of Pharmacy to adequately support the load of new research equipment and casework. Of this request, \$11.6 million in FY20 and \$10.56 million in FY21 will be spent on deferred maintenance projects.

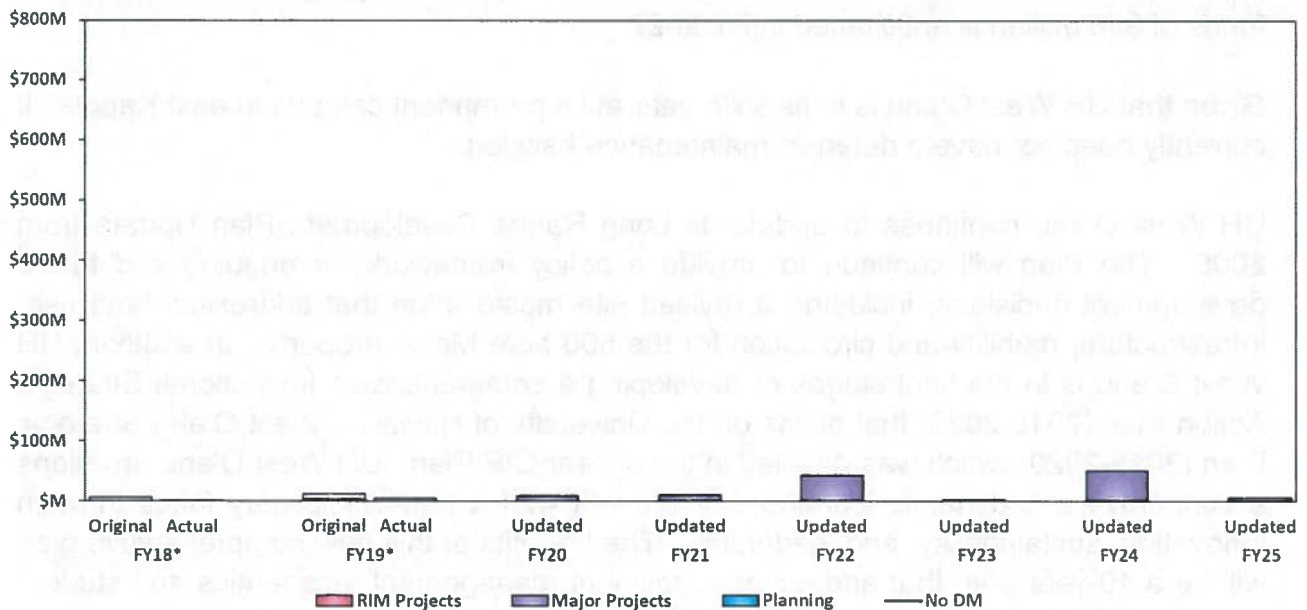
UH Hilo did not make significant changes to its 6-Year CIP Plan.

<b>Category/Project</b>	<b>FY20 Budget Request</b>	<b>FY21 Budget Request</b>
RIM Projects	\$21M	\$20.5M
Pharmacy Laboratory Improvements	\$3M	
<b>TOTAL</b>	<b>\$24M</b>	<b>\$20.5M</b>

**UH West O'ahu CIP Biennium Budget**

**Updated UH West O'ahu 6-Year CIP Plan (FY 2020-2025)  
 Total: \$123.5M**

Campus	FY 18-19 Biennium (Millions of Dollars)				Updated 6-Year Budget Request (Millions of Dollars)						6-Year Total
	FY18 Original	FY18 Actual	FY19 Updated	FY19 Actual	FY20 Updated	FY21 Updated	FY22 Updated	FY23 Updated	FY24 Updated	FY25 Updated	
RIM Projects			3		0.5	2	2	1.50	1.5	1.5	9
Planning					0.5	0.5	0.5	1			2.5
Development & Infrastructure	6.1				7	8			5	5	25
General Education Building I					1		40				41
General Education Building II							1		45		46
Relocation of Dental Hygiene			10								
Maintenance Building		2.5									
Library		0.05									
Campus Center Extension				5							
<b>Total</b>	<b>6.1</b>	<b>2.55</b>	<b>13</b>	<b>5</b>	<b>9</b>	<b>10.5</b>	<b>43.5</b>	<b>2.5</b>	<b>51.5</b>	<b>6.5</b>	<b>123.5</b>
<b>Deferred Maintenance Balance Projection (in Millions of Dollars)</b>											
Total	0		0		0	0	0	0	0	0	0



\*Actual reflects funds appropriated by the Legislature



UH West O'ahu's CIP Biennium Budget anticipates \$500,000 and \$2 million in RIM projects in FY 2020 and FY 2021, respectively. The RIM project funds will be used to repair metal roofing and create an entry plaza between the Road B cul-de-sac and campus.

The CIP Biennium Budget requests \$7 million in FY20 and \$8 million in FY21 for development and infrastructure. To expand the development of campus and non-campus lands to vacant areas, site infrastructure must extend beyond the reach and capacity of current roadways and utilities. Project-by-project funding does not provide sufficient funding for major off-site infrastructure improvements. The project scope includes master planning, design, and construction of roadways and utilities, and other related appurtenances to support the phased development of the University's lands.

UH West O'ahu also anticipates \$1 million in FY20 for the design of General Education Building I. The campus is anticipating enrollment growth over the next 10 or more years and is responding to workforce needs and projected student demand. General education classroom facilities will be needed to accommodate shared spaces and encourage multi-disciplinary academic curricula and programs. General Education Building I will house the education division with a focus on: teacher preparation and education leadership development, offering on-site training, educational research, and professional development. Classrooms and other facilities will serve as laboratories for studying and collaborating on teaching, learning and child development. The building would primarily support the education, STEM, humanities and social science programs. Construction funds of \$40 million is anticipated in FY 2022.

Given that UH West O'ahu is in its sixth year at its permanent campus in east Kapolei, it currently does not have a deferred maintenance backlog.

UH West O'ahu continues to update its Long Range Development Plan Update from 2006. The Plan will continue to provide a policy framework for ongoing and future development decisions, including a revised site master plan that addresses land use, infrastructure, mobility and circulation for the 500 acre Makai property. In addition, UH West O'ahu is in the final stages of developing a comprehensive Institutional Strategic Action Plan (2018-2028) that builds on the University of Hawai'i – West O'ahu Strategic Plan (2015-2020) which was detailed in the 6-Year CIP Plan. UH West O'ahu envisions a supportive and dynamic learning environment with a transdisciplinary focus through innovation, sustainability, and leadership. The benefits of this new comprehensive plan will be a 10-year plan that addresses enrollment management, academics and student success, capital and budget, land and facilities, IT, marketing and other areas.

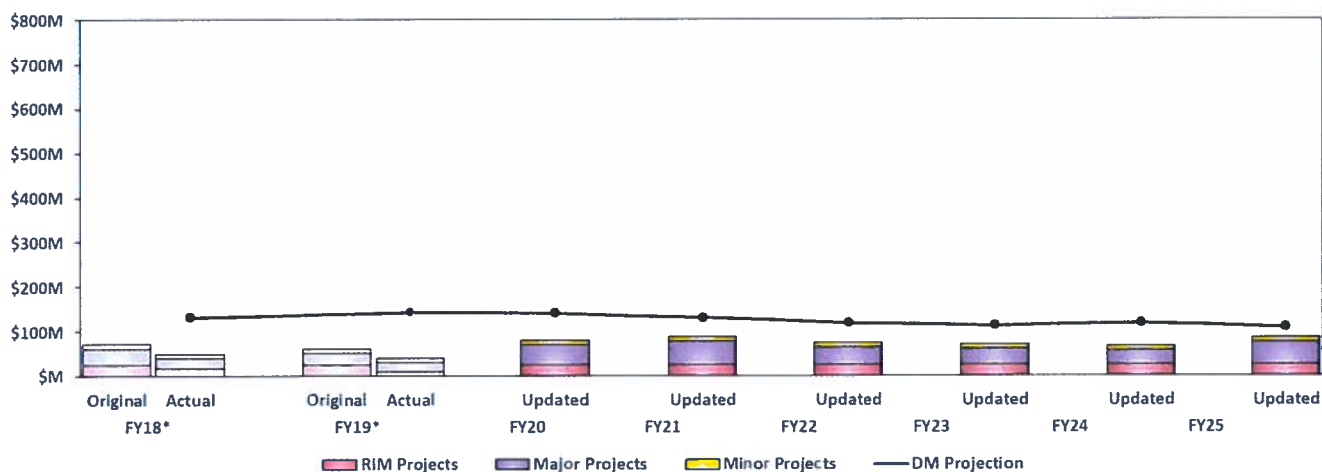
Aside from the addition of legislative initiatives, which includes the Campus Center Extension, UH West O'ahu did not make significant changes to its 6-Year CIP Plan.

<b>Category/Project</b>	<b>FY20 Budget Request</b>	<b>FY21 Budget Request</b>
RIM Projects	\$0.5M	\$2M
General Education Building I	\$1M	
Development & Infrastructure	\$7M	\$8M
Planning Projects	\$0.5M	\$0.5M
<b>TOTAL</b>	<b>\$9M</b>	<b>\$10.5M</b>

**UH Community College System CIP Biennium Budget**

**Updated UHCC Budget Request Plan (FY 2020-2025)  
 Total: \$464.5M**

Campus	FY 18-19 Biennium (Millions of Dollars)				Updated 6-Year Budget Request (Millions of Dollars)						6-Year Total
	FY18 Original	FY18 Actual	FY19 Updated	FY19 Actual	FY20 Updated	FY21 Updated	FY22 Updated	FY23 Updated	FY24 Updated	FY25 Updated	
Minor Projects	10	10	10	10	10	10	10	10	10	10	60
Capital Renewal & Deferred Maintenance	25	15.6	25	10	25	25	25	25	25	25	150
Kapi'olani CC Culinary	30	30									
Honolulu CC Science Building					43.5						43.5
Hawai'i CC Campus Development	0.002		2		2	50	32		32	50	166
Leeward CC Fascia and Sidewalks	5.5		8.8								
Kapi'olani CC Koki'o							3	30			33
Hawai'i CC Panaewa Farm							3.5				3.5
Windward CC Agripharmatech Bioprocessing Facility						3					3
Windward CC Guard Shack and Roadway							0.5	5			5.5
Legislative Initiatives		9		4.573							
<b>Total</b>	<b>70.5</b>	<b>64.6</b>	<b>45.8</b>	<b>24.57</b>	<b>80.5</b>	<b>88</b>	<b>74</b>	<b>70</b>	<b>67</b>	<b>85</b>	<b>464.5</b>
<b>Deferred Maintenance Balance Projection (in Millions of Dollars)</b>											
Total	131		143		141	130	118	112	118	108	



\*Actual reflects funds appropriated by the legislature



The UH Community College System's CIP Biennium Budget focuses on a facilities program that minimizes deferred maintenance while enhancing student learning through the creation and implementation of design standards for classrooms and laboratories that reflect modern teaching approaches. The CIP Biennium Budget seeks \$35 million in both FY20 and FY21 for CRDM and Minor CIP Projects

The CIP Biennium Budget also anticipates \$2 million in FY20 and \$50 million in FY21 for the development of a new campus for Hawai'i Community College in Hilo. The project will include ground and site improvements, infrastructure, on-site and off-site improvements, equipment and appurtenances, new facilities, parking, and all project-related costs. Current facilities at the Manono campus are sorely inadequate given that many of the structures were designed and constructed in the 1940s, 1950s and 1960s as part of the Department of Education's Hawai'i Vocational School. A major upgrade in the physical plant is needed to provide students with adequate facilities to pursue post-secondary educational opportunities that will ultimately support local economic development initiatives. The improvements are also needed to address findings by the Accrediting Commission for Community and Junior Colleges reporting the inadequacy of facilities located at the Manono Campus. Continued use of the substandard facilities at the Manono Campus will have negative impacts on the effectiveness and quality of Hawai'i Community College educational programs and provide increasing challenges in meeting student recruitment and retention goals.

Additionally, the CIP Biennium Budget anticipates \$43.5 million in FY20 for the design and construction of a Science Building at Honolulu Community College. This building will be a new, multi-story science facility that includes classrooms, offices and laboratories for various science and technology-related programs and training. Currently, the building that houses the majority of Honolulu CC's science and technology programs was built 50 years ago and, as a result of its age, can no longer keep pace with rapidly changing technologies. This is especially critical as Honolulu CC's expertise lies in the areas of applied science and technological workforce development and science provides the foundation for those areas.

In FY21, the CIP Biennium Budget requests \$3 million for an Agripharmatech Bioprocessing Facility at Windward Community College. This will be a new, temporary facility to provide a dedicated classroom and wet/dry lab space for the Agripharmatech program (plant biotechnology and ethnopharmacognosy). This program is part of Windward Community College's STEM program that is currently operating in an old, obsolete shipping container.

The UH Community College System's updated 6-year CIP plan adds a new project to improve the Windward Community College Guard Shack and Roadway. Currently, the campus does not have a secured vehicular entrance. Given the location of the campus adjacent to Hawai'i State Hospital, security after hours is required at the campus for vehicular entry to provide a safe environment for all users. The project includes constructing a retaining wall at the property line separating the campus from the State Hospital and a boundary fence.

Aside from the addition of legislative initiatives and the Windward Community College Agripharmatech Bioprocessing Facility and Guard Shack and Roadway projects, the Community College System did not make significant changes to its 6-Year CIP Plan.

<b>Category/Project</b>	<b>FY20 Budget Request</b>	<b>FY21 Budget Request</b>
Capital Renewal & Deferred Maintenance	\$25M	\$25M
Minor Capital Improvement Projects	\$10M	\$10M
Hawai'i CC – Campus Development Phase I	\$2M	\$50M
Honolulu CC Science Building	\$43.5M	
Windward CC Agripharmatech Bioprocessing Facility		\$3M
<b>TOTAL</b>	<b>\$80.5M</b>	<b>\$88M</b>

**ACTION RECOMMENDED:**

In accordance with Regent Policy 8.204, it is recommended that the Board approve the proposed FY 20-21 Biennium Capital Improvement Program Budget for the University:

Campus	Project Description	MOF	FY20 Budget Request	FY21 Budget Request
M	RIM Projects	C	\$135.5M	\$110.5M
M	Sinclair Library Renovation	C	\$41M	
M	Snyder Hall	C		\$55M
M	Holmes Hall	C	\$2M	\$35M
M	Kuykendall Hall	C	\$2M	
M	Keller Hall/Physical Science	C	\$1M	
H	RIM Projects	C	\$21M	\$20.5M
H	Pharmacy Laboratory Improvements	C	\$3M	
WO	RIM Projects	C	\$0.5M	\$2M
WO	General Education Building I	C	\$1M	
WO	Development & Infrastructure	C	\$7M	\$8M
WO	Planning Projects	C	\$0.5M	\$0.5M
CC	Capital Renewal & Deferred Maintenance	C	\$25M	\$25M
CC	Minor Capital Improvement Projects	C	\$10M	\$10M
CC	Hawai'i CC – Campus Development Phase I	C	\$2M	\$50M
CC	Honolulu CC Science Building	C	\$43.5M	
CC	Windward CC Agripharmatech Bioprocessing Facility	C		\$3M
	<b>TOTAL</b>		<b>\$295M</b>	<b>\$319.5M</b>

With approval, the University will submit the CIP Biennium Budget proposal to the State Department of Budget & Finance for consideration to be included as part of the Governor's budget proposal to the Legislature. Approval by the Board of this CIP Biennium Budget does not constitute approval of any specific projects identified or anticipated herein. The Administration is still required to obtain all necessary and appropriate Board approvals required by applicable law, rules, University policy or University procedure, which includes but is not limited to construction projects exceeding \$5 million, consultant exceeding \$1 million, and exemptions from the new building moratorium.

