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Link Available**

**Notice of Meeting
UNIVERSITY OF HAWAI'I
BOARD OF REGENTS**

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, September 19, 2024

Time: 9:00 a.m.

Place: Leeward Community College
Education Building
ED-201
96-045 Ala 'Ike
Pearl City, HI 96782

See the Board of Regents website to access the live broadcast of the meeting and related updates: www.hawaii.edu/bor

ORDER OF THE DAY

- I. Call Meeting to Order**
- II. Approval of the Minutes of the August 15, 2024 Meeting**
- III. Public Comment Period for Agenda Items:**

All communications from the Public to the Board of Regents is welcomed and distributed to all regents. To enable the Board to conduct its business, public comment at meetings may only be provided on agenda items noted below. Individuals who are unable to provide testimony at this time will be allowed an opportunity to testify when specific agenda items are called.

All comments on agenda items received after posting of this agenda and up to the end of the meeting will be distributed to the board as testimony. Written testimony may be submitted via the board's website through the testimony link provided on the Meeting Agendas, Minutes and Materials page. Testimony may also be submitted via email at bor.testimony@hawaii.edu, U.S. mail at 2444 Dole Street, Bachman 103, Honolulu, HI 96822, or facsimile at (808) 956-5156.

Those wishing to provide oral testimony virtually may register [here](#). Individuals wishing to orally testify virtually are requested to register no later than 7:30 a.m. on the day of the meeting in order to be accommodated. Registration for in-person oral testimony on agenda items will also be provided at the meeting location 15 minutes prior to the meeting and closed at the posted meeting time. It is highly recommended that written testimony be submitted in addition to registering to provide oral testimony. Oral testimony will be limited to three (3) minutes per testifier.

If you need an auxiliary aid/service or other accommodation due to a disability, contact the Board Office at (808) 956-8213 or bor@hawaii.edu as soon as possible. Requests made as early as possible have a greater likelihood of being fulfilled. Upon request, this notice is available in alternate/accessible formats.

Although remote oral testimony is being permitted, this is a regular meeting and not a remote meeting by interactive conference technology under Section 92-3.7, Hawai'i Revised Statutes (HRS). Therefore, the meeting will continue notwithstanding loss of audiovisual communication with remote testifiers or loss of the public broadcast of the meeting.

All written testimony submitted are public documents. Therefore, any testimony that is submitted orally or in writing, electronically or in person, for use in the public meeting process is public information and will be posted on the board's website.

IV. Report of the President

- A. Update on the Numbers
- B. Comments on Israel/Gaza Situation and Campus Climate
- C. 2024 Governor's Award for Distinguished State Service (Employee of the Year Award – Dr. Lang Wu)
- D. Leeward Community College Campus Presentation

V. University of Hawai'i Foundation Report

VI. Quarterly Governance Group Report – UH Staff Council

VII. Agenda Items

A. Consent Agenda

- 1. Approval of University of Hawai'i / MW Group Development Agreement Ground Lease for 550 Makapu'u Avenue

- 2. Approval of Fiscal Year (FY) 2024-2025 Operating Budget

University Operating Budget for FY 2024-2025 Presentation

[Link to FY 2024-2025 Operating Budget Presentation](#)

FY 2024-2025 Operating Budget Narrative

[Link to FY 2024-2025 Operating Budget Narrative](#)

Appendix: University of Hawai'i System FY 2024-2025 Operating Budget Proposal Budget Worksheets

[Link to FY 2024-2025 Operating Budget Proposal Worksheets](#)

- 3. Approval of the Operating Budget for the Office of the Board of Regents and Office of Internal Audit for FY 2024-2025

[Link to FY 2024-2025 BOR and Internal Audit Operating Budget](#)

- 4. Approval of the FY 2025 Supplemental Capital Improvement Project (CIP) Expenditure Plan

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5. Approval of an Indemnification Provision in a Contract Issued by STARR II
- B. Appointment of Interim Director of Internal Audit
- C. Request Approval to Indemnify the Federal Government, U.S. Navy, Naval Sea Systems Command (NAVSEA) for Proposed Contract, N00024-24-D-6402 with the Applied Research Laboratory (ARL), University of Hawai'i.

VIII. Announcements

- A. Next Meeting: October 29, 2024, at University of Hawaii at Mānoa

IX. Adjournment

ATTACHMENTS

Attachment A-1 – Personnel actions posted for approval

Attachment A-2 - Personnel actions posted for information only, pursuant to Section 89C-4, HRS. These actions are not subject to approval by the Board of Regents

Attachment A-1: Personnel Action for BOR approval. Pursuant to §89C-4, HRS, the following proposed compensation actions for excluded Executive/Managerial are disclosed for purposes of public comment.

dts 24459

Executive/Managerial

Campus	Last Name	First Name & Middle Initial	Proposed Title	Unit	Nature of Action	Monthly Salary	Effective Date
UH System	Lee	Peter	Interim Director	Office of Internal Audit	Appointment	\$11,334	October 1, 2024 to April 30, 2025

UNIVERSITY OF HAWAII
BOARD OF REGENTS
24 SEP 13 AM 11:33

Recommendation: That the Board approve the personnel action as recommended.
David Lassner
President

Attachment A-2: Pursuant to §89C-4, Hawai'i Revised Statutes, the following proposed compensation actions for excluded Executive/Managerial are disclosed for purposes of public comment.

dts 24459

Executive/Managerial

Campus	Last Name	First Name & Middle Initial	Proposed Title	Unit	Nature of Action	Monthly Salary	Effective Date
UH System	Ching	Sheri	Associate Vice President	Office of the Vice President for Administration	Appointment	\$16,667	September 20, 2024
UH System	Hall	Stephen	University Associate General Counsel	Office of the Vice President for Legal Affairs and University General Counsel	Appointment	\$11,442	October 7, 2024
UH System	McKee	Brian	Director of Business Transformation and Technology	Office of Systems Integration	Appointment	\$15,834	October 1, 2024 or shortly thereafter
UH System	Ogawa	Nicole	Associate Director	System Office of Human Resources	Special Salary Adjustment	\$12,823	September 20, 2024
UH Mānoa	Ka'aloa	Rochelle	Interim Associate Dean	Graduate Division	Appointment	\$12,000	September 20, 2024 - September 19, 2025
UH Hilo	Kawai'ae'a	Keiki	Interim Vice Chancellor	Academic Affairs	Special Salary Adjustment	\$17,984	September 20, 2024
CC System	Dukelow	Kaheleonolani	Interim Associate Vice President	Office of the Vice President for Community Colleges	Appointment	\$15,000	September 20, 2024 - September 19, 2025
Hawai'i CC	Collins	Kimberly	Vice Chancellor	Academic Affairs	Correction to August 15, 2024 A-2	\$12,909	July 1, 2024
Maui College	Ishihara	Christine	Vice Chancellor	Student Affairs	Reassignment	\$11,701	September 20, 2024

DISCLAIMER – THE FOLLOWING ARE DRAFT MINUTES AND ARE SUBJECT TO FURTHER REVIEW AND CHANGE UPON APPROVAL BY THE BOARD

MINUTES

BOARD OF REGENTS MEETING

AUGUST 15, 2024

A video recording of this meeting may be viewed at the Board of Regents website as follows:

[Meeting Video](#)

I. CALL TO ORDER

Chair Lee called the meeting to order at 9:00 a.m. on Thursday, August 15, 2024, at the University of Hawai'i (UH) Maui College, Ka'a'ike Building Room 105BCD, 310 W. Ka'ahumanu Avenue, Kahului, Hawai'i, 96732, with regents participating from various locations.

Quorum (11): Chair Gabriel Lee; Vice-Chairs Laurie Tochiki and Laurel Loo; and Regents Neil Abercrombie, Lauren Akitake, Joshua Faumuina, William Haning, Wayne Higaki, Michael Miyahira, Diane Paloma, and Ernest Wilson.

Others in attendance: President David Lassner; Vice President (VP) for Administration Jan Gouveia; VP for Academic Strategy Debora Halbert; VP for Legal Affairs/UH General Counsel Carrie Okinaga; VP for Research and Innovation Vassilis Syrmos; VP for Information Technology/Chief Information Officer Garret Yoshimi; VP for Budget and Finance/Chief Financial Officer Kalbert Young; Interim VP for Community Colleges Della Teraoka; UH-Mānoa (UHM) Provost Michael Bruno; UH-Hilo (UHH) Chancellor Bonnie Irwin; UH-West O'ahu Chancellor Maenette Benham; UH-Maui College (UHMC) Chancellor Lui Hokoana; Executive Administrator and Secretary of the Board of Regents (Board Secretary) Yvonne Lau; and others as noted.

II. APPROVAL OF THE MINUTES OF THE JULY 18, 2024 MEETING

Chair Lee inquired if there were any corrections to the minutes of the July 18, 2024, meeting which had been distributed. Hearing none, the minutes were approved.

Regent Abercrombie arrived at 9:02 a.m.

III. PUBLIC COMMENT PERIOD

Board Secretary Lau announced that the Board Office did not receive any written testimony and no one signed up to provide oral testimony.

IV. REPORT OF THE PRESIDENT

A. UH – University of Hawai'i Foundation (UHF) Contract Update

President Lassner spoke about the relationship between UH and UHF, a private, institutionally-related corporation designated as a 501(c)(3) organization by the Internal Revenue Service which serves as the central fundraising arm for the university system. Although the foundation works closely and collaboratively with the university and a number of its affiliates, such as the UH Alumni Association, it was emphasized that UHF is a legally separate entity from UH.

In 2018, UH and UHF jointly entered into a substantially revised, three-year Memorandum of Agreement (MOA) approved by both the board and the UHF Board of Trustees. The MOA proved to be incredibly successful in advancing the university's philanthropic efforts along with its alumni relations services. As such, the 2018 agreement was renewed for another three years in 2021, and again in 2024, under the authority delegated to the president, both times with exactly the same terms as the original MOA. Over the next three years, the effectiveness and success of the MOA can be monitored and consideration given to any appropriate adjustments should a decision be made to renew the agreement in 2027.

The university continues to do exceedingly well in securing both extramural research funding, receiving a record-setting \$615.7 million for Fiscal Year 2024, and philanthropic donations, as exemplified by the remarkable progress being made by UHF toward the \$1 billion goal of its comprehensive capital campaign, *For UH, For Hawai'i*. Although these successes are often reported on separately, President Lassner stressed they were not mutually exclusive matters and noted the extent to which the university's research mission is supported by philanthropy, mentioning large gifts received from the Simons Foundation and the Chan/Zuckerberg Foundation. Recognizing the university can do better in this arena, the Office of the Vice President for Research and Innovation recently entered into a Memorandum of Understanding (MOU) with UHF which is structured to help the university enhance its securing of philanthropic gifts to support research activities. The MOU also establishes a new, joint Office of Corporate and Foundation Relations, which will serve as a central point of contact for external organizations as well as researchers seeking philanthropic support for their work, and provides for improved alignment between the activities of the university's Office of Research Services and UHF, particularly on things like responding to limited submission opportunities with philanthropic organizations and ensuring positive stewardship of relationships with the university's philanthropic supporters.

B. Update on Enrollment

Twelve days prior to the start of the fall semester, enrollment numbers remain excellent. Overall, duplicated fall headcount enrollment is up just over seven percent with nine of the ten campuses in the university system experiencing increases. There has also been a growth in Student Semester Hours (SSH), the number of degree-seeking and early college students, and course sharing between campuses with SSH witnessing a significant rise of nearly six percent.

While enrollment at UHH remains down overall, the decrease in numbers is less than what has been experienced over the past two years, which is encouraging and an important first step in improving. UHH is also seeing increased enrollments of transfer

students, students returning to college, and Native Hawaiian and Pacific Islander students.

The impact of the university's full scholarship offer to every Lahainaluna High School (LHS) student from the Class of 2024 on the enrollment statistics from this demographic has been astonishing. With nearly 119 of 216 LHS graduates from the Class of 2024 choosing to attend a campus within the university system, this will be UH's largest incoming class of Lunas ever. UHM has seen the biggest increase in enrollment from this group with 76 students registering for the fall semester as compared to 12 students registering for the fall semester in 2023. UHMC also experienced a substantial jump in the number of students from LHS registering for classes this fall. Given this data, President Lassner stated this clearly demonstrates the effect free tuition can have on the post-secondary educational aspirations of students.

C. 2024 Governor's Award for Distinguished State Service University of Hawai'i Team of the Year

President Lassner announced the university's selection of the UHMC culinary arts team as its nominee for the Governor's Award for Distinguished State Service, an award for state executive branch employees and managers given to those who exemplify the highest caliber of public service and dedication to serving the people of Hawai'i. He spoke about the extraordinary efforts of this team to assist a community in need in the aftermath of the Lahaina and Kula wildfires which included, among other things, the establishment of a food hub on campus where culinary arts program faculty and staff worked with organizations such as World Central Kitchen, Common Ground, and Chef Hui to prepare, cook, and pack approximately 200,000 meals in the span of two months for displaced residents, first responders, island visitors, and others affected by the fires. The culinary arts team also remained cognizant of its academic duties during this time. With school starting soon after the fires, faculty and staff quickly pivoted educational programming and created a special culinary course titled "*Disaster Relief Food Preparation Experience*" which enabled students to learn firsthand about disaster relief food production as they worked alongside industry chefs as well as their instructors to create and pack meals for distribution to the community. President Lassner lauded every member of UHMC's culinary team for their contributions to the success of the food hub and their valiant efforts to assist a community in need stating they will represent the university well in this competition.

D. UHMC Presentation

Chancellor Hokoana began by providing historical background on UHMC, highlighting its evolution from a traditional community college offering associate degree programs to an institution where students may now earn baccalaureate degrees from two, on-campus academic programs, and baccalaureate, master's, or doctoral degrees from other campuses within the university system via its university center. He then proceeded to speak about some of the unique characteristics of UHMC, including its being situated within, and serving, a three-island county; present information on UHMC's fall 2023 enrollment statistics and student population demographics; tout the success of efforts to address a six-year trend in declining enrollment, which has led to UHMC seeing a 7.1

percent increase in overall headcount enrollment for fall 2023; and note increases in several enrollment classifications as compared to 2023. He also touched upon various actions undertaken by UHMC to support and serve Maui Nui after the wildfire disaster such as making campus facilities available for use by emergency management and disaster relief agencies as a community hub to assist individuals impacted by the wildfires; teaming up with UHF and the University of Hawai'i Professional Assembly to afford direct financial support to faculty and staff affected by the wildfires; the creation of additional workforce development training programs in the trades, including construction; the establishment of gardens modeled after UHMC's Kauluwehi Gardens to cultivate seedlings for planting in the Lahaina and Kula burn areas to address erosion and other issues; providing technical assistance through the institution's Water Quality Laboratory for the conducting of nearshore ocean studies in Lahaina to assess water quality and the impacts of the wildfires on the marine environment; and the exploration of opportunities to harness community insights, indigenous wisdom, and advanced restoration systems for the revitalization of Lahaina in a sustainable manner. Additionally, a timeline for the provision of financial assistance and other forms of support to meet the educational and everyday needs of university students from Maui impacted by the wildfires was reviewed.

Referencing President Lassner's previous statement regarding the provision of scholarships to LHS students from the Class of 2024, Chancellor Hokoana went over specific data related to the impact this endeavor has had on enrollment at UHMC and the post-secondary aspirations of the noted cohort. He also highlighted activities undertaken to support the mental health and social interface needs of LHS seniors who started high school during the COVID-19 pandemic and began the last year of this journey in the wake of the wildfires.

Chancellor Hokoana concluded his presentation by talking about a few of the challenges facing UHMC, in particular those related to retaining personnel, enrollment, and underutilized facilities, and the potential opportunities for the institution to address them going forward.

Regent Wilson praised and thanked Chancellor Hokoana for the leadership he displayed after the wildfires stating the actions he took and his inspirational spirit played an essential part in uplifting not only the UHMC 'ohana but also the community of Maui Nui during a difficult time.

Chancellor Hokoana thanked Regent Wilson for his compliments but stressed that without teamwork and assistance from across the university system, what occurred at UHMC would not have been possible.

V. AGENDA ITEMS

A. Consent Agenda

- 1. Approval of Authorizing the University of Hawai'i to Continue to Lead the State Broadband Initiative, and Enter Into a Ground Lease with Google LLC's Single Purpose Entity for Real Properties at Kaua'i Community College and the University of Hawai'i West O'ahu**

2. Approval of Amendments to Board of Regents Policy (RP) 6.208 Board Exemptions to Nonresident Tuition

3. Approval of Executive/Managerial Salary Adjustments for All Executive/Managerial Employees Meeting Performance Expectations Except Positions that Report to the Board of Regents

Regent Wilson moved to approve the consent agenda, seconded by Regent Haning, and the motion carried with all members present voting in the affirmative.

VI. EXECUTIVE SESSION (closed to the public)

Regent Abercrombie moved to convene into executive session, seconded by Regent Miyahira, and with all members present voting in the affirmative, the board approved convening in executive session to consider the hire, evaluation, dismissal, or discipline of an officer or employee or of charges brought against the officer or employee, where consideration of matters affecting privacy will be involved, pursuant to Section 92-5(a)(2), Hawai'i Revised Statutes (HRS), and to consult with the board's attorneys on question and issues pertaining to the board's powers, duties, privileges, immunities, and liabilities, pursuant to Section 92-5(a)(4), HRS.

The meeting recessed at 9:37 a.m.

Regent Loo left at 9:55 a.m.

Chair Lee called the meeting back to order at 10:03 a.m. and announced that the board met in executive session to discuss the matters as stated on the agenda.

VII. AGENDA ITEMS (Continued)

A. Personnel Actions (Attachment A-1 for approval)

President Lassner sought approval for the appointment of Della Teraoka, who currently serves as the Associate VP for Academic Affairs in the Office of the VP for Community Colleges, as Interim VP for Community Colleges at the same salary as the prior incumbent.

Regent Abercrombie moved to approve the appointment of Della Teraoka as Interim VP for Community Colleges as requested, seconded by Regent Wilson, and noting the excused absence of Vice-Chair Loo, the motion carried with all members present voting in the affirmative.

B. Approval of Salary Adjustments for Positions that Report to the Board of Regents

Chair Lee explained that Regents Policy 9.212 requires the board to approve any salary adjustments for Executive and Managerial (EM) personnel reporting directly to the board which includes the President, Board Secretary, and Director of the Office of Internal Audit. Accordingly, board action is necessary to extend the salary adjustment received by other eligible EM personnel of the university to the three direct reports, each

of whom was evaluated to have met the performance criteria established by the board. However, it was noted President Lassner has declined to accept any salary adjustments and both the Board and Committee on Governance Chairs recommend the board honor his request.

Regent Miyahira moved to approve the salary increase for the Board Secretary and Director of the Office of Internal Audit and honor President Lassner's request to forego a salary increase as recommended in Chair Lee's memorandum to the board, seconded by Regent Wilson, and noting the excused absence of Vice-Chair Loo, the motion carried with all members present voting in the affirmative.

VIII. ANNOUNCEMENTS

Chair Lee announced that the next board meeting was scheduled for September 19, 2024, at Leeward Community College.

Regent Akitake thanked the UHMC 'ohana for the warm welcome received by regents, stating she was born and raised on Maui and, as such, was bursting with pride about the accomplishments of, and amazing things taking place on, the Maui campus.

IX. ADJOURNMENT

There being no further business, Chair Lee adjourned the meeting at 10:09 a.m.

Respectfully Submitted,

Yvonne Lau
Executive Administrator and Secretary
of the Board of Regents

Item IV.

President's Report
A-C

**NO MATERIALS
ORAL REPORT**

Item IV.D.

Leeward Community College
Campus Presentation

MATERIALS

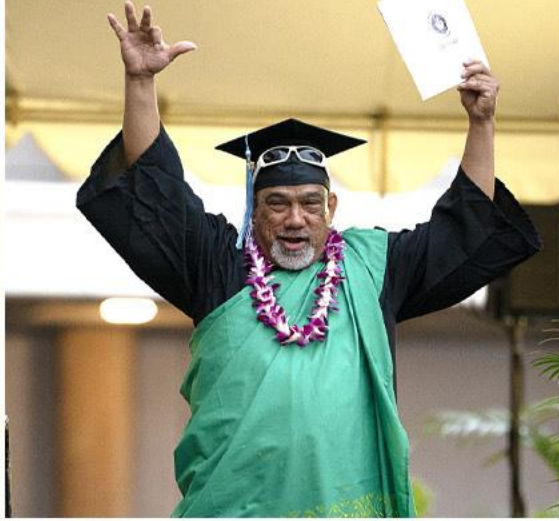
BOARD OF REGENTS PRESENTATION

SEPTEMBER 2024

Chancellor Carlos G. Peñaloza, PhD



UNIVERSITY of HAWAII®
LEEWARD
COMMUNITY COLLEGE



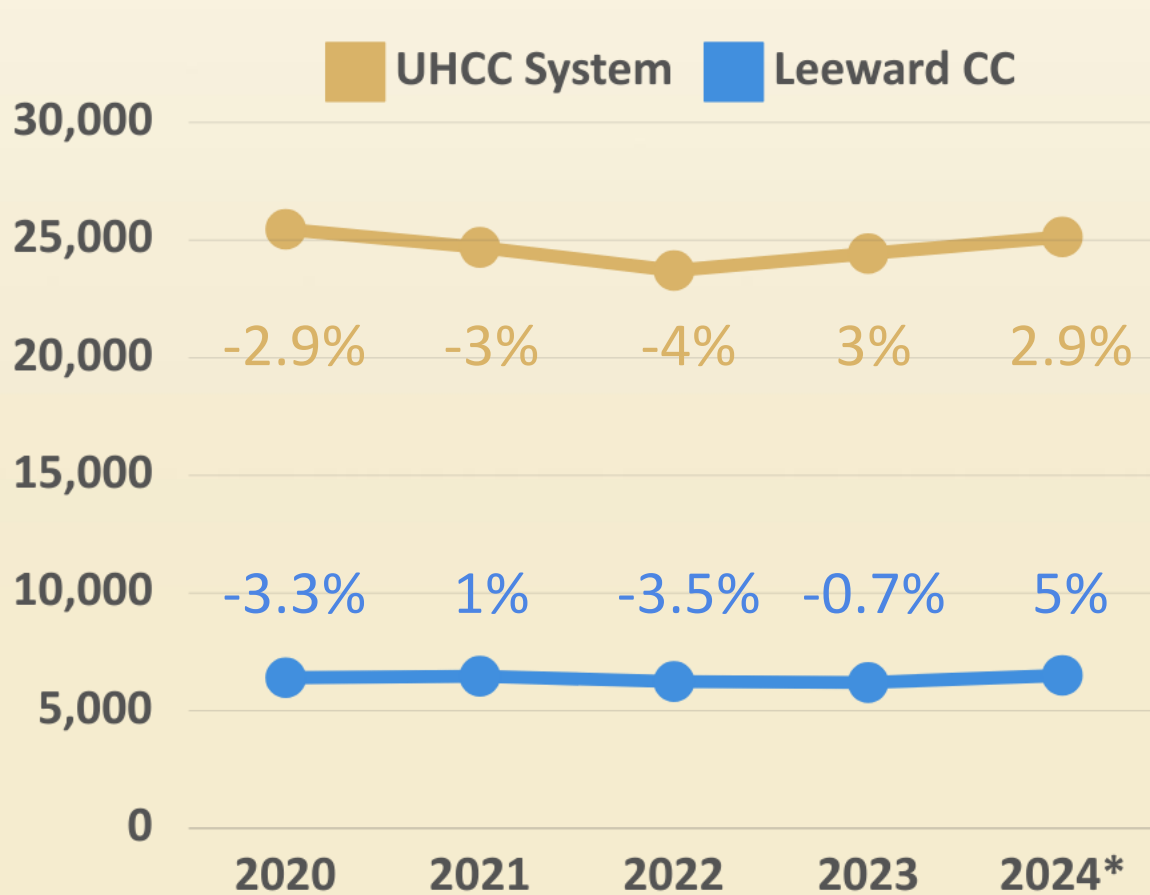
Fall Enrollment & SSH (Credit)



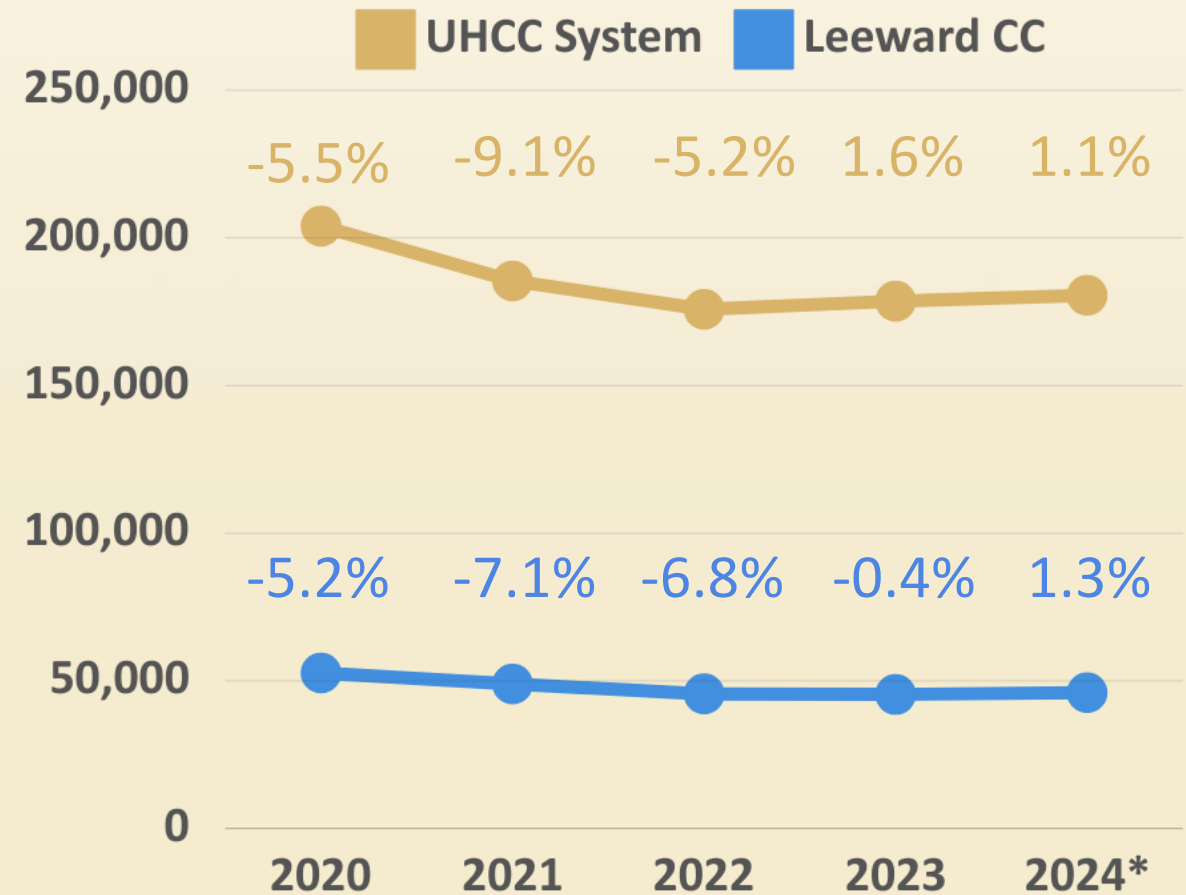
UNIVERSITY of HAWAII
LEeward COMMUNITY COLLEGE
Ke Kulanui Kaiaulu o 'Ewa

*Current as of 9/12/24

Headcount



SSH (Credit)

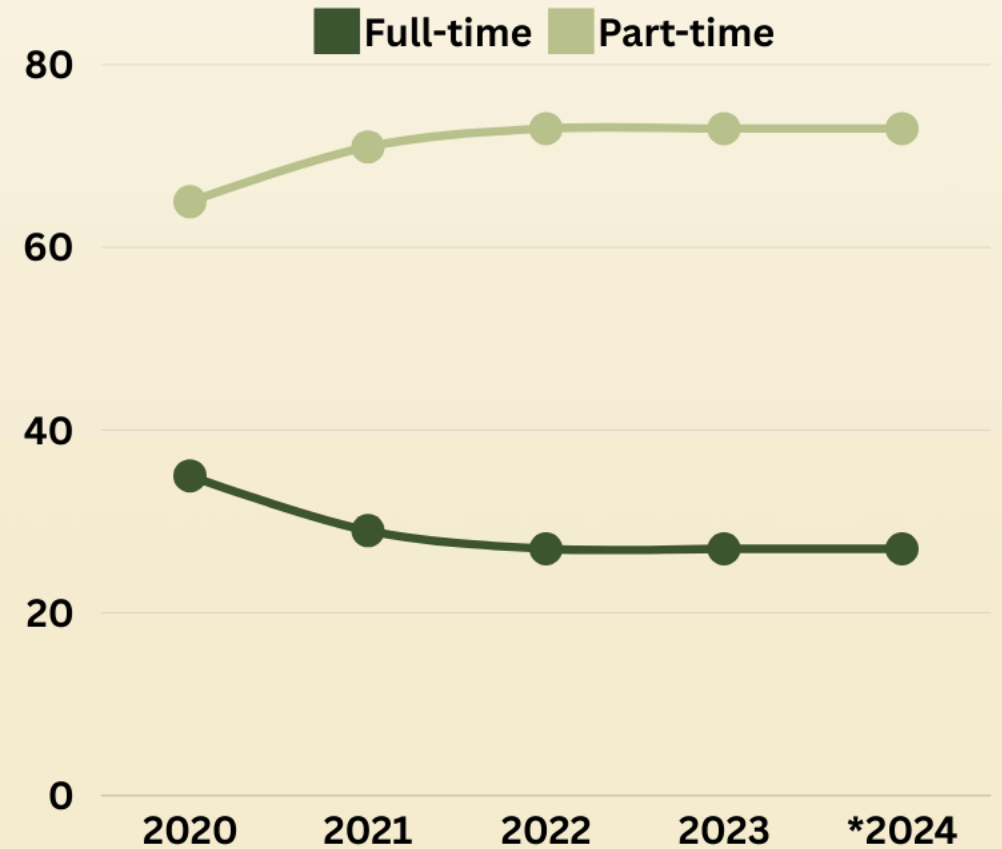
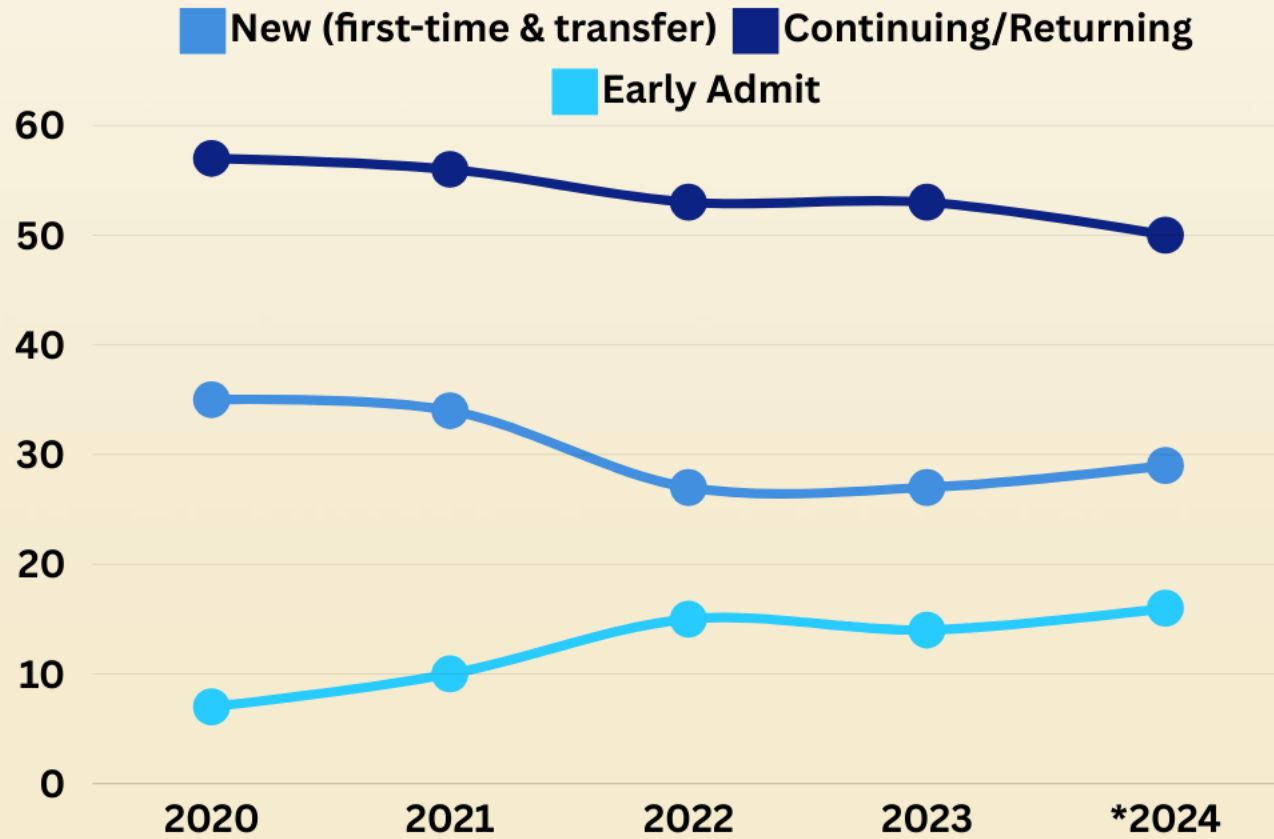


Our Students – Enrollment Status



UNIVERSITY of HAWAII
LEEWARD COMMUNITY COLLEGE
Ke Kulanui Kaiaulu o 'Ewa

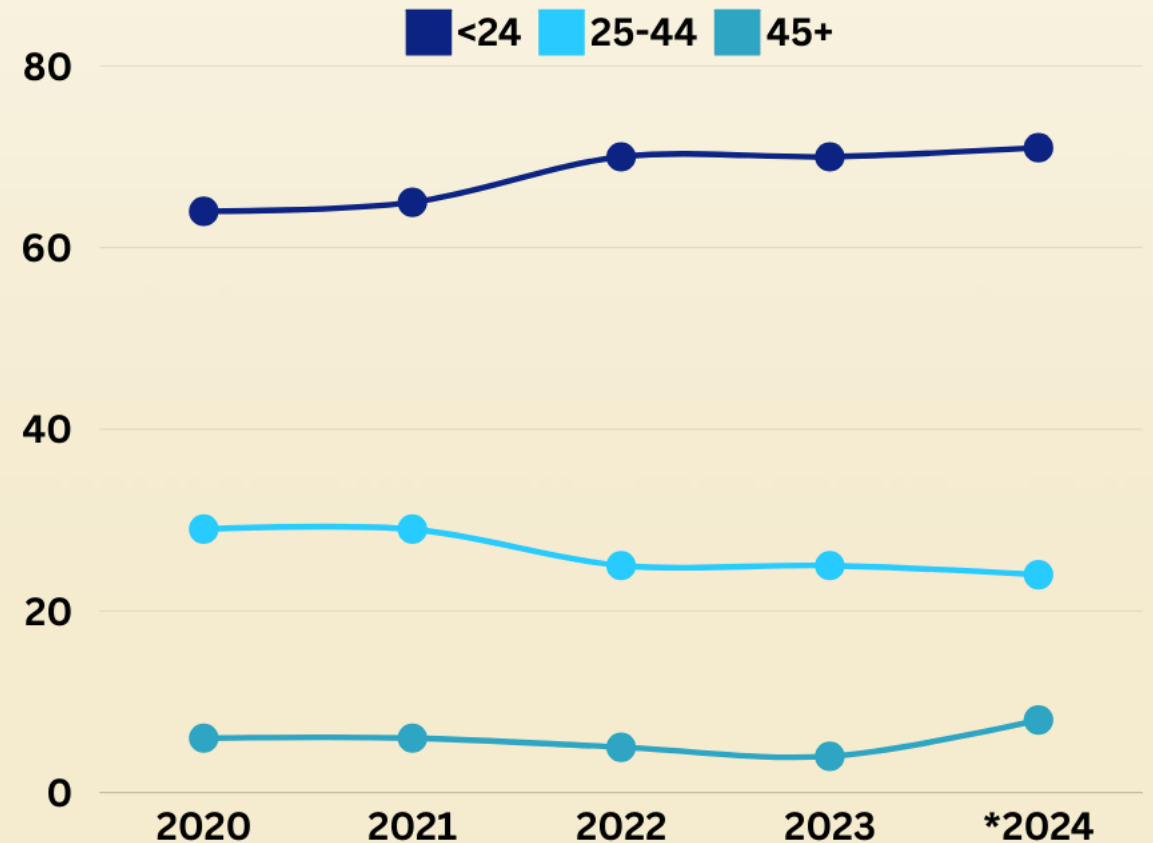
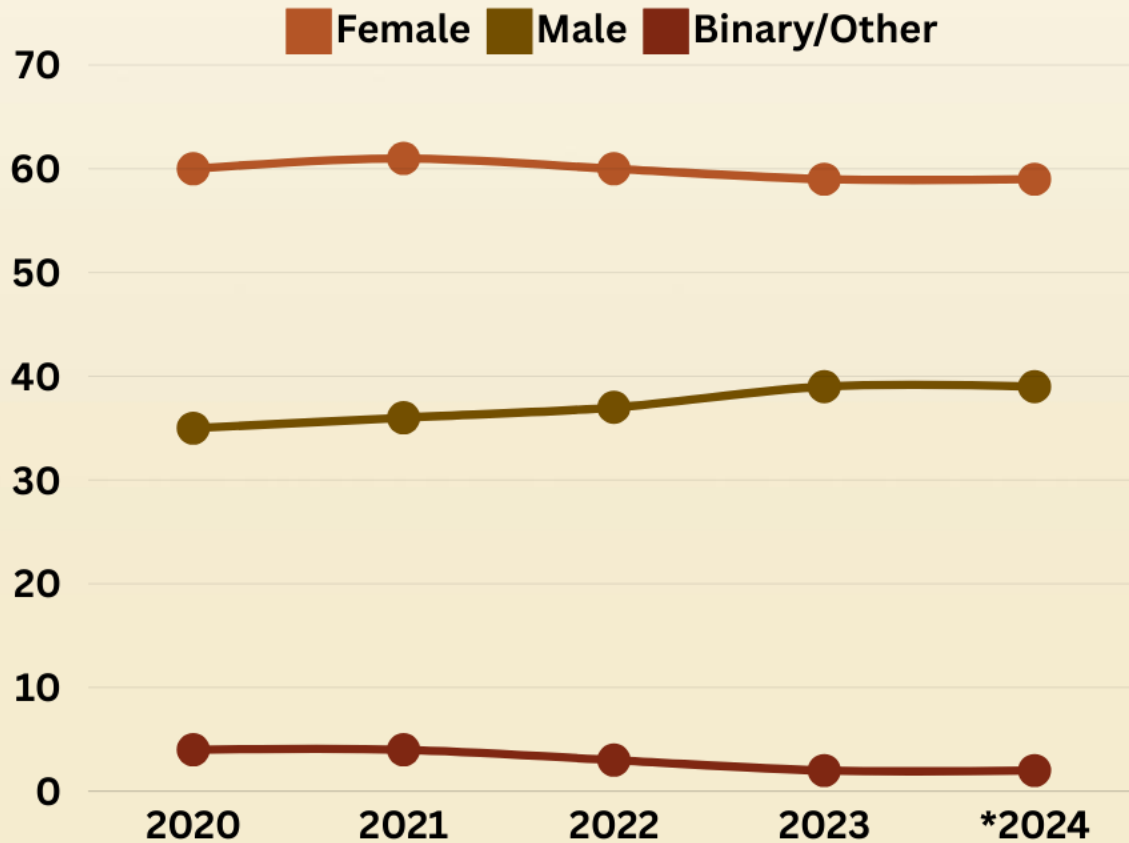
*Fall 2024 - current as of 9/12/24



Our Students – Gender & Age



*Fall 2024 - current as of 9/12/24

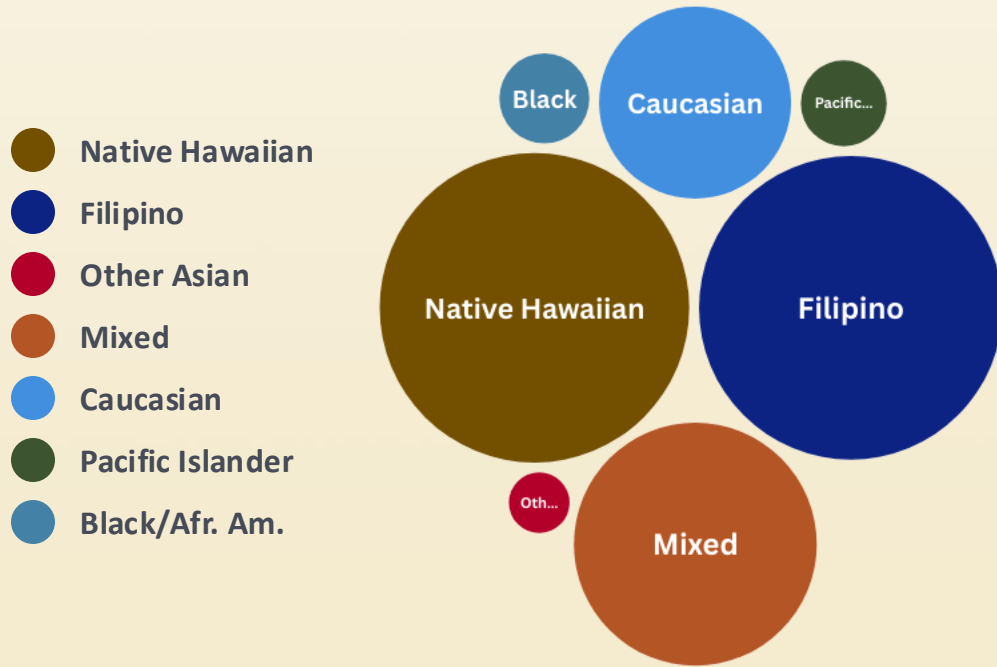


Our Students – Ethnicity

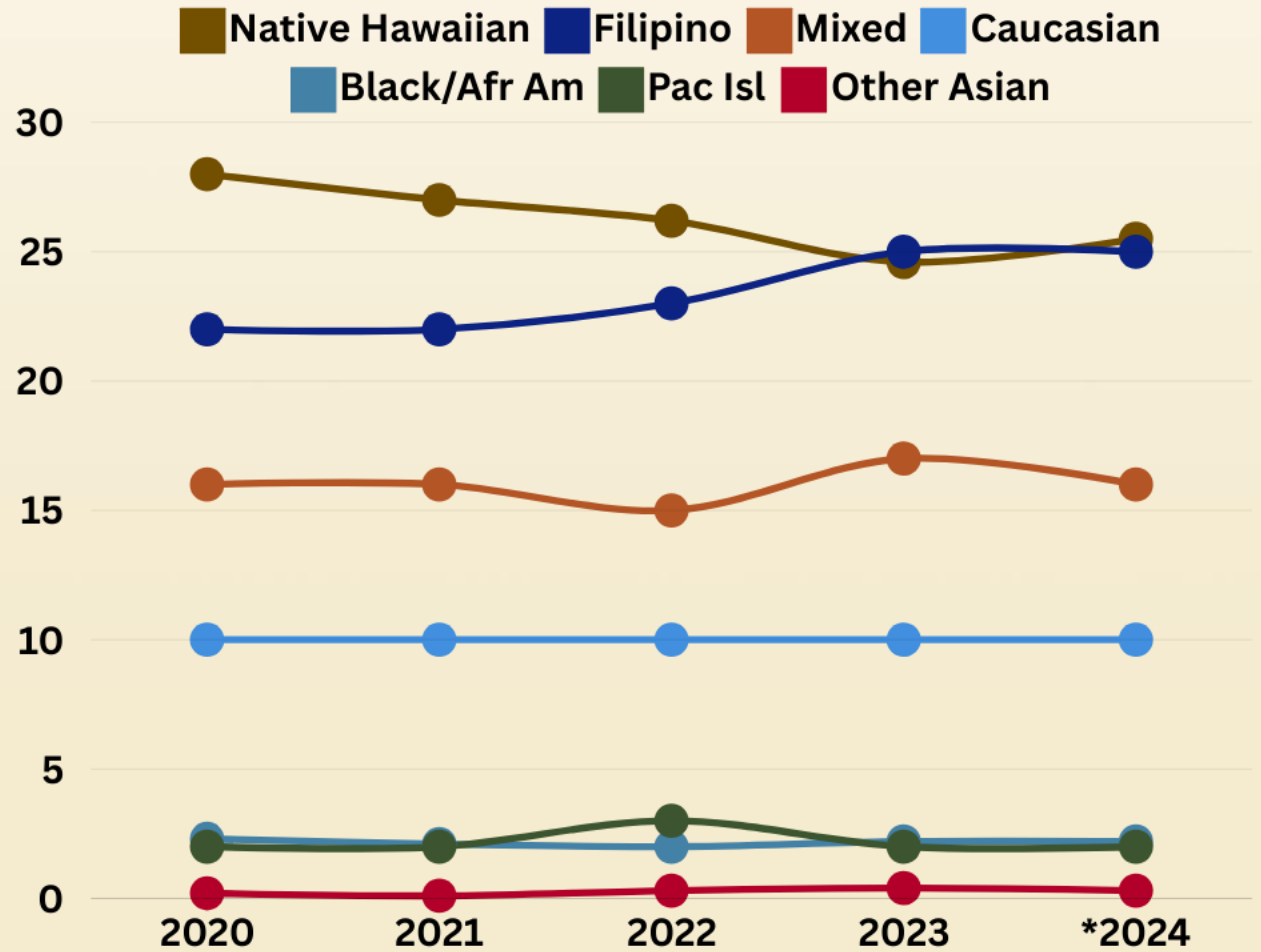
*Fall 2024 - current as of 9/12/24



UNIVERSITY of HAWAII
LEeward COMMUNITY COLLEGE
Ke Kulanui Kaiaulu o 'Ewa



- Native Hawaiian
- Filipino
- Other Asian
- Mixed
- Caucasian
- Pacific Islander
- Black/Afr. Am.