19024: B2



UNIVERSITY of HAWAII SYSTEM

UNIVERSITY OF HAWAII BOARD OF REGENTS

Jan S. Gouveia Vice President for Administration

18 JUL 26 P5:35

RECEIVED

July 26, 2018

'18 JUL 26 P5:13

TO: LEE PUTNAM Chairperson, Board of Regents

UNIVERSITY OF HAWAII PRESIDENT'S OFFICE

VIA: DAVID LASSNER President

David Lassner (signature)

FROM: JAN GOUVEIA Vice President for Administration (signature)

SUBJECT: APPROVAL OF FY 2019 CAPITAL IMPROVEMENT PROJECT PLAN

**SPECIFIC ACTION REQUESTED:**

In accordance with Regent Policy 8.201 and 8.204, it is recommended that the Board of Regents of the University of Hawai'i (Board) approve the proposed FY 2019 Capital Improvement Project Plan set forth herein, which incorporates the most recent legislative appropriations and actions. It is further recommended that the Board authorize the President or his designee to make minor changes to the project plan in accordance with State laws, rules, policies and procedures.

**RECOMMENDED EFFECTIVE DATE:**

Upon board approval.

**BACKGROUND:**

Improvement and modernization of the University's physical assets is key to delivering the University of Hawai'i's Strategic Direction that strives for 21<sup>st</sup> century facilities for learning, teaching and research. In FY17, the Board approved a 6-Year Capital Improvement Program (CIP) Plan for Fiscal Years 2018 – 2023 (6-Year CIP Plan) that sets forth a vision of a physical environment that supports and augments the high quality education and research that takes place at our University. It also presents a coordinated, long-term strategy that (1) prioritizes classrooms, laboratories, and student spaces with a focus on improving the learning and research environment, (2) targets those facilities with the highest utility and poorest conditions through upgrades to the interior/exterior

structures, building roofs, mechanical and electrical systems, pedestrian pathways, and roadways, and (3) changes the paradigm on how the University manages its space.

The University's CIP program is categorized into the following areas:

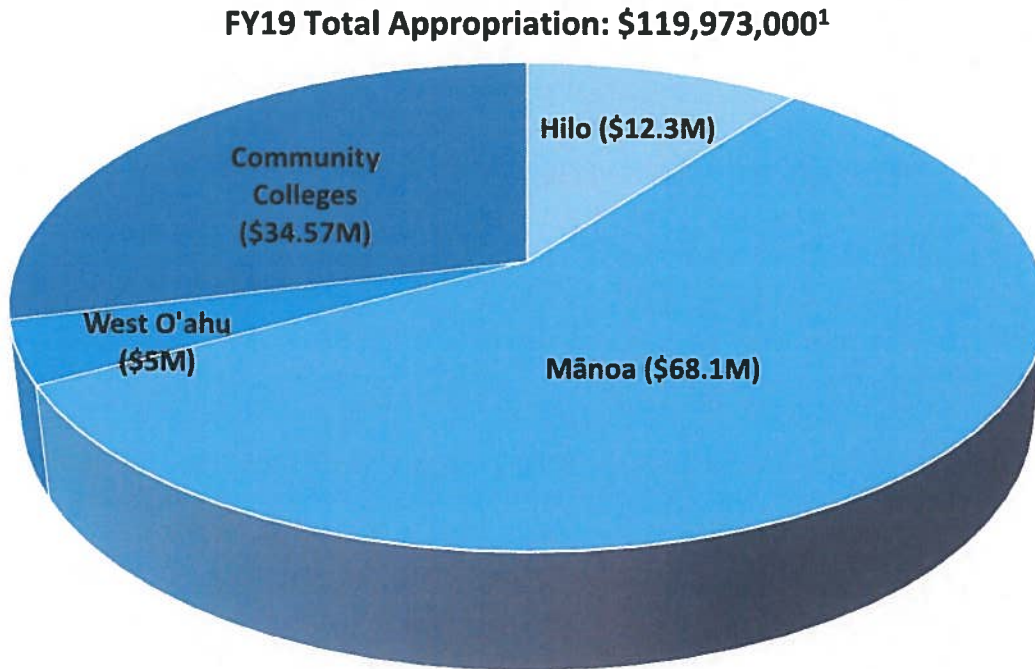
**Project Categories**

<b><i>Major Capital Improvement Projects (Major Projects)</i></b>	Whole building renovations or new structures.
<b><i>Renew, Improve, &amp; Modernize Projects (RIM Projects)</i></b>	RIM Projects repair and/or improve campus buildings and infrastructure through modernization efforts. They prioritize classrooms, laboratories, and student spaces centered around improving the learning environment, as well as target those facilities with poorer conditions, through modernizing interior/exterior structures, building roofs, mechanical & electrical systems, pedestrian pathways and roadways.
<b><i>Minor Capital Improvement Projects (Minor Projects) – UHCC Only</i></b>	Minor Projects are a subset of RIM Projects that are separately categorized for the Community Colleges only. They address smaller improvements that prioritize classrooms, laboratories, and student spaces targeted at modernizing the learning and research environment through flexible spaces and shared programming.
<b><i>Planning Projects</i></b>	Planning Projects are those initiatives that support or deliver long-term development plans for future capital investments in the physical plant that strategically align with the core mission and vision of the campus.

At its November 2017 meeting, the Board approved a FY19 Supplemental Budget request totalling \$269.7 million of general obligations bond funds. In his CIP Budget request to the Legislature, the Governor included \$120 million for the University of Hawai'i. At the conclusion of the 2018 Legislative Session, the University of Hawai'i (UH) was appropriated the following:

<b>Fiscal Year</b>	<b>BOR Request</b>	<b>Legislative Appropriation G.O. Bonds</b>	<b>Private Contributions</b>
<b>2019</b>	<b>\$269,700,000</b>	<b>\$119,973,000</b>	<b>\$5,000,000</b>

A detailed comparison of the Board's budget request against the Legislature's appropriation for FY19 is set forth in Attachment A.



<sup>1</sup> \$76.2 million was appropriated by the Legislature to System (0900) for allocation to Hilo, Mānoa and West O'ahu campuses. This graph depicts the allocated amounts to the campuses.

**0100 MĀNOA APPROPRIATION:**

<b>Campus</b>	<b>Title/Description</b>	<b>MOF</b>	<b>FY19 Leg Appropriation</b>
Mānoa <sup>2</sup>	Renew, Improve, Modernize (RIM) Projects	C	\$56,100,000
Mānoa	Sinclair Library Renovation	C	\$700,000
Mānoa <sup>2</sup>	Athletics	C	\$11,100,000
Mānoa <sup>2</sup>	Cancer Center Annex - Early Phase Clinical Trials Program	C	\$200,000
	<b>Total</b>	<b>C</b>	<b>\$68,100,000</b>

Mānoa is allocated \$56.1 million to renew, improve, and modernize its facilities through small to medium-sized projects on the Mānoa campus that include the planning, design, construction, and equipment for renovations, replacements, and related improvements of new or existing facilities:

- Building Envelope – 3 projects, \$1,750,000
- Building Interior – 4 projects, \$28,760,000
- Central Plant Systems – 3 projects, \$4,400,000
- Contingency – \$1,500,000
- Electrical – 12 projects, \$4,670,000
- Interior Mechanical – 2 projects, \$450,000
- Roof – 6 projects, \$4,050,000
- Site/Infrastructure – 5 projects, \$6,054,000
- Energy Savings – 4 projects, \$4,462,000

A detailed list of RIM projects are set forth in Attachment B. Of the \$56.1 million appropriation, the plan expends \$22 million to address deferred maintenance and \$4.5 million towards energy efficiency projects.

Mānoa is also appropriated the following “line-item” projects:

- \$11.1 million for the planning, design, construction and equipment for renovations, new facilities and refurbishments for Mānoa Athletics
- \$200,000 for plans for the Hawai'i Early Phase Cancer Clinical Trials Program at the John A. Burns School of Medicine Hawai'i Cancer Center Annex
- \$700,000 for the design of improvements to Sinclair Library on the Mānoa campus which will include renewal, improvements and modernization of interior and exterior structures, roofs, mechanical and electrical systems, pedestrian pathways and grounds, and other project costs to upgrade the facility.

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<sup>2</sup> \$68.25 million was appropriated by the Legislature to System (0900) for allocation to the Hilo, Mānoa and West O'ahu campuses. This information reflects the allocation to Mānoa.



**0210 (HILO) APPROPRIATION:**

Campus	Title/Description	MOF	FY 19 Leg Appropriation
Hilo <sup>3</sup>	Renew, Improve, Modernize (RIM) Projects	C	\$8,800,000
Hilo	Hale Alahonua AC Improvements	C	\$3,000,000
Hilo	Phase II and Phase III of Haleolelo Complex for College of Hawaiian Language	C	\$500,000
	<b>Total</b>	<b>C</b>	<b>\$12,300,000</b>

Hilo is allocated \$8.8 million to renew, improve, and modernize its facilities through small to medium-sized projects on the Hilo campus that include the planning, design, construction, and equipment for renovations, replacements, and related improvements of new or existing facilities:

- Site/Infrastructure – Women’s Soccer Field Improvements, \$1M-\$5M
- Building Interior – Pharmacy Modular Building Renovation, \$1M-\$5M
- Puako Site Improvements, <\$250,000

Hilo is also appropriated the following “line-item” projects:

- \$3 million for the planning, design, construction, equipment, and other related project costs for Hale Alahonua energy efficient air conditioning improvements
- \$500,000 for the plans and design for Phase II and Phase III of the Haleolelo Complex for the Ka Haka ‘Ula O Ke’elikōlani College of Hawaiian Language

**0700 (WEST O’AHU) APPROPRIATION:**

Campus	Title/Description	MOF	FY19 Leg Appropriation
West O’ahu	Campus Center Extension	C	\$5,000,000
	<b>Total</b>	<b>C</b>	<b>\$5,000,000</b>

West O’ahu is appropriated \$5 million consisting of \$2.2 million for the plans and design of a campus center extension and \$2.8 million for bookstore renovations.

<sup>3</sup> \$68.25 million was appropriated by the Legislature to System (0900) for allocation to the Hilo, Mānoa and West O’ahu campuses. This information reflects the allocation to Hilo.



**0800 (COMMUNITY COLLEGE (CC)) APPROPRIATION:**

<b>Campus</b>	<b>Title/Description</b>	<b>MOF</b>	<b>Leg Appropriation FY19</b>
CCs	Kapi'olani CC - Culinary Institute of the Pacific, Phase II	C	\$10,000,000
		R	\$5,000,000
CCs	Minor CIP Various, Statewide – See Attachment C for Project Details	C	\$10,000,000
CCs	Capital Renewal & Deferred Maintenance, Statewide (RIM) – See Attachment D for Project Details	C	\$10,000,000
CCs	Maui - Expansion of Culinary Arts Program to Lahaina	C	\$400,000
CCs	Hawai'i CC - Palamanui Outdoor Learning Area & Dining Area Improvements	C	\$1,173,000
CCs	Multi-Agency Facility, O'ahu	C	\$3,000,000
	<b>Total</b>	<b>C</b>	<b>\$34,573,000</b>
		<b>R</b>	<b>\$5,000,000</b>

The Community Colleges (CCs) are appropriated the following, including proviso language as applicable:

- \$10 million in general obligation bond funds and \$5,000,000 in private contributions for the planning, design, construction, and equipment for Kapi'olani CC, Culinary Institute of the Pacific, Phase II; ground and site improvements; and equipment and appurtenances;
  - provided that of the general obligation bond fund appropriation for the UH CCs (UOH800), the sum of \$10,000,000 or so much thereof as may be necessary for fiscal year 2018-2019 shall be expended by the UH CCs for the plans, design, construction, and equipment for the Culinary Institute of the Pacific, Phase II; provided further that the funds to be expended are matched by an amount no less than \$5,000,000 of private funds each fiscal year; and provided further that any unexpended funds appropriated for this purpose shall lapse to their respective funds.
- \$10 million for the planning, design, construction, and equipment for Minor Capital Improvements Program projects for campus facilities within the CC System. The projects may include renovations for the modernization of facilities, additions, demolition of existing facilities, and other improvements and project costs to upgrade and improve facilities of the CC System. See Attachment C for a detailed list of projects.
- \$10 million for the planning, design, construction, and equipment for improvements to UH CC System facilities. The projects include capital renewal, reduction of maintenance backlog, major and minor renovations, modernization of facilities, re-roofing, mechanical and electrical systems, resurfacing, repainting, infrastructure, demolition of existing facilities, and other repairs and project costs to upgrade facilities at CC System campuses. See Attachment D for a detailed list of projects.

- \$400,000 for the planning and design of a 4,000 square foot expansion of the Maui College Culinary Arts Program to Lahaina
- \$1,173,000 for plans, design, construction and equipment for outdoor learning area and dining area improvements at Hawai'i Community College in Pāalamanui

Of the \$34.573 million FY18 appropriation, the plan expends \$7.4 million to address deferred maintenance and \$4 million towards energy efficiency projects.

**ACTION RECOMMENDED:**

In accordance with Regent Policy 8.201 and 8.204, it is recommended that the Board approve the FY 2019 Capital Improvement Project Plan set forth above, which incorporates the most recent legislative appropriations and actions. It is further recommended that the Board authorize the President or his designee to make minor changes to the project plan in accordance with State laws, rules, policies and procedures.