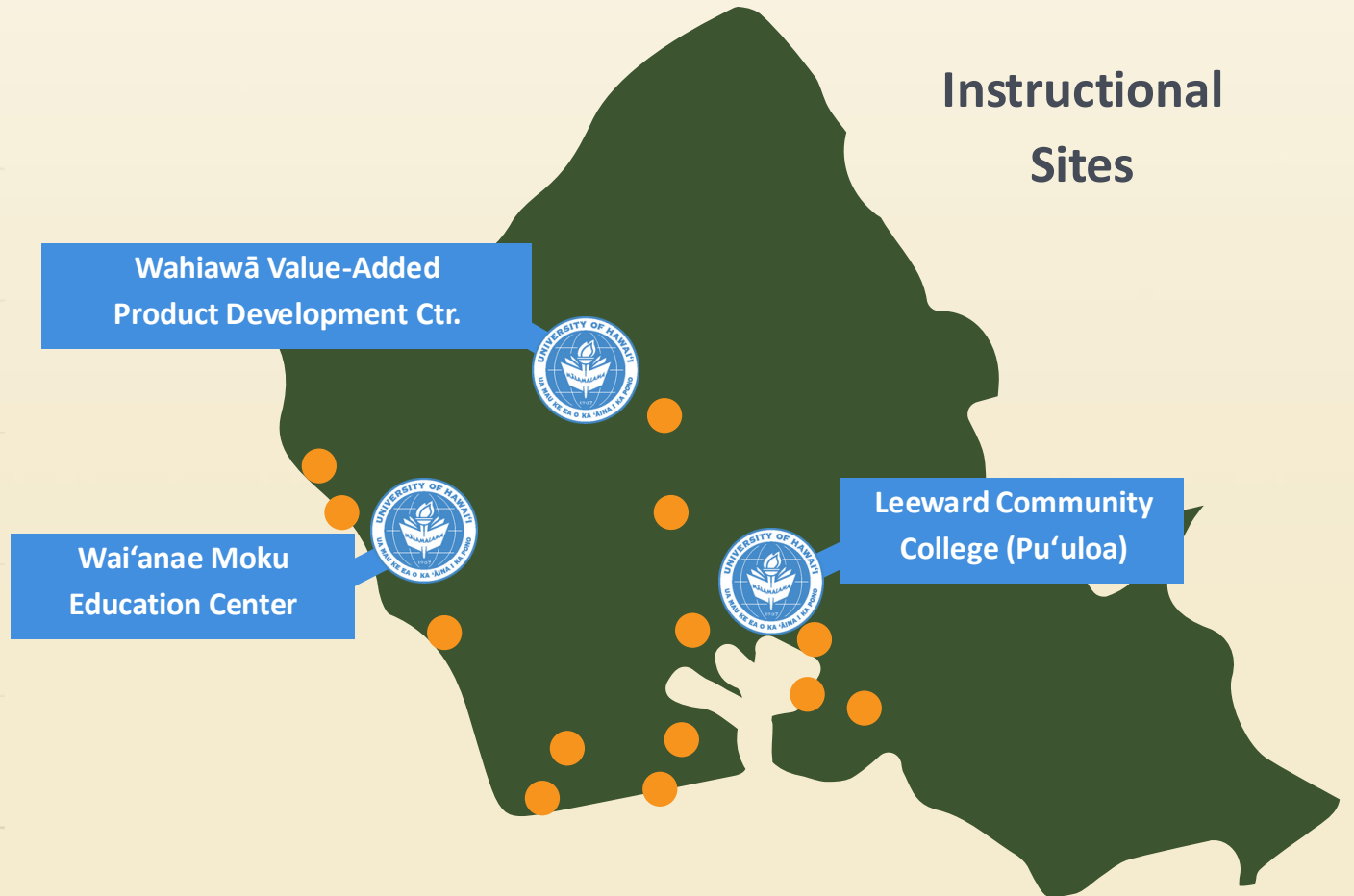
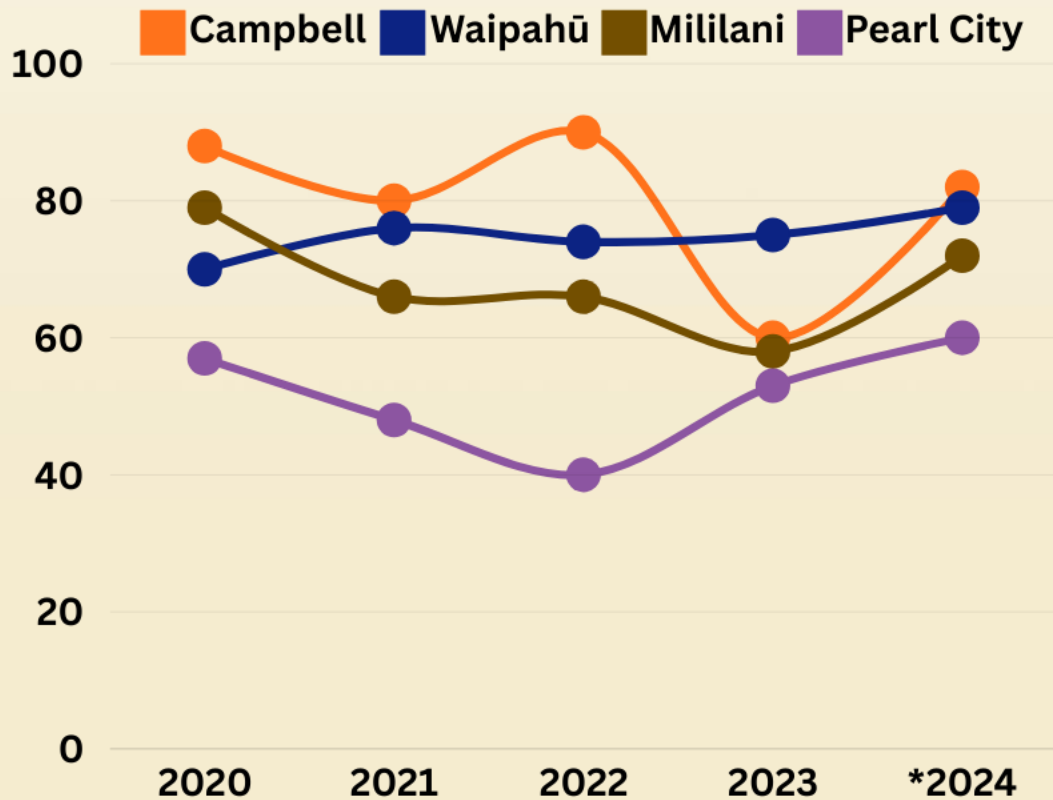
Where Our Students Come From



UNIVERSITY of HAWAII
LEEWARD COMMUNITY COLLEGE
Ke Kulanui Kaialulu o 'Ewa

*Fall 2024 - current as of 9/12/24

Top 4 Feeder High Schools



Developing successful students for a better future



UNIVERSITY of HAWAII
LEEWARD COMMUNITY COLLEGE
Ke Kulanui Kaiaulu o 'Ewa



Linking the Arts and Workforce



All hands on deck effort to support enrollment

Student (Full-Time) Outcomes

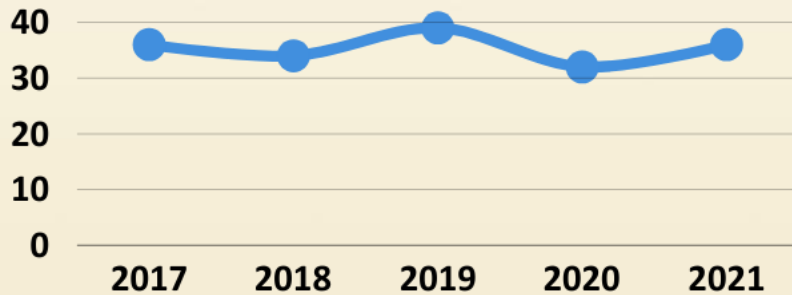


UNIVERSITY of HAWAII
LEEWARD COMMUNITY COLLEGE
 Ke Kulanui Kaialulu o 'Ewa

*Within three years. Current as of 9/12/24.

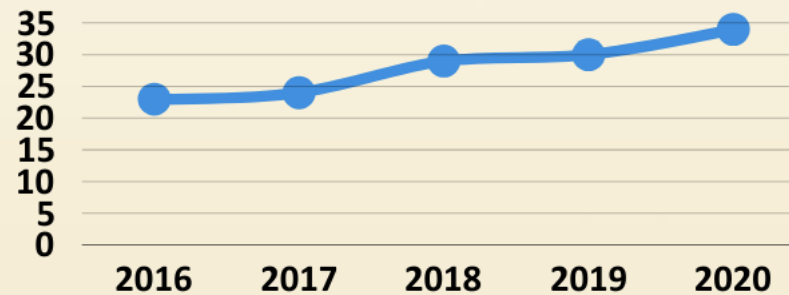
*Retention

At the beginning of the third Fall



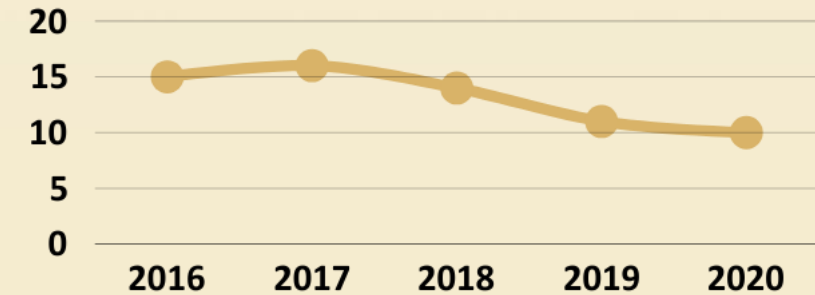
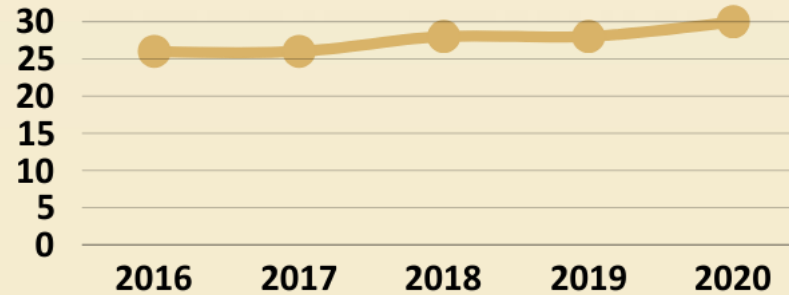
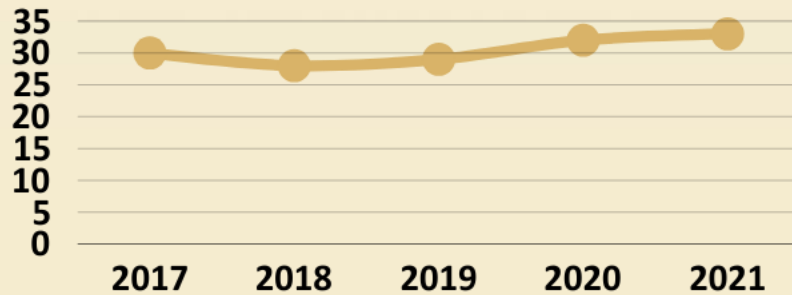
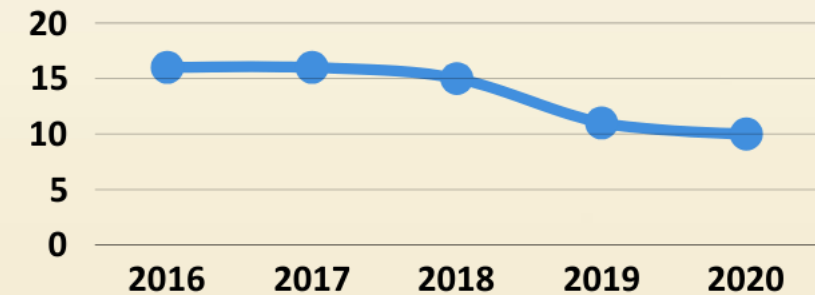
*Graduation

By the end of year three



*Transfer 150%

By the end of year three



First-time, Full-time Students: • Leeward CC • UHCC

Student (Full-Time) Outcomes (Native Hawaiian)

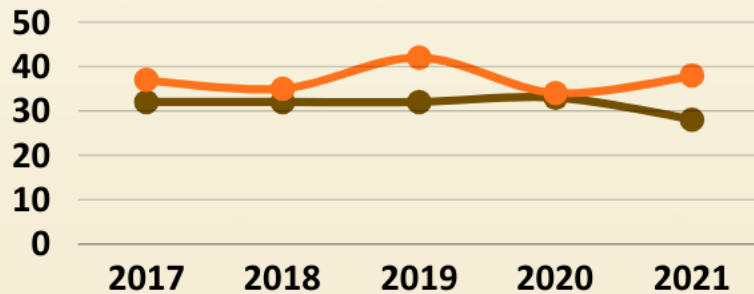


UNIVERSITY of HAWAII
LEEWARD COMMUNITY COLLEGE
Ke Kulanui Kaialulu o 'Ewa

*Within three years. Current as of 9/12/24.

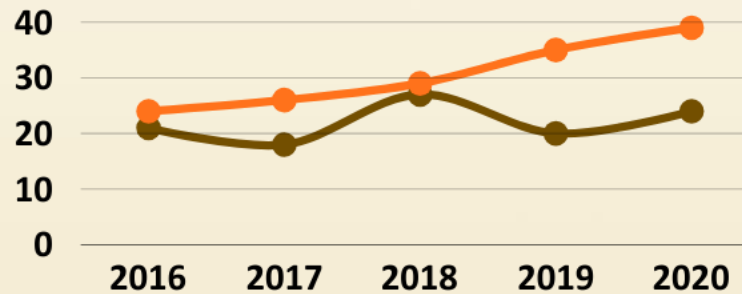
*Retention

At the beginning of the third Fall



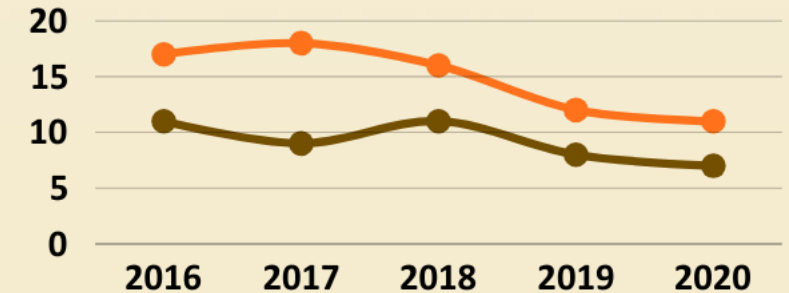
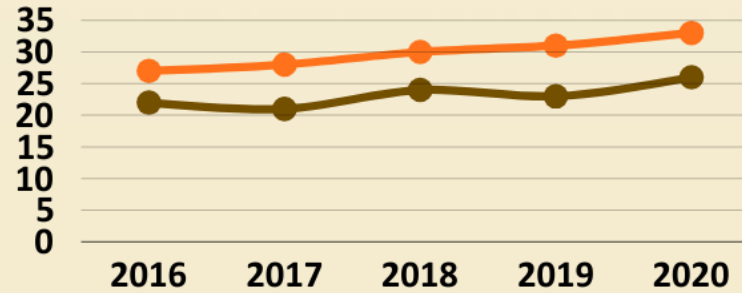
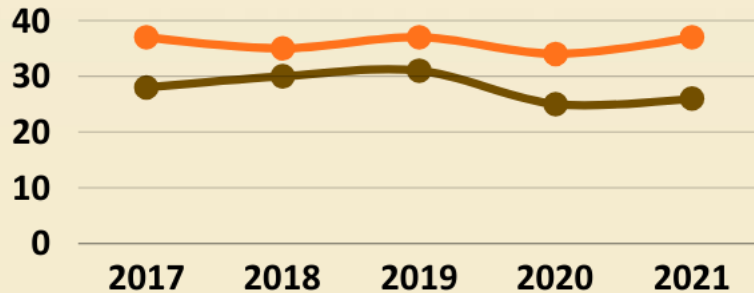
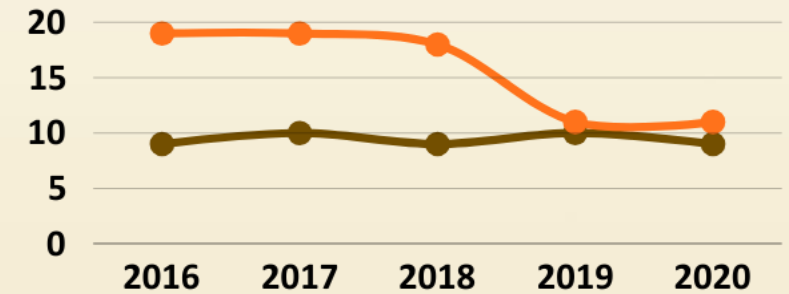
*Graduation

By the end of year three



*Transfer

By the end of year three



First-time, Full-time Students: • Native Hawaiian • Non-Native Hawaiian



Meeting Hawai'i's workforce needs of today and tomorrow



Addressing workforce shortages, one driver at a time



Training the next generation of skilled caregivers

Diversify Hawai'i's economy through UH innovation and research



UNIVERSITY of HAWAII
LEEWARD COMMUNITY COLLEGE
Ke Kulanui Kaiaulu o 'Ewa



Supporting Hawaii's economy
through
value-added innovation



Fulfilling kuleana to Native Hawaiians and Hawai'i

Kawaimanomano (The Many Waters) won “Best in Showcase” at the Annual Community College Futures Assembly held in San Antonio, Texas in February. Leeward CC was invited to the competition as a 2024 Bellwether Award finalist, along with 29 other community colleges representing 18 states.





Fulfilling kuleana to Native Hawaiians and Hawai'i



He lawai'a no ke kai pāpa'u he pōkole ke aho;
He lawai'a no ke kai hohonu he loa ke aho
'Ōlelo No'eau #725

“A fisherman of shallow seas uses only a short line; a fisherman of the deep sea uses a long line” (Pukui, 1972, p.80). The veiled meaning of this Hawaiian proverb teaches that shallow, surface attempts provide results, albeit superficial and non-sustaining; while casting **he loa ke aho**, the proverbial longer, deep-sea fishing line, reaps long-lasting, impactful knowledge and results.



Faculty Senate

Kelsie Aguilera

Associate Professor, Anthropology

Chair, Faculty Senate



Accomplishments for AY 2023-2024

1. Assessment Committee

- Chaired by Michele Mahi, the Assessment Committee made significant strides in ensuring all courses are assessed within a five-year period per campus policy.
- Of the 474 courses taught over the past five years, 459 (97%) have assessed all course learning outcomes (CLOs).
- The committee provided instructors with various resources to support creating a culture of assessment at Leeward CC, including but not limited to:
 - Live and recorded training sessions
 - Course assessment worksheets
 - Weekly office hours through which faculty can meet with an assessment specialist



Accomplishments for AY 2023-2024

2. Distance Education Committee

- Chaired by Cara Chang, the committee supported faculty in designing and delivering high-quality distance education at Leeward CC.
- The committee promoted the various pathways through which distance education courses can demonstrate meeting Leeward CC's recognized standards in quality course design.
- In anticipation of Leeward CC's upcoming accreditation process, the committee created an informational campaign on federal "Regular and Substantive Interaction" (RSI) requirements.



Accomplishments for AY 2023-2024

3. Student Affairs Committee:

- Co-chaired by Franalyn Barnett and Leon Florendo, the committee reviewed and updated three policies and procedures to support student success:
 - Student Complaint Process
 - Policy on Graduation
 - Policy on Administrative Disenrollment for Failed Prerequisites
- Updates to policies and procedures are intended to uphold the rigor of our academic programs and to ensure transparency and consistency in our guidance to students.



Goals for AY 2024-2025

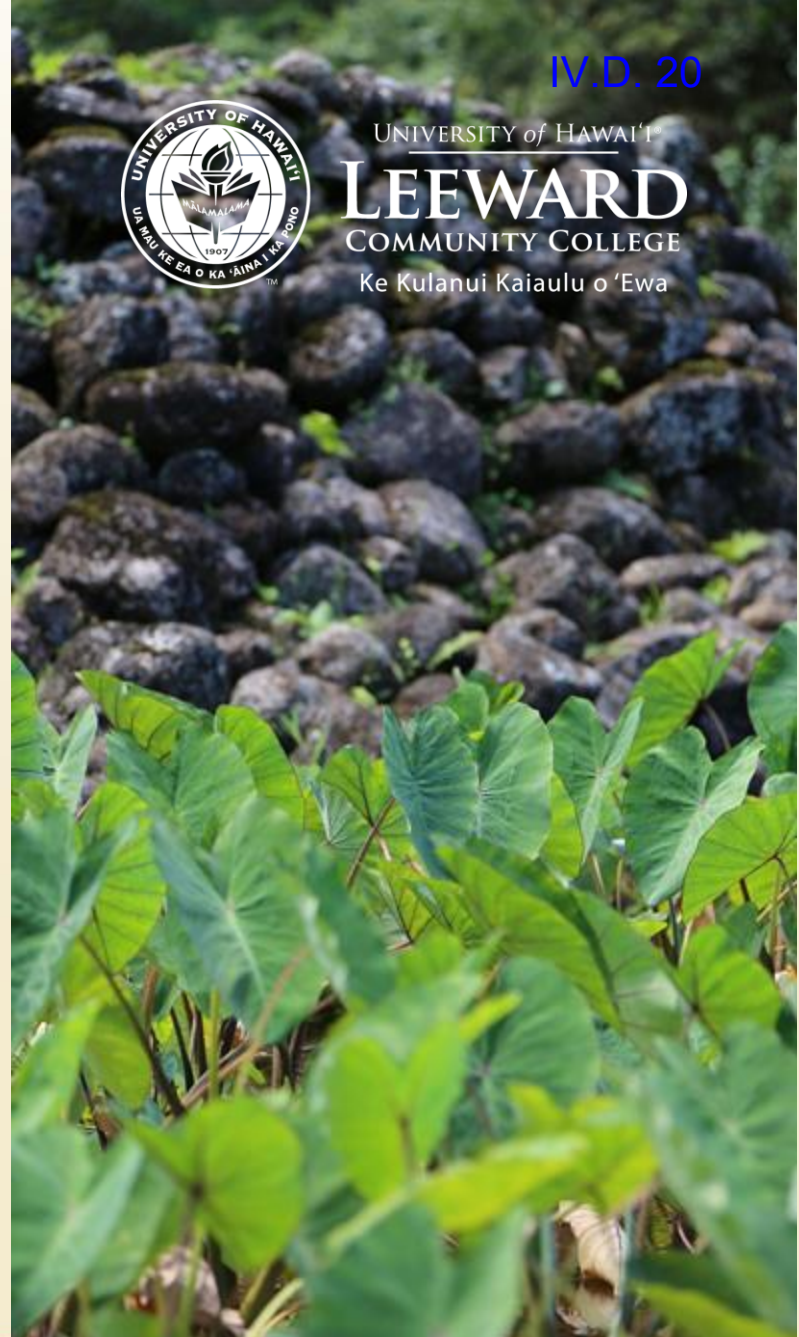
1. Continue engagement in ongoing efforts to revise General Education policy and create a shared UH General Education curriculum.
2. Support our faculty and high-quality distance education as we transition to the new Learning Management System, Lamakū, and prepare for our upcoming accreditation process.
3. Continue engagement in the UH Presidential Search process and other executive academic administration searches.
4. Explore ways to increase campus participation with and in the Leeward CC Faculty Senate.



UNIVERSITY of HAWAII
LEEWARD
COMMUNITY COLLEGE
Ke Kulanui Kaialulu o 'Ewa

Pūko‘a no nā ‘Ewa Native Hawaiian Council

Genai U‘ilani Keli‘ikuli,
Professor, Hawaiian Studies

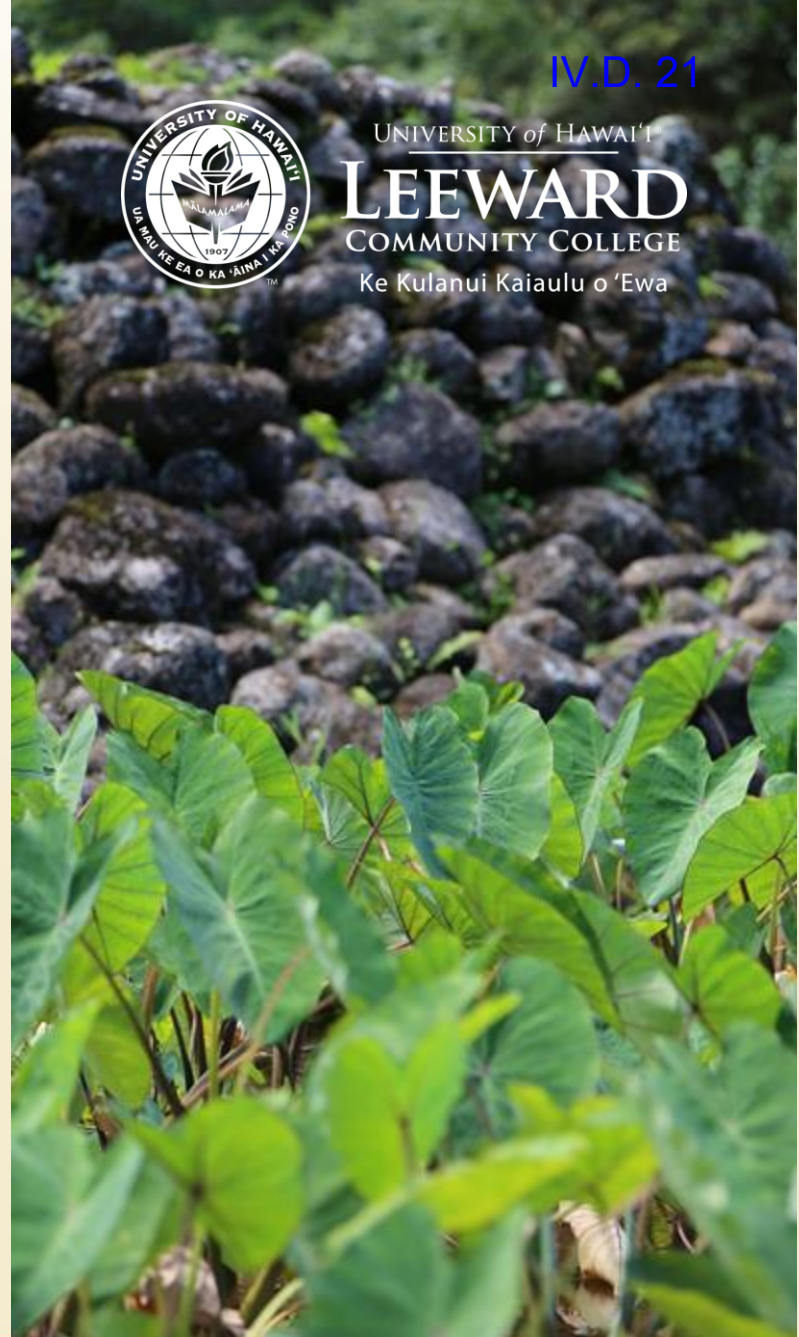


Indigenizing Leeward

- **NATIVE HAWAIIAN AFFAIRS EXECUTIVE**
- **STRATEGIC PLAN**
 - **IMPERATIVE 1 - FULFILL KULEANA TO NATIVE HAWAIIANS AND HAWAI‘I**
 - **PILLAR IV - NATIVE HAWAIIAN PLACE OF LEARNING**



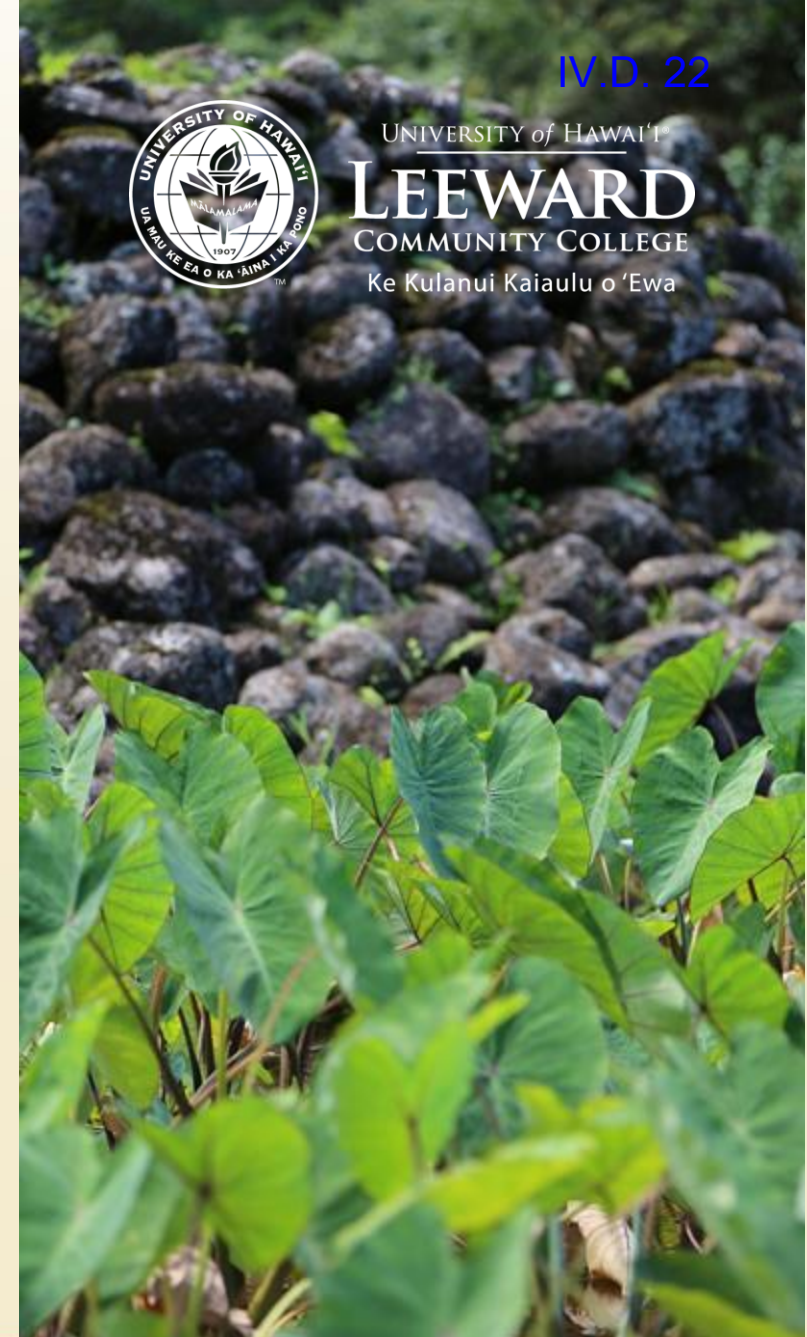
UNIVERSITY of HAWAII
LEEWARD
COMMUNITY COLLEGE
Ke Kulanui Kaialulu o 'Ewa



Kawaimanomano Program



Kawaimanomano (the many waters) is a 10-week professional development cohort program designed to support Leeward employees who are interested in learning more about Hawaiian culture, values, history, and language in order to improve their work at our college.



Community-Building Endeavors

KEONE‘ULA

- Inoa Hawai‘i Assistance Request Form

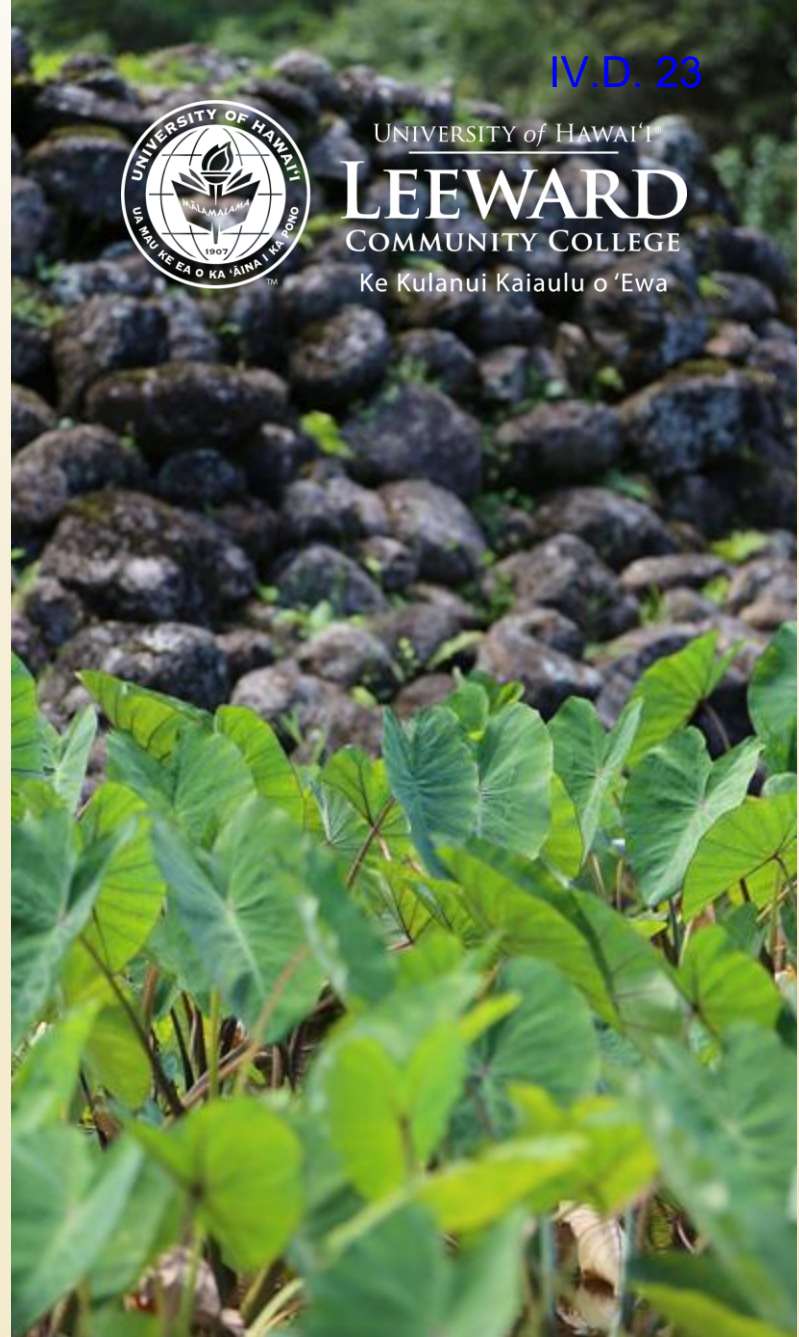
NĀ PĀ‘ANI KAHIKO at Discovery Fair

CELEBRATING HAWAIIAN OCCASIONS

- LĀ KŪ‘OKO‘A
- ‘ONIPA‘A
- MAHINA ‘ŌLELO HAWAI‘I



UNIVERSITY of HAWAII
LEEWARD
COMMUNITY COLLEGE
Ke Kulanui Kaialulu o 'Ewa



Associated Students of UH



Mission Statement

ASUH leads with aloha, dedicated to providing a safe and respectful place of learning that empowers our students to rise above their challenges by utilizing our campus resources to thrive towards their academic and personal goals.

ASUH GOALS

Increase resource awareness

Empower students



2023-Present Accomplishments

- Created a Discord for two way communication between ASUH and the students.
- Created a new website to provide more information about resources, events, etc.
- Integral members in three of the four Strat Plan Pillars.
- Increased awareness of our campus resources through our podcasts engaging in voter registration, ma'i movement, financial aid and other conversations.
- Collaborated with Administration to purchase and install period product dispensers in all bathrooms and provide free products in all dispensers.

UNIVERSITY OF HAWAII
BOARD OF REGENTS




dts 24455


'24 SEP 12 P3:10

UNIVERSITY of HAWAI'I
FOUNDATION

MEMORANDUM

TO: Gabriel Lee, Chair
University of Hawai'i Board of Regents

VIA: David Lassner, President 
University of Hawai'i

FROM: Tim Dolan, Vice President of Advancement 
University of Hawai'i Foundation

SUBJECT: UH Foundation Report

DATE: September 9, 2024

Please find information submitted by the Foundation for the September 19 Board of Regents meeting:

- Development Operations Report as of June 30, 2024 for FY 2024
- Funds Raised Leadership Report by Campus as of June 30, 2024 for FY 2017 through FY 2024
- Funds Raised by Source, Gift Type, Account Category and Purpose as of June 30, 2024 for FY 2024
- Endowment Payout as of June 30, 2024 for FY 2024
- Funds Expended by UH Programs as of June 30, 2024 for FY 2021 through FY 2024
- UH Foundation Statement of Operations for Fiscal Periods Ended June 30, 2024, 2023 and 2022 (unaudited) and FY 2025 Budget

Thank you for your assistance, and please let us know if anything further is needed or required.

Attachments



**UNIVERSITY
of HAWAI'I®
FOUNDATION**

Development Operations

Fiscal Year 2024

As of 06/30/2024

All dollars in thousands

Fiscal Year 2024 Goal: **\$100.0 M**

Fundraising Result (07/01/2023 - 06/30/2024): **\$115.2 M**

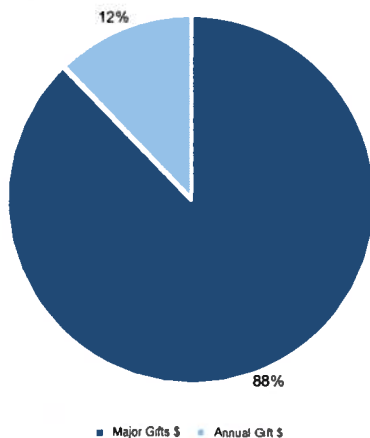
Fundraising Result Summary

Account Type	Gifts & Pledges	Deferred Gifts	Total
Endowment	\$15,044	\$2,717	\$17,761
Expendable	\$65,646	\$971	\$66,617
Revocable Deferred Gifts	\$0	\$23,389	\$23,389
Gifts-In-Kind	\$1,220	\$0	\$1,220
Grants Directly to UH	\$6,196	\$0	\$6,196
Total	\$88,105	\$27,077	\$115,182

Comparison to Previous Fiscal Year

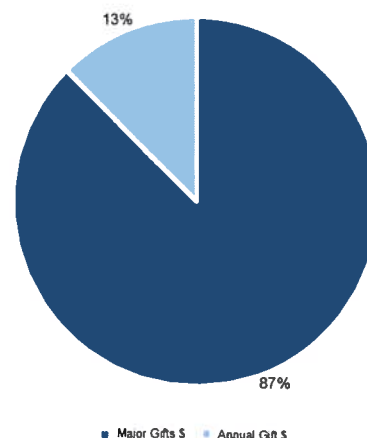
	Number of Major Gifts \$25k+	Major Gifts Total	Number of Annual Gifts <\$25k	Annual Gifts Total	Gifts Total
Current Fiscal Year	438	\$100,990	24,122	\$14,192	\$115,182
Previous Fiscal Year	409	\$90,497	23,303	\$13,079	\$103,577
Comparison Favorable/(Unfavorable)	29	\$10,493	819	\$1,113	\$11,606

Current Fiscal Year



438 major gifts accounted for 88% of the total funds raised

Previous Fiscal Year



409 major gifts accounted for 87% of the total funds raised



UNIVERSITY
of HAWAII
FOUNDATION

Funds Raised Leadership Report
Fiscal Years 2017-2024
As of June 30

All dollars in thousands
(Gifts, Pledges, Matching Gifts, Gifts in Kind, Grants and Planned Gifts)

Unit	2017	2018	2019	2020	2021	2022	2023	2024
Manoa	\$57,010	\$160,207	\$48,697	\$61,540	\$78,367	\$138,077	\$69,609	\$76,024
Hilo	\$3,375	\$3,165	\$5,550	\$7,967	\$3,105	\$6,190	\$7,484	\$8,317
West Oahu	\$260	\$658	\$808	\$929	\$645	\$1,654	\$1,308	\$740
Hawaii CC	\$381	\$739	\$1,435	\$647	\$1,583	\$604	\$1,024	\$1,427
Honolulu CC	\$185	\$157	\$1,673	\$477	\$640	\$318	\$2,295	\$825
Kapiolani CC	\$1,858	\$2,924	\$4,433	\$2,377	\$3,224	\$2,659	\$3,810	\$1,195
Kauai CC	\$944	\$807	\$948	\$862	\$278	\$666	\$1,178	\$1,300
Leeward CC	\$356	\$183	\$281	\$307	\$281	\$2,266	\$476	\$945
Maui College	\$842	\$912	\$588	\$1,130	\$2,300	\$1,930	\$2,285	\$7,628
Windward CC	\$2,487	\$370	\$413	\$1,808	\$823	\$744	\$462	\$1,545
Multi-Campuses	\$9,953	\$10,139	\$6,791	\$6,669	\$8,988	\$9,875	\$13,645	\$15,238
Totals	\$77,651	\$180,261	\$71,617	\$84,713	\$100,236	\$164,984	\$103,577	\$115,182



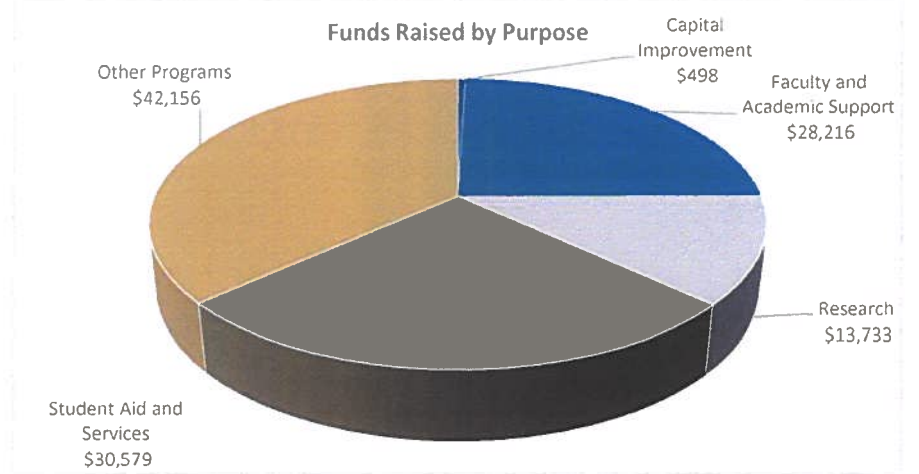
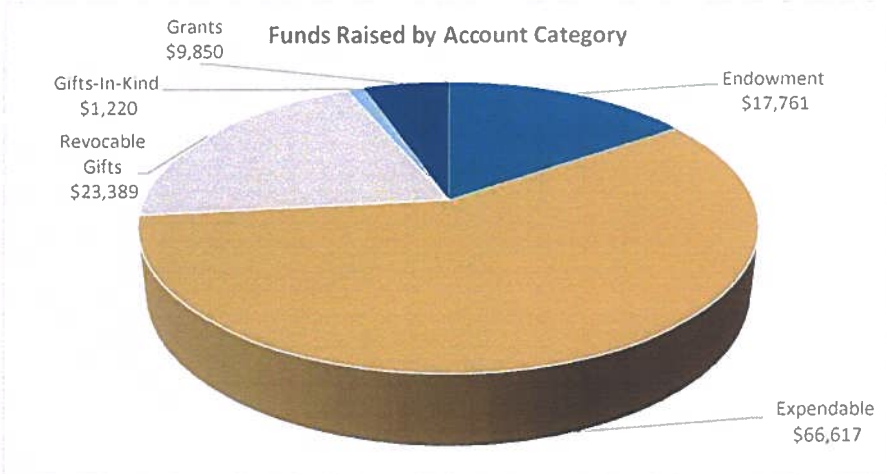
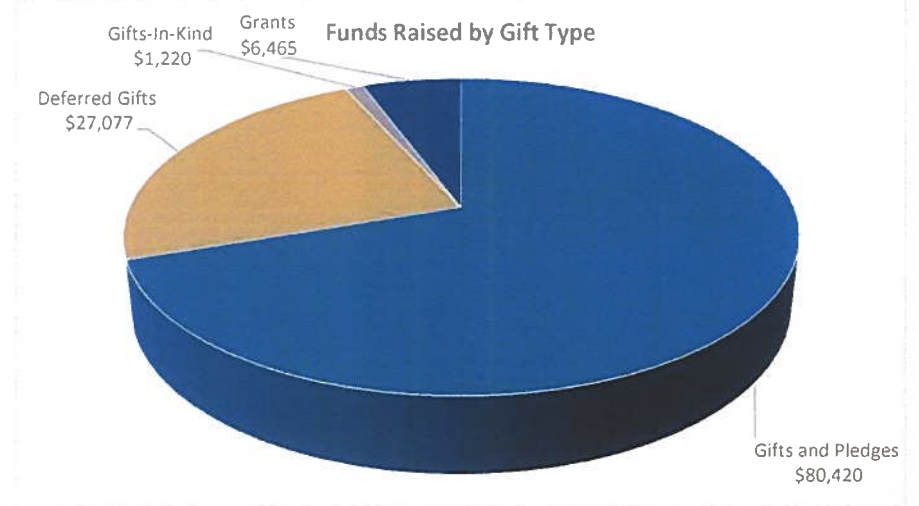
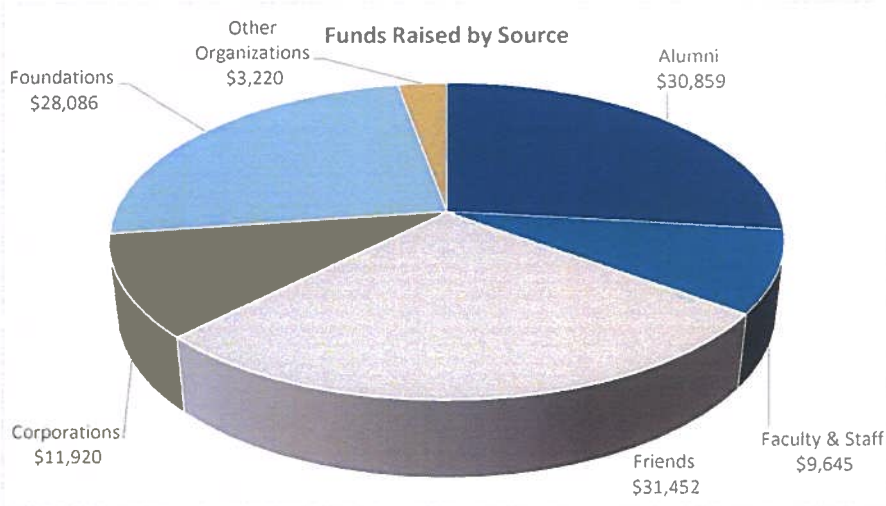
UNIVERSITY of HAWAII FOUNDATION

Funds Raised By Source, Gift Type, Account Category and Purpose

Fiscal Year 2024

As of June 30

All dollars in thousands



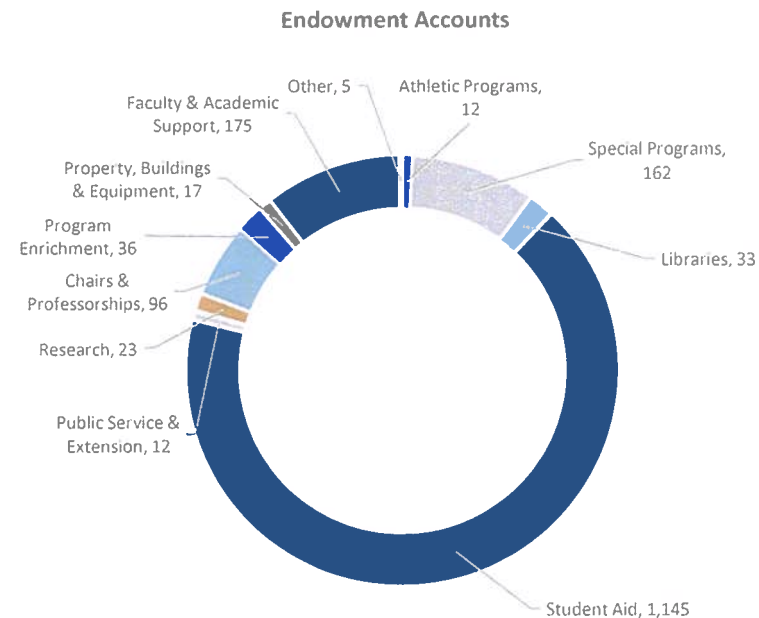
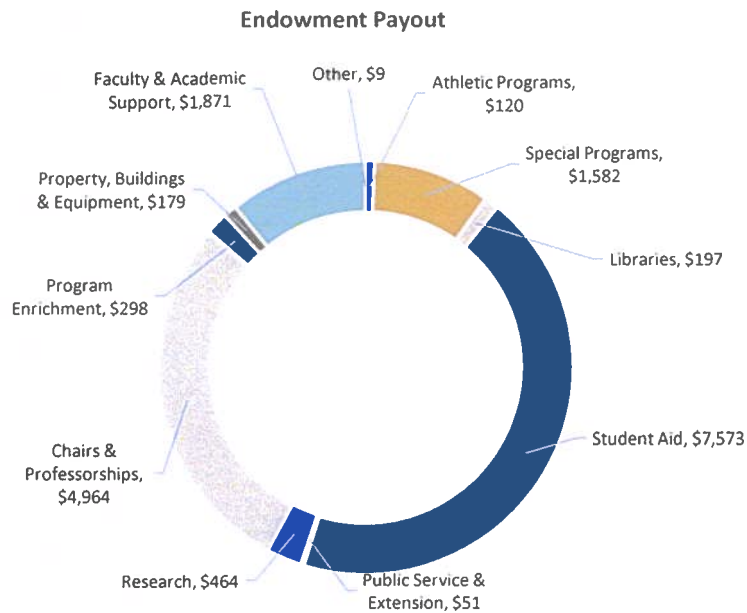


**UNIVERSITY
of HAWAII***
FOUNDATION
Endowment Payout

Fiscal Year 2024
Preliminary as of June 30, 2024
All dollars in thousands

Total Payout to UH from Endowments: \$17,308

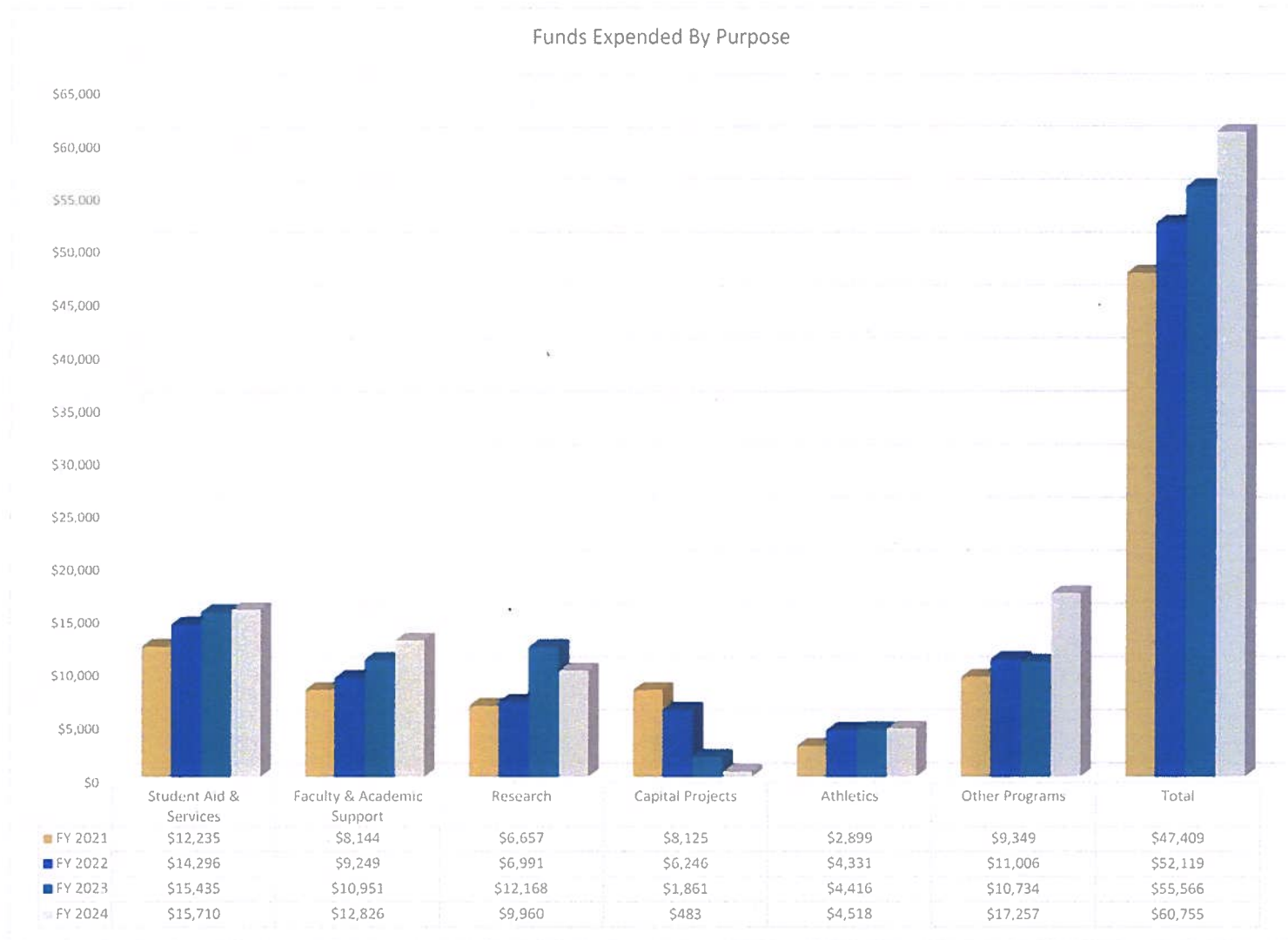
Total Number of Endowment Accounts: 1,716