Attachments A - D

**Attachment A - Detailed Comparison of the Board's Budget Request and the Legislature's Appropriation**

Campus	Project Title	MOF	FY19	
			BOR Budget	Leg Appropriation
System	Renew, Improve, Modernize (RIM) Projects	C	\$ -	\$ 64,900,000
System	Mānoa Athletics	C	\$ -	\$ 11,100,000
System	Cancer Center Annex - Early Phase Clinical Trials Program	C	\$ -	\$ 200,000
Mānoa	Sinclair Library Renovation	C	\$ 41,000,000	\$ 700,000
Mānoa	Renew, Improve, Modernize (RIM) projects	C	\$ 139,500,000	\$ -
Mānoa	Keller Hall Renovations, design phase	C	\$ 1,500,000	\$ -
Hilo	Hale Alahonua Air Conditioning	C	\$ -	\$ 3,000,000
Hilo	Phase II and Phase III of Haleolelo Complex for College of Hawaiian Language	C	\$ -	\$ 500,000
Hilo	Renew, Improve, Modernize projects	C	\$ 27,900,000	\$ -
Hilo	Puako Marine Educational Center, design phase	C	\$ 1,000,000	\$ -
West O'ahu	Campus Center Extension	C	\$ -	\$ 5,000,000
West O'ahu	Renew, Improve, Modernize projects	C	\$ 3,000,000	\$ -
West O'ahu	Relocation of Dental Hygiene Program from UH Mānoa to UH West O'ahu	C	\$ 10,000,000	\$ -
CCs	Capital Renewal & Deferred Maintenance	C	\$ 25,000,000	\$ 10,000,000
CCs	Minor Capital Improvement Projects	C	\$ 10,000,000	\$ 10,000,000
CCs	Maui - Expansion of Culinary Arts Program to Lahaina	C	\$ -	\$ 400,000
CCs	Hawai'i CC - Pāalamanui Outdoor Learning Area & Dining Area Improvements	C	\$ -	\$ 1,173,000
CCs	CCs Multi-Agency Facility, O'ahu	C	\$ -	\$ 3,000,000
CCs	CC - Culinary Institute of the Pacific, Phase II	C	\$ -	\$ 10,000,000
CCs		R	\$ -	\$ 5,000,000
CCs	Hawai'i CC - Campus Development, design phase	C	\$ 2,000,000	\$ -
CCs	Leeward CC - Repave Fascia & Replace Walkways Campuswide	C	\$ 8,800,000	\$ -
	<b>FY19 Total</b>		<b>\$ 269,700,000</b>	<b>\$ 124,973,000</b>

<b>FY19 Subtotals</b>			
Systemwide		\$ -	\$ 76,200,000
UH Mānoa		\$ 182,000,000	\$ 700,000
UH Hilo		\$ 28,900,000	\$ 3,500,000
UH West O'ahu		\$ 13,000,000	\$ 5,000,000
UH CC		\$ 45,800,000	\$ 39,573,000

**Attachment B - Mānoa Renew, Improve & Modernize Project Plan**

<b>CMP</b>	<b>CIP Category</b>	<b>Detailed Project Description</b>	<b>FY19 TOTAL \$ (000)</b>
<b>PLANS, DESIGN, CONSTRUCTION, AND EQUIPMENT FOR RENOVATIONS, REPLACEMENTS, IMPROVEMENTS OF NEW OR EXISTING BUILDING ENVELOPES AND RELATED IMPROVEMENTS</b>			
UHM	Building Envelope	Exterior Painting and General Repairs (continuous)	\$250K-\$1M
UHM	Building Envelope	Miller Hall window replacement and Exterior repainting	\$250K-\$1M
UHM	Building Envelope	Various locations (Off-Site Facilities)	\$1M-\$5M
		<b>SUB-TOTAL</b>	<b>1,750</b>
<b>PLANS, DESIGN, CONSTRUCTION, AND EQUIPMENT FOR RENOVATIONS, REPLACEMENTS, IMPROVEMENTS OF NEW OR EXISTING BUILDING INTERIOR AND RELATED IMPROVEMENTS</b>			
UHM	Building Interior	General Classrooms and Teaching Labs Interior Repairs - (painting, cabinets, flooring, etc.)(continuous)	\$1M-\$5M
UHM	Building Interior	Minor/ Urgent Repairs (under \$250,000)	\$1M-\$5M
UHM	Building Interior	Bachman Renovate	\$10M+
UHM	Building Interior	(UHM 14-541-700) Elevator Modernization, Phase IV	\$5M-\$10M
		<b>SUB-TOTAL</b>	<b>28,760</b>
<b>PLANS, DESIGN, CONSTRUCTION, AND EQUIPMENT FOR RENOVATIONS, REPLACEMENTS, IMPROVEMENTS OF NEW OR EXISTING CENTRAL PLANT SYSTEMS AND RELATED IMPROVEMENTS</b>			
UHM	Central Plant	Hawaii Institute for Geophysics (HIG) Repair/Replace Chiller, HVAC System and Controls	\$250K-\$1M
UHM	Central Plant	Physical Education Athletic Complex, Repair/Replace Chiller Plant and controls	\$250K-\$1M
UHM	Central Plant	Kamakakuokalani Center for Hawaiian Studies, Repair/Replace Central Plant, HVAC Equipment and Controls	\$1M-\$5M
		<b>SUB-TOTAL</b>	<b>4,400</b>
<b>PLANS, DESIGN, CONSTRUCTION, AND EQUIPMENT CONTINGENCY FOR RENOVATIONS, REPLACEMENTS, IMPROVEMENTS OF NEW OR EXISTING FACILITIES</b>			
UHM	Contingency	Various Sites, Contingency	\$1M-\$5M
		<b>SUB-TOTAL</b>	<b>1,500</b>
<b>PLANS, DESIGN, CONSTRUCTION, AND EQUIPMENT FOR RENOVATIONS, REPLACEMENTS, IMPROVEMENTS OF NEW OR EXISTING ELECTRICAL SYSTEMS AND RELATED IMPROVEMENTS</b>			
UHM	Electrical	Upgrade Metering Substation L	\$250K-\$1M
UHM	Electrical	IFA, Kennedy Theater and Physical Science Building, Replace Electrical Equipment	<250K
UHM	Electrical	Dole Street Offices, Replace FA System	\$250K-\$1M
UHM	Electrical	Everly Hall, Replace Fire Alarm System	\$250K-\$1M
UHM	Electrical	Miller Hall, Replace FA System	\$250K-\$1M
UHM	Electrical	Arc Flash Study, UHM Manoa Campus	\$250K-\$1M
UHM	Electrical	Biomed Building, Upgrade Electrical Service Equipment	<250K
UHM	Electrical	Sinclair Library, Upgrade Lighting	\$250K-\$1M
UHM	Electrical	SSC/HPER Upgrade Exterior Lighting	\$250K-\$1M
UHM	Electrical	Cont. Generator Repairs	\$250K-\$1M
UHM	Electrical	Replace 12kV Lead Cables	\$250K-\$1M
UHM	Electrical	General Electrical System Repairs (continuous)	<250K
		<b>SUB-TOTAL</b>	<b>4,670</b>
<b>PLANS, DESIGN, CONSTRUCTION, AND EQUIPMENT FOR RENOVATIONS, REPLACEMENTS, IMPROVEMENTS OF NEW OR EXISTING INTERIOR MECHANICAL SYSTEMS AND RELATED IMPROVEMENTS</b>			
UHM	Interior Mechanical	General Mechanical System Repairs (continuous)	<250K
UHM	Interior Mechanical	Various Buildings, Repair/Upgrade HVAC Control Systems	\$250K-\$1M

CMP	CIP Category	Detailed Project Description	FY19 TOTAL \$ (000)
		<b>TOTAL</b>	<b>450</b>
<b>PLANS, DESIGN, CONSTRUCTION, AND EQUIPMENT FOR RENOVATIONS, REPLACEMENTS, IMPROVEMENTS OF NEW OR EXISTING ROOF AND RELATED IMPROVEMENTS</b>			
UHM	Roof	Crawford Reroof	\$250K-\$1M
UHM	Roof	Roofing Survey/ Minor repairs (Caulking, Flashing,)	\$250K-\$1M
UHM	Roof	Various Roof, Repairs(including recoat to prolong lifecycle of roof)(continuous - see separate list for priority of buildings)	\$1M-\$5M
UHM	Roof	Ag Eng reroof	<250K
UHM	Roof	Administrative Services Buildings No. 1 & No. 2 Reroof	\$250K-\$1M
UHM	Roof	Krauss Hall Reroof (makai asbestos roof)	<250K
		<b>SUB-TOTAL</b>	<b>4,050</b>
<b>PLANS, DESIGN, CONSTRUCTION, AND EQUIPMENT FOR RENOVATIONS, REPLACEMENTS, IMPROVEMENTS OF NEW OR EXISTING SITE/INFRASTRUCTURE AND RELATED IMPROVEMENTS</b>			
UHM	Site/Infrastructure	Campus Wayfinding and Exterior Signs	\$1M-\$5M
UHM	Site/Infrastructure	Long Range Planning (LRDP/PRU, Space Utilization and OneMap)	\$250K-\$1M
UHM	Site/Infrastructure	Dean Hall - Primary Power	\$250K-\$1M
UHM	Site/Infrastructure	Various repairs/replacement of water features, planters, irrigation	\$250K-\$1M
UHM	Site/Infrastructure	Various Repaving Projects (Kennedy, Biomed, Correa Road and others)(continuous)	\$1M-\$5M
		<b>SUB-TOTAL</b>	<b>6,054</b>
<b>PLANS, DESIGN, CONSTRUCTION, AND EQUIPMENT FOR ENERGY SAVINGS PROJECTS AND RELATED IMPROVEMENTS OF VARIOUS FACILITIES</b>			
UHM	Energy Savings	Anaerobic Biodigester	\$250K-\$1M
UHM	Energy Savings	Phase 4 Meters	<250K
UHM	Energy Savings	Solar PV (100 KW/Roof, \$500 K/100KW PV)	\$1M-\$5M
UHM	Energy Savings	Upgrade old Scientific Ultra low temp freezers to newer energy efficient models.	\$250K-\$1M
		<b>SUB-TOTAL</b>	<b>4,462</b>
SYS		<b>Project Adjustment Fund</b>	<b>4</b>
		<b>TOTAL - ALL PROJECTS</b>	<b>56,100</b>

**Attachment C - Community Colleges Minor CIP Projects**

<b>Project Description</b>	<b>FY19 Construction &amp; Design Total</b>
Hawai'i CC - 386A - Biology Prep Room and Physics Lab Renovation: 4,484 SF - Renovate the interior to meet the needs of the Natural Science program to award ASNS degree. Expansion of existing Biology Lab to add Biology Prep Room. Modernize and repurpose space to include a Physics Lab.	\$1M-\$5M
Kapi'olani CC - 6916 Maile, 6817 Mamane, 6818 Mokihana - Various Repairs Portables: Renovate interior, exterior, and structural repair of the existing building for offices, classrooms and computer classrooms/labs.	\$1M-\$5M
Kaua'i CC - 4454 Business/Health Sciences Modernization: 16,168 SF - Renovate the interior for offices, classrooms and computer classrooms/labs.	\$1M-\$5M
Maui College - 5015 Molokai Ed Center Expansion: Center expansion of facilities (Multi-purpose room) and retrofit existing room into a computer lab, TMK consolidation and other retrofits to the existing building associated with the Center expansion. May also require a resloping of the existing sewer drain line of the Ed Ctr, but further investigation necessary.	\$1M-\$5M
Leeward CC - 7883 AM Building - Model Classroom Project: 800 SF - Renovate and modernize AM 101 as part of the campus' continuing commitment to the Model Classroom Project initiative.	<250K
<b>TOTAL</b>	<b>10,000</b>

**Attachment D - Community Colleges Capital Renewal & Deferred Maintenance Projects**

Project Description	FY19 Construction & Design Total
Hawai'i CC - 382 Cafeteria - Replace AC System: Replace AC system, ducting, insulation and controls in dining hall. Outdoor unit is deteriorated resulting in decreased efficiency/increased repairs. Damage to the equipment has recently been discovered.	\$1M-\$5M
Honolulu CC - 8805 General Classroom Building - Various Exterior Repairs: Spall Repair, Exterior Paint, and Railing Replacement	\$1M-\$5M
Kapi'olani CC - 6940 Olapa - Re-roof Building: Reroof building. Preliminary design phase completed before project was put on hold	\$250K-\$1M
Kapi'olani CC - 6930 Ohelo - Replace AC System: Replace AC System. Replacement equipment will be more energy efficient and be consistent with current campus standards.	\$250K-\$1M
Kaua'i CC - Replace Chillers, Campuswide: A/C Plant 1,644 Square Feet - Replace two chillers which supply chill water for air conditioning for the entire campus.	\$1M-\$5M
Kaua'i CC - 4452 One Stop Center - Repair/Replace Fascia and Water Mitigation: Repair metal fascia along the roofline of the OSC to prevent water infiltration into the building; was blown off in 2014 by high winds. Potentially replace remaining metal fascia that may not be securely fastened to the roof so it does not become hazardous flying debris during high winds.	\$250K-\$1M
Leeward CC - 7886 BE Reroof Building Phase IIB: Reroof building.	\$1M-\$5M
Maui College: Addition of Second Flagpole	<250K
Maui College - Lower Parking Lot Repair and Resurface: Resurface lower campus deteriorated asphalt roads with asphalt slurry. Numerous potholes and uneven surfaces pose as a Health and Safety concern.	\$1M-\$5M
Windward CC - 5982 Alakai, 5987 Kuhina, 5991 Palanakila, Main Parking Lot Pad Mounted Transformer Replacement: The pad mounted (PCB) transformer feeds Hale Alakai (Administration)/Hale Kuhina (OCET) building is severely corroded and water leak into the transformer from the top and around the footing. Water drip lines are appearing inside the transformer by the bushing. The pad mounted transformer at the Palanakila student parking lot also severely corroded similar to Alakai/Kuhina transformer. The roadway and parking lot lighting control enclosure at the main student parking lot and Palanakila student parking lot are also corroded and leaks.	\$250K-\$1M
Windward CC - 5983 Kakoo - Reroof Building	<250K
Windward CC - 5979 Manaopono Exterior ADA and Miscellaneous Improvements, Phase 2	\$250K-\$1M
<b>TOTAL</b>	<b>10,000</b>

## REPORT OF THE PERMITTED ACTION GROUP FOR UH-UH FOUNDATION RELATIONSHIP

The purpose of this final report is to share the resulting findings and recommendations of the Permitted Interaction Group for UH-UH Foundation Relationship (PIG), to the full board. Deliberation and decisionmaking regarding the final report and dissolution of the PIG will take place during a subsequent meeting, pursuant to the statute on permitted interactions under the Sunshine Law, Section 92-2.5(b), Hawaii Revised Statutes.