UNIVERSITY of HAWAII
FOUNDATION
Funds Expended by UH Programs
Fiscal Years 2021-2024
 As of June 30

All dollars in thousands



UNIVERSITY OF HAWAII FOUNDATION
Statement of Operations- Unaudited
For the Fiscal Years Ended June 30, 2025, 2024, 2023 & 2022

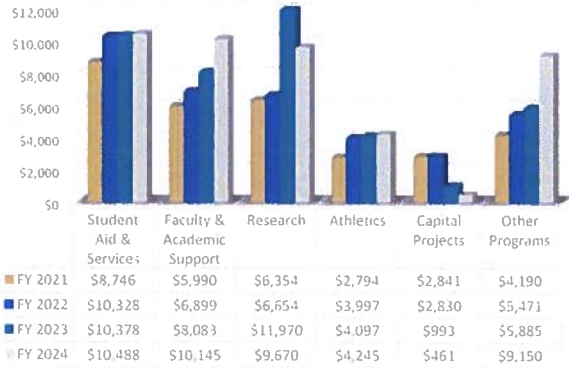
	<u>FY2025 Budget</u>	<u>June 30, 2024</u>	<u>June 30, 2023</u>	<u>June 30, 2022</u>
REVENUES:				
Unrestricted gifts	\$ 347,000	\$ 347,386	\$ 327,378	\$ 399,769
Income from expendable accounts	5,294,000	6,513,015	3,771,588	2,877,263
Income from endowment accounts	6,364,000	6,053,410	5,746,196	5,047,462
Service fee on gifts and non-gifts	4,539,000	4,654,385	3,612,340	4,742,382
UH contract for services	3,107,000	3,106,695	3,103,567	3,100,619
Other payments for services from UH & UHAA	557,000	540,708	433,667	472,905
Total Revenues	<u>\$ 20,208,000</u>	<u>\$ 21,215,599</u>	<u>\$ 16,994,737</u>	<u>\$ 16,640,400</u>
EXPENSES				
Development				
Personnel	\$ 7,624,000	\$ 6,930,717	\$ 6,981,175	\$ 6,559,605
Program	2,095,000	1,804,376	2,004,648	1,796,918
Campaign	509,000	253,370	92,941	76,400
Alumni Relations				
Personnel	520,000	604,729	498,770	362,965
Program	159,000	190,631	140,795	102,585
Service & Support				
Personnel	3,210,000	3,250,455	3,630,573	3,168,955
Program	1,121,000	950,145	586,112	708,283
UH Support Fund	150,000	150,000	150,000	150,000
UHF Office	474,000	911,646	512,812	552,091
Total Expenses	<u>\$ 15,862,000</u>	<u>\$ 15,046,069</u>	<u>\$ 14,597,827</u>	<u>\$ 13,477,801</u>
Net Revenues Over Expenses	<u>\$ 4,346,000</u>	<u>\$ 6,169,530</u>	<u>\$ 2,396,910</u>	<u>\$ 3,162,600</u>

Funds Expended by UH Programs, continued Fiscal Years 2021-2024

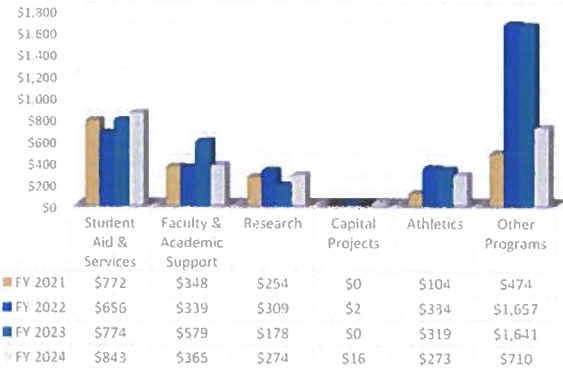
As of June 30

All dollars in thousands

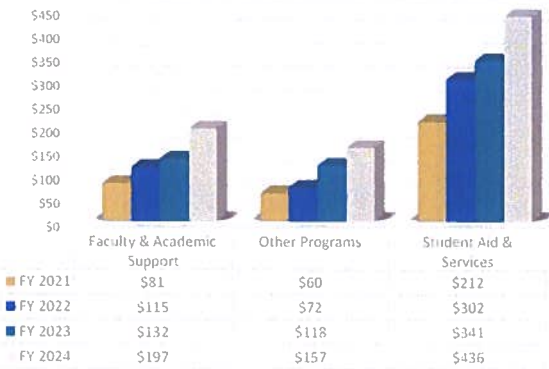
Funds Expended by UH Manoa Programs



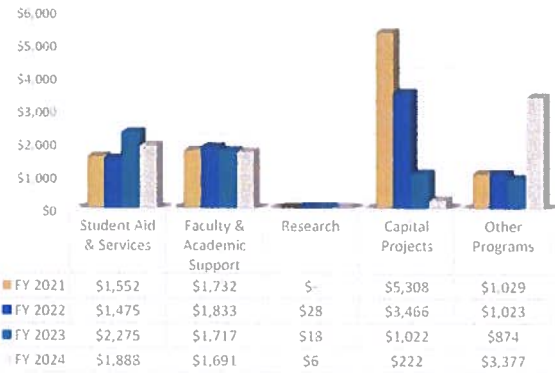
Funds Expended by UH Hilo Programs



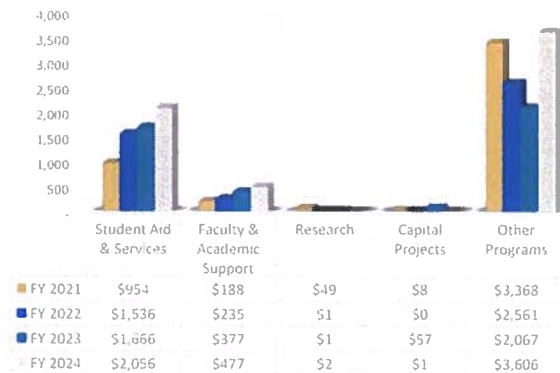
Funds Expended by UH West Oahu Programs



Funds Expended by Community College Programs



Funds Expended by UH System Programs





UNIVERSITY *of* HAWAII®
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Board of Regents

Tim Dolan, Vice President of Advancement

SEPTEMBER 19, 2024

Positive Momentum: FY23 vs FY24

(through June 30, 2024)

Metric	FY23	FY24	Increase in FY24
Visits	1597	2040	22%
Proposals Submitted	595	855	30%
\$1M+ Proposals Asked	32	41	22%
\$1M+ Proposals Granted	13	24	46%
Dollars Raised	\$103,576,549	\$115,182,071	10%

Funds Raised Leadership Report FY17-24

24

Unit	2017	2018	2019	2020	2021	2022	2023	2024
Manoa	\$57,010	\$160,207	\$48,697	\$61,540	\$78,367	\$138,077	\$69,609	\$76,024
Hilo	\$3,375	\$3,165	\$5,550	\$7,967	\$3,105	\$6,190	\$7,484	\$8,317
West Oahu	\$260	\$658	\$808	\$929	\$645	\$1,654	\$1,308	\$740
Hawaii CC	\$381	\$739	\$1,435	\$647	\$1,583	\$604	\$1,024	\$1,427
Honolulu CC	\$185	\$157	\$1,673	\$477	\$640	\$318	\$2,295	\$825
Kapiolani CC	\$1,858	\$2,924	\$4,433	\$2,377	\$3,224	\$2,659	\$3,810	\$1,195
Kauai CC	\$944	\$807	\$948	\$862	\$278	\$666	\$1,178	\$1,300
Leeward CC	\$356	\$183	\$281	\$307	\$281	\$2,266	\$476	\$945
Maui College	\$842	\$912	\$588	\$1,130	\$2,300	\$1,930	\$2,285	\$7,628
Windward CC	\$2,487	\$370	\$413	\$1,808	\$823	\$744	\$462	\$1,545
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Totals	\$77,651	\$180,261	\$71,617	\$84,713	\$100,236	\$164,984	\$103,577	\$115,182

As of June 30, 2024 | All dollars in thousands | Includes Gifts, Pledges, Matching Gifts, Gifts in Kind, Grants and Planned Gifts

Comprehensive Campaign



As of 9/10/2024

- 67% of \$1B Goal
- \$668,804,275 raised
- **\$18,005,252.76** this FY



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FOUNDATION

FOR UH
FOR HAWAII!
The Campaign for the
University of Hawai'i

UNIVERSITY OF HAWAII ALUMNI MAKERS' MARKET



26



5

Board of Regents Meeting

September 19, 2024



UH Staff Council (UHSC)

Blaine Bautista, UH Hilo
Jaret KC Leong, UH Mānoa

Co-Chairs



About UHSC

The UH Staff Council (UHSC) of the University of Hawai'i serves as an officially-recognized advisory body on behalf of the University of Hawai'i System and Campuses Staff Senates. The UHSC is committed to communicating the interests and concerns of the diverse UH staff and fulfilling the purpose outlined in its Charter.

The UHSC is committed to the betterment of the university and is responsible for collaborating with the Administration in the development, review, and implementation of university policies and operations that impact and concern UH staff.

Purpose and Intent of the UHSC

1. Forum for campus staff leaders to meet and discuss things - especially issues that affect all campuses.
2. Further connect the campuses and increase communication between campus leadership.
3. Represent the staff on system-wide committees, including senior executive level search advisory groups.
4. Direct link to the UH Board of Regents

NOTE: Most decisions will still remain within each individual Campus Senate. The UHSC isn't meant to oversee each Campus Senate.

History

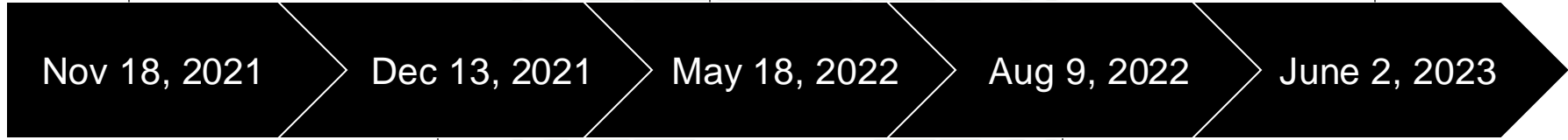
UH Staff Council (UHSC)

Timeline | UHSC

MSS Chair (Jaret KC Leong) sent out an initial email to current Campus Chairs

Unofficial ACCSSC Working Group sent President Lassner (and UH Senior Leadership) the official announcement of the formation of the ACCSSC Working Group

President Lassner signed and approved the UH Staff Council (UHSC)



1st Meeting of the unofficial ACCSSC Working Group (Campus Chairs: Michael McIntosh, Jeri Poti, Heather DeFries, Kalekona Kingsbury, Kealii Ballao, and Jaret KC Leong)

First official meeting of the ACCSSC Working Group

University of Hawai'i | Staff Senate/Council

[2022]

Kapi'olani CC | **ACTIVE**

Kaua'i CC | **In-Progress**

Hawai'i CC | **NONE**

Honolulu CC | **ACTIVE**

Leeward CC | **ACTIVE***

Windward CC | **ACTIVE**

UH Hilo | **In-Progress**

UH Mānoa | **ACTIVE**

UH Maui College | **ACTIVE***

UH West O'ahu | **IN-
ACTIVE**

UH System | **NONE**

**Staff are part of a Campus Senate*

UH Staff Council (UHSC) | Working Group

Channel Babagay	Hawai'i Community College	Blaine Bautista	UH Hilo
Karla Sibayan	Hawai'i Community College	Jenny Chow	UH Mānoa
Kesha Kubo	Hawai'i Community College	Carl Dionne	UH Mānoa
Sherise Tiogangco	Hawai'i Community College	Sarah Simmons	UH Mānoa
David Uranaka-Yamashiro	Honolulu Community College	Elmer Kaai	UH Mānoa
Heather DeFries	Honolulu Community College	Jaret KC Leong	UH Mānoa
Cory Kumataka	Honolulu Community College	Keali'i Ballao	UH Maui College
Brandon Marc Higa	Kapi'olani Community College	Nicolette van der Lee	UH System
Jeri Ann Poti	Kapi'olani Community College	Jennifer Ontai	UH System
Kevin Andreshak	Kapi'olani Community College	Victoria Wong	UH System
Raphael Lowe	Kapi'olani Community College	Therese Nakadomari	UH West O'ahu
Kalei Carvalho	Kaua'i Community College	Adrian Lee	UH West O'ahu
Mahiai Naihe	Kaua'i Community College	Michael McIntosh	Windward Community College
Tiffany Kasoga	Leeward Community College	Christina (Christy) Lawes	Windward Community College
Kale Kingsbury	Leeward Community College	Nicole Tessier	Windward Community College
Debra Ishii (Liaison)	UH Administration		

Leadership Team | UHSC Working Group

Co-Chairs

- **Mahiai Naihe**, Kaua‘i Community College (KCC)
- **Jaret KC Leong**, University of Hawai‘i at Mānoa (UHM)

Co-Vice-Chairs

- **Jeri Ann Poti**, Kapi‘olani Community College (KCC)
- **Blaine Bautista**, University of Hawai‘i at Hilo (UHH)

Charter and Bylaws

UH Staff Council (UHSC)

UHSC Charter and Bylaws

Charter

<https://go.hawaii.edu/aiV>

Bylaws

<https://go.hawaii.edu/Gzn>

Key Highlights | UHSC Charter & Bylaws

1. UHSC Charter and Bylaw were heavily modeled from the already approved Charter and Bylaws from the All Campus Council of Faculty Senate Chairs (ACCFSC) and the Mānoa Staff Senate (MSS).
2. Lead Campus Delegate (aka Lead Delegate) is defined as the current Campus Staff Senate Chair (or identified equivalent).
3. UHSC recognizes UH System as a campus.
4. Each campus may send up to 3 delegates to serve as a member of the UHSC - it is highly recommended that each campus sends their current Campus Staff Senate Chair and Vice-Chair.

Key Highlights | UHSC Charter & Bylaws

5. Each campus is allowed an additional delegate if their current delegate is on the UHSC Executive Committee.
6. Each campus will have only one vote in the UHSC. The Lead Delegate is the officially recognized voting member to the UHSC.
7. Each campus will determine their own process of determining their Delegates.
8. Similar to the ACCFSC, there are Co-Chairs (one from the four-year and one from the Community Colleges - System will be eligible for either co-chair position

Current

UH Staff Council (UHSC)

University of Hawai'i | Staff Senate/Council

[Current]

Kapi'olani CC | **ACTIVE**

Kaua'i CC | **In-Progress**

Hawai'i CC | **NONE**

Honolulu CC | **ACTIVE**

Leeward CC | **ACTIVE***

Windward CC | **ACTIVE**

UH Hilo | **ACTIVE**

UH Mānoa | **ACTIVE**

UH Maui College | **ACTIVE***

UH West O'ahu | **ACTIVE**

UH System | **In-Progress**

**Staff are part of a Campus Senate*

UH Staff Council Members

Name	Campus	Title/Position
Kevin Andreshak	Kapi'olani Community College	Technology Operations Coordinator
Kealii Ballao	UH Maui College	Kāko'o Coordinator
Blaine Bautista <i>Co-Vice-Chair</i>	UH Hilo (Chair, Admin Affairs)	Info Tech Specialist
Kalei Carvalho	Kaua'i Community College	Educational Specialist
Theresa Deamicis	Honolulu Community College (Chair)	Sgt. University Security Officer
Kilohana Fujii-Miller	UH Maui College	Institutional/Policy Analyst
Reynold Kajiwara	UH Mānoa (Vice-Chair)	Academic Advisor
Matt Kalahiki	UH Hilo (Chair, Student Affairs)	Assistant Director, Campus Center
Tiffany Kasoga	Leeward Community College	Secretary
Kalekona Kingsbury	Leeward Community College	Circulation Manager
Kesha Kubo <i>Communications Officer</i>	Hawai'i Community College	Information Center Coordinator
Cory Kumataka	Honolulu Community College	Educational Specialist
Kathlen Lee	Kaua'i Community College	Academic Support
Adrian Lee	UH West O'ahu	Administrative Officer
Jaret KC Leong <i>Co-Chair</i>	UH Mānoa	Director of Mānoa Academy and Academic Pathways
Joseph Long	UH West O'ahu (Vice-Chair)	Director of Facilities
Brandon Marc Higa	Kapi'olani Community College	Director of Resource Development / Title III Project Director

Yellow =

Lead Campus Delegate

Blue =

UHSC Leadership Team

Name	Campus	Title/Position
Michelle Matsumoto	Windward Community College (Vice-Chair)	HR Specialist
Michael McIntosh	Windward Community College	Media Design Specialist
Therese Nakadomari	UH West O'ahu	IT Director
Christie Nitta	UH Mānoa (Past Chair)	HR Manager
Grant Okamura	Leeward Community College	Auxiliary & Facilities Service Manager
Jennifer Ontai	UH System	Operations Specialist
Alana Ortiz	UH Hilo (Chair, Chancellor's Unit)	HR Assistant
Susan Pope	Kapi'olani Community College (Chair)	Educational Specialist
Andrew Sensano	UH Mānoa (Chair)	IT Specialist
Bernadine Souza	Kaua'i Community College	Contracts & Grant Specialist
Makana Tani	Windward Community College (Chair)	Student & Academic Support
Sherise Tiogangco	Hawai'i Community College	Registrar
Victoria Wong	UH System	Info Tech Specialist
Lance Yamamoto	UH System	Director of Budget, Planning, and Finance Acting Vice Chancellor for Administrative Services
Raquel Zane	UH Hilo (Chair, Academic Affairs)	Tech Specialist

BOR Liaison	Regent Laurie Tochiki and Regent Laurel Loo (<i>incoming</i>)
UH Leadership Liaison	TBD - <i>potential: President Lassner and VP Gouveia</i>

Top Priorities | 2024

1. UH Presidential Search
2. Assist campuses (including System) with starting or restarting their campus staff senate/council.
3. Established a Budget for the UHSC (from BOR or President's Office)
4. Awareness Campaign - including being included on key committees.
 - a. Presentation to the BOR (Fall 2024)
 - b. Website Development
5. Awards and Recognition for Staff

Special Mahalo

Specialist Truc Nguyen and Professor Rosie Vierra
2021-2022 Co-Chairs, ACCFSC

Executive Deb Ishii

OHR Director Jeffrey Long

Vice President Jan Gouveia

Vice President Carrie Okinaga

President David Lassner

Thank you

uhsc@hawaii.edu



UNIVERSITY
of HAWAII
SYSTEM

ʻŌnaehana Kulanui o Hawaiʻi

Office of Strategic Development and Partnership
UNIVERSITY OF HAWAII
BOARD OF REGENTS

Michael S. Shibata
Director
dts 24415B

'24 AUG 29 P2:00

August 28, 2024

TO: Gabriel Lee
Chair, Board of Regents

Lauren Akitake
Chair, Committee on Institutional Success
Board of Regents

VIA: David Lassner
President

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

FROM: Michael Shibata
Director for Strategic Development and Partnership

SUBJECT: Authorizing the University of Hawai'i to enter into a Development Agreement and Option to Lease with MW Group, Ltd. for real property at 550 Makapu'u Avenue

SPECIFIC ACTIONS REQUESTED:

We request the Board of Regents authorize Administration to enter into a Development Agreement and Option to Lease ("**Option**") between the University of Hawai'i ("**UH or University**") and MW Group, Ltd. ("**MWG**" or "**Lessee**"), a Hawai'i company, and upon satisfactory completion of the terms of the Option, authorize Administration to enter into a ground lease ("**Ground Lease**") with MWG for approximately 2.4906 acres located at 550 Makapu'u Avenue, Honolulu, Hawai'i 96816, and identified as Tax Map Key No. (1) 3-2-030: 002 ("**Property**"), (see Exhibit A, Property). A summary of terms for the Option and the Ground Lease is attached hereto as Exhibit B, Summary of Major Terms.

RECOMMENDED EFFECTIVE DATE:

The Option will be executed upon approval of the Board of Regents. The Ground Lease will be executed once terms of the Option have been satisfied.

ADDITIONAL COST:

The Option and subsequent Ground Lease are not anticipated to result in any additional operational or capital improvement costs for the University. The arrangement provides for annual fees and rent to be paid to the University. Upon execution of the Ground Lease, the Lessee will be responsible for all improvements, utilities, and maintenance of the Premises.

Board Chair Gabriel Lee
Committee Chair Lauren Akitake
August 28, 2024
Page 2 of 5

BACKGROUND:

The University acquired ownership of the Property via a Final Order of Condemnation executed on November 10, 1977. The Property is bound by existing County streets on the west (Pōkole Street), north (Maunalei Avenue), and east (Makapu'u Avenue). The Diamond Head Theatre shares a common boundary on the south and Lē'ahi Hospital is on the north. The University's Kapi'olani Community College ("**KapCC**") lies to the east, and residential neighborhoods are situated to the west. Three 4,500 square foot private residential lots are located at the northwest corner of the Property.

The Property was originally acquired for the UH Mānoa's John A. Burns School of Medicine ("**JABSOM**") campus. In 1965, JABSOM opened at the Lē'ahi Hospital as a two-year program of basic medical sciences, laying the pre-clinical groundwork for students hoping to become physicians. JABSOM became a fully accredited four-year school in 1973. The State Legislature approved the use of tobacco settlement funds to build and operate a new JABSOM campus in Kaka'ako, which opened in 2005.

The Property is being partially utilized as a temporary parking lot for Hawai'i Health Systems Corporation employees at the Lē'ahi Hospital. The Property does not have any existing structures. The Property consists of land that was previously used as part of the Lē'ahi Home (starting in 1902), later named Lē'ahi Hospital in 1942. In 1927, a servant's quarters and poultry farm took up the north and east portion of the Property. In 1949, two larger structures replaced the servant's quarters and poultry farm, and were used for patients and training medical staff. By 1991, the ward and training center buildings were demolished.

Over the years since the JABSOM campus was established at Kaka'ako, UH has explored various alternatives for the Property, including the following: 1) expansion of the KapCC campus; 2) housing (student, faculty, affordable); 3) Veterans Health Administration health clinic; and 4) disposition of the Property. The City and County of Honolulu's ("**City**") underlying R-5 Residential zoning of the Property limits potential uses of the Property. The Property is also within the City's Diamond Head Special District; as such, the Property is subject to additional design controls imposed by the City.

In 2022, the State Legislature introduced House Bill ("**HB**") No. 2288 with the intent to transfer the Property to the State Department of Hawaiian Home Lands ("**DHHL**"). On July 12, 2022, HB No. 2288 HD2 SD2 CD1 became law without the Governor's signature as Act 316. Act 316 provides that DHHL "**may** negotiate the transfer of the fee simple interest in the parcel" with UH. (Emphasis added.) UH and DHHL administration met and determined that they would not transfer the Property. UH and DHHL will focus on existing projects and priorities, including opportunities where joint efforts would benefit their respective missions.

On October 7, 2022, the University issued an Invitation to Submit Proposals ("**ISP**") to potential Developers (including DHHL), inviting interested parties to submit proposals for developing and leasing the Property. The University's goals were to select a Developer whose project would generate revenues for the University and fit in the context of the surrounding community. The University's objectives were to identify: 1) a lessee that will have a physical presence on the Property; 2) a use that improves the Property's condition for the surrounding neighborhood and

Board Chair Gabriel Lee
Committee Chair Lauren Akitake
August 28, 2024
Page 3 of 5

the broader area community; 3) a lessee that is prepared and able to manage and secure the Property to eliminate the UH's need to further maintain the Property, reducing its liability relating to the maintenance of the Property; and 4) a use that partners and collaborates with University programs/departments.

After evaluating proposals and conducting interviews with the interested developers, the University selected MW Group, Ltd., as the best-qualified respondent developer whose qualifications and proposal best met the University's needs based on the evaluation criteria set forth in the ISP.

The MW Group, Ltd., registered with the State Department of Commerce and Consumer Affairs as a domestic profit corporation, is a privately-held, commercial real estate development company based on O'ahu. It has been in operation since 1996, and includes a portfolio that consists of commercial real estate assets, Hawai'i Self Storage, and the Plaza Assisted Living. MW Group is proposing to develop, finance, and operate a Plaza Assisted Living or similar senior living community ("**Project**") at the Property. There are currently six (6) existing Plaza Assisting Living communities throughout O'ahu. Its mission is to create Assisted Living communities for Hawai'i's seniors in familiar neighborhoods by fostering independence of their residents, supporting loved ones, and empowering their employees to make a difference, and their vision is to change the way people think about senior living. The Plaza Assisted Living has existing/prior partnerships with various University departments and programs and will further develop partnerships at its existing locations and the Property in accordance with the Educational Program in Exhibit B.

APPLICABLE REGENTS POLICY:

Under Board of Regents Policy RP 10.201, the Board of Regents' approval is required for this real property transaction given the length of the term of the Ground Lease. The six decision-making considerations, enumerated under Board of Regents Policy RP 10.201.III.A, are addressed in turn as follows:

- a. *Promote and support the mission and goals of the university in education, research, service, and economic development.*

While the Option and subsequent Ground Lease are intended to generate revenues to support the University's mission, the University and the Plaza Assisted Living will further develop partnerships at its six (6) existing locations and at the Property to collaborate on educational, research, and workforce development opportunities.

- b. *Advance principles and practices of sound environmental stewardship and sustainability.*

MW Group will include sustainability as a key factor in decision making and seek to minimize impervious surfaces on the site to reduce potential run-off impacts on the

environment. Further, project design efforts will also endeavor to reduce the carbon footprint of the Project both during construction and under operation.

c. *Ensure that alternative actions are considered, investigated, and analyzed.*

The Property was originally acquired for the JABSOM campus. Since the JABSOM campus was established at Kaka'ako, UH has explored various alternatives for the Property, including the following: 1) expansion of the KapCC campus; 2) housing (student, faculty, affordable); 3) Veterans Health Administration health clinic; and 4) disposition of the Property. After considering the alternatives, the University issued an ISP to potential Developers interested in developing and leasing the Property. After considering proposals, UH selected MW Group as the best-qualified respondent developer. If a Ground Lease is entered, MW Group will take the Property "as is with all faults" and will hold the University harmless from any damage to the Property.

d. *Be fairly priced in the context of applicable fair market values and other relevant factors.*

Under the proposed rent terms of the Option and Ground Lease (see Exhibit B, Summary of Major Terms), the University will be receiving \$210,000 in annual base rent for the initial ten (10) years once construction and initial lease-up (period of filling maximum number of vacant units with tenants) is completed. For each decade thereafter, step-ups in base rent have been negotiated, with base rent in Year 51-65 being set at \$567,000 annually. The Option and Ground Lease includes a cumulative term of 65 years, with base rent amounts set in order to keep rates more affordable to seniors. The rent amounts proposed by MW Group were the most favorable to the University based on other proposals received during the ISP solicitation process.

e. *Generate revenue from real property not critical to long range plans for the university to support the university's core mission.*

The Option and Ground Lease will provide revenue generating potential, as the University will be receiving \$210,000 in annual base rent for the initial ten (10) years once construction and initial lease up is completed, and is anticipated to reduce overall costs to the University. Base rent will increase as set forth in the Summary of Major Terms. Furthermore, MW Group will be responsible for all improvements, utilities, and maintenance of the Premises which is advantageous to reduce overall costs to the University. Hawai'i Health Systems Corporation ("**HHSC**") is an instrumentality and agency of the State that provides public health facilities and services to Hawai'i's communities. The University does not receive rent from HHSC for its current use of the Property for a temporary surface parking lot. HHSC is not generating revenue from the Property. In lieu of paying rent to the University, HHSC has agreed to keep the area clean, maintain the vegetation, prevent illegal dumping and squatting, and perform general property management tasks.

Board Chair Gabriel Lee
Committee Chair Lauren Akitake
August 28, 2024
Page 5 of 5

- f. *Be consistent with and support long range plans that have been approved by the BOR.*

The Property is within the KapCC's long range development plan ("LRDP") dated August 2010. The LRDP evaluated potential areas on or adjacent to the KapCC campus that could be redeveloped in the future, and identified that a two-story building with associated two-story parking structure below could be developed on the Property. KapCC does not plan to develop the Property for future campus growth. The arrangement is supportive of the Imperatives as set forth in the University's Strategic Plan 2023-2029, including "Develop successful students for a better future" and "Meet Hawai'i's workforce needs of today and tomorrow." The arrangement also supports the 21st Century Facilities and High Performing System, which are two of the five policies as set forth in the University's Strategic Direction, 2015-2021.

ACTION RECOMMENDED:

We respectfully request that: (1) the Committee on Institutional Success recommend that the Board of Regents authorize; and (2) the Board of Regents subsequently authorize, the Administration to enter into the Development Agreement and Option to Lease, and upon satisfactory completion of the terms of the Development Agreement and Option to Lease, authorize Administration to enter into the Ground Lease as provided in the Summary of Major Terms. Once approved, the President, the Vice President for Budget and Finance/Chief Financial Officer will: (1) finalize and execute said Development Agreement and Option to Lease; (2) upon satisfactory completion of the terms of the Development Agreement and Option to Lease, enter into the Ground Lease; and (3) take such actions and execute such other ancillary documents as they deem necessary to implement this transaction.

c: Executive Administrator and Secretary of the Board Yvonne Lau

Attachments: Exhibit A - Property
Exhibit B - Summary of Major Terms

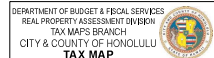


Date: 08/15/2018_PUB

"KAIMUKI TRACT," BLOCKS 56 AND 57. HONOLULU, OAHU, HAWAII.

COPYRIGHT CITY & COUNTY OF HONOLULU - ALL RIGHTS RESERVED 2018
FOR PROPERTY ASSESSMENT PURPOSES, PARCELS MAY NOT BE LEGALLY SUBDIVIDED LOTS - SUBJECT TO CHANGE

DROPPED PARCELS: 4, 39, 45



FIRST TAXATION DIVISION		
ZONE	SECTION	PLAT
3	2	030

SCALE: 1 INCH = 40 FEET

Summary of Major Terms

PROPERTY

- Tax Map Key No. (1) 3-2-030: 002, approximately 2.4906 acres ("**Property**").
See Exhibit A attached to the Board Action Memorandum.

PARTIES

- Landowner and Lessor
 - University of Hawai'i
- Lessee
 - MW GROUP, LTD. [or NEW SINGLE PURPOSE ENTITY ESTABLISHED BY MW GROUP, LTD.], a Hawai'i for profit corporation, whose business address is 900 Fort Street Mall, Suite 1188, Honolulu, Hawai'i 96813 ("**MWG**")

OPTION TO LEASE

DEVELOPMENT AGREEMENT, PRECONSTRUCTION RIGHT OF ENTRY, AND OPTION TO LEASE ("Option") between UNIVERSITY OF HAWAI'I ("University") and MW GROUP, LTD. ("MWG") regarding Tax Map Key No. (1) 3-2-030: 002 (approximately 2.4906 acres) 550 Makapu'u Avenue, Honolulu, Hawai'i 96816

PRECONSTRUCTION RIGHT OF ENTRY

- MWG may use the Property to conduct Due Diligence and feasibility studies.
- University hereby grants MWG and the MWG Agents the non-exclusive right to enter and access the Property for purposes of conducting and completing the Due Diligence.
- MWG's access and use of the Property shall not unreasonably interfere with University's operation of the Property.

TERM

- MWG and the MWG Agents are hereby authorized to access and use the Property for the Due Diligence beginning on the Effective Date, and ending on that date that is three (3) years from the Effective Date ("**Term**").
- If MWG is unable to complete its Due Diligence, MWG may extend the Term for up to two (2) one (1) year extensions for a maximum total Term of five (5) years.
- University may deny a request for extension if MWG is in default of its obligations hereunder beyond any applicable cure period.

- If MWG determines in its sole and absolute discretion that the Project is no longer feasible, whether due to the condition of the Property or otherwise, then MWG may terminate this Option.
- Upon such early termination by MWG, MWG shall only be responsible to the University for its pro rata share of any Use Fees set forth in this Option.

USE FEES

- MWG will timely submit the following annual payments to University for the use of the Property during the Term, with the Year 1 payment due upon execution of this Option and each subsequent year payment due upon each anniversary of the Effective Date herein as follows:
 - Year 1 - \$12,000
 - Year 2 - \$12,000
 - Year 3 - \$12,000
 - Year 4 - \$12,000
 - Year 5 - \$12,000

MWG OBLIGATION TO MAINTAIN

- At all times herein, MWG shall, and will ensure that the MWG Agents shall, maintain and keep the Property in a strictly clean, sanitary, and orderly condition.

MWG SHALL IMPLEMENT PRECAUTIONS

- MWG shall use and implement and ensure that the MWG Agents use and implement appropriate precautions and measures to minimize inconveniences to surrounding properties, residents, landowners, and the public in general.

MWG IS RESPONSIBLE FOR ADDRESSING/RESOLVING ADVERSE IMPACTS

- MWG will be responsible and will ensure that the MWG Agents shall be responsible, all at no cost to University, for preventing, mitigating, and remediating (and compensating University as appropriate for), to University's reasonable satisfaction, all adverse impacts to University, the Property, and University operations, resulting from or attributable to entry onto the Property by MWG and/or the MWG Agents and/or the Due Diligence.

MWG TO ENSURE PERFORMANCE BY MWG AGENTS

- MWG shall be responsible and liable for the acts or omissions of the MWG Agents, as though such acts and omissions were the MWG's own acts or omissions.

MWG TO ACCEPT PROPERTY “AS IS”

- The MWG, on behalf of itself and the MWG Agents agrees that University is making available the Property to the MWG and the MWG Agents on an “As Is With All Faults” basis.

UNIVERSITY MAY CURE MWG’S FAILURE TO PERFORM

- If MWG fails to properly perform and comply with or fails to ensure that any of the MWG Agents properly performs and complies with any of its or their obligations under this Option ... University may (but shall not be obligated to) ... perform and comply with any obligations that MWG and/or the MWG Agents have failed to perform or comply with and MWG shall, and will ensure that the MWG Agents shall immediately upon demand from University, reimburse University for the full cost of such performance and compliance, plus an additional ten percent (10%) to cover University’s administrative overhead costs.

MWG RESPONSIBLE FOR PROJECT COSTS

- All costs associated with the Due Diligence and use of the Property by MWG and/or the MWG Agents shall be the responsibility of MWG.

MWG RESPONSIBLE FOR POLLUTION CONTROL

- MWG shall maintain and employ and ensure that the MWG Agents maintain and employ debris, pollution and contamination control measures, safeguards and techniques to prevent debris, pollution or contamination to the ocean waters, streams, waterways, and/or the Property resulting from the Due Diligence and/or use of the Property by MWG or the MWG Agents.

MWG TO EMPLOY BEST MANAGEMENT PRACTICES

- MWG shall employ and ensure that the MWG Agents shall employ best management practices during the Due Diligence.

MWG DISCOVERY OF HISTORIC PROPERTIES

- In the event any historic properties or burial sites ... are found or discovered on any portion of the Property, MWG shall and will cause the MWG Agents to: (1) immediately stop all work relating to any portions of the Property upon which such a find or discovery is or has been made; (2) implement measures and take action to protect the find or discovery; and (3) contact the Historic Preservation Division of the State of Hawai’i Department of Land and Natural Resources in compliance with Chapter 6E, Hawai’i Revised Statutes.

MWG'S USE MAY BE TERMINATED

- This Option and MWG's right to enter and use the Property are revocable and terminable by University.

COOPERATION

- MWG shall be responsible for obtaining, at MWG's sole cost and expense and at no cost to University, all governmental approvals necessary to conduct and complete the Due Diligence and the construction and operation of the Project and enter and use the Property.

SITE SPECIFIC CONDITIONS AND GENERAL TERMS AND CONDITIONS

- MWG acknowledges and agrees that MWG shall be bound by and shall perform and comply with all of the terms and conditions contained in ... General Terms and Conditions.
- General Terms and Conditions include the following provisions: Indemnify and defend University, Insurance, Comply with Applicable Laws, MWG responsibility for MWG Agents and MWG Assignees, MWG Responsibility for Cleanup, MWG Responsibility for Damage, Hazardous Materials, No Liens, Force Majeure, No property interest transferred, among other standard terms required by the University.

PRECONDITIONS TO UNIVERSITY ISSUANCE OF LEASE

- MWG to provide Subdivision Plan and Petition to Designate Easements if Necessary.
- Obtain City Approval or Recordation.
- MWG to complete review of Property related documents.
- Assignment of Option
 - If MWG forms a single purpose holding entity for the purpose of entering the Lease and owning the Project ("**New MWG**"), the New MWG shall succeed to and assume all MWG obligations in this Option and it shall be responsible for entering into the Lease and performing all obligations thereunder.
 - MWG to obtain University prior written approval for any MWG Assignment.
- University shall continue to own the fee simple interest in the Property and at no time will University allow, nor shall MWG allow, the transfer, sale, hypothecation, mortgage, lien, assignment, or any act or omission that would alienate the underlying fee of the Property held by the University.
- MWG has complied with all applicable Environmental Laws.
- MWG has obtained all governmental approvals.
- MWG and MWG Assignees are in compliance.
- MWG has submitted traffic mitigation plans.
- MWG has not materially adversely affected University's existing use/access.

- MWG has implemented mitigation measures to resolve Adverse Impacts.
- MWG inspection/investigation completed.
- Before University shall be obligated to grant the Lease to MWG, MWG shall and will ensure that any MWG Assignee shall certify in writing to University that MWG and/or the MWG Assignees, as of the date of certification, have fully satisfied and fulfilled each of the MWG Preconditions.
- MWG, at MWG's expense, shall obtain an ALTA owner's title policy.
- MWG will participate in an Educational Program in coordination with UH. The Educational Program will consist of experiential learning partnerships/internships, potential collaborative research studies, and other educational programs as may be agreed upon between UH and MWG.

UNIVERSITY OBLIGATION TO ISSUE LEASE TO MWG

- Upon completing the MWG Preconditions and certifying in writing to University that MWG has fully satisfied and fulfilled all of the MWG Preconditions by the end of the Term ("**Preconditions Deadline**"), University will issue the Lease to MWG, substantially in the form attached [to the Option—see general terms below].
- If MWG fails or does not otherwise meet the Preconditions Deadline, University will not be obligated to issue or grant the Lease to MWG.

GENERAL LEASE ATTACHED TO OPTION TO LEASE

GROUND LEASE between UNIVERSITY OF HAWAI'I and MW GROUP, LTD. regarding Tax Map Key No. (1) 3-2-030: 002 (approximately 2.4906 acres) 550 Makapu'u Avenue, Honolulu, Hawai'i 96816 ("Ground Lease")

Note: This Ground Lease is attached to the Option as Exhibit D. If MWG certifies that it has completed the preconditions enumerated in the Option, the University will issue this lease.

DEMISE AND USE OF PROPERTY

- The Property will be occupied and used by Lessee and its officers, employees, agents, representatives, contractors, consultants, vendors, customers, and invitees (collectively, "**Lessee Agents**") solely to develop a senior living community of not less than 100 beds at the Property ("**Project**").
- For purposes of this Ground Lease "develop" or "developing" means all actions taken by MWG to design, build, operate, maintain, repair, finance, and own the Project.
- University shall own the fee simple interest in the Property throughout the term of this Ground Lease and at no time will University allow, nor shall MWG allow, the transfer, sale, hypothecation, mortgage, lien, assignment, or any act or omission that would alienate the underlying fee of the Property held by the University.

TERM

- The term (“**Term**”) of this Ground Lease shall be for sixty-five (65) years.

RENT AND OTHER FEES AND CHARGES

- Lessee shall pay University as rent for the Property, the following sums (“**Base Rent**”):

<u>Years</u>	<u>Annual Lease Payment</u>	<u>Payment Per Month</u>
Year 1-3	\$12,000.00	\$1,000.00
Year 4 -10	\$210,000.00	\$17,500.00
Year 11-20	\$252,000.00	\$21,000.00
Year 21 – 30	\$302,400.00	\$25,200.00
Year 31-40	\$362,880.00	\$30,240.00
Year 41-50	\$435,600.00	\$37,800.00
Year 51-65	\$567,000.00	\$47,250.00

- Lessee shall pay to University or appropriate governmental entity any and all taxes, rates, assessments, impositions, duties, charges, and other outgoings of every description to which the Property or any part, or any improvements, or University or Lessee in respect thereof may during the Term become liable.

LESSEE ACCEPTANCE OF PROPERTY “AS IS”

- Lessee has examined the Property and knows of the condition of the Property, and agrees that University is making the Property available to Lessee on an “As Is With All Faults” basis, in its existing content and state of condition.

EDUCATIONAL PROGRAM

- Lessee will participate in an Educational Program in coordination with University. The Educational Program will consist of experiential learning partnerships/internships, potential collaborative research studies, and other educational programs as may be agreed upon between University and Lessee. The Lessee and University will review the Educational Program annually.

COMPLY WITH APPLICABLE LAWS

- Lessee shall, and shall ensure that the Lessee Agents shall, comply with all Applicable Laws relating to the occupancy and/or use of the Property or the conduct of any business therein.

SUBLETTING AND ASSIGNMENT

- If Lessee forms a single purpose holding entity for the purpose of owning the Project (“**New MWG**”), the New MWG shall succeed to and assume all Lessee obligations in this Ground Lease and shall perform all obligations thereunder. Lessee shall obtain University’s prior written approval, which approval shall not be unreasonably withheld, for Lessee’s assignment of all of Lessee’s rights, obligations, interests, and liabilities in and under this Ground Lease to the New MWG and New MWG’s assumption thereof, including all terms and conditions contained in any agreement between Lessee and the New MWG relating to such an assignment and assumption (“**New MWG Assignment**”).
- Lessee shall not assign or otherwise transfer any interest, right, or obligation under this Ground Lease (“**MWG Assignment**”) without University’s prior written consent, which consent shall not be unreasonably withheld.

GENERAL TERMS AND CONDITIONS

- General Terms and Conditions include the following provisions: Indemnify and defend University, Insurance, Lessee responsibility for Lessee Agents, Lessee Responsible for Utilities, Title related to leasehold improvements, among other standard terms required by the University.
- Lessee shall, at its sole cost and expense during the Term, maintain, repair, and keep the Property and all structures and improvements thereon, including without limitation, any Leasehold Improvements, Lessee’s Furniture, Fixtures, and Equipment, Utility Services, and/or Utility Equipment, in a good and safe condition, reasonable use and wear and tear excepted. Lessee shall keep the areas immediately adjacent to the Property, particularly those adjacent to the Property, clean, orderly, and free of obstructions.
- University shall not be responsible for damage, vandalism, or theft to the property of Lessee and/or the Lessee Agents.
- Lessee shall not, and shall ensure and require that the Lessee Agents shall not, cause or permit: (i) the escape, disposal, or release of any Hazardous Materials (as defined herein) except as permitted by law; (ii) the storage or use of such Hazardous Materials in any manner not sanctioned by law or the highest standards prevailing in the industry for the storage and use of such Hazardous Materials; or (iii) such Hazardous Materials to be brought on or within the Property, except to use in the ordinary course of business, and then only after written notice is given to University of the identity of such Hazardous Materials and upon University’s consent, which consent may be withheld at University’s sole and absolute discretion.
- Lessee agrees, at its sole expense and cost, to comply with all Environmental Laws that apply to the Property during the Term or to Lessee’s occupancy or use of or activities on the Property.
- If Lessee forms a single purpose holding entity for the purpose of owning the Project (“**New MWG**”), the New MWG shall succeed to and assume all Lessee obligations in this Ground Lease and shall perform all obligations thereunder.

- Lessee shall not assign or otherwise transfer any interest, right, or obligation under this Ground Lease (“**MWG Assignment**”) without University’s prior written consent, which consent shall not be unreasonably withheld.
- Conditions to Consent of MWG Assignment. University agrees not to withhold its consent to an MWG Assignment if the following requirements are satisfied: (i) no default shall occurred and remain uncured under this Ground Lease; (ii) Lessee shall have complied with all provisions of this Section 9; (iii) the use of the Premises by the proposed MWG Assignee shall comply with the provisions of this Ground Lease; (iv) the proposed MWG Assignee shall have a satisfactory reputation within the senior living business community and shall be experienced in the ownership, management, and operation of comparable projects, or, if the proposed MWG Assignee will not be the manager of the Project, the proposed MWG Assignee shall have retained a manager for the Project that has a satisfactory reputation in the senior living business community that is experienced in the management and operation of a comparable project; (v) the proposed MWG Assignee shall be financially capable of performing Lessee’s obligations under the Ground Lease and all other obligations related to the Premises; (vi) no civil or administrative judgments involving fraud or dishonesty, or felony criminal convictions shall have been entered against the proposed MWG Assignee or its key people; (vii) the proposed MWG Assignee shall not be nor shall it employ any individual(s) named in any state or federal list of individuals who commit or threaten terrorism; and (viii) the proposed MWG Assignee shall operate in a form of entity or arrangement that is acceptable to University in University’s reasonable business judgment, provided that the University affirms that any proposed MWG Assignee that is comprised of a corporation, general partnership, limited partnership, limited liability company, or other similar entity which is registered to do business in the State of Hawai’i satisfies the requirements of clause (viii) of this section.
- Any assignee of this Ground Lease must assume and perform all Lessee obligations under this Ground Lease.
- For purposes of this Ground Lease, the rental of senior living accommodations shall not be considered subletting for which prior written University consent is required.
- University shall own the fee simple interest in the Property throughout the term of this Ground Lease, and at no time will University allow, nor shall Lessee allow, the transfer, sale, hypothecation, mortgage, lien, assignment, or any act or omission that would alienate the underlying fee of the Property held by the University.
- University agrees that it shall not obtain any financing in connection with the Property and/or its fee interest in the Property and shall not permit any lien or encumbrance on or involving the Property or the Lease in connection with any financing obtained or to be obtained by the University.
- Lessee, and every successor and assign of Lessee, shall have the right, in addition to any other rights granted in this Ground Lease, and without the prior written consent of the University, to assign the Lessee's leasehold interest in the Lease (which shall include Lessee’s interest in the Property and in the Leasehold Improvements developed under this Ground Lease) (collectively, the “**Lessee’s Interest**”) by way of mortgage or other security instrument (any such mortgage or security instrument that satisfies the

requirements of this Section 20 being referred to herein as a “**Leasehold Mortgage**”), subject to all terms, conditions, and covenants of the Ground Lease, to an established lending institution (“**Institutional Lender**”) as mortgagee, provided that any Leasehold Mortgage shall only cover or include the leasehold interest of Lessee in the Property (and in no event shall cover or include the fee interest of the University in the Property), and further provided that Lessee shall provide University with a copy of such mortgage for review prior to execution, and concurrently with the execution of such mortgage, deposit an executed copy of such mortgage with University.

- The mortgagee or its assigns may enforce such mortgage and acquire title to the Lessee’s Interest in any lawful way, and pending foreclosure of such mortgage may take possession of the Property and rent the Leasehold Improvements, and as further set forth below, upon foreclosure thereof may without further consent of University sell and assign the Lessee’s Interest by assignment in which the assignee shall expressly assume and agree to observe and perform all the terms, conditions, covenants, duties, and obligations of Lessee contained in the Ground Lease, and such assignee may make a purchase money mortgage of the Lessee’s Interest to any such established lending institution approved by University, provided that upon execution of any such assignment or mortgage a true copy thereof shall be delivered promptly to University and that no other or further assignment of the Ground Lease for which any provision hereof requires the written consent of University shall be made without such consent.
- Any person acquiring the Lessee’s Interest in consideration of the extinguishment of the debts secured by such mortgage or through foreclosure sale, judicial or otherwise, shall be liable to perform the terms, conditions, covenants, duties, and obligations of Lessee contained in the Ground Lease from the time such person acquires the Lessee’s Interest.
- University shall receive prior written notice of Lessee’s intent to mortgage Lessee’s Interest in or under the Ground Lease, and Lessee shall ensure that the terms and conditions of any such mortgage: (a) are not contrary to, or inconsistent or in conflict with, the terms of the Ground Lease; (b) are applicable to Lessee’s business in the Property or Lessee’s or its officers’ or employees’ use of the Property; (c) do not require Lessee to take any action inconsistent with Applicable Laws; (d) do not require University to indemnify, defend, or hold harmless mortgagee, lender, or any assignee thereof, Lessee, or any other party or entity in any way or manner; (e) do not impose or potentially impose any material additional cost, expense, or liability upon University; and (f) do not require University to waive or release any rights, powers, authorities, or claims that University may have or acquire.
- No merger of University’s fee title in the Property with Lessee’s leasehold interest in the Lease and the Property shall occur under any circumstances (whether voluntary or involuntary, whether effected by University or Lessee) which will result in a termination of the Lease or an extinguishment of a Leasehold Mortgage.
- Lessee will evaluate the feasibility of accepting Medicare and Medicaid, and incorporate to the extent feasible into the Project at Lessee’s discretion.

550 Makapu'u Avenue



Property Information

Size: 2.49-acre

Ownership: University of Hawai'i.
Acquisition of property via condemnation in 1977.

Location: Bordered by three County streets (Makapu'u Avenue, Maunalei Avenue, Pōkole Street), Lē'ahi Hospital, Diamond Head Theatre, and Kapi'olani Community College.

Prior Use: A medical ward and training center for Lē'ahi Hospital were previously situated on the property but were later demolished by 1991.

Current Use: Property is vacant and used as temporary employee parking for Lē'ahi Hospital.



Property History

Originally acquired for the UH Mānoa's John A. Burns School of Medicine ("JABSOM") campus. The State Legislature later approved the construction and operation of a new JABSOM campus in Kaka'ako, which opened in 2005.

UH has explored various alternatives for the Property, including the following:

- 1) expansion of the Kapi'olani CC campus;
- 2) housing (student, faculty, affordable);
- 3) Veterans Health Administration health clinic; and
- 4) disposition of the Property.

2018 UH Board of Regents Resolution on a Moratorium on Campus Square Footage Growth



Property History

The City's underlying R-5 Residential zoning of the Property limits potential uses of the Property. The Property is also within the City's Diamond Head Special District (height and design restrictions). Together these land use controls, make redevelopment of the Property challenging, particularly on a ground lease.

On July 12, 2022, HB No. 2288 HD2 SD2 CD1 became law without the Governor's signature as Act 316. Act 316 provides that Department of Hawaiian Home Lands (DHHL) "may negotiate the transfer of the fee simple interest in the parcel" with UH. UH and DHHL administration met and DHHL was not interested in acquiring the Property. UH and DHHL will focus on existing projects and priorities, including opportunities where joint efforts would benefit their respective missions



ISP Solicitation and Selection of MW Group

On October 2022, the University issued an Invitation to Submit Proposals (ISP) to potential Developers.

Proposal submissions due December 2022.

Developer interviews scheduled for late December 2022.

Evaluation Committee recommendation to President Lassner and President approval of Selected Developer in January 2023.

MW Group notified that it has been designated as the Selected Developer.

University entered into an Exclusive Negotiations Agreement with MW Group in March 2023.

Negotiation of terms of Development Agreement and Ground Lease.

Addressing UH Board of Regents comments from May 16, 2024 Meeting

Length of Term: MW Group has agreed to reduce the length of term of the Ground Lease to 65 Years.

Educational Program: MW Group and UH have continued discussions related to the Educational Program and will include the following language to the existing Educational Program language in the Ground Lease. *“Lessee will participate in an Educational Program in coordination with University. The Educational Program will consist of experiential learning partnerships/internships, potential collaborative research studies, and other educational programs as may be agreed upon between University and Lessee. The Lessee and University will review the Educational Program annually.”*

Medicare and Medicaid: MW Group has agreed to include the following language in the Ground Lease, *“Lessee will evaluate the feasibility of accepting Medicare and Medicaid, and incorporate to the extent feasible into the Project at Lessee’s discretion.”*

Rent:

Years	Annual Lease Payment	Payment Per Month
Year 1-3	\$12,000.00	\$1,000.00
Year 4 -10	\$210,000.00	\$17,500.00
Year 11-20	\$252,000.00	\$21,000.00
Year 21 – 30	\$302,400.00	\$25,200.00
Year 31-40	\$362,880.00	\$30,240.00
Year 41-50	\$435,600.00	\$37,800.00
Year 51-65	\$567,000.00	\$47,250.00



MW Group, Ltd.
Real Estate Development

\$1 Billion
COMPANY ASSETS

\$15 Million
COMMUNITY CONTRIBUTIONS

\$0
INVESTOR CAPITAL LOST

Integrity

MW Group was established in 1991 based on a handshake of integrity and trust. These values define the essence of our business today, which has never lost a dime of investor capital.



Teamwork

MW Group is a privately-held, owner-operated commercial real-estate company. Our team offers over 225+ years of local expertise focused on acquisitions, investments, development, renovation, leasing and management.

Loyalty

MW Group firmly believes in valuing relationships over transactions. This loyalty reflects beyond our commitment to our clients and business, but also in our service to our community. MW Group's leadership team has an average tenure of 20+ years.



The Plaza Assisted Living

- Opened in 2002, The Plaza offers 881 beds across six locations on O‘ahu.
- The Plaza has served over 5,000 of Hawai‘i’s kupuna over the last 20 years.
- The Plaza has been voted Hawai‘i’s Best Senior Living every year since 2012.





University of Hawai'i Operating Budget for Fiscal Year 2024-2025

September 5, 2024

Committee on Institutional Success



Overview

- Revenues are projected to increase by 3.1% to \$1.27 billion. General Funds increasing by \$34.1 million (5.7%) primarily due to collective bargaining increases.
- Expenditures are projected to increase by \$190.5 million (16.8%) primarily due to collective bargaining increases, filling vacant positions, fringe costs, utilities, and overall inflation. This increase also includes \$98.6 million in one-time expenditures.
- Net Operating (Revenues less Expenditures) across all funds is projected to show a \$56.2 million shortfall. Without the one-time expenditures (\$98.6 million), there would be a Net Operating Gain of \$42.4 million.
- Fund balances are expected to remain healthy at over \$729 million across all funds. Balances may be necessary in future fiscal years.



Assumptions

- 10% General Fund restriction (5% “hard” restriction and 5% contingency restriction) as in prior years
- Conservative enrollment estimates
- Increased Utilities costs
- Lifting of hiring freeze
- Funding already agreed upon collective bargaining increases
- Temporary Hazard Pay for HGEA employees in FY25 in multiple fund types



2023-2029 Strategic Plan

- **Five Foundational Principles**

- Hawaiian Place of Learning
- Statewide Need
- Diversity and Equity
- Sustainability
- Stewardship of Resources

- **Four Strategic Imperatives**

- Fulfill kuleana to Native Hawaiians and Hawai'i;
- Develop successful students for a better future;
- Meet Hawai'i's workforce needs of today and tomorrow; and
- Diversify Hawai'i's economy through UH innovation and research.



2023-2029 Strategic Plan

(continued)

- This spending plan continues the efforts to invest UH's resources in alignment with the four Strategic Imperatives.
- Outside of the Strategic Imperatives are also core foundational costs that are necessary to allow programs to focus on the Strategic Imperatives. These costs include, but are not limited to:
 - Utilities (electricity, sewer, water, and communications)
 - Facilities maintenance (janitorial, groundskeeping, security, etc.)
 - Debt service
 - Business offices
 - Information Technology



Total FY25 Operating Budget Proposal

Revenues	Mānoa	Hilo	West O'ahu	CCs	Sys Support	Total
General Fund	\$ 314,353,667	\$ 49,715,895	\$ 22,044,976	\$ 185,438,848	\$ 64,470,008	\$ 636,023,394
TF SF	\$ 253,012,081	\$ 24,203,074	\$ 16,636,291	\$ 51,581,001	\$ 15,453,500	\$ 360,885,947
RTRF	\$ 42,000,000	\$ 2,510,783	\$ 521,449	\$ 1,370,847	\$ 18,250,000	\$ 64,653,079
Other Special Funds	\$ 133,619,030	\$ 11,627,446	\$ 438,711	\$ 85,460	\$ 5,164,158	\$ 150,934,805
Other Revolving Funds	\$ 19,625,357	\$ 2,026,097	\$ 963,292	\$ 21,537,298	\$ 1,015,657	\$ 45,167,701
Appropriated Federal	\$ 4,664,495	\$ 291,557	\$ 112,323	\$ 3,875,565	\$ 3,867,000	\$ 12,810,940
Total	\$ 767,274,630	\$ 90,374,852	\$ 40,717,041	\$ 263,889,019	\$ 108,220,323	\$ 1,270,475,866

Expenditures + Xfers	Mānoa	Hilo	West O'ahu	CCs	Sys Support	Total
General Fund	\$ 314,353,668	\$ 49,715,895	\$ 22,044,976	\$ 185,438,848	\$ 64,470,008	\$ 636,023,395
TF SF	\$ 300,553,012	\$ 31,136,574	\$ 17,064,024	\$ 54,298,321	\$ 7,637,161	\$ 410,689,092
RTRF	\$ 36,327,544	\$ 3,101,789	\$ 828,083	\$ 1,459,534	\$ 21,211,855	\$ 62,928,805
Other Special Funds	\$ 139,618,372	\$ 12,914,945	\$ 367,856	\$ 45,176	\$ 6,452,470	\$ 159,398,819
Other Revolving Funds	\$ 24,746,540	\$ 3,073,627	\$ 1,085,576	\$ 15,712,381	\$ 461,141	\$ 45,079,265
Appropriated Federal	\$ 4,664,495	\$ 291,557	\$ 112,323	\$ 3,875,565	\$ 3,867,000	\$ 12,810,940
Total	\$ 820,263,631	\$ 100,234,387	\$ 41,502,838	\$ 260,829,825	\$ 104,099,635	\$ 1,326,930,316



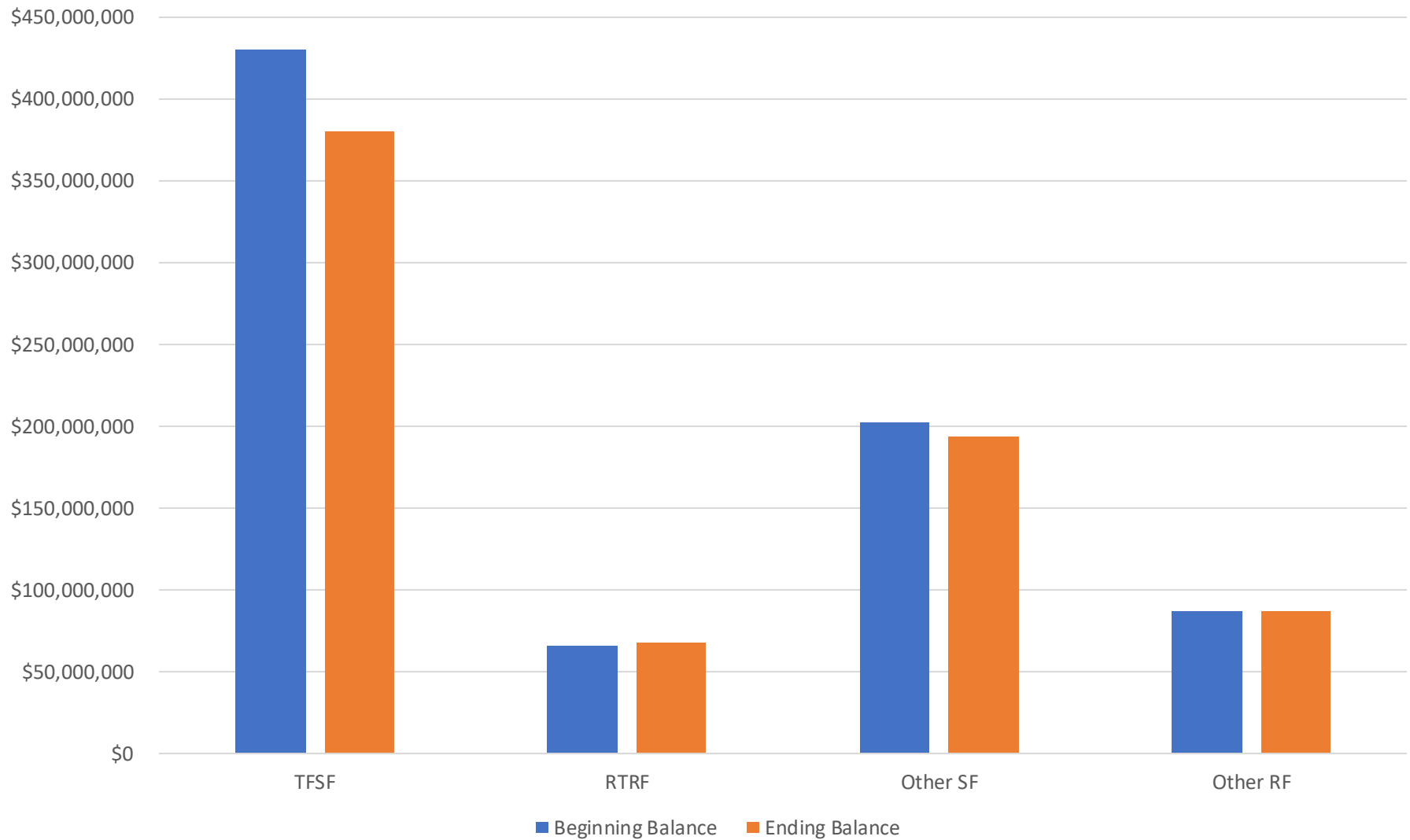
Reserve Balances and Net Operating Income

	TFSF	RTRF	Other SF	Other RF	Fed Funds	Total
Beginning Balance	\$430,118,111	\$66,058,567	\$202,643,366	\$87,145,747	(\$466,878)	\$785,498,913
Rev less Exp	\$22,812,299	\$2,598,684	\$9,528,819	\$4,915,425	\$307,294	\$42,411,159
One-Time Exp	\$72,615,443	\$874,410	\$17,992,833	\$4,826,989	\$16,347	\$98,574,661
Ending Balance	\$380,314,967	\$67,782,841	\$194,179,352	\$87,234,183	(\$175,931)	\$729,335,412

- Total Net Operating Income (Revenues less Expenditures) reflects net positive activity of \$42.4 million. However, this is offset in FY25 by one-time expenditures totaling \$98.6 million.
- The net result is a \$56.2 million decrease in fund balances.
- Fund balances in aggregate are above \$729 million.



Fund Balances: Beginning and Forecasted Ending, FY25





FY25 Budget vs. FY24 Actual

Type of Fund	Revenues			Expenditures & Net Transfers			Rev less Exp/Trf	
	FY25 Proj.	FY24 Act.	Diff	FY25 Proj.	FY24 Act.	Diff	FY25 Proj.	FY24 Act.
General Fund	636.0	601.9	34.1	636.0	601.2	34.8	(0.0)	0.7
Tuition & Fees	360.9	356.2	4.7	410.7	313.6	97.1	(49.8)	42.7
RTRF	64.7	75.2	(10.6)	62.9	58.1	4.8	1.7	17.1
Other Special Funds	150.9	143.1	7.8	159.4	115.7	43.7	(8.5)	27.4
Other Revolving Funds	45.2	43.7	1.5	45.1	35.2	9.9	0.1	8.5
Appropriated Fed Funds	12.8	12.3	0.5	12.5	12.3	0.2	0.3	-
Total	1,270.5	1,232.0	38.5	1,326.6	1,136.1	190.5	(56.2)	96.4

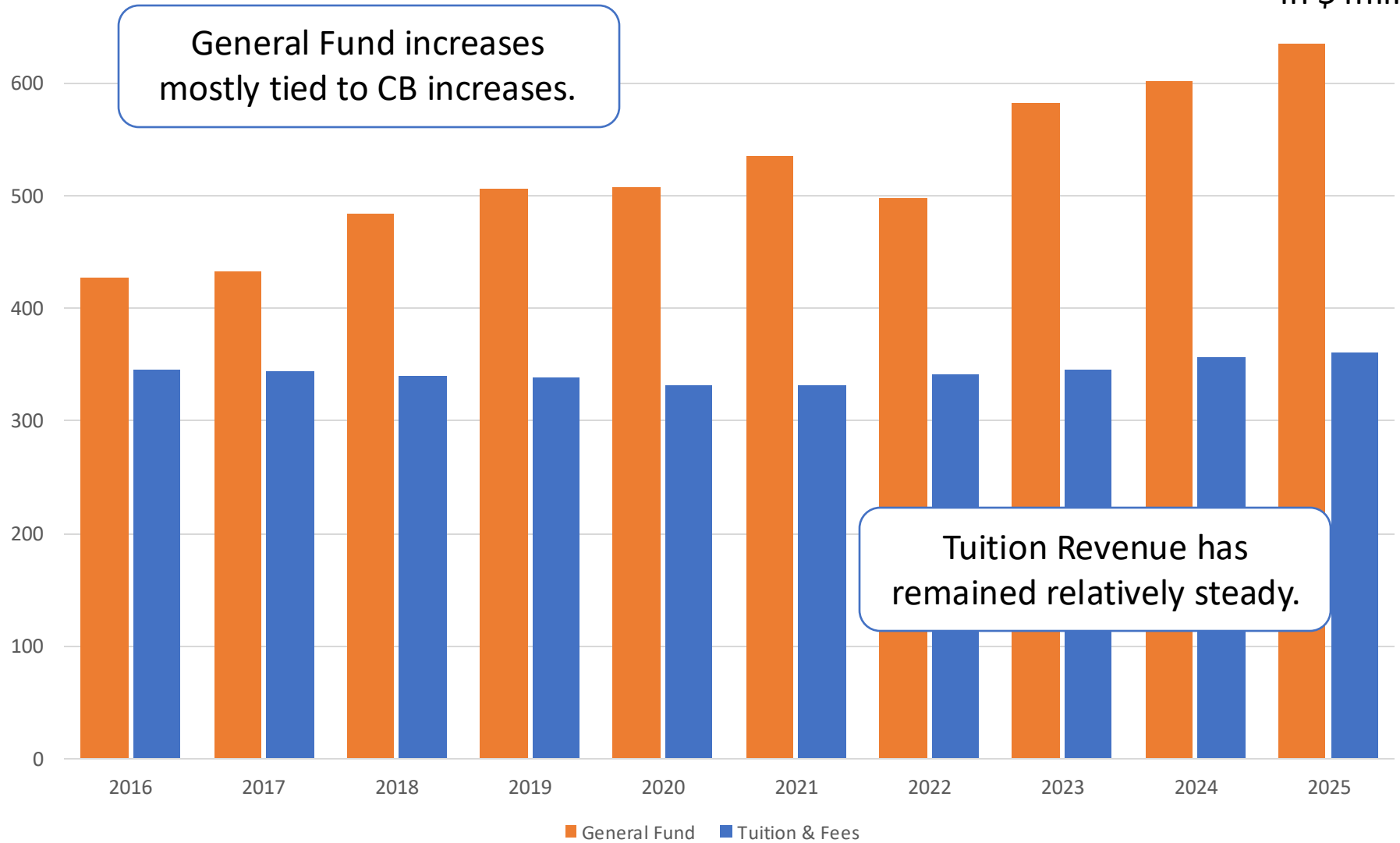
in \$ millions

- FY25 General Fund Revenues are higher than FY24 due primarily to collective bargaining.
- Overall spending is increased because of lifting of the hiring freeze, return to on-campus activity, and one-time investments.
- FY25 is projected to show a \$56.2 million shortfall across all funds, as compared to the \$96.4 million gain from FY24.



General Fund and TFSF Revenues for FY16-FY25

in \$ millions





Mānoa

	General Fund	TFSF	RTRF	Other Special	Other Revolving	Fed Funds	Total
Revenues	\$ 314,353,668	\$ 253,012,081	\$ 42,000,000	\$ 133,619,030	\$ 19,625,357	\$ 4,664,495	\$ 767,274,631
Expenditures	\$ 314,353,668	\$ 258,952,462	\$ 39,155,466	\$ 194,298,147	\$ 23,157,563	\$ 4,373,548	\$ 834,290,854
Net Transfers	\$ -	\$ 41,600,550	\$ (2,827,922)	\$ (54,679,775)	\$ 1,588,977	\$ -	\$ (14,318,170)
Rev less Exp/Trf	\$ -	\$ 5,563,842	\$ 5,672,456	\$ 8,737,045	\$ (2,028,766)	\$ 290,947	\$ 18,235,524
One-Time Exp		\$ 53,104,773	\$ -	\$ 14,736,387	\$ 3,092,417	\$ -	\$ 70,933,577

- Auxiliary units have largely returned to pre-pandemic levels of activity.
- Non-general fund payroll increases partially due to fringe benefit costs as a result of cessation of S397.
- One-time Expenditures include:
 - Increasing scope of Snyder Hall replacement project
 - Additional costs for new Student Success Center (Sinclair Hall)
 - Continued progress on Ching Field expansion



Hilo

	General Fund	TFSF	RTRF	Other Special	Other Revolving	Fed Funds	Total
Revenues	\$ 49,715,895	\$ 24,203,074	\$ 2,510,783	\$ 11,627,446	\$ 2,026,097	\$ 291,557	\$ 90,374,852
Expenditures	\$ 49,152,841	\$ 23,166,580	\$ 3,062,889	\$ 18,458,269	\$ 3,073,627	\$ 291,557	\$ 97,205,763
Net Transfers	\$ 563,054	\$ 7,969,994	\$ 38,900	\$ (5,543,324)	\$ -	\$ -	\$ 3,028,624
Rev less Exp/Trf	\$ -	\$ -	\$ (574,659)	\$ 1,016,847	\$ 16,648	\$ -	\$ 458,836
One-Time Exp	\$ -	\$ 6,933,500	\$ 16,347	\$ 2,304,346	\$ 1,064,178	\$ -	\$ 10,318,371

- Overall revenues are projected to increase by \$1.6 million (1.8%) as compared to FY24.
- \$10.3 million to be spent on new and continuing Initiatives:
 - 'Āina- and community- based education will bring students and employees to different communities across the island
 - Upgrade, repair, or replace classroom and network equipment and furnishings in residence halls, dining facilities, campus center, and various other buildings
 - Library, tutoring, advising, and counseling services



West O'ahu

	General Fund	TFSF	RTRF	Other Special	Other Revolving	Fed Funds	Total
Revenues	\$ 22,044,976	\$ 16,636,291	\$ 521,449	\$ 438,711	\$ 963,292	\$ 112,323	\$ 40,717,042
Expenditures	\$ 22,341,029	\$ 10,815,173	\$ 828,083	\$ 2,637,826	\$ 1,085,576	\$ 112,323	\$ 37,820,010
Net Transfers	\$ (296,053)	\$ 6,248,851	\$ -	\$ (2,269,970)	\$ -	\$ -	\$ 3,682,828
Rev less Exp/Trf	\$ -	\$ (363,733)	\$ 77,366	\$ 70,855	\$ 226,716	\$ -	\$ 11,203
One-Time Exp	\$ -	\$ 64,000	\$ 384,000	\$ -	\$ 349,000	\$ -	\$ 797,000

- Revenues show a slight decline of \$783,646 (1.9%) mostly due to RTRF decreasing as a result of the expiration of HEERF moneys.
- Expenditures are increasing by \$4.3 million (13.0%) primarily due to increased personnel costs (pay raises, increased fringe, and temporary hazard pay).
- Continued investments in Workforce Development:
 - Pre-nursing program in partnership with Mānoa
 - Teacher preparation (early childhood through secondary)
 - Amazon Career Choice Program



Community Colleges

	General Fund	TF SF	RTRF	Other Special	Other Revolving	Fed Funds	Total
Revenues	\$ 185,438,848	\$ 51,581,001	\$ 1,370,847	\$ 85,460	\$ 21,537,298	\$ 3,875,565	\$ 263,889,019
Expenditures	\$ 186,326,273	\$ 48,484,003	\$ 1,725,014	\$ 45,176	\$ 15,718,322	\$ 3,875,565	\$ 256,174,353
Net Transfers	\$ (887,425)	\$ 5,814,318	\$ (265,480)	\$ -	\$ (5,941)	\$ -	\$ 4,655,472
Rev less Exp/Trf	\$ 2,248,639	\$ 6,778,500	\$ 385,376	\$ 40,284	\$ 6,119,163	\$ 16,347	\$ 15,588,309
One-Time Exp	\$ 2,248,639	\$ 9,495,820	\$ 474,063	\$ -	\$ 294,246	\$ 16,347	\$ 12,529,115

- Increased General Fund appropriation largely due to collective bargaining increases and legislative adjustments.
- Higher personnel costs due to collective bargaining increases as well as the filling of vacant positions, in addition to increasing student help payroll.
- Increase in scholarship expenditures due to additional funding provided for Hawai`i Promise.
- Increased Other Operating Expenses for campus R&M projects.



Systemwide Administration

	General Fund	TF SF	RTRF	Other Special	Other Revolving	Fed Funds	Total
Revenues	\$ 64,470,008	\$ 15,453,500	\$ 18,250,000	\$ 5,164,158	\$ 1,015,657	\$ 3,867,000	\$ 108,220,323
Expenditures	\$ 59,118,366	\$ 14,816,131	\$ 18,895,855	\$ 11,051,070	\$ 1,053,791	\$ 3,867,000	\$ 108,802,213
Net Transfers	\$ 5,351,642	\$ (7,178,970)	\$ 2,316,000	\$ (4,598,600)	\$ (592,650)	\$ -	\$ (4,702,578)
Rev less Exp/Trf	\$ -	\$ 10,833,689	\$ (2,961,855)	\$ (336,212)	\$ 581,664	\$ -	\$ 8,117,286
One-Time Exp	\$ -	\$ 3,017,350	\$ -	\$ 952,100	\$ 27,148	\$ -	\$ 3,996,598

- RTRF Revenue is projected to decrease by \$4.5 million (20%) primarily due to decreased overhead income from federal coronavirus response funds.
- Six new General Fund positions for Mental Health services will be deployed at campuses.



Next Steps

- Review and Acceptance today, pursuant to Committee input
- Review and Acceptance by full Board at its September 19th meeting
- Quarterly Financial Reports to monitor revenues and expenditures
- Presentation of Multi-Year Financial Forecast later in this agenda



Fiscal Year 2024-2025 Operating Budget

September 2024

Introduction and Context

University of Hawai'i (UH) Board of Regents (BOR) Policy 8.204 III.C.1.a., provides that the BOR would approve an annual operating expenditure plan. The following material represents the proposed fiscal year 2024-25 (FY25) operating expenditure plan for all campuses, including operations of System administration. For FY25, UH continues to implement its Strategic Plan for 2023-2029, which was approved by the BOR at its November 17, 2022 meeting. The Strategic Plan is based on five foundational principles and prioritizes four imperatives.

The four imperatives are:

1. Fulfill kuleana to Native Hawaiians and Hawai'i;
2. Develop successful students for a better future;
3. Meet Hawai'i's workforce needs of today and tomorrow; and
4. Diversify Hawai'i's economy through UH innovation and research.

These actionable imperatives form the heart of the Strategic Plan, with specific goals, objectives, and metrics and are based on five foundational principles:

1. Hawaiian Place of Learning
2. Statewide Need
3. Diversity and Equity
4. Sustainability
5. Stewardship of Resources

The UH depends on State General Funds for approximately 50% of its operating budget and tuition and fees revenue accounts for another 28%. The Research and Training Revolving Fund (RTRF) is the next largest single component of UH's budget with auxiliary units (i.e., food services, housing, facilities rentals, etc.) making up the balance. This spending plan does not incorporate the extramural funding that the UH receives, which typically have specific restrictions on expenditures.

The expenditure plan is based on the information that is currently available and assumes that there will be a 10% restriction of UH's General Fund appropriations, although official budget execution instructions were not available at the time that this spending plan was being prepared. In recent years, this restriction was made up of a 5% "hard" restriction and a 5% contingency restriction, which may be lifted later in the fiscal year, depending on State General Fund revenues. Previously approved collective bargaining increases of 5% for the current fiscal year are incorporated in this spending plan. Additional assumptions regarding enrollment, utilities costs, and other factors were also included. UH Administration will provide quarterly updates comparing this spending plan with actual revenues and expenditures throughout the year.

Table of Contents

OVERVIEW	3
University of Hawai'i at Mānoa	13
University of Hawai'i at Hilo	22
University of Hawai'i West O'ahu	30
Community Colleges	36
Systemwide Administration	43

OVERVIEW

In aggregate across the entire UH system, the FY25 projected operating budget is forecast to include \$1.27 billion in revenues against \$1.33 billion in expenditures and transfers. As a result, a net fiscal operating loss of \$56.2 million is projected across all fund types for FY25. However, this loss includes \$98.6 million in one-time expenditures. If those one-time expenditures are excluded, UH is projecting a \$42.4 million operating gain across all funds.

The revenue projection is relatively flat with a mixture of increases and decreases among the different fund types. In aggregate, FY25 revenues are projected to increase by \$37.9 million, or 3.1%, as compared to FY24.

The General Fund appropriation was increased mostly as a result of the inclusion of previously agreed upon collective bargaining increases. Tuition and Fees Special Fund (TFSF) revenues are projected to slightly increase by \$4.7 million, or 1.3%, as compared to FY24 collections. Enrollment is conservatively projected to remain relatively stable across UH campuses. RTRF revenues are projected to decrease by \$10.6 million, or 14.1%, primarily due to reduced indirect costs collection as a result of the expiration of federal coronavirus response grants.

FY25 expenditures are projected to increase by \$190.5 million, or 16.8%, as compared to FY24 actual expenditures, primarily due to several factors: one-time investments aligned with the Strategic Imperatives, collective bargaining increases, filling of vacant positions, and higher utilities and other costs as a result of inflation as well as increased utilization of on-campus resources.

Fund balances are currently healthy with FY25 ending balances projected to total over \$729 million, even after the projected \$56.2 million loss for the fiscal year. It is important to remember, however, that there are reserve requirements on many of these funds, and these fund balances may be used for investments to support the Strategic Imperatives and may be necessary to account for unforeseen downside risk, as evidenced by recent events.

BUDGET HIGHLIGHTS BY CAMPUS

Mānoa

Across all funds, UH Mānoa is projecting \$767.3 million in revenues against expenditures and transfers totaling \$820.0 million. These expenditures include \$70.9 million in non-recurring one-time costs. Some of these one-time costs include:

- Snyder Hall replacement project;
- Student Success Center (Sinclair); and
- Ching Field expansion.

TFSF funds will also be used to support strategic investments in new initiatives with a high potential for return on investment. These include start-up investments in the Health Sciences Institute, in the Office of Global Engagement, and in support of positions dedicated to extramural award development.

Hilo

UH Hilo is projecting \$90.4 million in revenues against expenditures and transfers totaling \$100.2 million. UH Hilo's plans include \$10.3 million in one-time investments including \$4.8 million to upgrade, repair or replace furniture, equipment, and furnishings in various residence halls, dining facilities, and other buildings across campus. These will also be used for continued support for educational programs with a focus on 'āina-based education and science and for library, tutoring, advising and counseling services for students to achieve academic success and persist in their academic journey.

West O'ahu

UH West O'ahu (UHWO) is projecting \$40.7 million in revenues and \$41.5 million in expenditures and transfers. UHWO will continue its investments in Workforce Development, such as:

- Pre-nursing program in partnership with the Nancy Atmospera-Walch School of Nursing (NAWSON) at Mānoa;
- early childhood education through secondary teacher-preparation; and
- the Amazon Career Choice Program, which is a catalyst for the growth of our online adult education outreach efforts.

Community Colleges

The University of Hawai'i Community Colleges (UHCC) are projecting total revenues of \$263.9 million and \$260.8 million in expenditures and net transfers. Of this amount, \$10.8 million is planned for one-time expenditures for campus repairs and maintenance (R&M) projects.

The UHCCs are also developing a pilot project to reduce the higher summer tuition fees in Summer 2025 to match the regular semester tuition rate for eligible students with the hopes of increasing retention and momentum to completion.

The UHCCs will also be allocating funding for professional development, stipends for faculty discussions, and other activities in an effort to increase the number of students transferring from a UH two-year program to a UH four-year program.

Finally, with support from the Legislature, the UHCCs are institutionalizing the Good Jobs Hawai'i (GJH) program that is currently funded by three grants. This program focuses on short-term credit and non-credit training in high demand workforce fields to assist students with moving into higher paying jobs. The training courses are offered by the seven community colleges, and students are offered financial support, so the course tuition is free for the student.

Systemwide Administration

UH Systemwide Administration (System) funding is used for UH-wide services (e.g., business office and information technology), programs, and strategies. For FY25, Systemwide Administration will operate with approximately \$108.2 million in revenues and more than \$104.1 million in expenditures and transfers to provide services for all campuses and funding for strategic initiatives.

Among the efforts to support campus operations, a new online learning management system-Lamakū (by D2L/Brightspace) is set to replace Laulima (Sakai) in the upcoming academic year. To help to fulfill our kuleana to Native Hawaiians and Hawai'i, a Director for the office Hawai'i Papa O Ke Ao (HPOKA) under the President was created and filled. Finally, System will be hiring a Director of Workforce Development to help facilitate systemwide initiatives around workforce development.

SYSTEMWIDE REVENUES

Type of Fund	FY25 Projected	FY24 Actual	FY25 Projected vs. FY24 Actual	%age
General Funds	\$636,023,395	\$601,940,938	\$34,082,457	5.7%
Tuition & Fees	\$360,885,947	\$356,208,100	\$4,677,847	1.3%
RTRF	\$64,653,079	\$75,222,749	(\$10,569,670)	-14.1%
Other Special Funds	\$150,934,805	\$143,137,979	\$7,796,826	5.4%
Other Revolving Funds	\$45,167,701	\$43,678,422	\$1,489,279	3.4%
Appropriated Federal Funds	\$12,810,940	\$12,347,962	\$462,978	3.7%
Total Revenues	\$1,270,475,867	\$1,231,983,770	\$38,492,097	3.1%

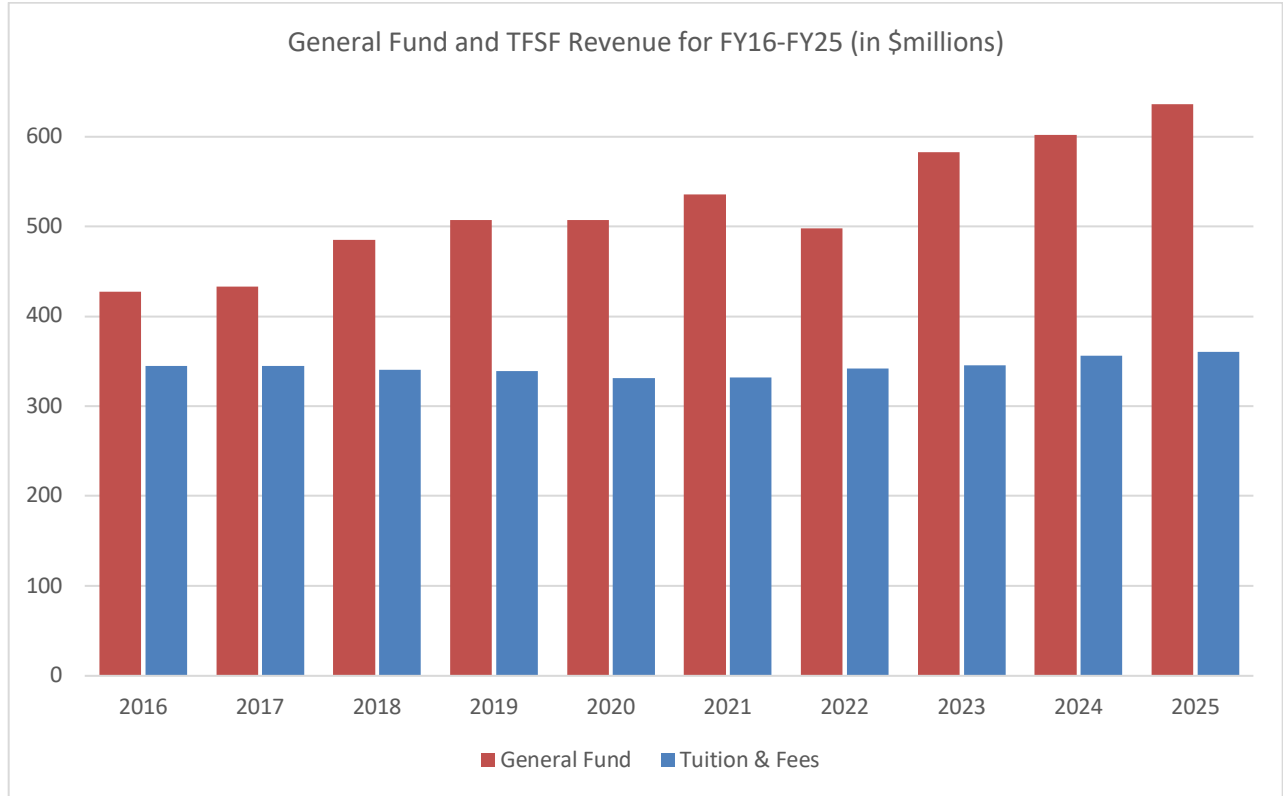
Type of Fund	FY24 Actual	FY24 Projected	FY24 Actual vs. FY24 Projected	%age
General Funds	\$601,940,938	\$597,862,471	\$4,078,467	0.7%
Tuition & Fees	\$356,208,100	\$343,130,791	\$13,077,309	3.8%
RTRF	\$75,222,749	\$69,249,965	\$5,972,784	8.6%
Other Special Funds	\$143,137,979	\$123,506,384	\$19,631,595	15.9%
Other Revolving Funds	\$43,678,422	\$40,621,186	\$3,057,236	7.5%
Appropriated Federal Funds	\$12,347,962	\$12,350,535	(\$2,573)	-0.0%
Total Revenues	\$1,232,536,150	\$1,186,721,332	\$44,031,288	3.7%

Compared to FY24 actual revenues, FY25 revenues are projected to increase by \$38.5 million, or 3.1%. Most fund types are increasing, with the exception of RTRF as revenues are projected to decline as a result of the expiration of federal coronavirus response funds, resulting in lower indirect costs collection.

The General Fund increase includes funding for scheduled collectively bargained pay raises and restoration to pre-pandemic levels of the State's General Fund support to UH in addition to a few new initiatives which were approved by the Legislature during the 2024 Session, including Extension Agents at the College of Tropical Agriculture and Human Resources (CTAHR), neighbor island health access and pathway extension at the John A. Burns School of Medicine (JABSOM), Master's in Counseling Psychology and Teacher Education programs at Hilo, early childhood education at UHWO, the statewide access master plan at the Community Colleges, and mental health services positions appropriated at Systemwide Administration that will be deployed to serve all of UH.

Historic Revenues for General Fund and Tuition

The following chart shows historic revenues for the past nine years (FY16 through FY24) and projected revenues for FY25 for the General Fund and TFSF:



While tuition revenue has remained relatively steady, General Fund appropriations have increased, with the exception of FY22 as a result of the COVID-19 pandemic. However, the bulk of the General Fund growth is due to collective bargaining increases rather than new programs.

SYSTEMWIDE EXPENDITURES

Expenditures and Transfers by Fund Type

Expenditures and Transfers	FY25 Projected	FY24 Actual	FY25 Projected vs. FY24 Actual	%age
General Funds	\$636,023,395	\$601,232,434	\$34,790,961	5.8%
Tuition & Fees	\$410,689,092	\$313,555,004	\$97,134,088	31.0%
RTRF	\$62,928,805	\$58,132,220	\$4,796,585	8.3%
Other Special Funds	\$159,398,819	\$115,723,156	\$43,675,663	37.7%
Other Revolving Funds	\$45,079,265	\$35,179,707	\$9,899,558	28.1%
Appropriated Federal Funds	\$12,519,993	\$12,347,962	\$172,031	1.4%
Total Expenditures	\$1,326,639,369	\$1,136,170,483	\$190,468,886	16.8%

Expenditures and Transfers	FY24 Actual	FY24 Projected	FY24 Actual vs. FY24 Projected	%age
General Funds	\$601,232,434	\$597,862,471	\$3,369,963	0.6%
Tuition & Fees	\$313,555,004	\$426,878,062	(\$113,323,058)	-36.1%
RTRF	\$58,132,220	\$54,558,772	\$3,573,448	6.1%
Other Special Funds	\$115,723,156	\$111,006,685	\$4,716,471	4.1%
Other Revolving Funds	\$35,179,707	\$41,231,553	(\$6,051,846)	-17.2%
Appropriated Federal Funds	\$12,347,962	\$12,323,291	\$24,671	0.2%
Total Expenditures	\$1,136,170,483	\$1,243,860,834	(\$107,690,351)	-9.5%

Expenditures for FY25 are projected to increase by \$190.5 million, or 16.8%, as compared to actual FY24 expenditures. The increase is largely due to increased personnel costs, higher utilities costs, and one-time investments. Higher personnel costs are a result of the lifting of the hiring freeze, pay raises, and increased fringe costs. Utilities costs are projected to increase because of higher rates and increased utilization. Finally, one-time expenditures total \$98.6 million across all campuses which will be used for R&M of existing buildings, construction of a few new facilities, or pilot projects or temporary continuation of ongoing programs.

The following table breaks out expenditures by category. Because of transfers, these numbers do not match the previous table that reported expenditures and transfers by fund type.

Expenditure Category	FY25 Projected	FY24 Actual	FY25 Projected vs. FY24 Actual	%age
Regular Employee Payroll	\$760,245,283	\$660,245,963	\$99,999,320	15.1%
Lecturer Payroll	\$41,179,572	\$43,800,500	(\$2,620,928)	-6.0%
Student Help Payroll	\$20,984,567	\$20,367,517	\$617,050	3.0%
Other Personnel	\$15,620,388	\$10,082,236	\$5,538,152	54.9%
<i>Subtotal Personnel</i>	<i>\$838,029,810</i>	<i>\$734,496,216</i>	<i>\$103,533,594</i>	<i>14.1%</i>
Utilities	\$79,949,056	\$72,776,645	\$7,172,411	9.9%
Scholarships, Tuition	\$70,064,826	\$66,593,000	\$3,471,826	5.2%
Other Operating Expenses	\$346,249,500	\$244,481,754	\$101,767,746	41.6%
<i>Subtotal Other</i>	<i>\$496,263,382</i>	<i>\$383,851,399</i>	<i>\$112,411,983</i>	<i>29.3%</i>
Total Expenditures	\$1,334,293,192	\$1,118,347,615	\$215,945,577	16.2%

Expenditure Category	FY24 Actual	FY24 Projected	FY24 Actual vs. FY24 Projected	%age
Regular Employee Payroll	\$660,245,963	\$681,237,073	(\$20,991,110)	-3.1%
Lecturer Payroll	\$43,800,500	\$43,823,446	(\$22,946)	-0.1%
Student Help Payroll	\$20,367,517	\$19,423,098	\$944,419	4.9%
Other Personnel	\$10,082,236	\$11,255,433	(\$1,173,197)	-10.4%
<i>Subtotal Personnel</i>	<i>\$734,496,216</i>	<i>\$755,739,050</i>	<i>(\$21,242,834)</i>	<i>-2.8%</i>
Utilities	\$72,776,645	\$86,327,186	(\$13,550,541)	-15.7%
Scholarships, Tuition	\$66,593,000	\$66,621,725	(\$28,725)	0.0%
Other Operating Expenses	\$244,481,754	\$330,294,370	(\$85,812,616)	-26.0%
<i>Subtotal Other</i>	<i>\$383,851,399</i>	<i>\$483,243,281</i>	<i>(\$99,391,882)</i>	<i>-20.6%</i>
Total Expenditures	\$1,118,347,615	\$1,238,982,331	(\$120,634,716)	-10.8%

SYSTEMWIDE NET OPERATING INCOME (NOI)

Net Operating Gain/Loss is the difference between Revenue and the combined amount of Expenditures and Net Transfers (out). When looking at recurring costs, UH shows a net gain of \$42.4 million. However, there are also \$98.6 million in one-time expenditures planned for FY25. The combined effect is a reduction of fund balances totaling \$56.2 million for FY25.

Fund Type	FY25 Recurring NOI	FY25 One-Time Expenditures	FY25 Net Gain (Loss)
General Fund	\$2,248,639	\$2,248,639	\$0
Tuition & Fees SF	\$22,812,299	\$72,615,443	(\$49,803,144)
RTRF	\$2,598,684	\$874,410	\$1,724,274
Other Special Funds	\$9,528,819	\$17,992,833	(\$8,464,014)
Other Revolving Funds	\$4,915,425	\$4,826,989	\$88,436
Appropriated Federal Funds	\$307,294	\$16,347	\$290,947
Total	\$42,411,160	\$98,574,661	(\$56,163,501)

When looking across all UH funds, reserves can adequately satisfy the operating loss for this fiscal year. However, individual funds may be impacted more than others.

RESERVES

Regent Policy (RP) 8.203 and Executive Policy (EP) 8.210 set forth the fund reserve policy for UH. They require an annual reporting of current and projected fund balances and provide definitions for adequate levels of funding.

EP 8.210 defines operating reserves as funds set aside to ensure the University is prepared to address financial shortfalls or emergencies, including requirements of accreditation. The EP establishes a target of a minimum of 16% of the average general operating expenditures over the last three fiscal years.

Debt Service Reserves are established in EP 2.212 and require an amount equal to the maximum annual debt service due in the succeeding three-year period.

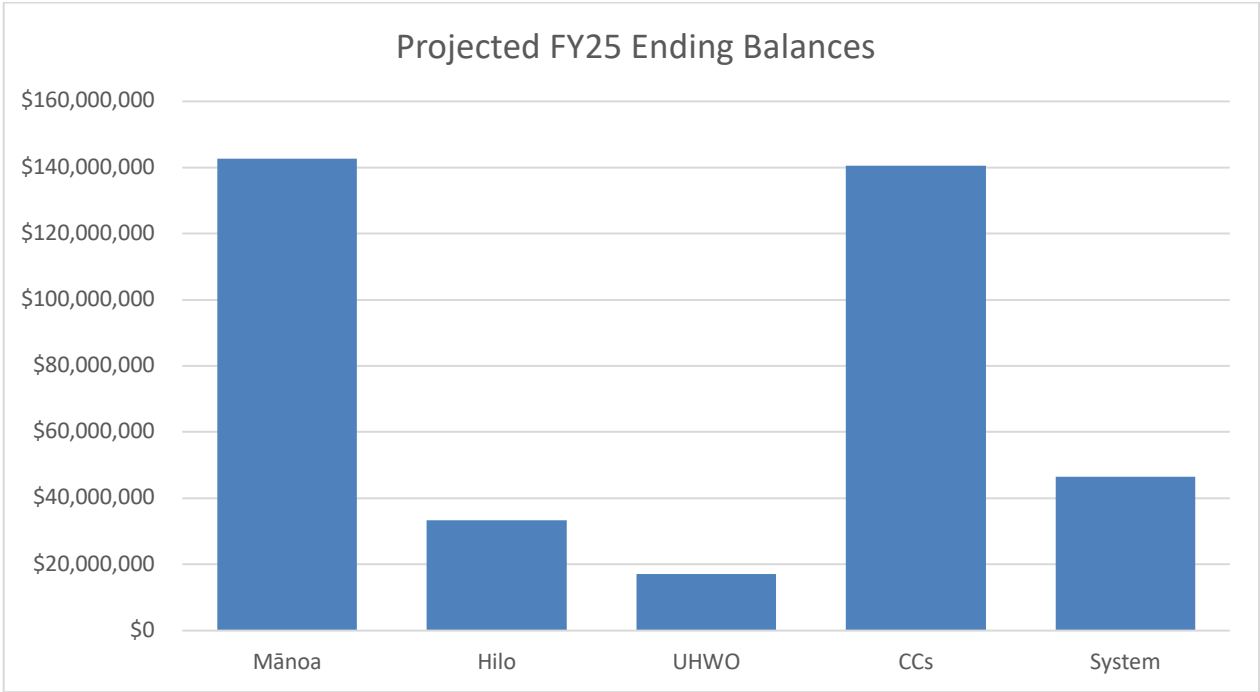
EP 2.212 also requires that an amount equal to 50% of its depreciation expense for the preceding fiscal year is transferred into the renewal and replacement fund. This creates a contribution requirement rather than a fund balance requirement.

For the entire UH System, the overall net operating income, fund balance, and reserves are presented below. A similar breakout is also present in each campus' respective section.

Net Operating Income (including one-time expenditures) (All Funds Summary)	FY25 Projected
Net Operating Income	(\$56,163,501)
Beginning Balance	\$785,498,913
Ending Balance	\$729,335,412
Operating Reserve (EP 8.210)	\$178,317,553
Debt Service Reserve (EP 2.212)	\$32,343,575
Repair and Replacement Reserve (EP 2.212)	\$83,654,523
Mandatory Reserves	\$607,202
Other Reserves	\$77,565,181
Balance Above Minimum Reserve After Adjustments	\$356,847,378

TFSF reserve levels remain healthy, with all campuses above the 16% operating reserve target, and several campuses significantly higher than that. However, it is expected that these balances will need to be tapped in a few fiscal years. These fund balances also provide flexibility for potential restructurings of UH activities. The following chart shows projected ending FY25 TFSF balances in addition to the portion centrally held, pursuant to EP 8.210:

Campus	FY25 Ending	Centrally Held
Mānoa	\$142,709,367	\$24,386,146
Hilo	\$33,391,451	\$3,293,651
UHWO	\$17,136,890	\$1,833,228
CCs	\$140,557,334	\$11,058,790
System	\$46,519,923	\$2,882,719
Total	\$380,314,965	\$43,454,534



CONCLUSION

As UH continues to implement its six-year Strategic Plan, this FY25 operating budget represents a sustained effort to quantify UH’s current investments within the framework of the Strategic Imperatives and continues investments along those Imperatives. Because of previous efforts to grow fund balances, the UH can accommodate these investments. UH Administration looks forward to working with all stakeholders and constituencies to advance the quality of life for all the people of Hawai’i through robust educational offerings and world-class discovery while modeling how institutions must fulfill responsibilities to indigenous people and place in the 21st century.