### I. Background

- A. The PIG was formed by the Board of Regents on June 1, 2017; link to minutes here:

<https://www.hawaii.edu/offices/bor/regular/minute/201706010930.regular.pdf>

1. The PIG included the following Regents:
    - a) Vice Chair Randy Moore, Chair of the PIG
    - b) Regent Wayne Higaki
    - c) UH Board Chair Jan Sullivan (ex-officio member of the UH Foundation (UHF) Board)
  2. UHF Trustees participating in the task group were Catherine Ngo, Chair; Rich Wacker, Vice Chair; Stanford Carr, Vice Chair; Kent Youel, Chair of the Strategic Plan Committee; and Scott Wo, Chair of the Investment Committee.
  3. UH President David Lassner and UHF President & CEO Donna Vuchinich participated in task group meetings. Shidler College of Business Dean Vance Roley participated in several of the task group meetings.
- B. Purpose of the PIG was to plan for the agreement between the UH and UHF that will replace the then-existing agreement expiring on June 30, 2018. The PIG was to focus on:
1. Review of the current relationship between UH and UHF.
  2. Inventory of best practices for fundraising.
  3. Evaluation of what is working and what needs more attention.
- C. The PIG and UHF Trustee participants (collectively, "Group") met at least seven times beginning in September 2017 and ending with an all-day



REPORT OF THE PERMITTED ACTION GROUP FOR  
UH-UH FOUNDATION RELATIONSHIP

meeting in June 2018. The Group discussed various issues, as enumerated in the findings and recommendations below.

- D. Resource materials were provided and discussed. The Group found the Association of Governing Boards' publication entitled, "Illustrative Memorandum of Understanding Between a Public Institution or System and an Affiliated Foundation" to be of greatest relevance and utility; a copy is attached hereto.

II. Findings and Recommendations

- A. UHF is a separately incorporated designated as a 501(c)(3) nonprofit organization by the Internal Revenue Service. It raises money from private donors, stewards donors, accounts for the receipt and expenditure of donated funds, maintains records of donors and donations, invests donor funds (hiring and monitoring investment managers), and manages alumni relations for UH.
- B. UHF's annual operating expenses approximate \$13 million, of which UH pays \$3 million (the cap set by statute in 2006 on the amount of UH tuition and fees special funds that can be used to support UHF) and UHF generates the balance through unrestricted gifts, interest earned on donations prior to expenditure, and fees assessed on most donations, on fundraising events, and on the corpus of the UHF endowment.
- C. Beyond soliciting donations, UHF has recently expanded its strategic activities by purchasing the Atherton YMCA facility on University Avenue to secure property adjoining the land-locked UH Manoa campus. The property is leased to UH and work is underway to redevelop it as an innovation hub.
- D. The Group identified the following recommendations for elements of the new partnership between UH and UHF, which is to be formalized in a new agreement between UH and UHF:
  - 1. Make the UHF CEO concurrently a UH vice president and member of the president's cabinet.
  - 2. Make the UH president, currently an ex officio nonvoting member of the UHF board and executive committee, an ex officio voting member of the UHF board and executive committee.

## REPORT OF THE PERMITTED ACTION GROUP FOR UH-UH FOUNDATION RELATIONSHIP

3. Identification of other UH resources that could be used to support advancement, to reduce the UHF fees on gifts and on the endowment corpus.
4. Potential expansion of the activities UHF may undertake on behalf of UH, such as real estate development.
5. Closer coordination and integration of strategic communications issued by UH and UHF.
6. Better integration of the alumni relations and development functions.
7. Better coordination and alignment of the efforts of UHF, UH, and other UH-affiliated nonprofits such as the UH Alumni Association, Ahahui Koa Anuenue, and Friends of the Cancer Center.
8. Identification of priorities for philanthropy that advance UH strategies.
9. Collaborative establishment of goals for the next multi-year fundraising campaign.

### III. Conclusion

The Group members agreed at their June 9 all-day meeting that its objectives had been accomplished and the negotiation of a new contract would be the responsibility of the UH and UHF executives, for ultimate approval of the UH and UHF boards. Because of the short time left on the existing memorandum of agreement between UH and UHF, the Group members agreed that a short extension<sup>1</sup> of the current agreement was in order to provide sufficient time to negotiate a new, more detailed, longer term agreement.

The Chair expresses his gratitude to the PIG members and the participating UHF Trustees for their time and dedication.

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<sup>1</sup> A three-month extension has since been executed.



# Illustrative Memorandum of Understanding

**Between a Public Institution  
or System and an Affiliated  
Foundation**



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## ABOUT AGB

Since 1921, the Association of Governing Boards of Universities and Colleges (AGB) has had one mission: to strengthen and protect this country's unique form of institutional governance through its research, services, and advocacy. Serving more than 1,280 member boards, nearly 2,000 institutions, and 35,000 individuals, AGB is the only national organization providing university and college presidents, board chairs, trustees, and board professionals of both public and private institutions and institutionally related foundations with resources that enhance their effectiveness.

In accordance with its mission, AGB has developed programs and services that strengthen the partnership between the president and governing board; provide guidance to regents and trustees; identify issues that affect tomorrow's decision making; and foster cooperation among all constituencies in higher education. For more information, visit [www.agb.org](http://www.agb.org).

# Illustrative Memorandum of Understanding

**Between a Public Institution or  
System and an Affiliated Foundation**

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## Institution-Foundation MOUs: Recommended Principles and Practices

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**I**nstitutionally related foundations play a vital role in advancing the missions of public colleges and universities, serving as gift repositories, fundraisers, asset managers, and advocates, and undertaking real-property projects and other entrepreneurial ventures. When well-structured, foundation-institution partnerships enable public colleges and universities to leverage opportunities and resources otherwise unavailable to state entities and to engage the talent, insights, relationships, and financial support of community, business, and philanthropic leaders. The close integration of public and private entities may, however, create concerns about external influence over institutional affairs, conflicts of interest, and transparency and accountability. In 2005, the Association of Governing Boards of Universities and Colleges (AGB) and the Council for Advancement and Support of Education (CASE), working with a national task force, developed an illustrative memorandum of understanding (MOU) that was widely promulgated and served as a model for many institutions and systems. The 2005 illustrative MOU provided a catalyst and starting point for conversations among institution and foundation leaders about the role of foundations, the structure of development, and the respective responsibilities of institution and foundation boards. While the principles informing the 2005 MOU remain sound, the context in which foundations operate has changed significantly.

The growing need for private support is leading many institutions to explore changes to the structure of their development programs and encourage their foundations to play a more-active role in fundraising and assume increased responsibility for real estate projects. At the same time, institution administrators and boards may feel the need to exercise increasing levels of oversight over affiliated entities that represent important institutional resources and potential risks that might fall outside of the parameters of the institution's risk management practices. To help public institutions and foundations adapt to these changes, AGB, working with CASE and an advisory group of public higher education leaders, has revised the 2005 illustrative MOU, including guidance on issues that should be taken into consideration when thinking about foundation-institution partnerships and recommended practices for the development and implementation of MOUs. It should be emphasized that there is no definitive best model for foundation-institution partnerships; the illustrative MOU is presented as a starting point for a collaborative process of assessment and strategic thinking about how the foundation and institution can most-effectively work together. When developing an MOU, legislative or regulatory regimes, institution or system polices, institutional culture, financial considerations, and strategic objectives must be considered to identify the best model for a particular institution at a given point in time.

## FOUNDATION INDEPENDENCE

Changed contexts and perceptions related to foundation independence merit special consideration. For several decades, foundation leaders saw foundation independence as a vital means of safeguarding donor privacy, ensuring foundations' ability to fulfill their fiduciary obligations and enhancing flexibility and fundraising capacity. AGB's 1994 publication, "College and University Foundations," outlined two different taxonomies that characterized foundations by relative degrees of institutional control, financial independence, operational autonomy, and scope of responsibilities. Foundations were seen as ranging from small, passive entities that served primarily as gift repositories and endowment managers, to robust, autonomous organizations that executed a comprehensive range of advancement and entrepreneurial services on behalf of their institutions. Endowment size, financial and operational independence, and board engagement were loosely correlated with fundraising capacity. The same publication included an analysis of court rulings on the applicability of state freedom of information laws to affiliated foundations. This and subsequent research suggested that organizational independence was a key factor in determining whether foundations should be treated as private corporations or state entities. In the past decade, however, court rulings, state legislation, changes in system policy, and heightened standards of accountability have changed. In California and Iowa, for instance, legislative and judicial actions have opened foundation records but created some protections for donor information. Recognizing the importance of transparency in sustaining trust, many foundations are increasingly opting to voluntarily disclose information to the extent possible without compromising donor privacy or business-sensitive information. The need to operate more efficiently, better share information, and demonstrate transparency has also led some institutions and foundations to integrate select functions. AGB's research suggests, however, that most foundation leaders believe that a degree of independence remains essential for foundations to fulfill their fiduciary responsibilities and advance their missions. The appropriate degree of independence for any foundation will be determined by multiple factors, including state law, system policy, financial resources, functions performed by the foundation, and institutional culture and history.

Well-crafted MOUs help clarify the boundaries between institution and foundation, identify and document state resources used by the foundation, clarify respective responsibilities for functions that may be conducted jointly by the foundation and institution, clarify relationships between institution and foundation staff, and affirm the foundation's status as an independently governed charitable corporation. When revising or developing a new MOU, institutions and foundations should ask if the relationship articulated in the MOU ensures that the foundation board has the capacity to exercise independent judgment in fulfilling its fiduciary obligations and commitments to donors. Legal counsel should be consulted to determine whether the terms of the MOU increase the likelihood that the foundation would be treated as a public entity subject to open records laws, prevailing wage standards, or other regulations applicable to state institutions that would limit its ability to serve its mission and advance institutional

priorities. Finally, the financial and operational implications of the MOU for both institution and foundation should be examined. An MOU that mandates a high degree of independence may incur spending on redundant staff or operational resources rather than putting funds to use in ways that could more efficiently advance institutional priorities.

## **PURPOSES OF THE MOU**

- ✧ Thoughtfully undertaken, the process of developing or updating the MOU provides an opportunity for both institution and foundation leaders to examine how the foundation can most effectively advance the mission of the institution, develop a shared vision for the future partnership, and clarify mutual expectations and responsibilities.
- ✧ The MOU enumerates the primary ways in which the foundation supports the institution and clearly delineates the responsibilities of the foundation in its relationship with the institution and the institution with respect to the foundation.
- ✧ The MOU affirms the independent corporate status of the affiliated foundation and articulates the ways in which it fulfills its charitable purpose of institutional support. (The corporate status of affiliated foundations may also be addressed in state law or system policy.)
- ✧ The MOU provides transparency and accountability regarding the use of both state and private resources.
- ✧ The MOU documents the expectations of the institution or system and confirms the status of the foundation as a representative of the institution in its interactions with donors and the public. The MOU serves as an enforceable contract, but perhaps more importantly, it memorializes agreements about key elements of the foundation-institution relationship, providing a shared point of reference should disagreements between the foundation and institution arise.
- ✧ MOUs provide a vital source of continuity through leadership transitions and serve as an important tool to educate new administrators and board members, as well as external constituents, about the role of the foundation and its relationship with the primary institution.

## **THE MOU: PRINCIPLES, PROCESS, AND IMPLEMENTATION**

- ✧ The dialogue informing the development of the MOU may be more important than the resulting contract. Any effective foundation-institution partnership must be based on mutual understanding and trust. The MOU process, thoughtfully undertaken, is an invaluable means of fostering this.
- ✧ The institution president or chancellor, the chair or other representative of the institution's governing board, the foundation chief executive, and the foundation board chair should all participate in the process of developing the MOU and be signatories to the final document. This responsibility should not be delegated from the start to attorneys or other representatives. Discussion among the principle stakeholders helps to ensure that the final MOU will reflect a genuine consensus and address strategic issues rather than legal quibbles.



- The MOU process may follow naturally from strategic or campaign planning as a means of identifying how the foundation can most-effectively advance institutional priorities and objectives. An MOU developed in response to a specific conflict or issue will likely do little to foster effective collaboration and may limit the flexibility that is one of the benefits of a foundation.
- The MOU is intended to provide stability and continuity, but it should be reviewed on some regular basis. As noted above, the conclusion or planning of a campaign or development of a new strategic plan may provide the catalyst for revisiting the MOU, but absent such transitional events, the foundation and institution should review the MOU every five years or so. The review process provides an occasion for reflection on ways the foundation might be more effectively engaged. It can also help ensure that new staff and volunteer leaders understand the terms of the relationship, preclude mission drift or unwitting departure from policy, and head off potential conflicts.
- A joint retreat including the foundation and institution boards and staff provides a valuable opportunity to assess the existing relationship and explore ways to enhance and strengthen the partnership prior to review and revision of the MOU.
- An external facilitator with a sound understanding of institutionally related foundations can provide valuable insights into the way alternative foundation-institution models work and help ensure that the process is perceived as equitable.
- The MOU need not address every aspect of the foundation-institution relationship; existing institution and foundation policies may simply be referenced, and issues that are likely to require more regular reconsideration can be addressed in additional agreements.
- While MOUs serve important legal purposes, they should, to the extent possible, be written in plain language. An unduly legalistic MOU is less useful as a tool to orient and educate board members and may occlude rather than provide transparency regarding the foundation-institution relationship. For similar reasons, the MOU should not be so lengthy or detailed as to preclude easy perusal.

## ELEMENTS FOR POSSIBLE INCLUSION IN THE MOU

Not every MOU will address the same elements, but the following issues should be discussed and considered for inclusion:

### **Foundation-Institution Relationship**

- An introduction summarizing the overall relationship between the foundation and its affiliated institution or system. This statement should broadly define the foundation's responsibilities and clarify the foundation's standing as an independent public trust, specifying that assets held by the foundation are dedicated to support the mission of the affiliated institution or system.

- Designation of the foundation as the repository for gifts made in support of the institution in accordance with state law or institution policy and reference to policies regarding the acceptance of restricted gifts. The foundation's use of the institution's name and service marks/trademarks and the institution's use of the foundation's name and service marks/trademarks. A brief description of overlapping board structures, joint meetings, and reporting relationships of the foundation chief executive if he or she also serves as an officer of the institution. (Foundation bylaws typically enumerate institution administrators and others designated as ex-officio members of the foundation board.)

#### **Responsibilities of the Institution or System**

- A statement of the institution board's responsibilities relating to determination of institutional mission and priorities, employment and compensation of university employees, oversight of university operations, and other key issues where the work of the foundation and institution intersect.
- A description of the ways institutional priorities and objectives and other information essential to the foundation's ability to fulfill its mission will be shared with the foundation.

#### **Responsibilities of the Foundation**

- A statement of the foundation board's responsibilities for investment and stewardship of foundation assets, employment and compensation of foundation employees, and operational oversight and risk management.
- A statement of the foundation's responsibility to comply with state and federal laws, maintain its tax-exempt status, and avoid or properly manage potential conflicts of interest involving staff or board members.
- A description of the appropriate ways in which the foundation board may participate in advocacy efforts on behalf of the institution.
- A description of services and resources provided by the foundation in support of the institution, and notification of any change in business purpose or scope.
- A description of donor and alumni records owned by the foundation and provisions for the use of such data by the institution, if allowable by law.
- A description of required reporting, audits, and other accountability practices.

#### **Finances and Administration**

- A description of the reporting relationship of the foundation chief executive and authority for hiring, assessment, determination of compensation, and termination of the foundation chief executive.

- A description of compensation or other benefits provided by the foundation to institution administrators or staff.
- A description of how the foundation is financed, including a summary of institution resources (including staff, if any) provided for use by the foundation.
- Provisions for the use of unrestricted gifts.