University of Hawai'i at Mānoa

Introduction

The University of Hawai'i at Mānoa ("UH Mānoa" or "Mānoa") is the flagship campus of the UH System, combining world-class research with graduate and undergraduate education. Consistent with its location in the most diverse community and environment in the world, UH Mānoa is a globally recognized center of learning and research with a kuleana to serve the people of Hawai'i and our neighbors in the Pacific and Asia. The Carnegie Foundation classifies UH Mānoa as a Research 1 institution with "very high" research activity, and the National Science Foundation consistently ranks UH Mānoa as among the top 100 universities in the nation in federal research expenditures. UH Mānoa has widely recognized strengths in the marine sciences, earth sciences, astronomy, linguistics, Asian Studies, population sciences, tropical agriculture, tropical medicine, microbiology, Hawaiian studies, Pacific Islands studies, international business, and public health.

UH 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, travel industry management, nursing, public health, and social work. UH Mānoa also offers doctoral programs in major intellectual disciplines. As one of just a handful of land-, sea-, space- and sun-grant universities, UH 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. UH Mānoa offers 98 bachelor's degrees, 88 master's degrees, 52 research doctorates, and 5 professional doctorates. Of these, 69 programs are professionally accredited. The campus also offers 28 undergraduate certificates, 3 post-baccalaureate certificates, and 40 graduate certificates.

UH Mānoa has continued its efforts to ensure that all hiring and spending are aligned with the UH System Strategic Plan. The campus has made major recent investments in initiatives in Health Sciences, Space Sciences, Cinematic Arts, and Sustainability, with the aim of contributing to the diversification of Hawai'i's economy and meeting the workforce needs of today and tomorrow. Investments have been made in various areas related to student wellness and student learning, including mental health support, academic advising, classroom improvements, and student housing, with the aim of ensuring student success towards their career aspirations. The campus commitment to fulfill our kuleana to Native Hawaiians and Hawai'i is evident across all of these areas, with large investments under the Strategic Investment competition in Native Hawaiian (NH) and Pacific Islander student support, community health and nutrition, fisheries, and NH theatre, among other areas. Unit-level budget allocations and faculty hiring approvals will continue to be informed by the Strategic Plan, ensuring that investments are made with the aim of addressing the highest priorities of the State.

BUDGET SUMMARY

Overview

For all funds, UH Mānoa is projecting revenues of \$767.3 million and expenditures and transfers of \$820.0 million. Discussion of the projected net operating loss follows presentation of the summary tables below. The TFSF is covered in a separate section following the discussion of all funds.

ALL FUNDS

Revenues

Type of Fund	FY25 Projected	FY24 Actual	FY25 Projected vs. FY24 Actual	%age
General Funds	\$314,353,668	\$304,351,589	\$10,002,079	3.3%
Tuition & Fees	\$253,012,081	\$249,709,005	\$3,303,076	1.3%
RTRF	\$42,000,000	\$42,327,936	(\$327,936)	-0.8%
Other Special Funds	\$133,619,030	\$124,465,603	\$9,153,427	7.4%
Other Revolving Funds	\$19,625,357	\$19,621,581	\$3,776	0.0%
Appropriated Federal Funds	\$4,664,495	\$3,754,586	\$909,909	24.2%
Total Revenues	\$767,274,631	\$744,230,300	\$23,044,331	3.1%

Type of Fund	FY24 Actual	FY24 Projected	FY24 Actual vs. FY24 Projected	%age
General Funds	\$304,351,589	\$295,481,355	\$8,870,234	3.0%
Tuition & Fees	\$249,709,005	\$243,957,370	\$5,751,635	2.4%
RTRF	\$42,327,936	\$41,000,000	\$1,327,936	3.2%
Other Special Funds	\$124,465,603	\$107,339,586	\$17,126,017	16.0%
Other Revolving Funds	\$19,621,581	\$19,068,912	\$552,669	2.9%
Appropriated Federal Funds	\$3,754,586	\$4,664,495	(\$909,909)	-19.5%
Total Revenues	\$744,230,300	\$711,511,717	\$32,718,583	4.6%

When comparing the projected FY25 budget against FY24 actuals, revenue is expected to increase by \$23.0 million, or 3.1%. The General Fund appropriation for FY25 is slightly higher than FY24 due to collective bargaining and has also been reduced by an estimated Governor's restriction of \$7.1 million.

Regular term tuition revenue is currently projected to be essentially flat in comparison to FY24. As of this writing, estimates for enrollment and tuition charged for Fall 2024 are slightly higher compared to the previous year. However, uncertainties regarding how much tuition will be collected remain to be resolved as we navigate through the semester. Summer and credit extension revenues are projected to be around the same level as FY24.

RTRF revenue is expected to be about \$42 million based on actual expenditure amounts subject to indirect cost. As campus auxiliary operations such as bookstore, parking, athletics, student activities, and student and faculty housing have largely returned to pre-pandemic levels of activity, so has the revenue of the associated Special and Revolving Funds. Other Special Funds revenues increased in FY24 due to the conversion of Research Corporation of the University of Hawai'i (RCUH) direct projects to Special Fund

Research Recharge Center (SRRC) accounts. As more operations were moved from RCUH to UH, the use of other special funds is expected to increase again in FY25. Other Revolving Fund revenues are expected to be slightly lower than FY24 as there were some atypical activity levels in some funds in the prior year.

Expenditures and Transfers by Fund Type

Expenditures and Transfers	FY25 Projected	FY24 Actual	FY25 Projected vs. FY24 Actual	%age
General Funds	\$314,353,668	\$303,643,089	\$10,710,579	3.5%
Tuition & Fees	\$300,553,012	\$235,748,359	\$64,804,653	27.5%
RTRF	\$36,327,544	\$35,496,706	\$830,838	2.3%
Other Special Funds	\$139,618,372	\$103,640,890	\$35,977,482	34.7%
Other Revolving Funds	\$24,746,540	\$17,928,943	\$6,817,597	38.0%
Appropriated Federal Funds	\$4,373,548	\$4,290,471	\$83,077	1.9%
Total Expenditures	\$819,972,684	\$700,748,458	\$119,224,226	17.0%

Expenditures and Transfers	FY24 Actual	FY24 Projected	FY24 Actual vs. FY24 Projected	%age
General Funds	\$303,643,089	\$295,481,355	\$8,161,734	2.8%
Tuition & Fees	\$235,748,359	\$323,943,125	(\$88,194,766)	-27.2%
RTRF	\$35,496,706	\$27,600,142	\$7,896,564	28.6%
Other Special Funds	\$103,640,890	\$94,653,193	\$8,987,697	9.5%
Other Revolving Funds	\$17,928,943	\$22,686,824	(\$4,757,881)	-21.0%
Appropriated Federal Funds	\$4,290,471	\$4,637,251	(\$346,780)	-7.5%
Total Expenditures	\$700,748,458	\$769,001,890	(\$68,253,432)	-8.9%

Across all fund types, FY25 expenditures and net transfers are projected to increase by 17.0% over FY24 actual expenditures. Overall increases can be attributed to collective bargaining, estimates for temporary hazard pay settlement payments, and inflationary increases as well as several large expenditures to improve facilities on the UH Mānoa campus.

For General Funds, expenditures will increase by the amount of the collective bargaining agreement increases.

TFSF expenditures are expected to increase mostly due to large projects anticipated to be paid in FY25:

- Continued progress to complete the Ching Field expansion;
- Increasing the scope of the Snyder Hall replacement project;
- Pre-closing costs for graduate student housing construction (NOAA building); and
- Additional costs for the new Student Success Center (Sinclair Hall), to include contingency costs, PV installation, and furnishings.

TFSF expenditures are also projected to increase due in part to the continued effect of the loss of S397. Fringe benefit costs for permanent employee salaries that cannot be fully covered with General Fund appropriations are now assessed on TFSF due to this change. TFSF funds will also be used to support

strategic investments in new initiatives with a high potential for return on investment. These include start-up investments in the Health Sciences Institute, in the Office of Global Engagement, and in support of positions dedicated to extramural award development.

RTRF expenditures are projected to be fairly consistent to prior year spending trends with increases due to collective bargaining, inflationary factors, and increased revenue amounts.

Other Special Fund expenditures are projected to increase in FY25 due in part to several repair and replacement projects scheduled to continue in this fiscal year. In addition, the conversion of RCUH direct projects to SRRC and other special fund accounts result in increased expenditures.

Other Revolving Fund expenditures are expected to increase primarily due to a large repair and replacement project scheduled for University Health Services.

Federal appropriated funds are typically Federal Work Study and USDA funds awarded to CTAHR. The expenditures in this fund remain fairly consistent as the level of funding is rather stable.

Expenditures by Category

Expenditure Category	FY25 Projected	FY24 Actual	FY25 Projected vs. FY24 Actual	%age
Regular Employee Payroll	\$481,341,691	\$411,064,571	\$70,277,120	17.1%
Lecturer Payroll	\$10,244,286	\$14,732,268	(\$4,487,982)	-30.5%
Student Help Payroll	\$12,365,865	\$12,557,900	(\$192,035)	-1.5%
Other Personnel	\$10,849,738	\$5,471,683	\$5,378,055	98.3%
<i>Subtotal Personnel</i>	<i>\$514,801,580</i>	<i>\$443,826,422</i>	<i>\$70,975,158</i>	<i>16.0%</i>
Utilities	\$59,681,730	\$54,911,902	\$4,769,828	8.7%
Scholarships, Tuition	\$47,244,408	\$47,888,698	(\$644,290)	-1.3%
Other Operating Expenses	\$212,563,136	\$141,786,361	\$70,776,775	49.9%
<i>Subtotal Other</i>	<i>\$319,489,274</i>	<i>\$244,586,961</i>	<i>\$74,902,313</i>	<i>30.6%</i>
Total Expenditures	\$834,290,854	\$688,413,383	\$145,877,471	21.2%

Expenditure Category	FY24 Actual	FY24 Projected	FY24 Actual vs. FY24 Projected	%age
Regular Employee Payroll	\$411,064,571	\$419,719,848	(\$8,655,277)	-2.1%
Lecturer Payroll	\$14,732,268	\$12,647,934	\$2,084,334	16.5%
Student Help Payroll	\$12,557,900	\$11,167,127	\$1,390,773	12.5%
Other Personnel	\$5,471,683	\$5,720,805	(\$249,122)	-4.4%
<i>Subtotal Personnel</i>	<i>\$443,826,422</i>	<i>\$449,255,714</i>	<i>(\$5,429,292)</i>	<i>-1.2%</i>
Utilities	\$54,911,902	\$64,205,587	(\$9,293,685)	-14.5%
Scholarships, Tuition	\$47,888,698	\$45,231,719	\$2,656,979	5.9%
Other Operating Expenses	\$141,786,361	\$203,783,862	(\$61,997,501)	-30.4%
<i>Subtotal Other</i>	<i>\$244,586,961</i>	<i>\$313,221,168</i>	<i>(\$68,634,207)</i>	<i>-21.9%</i>
Total Expenditures	\$688,413,383	\$762,476,882	(\$74,063,499)	-9.7%

Expenditures in FY25 are projected to increase by 21.2% over FY24 actual expenditures. These increases are primarily in personnel, utilities and other operating expenses, collective bargaining increases, and inflationary factors respectively. Payroll costs are also increasing due to fringe benefit rate increases and the continued impact of the loss of S397 funds. Utilities are projected to increase due to anticipated rate increases. Note that the numbers in this table do not exactly match the previous table that reported expenditures by fund type, due to the impact of transfers.

Net Operating Gain (Loss)

Type of Fund	FY25 Projected	FY24 Actual	FY25 Projected vs. FY24 Actual	%age
General Funds	\$0	\$0	\$0	-
Tuition & Fees	(\$47,540,931)	\$13,960,647	(\$61,501,578)	-440.5%
RTRF	\$5,672,456	\$6,831,230	(\$1,158,774)	-17.0%
Other Special Funds	(\$5,999,342)	\$20,824,712	(\$26,824,054)	-128.8%
Other Revolving Funds	(\$5,121,183)	\$1,692,638	(\$6,813,821)	-402.6%
Appropriated Federal Funds	\$290,947	(\$535,885)	\$826,832	-154.3%
Total Net Gain/Loss	(\$52,698,053)	\$42,773,342	(\$95,471,395)	-223.2%

Type of Fund	FY24 Actual	FY24 Projected	FY24 Actual vs. FY24 Projected	%age
General Funds	\$0	\$0	\$0	-
Tuition & Fees	\$13,960,647	(\$79,985,755)	\$93,946,402	-117.5%
RTRF	\$6,831,230	\$13,399,858	(\$6,568,628)	-49.0%
Other Special Funds	\$20,824,712	\$12,686,393	\$8,138,319	64.1%
Other Revolving Funds	\$1,692,638	(\$3,617,912)	\$5,310,550	-146.8%
Appropriated Federal Funds	(\$535,885)	\$27,244	(\$563,129)	-2067.0%
Total Expenditures	\$42,773,342	(\$57,490,172)	\$100,263,514	-174.4%

The major reason for the projected decline in TFSF balances in FY25 is due to expenditures associated with renovation and construction projects: pre-closing costs for graduate student housing, Snyder Hall replacement, Sinclair renovations, and Ching Field expansion. Higher personnel costs due to collective bargaining increases, and projected inflationary increases to utilities and other operating expenditures are also contributing factors. Many of these expenditures were projected in FY24 but were not completed and are expected to carry into FY25. Also, due to the loss of the use of S397, fringe costs for TFSF-funded permanent employees are now projected to be charged to TFSF rather than being borne by the General Fund.

RTRF revenues and expenditures are expected to increase due to the growth of recent awards. Timing of the spending of the allocated RTRF funds attributes to the swing of the net operating income. Funds allocated in one year may be spent in a future year.

Other Special and Other Revolving net operating balances are lower than prior years due to repair and replacement costs on Special Funds and lower facilities use related activities for Revolving Funds. The repairs and replacement costs are funded through accumulated reserves in each of the respective funds. The revolving funds have sufficient carryover balances to sustain the swing in projected levels of activity.

Net Operating Gain (Loss)

Net Operating Income (including one-time expenditures) (All Funds Summary)	FY25 Projected
Net Operating Income	(\$52,698,053)
Beginning Balance	\$422,880,558
Ending Balance	\$370,182,505
Operating Reserve (EP 8.210)	\$111,994,373
Debt Service Reserve (EP 2.212)	\$22,527,734
Repair and Replacement Reserve (EP 2.212)	\$66,975,144
Mandatory Reserves	\$560,486
Other Reserves	\$63,565,181
Balance Above Minimum Reserve After Adjustments	\$104,559,587

After a projected net operating loss of \$52.7 million, UHMānoa’s anticipated ending balance is \$370.2 million. Much of this balance is already committed in the form of repair and replacement reserves, bond covenant and requirements and RTRF commitments. These reserves total \$265.6 million and leave a fund balance of \$104.6 million. Much of the additional balance was held due to the uncertainty regarding future General Fund appropriations and because of one time federal funding over the last few years. In the event of any budget restrictions or revenue decreases in upcoming years, the remaining reserves will be essential to maintain a consistent level of service until adjustments can be made.

TUITION AND FEES SPECIAL FUND

TFSF is projected to have revenues of \$253.0 million, expenditures of \$178.2 million, and net transfers of \$41.6 million. This results in a projected net operating loss of \$47.5 million.

Revenues

FY25 Projected	FY24 Actual	FY25 Projected vs. FY24 Actual	%age
\$253,012,081	\$249,709,005	\$3,303,076	1.3%

FY24 Actual	FY24 Projected	FY24 Actual vs. FY24 Projected	%age
\$249,709,005	\$243,957,370	\$5,751,635	2.4%

FY25 tuition is projected to be essentially the same as the amount in FY24. Regular term, summer and extension terms are all expected to have revenues at about the same level as last year.

Expenditures

Expenditure Category	FY25 Projected	FY24 Actual	FY25 Proj. vs. FY24 Actual	%age
Regular Employee Payroll	\$82,052,263	\$55,702,880	\$26,349,384	47.3%
Lecturer Payroll	\$9,541,880	\$13,450,654	(\$3,908,774)	-29.1%
Student Help Payroll	\$5,466,042	\$6,026,521	(\$560,478)	-9.3%
Other Personnel	\$3,243,637	\$2,733,731	\$509,906	18.7%
<i>Subtotal Personnel</i>	<i>\$100,303,822</i>	<i>\$77,913,785</i>	<i>\$22,390,037</i>	<i>28.7%</i>
Utilities	\$43,607,291	\$31,404,454	\$12,202,836	38.9%
Scholarships, Tuition	\$2,390,162	\$2,214,840	\$175,322	7.9%
Other Operating Expenses	\$112,651,187	\$66,704,010	\$45,947,177	68.9%
<i>Subtotal Other</i>	<i>\$158,648,640</i>	<i>\$100,323,304</i>	<i>\$58,325,336</i>	<i>58.1%</i>
Total Expenditures	\$258,952,462	\$178,237,089	\$80,715,373	45.3%

Expenditure Category	FY24 Actual	FY24 Projected	FY24 Actual vs. FY24 Proj.	%age
Regular Employee Payroll	\$55,702,880	\$65,036,456	(\$9,333,577)	-14.4%
Lecturer Payroll	\$13,450,654	\$12,318,264	\$1,132,390	9.2%
Student Help Payroll	\$6,026,521	\$5,369,641	\$656,879	12.2%
Other Personnel	\$2,733,731	\$3,054,131	(\$320,401)	-10.5%
<i>Subtotal Personnel</i>	<i>\$77,913,785</i>	<i>\$85,778,493</i>	<i>(\$7,864,709)</i>	<i>-9.2%</i>
Utilities	\$31,404,454	\$49,510,300	(\$18,105,846)	-36.6%
Scholarships, Tuition	\$2,214,840	\$2,212,265	\$2,575	0.1%
Other Operating Expenses	\$66,704,010	\$126,656,595	(\$59,952,585)	-47.3%
<i>Subtotal Other</i>	<i>\$100,323,304</i>	<i>\$178,379,160</i>	<i>(\$78,055,855)</i>	<i>-43.8%</i>
Total Expenditures	\$178,237,089	\$264,157,653	(\$85,920,564)	-32.5%

FY25 expenditures are projected to increase by about 45.3% in comparison to FY24 actuals.

- **Personnel Expenses:** Personnel expenditures are expected to increase by \$22.4 million over the last fiscal year. This amount reflects collective bargaining and temporary hazard pay settlement payments for the non-permanent salaries paid on TFSF. The amount also includes permanent salaries in excess of the current General Fund appropriation, which will be assessed fringe benefit costs, and transfer of some lecturer payroll costs to TFSF funds.
- **Utilities:** Expenditures for utilities from TFSF are projected to be higher than in FY24, due to shifting the utilities cost back onto TFSF from other funds, in addition to projected inflationary increases.
- **Other Operating:** Other Operating costs are projected to increase primarily due to large facilities investments on the UH Mānoa campus. These include: completion of the Ching Field expansion, pre-closing costs for graduate student housing construction, Snyder Hall replacement, and Sinclair renovations. Strategic investments in new initiatives, inflationary factors and a return to higher levels of on-campus activity also attribute to the increase in expenditure. Many of these items were planned for FY24 but were delayed.

Net Operating Gain (Loss)

Net Operating Income (including one-time expenditures) (TFSF)	FY25 Projected
Net Operating Income	(\$47,540,931)
Beginning Balance	\$190,250,298
Ending Balance	\$142,709,367
Operating Reserves (EP 8.210)	\$86,737,246
Debt Service Reserve (EP 2.212)	\$216,041
Repair and Replacement Reserve (EP 2.212)	\$66,824
Mandatory Reserves	\$0
Other Reserves	\$20,730,448
Balance Above Minimum Reserve After Adjustments	\$34,958,808

In FY25, TFSF is projected to have a net operating loss of \$47.5 million. The projected ending balance for TFSF is \$142.7 million, which still places the ending balance above the 16% minimum targeted reserve of \$86.7 million outlined in Executive Policy. For TFSF, other reserve requirements include IFA's telescope decommissioning fund and facilities tuition increase reserve used to fund long-term R&M projects. These reserves will be essential to maintain a consistent level of service until adjustments can be made if budget restrictions or revenue reductions occur in future years.

University of Hawai'i at Hilo

Introduction

UH Hilo is a comprehensive university providing high-quality liberal arts, science, and professional baccalaureate education and select postgraduate degrees in fields of regional significance. In carrying out this mission, UH Hilo offers 38 undergraduate degrees, 8 graduate degrees, 2 doctoral degrees, and 2 professional degrees that take advantage of the cultural and natural characteristics of the island and community, attracting students who are qualified for baccalaureate entry and seek opportunities for highly engaging and experiential 'āina-based learning. This includes first-generation and non-traditional students, some of whom attend part-time.

UH Hilo provides students with an educational experience rooted in place, culture and diversity. Ten of the fourteen world climate zones exist on the Island of Hawai'i making it a living laboratory for the study of volcanoes, astronomy, agriculture, marine science and other natural sciences. U.S. News and World Report 2023 Best Colleges ranked UH Hilo one of the nation's most ethnically diverse campuses.

While a primary admissions target for UH Hilo is residents of Hawai'i Island, our quality programs are attractive to prospective students from other islands, the Pacific, the continental 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.

The 2023-2029 UH Strategic Plan and current 2021-2031 UH Hilo Strategic Plan guide the development of budget strategies and spending priorities. The four Strategic Imperatives and five Foundational Principles were already provided in this narrative. The three goals of the UH Hilo Strategic Plan are:

1. Strengthen Our Commitment to Haumāna: Equity and Student Success;
2. Strengthen Our Commitment to 'Āina- and Community-based Education; and
3. Strengthen Our Commitment to Kākou, Our Campus 'Ohana.

ALL FUNDS

Revenues

Type of Fund	FY 2025 Projected	FY 24 Actual	FY25 Projected vs. FY24 Actual	%age
General Funds	\$49,715,895	\$46,644,895	\$3,071,000	6.6%
Tuition & Fees	\$24,203,074	\$24,523,723	(\$320,649)	-1.3%
RTRF	\$2,510,783	\$3,101,466	(\$590,683)	-19.0%
Other Special Funds	\$11,627,446	\$12,555,157	(\$927,711)	-7.4%
Other Revolving Funds	\$2,026,097	\$1,697,430	\$328,667	19.4%
Appropriated Federal Funds	\$291,557	\$288,639	\$2,918	1.0%
Total Revenues	\$90,374,852	\$88,811,310	\$1,563,542	1.8%

Type of Fund	FY 24 Actual	FY24 Projected	FY24 Actual vs. FY24 Projected	%age
General Funds	\$46,644,895	\$46,814,091	(\$169,196)	-0.4%
Tuition & Fees	\$24,523,723	\$24,872,977	(\$349,254)	-1.4%
RTRF	\$3,101,466	\$2,920,301	\$181,165	5.8%
Other Special Funds	\$12,555,157	\$10,844,595	\$1,710,562	13.6%
Other Revolving Funds	\$1,697,430	\$1,569,643	\$127,787	7.5%
Appropriated Federal Funds	\$288,639	\$291,557	(\$2,918)	-1.0%
Total Revenues	\$88,811,310	\$87,313,164	\$1,498,146	1.7%

Overall, revenues are projected to increase by about 1.8% when compared to actual FY24 collections. General Fund revenue is planned to be 6.6% more than FY24 actuals due to collective bargaining salary increases and additional funds appropriated to support the Master's in Counseling Psychology and Teacher Education programs. TFSF revenue is planned to be 1.3% less than FY24 actuals due to a projected enrollment decline in non-resident students.

The planned decline of \$590,000 in RTRF revenue is partly due to the end of the recovery of indirect costs associated with the Higher Education Emergency Relief Fund (HEERF) related to the pandemic and decrease in the amount of funds exchanged with Office of the Vice President for Research and Innovation (OVPRI) for the Small Business Development Center (SBDC). Other Special Fund revenue is projected to be \$928,000 less than FY24 actuals primarily due to the one-time deposit from RCUH for the conversion from RCUH revolving funds to UH special funds in FY24. Other Revolving Fund revenue is planned to be \$329,000 more than FY24 primarily due to the sale of the student recreation center's boat. Due to a change in boating standards for the Hilo port as well as the cost to maintain and staff the boat, it is unfortunately no longer feasible to continue the campus recreation's boating program.

Expenditures

Expenditure Category	FY25 Budget	FY24 Actual	FY25 Projected vs. FY24 Actual	%age
Regular Employee Payroll	\$53,646,876	\$45,796,741	\$7,850,135	17.1%
Lecturer Payroll	\$2,326,734	\$2,141,780	\$184,954	8.6%
Student Help Payroll	\$2,482,686	\$2,287,444	\$195,242	8.5%
Other Personnel	\$1,577,674	\$1,595,514	(\$17,840)	-1.1%
<i>Subtotal Personnel</i>	<i>\$60,033,970</i>	<i>\$51,821,479</i>	<i>\$8,212,491</i>	<i>15.8%</i>
Utilities	\$5,523,335	\$5,263,199	\$260,136	4.9%
Scholarships, Tuition	\$7,660,000	\$6,740,262	\$919,738	13.6%
Repairs & Maintenance	\$3,129,702	\$1,577,455	\$1,552,247	98.4%
Other Operating Expenses	\$20,858,756	\$20,688,876	\$169,880	0.8%
<i>Subtotal Other</i>	<i>\$37,171,793</i>	<i>\$34,269,792</i>	<i>\$2,902,001</i>	<i>8.5%</i>
Total Expenditures	\$97,205,763	\$86,091,271	\$11,114,492	12.9%

Expenditure Category	FY24 Actual	FY24 Projected	FY24 Actual vs. FY24 Projected	%age
Regular Employee Payroll	\$45,796,741	\$50,201,741	(\$4,405,000)	-8.8%
Lecturer Payroll	\$2,141,780	\$2,257,989	(\$116,209)	-5.1%
Student Help Payroll	\$2,287,444	\$2,391,404	(\$103,960)	-4.3%
Other Personnel	\$1,595,514	\$1,778,098	(\$182,584)	-10.3%
<i>Subtotal Personnel</i>	<i>\$51,821,479</i>	<i>\$56,629,232</i>	<i>(\$4,807,753)</i>	<i>-8.5%</i>
Utilities	\$5,263,199	\$6,604,927	(\$1,341,728)	-20.3%
Scholarships, Tuition	\$6,740,262	\$7,711,650	(\$971,388)	-12.6%
Repairs & Maintenance	\$1,577,455	\$1,697,561	(\$120,106)	-7.1%
Other Operating Expenses	\$20,688,876	\$23,683,886	(\$2,995,010)	-12.6%
<i>Subtotal Other</i>	<i>\$34,269,792</i>	<i>\$39,698,024</i>	<i>(\$5,428,232)</i>	<i>-13.7%</i>
Total Expenditures	\$86,091,271	\$96,327,256	(\$10,235,985)	-10.6%

Overall, projected expenditures are \$11.1 million, or 12.9%, higher than actual FY24 expenditures. Personnel cost is projected to increase by 15.8% due to collective bargaining increases, temporary hazard pay settlement with Hawai'i Government Employees Association (HGEA), and the strategic filling of vacant positions currently under recruitment. R&M expenses projected for FY25 are \$1.6 million more than actual FY24 expenditures primarily due to the replacement of the air conditioner in the Student Life Center and re-roofing of the College of Agriculture, Forestry and Natural Resource Management (CAFNRM) building. Tuition scholarships are planned to be \$920,000 more than actual FY24 expenditures due to the one-time use of carry-over funds for targeted populations of students in coordination with UH Hilo's recruitment efforts.

The use of unencumbered cash reserves is planned to support new initiatives and existing programs and services that are in alignment with the UH Strategic Plan reinforcing the commitment to providing a unique education and experience to our students and strengthening enrollment and revenue.

New and Continuing Initiatives (\$7.3 million):

- Fulfill Kuleana to Native Hawaiians and Hawai'i (\$50,000)

The Center for Maunakea Stewardship needs to replace a vehicle for its rangers. The rangers provide daily oversight of activities on the UH-managed lands protecting the resources and providing public safety. They are responsible for informing visitors about the cultural, natural and scientific significance of Maunakea.

- Developing Successful Students for a Better Future (\$6.5 million)

Improve campus infrastructure: Approximately \$4.8 million will be invested to upgrade, repair or replace classroom furniture, network equipment, furnishings in the residence halls, dining facilities, campus center, Pacific Aquaculture and Coastal Resource Center (PACRC), CAFNRM, and the Daniel K. Inouye College of Pharmacy (DKICP) modular building. Funds will be used to purchase computers and workstations for the computer science and data science classrooms as well as the applied physics laboratory for the pre-engineering program. Repair and replacement work will proceed on the air conditioning at the Student Life Center. The quality of campus facilities and infrastructure impacts student recruitment and student success. It is important to have a well maintained facility that will enhance the student learning and campus living experience.

Support 'āina and community centered learning: \$160,000 will support the College of Natural and Health Science. A 12-passenger van and 9-passenger four-wheel drive SUV is needed to transport students for hands-on learning opportunities island wide. Hawai'i Island serves as a living laboratory for deepening our relationship with the community and the natural world in the study of volcanos, astronomy, marine science and other natural sciences.

Marketing and recruiting: \$230,000 will be invested in digital marketing and name buying allowing UH Hilo to attract students, build relationships and drive enrollment and engagement. UH Hilo will be able to reach a wider audience than traditional marketing methods. Digital marketing also allows for targeted messaging to reach specific audiences in a cost effective and efficient manner.

Enhance student engagement and achievement: Approximately \$1.3 million will be invested towards recruitment and retention initiatives. We are investing in temporary internship and retention coordinator positions to enable students to make more informed decisions about their academic and career pathways. This is the second year of a two-year plan to fund these temporary positions with plans to request permanent positions and General Funds in the 2025-2027 biennium budget if proven successful. Reserves will also be committed to continue an enhanced new student orientation program, volunteer incentives, basic needs support and provide opportunity grants to targeted groups of students in coordination with our marketing and recruitment efforts. UH Hilo recognizes the critical need to implement high-impact practices that enhance student success and well-being. Comprehensive orientation programs as well as an integrated approach for advising and career/internship coordination are key components, each contributing to the holistic advancement of student engagement and achievement.

Temporary Hazard Pay (THP) (\$752,000)

HGEA and the Hawai'i state government reached a settlement to compensate employees who worked during the two-year COVID-19 pandemic. The settlement is for \$10,000 or \$20,000 depending on the number of days an employee reported to their physical worksite during the period of March 4, 2020 to March 25, 2022. Forecasts include payouts and fringe estimates related to non-general funds as the UH expects an appropriation that should cover the general fund appropriated employees.

Fund current programs and critical services (\$3.0 million)

Reserves will be utilized to minimize impact to programs and services due to a decline in TFSF revenue, General Fund restriction and increased operating expenses (utilities, fringe benefit, bank service fees, minimum wage, etc.). Use of reserves will enable the campus to continue activities that address UH strategic imperatives:

- Fulfill Kuleana to Native Hawaiians and Hawai'i (\$500,000)

Continued support for educational programs with a focus on 'āina-based education and science in the Pacific Internship Programs for Exploring Science (PIPES), at the 'Imiloa Astronomy Center, and in the 'Imiloa-Ka Haka 'Ula O Ke'elikōlani Hawaiian Immersion Pathway program.

- Developing Successful Students for a Better Future (\$2.0 million)

Maintain library, tutoring, advising and counseling services which are necessary for students to achieve academic success and persist in their academic journey. Additionally, continue to provide courses and applied research opportunities that will prepare students to successfully reach their academic, personal and professional goals.

- Meet Hawai'i's Workforce Needs of Today and Tomorrow (\$500,000)

Continue to offer courses in areas of workforce needs for the state of Hawai'i in the fields of education, nursing, computer science, aeronautical science, counseling psychology and administration of justice.

Net Operating Gain (Loss)

Net Operating Income (including one-time expenditures) (All Funds Summary)	FY25 Projected
Net Operating Income	(\$9,859,535)
Beginning Balance	\$58,937,981
Ending Balance	\$49,078,446
Operating Reserve (EP 8.210)	\$12,373,569
Debt Service Reserve (EP 2.212)	\$1,630,667
Repair and Replacement Reserve (EP 2.212)	\$3,685,659
Mandatory Reserves	\$46,716
Other Reserves	\$0
Balance Above Minimum Reserve After Adjustments	\$31,341,835

A \$1.0 million Mandatory Major Repair and Replacement Reserve is mandated by the bond resolution adopted by the BOR on November 16, 2001. UH Hilo’s portion of this mandatory reserve is \$46,700.

Although UH Hilo proposes to spend \$9.9 million more than its revenues, there will be a balance of \$31.3 million above the minimum threshold.

TUITION AND FEES SPECIAL FUND

Revenues

FY25 Projected	FY24 Actual	FY25 Projected vs. FY24 Actual	%age
\$24,203,074	\$24,523,723	(\$320,649)	-1.3%

FY24 Actual	FY24 Projected	FY24 Actual vs. FY24 Projected	%age
\$24,523,723	\$24,872,977	(\$349,254)	-1.4%

Tuition and Fee revenues are planned to be 1.3% less than the FY24 actual amount due to a projected enrollment decline in non-resident students.

Expenditures

Expenditure Category	FY25 Budget	FY24 Actual	FY25 Projected vs. FY24 Actual	%age
Regular Employee Payroll	\$5,286,117	\$4,502,912	\$783,205	17.4%
Lecturer Payroll	\$942,793	\$706,854	\$235,939	33.4%
Student Help Payroll	\$1,143,475	\$1,130,840	\$12,635	1.1%
Other Personnel	\$1,030,978	\$351,532	\$679,446	193.3%
<i>Subtotal Personnel</i>	<i>\$8,403,363</i>	<i>\$6,692,138</i>	<i>\$1,711,225</i>	<i>25.6%</i>
Utilities	\$3,650,000	\$671,583	\$2,978,417	443.5%
Scholarships, Tuition	\$110,000	\$107,588	\$2,412	2.2%
Repairs & Maintenance	\$2,877,000	\$1,265,451	\$1,611,549	127.3%
Other Operating Expenses	\$8,126,217	\$8,598,566	(\$472,349)	-5.5%
<i>Subtotal Other</i>	<i>\$14,763,217</i>	<i>\$10,643,188</i>	<i>\$4,120,029</i>	<i>38.7%</i>
Total Expenditures	\$23,166,580	\$17,335,326	\$5,831,254	33.6%

Expenditure Category	FY24 Actual	FY24 Projected	FY24 Actual vs. FY24 Projected	%age
Regular Employee Payroll	\$4,502,912	\$5,050,015	(\$547,103)	-10.8%
Lecturer Payroll	\$706,854	\$820,755	(\$113,901)	-13.9%
Student Help Payroll	\$1,130,840	\$1,065,277	\$65,563	6.2%
Other Personnel	\$351,532	\$733,450	(\$381,918)	-52.1%
<i>Subtotal Personnel</i>	<i>\$6,692,138</i>	<i>\$7,669,497</i>	<i>(\$977,359)</i>	<i>-12.7%</i>
Utilities	\$671,583	\$5,615,408	(\$4,943,825)	-88.0%
Scholarships, Tuition	\$107,588	\$150,000	(\$42,412)	-28.3%
Repairs & Maintenance	\$1,265,451	\$1,105,000	\$160,451	14.5%
Other Operating Expenses	\$8,598,566	\$9,833,056	(\$1,234,490)	-12.6%
<i>Subtotal Other</i>	<i>\$10,643,188</i>	<i>\$16,703,464</i>	<i>(\$6,060,276)</i>	<i>-36.3%</i>
Total Expenditures	\$17,335,326	\$24,372,961	(\$7,037,635)	-28.9%

FY25 personnel expenditures are planned to be \$1.7 million more compared to FY24 actual expenditures due to collective bargaining increases, temporary hazard pay settlement with HGEA and change in funding source for Lecturer and Other Personnel (casual hire) costs. General Funds were available in FY24 to pay for some of the lecturer and casual hire costs.

The projected FY25 utilities budget is about \$3.0 million more than FY24 actuals. General Funds were available in FY24 to pay the cost of utilities that would have normally been charged to TFSF. R&M expenses planned for FY25 are \$1.6 million more than FY24 actuals primarily due to the replacement of the air conditioner in the Student Life Center and re-roofing of the CAFNRM building.

Net Operating Gain (Loss)

Net Operating Income (including one-time expenditures) (TFSF)	FY25 Budget
Net Operating Income	(\$6,933,500)
Beginning Balance	\$40,324,951
Ending Balance	\$33,391,451
Other Reserve Requirements (R&R, Bond, RTRF Commitments)	
Revised Ending Balance	\$33,391,451
Reserve Requirement (Minimum 16% of the average operating expenditures over the last three fiscal years)	\$10,539,685
Balance Above Minimum Reserve After Adjustments	\$22,851,766

UH Hilo's TFSF ending balance of \$33.4 million is above the reserve requirement set in EP8.210 Systemwide Financial Reserves.

The net operating loss of \$6.9 million is due to planned one-time expenditures to support the strategic imperatives. Approximately \$5.4 million will be used toward "Developing Successful Students for a Better Future," \$500,000 toward "Fulfill Kuleana to Native Hawaiians and Hawai'i," and \$550,000 toward "Meet Hawai'i's Workforce Needs of Today and Tomorrow." In addition to supporting these strategic imperatives, \$460,000 will fund the THP resulting from a settlement between HGEA and the State.

Please refer to the TFSF portion of the All Fund Summary for additional information.

University of Hawai'i West O'ahu

Introduction

The University of Hawai'i West O'ahu (UHWO) offers a distinct, learner-centered workforce-aligned baccalaureate education that integrates humanities, education, social sciences, business, public administration, creative media, and STEM with professional and applied fields. As an indigenous-grounded institution, UHWO provides dynamic learning environments delivered via in-person, online, and hybrid platforms that are closely aligned with the UH Strategic Imperatives (2023) and the UHWO Strategic Action Plan (2018).

The budget is intentionally conservative reflecting multiple years of limited new General Fund support despite inflationary pressures. Hence, the budget reflects our focus on growing enrollment by investing in workforce development programs such as partnering with UH Mānoa's nursing program, early childhood education through secondary teacher-preparation, and the Amazon Career Choice Program, which is a catalyst for the growth of our online adult education outreach efforts. Additionally, we continue to invest in student success initiatives that strengthen student recruitment, retention, and persistence to graduation outcomes.

UHWO also continues to grow its Advanced Digital Media programs that integrate art, machine learning, and place-based indigenous learning. UHWO investments are balanced with revenue-generating initiatives to include effective student recruitment processes, hosting community events that increase community familiarity with UHWO, collaborations with the UH Office of Strategic Development and Partnership (OSDP) to generate revenues from the Mauka and Makai campus lands, and increasing both philanthropic giving and extramurally funded efforts.

To effectively monitor and manage its fiscal stability, UHWO employs a comprehensive review process for all personnel and position action requests, assesses all operational costs to ensure they are operationally necessary, and maintains financial monitoring through monthly reporting and analyses to the University Budget Advisory Council and campus Executive Team. This proactive management approach is critical given the limited fiscal resources available to UHWO caused in part by the campus debt service. In FY25, UHWO will spend approximately 9% of its budget to meet this long-term charge, which will not be retired until 2041.

During this fiscal year, UHWO will continue to assess and implement cost-saving measures, invest in strategic enrollment growth efforts, and explore and seek-out alternative streams of funding to enhance our fiscal sustainability.

BUDGET SUMMARY

ALL FUNDS

Revenues

Type of Fund	FY25 Projected	FY24 Actual	FY25 Projected vs. FY24 Actual	%age
General Funds	\$22,044,976	\$21,846,548	\$198,428	0.9%
Tuition & Fees	\$16,636,291	\$16,551,898	\$84,393	0.5%
RTRF	\$521,449	\$1,573,434	(\$1,051,985)	-66.9%
Other Special Funds	\$438,711	\$472,239	(\$33,528)	-7.1%
Other Revolving Funds	\$963,292	\$933,162	\$30,130	3.2%
Appropriated Federal	\$112,323	\$110,525	\$1,798	1.6%
Total Revenues	\$40,717,042	\$41,487,806	(\$770,764)	-1.9%

Type of Fund	FY24 Actual	FY24 Projected	FY24 Actual vs. FY24 Projected	%age
General Funds	\$21,846,548	\$20,982,353	\$864,195	4.1%
Tuition & Fees	\$16,551,898	\$16,847,698	(\$295,800)	-1.8%
RTRF	\$1,573,434	\$1,178,570	\$394,864	33.5%
Other Special Funds	\$472,239	\$203,550	\$268,689	132.0%
Other Revolving Funds	\$933,162	\$800,302	\$132,860	16.6%
Appropriated Federal	\$110,525	\$108,000	\$2,525	2.3%
Total Revenues	\$41,487,806	\$40,120,473	\$1,367,333	3.4%

Total FY25 revenues are projected to decrease by 1.9% as compared to FY24 actual revenues. The decrease in revenues is attributable primarily to RTRF collections, which were historically high in FY24 due to indirect costs associated with Federal Relief (HEERF) Funding. The FY25 projected amount of \$521,449 is reflecting a return to typical levels.

Other Special Fund revenues exceeded projections in FY24 by 132% as interest earning accounts benefitted from relatively strong balances and higher sustained interest rates. In addition, the International/Global Engagement Short-Term Programs have seen continued growth and are now surpassing pre-pandemic levels.

Expenditures

Expenditure Category	FY25 Projected	FY24 Actual	FY25 Projected vs. FY24 Actual	%age
Regular Employee	\$25,500,959	\$23,157,753	\$2,343,206	10.1%
Lecturer Payroll	\$3,290,984	\$2,814,481	\$476,503	16.9%
Student Help Payroll	\$845,388	\$669,791	\$175,597	26.2%
Other Personnel	\$311,165	\$295,773	\$15,392	5.2%
<i>Subtotal Personnel</i>	<i>\$29,948,496</i>	<i>\$26,937,798</i>	<i>\$3,010,698</i>	<i>11.2%</i>
Utilities	\$2,066,015	\$1,909,128	\$156,887	8.2%
Scholarships, Tuition	\$2,259,970	\$1,900,051	\$359,919	18.9%
Other Operating Expenses	\$3,545,529	\$2,711,906	\$833,623	30.7%
<i>Subtotal Other</i>	<i>\$7,871,514</i>	<i>\$6,521,085</i>	<i>\$1,350,429</i>	<i>20.7%</i>
Total Expenditures	\$37,820,010	\$33,458,883	\$4,361,127	13.0%

Expenditures	FY24 Actual	FY24 Projected	FY24 Actual vs. FY24 Projected	%age
Regular Employee	\$23,157,753	\$24,257,800	(\$1,100,047)	-4.5%
Lecturer Payroll	\$2,814,481	\$3,789,330	(\$974,849)	-25.7%
Student Help Payroll	\$669,791	\$879,884	(\$210,093)	-23.9%
Other Personnel	\$295,773	\$442,815	(\$147,042)	-33.2%
<i>Subtotal Personnel</i>	<i>\$26,937,798</i>	<i>\$29,369,829</i>	<i>(\$2,432,031)</i>	<i>-8.3%</i>
Utilities	\$1,909,128	\$1,967,633	(\$58,505)	-3.0%
Scholarships, Tuition	\$1,900,051	\$2,226,153	(\$326,102)	-14.6%
Other Operating Expenses	\$2,711,906	\$3,668,356	(\$956,450)	-26.1%
<i>Subtotal Other</i>	<i>\$6,521,085</i>	<i>\$7,862,142</i>	<i>(\$1,341,057)</i>	<i>-17.1%</i>
Total Expenditures	\$33,458,883	\$37,231,971	(\$3,773,088)	-10.1%

Overall, expenditures in FY25 are projected to increase by 13% compared to FY24. Personnel increases are due to collective bargaining raises, one-time temporary hazard payments, and additional fringe costs due to changes in the funding mix. Increases in Student Help Payroll are due primarily to increases in minimum wage and additional student support services/activities within the Office of Student Affairs. Utilities and other operating expenses are expected to increase due to additional on-campus enrollments and inflationary rates. Debt service for UHWO academic buildings and the library is \$3.8 million, or more than 9% of estimated revenues. Actual scholarship expenditures for FY24 declined due to a lower-than-expected scholarship pick-up rate. As a result of the UHWO's enrollment management team's efforts, we project scholarship expenditures to match the FY24 budgeted level.

In FY24, UHWO expended approximately 10% less than projected due to strategic hiring and additional oversight over purchase requests on institutional funds. UHWO will continue to use this proactive approach during FY25. These generated savings will support strategic investments such as the PV expansion that will enable UHWO to become a net-zero energy university that could realize fiscal benefits resulting in annual savings of nearly \$1.5 million in energy costs.

Net Operating Gain (Loss)

Net Operating Income (including one-time expenditures) (All Funds Summary)	FY25 Projected
Net Operating Income	(\$785,796)
Beginning Balance	\$34,901,452
Ending Balance	\$34,115,656
Operating Reserve (EP 8.210)	\$5,757,306
Debt Service Reserve (EP 2.212)	\$3,771,589
Repair and Replacement Reserve (EP 2.212)	\$6,901,240
Mandatory Reserves	\$0
Other Reserves	\$0
Balance Above Minimum Reserve After Adjustments	\$17,685,521

For all non-extramural funding, UHWO is projecting a net operating loss of \$786,000 attributable in part to one-time expenditures like the temporary hazard payments. UHWO is projecting an ending balance of \$17.7 million after meeting its reserve requirements. Approximately \$8 million of the ending balance is reserved for the campus Photovoltaic Parking Lot project slated for FY26.

TUITION AND FEES SPECIAL FUND

Revenues

FY25 Projected	FY24 Actual	FY25 Projected vs. FY24 Actual	%age
\$16,636,291	\$16,564,780	\$71,511	0.4%

FY24 Actual	FY24 Projected	FY24 Actual vs. FY24 Projected	%age
\$16,564,780	\$16,847,698	(\$282,918)	-1.7%

Fall 2024 enrollment is trending in a positive direction compared to Fall 2023 data. However, we remain conservative in our estimates as tuition and fee revenues are budgeted to increase by 0.4% as compared to FY24 actuals.

During FY24, TFSF revenues were down 1.7% reflecting the decline of 1.9% in headcount enrollment from Fall 2023 to Fall 2024.

Expenditures

Expenditures (TFSF Only)	FY25 Projected	FY24 Actual	FY25 Projected vs. FY24 Actual	%age
Regular Employee	\$2,610,129	\$2,188,088	\$422,041	19.3%
Lecturer Payroll	\$2,830,831	\$1,493,139	\$1,337,692	89.6%
Student Help Payroll	\$563,580	\$449,767	\$113,813	25.3%
Other Personnel	\$237,111	\$236,229	\$882	0.4%
<i>Subtotal Personnel</i>	<i>\$6,241,651</i>	<i>\$4,367,223</i>	<i>\$1,874,428</i>	<i>42.9%</i>
Utilities	\$2,066,015	\$1,805,020	\$260,995	14.5%
Scholarships, Tuition	\$0	\$0	\$0	0.0%
Other Operating Expenses	\$2,507,507	\$1,972,642	\$534,865	27.1%
<i>Subtotal Other</i>	<i>\$4,573,522</i>	<i>\$3,777,662</i>	<i>\$795,860</i>	<i>21.1%</i>
Total Expenditures	\$10,815,173	\$8,144,885	\$2,670,288	32.8%

Expenditures (TFSF Only)	FY24 Actual	FY24 Projected	FY24 Actual vs. FY24 Projected	%age
Regular Employee	\$2,188,088	\$3,020,774	(\$832,686)	-27.6%
Lecturer Payroll	\$1,493,139	\$3,789,330	(\$2,296,191)	-60.6%
Student Help Payroll	\$449,767	\$608,154	(\$158,387)	-26.0%
Other Personnel	\$236,229	\$182,252	\$53,977	29.6%
<i>Subtotal Personnel</i>	<i>\$4,367,223</i>	<i>\$7,600,510</i>	<i>(\$3,233,287)</i>	<i>-42.5%</i>
Utilities	\$1,805,020	\$1,967,633	(\$162,613)	-8.3%
Scholarships, Tuition	\$0	\$0	\$0	0.0%
Other Operating Expenses	\$1,972,642	\$2,613,361	(\$640,719)	-24.5%
<i>Subtotal Other</i>	<i>\$3,777,662</i>	<i>\$4,580,994</i>	<i>(\$803,332)</i>	<i>-17.5%</i>
Total Expenditures	\$8,144,885	\$12,181,504	(\$4,036,619)	-33.1%

FY25 TFSF expenditures are projected to increase by \$2.7 million, or 32.8%, over the actual amount expended in FY24. The increase in personnel expenditures including lecturers and regular employee payroll is due to collective bargaining raises and changes in the funding mix. The increase in student help expenditures is due primarily to an increase in minimum wage and student support services/activities within the Office of Student Affairs. Increases in other expenditures are due primarily to campus re-engagement and inflationary rate projections. Utilities expenditures in FY25 are projected to be 14.5% higher due to an estimated increase in both rates and usage that reflects an increase in the number of students taking on-campus courses.

Net Operating Gain (Loss)

Net Operating Income (including one-time expenditures) (TFSF)	FY25 Projected
Net Operating Income	(\$427,733)
Beginning Balance	\$17,564,623
Ending Balance	\$17,136,890
Other Reserve Requirements (R&R, Bond)	\$0
Revised Ending Balance	\$17,136,890
Operating Reserve Requirement (16%)	\$5,866,331
Balance Above Minimum Reserve After Adjustments	\$11,270,559

The \$427,733 projected net operating loss reflects in part the cost of operating the UHWO Pre-Nursing program without General Funded positions. The program is an important partnership with UH Mānoa that is designed to help address the critical shortage of nurses in West and Central O’ahu.

UHWO’s projected ending balance is higher than the minimum operating reserve requirement of 16%.