#### **Terms of the MOU**

- A provision for updating and periodic review of the MOU.
- Definitions of terms and conditions, including circumstances for terminating the relationship or the dissolution of the foundation and distribution of the assets it holds. The MOU might also specify processes by which conflicts can be managed and mitigated.
- A formal adoption of the MOU by the institution's and/or system governing board's leaders and the foundation board's leadership.

### **A NOTE ON SYSTEMS AND SYSTEM FOUNDATIONS**

System foundations may receive and manage resources supporting the system as a whole or manage endowments and other long-term investments on behalf of multiple campus foundations or accounts. Similarly, they may coordinate and support fundraising and provide development services for campuses across a system, provide support for planned giving or other specialized services for campus foundations/development programs, or play little role in supporting campus development. MOUs may, accordingly, vary widely from the illustrative model that follows, but many of the principles and practices outlined above remain applicable.

MOUs of foundations supporting campuses overseen by a system board may also vary from those affiliated with institutions with individual campus governing boards. While boards with oversight responsibility for multiple campuses may be tempted to mandate a uniform MOU for use with all foundations affiliated with campuses within the system, such an approach undermines the value of the MOU process, eliminating strategic discussion about the most-effective ways foundations can support their affiliated campuses and imposing structures that may not be well adapted to the specific circumstances of individual campuses and foundations. System boards do, however, have a fiduciary responsibility for the campuses under their oversight and may adopt policies for campus relationships with affiliated entities such as minimum reporting requirements and financial controls, limitations on the use of state resources, rules regarding compensation of institution employees by the foundation, and elements to be addressed in campus-foundation MOUs.

## Illustrative Memorandum of Understanding Between a Public Institution or System and an Affiliated Foundation

*Note: AGB commends this illustrative memorandum of understanding to their members for consideration when drafting or revising their own such documents. The following illustrative document includes examples of best practice that each foundation and public institution or system should consider based upon their own needs and relationships. Foundations and institutions are encouraged to consult with legal counsel when developing an MOU to ensure that the final document conforms to federal and state laws and policies.*

THIS AGREEMENT was entered into as of this \_\_\_\_ day of \_\_\_\_\_, 20\_\_, by and between the \_\_\_\_\_ [name of institution or system (the Institution)] and the \_\_\_\_\_ [name of the foundation (the Foundation)].

- ☞ The Foundation was organized and incorporated in \_\_\_\_ [year] for the purpose of stimulating voluntary private support from alumni, parents, friends, corporations, foundations, and others for the benefit of the Institution.
- ☞ The Foundation exists to raise and manage private resources supporting the mission and priorities of the Institution, provide opportunities for students, and contribute to institutional excellence.
- ☞ The Foundation is dedicated to assisting the Institution by fostering a culture of philanthropy, growing the endowment, and providing financial and other support for long-term academic and other institutional priorities. *[Note: The MOU should identify specific functions such as real-property management or other entrepreneurial work assumed by the foundation in addition to or in lieu of fundraising responsibilities.]*
- ☞ As stated in its articles of incorporation, the Foundation is a separately incorporated 501(c)(3) organization and is responsible for identifying and nurturing relationships with potential donors and other friends of the Institution; soliciting cash, securities, real and intellectual property, and other private resources for the support of the Institution; and acknowledging and stewarding such gifts in accordance with donor intent and fiduciary responsibilities.
- ☞ The Institution designates the Foundation as the repository of private gifts made in support of the Institution unless otherwise specified by the donor. This provision might address whether the foundation can endorse checks made out to the university for gifts.
- ☞ In connection with its fundraising and asset-management activities, the Foundation retains personnel with expertise in advancement services, fundraising, gift planning, investment management, and other capacities necessary for the fulfillment of its mission and works with the Institution to assist and advise in such activities. *[Note: Not all foundations retain personnel; in such instances, personnel conducting foundation business report to other institutional staff, but the foundation board may be engaged in assessment processes and hiring and compensation decisions.]*

- ✧ The Foundation and the Institution will jointly establish gift-acceptance policies, naming policies, and provisions for the establishment of scholarships, chairs, and other endowed purposes.
- ✧ Consistent with its mission to help to advance the plans and objectives of the Institution, the Foundation is allowed to associate the name “Institution” in connection with the operations of the foundation; however, the Foundation will operate under its own seal and logotype and shall not use the university seal or other identifying marks in the promotion of its business and activities. *[Note: It is not unusual for foundations, upon mutual agreement, to have the authority to use the institution’s seal and marks.]*
- ✧ In consideration of the mutual commitments herein contained, and other good and valuable consideration, receipt of which is hereby acknowledged, the parties agree as follows:

## **INSTITUTION OR SYSTEM RESPONSIBILITIES**

- ✧ The Governing Board of the Institution is responsible for overseeing the mission, leadership, and operations of the institution.
- ✧ The Governing Board of the Institution is responsible for determining philanthropic and strategic priorities.
- ✧ The Governing Board of the Institution is legally responsible for the performance and oversight of all aspects of Institution operations.
- ✧ The Governing Board of the Institution is responsible for the employment, compensation, and evaluation of all Institution employees, including the President or Chancellor (“President”). *[Note: In some cases, the foundation may provide funds to supplement the compensation of the institution’s chief executive. The governing board, however, remains solely responsible for setting total compensation and evaluating the performance of the chief executive.]*
- ✧ The Institution President is responsible for communicating on a regular basis the priorities and long-term plans of the Institution, as approved by the Governing Board, to the Foundation.
- ✧ The Institution recognizes that the Foundation is a separate, private corporation with the authority to keep all records and data confidential, consistent with the law.
- ✧ The President of the Institution shall serve as an ex-officio member of the Foundation Board and shall assume a prominent role in fundraising activities. *[Note: This can be with or without vote. Consult legal counsel for the most appropriate structure, and factor that into the language.]*
- ✧ The Chief Executive of the Foundation shall be included as a member of the Institution President’s cabinet and senior administrative team. *[Note: If the foundation is totally independent, the chief executive should have regular access to this group, and language in this document should reflect this.]*

- ✧ The Institution shall include the Foundation as an active and prominent participant in strategic planning for the Institution.
- ✧ The Institution shall establish and enforce policies that support the Foundation's ability to respect the privacy and confidentiality of donor records.
- ✧ The Institution shall ensure that gift funds and other privately contributed resources are used in compliance with donor intent.
- ✧ The Institution recognizes that the Foundation bears major responsibility for fundraising. University representatives will coordinate fundraising initiatives, including major gifts solicitations with the Foundation. *[Note: When a foundation supports a system or institution for which multiple affiliated entities raise and manage private support, the MOU should indicate how the organizations work together to most effectively identify, cultivate, solicit, and steward donors. The MOU might also clarify, without comprehensively detailing, the relationship between the foundation and alumni association or other affiliated entities.]*
- ✧ The President and other senior administrators of the Institution will work in conjunction with the leadership of the Foundation Board of Directors and the Foundation Chief Executive to identify, cultivate, and solicit prospects for private gifts.

## FOUNDATION RESPONSIBILITIES

- ✧ The Foundation shall maintain its status as a separately incorporated 501(c)(3) nonprofit organization created to raise, manage, distribute, and steward private resources to support the various priorities of the Institution. *[Note: Language should be added to clarify the exact entity the foundation supports—for example, a system-wide university, a single campus, an academic unit within the university, or a campus within the system.]*
- ✧ The Foundation Board of Directors is responsible for the control and management of all assets of the Foundation, including the prudent management of all gifts, consistent with donor intent.
- ✧ The Foundation is responsible for the performance and oversight of all aspects of its operations based on a comprehensive set of bylaws that clearly addresses the board's fiduciary responsibilities, including expectations of individual board members based upon ethical guidelines and policies. The Foundation will apprise the institution of significant changes made to the bylaws.
- ✧ The Foundation shall establish and enforce policies to identify and manage potential conflicts of interest and ensure that foundation assets do not directly or indirectly unduly benefit an individual or other person.

- The Foundation is responsible for the employment, compensation, and evaluation of all its employees, including the Foundation Chief Executive. The Institution President will be included as a prominent participant in discussion and decision making regarding the hiring, assessment, and termination of the Foundation Chief Executive. *[Note: MOU language should clarify whether the foundation has its own employees or relies on institution employees to fulfill its responsibilities.]*
- The Foundation may earmark a portion of its unrestricted funds to a discretionary fund for the President of the Institution and will either transfer a percentage of those funds annually to the Institution in compliance with state law and university policies or reimburse appropriate presidential expenditures. *[Note: All such expenditures must comply with the IRS 501(c)(3) code and be consistent with the foundation's mission. Such funds will be audited as part of the foundation's annual independent audit.]*

### **Fundraising**

- The Foundation shall create an environment conducive to increasing levels of private support for the mission and priorities of the Institution.
- The Foundation is responsible for planning and executing comprehensive fundraising and donor-acquisition programs in support of the strategic priorities identified by the President and Institution Governing Board. These programs include annual giving, major gifts, planned gifts, special projects, and campaigns as appropriate. *[Note: When there are shared responsibilities for fundraising, or if the institution is responsible for all fundraising activities, language should be added that clarifies each entity's roles and responsibilities. For example: The university wishes to hire the expertise of the foundation to provide coordination and assistance in the operation, development, accounting, management, and marketing activities of the university development office. Or the foundation wishes to provide such services, not as an employee or agent of the university, but as an independent organization.]*
- The Foundation will establish, adhere to, and periodically assess its gift-management and acceptance policies. It will promptly acknowledge and issue receipts for all gifts and provide appropriate recognition and stewardship of such gifts.
- The Foundation shall not accept grants from state or federal agencies, except in special circumstances that are approved by the Foundation Board of Directors and the governmental agency. *[Note: Some foundations, such as those serving in support of university health centers, can be called upon to accept and manage governmental grants].*



- The Foundation shall establish and enforce policies to protect donor confidentiality and rights. *[Note: See the “Donor Bill of Rights” developed by the American Association of Fund-Raising Counsel (AAFRC), Association for Healthcare Philanthropy (AHP), Council for Advancement and Support of Education (CASE), and the Association of Fundraising Professionals (AFP).]*

### **Asset Management**

- The Foundation will receive, hold, manage, invest, and disburse contributions of cash, securities, patents, copyrights, and other forms of property, including immediately vesting gifts and deferred gifts that are contributed in the form of planned and deferred-gift instruments.
- The Foundation will establish prudent asset-allocation, disbursement, and spending policies that adhere to applicable federal and state laws including the Uniform Prudent Investor Act (UPIA) and the Uniform Prudent Management of Institutional Funds Act (UPMIFA).
- The Foundation will engage an independent accounting firm annually to conduct an audit of the Foundation’s financial and operational records and will provide the Institution with a copy of the annual audited financial statements, including management letters. *[Note: Management letters, including concerns and/or recommendations about management practices, are typically shared with institutional presidents or chancellors in those cases where the foundation is dependent or interdependent].*
- The Foundation will establish internal controls and other enterprise risk management practices commensurate with the Board’s fiduciary responsibility.

### **Entrepreneurial Activities**

- The Foundation will explore current opportunities, including acquisition and management of real estate or personal property on behalf of the Institution, for future allocation, transfer, or use.
- The Foundation may serve as an instrument for entrepreneurial activities for the Institution and engage in such activities as purchasing, developing, or managing real estate for campus expansion and student housing, or participating in joint ventures that advance the mission of the institution. It also may hold licensing agreements and other forms of intellectual property, borrow or guarantee debt issued by their parties, or engage in other activities to increase foundation revenue with no direct connection to an institutional purpose.



## FINANCES AND ADMINISTRATION

### Transfer of Funds

- The Foundation will transfer funds to the designated entity within the Institution in compliance with applicable laws, Institution and Foundation policies, and gift agreements. *[Note: Disbursement policies should be developed in collaboration with institution administrators to facilitate effective financial planning while ensuring that gift funds are spent in a timely manner and in compliance with donor intent.]*
- The Foundation will disclose any terms, conditions, or limitations imposed by donor or legal determination on the gift. The Institution will abide by such restrictions and provide appropriate documentation.
- The Foundation's disbursements on behalf of the Institution must be reasonable business expenses that support the Institution, are consistent with donor intent, and do not conflict with the law. *[Note: Expenditures for luxury travel, presidential residences, or other donor cultivation activities perceived as lavish or conferring undue benefits on institution or foundation staff have repeatedly compromised the reputations of colleges and universities. Both foundation and institution boards have a responsibility to ensure that such risks are effectively managed.]*
- All requests for Foundation funds other than regular disbursements and expense reimbursements must be submitted to the Foundation by the President of the Institution or his or her designee.

### Funding

- The Foundation, in collaboration with the Institution, is responsible for establishing a financial plan to underwrite the cost of Foundation programs, operations, and services.
- In consideration for Foundation services including, but not limited, to those enumerated in this agreement, the Institution will provide the Foundation with fair and reasonable compensation or payment for services. The amount of compensation will be negotiated on an annual basis by \_\_\_\_ [date] of the preceding year.
- In consideration of Foundation services, the Institution will also provide in-kind support including: [list major in-kind support such as staff, office space, and technology]. *[Note: Institution support for foundation services may be detailed in a separate contract for services. Also, if the foundation does not receive any funding from the institution or system, then language should specify this.]*

- The Foundation has the right to use a reasonable percentage of the annual unrestricted funds; assess fees for services; or assess fees on gifts, endowed funds, and other investments. *[Note: The use of fees and assessments should be decided in consultation with institution administrators, applied uniformly, and disclosed to donors.]*
- The Foundation, at its own expense, will provide office space, computer and telephone systems, utilities, adequate personnel, office supplies, and other such services that may be necessary or required to fulfill its responsibilities and obligations. *[Note: Depending on the degree of independence of the foundation, and if state law permits, the institution may help the foundation by providing support that may include personnel, office space, utilities, and services, or it may contract with the foundation for the services it provides; language should take this into account. Language should also be added to clarify whether the institution or the foundation owns the computer server and the records on the server. Institution gifts-in-kind should be appropriately reported in the foundation's annual report.]*
- The Foundation shall maintain, at its own expense, copies of the plans, budgets, and donor and alumni records developed in connection with the performance of its obligations.
- The Foundation will provide access to data and records to the Institution on a need-to-know basis in accordance with applicable laws, Foundation policies, and guidelines. The Foundation will provide copies of its annual report and other information that may be publicly released. *[Note: State regulations and case law should be taken into consideration to ensure that data-sharing practices are compatible with expectations regarding foundation and donor privacy.]*

## **TERMS OF THE MEMORANDUM OF UNDERSTANDING**

This Memorandum of Understanding, made this \_\_\_ [day] of \_\_\_\_\_ [month], 20\_\_ [year], by and between the board of the Institution and the Foundation (an Internal Revenue Code 501(c)(3) nonprofit corporation), is intended to set forth policies and procedures that will contribute to the coordination of their mutual activities.

To ensure effective achievement of the items of the agreement, the Institution and Foundation officers and board representatives shall hold periodic meetings to foster and maintain productive relationships and to ensure open and continuing communications and alignment of priorities. The Institution and Foundation will review and amend this agreement at least every five years.

Either party may, upon 90 days prior written notice to the Chief Executive and Board Chair of the other party, terminate this agreement. The party initiating termination of the agreement must act in good faith to provide an opportunity for a meeting to include Institution and Foundation executives and Board Chairs (or the Board Chairs' designees) of both parties within 30 days of initial written notice of intention to terminate the agreement.

Notwithstanding the foregoing, either party may terminate this MOU in the event the other party defaults in the performance of its obligations and fails to cure the default within a reasonable time after receiving written show cause notice to the Chief Executive and Board Chair of the defaulting party.

Should the Institution choose to terminate this agreement, the Foundation may require the Institution to pay, within 180 days of written notice, all debt incurred by the Foundation on the Institution's behalf, including, but not limited to, lease payments, advanced funds, and funds borrowed for specific initiatives. Should the Foundation choose to terminate this agreement, the Institution may require the Foundation to pay debt it holds on behalf of the Foundation in like manner.

Consistent with provisions appearing in the Foundation's bylaws and its articles of incorporation, should the Foundation cease to exist or cease to be an Internal Revenue Code 501(c)(3) nonprofit corporation, the Foundation will transfer its assets and property to the Institution, to a reincorporated successor Foundation, to another 501(c)(3) organization affiliated with the Institution, or to the state or federal government for public purposes, in accordance with the law and donor intent.

IN WITNESS WHEREOF, the parties have caused this Memorandum of Understanding to be executed by their duly authorized officers as of the day and date first above written.

\_\_\_\_\_  
Chair  
Board of The Institution

\_\_\_\_\_  
Chair  
Board of The Foundation

Date: \_\_\_\_\_

Date: \_\_\_\_\_

\_\_\_\_\_  
President or Chancellor  
The Institution

\_\_\_\_\_  
Chief Executive  
The Foundation

Date: \_\_\_\_\_

Date: \_\_\_\_\_

## ACKNOWLEDGMENTS

With thanks to the members of the AGB MOU Task force, for their review and revision of the illustrative memorandum of understanding and the development of the associated recommendations regarding purposes, principles and practices.

### The AGB MOU Task Force

- ✧ **David Bass**, Task Force staff; director of foundation programs and research, AGB
- ✧ **Carol Cartwright**, president emerita, Kent State University; consultant, AGB Consulting
- ✧ **Ed Davis**, president, Texas A&M Foundation
- ✧ **Brian Flahaven**, director, legislative, foundation, and recognition programs, Council for Advancement and Support of Education
- ✧ **Thomas K. Hyatt**, partner, Dentons; senior fellow, AGB
- ✧ **James L. Lanier, Jr.**, former vice chancellor for institutional advancement and CEO, East Carolina University Foundation; senior fellow, AGB
- ✧ **Kathleen S. Mehfoud**, chair and former university rector, University of Mary Washington Foundation
- ✧ **Thomas C. Meredith**, former commissioner of higher education, Mississippi University System; senior fellow, Ingram Center for Public Trusteeship and Governance; consultant, AGB Consulting
- ✧ **Donna Vuchinich**, president and CEO, University of Hawaii Foundation
- ✧ **John Walda**, president and CEO, National Association of College and University Business Officers

## ADDITIONAL RESOURCES

*Effective Foundation Boards: A Guide for Members of Institutionally Related Foundations.* AGB Press, 2012.

*Margin of Excellence. The New Work of Higher Education Foundations,* by Rick Legon. AGB, 2005.

*The Governance Committee (Foundation Boards),* by Jim Lanier. AGB Press, 2014.



**AGB** ASSOCIATION OF  
GOVERNING BOARDS  
OF UNIVERSITIES AND COLLEGES

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REPORT OF THE PUBLIC-PRIVATE PARTNERSHIP (P3)  
PERMITTED ACTION GROUP

The purpose of this final report is to share the resulting findings and recommendations of the Public-Private Partnership (P3) Task Group (Task Group) with the full board. Deliberation and decision making regarding the final report and dissolution of the Task Group will take place during a subsequent meeting, pursuant to the statute on permitted interactions under the Sunshine Law, Section 92-2.5(b), Hawaii Revised Statutes.

I. Background

- A. The Task Group was formed by the Board of Regents (Board) on October 19, 2017; link to minutes here:  
<https://www.hawaii.edu/offices/bor/regular/minute/201710191030.regular.pdf>
1. The Task Group included the following Regents:
- a) Board Chair Jan Sullivan
  - b) Board Vice Chair Ben Kudo
  - c) Board Vice Chair Randy Moore
  - d) Budget & Finance Committee Chair Wayne Higaki
  - e) Planning & Facilities Committee Chair Stanford Yuen
2. UH President David Lassner, Vice President (VP) for Budget and Finance and Chief Financial Officer Kalbert Young, VP for Administration Jan Gouveia, and VP for Legal Affairs and University General Counsel Carrie Okinaga participated in several of the task group meetings.
- B. The purpose of the Task Group was to make recommendations regarding organizational structure for executing P3s; evaluate and recommend P3 projects; and establish priorities, goals, and performance criteria for P3s. The impetus for this Task Group was the recognition that insufficient capital funds are available from the Legislature and private donations to keep up with maintenance and new construction of University facilities.
- C. The Task Group and members of Administration reviewed resource materials regarding P3 efforts made and/or projects built and operated by other institutions and government entities, criteria to be examined and analyses to be completed prior to determining whether or not P3 opportunities should be

pursued, and legal and business frameworks for P3s in other states. The Task Group met at least four times beginning October 2017 and ending May 2018. In the meantime, VP Young briefed the Board on administration's P3 activities during the Board's retreat on October 31, 2017. The Task Group discussed various issues, as enumerated in the findings and recommendations below.

## II. Findings and Recommendations

- A. Administration has identified multiple projects that could potentially be viable P3s. Note that many projects would not be true P3s, but would include some element of partnership and leveraging of risk and resources, and thus have been loosely referred to as P3 opportunities.
- B. The University has limited bandwidth and staffing to create a P3 infrastructure, despite a legislative appropriation for \$90,000 and one position for an Office of Strategic Planning and Development.
- C. As such, any comprehensive P3 program across the System would be heavily consultant-dependent, costly, and require a longer planning horizon, without any guarantees of sufficient funding support from the Legislature or the private sector for any projects at this time.
- D. As a result, Administration believes the initial focus should be on a limited number of projects, and has identified two potential P3 projects on or adjacent to the UH Mānoa campus: the NOAA building and Atherton YMCA property. Administration is working with consultants on both of the above projects and working on project plans. While it is too early to identify these as true P3 projects, the intent is to pursue a private partnership to assist with design, construction, financing, operations, and/or maintenance of the properties.
- E. The Task Group and Administration held discussions on whether there is a need for a P3 policy or whether changes should be made to existing policies. At this time, no policy changes or statutory changes were identified as necessary or ripe.
- F. Although progress has been made with regard to P3, it does not appear that there is a need for the Task Group to continue at this time. The University does not appear to have the necessary bandwidth and resources to create a comprehensive programmatic structure for executing P3s across the System and establishing goals and performance criteria for P3s.

G. The Task Group recommends:

- The dissolution of the P3 Task Group.
- Administration should continue its efforts with specific projects and work towards acquiring the necessary resources to create the organizational structure to maximize P3 opportunities.

### III. Conclusion

The Task Group members agree that the necessary resources and capacity are currently insufficient to maximize the University's P3 potential, but recognizes the Administration's ongoing efforts in using its current (limited) bandwidth to making progress with projects such as the NOAA building and the Atherton YMCA property. As such, the Task Group recommends dissolution of the Task Group at this time.



Item V.C.2.

Update on Real  
Estate Activities

**ITEM TO BE  
DISCUSSED AT  
MEETING**

# Implementing the IAFP: A New Integrated Planning Framework

Donald O. Straney

Vice President for Academic Planning and Policy

August 16, 2018 Board of Regents Presentation

# IAFP Elements

- Guiding principles and priorities
- For each major unit
  - (Differentiated) Mission statement
  - Implications for enrollment
  - Implications for facilities
  - Implications for programs
- Improved program approval process
- Systemwide collaboration on
  - Distance learning
  - Academic planning and sector convenings
  - Enrollment management
  - Facilities planning
- Institutional implementation
- “the plan will also be used to update and conform relevant regents’ policies, executive policies and administrative procedures. This work will begin with a review of policies in the areas of academic, facilities and financial planning.”

# Regents Policy Chapter 4: Planning

RP 4.201	Mission and Purpose of the University	2009
RP 4.202	Strategic Planning	2002
RP 4.203	Unit Academic Plans	2002
RP 4.204	Long-Range Development Plans	2002
RP 4.206	Enrollment Planning	2002

# Current Policy

## 4.201 Mission and Purpose of the University

- Mission and purpose of the university
- Basic unit missions
- System mission
- Commitment to diversity and unique commitment to Native Hawaiians
- Commitment to sustainability
- President is responsible for a review of the institutional mission every 10 years
- Board has final authority to adopt institutional missions

## 4.202 Strategic Planning

- Strategic or master plan approved by the Board
- Sets forth common goals, planning principles, and implementation strategies, which articulate the priorities of the university for the planning period
- President, in consultation with the Board, updates the plan every 10 years

# Planning for Hawai'i's Future

Second Decade, 2010–2020

# 10 Years of Planning

**UNIVERSITY OF HAWAI'I:  
MEETING STATE NEEDS**

The public higher education system in the state of Hawai'i has identified the following priorities:

- increase education
- expand workforce
- diversify the economy
- address underserved regions

**SERVING THE STATE OF HAWAI'I**



**UNIVERSITY OF HAWAI'I  
PERFORMANCE MEASURES  
BASED ON STRATEGIC OUTCOMES  
MEET THE NEEDS OF THE STATE**



University of Hawai'i Strategic Directions, 2015–2021

Office of the Executive Vice President

2007, 2012  
Planning context

2007  
Strategic priorities

2008-2015  
Performance measures

2015-2021 Updated for the next 5 years

## 4.203 Unit Academic Plans

- Statement of general academic direction and priority for each unit (and subunits of UH Mānoa and UHCCs) consistent with UH System strategies and plans
- Translate mission into long-term academic program development, which drive enrollment plans, physical facilities development, and biennium budget priorities
- Developed within the unit with appropriate input from constituents
- Utilized as core of campus strategic plans required for accreditation

## 4.204 Long-Range Development Plans

- Based on campus academic and strategic plans
- Outline major changes planned for campus land and facilities
- Only facilities on the plan may be constructed
- May have implications for county processes

## 4.206 Enrollment Planning

- Baseline enrollment projections and goals, with appropriate stratification of student populations
- Major input into operating budget planning (tuition)

# Implementation Steps

- Review “policies in the areas of academic, facilities and financial planning”
- Establish new integrated planning framework in BOR policy to integrate academic, enrollment, facilities and budget priorities into a long-term plan utilizing the IAFP format
  - For each major unit
    - Mission statement
    - Implications and plans for enrollment
    - Implications for plans for facilities
    - Implications for academic program planning
    - Implications for planned operating budgets
  - Utilize a 6-year rolling integrated annual format for all 4 plans (enrollment and facilities do now)
  - Determine an effective presentation format
- Establish the form and approach for 6-year rolling academic program plan (new, initial concepts follow)
  - Update policy to improved program approval process
- Establish form and approach for 6-year rolling operating budget plan (new, to be developed)
- Update planning context for the next decade
- Continue to emphasize and develop systemwide/statewide initiatives and thinking



# Unit Academic Master Plan Might Include—1

[Parallels the 6-Year CIP Plan]

## Overview of Current Academic Programs

- Summary of unit mission (IAFP, RP 4.201 mission statement)
- Existing academic programs
- Current programmatic strengths
- Recent program changes (additions and stop-outs)

## 6-Year Academic Goals

- Unit academic priorities
- Economic, social, demographic needs to be addressed by program changes
- Projected enrollment trends and targets

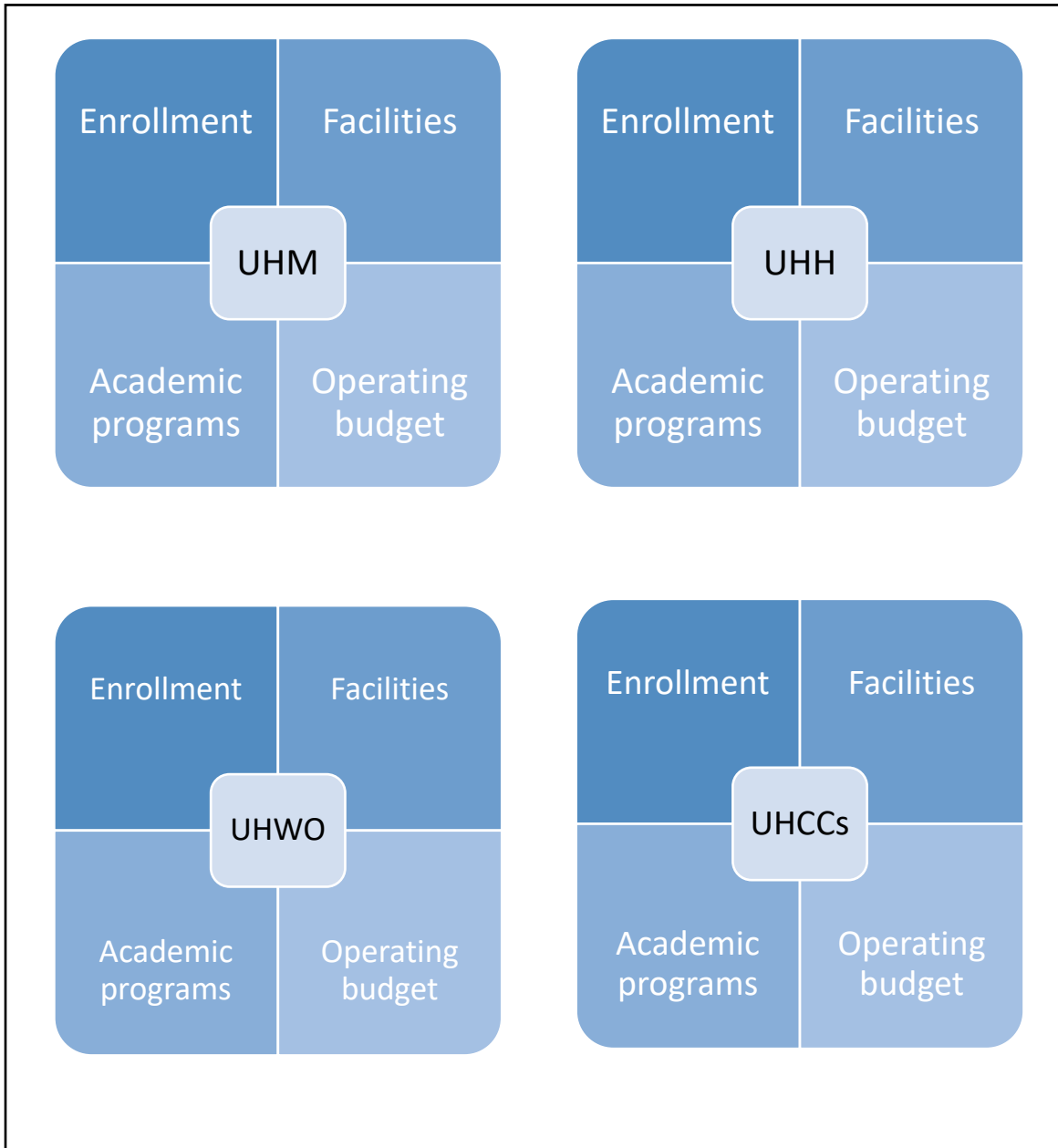
## Differentiate by type of program

- Programs requiring new capital investment (positions, funding, facilities)
- Programs established by reallocating existing resources attracting new students or requiring minor facilities changes
- Adjustments or changes made to current programs
- Programs to meet emerging needs requiring rapid response