Community Colleges

Budget Summary

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.

Fulfill kuleana to Native Hawaiians and Hawai'i

All UHCC campuses share responsibility to support the future of our students, college, community, land, and sea. Each campus has a Native Hawaiian Center that is committed to actively preserve and perpetuate Hawaiian culture and values. In 2012 the BOR approved the Hawai'i Papa O Ke Ao (HPOKA) Plan to address the higher education needs of NH, which included tracking degrees and certificates awarded to NH since its inception. The UHCCs continue building on the HPOKA vision by listing businesses that support career pathways for NH as desired community partners in the Good Jobs campaign, focused on ensuring our state has a skilled local workforce ready to meet the demands of high growth industries. In addition, the UHCCs support the systemwide 13th Year Initiative funding to match a Kamehameha Schools grant for this innovative program designed to encourage non-college-bound high school students and adults to attend, and successfully complete, their first year of college with a focus on NH success.

Develop successful students for a better future

The UHCCs are committed to educating more students and empowering them to achieve their goals. The UHCCs are developing a pilot project to reduce the higher summer tuition fees in Summer 2025 to match the regular semester tuition rate for eligible students with the hopes of increasing retention and momentum to completion. Each year the UHCCs provide funding for the development of Open Educational Resources, or zero cost textbooks and materials, to ensure students have access to required course resources without having to incur additional cost.

Financial barriers to education are being addressed to ensure student success through continued support of the State of Hawai'i B Plus Scholarship, UH Opportunity Grants, and the Hawai'i Promise program. The Hawai'i Promise program supports tuition costs that are not fully covered by other forms of financial aid, providing money to cover direct education costs – including tuition, fees, and an allowance for books and supplies.

UHCC campuses have been working to create a more streamlined, consistent onboarding process for students and will be expending funds to continue the work that began under grants in FY24. The UHCCs will also be allocating funding for professional development, stipends for faculty discussions, and other activities in an effort to increase the number of students transferring from a UH two-year program to a UH four-year program.

The UHCCs believe in the importance of providing quality instruction in support of student success. The UHCCs host an annual professional development event, the Hawai'i Student Success Institute, at the Hawai'i Convention Center. Faculty and staff are encouraged to share best practices and innovative projects with their peers. Additionally, the UHCCs provide instructional design support with system staff to the colleges to ensure quality online instruction across the community colleges. Each of the community colleges also offer professional development programs that support faculty and their development of quality curriculum.

The UHCCs have invested in technology to provide easier communication options, assist with financial aid questions, support mental health, streamline credit for prior learning, and provide career assessment and support for students.

Meet Hawai'i's workforce needs of today and tomorrow

With support from the 2023 Legislature, the UHCCs are institutionalizing the Good Jobs Hawai'i (GJH) program that is currently funded by three grants. This program focuses on short-term credit and non-credit training in high demand workforce fields to assist students with moving into higher paying jobs. The training courses are offered by the seven community colleges, and students are offered financial support, so the course tuition is free. Additional aspects of GJH include paid internships by employers, support for wraparound services, and navigators who help students complete successfully.

Diversify Hawai'i's economy through UH innovation and research

Using funds provided by the 2024 Legislature, Kaua'i Community College, and Hawai'i Community College at Palamanui will be developing their Food Innovation programs to be part of the Food Innovation Network with the lead Wahiawa Value-Added Product Development Center (VAPDC) run by Leeward Community College and the Food Innovation Center at UH Maui College. The Food Innovation Network and VAPDCs will increase the opportunity for local farmers and growers to sell their products to value-added producers, build residents' capacity to develop entrepreneurial skills and incubate their business through access to small business resources; production kitchens and in-house product development; and provide premier education to students and community members, supporting Hawai'i's entrepreneurial ecosystem for generations to come. Additionally, the Culinary Institute of the Pacific (CIP) will complete its renovation project in FY25 and expand programming options statewide. The CIP is a research and product development hub with an emphasis on sustainable, island-based food systems. Cross-disciplinary programs and services are offered for both academic credit and professional certifications in the areas of new product development, sensory evaluation and flavor science, and wellness and nutritional health.

ALL FUND SUMMARY

Revenues

Type of Fund	FY 25 Projected	FY 24 Actual	FY25 Projected vs. FY24 Actual	%age
General Funds	\$185,438,848	\$170,192,280	\$15,246,568	9.0%
Tuition & Fees	\$51,581,001	\$49,715,359	\$1,865,642	3.8%
RTRF	\$1,370,847	\$5,164,165	(\$3,793,318)	-73.5%
Other Special Funds	\$85,460	\$85,459	\$1	0.0%
Other Revolving Funds	\$21,537,298	\$21,098,748	\$438,550	2.1%
Appropriated Federal Funds	\$3,875,565	\$3,860,461	\$15,104	0.4%
Total Revenues	\$263,889,019	\$250,116,472	\$13,772,547	5.5%

Type of Fund	FY 24 Actual	FY 24 Projected	FY24 Actual vs. FY24 Projected	%age
General Funds	\$170,192,280	\$173,895,641	(\$3,703,361)	-2.1%
Tuition & Fees	\$49,715,359	\$48,947,646	\$767,713	1.6%
RTRF	\$5,164,165	\$5,095,511	\$68,654	1.3%
Other Special Funds	\$85,459	\$38,439	\$47,020	122.3%
Other Revolving Funds	\$21,098,748	\$18,285,850	\$2,812,898	15.4%
Appropriated Federal Funds	\$3,860,461	\$2,944,483	\$915,978	31.1%
Total Revenues	\$250,116,472	\$249,207,570	\$908,902	0.4%

The General Fund allocation is projected to increase \$15.2 million, or 9%, partially due to the FY24 Actual amount reflecting a \$4.8 million movement of General Fund allocation to UH Mānoa and UHWO to cover payroll and FY25 projections include increases for collective bargaining and \$6.9 million in legislative adjustments.

TFSF revenues are projected to increase by \$1.9 million, or 3.8%. This increase is based on FY24 TFSF gross revenue adjusted by the projected increase/decrease in SSH for each campus as estimated by UH's Institutional, Research, Analysis, & Planning Office (IRAPO).

Revenues for RTRF show a decrease of \$3.8 million, or 73.5%, due to the end of the HEERF financial aid package performance period.

Expenditures

Expenditure Category	FY 25 Budget	FY 24 Actual	FY25 Projected vs. FY24 Actual	%age
Regular Employee Payroll	\$148,548,659	\$129,966,286	\$18,582,373	14.3%
Lecturer Payroll	\$25,317,568	\$24,111,972	\$1,205,596	5.0%
Student Help Payroll	\$3,705,128	\$3,232,444	\$472,684	14.6%
Other Personnel	\$2,149,448	\$2,088,683	\$60,765	2.9%
<i>Subtotal Personnel</i>	<i>\$179,720,803</i>	<i>\$159,399,385</i>	<i>\$20,321,418</i>	<i>12.7%</i>
Utilities	\$11,093,739	\$10,768,092	\$325,647	3.0%
Scholarships, Tuition	\$9,900,448	\$7,061,753	\$2,838,695	40.2%
Other Operating Expenses	\$55,459,363	\$36,067,898	\$19,391,465	53.8%
<i>Subtotal Other</i>	<i>\$76,453,550</i>	<i>\$53,897,743</i>	<i>\$22,555,807</i>	<i>41.8%</i>
Total Expenditures	\$256,174,353	\$213,297,128	\$42,877,225	20.1%

Expenditure Category	FY 24 Actual	FY 24 Projected	FY24 Actual vs. FY24 Projected	%age
Regular Employee Payroll	\$129,966,286	\$139,748,291	(\$9,782,005)	-7.0%
Lecturer Payroll	\$24,111,972	\$25,128,193	(\$1,016,221)	-4.0%
Student Help Payroll	\$3,232,444	\$3,252,514	(\$20,070)	-0.6%
Other Personnel	\$2,088,683	\$2,215,048	(\$126,365)	-5.7%
<i>Subtotal Personnel</i>	<i>\$159,399,385</i>	<i>\$170,344,046</i>	<i>(\$10,944,661)</i>	<i>-6.4%</i>
Utilities	\$10,768,092	\$11,912,462	(\$1,144,370)	-9.6%
Scholarships, Tuition	\$7,061,753	\$8,452,204	(\$1,390,451)	-16.5%
Other Operating Expenses	\$36,067,898	\$47,030,586	(\$10,962,688)	-23.3%
<i>Subtotal Other</i>	<i>\$53,897,743</i>	<i>\$67,395,252</i>	<i>(\$13,497,509)</i>	<i>-20.0%</i>
Total Expenditures	\$213,297,128	\$237,739,298	(\$24,442,170)	-10.3%

Expenditures for FY25 are projected to increase by 20.1% over FY24 actuals. Total payroll projections show an increase of \$20.3 million, or 12.7%, primarily due to the anticipation of filling vacancies and collective bargaining increases. Additionally, student hire budgets include an increase of \$473,000 or 14.6%, to provide students with opportunities to learn valuable job skills and contribute toward reducing educational expenses. The projected increase in scholarship expenditure of \$2.8 million, or 40.2%, is due to projected increased need for Hawai'i Promise and opportunity grants for FY25. The projected increase in Other Operating Expenses of \$19.4 million, or 53.8%, is primarily due to the need for campus funded R&M projects, as well as additional equipment purchases.

Net Operating Gain (Loss)

Net Operating Income (including one-time expenditures) (All Funds Summary)	FY25 Projected
Net Operating Income	\$3,059,194
Beginning Balance	\$199,844,916
Ending Balance	\$202,904,110
Operating Reserve (EP 8.210)	\$35,833,905
Debt Service Reserve (EP 2.212)	\$2,669,225
Repair and Replacement Reserve (EP 2.212)	\$370,171
Mandatory Reserves	\$0
Other Reserves	\$0
Balance Above Minimum Reserve After Adjustments	\$164,030,809

Other Reserve Requirements include debt service reserve payments for energy projects and facilities at Kapi'olani Community College (KapCC) and HawCC that were financed using revenue bonds. It also includes contributions toward a repair and replacement reserve fund that are required pursuant to EP 2.212.

TUITION AND FEES SPECIAL FUND

Revenues

FY 25 Projected	FY 24 Actual	FY25 Projected vs. FY24 Actual	%age
\$51,581,001	\$49,715,359	\$1,865,642	3.8%

FY 24 Actual	FY 24 Projected	FY24 Actual vs. FY24 Projected	%age
\$49,715,359	\$48,947,646	\$767,713	1.6%

TFSF revenues are projected to increase by \$1.9 million, or 3.8%. Please refer to the TFSF portion of the All Fund Summary for additional information.

Expenditures

Expenditure Category	FY 25 Budget	FY 24 Actual	FY25 Projected vs. FY24 Actual	%age
Regular Employee Payroll	\$5,755,743	\$4,555,696	\$1,200,047	26.3%
Lecturer Payroll	\$391,399	\$372,762	\$18,637	5.0%
Student Help Payroll	\$2,703,331	\$2,230,649	\$472,682	21.2%
Other Personnel	\$1,350,386	\$1,289,619	\$60,767	4.7%
Subtotal Personnel	\$10,200,859	\$8,448,726	\$1,752,133	20.7%
Utilities	\$4,783,492	\$2,978,370	\$1,805,122	60.6%
Scholarships, Tuition	\$3,135,183	\$1,197,735	\$1,937,448	161.8%
Other Operating Expenses	\$30,364,469	\$11,319,872	\$19,044,597	168.2%
Subtotal Other	\$38,283,144	\$15,495,977	\$22,787,167	147.1%
Total Expenditures	\$48,484,003	\$23,944,703	\$24,539,300	102.5%

Expenditure Category	FY 24 Actual	FY 24 Projected	FY24 Actual vs. FY24 Projected	%age
Regular Employee Payroll	\$4,555,696	\$4,003,489	\$552,207	13.8%
Lecturer Payroll	\$372,762	\$402,790	(\$30,028)	-7.5%
Student Help Payroll	\$2,230,649	\$2,296,685	(\$66,036)	-2.9%
Other Personnel	\$1,289,619	\$1,163,607	\$126,012	10.8%
Subtotal Personnel	\$8,448,726	\$7,866,571	\$582,155	7.4%
Utilities	\$2,978,370	\$6,270,864	(\$3,292,494)	-52.5%
Scholarships, Tuition	\$1,197,735	\$2,664,182	(\$1,466,447)	-55.0%
Other Operating Expenses	\$11,319,872	\$25,987,165	(\$14,667,293)	-56.4%
Subtotal Other	\$15,495,977	\$34,922,211	(\$19,426,234)	-55.6%
Total Expenditures	\$23,944,703	\$42,788,782	(\$18,844,079)	-44.0%

Net Operating Gain (Loss)

Net Operating Income (including one-time expenditures) (TFSF)	FY25 Projected
Net Operating Income	(\$2,717,320)
Beginning Balance	\$143,274,654
Ending Balance	\$140,557,334
Other Reserve Requirements (R&R, Bond)	\$3,039,396
Revised Ending Balance	\$137,517,938
Operating Reserve Requirement (16%)	\$33,430,280
Balance Above Minimum Reserve After Adjustments	\$104,087,658

Other Reserve Requirements include debt service reserve payments for energy projects and facilities at KapCC and HawCC that were financed using revenue bonds. Also included are contributions toward the repair and replacement reserve fund required pursuant to EP 2.212.

Systemwide Administration

Introduction

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

The System offices and programs are organized under the Board of Regents Office, President's Office, Vice President for Academic Strategy, 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. The System budget supports 61 offices and programs that include 416 appropriated General Funds, 24 Special Funds, 4 Federal Funds, and 15 Revolving Fund permanent Full Time Equivalent (FTE) positions.

In FY24, System offices embarked on several strategic projects that aligned with the new Strategic plan and will continue financial support in FY25 towards these investments. Investments made in the Kuleana imperative include creating the new office of Hawai'i Papa O Ke Ao (HPOKA) under the President's Office that includes representatives of each campus to develop, implement and assess strategic actions to make the UH a leader in indigenous education. A Director for HPOKA was created and filled. The Office of the Vice President for Academic Strategies (OVPAS) has engaged in work over the past few years to better reflect our disaggregated student data by race. Hawai'i's demographics include many students who do not identify as a single race and so reporting on race includes decisions regarding which category will be given priority. Better understanding the demographics of our student body and who is underrepresented when compared to the population as a whole can help us target our equity efforts intentionally. Additionally, these disaggregated categories are being used to help us engage in faculty professional development to ensure equity and inclusion in the classroom. Using funding from a Lumina grant, OVPAS has developed a faculty learning community program that will focus on disaggregated data in the classroom to enhance student success for our NH students.

OVPAS has taken lead responsibility around numerous aspects of the Student Success imperative. Substantial funding has been allocated towards enhancing student basic needs and streamlining transfer and articulation. OVPAS has re-established the University Council on Articulation in order to review and improve transfer pathways and processes. The office has partnered with the UH Bookstore and Data Governance Office to improve and expand the Interactive Digital Access Program (IDAP), which helps ensure that third-party vendors providing digital course materials to UH students are complying with UH policies designed to safeguard student data privacy and usage.

In collaboration with the Office of the Vice President for Information Technology (OVPIT), OVPAS has revamped Student Participation Verification, not only to simplify the

process for instructors and ensure compliance with federal regulations, but also to promote student participation verification as a facet of UH's student success efforts.

The Cross-Campus Course Sharing (C3S) initiative, now in its third semester, provides students across the ten campuses with access to seats in select courses at reduced tuition rates and without the additional burden of paying additional student fees at the campus offering the C3S course. C3S is designed to support transfer pathways while increasing educational opportunities available to UH students and promoting resource optimization by making use of vacant class seats.

OVPAS partnered with the OVPIT to form UH's first Artificial Intelligence Strategy Council in 2024, in order to make policy recommendations and help position the UH to thrive in the rapidly evolving AI landscape. OVPAS has also taken the lead on UH's participation in a national Equity Action Framework sponsored by the National Association of Higher Education Systems (NASH) that will allow UH to champion practices and processes that embrace the full diversity of UH students and foster a supportive learning environment. Finally, OVPIT is implementing a new online learning management system—Lamakū (by D2L/Brightspace) to replace Laulima (Sakai) in the upcoming academic year. OVPIT Information Security office leads security efforts to build infrastructure at UH boundaries, both external facing as well as related to the security of our enterprise systems that serve all students, faculty and staff.

System's commitment to the Workforce Development imperative includes hiring a Director of Workforce Development to help facilitate systemwide initiatives around workforce development. Other projects underway utilizes private funding to help support our internship initiative and have worked collaboratively with the UH Career Center and ITS to provide the funding to design and refresh the online job board SECE.

Through a grant from the Strada Education Foundation, OVPAS has partnered with the UH Office of Alumni Relations to develop an internship initiative that features a number of internship meet-and-greet events designed to connect alumni/employers, students, and faculty from select disciplines that align with specific career fields. Following consultation with a broad array of interested stakeholders, OVPAS has developed a new policy on micro-credentials that will enable faculty to devise small units of study, focused on the attainment of target skills rather than credits and tailored to specific workforce needs. OVPAS is currently helping chief academic officers prepare for implementation of campus-specific processes and the creation of micro-credentials during the 2024-25 academic year.

Lastly, to diversify the state's economy by building and sustaining a thriving UH research and innovation enterprise that addresses local and global challenges, the OVPRI has been incorporating multi-disciplinary, multi-unit, system-wide research initiatives and programs that are uniquely intertwined with the objectives of the other imperatives to advance and promote workforce development, student success and indigenous knowledge/innovation.

Some examples of initiatives and programs being developed are: Biosecurity Control and Management, Blue Economy Innovation and Entrepreneurship Partnership with the University of Alaska Fairbanks and University of Rhode Island, Geothermal Energy Surveys and Assessments with the state's High Technology Development Corporation, Indigenous Center for Circular Economy & Justice, Ke Ō Mau Center for Sustainable Island Food Systems, NH and other

Pacific Islander Health, Red Hill Independent Health Registry, and the Space Sciences and Engineering Initiative.

**BUDGET SUMMARY
ALL FUNDS**

Revenues

Type of Fund	FY25 Projected	FY24 Actual	FY25 Proj. vs. FY24 Actual	%age
General Funds	\$64,470,008	\$58,905,626	\$5,564,382	9.4%
Tuition & Fees	\$15,453,500	\$15,708,115	(\$254,615)	-1.6%
RTRF	\$18,250,000	\$23,055,748	(\$4,805,748)	-20.8%
Other Special Funds	\$5,164,158	\$5,559,521	(\$395,363)	-7.1%
Other Revolving Funds	\$1,015,657	\$327,501	\$688,156	210.1%
Appropriated Federal Funds	\$3,867,000	\$3,781,371	\$85,629	2.3%
Total Revenues	\$108,220,323	\$107,337,882	\$882,441	0.8%

Type of Fund	FY24 Actual	FY24 Projected	FY24 Actual vs. FY24 Proj.	%age
General Funds	\$58,905,626	\$61,920,181	(\$3,014,555)	-4.9%
Tuition & Fees	\$15,708,115	\$8,505,100	\$7,203,015	84.7%
RTRF	\$23,055,748	\$19,055,583	\$4,000,165	21.0%
Other Special Funds	\$5,559,521	\$5,080,214	\$479,307	9.4%
Other Revolving Funds	\$327,501	\$896,479	(\$568,978)	-63.5%
Appropriated Federal Funds	\$3,781,371	\$4,342,000	(\$560,629)	-12.9%
Total Revenues	\$107,337,882	\$99,799,557	\$7,538,325	7.6%

Total System revenue is projected to trend slightly higher than last year primarily due to increases for General and Other Revolving Funds. The General Fund increase is due to six additional positions for Mental Health and collective bargaining augmentation. Other Revolving Funds is projecting a slight increase due to the growing purchasing card program.

TFSF revenues are projected to remain flat. The slight decrease in Other Special Funds projection is partially due to additional funds for SRRC money received from RCUH in FY24. The decrease in RTRF is mainly due to the expiration of federal relief funds such as HEERF and other COVID-19 related awards.

Expenditures

Expenditure Category	FY25 Projected	FY24 Actual	FY25 Proj. vs. FY24 Actual	%age
Regular Employee Payroll	\$51,207,097	\$50,268,985	\$938,112	1.9%
Lecturer Payroll	\$0	\$0	\$0	-
Student Help Payroll	\$1,585,500	\$1,619,938	(\$34,438)	-2.1%
Other Personnel	\$732,364	\$630,583	\$101,781	16.1%
<i>Subtotal Personnel</i>	<i>\$53,524,961</i>	<i>\$52,519,506</i>	<i>\$1,005,455</i>	<i>1.9%</i>
Utilities	\$1,584,238	\$1,546,637	\$37,601	2.4%
Scholarships, Tuition	\$3,000,000	\$3,002,235	(\$2,235)	-0.1%
Other Operating Expenses	\$50,693,014	\$49,380,779	\$1,312,235	2.7%
<i>Subtotal Other</i>	<i>\$55,277,252</i>	<i>\$53,929,651</i>	<i>\$1,347,601</i>	<i>2.5%</i>
Total Expenditures	\$108,802,213	\$106,449,157	\$2,353,056	2.2%

Expenditure Category	FY24 Actual	FY24 Projected	FY24 Actual vs. FY24 Proj.	%age
Regular Employee Payroll	\$50,268,985	\$47,309,393	\$2,959,592	6.3%
Lecturer Payroll	\$0	\$0	\$0	-
Student Help Payroll	\$1,619,938	\$1,732,169	(\$112,231)	-6.5%
Other Personnel	\$630,583	\$1,098,667	(\$468,084)	-42.6%
<i>Subtotal Personnel</i>	<i>\$52,519,506</i>	<i>\$50,140,229</i>	<i>\$2,379,277</i>	<i>4.7%</i>
Utilities	\$1,546,637	\$1,636,577	(\$89,940)	-5.5%
Scholarships, Tuition	\$3,002,235	\$3,000,000	\$2,235	0.1%
Other Operating Expenses	\$49,380,779	\$50,430,119	(\$1,049,340)	-2.1%
<i>Subtotal Other</i>	<i>\$53,929,651</i>	<i>\$55,066,696</i>	<i>(\$1,137,045)</i>	<i>-2.1%</i>
Total Expenditures	\$106,449,157	\$105,206,925	\$1,242,232	1.2%

Personnel costs show a slight increase due to already agreed upon collective bargaining increases, six additional General Funded positions for Mental Health services appropriated in the budget, and additional funds to cover non-General Fund temporary hazard pay.

Other Operating expenses will increase primarily due to the Strategic investments that support the UH's strategic imperatives this year. The overall increase is in line with an assumed 2% inflation rate for operating expenses.

Net Operating Gain (Loss)

Net Operating Income (including one-time expenditures) (All Funds Summary)	FY25 Projected
Net Operating Income	\$4,120,688
Beginning Balance	\$68,934,006
Ending Balance	\$73,054,694
Operating Reserve (EP 8.210)	\$12,358,400
Debt Service Reserve (EP 2.212)	\$1,744,360
Repair and Replacement Reserve (EP 2.212)	\$5,722,309
Mandatory Reserves	\$0
Other Reserves	\$14,000,000
Balance Above Minimum Reserve After Adjustments	\$39,229,625

Net operating income is projected to be positive by continued diligence of keeping operating expenditures in check for this fiscal year, and to maximize carryover cash balances to fund System strategic imperatives identified in the final UH Strategic Plan. This translates to reserves of approximately six months of operating expenses. System reserves are necessary and critical to respond quickly to local, national, and global impacts on our economy to assure critical central services can continue for the short run.

Other reserve requirements include \$3 million for the annual payment to the UH Foundation, \$5 million in the Risk Management special fund for self-insurance, \$1.5 million in the IT Special Fund for ongoing operational cost and building maintenance, \$3 million for B+ scholarships for ensuing academic year, and \$1.5 million in the Revenue Undertaking Fund by bond covenants.

GENERAL FUNDS

Because System offices do not directly serve students and therefore do not collect tuition, they must rely predominantly on General Funds for both salary and operating costs. Based on the current budget allocation from State Budget and Finance, and the restoration of the General Funds cut, System programs will be able to operate closer to pre-pandemic levels.

Legislative appropriations for specific initiatives in the System budget, will continue to be disseminated to the campuses. In FY25, 9.2% or \$5.96 million of the General Fund budget will be transferred to the campuses for scholarships and other program expenses. The newly appropriated Mental Health Counselors will probably be transferred to various campuses after a plan for these positions are finalized. The appropriation for Na Pua Noeau was approved to be transferred to the campuses in Act 230, Session Laws of Hawai'i 2024, and therefore does not have to be accounted for in our FY25 budget and here forward. While the Western Interstate

Commission for Higher Education (WICHE) scholarship budget of \$1.45 million is managed by System, the scholarships directly support higher education options for students at the campuses. Consequently, a total of 11.5% or \$7.41 million of the General Fund budget is in fact spent by the campuses rather than System operations.

General Fund Transfers	FY25 Budget	FY24 Actual	FY25 Budget vs. FY24 Actual	%age
Performance Funding	\$1,932,165	\$3,076,389	(\$1,144,224)	-37.2%
B Plus Scholarships	\$3,000,000	\$3,000,000	\$0	0.0%
Workers Comp/UI	\$800,000	\$800,000	\$0	0.0%
Na Pua Noeau	\$0	\$322,242	(\$322,242)	-100.0%
Student Affairs	\$219,000	\$187,000	\$32,000	17.1%
SEED	\$6,697	\$6,697	\$0	-
<i>Total Transfers</i>	<i>\$5,957,862</i>	<i>\$7,392,328</i>	<i>(\$1,434,466)</i>	<i>-19.4%</i>
WICHE	\$1,447,465	\$1,445,426	\$2,039	0.1%
Grand Total	\$7,405,327	\$8,837,754	(\$1,432,427)	-16.2%

TUITION AND FEES SPECIAL FUND

Revenues

FY25 Projected	FY24 Actual	FY25 Proj. vs. FY24 Actual	%age
\$15,453,500	\$15,708,115	(\$254,615)	-1.6%

FY24 Actual	FY24 Projected	FY24 Actual vs. FY24 Proj.	%age
\$15,708,115	\$8,505,100	\$7,203,015	84.7%

TFSF revenues in System are not from student tuition but rather through fees from Late Registration and the Tuition payment plan, interest income, and applications for use of UH facilities for commercial filming. In the last two fiscal years, interest income has soared due to the rapid increase and sustained Federal interest rates. Along with increased reserve balances to comply with the Board reserve policy, these are the driving factors of System's TFSF revenue growth. Since July 2023, interest rates have remained unchanged until recently, so System is projecting no significant changes for FY25.

Expenditures

Expenditure Category	FY25 Projected	FY24 Actual	FY25 Proj. vs. FY24 Actual	%age
Regular Employee Payroll	\$2,436,673	\$1,881,396	\$555,277	29.5%
Lecturer Payroll	\$0	\$0	\$0	-
Student Help Payroll	\$1,905	\$1,905	(\$0)	0.0%
Other Personnel	\$65,364	\$67,995	(\$2,631)	-3.9%
<i>Subtotal Personnel</i>	<i>\$2,503,942</i>	<i>\$1,951,296</i>	<i>\$552,646</i>	<i>28.3%</i>
Utilities	\$312,143	\$322,480	(\$10,337)	-3.2%
Scholarships, Tuition	\$0	\$0	\$0	0.0%
Other Operating Expenses	\$12,000,046	\$7,974,064	\$4,025,982	50.5%
<i>Subtotal Other</i>	<i>\$12,312,189</i>	<i>\$8,296,544</i>	<i>\$4,015,645</i>	<i>48.4%</i>
Total Expenditures	\$14,816,131	\$10,247,840	\$4,568,291	44.6%

Expenditure Category	FY24 Actual	FY24 Projected	FY24 Actual vs. FY24 Proj.	%age
Regular Employee Payroll	\$1,881,396	\$956,705	\$924,691	96.7%
Lecturer Payroll	\$0	\$0	\$0	-
Student Help Payroll	\$1,905	\$0	\$1,905	-
Other Personnel	\$67,995	\$92,597	(\$24,602)	-26.6%
<i>Subtotal Personnel</i>	<i>\$1,951,296</i>	<i>\$1,049,302</i>	<i>\$901,994</i>	<i>86.0%</i>
Utilities	\$322,480	\$241,610	\$80,870	33.5%
Scholarships, Tuition	\$0	\$0	⌘ \$0	-
Other Operating Expenses	\$7,974,064	\$12,011,574	(\$4,037,510)	-33.6%
<i>Subtotal Other</i>	<i>\$8,296,544</i>	<i>\$12,253,184</i>	<i>(\$3,956,640)</i>	<i>-32.3%</i>
Total Expenditures	\$10,247,840	\$13,302,486	(\$3,054,646)	-23.0%

The increase in Personnel expense is primarily due to the anticipated payment of non-General Funds temporary hazard pay.

In an effort to support the success of the UH's Strategic Imperatives, one-time investments in technology infrastructure and software to streamline and improve processes and efficiency will be made. There are plans to also invest in technology transfer, sustainable stewardship of natural and cultural resources, and long-range planning for the University Avenue Ewa parcel. All investments are anticipated to be covered by projected revenue for the year.

Net Operating Income

Net Operating Income (TFSF)	FY25 Projected
Net Operating Income	\$7,816,339
Beginning Balance	\$38,703,584
Ending Balance	\$46,519,923
Other Reserve Requirements (IT debt service, UHF payment)	\$5,000,000
Revised Ending Balance	\$41,519,923
Reserve Requirement (16% Minimum)	\$9,224,733
Balance Above Minimum Reserve After Adjustments	\$32,295,190

RESERVES

In 2015, the Legislature passed Act 236 which annually requires moneys from each campus's TFSF account to lapse to the credit of System. As a result, System begins FY25 with campus reserves of \$43.5 million. All campuses now have reached the minimum reserves as required by Board policy.

Systemwide reserves are above the minimum reserve requirement of 16%. Keeping System reserves above the required Board policy is purposeful as we are dependent on predominantly interest income as TFSF funds. As discussed earlier, our revenue is vulnerable and fluctuates with the Federal interest rates. Systemwide reserves are able to address unforeseen expenses in the year, and to allow funding of strategic initiatives.

APPENDIX

University of Hawai'i System Fiscal Year 2024-25 Operating Budget Proposal



BUDGET WORKSHEETS

**UH System Operating Budget
FY 2025 (07/01/24 to 06/30/25)**

FY25 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	TOTAL
Ending Cash FY24	-	503,687,366	67,316,436	210,906,613	89,829,867	(466,878)	871,273,404
Less Encumbrances FY24	-	(26,861,702)	(1,257,869)	(7,600,681)	(2,006,313)	-	(37,726,565)
Unencumbered Ending Cash FY24	-	476,825,664	66,058,567	203,305,932	87,823,554	(466,878)	833,546,839
Act 236 Transfer							-
Less Campus Reserves Held Centrally		(43,454,545)					(43,454,545)
Less Deferred Revenue (FYE24)		(3,253,008)		(662,566)	(677,807)	-	(4,593,381)
Beginning Balance FY25	-	430,118,111	66,058,567	202,643,366	87,145,747	(466,878)	785,498,913
Revenue/Appropriation Projection	636,023,395	360,885,947	64,653,079	150,934,805	45,167,701	12,810,940	1,270,475,867
Transfer Projections (Transfer-Ins)							
Performance Based Funding	885,017						885,017
Debt Service		-	-	3,416,184	-		3,416,184
Assessments		24,432,680	-	2,968,757	400,600		27,802,037
Tuition Scholarships		-	-	15,343,818	-		15,343,818
Other Transfers	12,591,526	235,622,484	41,114,566	103,532,322	5,847,611		398,708,509
Total Transfer Projection	13,476,543	260,055,164	41,114,566	125,261,081	6,248,211	-	446,155,565
Expenditure Projections							
<i>Personnel</i>							
Regular Employee Payroll	547,420,265	98,140,926	26,339,687	65,151,569	18,295,021	4,897,815	760,245,283
Lecturer Payroll	23,447,497	13,706,903	32,114	612,282	3,270,697	110,079	41,179,572
Student Help Payroll	1,471,765	9,878,333	560,411	5,156,553	2,215,507	1,701,998	20,984,567
Other Personnel (Non-Regular Payroll)	1,027,320	5,927,475	5,615,488	1,628,871	1,097,332	323,902	15,620,388
Subtotal Personnel	573,366,847	127,653,637	32,547,700	72,549,275	24,878,557	7,033,794	838,029,810
<i>Other Expenditures</i>							
Utilities & Communication *	7,431,505	54,418,940	5,434,951	12,262,871	395,382	5,407	79,949,056
Scholarships, Tuition, Stipends & Allowances	6,717,457	5,635,345	192,675	57,276,083	238,366	4,900	70,064,826
Repairs & Maintenance	7,540,226	22,019,627	1,006,225	20,387,293	1,165,905	-	52,119,276
Other Operating Expenses	36,236,142	146,506,799	24,485,756	64,014,966	17,410,669	5,475,892	294,130,224
Subtotal Other	57,925,330	228,580,711	31,119,607	153,941,213	19,210,322	5,486,199	496,263,382
Total Expenditure Projection	631,292,177	356,234,348	63,667,307	226,490,488	44,088,879	12,519,993	1,334,293,192
Transfer Projections (Transfer-Outs)							
Performance Based Funding	1,932,165						1,932,165
Debt Service		6,443,113	1,835,742	21,381,825	-		29,660,680
Assessments		26,602,049	-	-	-		26,602,049
Tuition Scholarships	3,000,000	51,950,769	-	-	-		54,950,769
Other Transfers	13,275,596	229,513,976	38,540,322	36,787,587	7,238,597		325,356,078
Total Transfer Projection	18,207,761	314,509,907	40,376,064	58,169,412	7,238,597	-	438,501,741
Projected Net Operating Income w/out One-Time Expenditures	2,248,639	22,812,299	2,598,684	9,528,819	4,915,425	307,294	42,411,160
Projected One-Time Expenditures **	2,248,639	72,615,443	874,410	17,992,833	4,826,989	16,347	98,574,661
Estimated Ending Balance	-	380,314,967	67,782,841	194,179,352	87,234,183	(175,931)	729,335,412
Reserve Held Centrally		43,454,534					43,454,534

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

* Includes electricity, water, sewer, gas, telecom, postage
** Included in expenditure budgets, but backed out to calculate projected NOI

**University of Hawaii at Manoa Operating Budget (UOH-100/110/115/881)
FY 2025 (07/01/24 to 06/30/25)**

FY25 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	TOTAL
Ending Cash FY24	-	59,307,799	44,134,908	158,599,137	30,832,285	(466,878)	292,407,251
Less Encumbrances FY24	-	-	-	-	-	-	-
Unencumbered Ending Cash FY24	-	59,307,799	44,134,908	158,599,137	30,832,285	(466,878)	292,407,251
Act 236 Transfer		133,993,997					133,993,997
Less Deferred Revenue (FYE24)		(3,051,498)		(469,192)			(3,520,690)
Beginning Balance FY25	-	190,250,298	44,134,908	158,129,945	30,832,285	(466,878)	422,880,558
Revenue/Appropriation Projection	314,353,668	253,012,081	42,000,000	133,619,030	19,625,357	4,664,495	767,274,631
Transfer Projections (Transfer-Ins)							
Performance Based Funding	-						-
Debt Service		-	-	744,660	-		744,660
Assessments		14,741,103	-	1,084,251	-		15,825,354
Tuition Scholarships		-	-	3,533,848	-		3,533,848
Other Transfers	-	224,178,698	37,404,433	102,530,411	5,432,157		369,545,699
Total Transfer Projection	-	238,919,801	37,404,433	107,893,170	5,432,157	-	389,649,561
Expenditure Projections							
<i>Personnel</i>							
Regular Employee Payroll	306,803,355	82,052,263	17,174,915	61,773,555	10,539,891	2,997,712	481,341,691
Lecturer Payroll	76,986	9,541,880	24,264	600,000	1,156	-	10,244,286
Student Help Payroll	-	5,466,042	463,441	4,537,422	943,284	955,676	12,365,865
Other Personnel (Non-Regular Payroll)	-	3,243,637	5,515,663	1,518,568	424,795	147,075	10,849,738
Subtotal Personnel	306,880,341	100,303,822	23,178,283	68,429,545	11,909,126	4,100,463	514,801,580
<i>Other Expenditures</i>							
Utilities & Communication *	124,027	43,607,291	4,225,106	11,478,280	243,941	3,085	59,681,730
Scholarships, Tuition, Stipends & Allowances	113,410	2,390,162	192,623	44,466,113	82,100	-	47,244,408
Repairs & Maintenance	-	7,770,342	943,613	19,210,130	940,278	-	28,864,363
Other Operating Expenses	7,235,890	104,880,845	10,615,841	50,714,079	9,982,118	270,000	183,698,773
Subtotal Other	7,473,327	158,648,640	15,977,183	125,868,602	11,248,437	273,085	319,489,274
Total Expenditure Projection	314,353,668	258,952,462	39,155,466	194,298,147	23,157,563	4,373,548	834,290,854
Transfer Projections (Transfer-Outs)							
Performance Based Funding	-						-
Debt Service		-	1,835,742	17,081,885	-		18,917,627
Assessments		22,243,242	-	-	-		22,243,242
Tuition Scholarships		43,140,799	-	-	-		43,140,799
Other Transfers	-	215,136,310	32,740,769	36,131,510	7,021,134		291,029,723
Total Transfer Projection	-	280,520,351	34,576,511	53,213,395	7,021,134	-	375,331,391
Projected Net Operating Income w/out One-Time Expenditures	-	5,563,842	5,672,456	8,737,045	(2,028,766)	290,947	18,235,524
Projected One-Time Expenditures **	-	53,104,773	-	14,736,387	3,092,417	-	70,933,577
Estimated Ending Balance	-	142,709,367	49,807,364	152,130,603	25,711,102	(175,931)	370,182,505
Reserve Held Centrally		24,386,146					24,386,146

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

* Includes electricity, water, sewer, gas, telecom, postage
** Included in expenditure budgets, but backed out to calculate projected NOI

**University of Hawaii at Hilo Operating Budget (UOH-210)
FY 2025 (07/01/24 to 06/30/25)**

FY25 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	TOTAL
Ending Cash FY24	-	5,741,363	1,251,595	16,980,822	2,597,107		26,570,887
Less Encumbrances FY24	-	(5,762,377)	(87,453)	(1,848,124)	(139,675)		(7,837,629)
Unencumbered Ending Cash FY24	-	(21,014)	1,164,142	15,132,698	2,457,432	-	18,733,258
Act 236 Transfer		40,345,965					40,345,965
Less Deferred Revenue (FYE24)				(105,225)	(36,017)		(141,242)
Beginning Balance FY25	-	40,324,951	1,164,142	15,027,473	2,421,415	-	58,937,981
Revenue/Appropriation Projection	49,715,895	24,203,074	2,510,783	11,627,446	2,026,097	291,557	90,374,852
Transfer Projections (Transfer-Ins)							
Performance Based Funding	76,679						76,679
Debt Service							-
Assessments							-
Tuition Scholarships				6,550,000			6,550,000
Other Transfers	76,491	65,000		621,740			763,231
Total Transfer Projection	153,170	65,000	-	7,171,740	-	-	7,389,910
Expenditure Projections							
<i>Personnel</i>							
Regular Employee Payroll	45,013,051	5,286,117	396,530	2,009,956	941,222		53,646,876
Lecturer Payroll	1,371,659	942,793		12,282			2,326,734
Student Help Payroll		1,143,475		556,096	491,558	291,557	2,482,686
Other Personnel (Non-Regular Payroll)	426,000	1,030,978		70,496	50,200		1,577,674
Subtotal Personnel	46,810,710	8,403,363	396,530	2,648,830	1,482,980	291,557	60,033,970
<i>Other Expenditures</i>							
Utilities & Communication *	1,000,000	3,650,000	273,500	589,835	10,000		5,523,335
Scholarships, Tuition, Stipends & Allowances		110,000	-	7,550,000	-		7,660,000
Repairs & Maintenance		2,877,000	-	218,202	34,500		3,129,702
Other Operating Expenses	1,342,131	8,126,217	2,392,859	7,451,402	1,546,147		20,858,756
Subtotal Other	2,342,131	14,763,217	2,666,359	15,809,439	1,590,647	-	37,171,793
Total Expenditure Projection	49,152,841	23,166,580	3,062,889	18,458,269	3,073,627	291,557	97,205,763
Transfer Projections (Transfer-Outs)							
Performance Based Funding							-
Debt Service				1,628,416			1,628,416
Assessments		798,254					798,254
Tuition Scholarships		6,550,000					6,550,000
Other Transfers	716,224	686,740	38,900				1,441,864
Total Transfer Projection	716,224	8,034,994	38,900	1,628,416	-	-	10,418,534
Projected Net Operating Income w/out One-Time Expenditures	-	-	(574,659)	1,016,847	16,648	-	458,836
Projected One-Time Expenditures **		6,933,500	16,347	2,304,346	1,064,178		10,318,371
Estimated Ending Balance	-	33,391,451	573,136	13,739,974	1,373,885	-	49,078,446
Reserve Held Centrally		3,293,651					3,293,651

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

* Includes electricity, water, sewer, gas, telecom, postage
** Included in expenditure budgets, but backed out to calculate projected NOI

**UH West Oahu Operating Budget (UOH-700)
FY 2025 (07/01/24 to 06/30/25)**

FY25 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	TOTAL
Ending Cash FY24	-	295,126	2,352,192	11,748,083	3,342,071	-	17,737,472
Less Encumbrances FY24	-	(272,215)	(29,850)	(29,890)	(45,777)	-	(377,732)
Unencumbered Ending Cash FY24	-	22,911	2,322,342	11,718,193	3,296,294	-	17,359,740
Act 236 Transfer		17,613,223					17,613,223
Less Deferred Revenue (FYE24)		(71,511)			-		(71,511)
Beginning Balance FY25	-	17,564,623	2,322,342	11,718,193	3,296,294	-	34,901,452
Revenue/Appropriation Projection	22,044,976	16,636,291	521,449	438,711	963,292	112,323	40,717,042
Transfer Projections (Transfer-Ins)							
Performance Based Funding	249,866						249,866
Debt Service							-
Assessments							-
Tuition Scholarships				2,259,970			2,259,970
Other Transfers	46,187			10,000			56,187
Total Transfer Projection	296,053	-	-	2,269,970	-	-	2,566,023
Expenditure Projections							
<i>Personnel</i>							-
Regular Employee Payroll	21,880,876	2,610,129	562,076	235,372	212,506		25,500,959
Lecturer Payroll	460,153	2,830,831	-	-	-		3,290,984
Student Help Payroll	-	563,580	-	20,377	154,724	106,707	845,388
Other Personnel (Non-Regular Payroll)	-	237,111	-	39,807	34,247		311,165
Subtotal Personnel	22,341,029	6,241,651	562,076	295,556	401,477	106,707	29,948,496
<i>Other Expenditures</i>							-
Utilities & Communication *		2,066,015			-		2,066,015
Scholarships, Tuition, Stipends & Allowances		-		2,259,970			2,259,970
Repairs & Maintenance		719,400		-			719,400
Other Operating Expenses		1,788,107	266,007	82,300	684,099	5,616	2,826,129
Subtotal Other	-	4,573,522	266,007	2,342,270	684,099	5,616	7,871,514
Total Expenditure Projection	22,341,029	10,815,173	828,083	2,637,826	1,085,576	112,323	37,820,010
Transfer Projections (Transfer-Outs)							
Performance Based Funding	-						-
Debt Service		3,771,589	-	-	-		3,771,589
Assessments		207,292	-	-	-		207,292
Tuition Scholarships		2,259,970	-	-	-		2,259,970
Other Transfers	-	10,000	-	-	-		10,000
Total Transfer Projection	-	6,248,851	-	-	-	-	6,248,851
Projected Net Operating Income w/out One-Time Expenditures	-	(363,733)	77,366	70,855	226,716	-	11,204
Projected One-Time Expenditures **	-	64,000	384,000	-	349,000		797,000
Estimated Ending Balance	-	17,136,890	2,015,708	11,789,048	3,174,010	-	34,115,656
Reserve Held Centrally		1,833,228					1,833,228

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

* Includes electricity, water, sewer, gas, telecom, postage
** Included in expenditure budgets, but backed out to calculate projected NOI

**University of Hawaii Community Colleges Operating Budget (UOH-800)
FY 2025 (07/01/24 to 06/30/25)**

FY25 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	TOTAL
Ending Cash FY24	-	13,295,330	10,551,098	169,019	48,130,512	-	72,145,959
Less Encumbrances FY24	-	(13,382,250)	(44,644)	-	(1,593,933)	-	(15,020,827)
Unencumbered Ending Cash FY24	-	(86,920)	10,506,454	169,019	46,536,579	-	57,125,132
Act 236 Transfer	-	143,491,807	-	-	-	-	143,491,807
Less Deferred Revenue (FYE24)	-	(130,233)	-	-	(641,790)	-	(772,023)
Beginning Balance FY25	-	143,274,654	10,506,454	169,019	45,894,789	-	199,844,916
Revenue/Appropriation Projection	185,438,848	51,581,001	1,370,847	85,460	21,537,298	3,875,565	263,889,019
Transfer Projections (Transfer-Ins)							
Performance Based Funding	558,472	-	-	-	-	-	558,472
Debt Service	-	-	-	2,671,524	-	-	2,671,524
Assessments	-	561,838	-	-	-	-	561,838
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	11,862,628	11,332,986	299,480	370,171	115,454	-	23,980,719
Total Transfer Projection	12,421,100	11,894,824	299,480	3,041,695	115,454	-	27,772,553
Expenditure Projections							
<i>Personnel</i>							
Regular Employee Payroll	133,897,502	5,755,743	1,385,637	-	6,159,674	1,350,103	148,548,659
Lecturer Payroll	21,538,699	391,399	7,850	-	3,269,541	110,079	25,317,568
Student Help Payroll	4,765	2,703,331	23,033	-	625,941	348,058	3,705,128
Other Personnel (Non-Regular Payroll)	1,320	1,350,386	39,825	-	581,090	176,827	2,149,448
Subtotal Personnel	155,442,286	10,200,859	1,456,345	-	10,636,246	1,985,067	179,720,803
<i>Other Expenditures</i>							
Utilities & Communication *	6,115,478	4,783,492	51,582	-	140,865	2,322	11,093,739
Scholarships, Tuition, Stipends & Allowances	6,604,047	3,135,183	52	-	156,266	4,900	9,900,448
Repairs & Maintenance	7,037,126	7,946,264	3,413	-	72,490	-	15,059,293
Other Operating Expenses	11,127,336	22,418,205	213,622	45,176	4,712,455	1,883,276	40,400,070
Subtotal Other	30,883,987	38,283,144	268,669	45,176	5,082,076	1,890,498	76,453,550
Total Expenditure Projection	186,326,273	48,484,003	1,725,014	45,176	15,718,322	3,875,565	256,174,353
Transfer Projections (Transfer-Outs)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	2,671,524	-	2,671,524	-	-	5,343,048
Assessments	-	3,334,461	-	-	-	-	3,334,461
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	11,533,675	11,703,157	34,000	370,171	109,513	-	23,750,516
Total Transfer Projection	11,533,675	17,709,142	34,000	3,041,695	109,513	-	32,428,025
Projected Net Operating Income w/out One-Time Expenditures	2,248,639	6,778,500	385,376	40,284	6,119,163	16,347	15,588,309
Projected One-Time Expenditures **	2,248,639	9,495,820	474,063	-	294,246	16,347	12,529,115
Estimated Ending Balance	-	140,557,334	10,417,767	209,303	51,719,706	-	202,904,110
Reserve Held Centrally	-	11,058,790	-	-	-	-	11,058,790

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

* Includes electricity, water, sewer, gas, telecom, postage
 ** Included in expenditure budgets, but backed out to calculate projected NOI

**University of Hawaii Systemwide Operating Budget (UOH-900)
FY 2025 (07/01/24 to 06/30/25)**

FY25 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	TOTAL
Ending Cash FY24	-	425,047,748	9,026,643	23,409,553	4,927,892	-	462,411,836
Less Encumbrances FY24	-	(7,444,860)	(1,095,922)	(5,722,667)	(226,928)	-	(14,490,377)
Unencumbered Ending Cash FY24	-	417,602,888	7,930,721	17,686,886	4,700,964	-	447,921,459
Act 236 Transfer	-	(335,444,993)	-	-	-	-	(335,444,993)
Less Campus Reserves Held Centrally	-	(43,454,545)	-	-	-	-	(43,454,545)
Less Deferred Revenue (FYE24)	-	234	-	(88,149)	-	-	(87,915)
Beginning Balance FY25	-	38,703,584	7,930,721	17,598,737	4,700,964	-	68,934,006
Revenue/Appropriation Projection	64,470,008	15,453,500	18,250,000	5,164,158	1,015,657	3,867,000	108,220,323
Transfer Projections (Transfer-Ins)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	9,129,739	-	1,884,506	400,600	-	11,414,845
Tuition Scholarships	-	-	-	3,000,000	-	-	3,000,000
Other Transfers	606,220	45,800	3,410,653	-	300,000	-	4,362,673
Total Transfer Projection	606,220	9,175,539	3,410,653	4,884,506	700,600	-	18,777,518
Expenditure Projections							
<i>Personnel</i>							
Regular Employee Payroll	39,825,481	2,436,673	6,820,529	1,132,686	441,728	550,000	51,207,097
Lecturer Payroll	-	-	-	-	-	-	-
Student Help Payroll	1,467,000	1,905	73,937	42,658	-	-	1,585,500
Other Personnel (Non-Regular Payroll)	600,000	65,364	60,000	-	7,000	-	732,364
Subtotal Personnel	41,892,481	2,503,942	6,954,466	1,175,344	448,728	550,000	53,524,961
<i>Other Expenditures</i>							
Utilities & Communication *	192,000	312,143	884,763	194,756	576	-	1,584,238
Scholarships, Tuition, Stipends & Allowances	-	-	-	3,000,000	-	-	3,000,000
Repairs & Maintenance	503,100	2,706,621	59,199	958,961	118,637	-	4,346,518
Other Operating Expenses	16,530,785	9,293,425	10,997,427	5,722,009	485,850	3,317,000	46,346,496
Subtotal Other	17,225,885	12,312,189	11,941,389	9,875,726	605,063	3,317,000	55,277,252
Total Expenditure Projection	59,118,366	14,816,131	18,895,855	11,051,070	1,053,791	3,867,000	108,802,213
Transfer Projections (Transfer-Outs)							
Performance Based Funding	1,932,165	-	-	-	-	-	1,932,165
Debt Service	-	-	-	-	-	-	-
Assessments	-	18,800	-	-	-	-	18,800
Tuition Scholarships	3,000,000	-	-	-	-	-	3,000,000
Other Transfers	1,025,697	1,977,769	5,726,653	285,906	107,950	-	9,123,975
Total Transfer Projection	5,957,862	1,996,569	5,726,653	285,906	107,950	-	14,074,940
Projected Net Operating Income w/out One-Time Expenditures	-	10,833,689	(2,961,855)	(336,212)	581,664	-	8,117,286
Projected One-Time Expenditures **	-	3,017,350	-	952,100	27,148	-	3,996,598
Estimated Ending Balance	-	46,519,923	4,968,866	16,310,425	5,255,480	-	73,054,694
Reserve Held Centrally	-	2,882,719	-	-	-	-	2,882,719

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

* Includes electricity, water, sewer, gas, telecom, postage
** Included in expenditure budgets, but backed out to calculate projected NOI



University of Hawai'i – Mānoa Units

**University of Hawaii at Manoa Operating Budget (UOH-881)
 FY 2025 (07/01/24 to 06/30/25)
 Waikiki Aquarium - Total**

FY25 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	TOTAL
Ending Cash FY24	-	-	(2,593)	1,009,316	2,485,374	-	3,492,097
Less Encumbrances FY24	-	-	-	-	-	-	-
Unencumbered Ending Cash FY24	-	-	(2,593)	1,009,316	2,485,374	-	3,492,097
Act 236 Transfer							
Less Deferred Revenue (FYE24)							
Beginning Balance FY25	-	-	(2,593)	1,009,316	2,485,374	-	3,492,097
Revenue/Appropriation Projection	827,798	-	-	1,483,585	891,700	-	3,203,083
Transfer Projections (Transfer-Ins)							
Performance Based Funding	-						-
Debt Service		-	-	-	-		-
Assessments		-	-	-	-		-
Tuition Scholarships		-	-	-	-		-
Other Transfers	-	-	-	1,200,000	-	-	1,200,000
Total Transfer Projection	-	-	-	1,200,000	-	-	1,200,000
Expenditure Projections							
<i>Personnel</i>							
Regular Employee Payroll	702,798	-	-	1,650,000	158,140	-	2,510,938
Lecturer Payroll	-	-	-	-	-	-	-
Student Help Payroll	-	-	-	98,268	1,000	-	99,268
Other Personnel (Non-Regular Payroll)	-	-	-	165,000	-	-	165,000
Subtotal Personnel	702,798	-	-	1,913,268	159,140	-	2,775,206
<i>Other Expenditures</i>							
Utilities & Communication *	124,027	-	-	590,580	-	-	714,607
Scholarships, Tuition, Stipends & Allowances	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	9,350	-	-	9,350
Other Operating Expenses	973	-	-	540,266	604,885	-	1,146,124
Subtotal Other	125,000	-	-	1,140,196	604,885	-	1,870,081
Total Expenditure Projection	827,798	-	-	3,053,464	764,025	-	4,645,287
Transfer Projections (Transfer-Outs)							
Performance Based Funding	-						-
Debt Service		-	-	-	-		-
Assessments		-	-	-	-		-
Tuition Scholarships		-	-	-	-		-
Other Transfers	-	-	-	-	1,200,000	-	1,200,000
Total Transfer Projection	-	-	-	-	1,200,000	-	1,200,000
Projected Net Operating Income w/out One-Time Expenditures	-	-	-	(369,879)	(1,072,325)	-	(1,442,204)
Projected One-Time Expenditures **	-	-	-	-	-	-	-
Estimated Ending Balance	-	-	(2,593)	639,437	1,413,049	-	2,049,893
Reserve Held Centrally							-

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

* Includes electricity, water, sewer, gas, telecom, postage
 ** Included in expenditure budgets, but backed out to calculate projected NOI

**University of Hawaii at Manoa Operating Budget (UOH-100/110/115/881)
 FY 2025 (07/01/24 to 06/30/25)
 Architecture - Total**

FY25 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	TOTAL
Ending Cash FY24	-	(112,981)	21,101	48,343	136,787	-	93,250
Less Encumbrances FY24	-	-	-	-	-	-	-
Unencumbered Ending Cash FY24	-	(112,981)	21,101	48,343	136,787	-	93,250
Act 236 Transfer							
Less Deferred Revenue (FYE24)							
Beginning Balance FY25	-	(112,981)	21,101	48,343	136,787	-	93,250
Revenue/Appropriation Projection	2,502,015	-	-	-	1,300,000	-	3,802,015
Transfer Projections (Transfer-Ins)							
Performance Based Funding	-						-
Debt Service		-	-	-	-		-
Assessments		-	-	-	-		-
Tuition Scholarships		-	-	-	-		-
Other Transfers	-	1,279,976	-	-	75,000		1,354,976
Total Transfer Projection	-	1,279,976	-	-	75,000	-	1,354,976
Expenditure Projections							
<i>Personnel</i>							
Regular Employee Payroll	2,502,015	367,490	-	-	900,000	-	3,769,505
Lecturer Payroll	-	94,892	-	-	-	-	94,892
Student Help Payroll	-	123,171	-	-	160,000	-	283,171
Other Personnel (Non-Regular Payroll)	-	2,192	-	-	160,000	-	162,192
Subtotal Personnel	2,502,015	587,745	-	-	1,220,000	-	4,309,760
<i>Other Expenditures</i>							
Utilities & Communication *	-	17,540	-	-	1,049	-	18,589
Scholarships, Tuition, Stipends & Allowances	-	60,000	-	-	-	-	60,000
Repairs & Maintenance	-	31	-	-	-	-	31
Other Operating Expenses	-	205,578	20,996	-	190,000	-	416,574
Subtotal Other	-	283,149	20,996	-	191,049	-	495,194
Total Expenditure Projection	2,502,015	870,894	20,996	-	1,411,049	-	4,804,954
Transfer Projections (Transfer-Outs)							
Performance Based Funding	-						-
Debt Service		-	-	-	-		-
Assessments		-	-	-	-		-
Tuition Scholarships		-	-	-	-		-
Other Transfers	-	284,249	-	-	30,000		314,249
Total Transfer Projection	-	284,249	-	-	30,000	-	314,249
Projected Net Operating Income w/out One-Time Expenditures	-	124,833	(20,996)	-	(66,049)	-	37,788
Projected One-Time Expenditures **	-	-	-	-	-	-	-
Estimated Ending Balance	-	11,852	105	48,343	70,738	-	131,038
Reserve Held Centrally							-

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

* Includes electricity, water, sewer, gas, telecom, postage
 ** Included in expenditure budgets, but backed out to calculate projected NOI

University of Hawaii at Manoa Operating Budget (UOH-100/110/115/881)
FY 2025 (07/01/24 to 06/30/25)
Athletics - Total

FY25 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	TOTAL
Ending Cash FY24	-	1,043,213	-	5,955,930	1,056,170	-	8,055,313
Less Encumbrances FY24	-	-	-	-	-	-	-
Unencumbered Ending Cash FY24	-	1,043,213	-	5,955,930	1,056,170	-	8,055,313
Act 236 Transfer	-	-	-	-	-	-	-
Less Deferred Revenue (FYE24)	-	-	-	-	-	-	-
Beginning Balance FY25	-	1,043,213	-	5,955,930	1,056,170	-	8,055,313
Revenue/Appropriation Projection	10,154,879	-	-	26,900,544	380,000	-	37,435,423
Transfer Projections (Transfer-Ins)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	1,500,000	-	1,686,321	130,000	-	3,316,321
Total Transfer Projection	-	1,500,000	-	1,686,321	130,000	-	3,316,321
Expenditure Projections							
<i>Personnel</i>							
Regular Employee Payroll	2,954,879	-	-	16,837,757	145,000	-	19,937,636
Lecturer Payroll	-	-	-	-	-	-	-
Student Help Payroll	-	-	-	650,000	-	-	650,000
Other Personnel (Non-Regular Payroll)	-	-	-	670,000	-	-	670,000
Subtotal Personnel	2,954,879	-	-	18,157,757	145,000	-	21,257,636
<i>Other Expenditures</i>							
Utilities & Communication *	-	-	-	160,000	-	-	160,000
Scholarships, Tuition, Stipends & Allowances	113,410	1,500,000	-	1,191,253	-	-	2,804,663
Repairs & Maintenance	-	-	-	110,000	-	-	110,000
Other Operating Expenses	7,086,590	-	-	8,555,267	15,000	-	15,656,857
Subtotal Other	7,200,000	1,500,000	-	10,016,520	15,000	-	18,731,520
Total Expenditure Projection	10,154,879	1,500,000	-	28,174,277	160,000	-	39,989,156
Transfer Projections (Transfer-Outs)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	299,190	260,000	-	559,190
Total Transfer Projection	-	-	-	299,190	260,000	-	559,190
Projected Net Operating Income w/out One-Time Expenditures	-	-	-	113,398	90,000	-	203,398
Projected One-Time Expenditures **	-	-	-	-	-	-	-
Estimated Ending Balance	-	1,043,213	-	6,069,328	1,146,170	-	8,258,711
Reserve Held Centrally	-	-	-	-	-	-	-

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

* Includes electricity, water, sewer, gas, telecom, postage
** Included in expenditure budgets, but backed out to calculate projected NOI

University of Hawaii at Manoa Operating Budget (UOH-100/110/115/881)
FY 2025 (07/01/24 to 06/30/25)
CALL - Total

FY25 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	TOTAL
Ending Cash FY24	-	5,604,242	(525,588)	2,975,852	133,953	-	8,188,459
Less Encumbrances FY24	-	-	-	-	-	-	-
Unencumbered Ending Cash FY24	-	5,604,242	(525,588)	2,975,852	133,953	-	8,188,459
Act 236 Transfer	-	-	-	-	-	-	-
Less Deferred Revenue (FYE24)	-	-	-	-	-	-	-
Beginning Balance FY25	-	5,604,242	(525,588)	2,975,852	133,953	-	8,188,459
Revenue/Appropriation Projection	33,130,175	-	-	1,385,600	45,000	-	34,560,775
Transfer Projections (Transfer-Ins)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	9,264,783	400,000	-	-	-	9,664,783
Total Transfer Projection	-	9,264,783	400,000	-	-	-	9,664,783
Expenditure Projections							
<i>Personnel</i>							
Regular Employee Payroll	33,130,175	6,117,500	80,000	578,511	-	-	39,906,186
Lecturer Payroll	-	333,117	-	300,000	-	-	633,117
Student Help Payroll	-	341,164	25,000	75,600	5,000	-	446,764
Other Personnel (Non-Regular Payroll)	-	540,185	65,000	5,000	30,000	-	640,185
Subtotal Personnel	33,130,175	7,331,966	170,000	959,111	35,000	-	41,626,252
<i>Other Expenditures</i>							
Utilities & Communication *	-	211,442	-	3,000	-	-	214,442
Scholarships, Tuition, Stipends & Allowances	-	175,000	30,000	-	-	-	205,000
Repairs & Maintenance	-	294,627	9,000	22,000	-	-	325,627
Other Operating Expenses	-	2,223,122	190,000	265,100	10,000	-	2,688,222
Subtotal Other	-	2,904,191	229,000	290,100	10,000	-	3,433,291
Total Expenditure Projection	33,130,175	10,236,157	399,000	1,249,211	45,000	-	45,059,543
Transfer Projections (Transfer-Outs)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	-	-	-	-
Total Transfer Projection	-	-	-	-	-	-	-
Projected Net Operating Income w/out One-Time Expenditures	-	100,001	1,000	136,389	-	-	237,390
Projected One-Time Expenditures **	-	1,071,375	-	-	-	-	1,071,375
Estimated Ending Balance	-	4,632,868	(524,588)	3,112,241	133,953	-	7,354,474
Reserve Held Centrally	-	-	-	-	-	-	-

GF = General Funds
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**University of Hawaii at Manoa Operating Budget (UOH-100/110/115/881)
FY 2025 (07/01/24 to 06/30/25)
Campus Services - Total**

FY25 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	TOTAL
Ending Cash FY24	-	996,557	-	35,758,489	(1,259,783)	-	35,495,263
Less Encumbrances FY24	-	-	-	-	-	-	-
Unencumbered Ending Cash FY24	-	996,557	-	35,758,489	(1,259,783)	-	35,495,263
Act 236 Transfer	-	-	-	-	-	-	-
Less Deferred Revenue (FYE24)	-	-	-	2,282	-	-	2,282
Beginning Balance FY25	-	996,557	-	35,760,771	(1,259,783)	-	35,497,545
Revenue/Appropriation Projection	3,617,133	-	-	30,354,209	841,748	-	34,813,090
Transfer Projections (Transfer-Ins)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	646,632	-	-	646,632
Assessments	-	-	-	1,084,251	-	-	1,084,251
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	3,050,064	-	840,000	50,000	-	3,940,064
Total Transfer Projection	-	3,050,064	-	2,570,883	50,000	-	5,670,947
Expenditure Projections							
<i>Personnel</i>							
Regular Employee Payroll	3,615,548	(19,273)	-	6,200,573	91,766	-	9,888,614
Lecturer Payroll	-	-	-	-	-	-	-
Student Help Payroll	-	63,960	-	793,868	29,939	-	887,767
Other Personnel (Non-Regular Payroll)	-	42,175	-	19,960	-	-	62,135
Subtotal Personnel	3,615,548	86,862	-	7,014,401	121,705	-	10,838,516
<i>Other Expenditures</i>							
Utilities & Communication *	-	32,236	-	1,009,126	228	-	1,041,590
Scholarships, Tuition, Stipends & Allowances	-	-	-	-	-	-	-
Repairs & Maintenance	-	8,680	-	5,315,052	900	-	5,324,632
Other Operating Expenses	1,585	1,772,768	-	15,350,617	524,852	-	17,649,822
Subtotal Other	1,585	1,813,684	-	21,674,795	525,980	-	24,016,044
Total Expenditure Projection	3,617,133	1,900,546	-	28,689,196	647,685	-	34,854,560
Transfer Projections (Transfer-Outs)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	3,759,307	-	-	3,759,307
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	1,170,367	-	-	1,170,367
Total Transfer Projection	-	-	-	4,929,674	-	-	4,929,674
Projected Net Operating Income w/out One-Time Expenditures	-	2,146,075	-	5,252,609	244,063	-	7,642,747
Projected One-Time Expenditures **	-	996,557	-	5,946,387	-	-	6,942,944
Estimated Ending Balance	-	2,146,075	-	35,066,993	(1,015,720)	-	36,197,348
Reserve Held Centrally	-	-	-	-	-	-	-

GF = General Funds
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RTRF = Research & Training Revolving Fund

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University of Hawaii at Manoa Operating Budget (UOH-100/110/115/881)
FY 2025 (07/01/24 to 06/30/25)
Cancer Center - Total

FY25 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	TOTAL
Ending Cash FY24	-	25,397	(4,453,898)	18,696,236	596,686	-	14,864,421
Less Encumbrances FY24	-	-	-	-	-	-	-
Unencumbered Ending Cash FY24	-	25,397	(4,453,898)	18,696,236	596,686	-	14,864,421
Act 236 Transfer	-	-	-	-	-	-	-
Less Deferred Revenue (FYE24)	-	-	-	-	-	-	-
Beginning Balance FY25	-	25,397	(4,453,898)	18,696,236	596,686	-	14,864,421
Revenue/Appropriation Projection	4,974,461	-	-	2,364,518	4,015	-	7,342,994
Transfer Projections (Transfer-Ins)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	666,603	4,452,620	14,769,264	-	-	19,888,487
Total Transfer Projection	-	666,603	4,452,620	14,769,264	-	-	19,888,487
Expenditure Projections							
<i>Personnel</i>							
Regular Employee Payroll	4,974,461	-	4,153,363	6,872,996	-	-	16,000,820
Lecturer Payroll	-	-	-	-	-	-	-
Student Help Payroll	-	-	6,151	-	-	-	6,151
Other Personnel (Non-Regular Payroll)	-	-	7,015	-	-	-	7,015
Subtotal Personnel	4,974,461	-	4,166,529	6,872,996	-	-	16,013,986
<i>Other Expenditures</i>							
Utilities & Communication *	-	666,603	-	1,779,474	-	-	2,446,077
Scholarships, Tuition, Stipends & Allowances	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	230,625	884,622	250,000	-	1,365,247
Other Operating Expenses	-	-	278,097	2,694,186	2,000	-	2,974,283
Subtotal Other	-	666,603	508,722	5,358,282	252,000	-	6,785,607
Total Expenditure Projection	4,974,461	666,603	4,675,251	12,231,278	252,000	-	22,799,593
Transfer Projections (Transfer-Outs)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	6,904,508	-	-	6,904,508
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	6,904,508	-	-	6,904,508
Total Transfer Projection	-	-	-	13,809,016	-	-	13,809,016
Projected Net Operating Income w/out One-Time Expenditures	-	-	(222,631)	(8,906,512)	(247,985)	-	(9,377,128)
Projected One-Time Expenditures **	-	-	-	-	-	-	-
Estimated Ending Balance	-	25,397	(4,676,529)	9,789,724	348,701	-	5,487,293
Reserve Held Centrally	-	-	-	-	-	-	-

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University of Hawaii at Manoa Operating Budget (UOH-100/110/115/881)
FY 2025 (07/01/24 to 06/30/25)
CTAHR - Total

FY25 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	TOTAL
Ending Cash FY24	-	8,571,095	(3,954,479)	856,489	605,932	(405,897)	5,673,140
Less Encumbrances FY24	-	-	-	-	-	-	-
Unencumbered Ending Cash FY24	-	8,571,095	(3,954,479)	856,489	605,932	(405,897)	5,673,140
Act 236 Transfer	-	-	-	-	-	-	-
Less Deferred Revenue (FYE24)	-	-	-	-	-	-	-
Beginning Balance FY25	-	8,571,095	(3,954,479)	856,489	605,932	(405,897)	5,673,140
Revenue/Appropriation Projection	18,436,376	120,000	1,000,000	782,275	245,043	3,613,495	24,197,189
Transfer Projections (Transfer-Ins)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	7,220,602	3,963,063	-	-	-	11,183,665
Total Transfer Projection	-	7,220,602	3,963,063	-	-	-	11,183,665
Expenditure Projections							
<i>Personnel</i>							
Regular Employee Payroll	18,436,376	2,377,372	710,420	170,830	82,056	2,997,712	24,774,766
Lecturer Payroll	-	765,723	-	-	-	-	765,723
Student Help Payroll	-	116,944	118,253	6,175	21,364	4,676	267,412
Other Personnel (Non-Regular Payroll)	-	132,467	3,863	6,587	50,154	147,075	340,146
Subtotal Personnel	18,436,376	3,392,506	832,536	183,592	153,574	3,149,463	26,148,047
<i>Other Expenditures</i>							
Utilities & Communication *	-	133,420	10,752	366	48,983	3,085	196,606
Scholarships, Tuition, Stipends & Allowances	-	8,329	868	-	-	-	9,197
Repairs & Maintenance	-	113,046	189,760	3,600	25,000	-	331,406
Other Operating Expenses	-	4,523,521	389,107	362,617	77,149	170,000	5,522,394
Subtotal Other	-	4,778,316	590,487	366,583	151,132	173,085	6,059,603
Total Expenditure Projection	18,436,376	8,170,822	1,423,023	550,175	304,706	3,322,548	32,207,650
Transfer Projections (Transfer-Outs)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	255,000	-	-	255,000
Total Transfer Projection	-	-	-	255,000	-	-	255,000
Projected Net Operating Income w/out One-Time Expenditures	-	2,668,749	3,540,040	(22,900)	(59,663)	290,947	6,417,173
Projected One-Time Expenditures **	-	3,498,969	-	-	-	-	3,498,969
Estimated Ending Balance	-	7,740,875	(414,439)	833,589	546,269	(114,950)	8,591,344
Reserve Held Centrally							-

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**University of Hawaii at Manoa Operating Budget (UOH-100/110/115/881)
FY 2025 (07/01/24 to 06/30/25)
Education - Total**

FY25 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	TOTAL
Ending Cash FY24	-	15,588,906	(841,500)	1,125,942	-	-	15,873,348
Less Encumbrances FY24	-	-	-	-	-	-	-
Unencumbered Ending Cash FY24	-	15,588,906	(841,500)	1,125,942	-	-	15,873,348
Act 236 Transfer	-	-	-	-	-	-	-
Less Deferred Revenue (FYE24)	-	-	-	-	-	-	-
Beginning Balance FY25	-	15,588,906	(841,500)	1,125,942	-	-	15,873,348
Revenue/Appropriation Projection	13,929,843	100,000	-	1,235,348	-	-	15,265,191
Transfer Projections (Transfer-Ins)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	5,338,536	840,168	1,067,382	-	-	7,246,086
Total Transfer Projection	-	5,338,536	840,168	1,067,382	-	-	7,246,086
Expenditure Projections							
<i>Personnel</i>							
Regular Employee Payroll	13,929,843	3,553,646	613,256	325,000	-	-	18,421,745
Lecturer Payroll	-	974,107	-	-	-	-	974,107
Student Help Payroll	-	155,855	8,710	-	-	-	164,565
Other Personnel (Non-Regular Payroll)	-	201,209	-	160,000	-	-	361,209
Subtotal Personnel	13,929,843	4,884,817	621,966	485,000	-	-	19,921,626
<i>Other Expenditures</i>							
Utilities & Communication *	-	95,531	16,853	-	-	-	112,384
Scholarships, Tuition, Stipends & Allowances	-	250,000	-	-	-	-	250,000
Repairs & Maintenance	-	81,234	1,816	-	-	-	83,050
Other Operating Expenses	-	1,575,165	231,555	863,829	-	-	2,670,549
Subtotal Other	-	2,001,930	250,224	863,829	-	-	3,115,983
Total Expenditure Projection	13,929,843	6,886,747	872,190	1,348,829	-	-	23,037,609
Transfer Projections (Transfer-Outs)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	1,706,977	-	633,053	-	-	2,340,030
Total Transfer Projection	-	1,706,977	-	633,053	-	-	2,340,030
Projected Net Operating Income w/out One-Time Expenditures	-	(1,208,767)	(32,022)	320,848	-	-	(919,941)
Projected One-Time Expenditures **	-	1,946,421	-	-	-	-	1,946,421
Estimated Ending Balance	-	12,433,718	(873,522)	1,446,790	-	-	13,006,986
Reserve Held Centrally	-	-	-	-	-	-	-

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University of Hawaii at Manoa Operating Budget (UOH-100/110/115/881)
FY 2025 (07/01/24 to 06/30/25)
EHSO - Total

FY25 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	TOTAL
Ending Cash FY24	-	(197,006)	(410,492)	-	-	-	(607,498)
Less Encumbrances FY24	-	-	-	-	-	-	-
Unencumbered Ending Cash FY24	-	(197,006)	(410,492)	-	-	-	(607,498)
Act 236 Transfer	-	-	-	-	-	-	-
Less Deferred Revenue (FYE24)	-	-	-	-	-	-	-
Beginning Balance FY25	-	(197,006)	(410,492)	-	-	-	(607,498)
Revenue/Appropriation Projection	1,426,395	1,200	-	-	-	-	1,427,595
Transfer Projections (Transfer-Ins)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	481,104	50,000	-	-	-	531,104
Total Transfer Projection	-	481,104	50,000	-	-	-	531,104
Expenditure Projections							
<i>Personnel</i>							
Regular Employee Payroll	1,426,395	-	-	-	-	-	1,426,395
Lecturer Payroll	-	-	-	-	-	-	-
Student Help Payroll	-	14,761	-	-	-	-	14,761
Other Personnel (Non-Regular Payroll)	-	-	-	-	-	-	-
Subtotal Personnel	1,426,395	14,761	-	-	-	-	1,441,156
<i>Other Expenditures</i>							
Utilities & Communication *	-	8,078	-	-	-	-	8,078
Scholarships, Tuition, Stipends & Allowances	-	-	-	-	-	-	-
Repairs & Maintenance	-	75,861	-	-	-	-	75,861
Other Operating Expenses	-	186,597	50,000	-	-	-	236,597
Subtotal Other	-	270,536	50,000	-	-	-	320,536
Total Expenditure Projection	1,426,395	285,297	50,000	-	-	-	1,761,692
Transfer Projections (Transfer-Outs)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	-	-	-	-
Total Transfer Projection	-	-	-	-	-	-	-
Projected Net Operating Income w/out One-Time Expenditures	-	197,007	-	-	-	-	197,007
Projected One-Time Expenditures **	-	-	-	-	-	-	-
Estimated Ending Balance	-	1	(410,492)	-	-	-	(410,491)
Reserve Held Centrally	-	-	-	-	-	-	-

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**University of Hawaii at Manoa Operating Budget (UOH-100/110/115/881)
FY 2025 (07/01/24 to 06/30/25)
Engineering - Total**

FY25 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	TOTAL
Ending Cash FY24	-	2,502,236	(628,651)	(42,119)	70,541	-	1,902,007
Less Encumbrances FY24	-	-	-	-	-	-	-
Unencumbered Ending Cash FY24	-	2,502,236	(628,651)	(42,119)	70,541	-	1,902,007
Act 236 Transfer	-	-	-	-	-	-	-
Less Deferred Revenue (FYE24)	-	-	-	-	-	-	-
Beginning Balance FY25	-	2,502,236	(628,651)	(42,119)	70,541	-	1,902,007
Revenue/Appropriation Projection	11,501,859	-	-	-	-	-	11,501,859
Transfer Projections (Transfer-Ins)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	2,603,718	900,000	-	-	-	3,503,718
Total Transfer Projection	-	2,603,718	900,000	-	-	-	3,503,718
Expenditure Projections							
<i>Personnel</i>							
Regular Employee Payroll	11,355,117	505,095	500,000	-	-	-	12,360,212
Lecturer Payroll	-	9,706	-	-	-	-	9,706
Student Help Payroll	-	365,696	50,000	-	-	-	415,696
Other Personnel (Non-Regular Payroll)	-	308,236	100,000	-	-	-	408,236
Subtotal Personnel	11,355,117	1,188,733	650,000	-	-	-	13,193,850
<i>Other Expenditures</i>							
Utilities & Communication *	-	47,970	-	-	-	-	47,970
Scholarships, Tuition, Stipends & Allowances	-	-	100,000	-	-	-	100,000
Repairs & Maintenance	-	5,377	100,000	-	-	-	105,377
Other Operating Expenses	146,742	512,460	400,000	-	-	-	1,059,202
Subtotal Other	146,742	565,807	600,000	-	-	-	1,312,549
Total Expenditure Projection	11,501,859	1,754,540	1,250,000	-	-	-	14,506,399
Transfer Projections (Transfer-Outs)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	849,437	-	-	-	-	849,437
Total Transfer Projection	-	849,437	-	-	-	-	849,437
Projected Net Operating Income w/out One-Time Expenditures	-	(259)	(350,000)	-	-	-	(350,259)
Projected One-Time Expenditures **	-	-	-	-	-	-	-
Estimated Ending Balance	-	2,501,977	(978,651)	(42,119)	70,541	-	1,551,748
Reserve Held Centrally	-	-	-	-	-	-	-

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

* Includes electricity, water, sewer, gas, telecom, postage
** Included in expenditure budgets, but backed out to calculate projected NOI

University of Hawaii at Manoa Operating Budget (UOH-100/110/115/881)
FY 2025 (07/01/24 to 06/30/25)
Facilities (Manoa) - Total

FY25 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	TOTAL
Ending Cash FY24	-	54,301,916	(164,889)	551,899	2,811,621	-	57,500,547
Less Encumbrances FY24	-	-	-	-	-	-	-
Unencumbered Ending Cash FY24	-	54,301,916	(164,889)	551,899	2,811,621	-	57,500,547
Act 236 Transfer	-	-	-	-	-	-	-
Less Deferred Revenue (FYE24)	-	-	-	-	-	-	-
Beginning Balance FY25	-	54,301,916	(164,889)	551,899	2,811,621	-	57,500,547
Revenue/Appropriation Projection	16,934,173	469,705	-	88,800	769,000	-	18,261,678
Transfer Projections (Transfer-Ins)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	53,902,883	139,251	42,800	132,257	-	54,217,191
Total Transfer Projection	-	53,902,883	139,251	42,800	132,257	-	54,217,191
Expenditure Projections							
<i>Personnel</i>							
Regular Employee Payroll	16,934,173	60,302	-	-	78,850	-	17,073,325
Lecturer Payroll	-	-	-	-	-	-	-
Student Help Payroll	-	57,164	-	-	-	-	57,164
Other Personnel (Non-Regular Payroll)	-	202,327	-	-	-	-	202,327
Subtotal Personnel	16,934,173	319,793	-	-	78,850	-	17,332,816
<i>Other Expenditures</i>							
Utilities & Communication *	-	155,939	-	-	-	-	155,939
Scholarships, Tuition, Stipends & Allowances	-	-	-	-	-	-	-
Repairs & Maintenance	-	4,216,081	-	112,665	11,160	-	4,339,906
Other Operating Expenses	-	49,950,620	-	28,200	1,000,557	-	50,979,377
Subtotal Other	-	54,322,640	-	140,865	1,011,717	-	55,475,222
Total Expenditure Projection	16,934,173	54,642,433	-	140,865	1,090,567	-	72,808,038
Transfer Projections (Transfer-Outs)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	11,691,797	-	-	278,500	-	11,970,297
Total Transfer Projection	-	11,691,797	-	-	278,500	-	11,970,297
Projected Net Operating Income w/out One-Time Expenditures	-	30,469,704	139,251	(9,265)	429,607	-	31,029,297
Projected One-Time Expenditures **	-	42,431,346	-	-	897,417	-	43,328,763
Estimated Ending Balance	-	42,340,274	(25,638)	542,634	2,343,811	-	45,201,081
Reserve Held Centrally	-	-	-	-	-	-	-

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

* Includes electricity, water, sewer, gas, telecom, postage
** Included in expenditure budgets, but backed out to calculate projected NOI

**University of Hawaii at Manoa Operating Budget (UOH-100/110/115/881)
 FY 2025 (07/01/24 to 06/30/25)
 Hawaiiuikea School of Hawaiian Knowledge - Total**

FY25 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	TOTAL
Ending Cash FY24	-	1,218,810	(13,097)	27,160	4,632	-	1,237,505
Less Encumbrances FY24	-	-	-	-	-	-	-
Unencumbered Ending Cash FY24	-	1,218,810	(13,097)	27,160	4,632	-	1,237,505
Act 236 Transfer	-	-	-	-	-	-	-
Less Deferred Revenue (FYE24)	-	-	-	-	-	-	-
Beginning Balance FY25	-	1,218,810	(13,097)	27,160	4,632	-	1,237,505
Revenue/Appropriation Projection	5,475,980	-	-	5,250	500	-	5,481,730
Transfer Projections (Transfer-Ins)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	854,540	1,500	-	-	-	856,040
Total Transfer Projection	-	854,540	1,500	-	-	-	856,040
Expenditure Projections							
<i>Personnel</i>							
Regular Employee Payroll	5,475,980	748,777	-	-	-	-	6,224,757
Lecturer Payroll	-	20,827	-	-	-	-	20,827
Student Help Payroll	-	38,839	-	-	-	-	38,839
Other Personnel (Non-Regular Payroll)	-	53,535	-	-	-	-	53,535
Subtotal Personnel	5,475,980	861,978	-	-	-	-	6,337,958
<i>Other Expenditures</i>							
Utilities & Communication *	-	26,183	-	-	-	-	26,183
Scholarships, Tuition, Stipends & Allowances	-	4,884	-	-	-	-	4,884
Repairs & Maintenance	-	60,239	-	-	-	-	60,239
Other Operating Expenses	-	502,321	1,575	17,500	1,000	-	522,396
Subtotal Other	-	593,627	1,575	17,500	1,000	-	613,702
Total Expenditure Projection	5,475,980	1,455,605	1,575	17,500	1,000	-	6,951,660
Transfer Projections (Transfer-Outs)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	-	-	-	-
Total Transfer Projection	-	-	-	-	-	-	-
Projected Net Operating Income w/out One-Time Expenditures	-	(411,065)	(75)	(12,250)	(500)	-	(423,890)
Projected One-Time Expenditures **	-	190,000	-	-	-	-	190,000
Estimated Ending Balance	-	617,745	(13,172)	14,910	4,132	-	623,615
Reserve Held Centrally	-	-	-	-	-	-	-

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

* Includes electricity, water, sewer, gas, telecom, postage
 ** Included in expenditure budgets, but backed out to calculate projected NOI

University of Hawaii at Manoa Operating Budget (UOH-100/110/115/881)
FY 2025 (07/01/24 to 06/30/25)
IFA - Total

FY25 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	TOTAL
Ending Cash FY24	-	2,827,386	(2,174,268)	435,214	157,741	-	1,246,073
Less Encumbrances FY24	-	-	-	-	-	-	-
Unencumbered Ending Cash FY24	-	2,827,386	(2,174,268)	435,214	157,741	-	1,246,073
Act 236 Transfer	-	-	-	-	-	-	-
Less Deferred Revenue (FYE24)	-	-	-	-	-	-	-
Beginning Balance FY25	-	2,827,386	(2,174,268)	435,214	157,741	-	1,246,073
Revenue/Appropriation Projection	7,657,894	-	-	4,780	21,000	-	7,683,674
Transfer Projections (Transfer-Ins)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	98,028	-	-	98,028
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	2,506,198	555,970	190,634	-	-	3,252,802
Total Transfer Projection	-	2,506,198	555,970	288,662	-	-	3,350,830
Expenditure Projections							
<i>Personnel</i>							
Regular Employee Payroll	7,657,894	715,376	200,117	-	-	-	8,573,387
Lecturer Payroll	-	-	-	-	-	-	-
Student Help Payroll	-	-	1,439	-	-	-	1,439
Other Personnel (Non-Regular Payroll)	-	1,466	3,003	-	-	-	4,469
Subtotal Personnel	7,657,894	716,842	204,559	-	-	-	8,579,295
<i>Other Expenditures</i>							
Utilities & Communication *	-	104,092	-	-	2,200	-	106,292
Scholarships, Tuition, Stipends & Allowances	-	-	10,196	-	-	-	10,196
Repairs & Maintenance	-	29,743	1,785	-	3,200	-	34,728
Other Operating Expenses	-	1,730,722	367,228	400	7,700	-	2,106,050
Subtotal Other	-	1,864,557	379,209	400	13,100	-	2,257,266
Total Expenditure Projection	7,657,894	2,581,399	583,768	400	13,100	-	10,836,561
Transfer Projections (Transfer-Outs)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	98,028	-	-	98,028
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	144,165	-	-	144,165
Total Transfer Projection	-	-	-	242,193	-	-	242,193
Projected Net Operating Income w/out One-Time Expenditures	-	(75,201)	(27,798)	50,849	7,900	-	(44,250)
Projected One-Time Expenditures **	-	-	-	-	-	-	-
Estimated Ending Balance	-	2,752,185	(2,202,066)	486,063	165,641	-	1,201,823
Reserve Held Centrally	-	-	-	-	-	-	-

GF = General Funds
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RTRF = Research & Training Revolving Fund

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University of Hawaii at Manoa Operating Budget (UOH-100/110/115/881)
FY 2025 (07/01/24 to 06/30/25)
Law - Total

FY25 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	TOTAL
Ending Cash FY24	-	309,844	(445,334)	253,674	65,854	-	184,038
Less Encumbrances FY24							
Unencumbered Ending Cash FY24	-	309,844	(445,334)	253,674	65,854	-	184,038
Act 236 Transfer							
Less Deferred Revenue (FYE24)							
Beginning Balance FY25	-	309,844	(445,334)	253,674	65,854	-	184,038
Revenue/Appropriation Projection	8,125,219	80,704	-	400	55,000	-	8,261,323
Transfer Projections (Transfer-Ins)							
Performance Based Funding	-						-
Debt Service		-	-	-	-		-
Assessments		-	-	-	-		-
Tuition Scholarships		-	-	-	-		-
Other Transfers	-	4,284,175	445,334	282,580	100		5,012,189
Total Transfer Projection	-	4,284,175	445,334	282,580	100	-	5,012,189
Expenditure Projections							
<i>Personnel</i>							
Regular Employee Payroll	8,125,219	1,488,323	149,265	-	53,000	-	9,815,807
Lecturer Payroll	-	447,831	-	-	-	-	447,831
Student Help Payroll	-	317,919	-	-	-	-	317,919
Other Personnel (Non-Regular Payroll)	-	213,884	18,999	-	-	-	232,883
Subtotal Personnel	8,125,219	2,467,957	168,264	-	53,000	-	10,814,440
<i>Other Expenditures</i>							
Utilities & Communication *	-	50,740	-	-	-	-	50,740
Scholarships, Tuition, Stipends & Allowances	-	-	-	-	-	-	-
Repairs & Maintenance	-	3,263	-	-	-	-	3,263
Other Operating Expenses	-	1,956,348	299,337	812	2,000	-	2,258,497
Subtotal Other	-	2,010,351	299,337	812	2,000	-	2,312,500
Total Expenditure Projection	8,125,219	4,478,308	467,601	812	55,000	-	13,126,940
Transfer Projections (Transfer-Outs)							
Performance Based Funding	-						-
Debt Service		-	-	-	-		-
Assessments		-	-	-	-		-
Tuition Scholarships		-	-	-	-		-
Other Transfers	-	-	-	215,756	-		215,756
Total Transfer Projection	-	-	-	215,756	-	-	215,756
Projected Net Operating Income w/out One-Time Expenditures	-	(113,429)	(22,267)	66,412	100	-	(69,184)
Projected One-Time Expenditures **	-	-	-	-	-	-	-
Estimated Ending Balance	-	196,415	(467,601)	320,086	65,954	-	114,854
Reserve Held Centrally							-

GF = General Funds
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* Includes electricity, water, sewer, gas, telecom, postage
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University of Hawaii at Manoa Operating Budget (UOH-100/110/115/881)
FY 2025 (07/01/24 to 06/30/25)
Library - Total

FY25 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	TOTAL
Ending Cash FY24	-	645,965	(17,470)	230,486	-	-	858,981
Less Encumbrances FY24	-	-	-	-	-	-	-
Unencumbered Ending Cash FY24	-	645,965	(17,470)	230,486	-	-	858,981
Act 236 Transfer	-	-	-	-	-	-	-
Less Deferred Revenue (FYE24)	-	-	-	-	-	-	-
Beginning Balance FY25	-	645,965	(17,470)	230,486	-	-	858,981
Revenue/Appropriation Projection	7,537,734	460	-	15,000	-	-	7,553,194
Transfer Projections (Transfer-Ins)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	9,941,732	17,470	-	-	-	9,959,202
Total Transfer Projection	-	9,941,732	17,470	-	-	-	9,959,202
Expenditure Projections							
<i>Personnel</i>							
Regular Employee Payroll	7,537,734	647,785	-	-	-	-	8,185,519
Lecturer Payroll	-	-	-	-	-	-	-
Student Help Payroll	-	630,151	4,843	-	-	-	634,994
Other Personnel (Non-Regular Payroll)	-	61,423	-	-	-	-	61,423
Subtotal Personnel	7,537,734	1,339,359	4,843	-	-	-	8,881,936
<i>Other Expenditures</i>							
Utilities & Communication *	-	66,115	-	468	-	-	66,583
Scholarships, Tuition, Stipends & Allowances	-	-	-	-	-	-	-
Repairs & Maintenance	-	40,684	-	-	-	-	40,684
Other Operating Expenses	-	9,094,365	13,501	16,259	-	-	9,124,125
Subtotal Other	-	9,201,164	13,501	16,727	-	-	9,231,392
Total Expenditure Projection	7,537,734	10,540,523	18,344	16,727	-	-	18,113,328
Transfer Projections (Transfer-Outs)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	-	-	-	-
Total Transfer Projection	-	-	-	-	-	-	-
Projected Net Operating Income w/out One-Time Expenditures	-	(244,005)	(874)	(1,727)	-	-	(246,606)
Projected One-Time Expenditures **	-	354,326	-	-	-	-	354,326
Estimated Ending Balance	-	47,634	(18,344)	228,759	-	-	258,049
Reserve Held Centrally	-	-	-	-	-	-	-

GF = General Funds
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RTRF = Research & Training Revolving Fund

* Includes electricity, water, sewer, gas, telecom, postage
** Included in expenditure budgets, but backed out to calculate projected NOI

**University of Hawaii at Manoa Operating Budget (UOH-100/110/115/881)
FY 2025 (07/01/24 to 06/30/25)
Lyon Arboretum - Total**

FY25 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	TOTAL
Ending Cash FY24	-	35,185	(8,570)	294,108	-	-	320,723
Less Encumbrances FY24							
Unencumbered Ending Cash FY24	-	35,185	(8,570)	294,108	-	-	320,723
Act 236 Transfer							
Less Deferred Revenue (FYE24)							
Beginning Balance FY25	-	35,185	(8,570)	294,108	-	-	320,723
Revenue/Appropriation Projection	937,108	-	-	150,000	-	-	1,087,108
Transfer Projections (Transfer-Ins)							
Performance Based Funding	-						-
Debt Service		-	-	-	-		-
Assessments		-	-	-	-		-
Tuition Scholarships		-	-	-	-		-
Other Transfers	-	210,932	8,570	-	-		219,502
Total Transfer Projection	-	210,932	8,570	-	-	-	219,502
Expenditure Projections							
<i>Personnel</i>							
Regular Employee Payroll	937,108	-	-	128,888	-	-	1,065,996
Lecturer Payroll	-	-	-	-	-	-	-
Student Help Payroll	-	66,229	-	-	-	-	66,229
Other Personnel (Non-Regular Payroll)	-	-	-	-	-	-	-
Subtotal Personnel	937,108	66,229	-	128,888	-	-	1,132,225
<i>Other Expenditures</i>							
Utilities & Communication *	-	53,196	-	-	-	-	53,196
Scholarships, Tuition, Stipends & Allowances	-	-	-	-	-	-	-
Repairs & Maintenance	-	8,852	-	-	-	-	8,852
Other Operating Expenses	-	117,839	8,999	130,000	-	-	256,838
Subtotal Other	-	179,887	8,999	130,000	-	-	318,886
Total Expenditure Projection	937,108	246,116	8,999	258,888	-	-	1,451,111
Transfer Projections (Transfer-Outs)							
Performance Based Funding	-						-
Debt Service		-	-	-	-		-
Assessments		-	-	-	-		-
Tuition Scholarships		-	-	-	-		-
Other Transfers	-	-	-	-	-		-
Total Transfer Projection	-	-	-	-	-	-	-
Projected Net Operating Income w/out One-Time Expenditures	-	564,816	(429)	(108,888)	-	-	455,499
Projected One-Time Expenditures **	-	600,000	-	-	-	-	600,000
Estimated Ending Balance	-	1	(8,999)	185,220	-	-	176,222
Reserve Held Centrally							-

GF = General Funds
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RTRF = Research & Training Revolving Fund

* Includes electricity, water, sewer, gas, telecom, postage
** Included in expenditure budgets, but backed out to calculate projected NOI

University of Hawaii at Manoa Operating Budget (UOH-100/110/115/881)
FY 2025 (07/01/24 to 06/30/25)
Manoa Budget Office - Total

FY25 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	TOTAL
Ending Cash FY24	-	(94,066,009)	-	-	-	-	(94,066,009)
Less Encumbrances FY24	-	-	-	-	-	-	-
Unencumbered Ending Cash FY24	-	(94,066,009)	-	-	-	-	(94,066,009)
Act 236 Transfer		133,993,997					133,993,997
Less Deferred Revenue (FYE24)		-					-
Beginning Balance FY25	-	39,927,988	-	-	-	-	39,927,988
Revenue/Appropriation Projection	16,403,537	212,947,951	-	-	-	-	229,351,488
Transfer Projections (Transfer-Ins)							
Performance Based Funding	-						-
Debt Service		-	-	-	-		-
Assessments		14,741,103	-	-	-		14,741,103
Tuition Scholarships		-	-	-	-		-
Other Transfers	-	-	-	-	-		-
Total Transfer Projection	-	14,741,103	-	-	-	-	14,741,103
Expenditure Projections							
<i>Personnel</i>							
Regular Employee Payroll	16,403,537	26,560,549	5,168,565	4,075,515	858,825	-	53,066,991
Lecturer Payroll	-	-	-	-	-	-	-
Student Help Payroll	-	-	-	-	-	-	-
Other Personnel (Non-Regular Payroll)	-	-	-	-	-	-	-
Subtotal Personnel	16,403,537	26,560,549	5,168,565	4,075,515	858,825	-	53,066,991
<i>Other Expenditures</i>							
Utilities & Communication *	-	-	-	-	-	-	-
Scholarships, Tuition, Stipends & Allowances	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-
Other Operating Expenses	-	7,620,000	-	-	-	-	7,620,000
Subtotal Other	-	7,620,000	-	-	-	-	7,620,000
Total Expenditure Projection	16,403,537	34,180,549	5,168,565	4,075,515	858,825	-	60,686,991
Transfer Projections (Transfer-Outs)							
Performance Based Funding	-						-
Debt Service		-	-	-	-		-
Assessments		22,243,242	-	-	-		22,243,242
Tuition Scholarships		43,140,799	-	-	-		43,140,799
Other Transfers	-	150,718,905	-	-	-		150,718,905
Total Transfer Projection	-	216,102,946	-	-	-	-	216,102,946
Projected Net Operating Income w/out One-Time Expenditures	-	(22,594,441)	(5,168,565)	(4,075,515)	(858,825)	-	(32,697,346)
Projected One-Time Expenditures **	-	-	-	-	-	-	-
Estimated Ending Balance	-	17,333,547	(5,168,565)	(4,075,515)	(858,825)	-	7,230,642
Reserve Held Centrally		-					-

GF = General Funds
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RTRF = Research & Training Revolving Fund

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** Included in expenditure budgets, but backed out to calculate projected NOI

**University of Hawaii at Manoa Operating Budget (UOH-100/110/115/881)
 FY 2025 (07/01/24 to 06/30/25)
 Medicine - Total**

FY25 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	TOTAL
Ending Cash FY24	-	1,917,905	(7,609,468)	4,333,080	930,446	-	(428,037)
Less Encumbrances FY24							
Unencumbered Ending Cash FY24	-	1,917,905	(7,609,468)	4,333,080	930,446	-	(428,037)
Act 236 Transfer							
Less Deferred Revenue (FYE24)							
Beginning Balance FY25	-	1,917,905	(7,609,468)	4,333,080	930,446	-	(428,037)
Revenue/Appropriation Projection	26,536,300	34,019	-	2,263,888	620,914	-	29,455,121
Transfer Projections (Transfer-Ins)							
Performance Based Funding	-						-
Debt Service							
Assessments							
Tuition Scholarships							
Other Transfers	-	17,458,824	6,106,397	9,547,142	-		33,112,363
Total Transfer Projection	-	17,458,824	6,106,397	9,547,142	-	-	33,112,363
Expenditure Projections							
<i>Personnel</i>							
Regular Employee Payroll	26,536,300	8,077,583	1,888,946	791,920	246,910	-	37,541,659
Lecturer Payroll	-	4,067	17,628	-	-	-	21,695
Student Help Payroll	-	135,227	13,638	-	-	-	148,865
Other Personnel (Non-Regular Payroll)	-	436,672	2,414	3,465	-	-	442,551
Subtotal Personnel	26,536,300	8,653,549	1,922,626	795,385	246,910	-	38,154,770
<i>Other Expenditures</i>							
Utilities & Communication *	-	3,654,489	2,541,027	272	12,489	-	6,208,277
Scholarships, Tuition, Stipends & Allowances	-	3,398	-	-	-	-	3,398
Repairs & Maintenance	-	394,376	113,195	31,059	13,880	-	552,510
Other Operating Expenses	-	4,556,413	1,861,206	340,653	297,425	-	7,055,697
Subtotal Other	-	8,608,676	4,515,428	371,984	323,794	-	13,819,882
Total Expenditure Projection	26,536,300	17,262,225	6,438,054	1,167,369	570,704	-	51,974,652
Transfer Projections (Transfer-Outs)							
Performance Based Funding	-						-
Debt Service							
Assessments							
Tuition Scholarships							
Other Transfers	-	246,750	-	9,494,142	-		9,740,892
Total Transfer Projection	-	246,750	-	9,494,142	-	-	9,740,892
Projected Net Operating Income w/out One-Time Expenditures	-	(16,132)	(331,657)	1,149,519	50,210	-	851,940
Projected One-Time Expenditures **	-	-	-	-	-	-	-
Estimated Ending Balance	-	1,901,773	(7,941,125)	5,482,599	980,656	-	423,903
Reserve Held Centrally							-