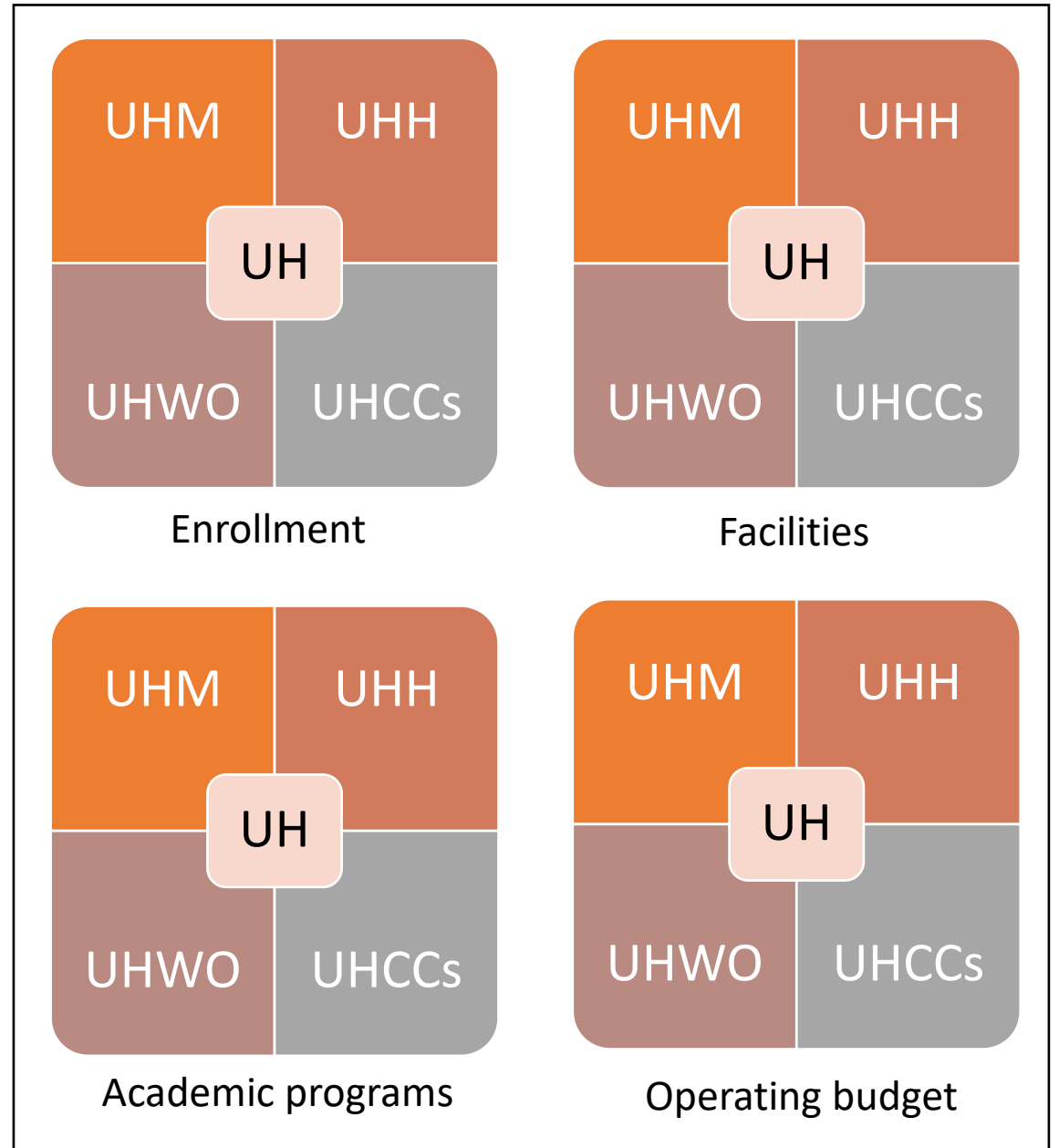
# Unit Academic Master Plan Might Include--2

## 6-Year Academic Program Plan (annual update)

- Summary of current programs
- New programs to be proposed in current year (ATP approved by Officers)
  - Identify unit academic priorities motivating the program
  - Identify facilities, enrollment and budgetary impacts
  - Assess role of the program among system-wide degrees
- Provisional programs to be proposed for permanent status
  - Assessment of how well the outcomes proposed were met
  - Analyze unexpected outcomes
  - Does the program still meet the unit's academic priorities
- Programs to be phased out or transferred
- Programs due for proposals in years 2-6
  - Identify unit academic priorities motivating the program
  - Identify possible facilities, enrollment and budgetary impacts
- Possible programmatic initiatives beyond the 6-year planning horizon
- Summary of impacts of this year's proposals on facilities, enrollment and budget



Unit Integrated Plan



System Integrated Plan



UNIVERSITY *of* HAWAII®

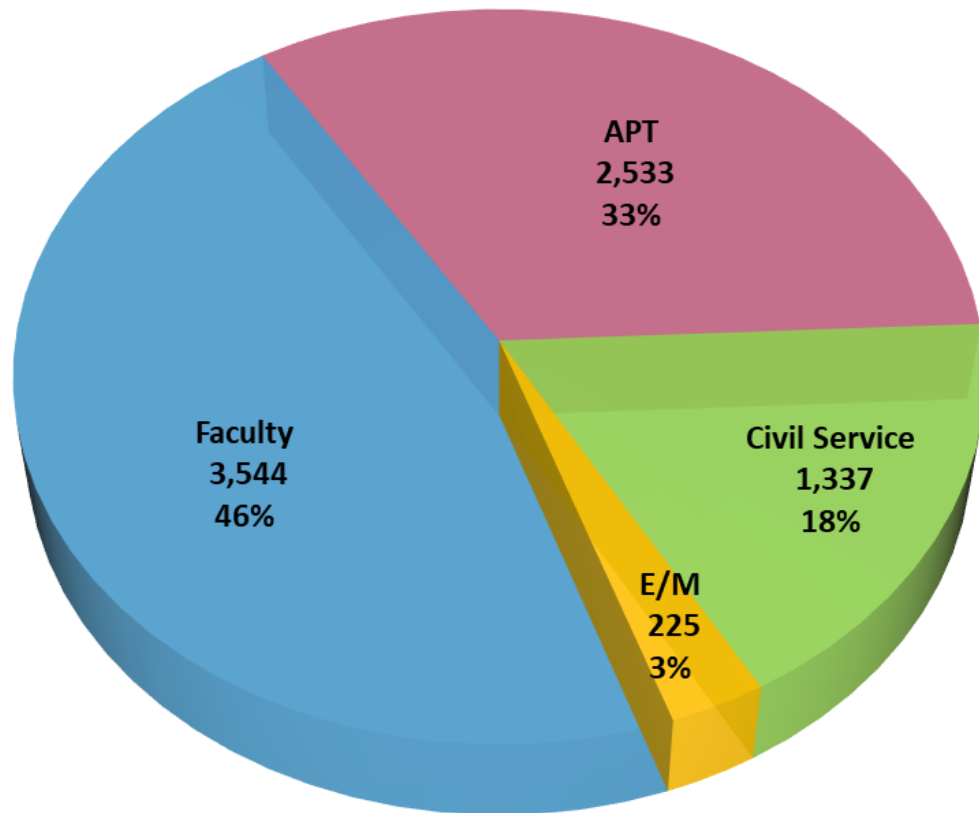
# **Executive & Managerial Compensation Update**

**August 2018**

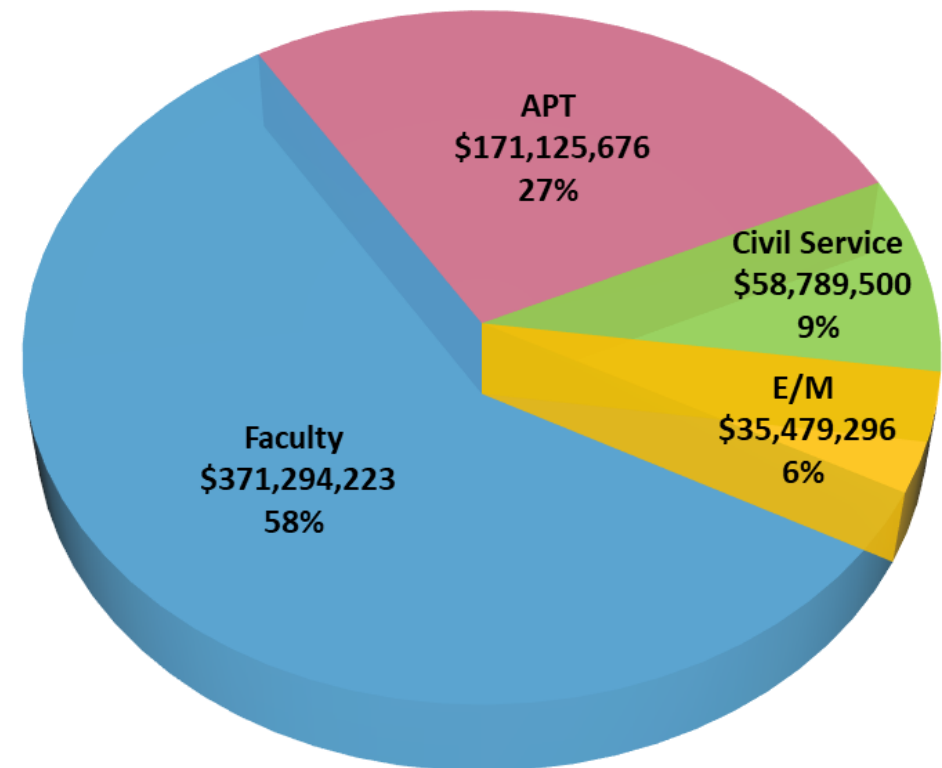


# University of Hawai'i Personnel Summary

**Salaried Headcount**  
**Total: 7,639**



**Annual Salaries**  
**Total: \$636.7 Million**





# Previous Salary Schedule (June 2016)

## GRADE16

Range	Minimum	Control Point	Maximum	CUPA Median Salary
3	\$312,000.00	\$374,000.00	\$436,000.00	\$340,001 and above
2	\$264,000.00	\$317,000.00	\$370,000.00	\$300,001 - \$340,000
1	\$227,000.00	\$272,000.00	\$317,000.00	\$300,000 and below

## GRADE15

Range	Minimum	Control Point	Maximum	CUPA Median Salary
3	\$225,000.00	\$270,000.00	\$315,000.00	\$245,001 and above
2	\$192,000.00	\$230,000.00	\$268,000.00	\$205,001 - \$245,000
1	\$162,000.00	\$195,000.00	\$228,000.00	\$205,000 and below

## GRADE14

Range	Minimum	Control Point	Maximum	CUPA Median Salary
4	\$182,000.00	\$218,000.00	\$254,000.00	\$205,001 and above
3	\$152,000.00	\$183,000.00	\$214,000.00	\$165,001 - \$205,000
2	\$128,000.00	\$153,000.00	\$178,000.00	\$135,001 - \$165,000
1	\$102,000.00	\$123,000.00	\$144,000.00	\$135,000 and below

## GRADE13

Range	Minimum	Control Point	Maximum	CUPA Median Salary
3	\$127,000.00	\$152,000.00	\$177,000.00	\$135,001 and above
2	\$107,000.00	\$128,000.00	\$149,000.00	\$115,001 - \$135,000
1	\$88,000.00	\$106,000.00	\$124,000.00	\$115,000 and below

## GRADE12

Range	Minimum	Control Point	Maximum	CUPA Median Salary
3	\$109,000.00	\$131,000.00	\$153,000.00	\$120,001 and above
2	\$92,000.00	\$111,000.00	\$130,000.00	\$97,001 - \$120,000
1	\$75,000.00	\$90,000.00	\$105,000.00	\$97,000 and below

- Control Point = A derived value based on the average of the CUPA-HR medians for that given Grade/Range (with minor adjustments for aging and equity between ranges)
- Minimum = 20% downward adjustment from CP
- Maximum = 20% upward adjustment from CP
- Incorporates all campuses ranging from 4 year – 2 year programs
- Range: \$75,000 - \$436,000

# Executive & Managerial Compensation

- Regents Policy 9.212, *Executive and Managerial Personnel Policies*
  - Significant updates approved June 2016 Board meeting
  - President establishes Salary Schedule for all Executive and Managerial positions
    - Set the minimum, midpoint and maximum
    - Based on relevant competitive markets (higher education and local), level of responsibility of the position, equity in relation to comparable University positions, and value of the hire in fulfilling the strategic mission of the University
  - Initial Salary: Positions that do not report to the President or the Board
    - Salary  $\leq$  Midpoint: President may delegate
    - Midpoint  $\leq$  Salary  $\leq$  Maximum: Only President can approve
    - Salary  $>$  Maximum: Only Board can approve
  - Initial Salary: Positions that report directly to the President or the Board must be approved by the Board
  - 2-step approval process requires an Appointing Authority and Approving Authority for all positions
- Hawai'i Revised Statutes Section 89C-4, *Adjustments for excluded employees exempt from civil service*
  - "... For executive/managerial positions in the University of Hawai'i system filled by excluded employees, proposed compensation or change in compensation shall be disclosed in open meeting for purposes of public comment."
  - Commonly "Attachment A" to monthly Board of Regents agenda

# Current Salary Schedules - 4

## SYSTEM / MANOA SALARY SCHEDULE

Band	Minimum	Midpoint	Maximum
SM - 1	\$75,000	\$112,500	\$150,000
SM - 2	\$110,000	\$152,500	\$195,000
SM - 3	\$130,000	\$177,500	\$225,000
SM - 4	\$195,000	\$247,500	\$300,000
SM - 5	\$270,000	\$322,500	\$375,000

- Minimum \$75,000
- Maximum: \$375,000\*  
\*President's Salary in 2016
- 6,066 employees
  - 474 System
  - 5,592 Manoa
- 17,612 total students
- Research-1 Institution
- \$294 million research awards

## HILO SALARY SCHEDULE

Band	Minimum	Midpoint	Maximum
H - 1	\$75,000	\$112,500	\$150,000
H - 2	\$110,000	\$155,000	\$200,000
H - 3	\$135,000	\$187,500	\$240,000
H - 4	\$220,000	\$270,000	\$320,000

## WEST O'ahu SALARY SCHEDULE

Band	Minimum	Midpoint	Maximum
WO - 1	\$75,000	\$112,500	\$150,000
WO - 2	\$105,000	\$147,500	\$190,000
WO - 3	\$125,000	\$167,500	\$210,000
WO - 4	\$180,000	\$230,000	\$280,000

- Minimum \$75,000
- Hilo Maximum: \$320,000 (85%)
  - 580 employees
  - 3,539 total students
- UHWO Maximum: \$280,000 (75%)
  - 261 employees
  - 3,082 total students

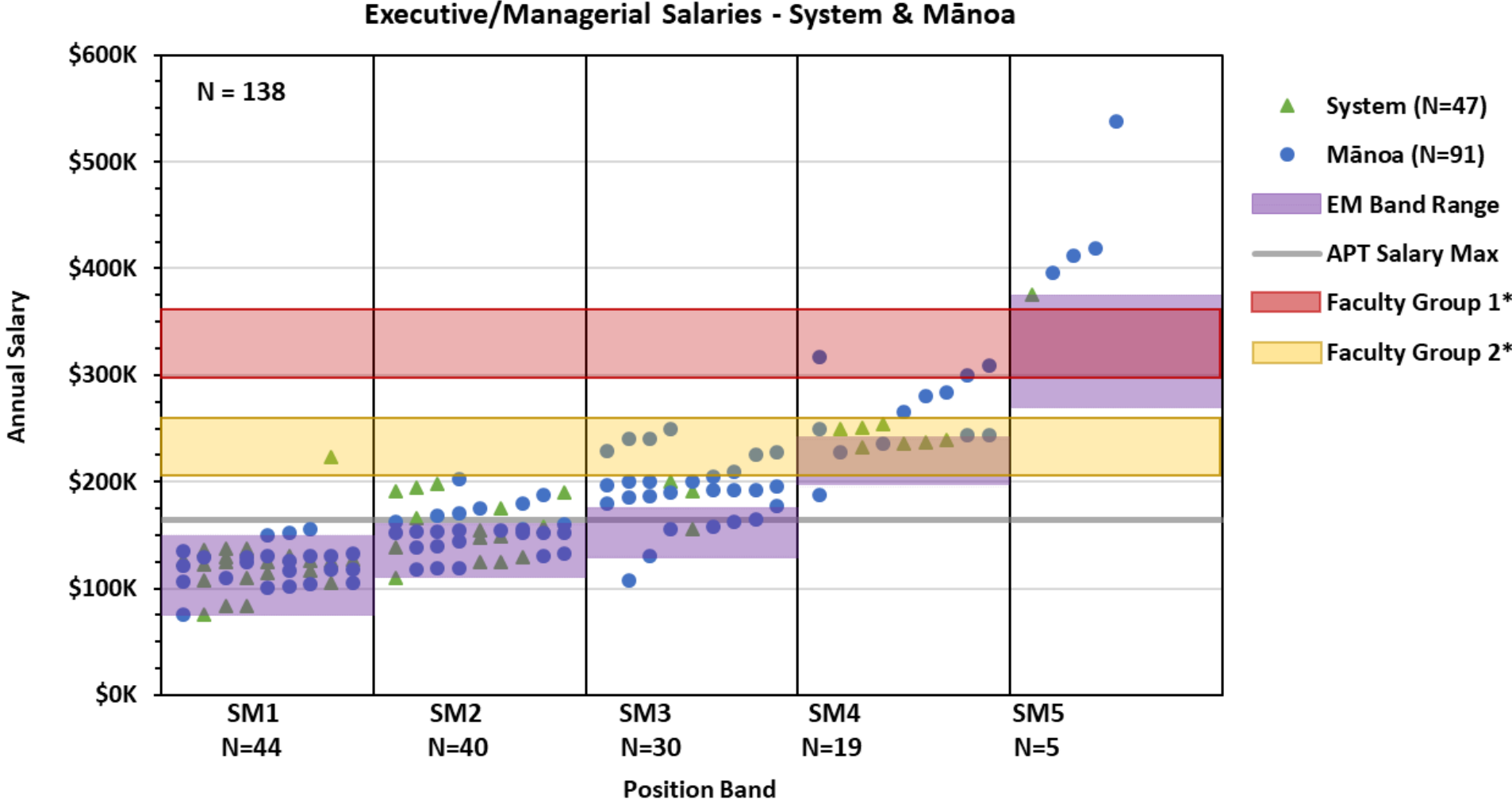
## COMMUNITY COLLEGES SALARY SCHEDULE

Band	Minimum	Midpoint	Maximum
CC - 1	\$75,000	\$112,500	\$150,000
CC - 2	\$100,000	\$130,000	\$160,000
CC - 3	\$115,000	\$145,000	\$175,000
CC - 4	\$155,000	\$197,500	\$240,000

- Minimum \$75,000
- Maximum: \$240,000 (65%)
  - 7 colleges
  - 27,441 total enrollment
  - 1,968 employees

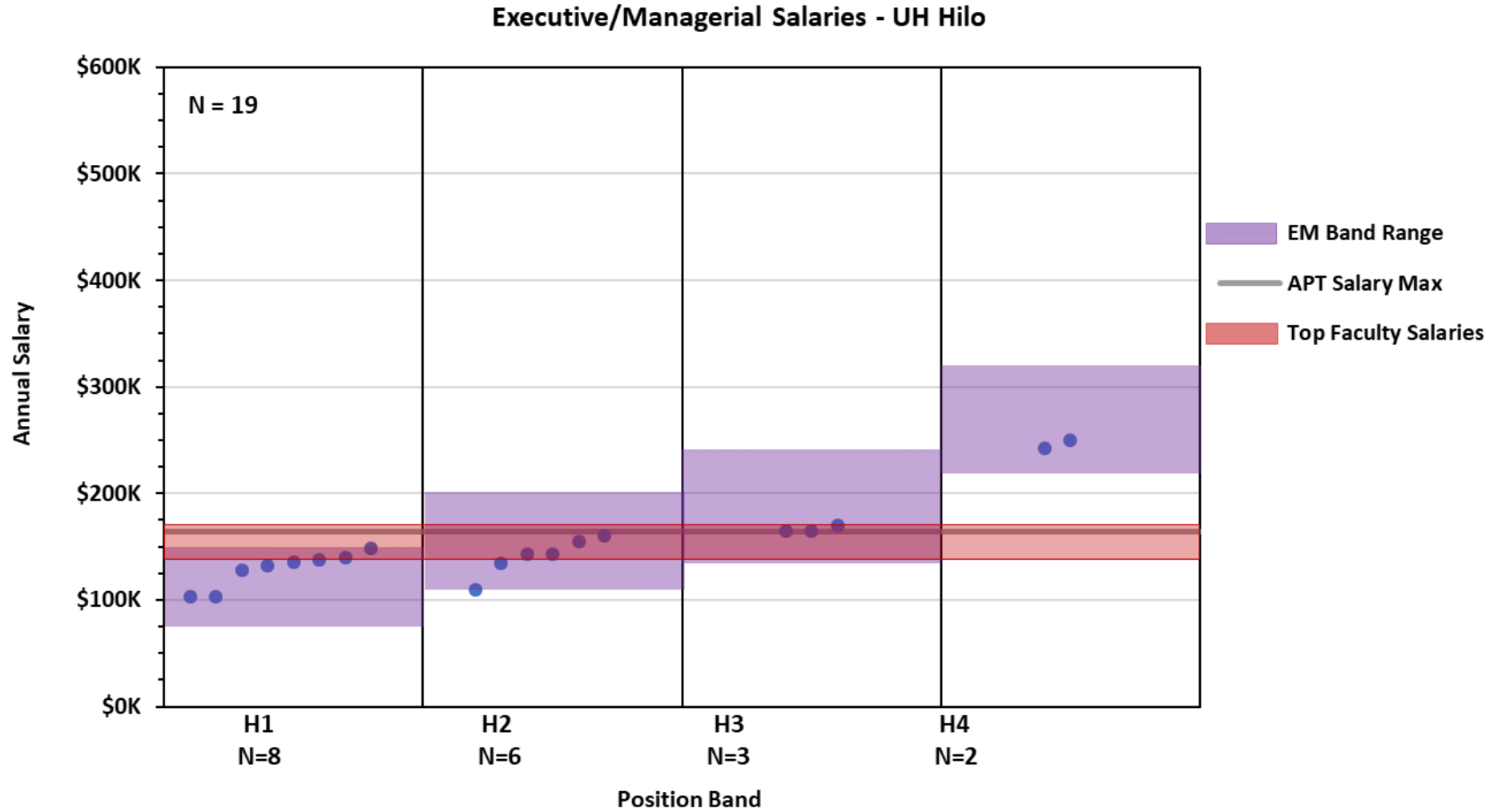


# Current EM Salaries – Mānoa/System



\*Reflects February 2018 salary data from <https://www.uhpa.org/salary-research/all-faculty-salaries/>

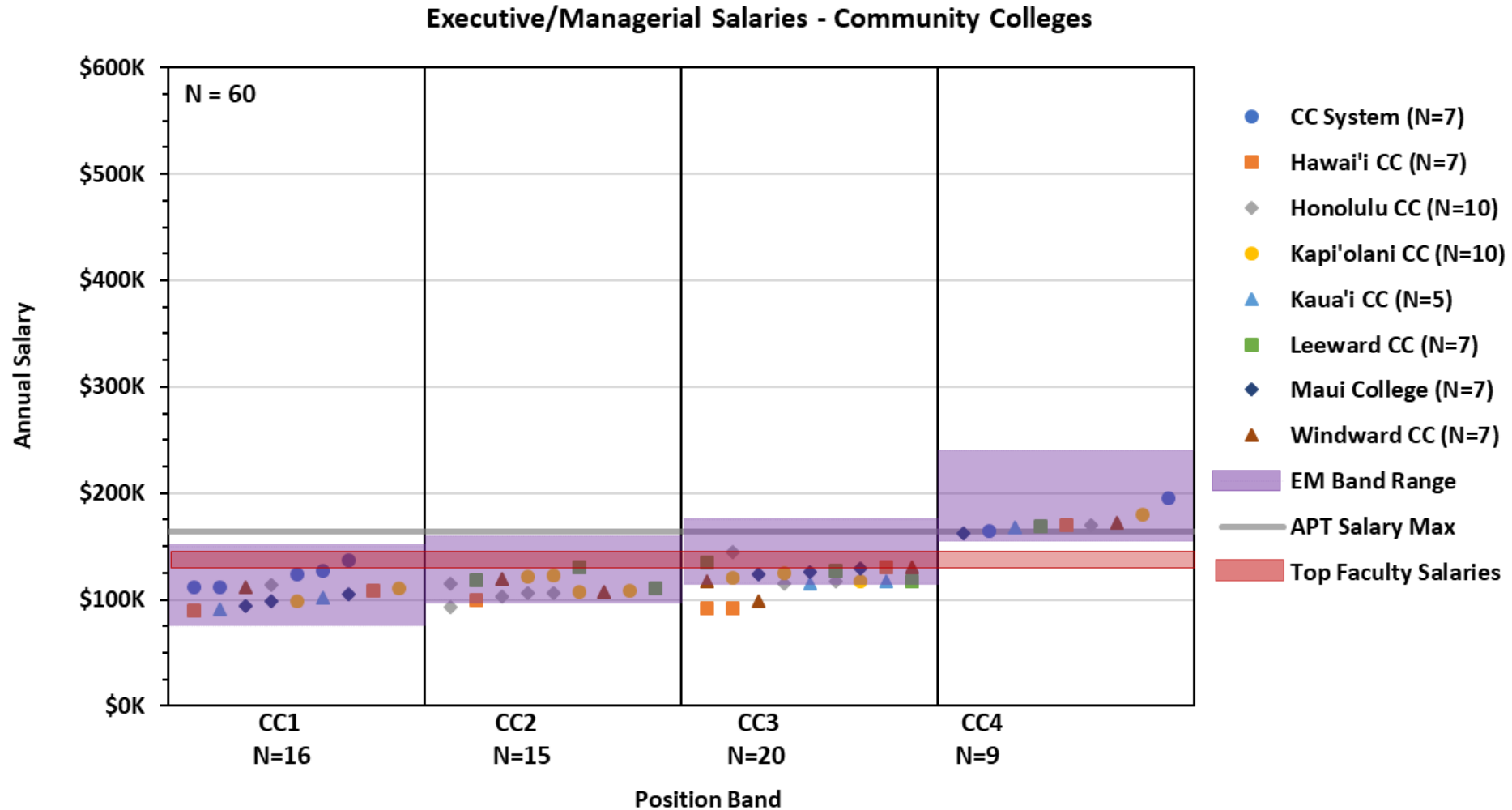
# Current EM Salaries – Hilo



# Current EM Salaries – West O'ahu



# Current EM Salaries – Community Colleges



# Historical Salary Adjustments

## RP 9.212 (F)(2)

The Board shall establish guidelines and approve salary adjustments for positions reporting directly to the Board. The President shall establish guidelines and approve salary adjustments for all other positions, an authority which shall not be further delegated. The President shall report to the Board on guidelines used for salary adjustments for positions under the President's delegated authority.

**2008:** Across the board reduction in salary

**2014:** Salaries restored to 2008 rates

**2015:** Adjustments to salaries based on

- Recognition of service from 2008
- Internal equity
- Meritorious performance
- Average 3% increase, total \$1 million distributed to 215 EMs

**2016:** Adjustments based on performance

- Satisfactory = \$2,000 annual increase
- Superior = 1% increase to base
- Outstanding = 2% increase to base
- Average 3.5% increase, total \$1.1 million

**2017:** Adjustments based on performance

- Meets expectations = \$2,400 adjustment to base
- Exceeds expectations = \$2,400 to base & one-time payment of 2% of base salary
- Exceptional = \$2,400 to base & one-time payment of 3% of base salary
- Average 2% increase to base, total \$700,000 distributed to 162 EMs

# Proposed Salary Adjustments

## **Performance Based:**

- Not included in this request
- Develop a new framework to acknowledge stellar EMs who have delivered results in alignment with the University's mission, goals and objectives
- Set aside funds for this purpose

## **Non-Performance Based:**

- Adjustments for inflation and parity
- 1.5% + \$2,400, adjustment to base
- Average 3% overall increase to 200 EMs
- \$900,000