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

* Includes electricity, water, sewer, gas, telecom, postage
 ** Included in expenditure budgets, but backed out to calculate projected NOI

University of Hawaii at Manoa Operating Budget (UOH-100/110/115/881)
FY 2025 (07/01/24 to 06/30/25)
Natural Science - Total

FY25 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	TOTAL
Ending Cash FY24	-	1,230,298	(3,253,049)	1,963	4,089	-	(2,016,699)
Less Encumbrances FY24	-	-	-	-	-	-	-
Unencumbered Ending Cash FY24	-	1,230,298	(3,253,049)	1,963	4,089	-	(2,016,699)
Act 236 Transfer	-	-	-	-	-	-	-
Less Deferred Revenue (FYE24)	-	-	-	-	-	-	-
Beginning Balance FY25	-	1,230,298	(3,253,049)	1,963	4,089	-	(2,016,699)
Revenue/Appropriation Projection	20,168,944	-	-	381,275	-	-	20,550,219
Transfer Projections (Transfer-Ins)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	4,107,237	1,938,975	-	-	-	6,046,212
Total Transfer Projection	-	4,107,237	1,938,975	-	-	-	6,046,212
Expenditure Projections							
<i>Personnel</i>							
Regular Employee Payroll	20,168,944	1,421,746	981,772	76,027	-	-	22,648,489
Lecturer Payroll	-	1,320,694	-	-	-	-	1,320,694
Student Help Payroll	-	428,962	61,001	-	-	-	489,963
Other Personnel (Non-Regular Payroll)	-	239,693	57,050	-	-	-	296,743
Subtotal Personnel	20,168,944	3,411,095	1,099,823	76,027	-	-	24,755,889
<i>Other Expenditures</i>							
Utilities & Communication *	-	69,249	11,823	-	-	-	81,072
Scholarships, Tuition, Stipends & Allowances	-	-	-	-	-	-	-
Repairs & Maintenance	-	39,395	19,838	9,467	-	-	68,700
Other Operating Expenses	-	591,443	904,441	240,810	-	-	1,736,694
Subtotal Other	-	700,087	936,102	250,277	-	-	1,886,466
Total Expenditure Projection	20,168,944	4,111,182	2,035,925	326,304	-	-	26,642,355
Transfer Projections (Transfer-Outs)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	-	-	-	-
Total Transfer Projection	-	-	-	-	-	-	-
Projected Net Operating Income w/out One-Time Expenditures	-	(3,945)	(96,950)	54,971	-	-	(45,924)
Projected One-Time Expenditures **	-	-	-	-	-	-	-
Estimated Ending Balance	-	1,226,353	(3,349,999)	56,934	4,089	-	(2,062,623)
Reserve Held Centrally	-	-	-	-	-	-	-

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RTRF = Research & Training Revolving Fund

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University of Hawaii at Manoa Operating Budget (UOH-100/110/115/881)
FY 2025 (07/01/24 to 06/30/25)
Nursing - Total

FY25 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	TOTAL
Ending Cash FY24	-	(135,216)	(50,925)	2,529,643	-	-	2,343,502
Less Encumbrances FY24	-	-	-	-	-	-	-
Unencumbered Ending Cash FY24	-	(135,216)	(50,925)	2,529,643	-	-	2,343,502
Act 236 Transfer	-	-	-	-	-	-	-
Less Deferred Revenue (FYE24)	-	-	-	-	-	-	-
Beginning Balance FY25	-	(135,216)	(50,925)	2,529,643	-	-	2,343,502
Revenue/Appropriation Projection	6,428,622	-	-	31,830	-	-	6,460,452
Transfer Projections (Transfer-Ins)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	6,581,657	50,925	304,440	-	-	6,937,022
Total Transfer Projection	-	6,581,657	50,925	304,440	-	-	6,937,022
Expenditure Projections							
<i>Personnel</i>							
Regular Employee Payroll	6,428,622	4,817,115	41,328	879,461	-	-	12,166,526
Lecturer Payroll	-	322,439	-	-	-	-	322,439
Student Help Payroll	-	31,548	-	-	-	-	31,548
Other Personnel (Non-Regular Payroll)	-	70,245	-	147,378	-	-	217,623
Subtotal Personnel	6,428,622	5,241,347	41,328	1,026,839	-	-	12,738,136
<i>Other Expenditures</i>							
Utilities & Communication *	-	60,762	-	1,616	-	-	62,378
Scholarships, Tuition, Stipends & Allowances	-	-	-	-	-	-	-
Repairs & Maintenance	-	63,356	-	-	-	-	63,356
Other Operating Expenses	-	656,908	12,143	333,352	-	-	1,002,403
Subtotal Other	-	781,026	12,143	334,968	-	-	1,128,137
Total Expenditure Projection	6,428,622	6,022,373	53,471	1,361,807	-	-	13,866,273
Transfer Projections (Transfer-Outs)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	424,068	-	1,270	-	-	425,338
Total Transfer Projection	-	424,068	-	1,270	-	-	425,338
Projected Net Operating Income w/out One-Time Expenditures	-	135,216	(2,546)	(1,026,807)	-	-	(894,137)
Projected One-Time Expenditures **	-	-	-	-	-	-	-
Estimated Ending Balance	-	-	(53,471)	1,502,836	-	-	1,449,365
Reserve Held Centrally	-	-	-	-	-	-	-

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University of Hawaii at Manoa Operating Budget (UOH-100/110/115/881)
 FY 2025 (07/01/24 to 06/30/25)
 Outreach College - Total

FY25 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	TOTAL
Ending Cash FY24	-	28,464,530	3,000	(7,959,197)	-	-	20,508,333
Less Encumbrances FY24	-	-	-	-	-	-	-
Unencumbered Ending Cash FY24	-	28,464,530	3,000	(7,959,197)	-	-	20,508,333
Act 236 Transfer		-					-
Less Deferred Revenue (FYE24)		(3,051,498)	-	(471,474)	-	-	(3,522,972)
Beginning Balance FY25	-	25,413,032	3,000	(8,430,671)	-	-	16,985,361
Revenue/Appropriation Projection	-	34,265,000	-	1,400,000	-	-	35,665,000
Transfer Projections (Transfer-Ins)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service		-	-	-	-	-	-
Assessments		-	-	-	-	-	-
Tuition Scholarships		-	-	3,533,848	-	-	3,533,848
Other Transfers	-	23,230,312	-	7,660,088	-	-	30,890,400
Total Transfer Projection	-	23,230,312	-	11,193,936	-	-	34,424,248
Expenditure Projections							
<i>Personnel</i>							
Regular Employee Payroll	-	9,331,000	-	1,400,000	-	-	10,731,000
Lecturer Payroll	-	3,982,000	-	300,000	-	-	4,282,000
Student Help Payroll	-	28,000	-	89,500	-	-	117,500
Other Personnel (Non-Regular Payroll)	-	39,070	-	-	-	-	39,070
Subtotal Personnel	-	13,380,070	-	1,789,500	-	-	15,169,570
<i>Other Expenditures</i>							
Utilities & Communication *	-	29,800	-	7,500	-	-	37,300
Scholarships, Tuition, Stipends & Allowances	-	360,000	-	1,370,000	-	-	1,730,000
Repairs & Maintenance	-	-	-	2,900	-	-	2,900
Other Operating Expenses	-	1,889,000	-	378,000	-	-	2,267,000
Subtotal Other	-	2,278,800	-	1,758,400	-	-	4,037,200
Total Expenditure Projection	-	15,658,870	-	3,547,900	-	-	19,206,770
Transfer Projections (Transfer-Outs)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service		-	-	-	-	-	-
Assessments		-	-	-	-	-	-
Tuition Scholarships		-	-	-	-	-	-
Other Transfers	-	46,514,094	-	62,500	-	-	46,576,594
Total Transfer Projection	-	46,514,094	-	62,500	-	-	46,576,594
Projected Net Operating Income w/out One-Time Expenditures	-	(4,677,652)	-	8,983,536	-	-	4,305,884
Projected One-Time Expenditures **	-	-	-	-	-	-	-
Estimated Ending Balance	-	20,735,380	3,000	552,865	-	-	21,291,245
Reserve Held Centrally							-

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University of Hawaii at Manoa Operating Budget (UOH-100/110/115/881)
FY 2025 (07/01/24 to 06/30/25)
President - Total

FY25 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	TOTAL
Ending Cash FY24	-	342,718	-	(28,666,783)	-	-	(28,324,065)
Less Encumbrances FY24	-	-	-	-	-	-	-
Unencumbered Ending Cash FY24	-	342,718	-	(28,666,783)	-	-	(28,324,065)
Act 236 Transfer	-	-	-	-	-	-	-
Less Deferred Revenue (FYE24)	-	-	-	-	-	-	-
Beginning Balance FY25	-	342,718	-	(28,666,783)	-	-	(28,324,065)
Revenue/Appropriation Projection	801,820	-	-	(900,000)	-	-	(98,180)
Transfer Projections (Transfer-Ins)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	345,983	-	-	-	-	345,983
Total Transfer Projection	-	345,983	-	-	-	-	345,983
Expenditure Projections							
<i>Personnel</i>							
Regular Employee Payroll	801,820	90,726	-	-	-	-	892,546
Lecturer Payroll	-	-	-	-	-	-	-
Student Help Payroll	-	-	-	-	-	-	-
Other Personnel (Non-Regular Payroll)	-	1,686	-	-	-	-	1,686
Subtotal Personnel	801,820	92,412	-	-	-	-	894,232
<i>Other Expenditures</i>							
Utilities & Communication *	-	4,779	-	-	-	-	4,779
Scholarships, Tuition, Stipends & Allowances	-	-	-	-	-	-	-
Repairs & Maintenance	-	17	-	-	-	-	17
Other Operating Expenses	-	248,776	-	-	-	-	248,776
Subtotal Other	-	253,572	-	-	-	-	253,572
Total Expenditure Projection	801,820	345,984	-	-	-	-	1,147,804
Transfer Projections (Transfer-Outs)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	-	-	-	-
Total Transfer Projection	-	-	-	-	-	-	-
Projected Net Operating Income w/out One-Time Expenditures	-	(1)	-	(900,000)	-	-	(900,001)
Projected One-Time Expenditures **	-	-	-	-	-	-	-
Estimated Ending Balance	-	342,717	-	(29,566,783)	-	-	(29,224,066)
Reserve Held Centrally	-	-	-	-	-	-	-

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University of Hawaii at Manoa Operating Budget (UOH-100/110/115/881)
FY 2025 (07/01/24 to 06/30/25)
Provost - Total

FY25 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	TOTAL
Ending Cash FY24	-	3,728,338	(10,481)	72,571	36,983	-	3,827,411
Less Encumbrances FY24	-	-	-	-	-	-	-
Unencumbered Ending Cash FY24	-	3,728,338	(10,481)	72,571	36,983	-	3,827,411
Act 236 Transfer	-	-	-	-	-	-	-
Less Deferred Revenue (FYE24)	-	-	-	-	-	-	-
Beginning Balance FY25	-	3,728,338	(10,481)	72,571	36,983	-	3,827,411
Revenue/Appropriation Projection	3,656,282	3,300,000	-	242,000	25,000	-	7,223,282
Transfer Projections (Transfer-Ins)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	1,498,766	10,481	-	-	-	1,509,247
Total Transfer Projection	-	1,498,766	10,481	-	-	-	1,509,247
Expenditure Projections							
<i>Personnel</i>							
Regular Employee Payroll	3,656,282	1,372,095	-	-	-	-	5,028,377
Lecturer Payroll	-	40,000	-	-	-	-	40,000
Student Help Payroll	-	126,952	-	10,000	-	-	136,952
Other Personnel (Non-Regular Payroll)	-	95,766	-	-	-	-	95,766
Subtotal Personnel	3,656,282	1,634,813	-	10,000	-	-	5,301,095
<i>Other Expenditures</i>							
Utilities & Communication *	-	28,243	-	-	-	-	28,243
Scholarships, Tuition, Stipends & Allowances	-	4,747	-	254,061	-	-	258,808
Repairs & Maintenance	-	39	-	-	-	-	39
Other Operating Expenses	-	3,780,415	11,005	37,500	25,764	-	3,854,684
Subtotal Other	-	3,813,444	11,005	291,561	25,764	-	4,141,774
Total Expenditure Projection	3,656,282	5,448,257	11,005	301,561	25,764	-	9,442,869
Transfer Projections (Transfer-Outs)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	522,208	-	-	-	-	522,208
Total Transfer Projection	-	522,208	-	-	-	-	522,208
Projected Net Operating Income w/out One-Time Expenditures	-	(1,171,699)	(524)	(59,561)	(764)	-	(1,232,548)
Projected One-Time Expenditures **	-	-	-	-	-	-	-
Estimated Ending Balance	-	2,556,639	(11,005)	13,010	36,219	-	2,594,863
Reserve Held Centrally							-

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University of Hawaii at Manoa Operating Budget (UOH-100/110/115/881)
FY 2025 (07/01/24 to 06/30/25)
Shidler - Total

FY25 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	TOTAL
Ending Cash FY24	-	5,459,833	(21,728)	2,621,044	34,834	-	8,093,983
Less Encumbrances FY24							
Unencumbered Ending Cash FY24	-	5,459,833	(21,728)	2,621,044	34,834	-	8,093,983
Act 236 Transfer							
Less Deferred Revenue (FYE24)							
Beginning Balance FY25	-	5,459,833	(21,728)	2,621,044	34,834	-	8,093,983
Revenue/Appropriation Projection	15,665,993	1,500,000	-	1,250,000	20,000	-	18,435,993
Transfer Projections (Transfer-Ins)							
Performance Based Funding	-						-
Debt Service		-	-	-	-		-
Assessments		-	-	-	-		-
Tuition Scholarships		-	-	-	-		-
Other Transfers	-	7,109,398	21,728	2,694,555	-		9,825,681
Total Transfer Projection	-	7,109,398	21,728	2,694,555	-	-	9,825,681
Expenditure Projections							
<i>Personnel</i>							
Regular Employee Payroll	15,665,993	5,046,344	-	200,000	36,500	-	20,948,837
Lecturer Payroll	-	256,072	-	-	-	-	256,072
Student Help Payroll	-	317,637	5,000	-	-	-	322,637
Other Personnel (Non-Regular Payroll)	-	227,531	-	-	-	-	227,531
Subtotal Personnel	15,665,993	5,847,584	5,000	200,000	36,500	-	21,755,077
<i>Other Expenditures</i>							
Utilities & Communication *	-	99,705	-	-	-	-	99,705
Scholarships, Tuition, Stipends & Allowances	-	9,500	-	-	-	-	9,500
Repairs & Maintenance	-	1,000,000	-	-	-	-	1,000,000
Other Operating Expenses	-	531,106	14,519	800,000	500	-	1,346,125
Subtotal Other	-	1,640,311	14,519	800,000	500	-	2,455,330
Total Expenditure Projection	15,665,993	7,487,895	19,519	1,000,000	37,000	-	24,210,407
Transfer Projections (Transfer-Outs)							
Performance Based Funding	-						-
Debt Service		-	-	-	-		-
Assessments		-	-	-	-		-
Tuition Scholarships		-	-	-	-		-
Other Transfers	-	1,994,457	-	2,694,555	-		4,689,012
Total Transfer Projection	-	1,994,457	-	2,694,555	-	-	4,689,012
Projected Net Operating Income w/out One-Time Expenditures	-	(872,954)	2,209	250,000	(17,000)	-	(637,745)
Projected One-Time Expenditures **	-	-	-	-	-	-	-
Estimated Ending Balance	-	4,586,879	(19,519)	2,871,044	17,834	-	7,456,238
Reserve Held Centrally							-

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University of Hawaii at Manoa Operating Budget (UOH-100/110/115/881)
FY 2025 (07/01/24 to 06/30/25)
Social Science - Total

FY25 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	TOTAL
Ending Cash FY24	-	6,235,848	(1,173,648)	642,338	258	(60,155)	5,644,641
Less Encumbrances FY24	-	-	-	-	-	-	-
Unencumbered Ending Cash FY24	-	6,235,848	(1,173,648)	642,338	258	(60,155)	5,644,641
Act 236 Transfer	-	-	-	-	-	-	-
Less Deferred Revenue (FYE24)	-	-	-	-	-	-	-
Beginning Balance FY25	-	6,235,848	(1,173,648)	642,338	258	(60,155)	5,644,641
Revenue/Appropriation Projection	22,508,607	-	-	819,419	7	-	23,328,033
Transfer Projections (Transfer-Ins)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	7,219,277	1,176,399	567,343	-	-	8,963,019
Total Transfer Projection	-	7,219,277	1,176,399	567,343	-	-	8,963,019
Expenditure Projections							
<i>Personnel</i>							
Regular Employee Payroll	22,508,607	2,576,325	930,311	750,641	-	-	26,765,884
Lecturer Payroll	-	897,221	-	-	-	-	897,221
Student Help Payroll	-	412,284	35,890	46,020	-	-	494,194
Other Personnel (Non-Regular Payroll)	-	78,221	-	20,120	-	-	98,341
Subtotal Personnel	22,508,607	3,964,051	966,201	816,781	-	-	28,255,640
<i>Other Expenditures</i>							
Utilities & Communication *	-	154,744	4,254	3,700	-	-	162,698
Scholarships, Tuition, Stipends & Allowances	-	-	-	-	-	-	-
Repairs & Maintenance	-	152,370	-	376	-	-	152,746
Other Operating Expenses	-	2,625,533	264,763	168,809	-	-	3,059,105
Subtotal Other	-	2,932,647	269,017	172,885	-	-	3,374,549
Total Expenditure Projection	22,508,607	6,896,698	1,235,218	989,666	-	-	31,630,189
Transfer Projections (Transfer-Outs)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	568,000	-	-	568,000
Total Transfer Projection	-	-	-	568,000	-	-	568,000
Projected Net Operating Income w/out One-Time Expenditures	-	322,579	(58,819)	(170,904)	7	-	92,863
Projected One-Time Expenditures **	-	-	-	-	-	-	-
Estimated Ending Balance	-	6,558,427	(1,232,467)	471,434	265	(60,155)	5,737,504
Reserve Held Centrally	-	-	-	-	-	-	-

GF = General Funds
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* Includes electricity, water, sewer, gas, telecom, postage
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University of Hawaii at Manoa Operating Budget (UOH-100/110/115/881)
FY 2025 (07/01/24 to 06/30/25)
Social Work - Total

FY25 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	TOTAL
Ending Cash FY24	-	4,013,514	(1,493,481)	4,710	-	-	2,524,743
Less Encumbrances FY24	-	-	-	-	-	-	-
Unencumbered Ending Cash FY24	-	4,013,514	(1,493,481)	4,710	-	-	2,524,743
Act 236 Transfer	-	-	-	-	-	-	-
Less Deferred Revenue (FYE24)	-	-	-	-	-	-	-
Beginning Balance FY25	-	4,013,514	(1,493,481)	4,710	-	-	2,524,743
Revenue/Appropriation Projection	4,071,508	-	-	90	-	-	4,071,598
Transfer Projections (Transfer-Ins)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	2,504,472	1,274,185	1,881	-	-	3,780,538
Total Transfer Projection	-	2,504,472	1,274,185	1,881	-	-	3,780,538
Expenditure Projections							
<i>Personnel</i>							
Regular Employee Payroll	3,994,523	1,585,869	1,307,706	-	-	-	6,888,098
Lecturer Payroll	76,986	(0)	4,956	-	-	-	81,942
Student Help Payroll	-	51,382	447	-	-	-	51,829
Other Personnel (Non-Regular Payroll)	-	58,744	5,992	-	-	-	64,736
Subtotal Personnel	4,071,509	1,695,995	1,319,101	-	-	-	7,086,605
<i>Other Expenditures</i>							
Utilities & Communication *	-	40,674	12,018	-	-	-	52,692
Scholarships, Tuition, Stipends & Allowances	-	1,809	1,001	-	-	-	2,810
Repairs & Maintenance	-	452	435	-	-	-	887
Other Operating Expenses	-	711,041	219,840	-	-	-	930,881
Subtotal Other	-	753,976	233,294	-	-	-	987,270
Total Expenditure Projection	4,071,509	2,449,971	1,552,395	-	-	-	8,073,875
Transfer Projections (Transfer-Outs)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	247	-	-	-	247
Total Transfer Projection	-	-	247	-	-	-	247
Projected Net Operating Income w/out One-Time Expenditures	(1)	204,501	(278,457)	1,971	-	-	(71,986)
Projected One-Time Expenditures **	-	150,000	-	-	-	-	150,000
Estimated Ending Balance	(1)	4,068,015	(1,771,938)	6,681	-	-	2,302,757
Reserve Held Centrally	-	-	-	-	-	-	-

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**University of Hawaii at Manoa Operating Budget (UOH-100/110/115/881)
FY 2025 (07/01/24 to 06/30/25)
SOEST - Total**

FY25 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	TOTAL
Ending Cash FY24	-	3,380,883	(8,489,252)	16,914,152	177,840	-	11,983,623
Less Encumbrances FY24	-	-	-	-	-	-	-
Unencumbered Ending Cash FY24	-	3,380,883	(8,489,252)	16,914,152	177,840	-	11,983,623
Act 236 Transfer	-	-	-	-	-	-	-
Less Deferred Revenue (FYE24)	-	-	-	-	-	-	-
Beginning Balance FY25	-	3,380,883	(8,489,252)	16,914,152	177,840	-	11,983,623
Revenue/Appropriation Projection	26,285,387	-	-	24,678,100	27,000	-	50,990,487
Transfer Projections (Transfer-Ins)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	5,544,448	6,751,710	2,120,000	-	-	14,416,158
Total Transfer Projection	-	5,544,448	6,751,710	2,120,000	-	-	14,416,158
Expenditure Projections							
<i>Personnel</i>							
Regular Employee Payroll	26,285,387	2,801,755	3,748,059	9,172,000	12,000	-	42,019,201
Lecturer Payroll	-	-	-	-	-	-	-
Student Help Payroll	-	146,449	64,838	50,000	-	-	261,287
Other Personnel (Non-Regular Payroll)	-	69,287	28,116	198,718	-	-	296,121
Subtotal Personnel	26,285,387	3,017,491	3,841,013	9,420,718	12,000	-	42,576,609
<i>Other Expenditures</i>							
Utilities & Communication *	-	1,038,395	279,983	512,000	954	-	1,831,332
Scholarships, Tuition, Stipends & Allowances	-	-	20,751	-	-	-	20,751
Repairs & Maintenance	-	1,172,946	202,258	8,762,882	50,000	-	10,188,086
Other Operating Expenses	-	2,141,914	2,745,289	8,194,967	25,580	-	13,107,750
Subtotal Other	-	4,353,255	3,248,281	17,469,849	76,534	-	25,147,919
Total Expenditure Projection	26,285,387	7,370,746	7,089,294	26,890,567	88,534	-	67,724,528
Transfer Projections (Transfer-Outs)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	205,000	-	-	205,000
Total Transfer Projection	-	-	-	205,000	-	-	205,000
Projected Net Operating Income w/out One-Time Expenditures	-	39,481	(337,584)	7,202,533	(61,534)	-	6,842,896
Projected One-Time Expenditures **	-	1,865,779	-	7,500,000	-	-	9,365,779
Estimated Ending Balance	-	1,554,585	(8,826,836)	16,616,685	116,306	-	9,460,740
Reserve Held Centrally	-	-	-	-	-	-	-

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University of Hawaii at Manoa Operating Budget (UOH-100/110/115/881)
FY 2025 (07/01/24 to 06/30/25)
Student Housing - Total

FY25 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	TOTAL
Ending Cash FY24	-	-	-	49,959,539	-	-	49,959,539
Less Encumbrances FY24	-	-	-	-	-	-	-
Unencumbered Ending Cash FY24	-	-	-	49,959,539	-	-	49,959,539
Act 236 Transfer	-	-	-	-	-	-	-
Less Deferred Revenue (FYE24)	-	-	-	-	-	-	-
Beginning Balance FY25	-	-	-	49,959,539	-	-	49,959,539
Revenue/Appropriation Projection	-	-	-	26,190,622	-	-	26,190,622
Transfer Projections (Transfer-Ins)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	-	-	-	-
Total Transfer Projection	-	-	-	-	-	-	-
Expenditure Projections							
<i>Personnel</i>							
Regular Employee Payroll	-	-	-	8,066,176	-	-	8,066,176
Lecturer Payroll	-	-	-	-	-	-	-
Student Help Payroll	-	-	-	1,015,735	-	-	1,015,735
Other Personnel (Non-Regular Payroll)	-	-	-	-	-	-	-
Subtotal Personnel	-	-	-	9,081,911	-	-	9,081,911
<i>Other Expenditures</i>							
Utilities & Communication *	-	-	-	5,697,478	-	-	5,697,478
Scholarships, Tuition, Stipends & Allowances	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	3,041,793	-	-	3,041,793
Other Operating Expenses	-	-	-	9,374,154	-	-	9,374,154
Subtotal Other	-	-	-	18,113,425	-	-	18,113,425
Total Expenditure Projection	-	-	-	27,195,336	-	-	27,195,336
Transfer Projections (Transfer-Outs)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	6,320,042	-	-	6,320,042
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	-	-	-	-
Total Transfer Projection	-	-	-	6,320,042	-	-	6,320,042
Projected Net Operating Income w/out One-Time Expenditures	-	-	-	(6,934,756)	-	-	(6,934,756)
Projected One-Time Expenditures **	-	-	-	390,000	-	-	390,000
Estimated Ending Balance	-	-	-	42,634,783	-	-	42,634,783
Reserve Held Centrally	-	-	-	-	-	-	-

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University of Hawaii at Manoa Operating Budget (UOH-100/110/115/881)
FY 2025 (07/01/24 to 06/30/25)
Systemwide - Total

FY25 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	TOTAL
Ending Cash FY24	-	-	3,352,734	12,496,848	-	-	15,849,582
Less Encumbrances FY24	-	-	-	-	-	-	-
Unencumbered Ending Cash FY24	-	-	3,352,734	12,496,848	-	-	15,849,582
Act 236 Transfer							
Less Deferred Revenue (FYE24)	-	-	-	-	-	-	-
Beginning Balance FY25	-	-	3,352,734	12,496,848	-	-	15,849,582
Revenue/Appropriation Projection	-	-	-	-	-	-	-
Transfer Projections (Transfer-Ins)							
Performance Based Funding	-						-
Debt Service		-	-	-	-		-
Assessments			-	-	-		-
Tuition Scholarships			-	-	-		-
Other Transfers	-		-	8,833,035	-		8,833,035
Total Transfer Projection	-		-	8,833,035	-		8,833,035
Expenditure Projections							
<i>Personnel</i>							
Regular Employee Payroll	-	-	-	-	-	-	-
Lecturer Payroll	-	-	-	-	-	-	-
Student Help Payroll	-	-	-	-	-	-	-
Other Personnel (Non-Regular Payroll)	-	-	-	-	-	-	-
Subtotal Personnel	-	-	-	-	-	-	-
<i>Other Expenditures</i>							
Utilities & Communication *	-	-	-	-	-	-	-
Scholarships, Tuition, Stipends & Allowances	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-
Other Operating Expenses	-	-	-	-	-	-	-
Subtotal Other	-	-	-	-	-	-	-
Total Expenditure Projection	-	-	-	-	-	-	-
Transfer Projections (Transfer-Outs)							
Performance Based Funding	-						-
Debt Service		-	-	-	-		-
Assessments			-	-	-		-
Tuition Scholarships			-	-	-		-
Other Transfers	-		-	9,395,223	-		9,395,223
Total Transfer Projection	-		-	9,395,223	-		9,395,223
Projected Net Operating Income w/out One-Time Expenditures	-	-	-	(562,188)	-	-	(562,188)
Projected One-Time Expenditures **	-	-	-	-	-	-	-
Estimated Ending Balance	-	-	3,352,734	11,934,660	-	-	15,287,394
Reserve Held Centrally							-

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University of Hawaii at Manoa Operating Budget (UOH-100/110/115/881)
FY 2025 (07/01/24 to 06/30/25)
Telecomm - Total

FY25 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	TOTAL
Ending Cash FY24	-	18,881	5,539	8,348,465	-	-	8,372,885
Less Encumbrances FY24	-	-	-	-	-	-	-
Unencumbered Ending Cash FY24	-	18,881	5,539	8,348,465	-	-	8,372,885
Act 236 Transfer	-	-	-	-	-	-	-
Less Deferred Revenue (FYE24)	-	-	-	-	-	-	-
Beginning Balance FY25	-	18,881	5,539	8,348,465	-	-	8,372,885
Revenue/Appropriation Projection	2,116,968	-	-	2,500,000	-	-	4,616,968
Transfer Projections (Transfer-Ins)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	106,000	-	50,000	-	-	156,000
Total Transfer Projection	-	106,000	-	50,000	-	-	156,000
Expenditure Projections							
<i>Personnel</i>							
Regular Employee Payroll	2,116,968	-	-	-	-	-	2,116,968
Lecturer Payroll	-	-	-	-	-	-	-
Student Help Payroll	-	106,000	-	-	-	-	106,000
Other Personnel (Non-Regular Payroll)	-	2,426	-	-	-	-	2,426
Subtotal Personnel	2,116,968	108,426	-	-	-	-	2,225,394
<i>Other Expenditures</i>							
Utilities & Communication *	-	-	-	1,100,000	-	-	1,100,000
Scholarships, Tuition, Stipends & Allowances	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	400,000	-	-	400,000
Other Operating Expenses	-	-	-	305,000	-	-	305,000
Subtotal Other	-	-	-	1,805,000	-	-	1,805,000
Total Expenditure Projection	2,116,968	108,426	-	1,805,000	-	-	4,030,394
Transfer Projections (Transfer-Outs)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	50,000	-	-	50,000
Total Transfer Projection	-	-	-	50,000	-	-	50,000
Projected Net Operating Income w/out One-Time Expenditures	-	(2,426)	-	695,000	-	-	692,574
Projected One-Time Expenditures **	-	-	-	-	-	-	-
Estimated Ending Balance	-	16,455	5,539	9,043,465	-	-	9,065,459
Reserve Held Centrally	-	-	-	-	-	-	-

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University of Hawaii at Manoa Operating Budget (UOH-100/110/115/881)
FY 2025 (07/01/24 to 06/30/25)
UH Press - Total

FY25 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	TOTAL
Ending Cash FY24	-	-	-	-	1,751,426	-	1,751,426
Less Encumbrances FY24	-	-	-	-	-	-	-
Unencumbered Ending Cash FY24	-	-	-	-	1,751,426	-	1,751,426
Act 236 Transfer		-					-
Less Deferred Revenue (FYE24)		-		-	-		-
Beginning Balance FY25	-			-	1,751,426	-	1,751,426
Revenue/Appropriation Projection	599,224	-	-	-	4,400,505	-	4,999,729
Transfer Projections (Transfer-Ins)							
Performance Based Funding	-						-
Debt Service		-	-	-	-		-
Assessments		-	-	-	-		-
Tuition Scholarships		-	-	-	-		-
Other Transfers	-	-	-	-	-		-
Total Transfer Projection	-	-	-	-	-	-	-
Expenditure Projections							
<i>Personnel</i>							
Regular Employee Payroll	599,224	-	-	-	2,210,434	-	2,809,658
Lecturer Payroll	-	-	-	-	1,156	-	1,156
Student Help Payroll	-	-	-	-	34,232	-	34,232
Other Personnel (Non-Regular Payroll)	-	-	-	-	104,341	-	104,341
Subtotal Personnel	599,224	-	-	-	2,350,163	-	2,949,387
<i>Other Expenditures</i>							
Utilities & Communication *	-	-	-	-	118,142	-	118,142
Scholarships, Tuition, Stipends & Allowances	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	15,850	-	15,850
Other Operating Expenses	-	-	-	-	1,827,983	-	1,827,983
Subtotal Other	-	-	-	-	1,961,975	-	1,961,975
Total Expenditure Projection	599,224	-	-	-	4,312,138	-	4,911,362
Transfer Projections (Transfer-Outs)							
Performance Based Funding	-						-
Debt Service		-	-	-	-		-
Assessments		-	-	-	-		-
Tuition Scholarships		-	-	-	-		-
Other Transfers	-	-	-	-	-		-
Total Transfer Projection	-	-	-	-	-	-	-
Projected Net Operating Income w/out One-Time Expenditures	-	-	-	-	88,367	-	88,367
Projected One-Time Expenditures **	-	-	-	-	-	-	-
Estimated Ending Balance	-	-	-	-	1,839,793	-	1,839,793
Reserve Held Centrally							-

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University of Hawaii at Manoa Operating Budget (UOH-100/110/115/881)
FY 2025 (07/01/24 to 06/30/25)
UHMBF - Total

FY25 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	TOTAL
Ending Cash FY24	-	979,794	854,075	-	-	-	1,833,869
Less Encumbrances FY24	-	-	-	-	-	-	-
Unencumbered Ending Cash FY24	-	979,794	854,075	-	-	-	1,833,869
Act 236 Transfer	-	-	-	-	-	-	-
Less Deferred Revenue (FYE24)	-	-	-	-	-	-	-
Beginning Balance FY25	-	979,794	854,075	-	-	-	1,833,869
Revenue/Appropriation Projection	1,350,227	-	-	-	-	-	1,350,227
Transfer Projections (Transfer-Ins)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	2,691,179	-	-	-	-	2,691,179
Total Transfer Projection	-	2,691,179	-	-	-	-	2,691,179
Expenditure Projections							
<i>Personnel</i>							
Regular Employee Payroll	1,350,227	-	-	-	-	-	1,350,227
Lecturer Payroll	-	-	-	-	-	-	-
Student Help Payroll	-	-	-	-	-	-	-
Other Personnel (Non-Regular Payroll)	-	-	-	-	-	-	-
Subtotal Personnel	1,350,227	-	-	-	-	-	1,350,227
<i>Other Expenditures</i>							
Utilities & Communication *	-	8,803	-	-	-	-	8,803
Scholarships, Tuition, Stipends & Allowances	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-
Other Operating Expenses	-	2,682,376	-	-	-	-	2,682,376
Subtotal Other	-	2,691,179	-	-	-	-	2,691,179
Total Expenditure Projection	1,350,227	2,691,179	-	-	-	-	4,041,406
Transfer Projections (Transfer-Outs)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	-	-	-	-
Total Transfer Projection	-	-	-	-	-	-	-
Projected Net Operating Income w/out One-Time Expenditures	-	-	-	-	-	-	-
Projected One-Time Expenditures **	-	-	-	-	-	-	-
Estimated Ending Balance	-	979,794	854,075	-	-	-	1,833,869
Reserve Held Centrally	-	-	-	-	-	-	-

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

* Includes electricity, water, sewer, gas, telecom, postage
** Included in expenditure budgets, but backed out to calculate projected NOI

University of Hawaii at Manoa Operating Budget (UOH-100/110/115/881)
FY 2025 (07/01/24 to 06/30/25)
Utilities - Total

FY25 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	TOTAL
Ending Cash FY24	-	928,135	(1,000,000)	-	-	-	(71,865)
Less Encumbrances FY24	-	-	-	-	-	-	-
Unencumbered Ending Cash FY24	-	928,135	(1,000,000)	-	-	-	(71,865)
Act 236 Transfer	-	-	-	-	-	-	-
Less Deferred Revenue (FYE24)	-	-	-	-	-	-	-
Beginning Balance FY25	-	928,135	(1,000,000)	-	-	-	(71,865)
Revenue/Appropriation Projection	-	-	-	-	-	-	-
Transfer Projections (Transfer-Ins)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	36,616,973	1,000,000	-	-	-	37,616,973
Total Transfer Projection	-	36,616,973	1,000,000	-	-	-	37,616,973
Expenditure Projections							
<i>Personnel</i>							
Regular Employee Payroll	-	-	-	-	-	-	-
Lecturer Payroll	-	-	-	-	-	-	-
Student Help Payroll	-	-	-	-	-	-	-
Other Personnel (Non-Regular Payroll)	-	-	-	-	-	-	-
Subtotal Personnel	-	-	-	-	-	-	-
<i>Other Expenditures</i>							
Utilities & Communication *	-	36,616,973	1,000,000	-	-	-	37,616,973
Scholarships, Tuition, Stipends & Allowances	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-
Other Operating Expenses	-	-	-	-	-	-	-
Subtotal Other	-	36,616,973	1,000,000	-	-	-	37,616,973
Total Expenditure Projection	-	36,616,973	1,000,000	-	-	-	37,616,973
Transfer Projections (Transfer-Outs)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	-	-	-	-
Total Transfer Projection	-	-	-	-	-	-	-
Projected Net Operating Income w/out One-Time Expenditures	-	-	-	-	-	-	-
Projected One-Time Expenditures **	-	-	-	-	-	-	-
Estimated Ending Balance	-	928,135	(1,000,000)	-	-	-	(71,865)
Reserve Held Centrally	-	-	-	-	-	-	-

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

* Includes electricity, water, sewer, gas, telecom, postage
** Included in expenditure budgets, but backed out to calculate projected NOI

University of Hawaii at Manoa Operating Budget (UOH-100/110/115/881)
FY 2025 (07/01/24 to 06/30/25)
VPAE - Total

FY25 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	TOTAL
Ending Cash FY24	-	1,218,631	(2,441)	10,085	642,667	-	1,868,942
Less Encumbrances FY24	-	-	-	-	-	-	-
Unencumbered Ending Cash FY24	-	1,218,631	(2,441)	10,085	642,667	-	1,868,942
Act 236 Transfer	-	-	-	-	-	-	-
Less Deferred Revenue (FYE24)	-	-	-	-	-	-	-
Beginning Balance FY25	-	1,218,631	(2,441)	10,085	642,667	-	1,868,942
Revenue/Appropriation Projection	4,645,745	76,000	-	-	382,600	-	5,104,345
Transfer Projections (Transfer-Ins)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	816,966	2,441	-	-	-	819,407
Total Transfer Projection	-	816,966	2,441	-	-	-	819,407
Expenditure Projections							
<i>Personnel</i>							
Regular Employee Payroll	4,645,746	474,102	-	-	160,659	-	5,280,507
Lecturer Payroll	-	67,154	-	-	-	-	67,154
Student Help Payroll	-	171,948	-	-	33,000	-	204,948
Other Personnel (Non-Regular Payroll)	-	101,611	-	-	-	-	101,611
Subtotal Personnel	4,645,746	814,815	-	-	193,659	-	5,654,220
<i>Other Expenditures</i>							
Utilities & Communication *	-	13,156	-	-	7,168	-	20,324
Scholarships, Tuition, Stipends & Allowances	-	-	-	-	-	-	-
Repairs & Maintenance	-	194	-	-	4,387	-	4,581
Other Operating Expenses	-	312,292	-	-	98,135	-	410,427
Subtotal Other	-	325,642	-	-	109,690	-	435,332
Total Expenditure Projection	4,645,746	1,140,457	-	-	303,349	-	6,089,552
Transfer Projections (Transfer-Outs)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	-	-	-	-
Total Transfer Projection	-	-	-	-	-	-	-
Projected Net Operating Income w/out One-Time Expenditures	(1)	(247,491)	2,441	-	79,251	-	(165,800)
Projected One-Time Expenditures **	-	-	-	-	-	-	-
Estimated Ending Balance	(1)	971,140	-	10,085	721,918	-	1,703,142
Reserve Held Centrally	-	-	-	-	-	-	-

GF = General Funds
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RTRF = Research & Training Revolving Fund

* Includes electricity, water, sewer, gas, telecom, postage
** Included in expenditure budgets, but backed out to calculate projected NOI

**University of Hawaii at Manoa Operating Budget (UOH-100/110/115/881)
FY 2025 (07/01/24 to 06/30/25)
VPEM - Total**

FY25 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	TOTAL
Ending Cash FY24	-	400,714	-	(3,750,817)	2,266,665	(826)	(1,084,264)
Less Encumbrances FY24	-	-	-	-	-	-	-
Unencumbered Ending Cash FY24	-	400,714	-	(3,750,817)	2,266,665	(826)	(1,084,264)
Act 236 Transfer	-	-	-	-	-	-	-
Less Deferred Revenue (FYE24)	-	-	-	-	-	-	-
Beginning Balance FY25	-	400,714	-	(3,750,817)	2,266,665	(826)	(1,084,264)
Revenue/Appropriation Projection	4,707,270	-	-	500	366,000	1,051,000	6,124,770
Transfer Projections (Transfer-Ins)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	1,727,087	-	46,413,880	-	-	48,140,967
Total Transfer Projection	-	1,727,087	-	46,413,880	-	-	48,140,967
Expenditure Projections							
<i>Personnel</i>							
Regular Employee Payroll	4,707,270	182,500	-	-	299,652	-	5,189,422
Lecturer Payroll	-	-	-	-	-	-	-
Student Help Payroll	-	318,000	-	-	35,000	951,000	1,304,000
Other Personnel (Non-Regular Payroll)	-	20,000	-	-	5,000	-	25,000
Subtotal Personnel	4,707,270	520,500	-	-	339,652	951,000	6,518,422
<i>Other Expenditures</i>							
Utilities & Communication *	-	65,719	-	-	-	-	65,719
Scholarships, Tuition, Stipends & Allowances	-	-	-	41,650,799	-	-	41,650,799
Repairs & Maintenance	-	200	-	-	-	-	200
Other Operating Expenses	-	1,071,731	-	-	700	100,000	1,172,431
Subtotal Other	-	1,137,650	-	41,650,799	700	100,000	42,889,149
Total Expenditure Projection	4,707,270	1,658,150	-	41,650,799	340,352	1,051,000	49,407,571
Transfer Projections (Transfer-Outs)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	1,000,000	-	-	1,000,000
Total Transfer Projection	-	-	-	1,000,000	-	-	1,000,000
Projected Net Operating Income w/out One-Time Expenditures	-	68,937	-	3,763,581	25,648	-	3,858,166
Projected One-Time Expenditures **	-	-	-	-	-	-	-
Estimated Ending Balance	-	469,651	-	12,764	2,292,313	(826)	2,773,902
Reserve Held Centrally	-	-	-	-	-	-	-

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RTRF = Research & Training Revolving Fund

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University of Hawaii at Manoa Operating Budget (UOH-100/110/115/881)
FY 2025 (07/01/24 to 06/30/25)
VPRS - Total

FY25 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	TOTAL
Ending Cash FY24	-	105,036	77,980,736	28,915	-	-	78,114,687
Less Encumbrances FY24	-	-	-	-	-	-	-
Unencumbered Ending Cash FY24	-	105,036	77,980,736	28,915	-	-	78,114,687
Act 236 Transfer	-	-	-	-	-	-	-
Less Deferred Revenue (FYE24)	-	-	-	-	-	-	-
Beginning Balance FY25	-	105,036	77,980,736	28,915	-	-	78,114,687
Revenue/Appropriation Projection	688,598	-	41,000,000	-	-	-	41,688,598
Transfer Projections (Transfer-Ins)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	122,781	6,655,350	1,654,461	-	-	8,432,592
Total Transfer Projection	-	122,781	6,655,350	1,654,461	-	-	8,432,592
Expenditure Projections							
<i>Personnel</i>							
Regular Employee Payroll	688,598	-	1,699,966	-	-	-	2,388,564
Lecturer Payroll	-	-	1,680	-	-	-	1,680
Student Help Payroll	-	9,205	45,412	-	-	-	54,617
Other Personnel (Non-Regular Payroll)	-	-	36,465	-	-	-	36,465
Subtotal Personnel	688,598	9,205	1,783,523	-	-	-	2,481,326
<i>Other Expenditures</i>							
Utilities & Communication *	-	1,478	346,681	-	-	-	348,159
Scholarships, Tuition, Stipends & Allowances	-	2,000	29,808	-	-	-	31,808
Repairs & Maintenance	-	-	74,902	-	-	-	74,902
Other Operating Expenses	-	180,447	1,576,623	-	-	-	1,757,070
Subtotal Other	-	183,925	2,028,014	-	-	-	2,211,939
Total Expenditure Projection	688,598	193,130	3,811,537	-	-	-	4,693,265
Transfer Projections (Transfer-Outs)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	1,835,742	-	-	-	1,835,742
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	32,740,522	1,654,461	-	-	34,394,983
Total Transfer Projection	-	-	34,576,264	1,654,461	-	-	36,230,725
Projected Net Operating Income w/out One-Time Expenditures	-	(70,349)	9,267,549	-	-	-	9,197,200
Projected One-Time Expenditures **	-	-	-	-	-	-	-
Estimated Ending Balance	-	34,687	87,248,285	28,915	-	-	87,311,887
Reserve Held Centrally	-	-	-	-	-	-	-

GF = General Funds
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University of Hawaii at Manoa Operating Budget (UOH-100/110/115/881)
FY 2025 (07/01/24 to 06/30/25)
VPSS - Total

FY25 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	TOTAL
Ending Cash FY24	-	1,611,833	(733,420)	32,828,857	18,121,569	-	51,828,839
Less Encumbrances FY24	-	-	-	-	-	-	-
Unencumbered Ending Cash FY24	-	1,611,833	(733,420)	32,828,857	18,121,569	-	51,828,839
Act 236 Transfer	-	-	-	-	-	-	-
Less Deferred Revenue (FYE24)	-	-	-	-	-	-	-
Beginning Balance FY25	-	1,611,833	(733,420)	32,828,857	18,121,569	-	51,828,839
Revenue/Appropriation Projection	9,678,188	117,043	-	9,990,997	9,230,326	-	29,016,554
Transfer Projections (Transfer-Ins)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	3,226,935	641,895	2,604,605	5,044,800	-	11,518,235
Total Transfer Projection	-	3,226,935	641,895	2,604,605	5,044,800	-	11,518,235
Expenditure Projections							
<i>Personnel</i>							
Regular Employee Payroll	9,678,188	1,098,482	113,942	3,597,261	5,206,099	-	19,693,972
Lecturer Payroll	-	6,029	-	-	-	-	6,029
Student Help Payroll	-	890,195	14,421	1,702,256	623,749	-	3,230,621
Other Personnel (Non-Regular Payroll)	-	43,587	19,181	122,340	75,300	-	260,408
Subtotal Personnel	9,678,188	2,038,293	147,544	5,421,857	5,905,148	-	23,191,030
<i>Other Expenditures</i>							
Utilities & Communication *	-	46,997	643	612,700	52,729	-	713,069
Scholarships, Tuition, Stipends & Allowances	-	10,495	-	-	82,100	-	92,595
Repairs & Maintenance	-	2,361	-	504,364	565,900	-	1,072,625
Other Operating Expenses	-	830,703	525,804	1,715,256	5,270,887	-	8,342,650
Subtotal Other	-	890,556	526,447	2,832,320	5,971,616	-	10,220,939
Total Expenditure Projection	9,678,188	2,928,849	673,991	8,254,177	11,876,764	-	33,411,969
Transfer Projections (Transfer-Outs)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	183,369	-	1,384,320	5,252,634	-	6,820,323
Total Transfer Projection	-	183,369	-	1,384,320	5,252,634	-	6,820,323
Projected Net Operating Income w/out One-Time Expenditures	-	231,760	(32,096)	3,857,105	(659,272)	-	3,397,497
Projected One-Time Expenditures **	-	-	-	900,000	2,195,000	-	3,095,000
Estimated Ending Balance	-	1,843,593	(765,516)	35,785,962	15,267,297	-	52,131,336
Reserve Held Centrally	-	-	-	-	-	-	-

GF = General Funds
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RTRF = Research & Training Revolving Fund

* Includes electricity, water, sewer, gas, telecom, postage
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University of Hawaii at Manoa Operating Budget (UOH-100/110/115/881)
FY 2025 (07/01/24 to 06/30/25)
WRRC - Total

FY25 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	TOTAL
Ending Cash FY24	-	111,370	(603,551)	6,706	-	-	(485,475)
Less Encumbrances FY24	-	-	-	-	-	-	-
Unencumbered Ending Cash FY24	-	111,370	(603,551)	6,706	-	-	(485,475)
Act 236 Transfer	-	-	-	-	-	-	-
Less Deferred Revenue (FYE24)	-	-	-	-	-	-	-
Beginning Balance FY25	-	111,370	(603,551)	6,706	-	-	(485,475)
Revenue/Appropriation Projection	871,405	-	-	-	-	-	871,405
Transfer Projections (Transfer-Ins)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	164,557	-	-	-	-	164,557
Total Transfer Projection	-	164,557	-	-	-	-	164,557
Expenditure Projections							
<i>Personnel</i>							
Regular Employee Payroll	871,405	53,678	56,464	-	-	-	981,547
Lecturer Payroll	-	-	-	-	-	-	-
Student Help Payroll	-	402	8,398	-	-	-	8,800
Other Personnel (Non-Regular Payroll)	-	-	-	-	-	-	-
Subtotal Personnel	871,405	54,080	64,862	-	-	-	990,347
<i>Other Expenditures</i>							
Utilities & Communication *	-	4,240	1,071	-	-	-	5,311
Scholarships, Tuition, Stipends & Allowances	-	-	-	-	-	-	-
Repairs & Maintenance	-	6,918	-	-	-	-	6,918
Other Operating Expenses	-	99,320	229,812	525	-	-	329,657
Subtotal Other	-	110,478	230,883	525	-	-	341,886
Total Expenditure Projection	871,405	164,558	295,745	525	-	-	1,332,233
Transfer Projections (Transfer-Outs)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	-	-	-	-
Total Transfer Projection	-	-	-	-	-	-	-
Projected Net Operating Income w/out One-Time Expenditures	-	(1)	(295,745)	(525)	-	-	(296,271)
Projected One-Time Expenditures **	-	-	-	-	-	-	-
Estimated Ending Balance	-	111,369	(899,296)	6,181	-	-	(781,746)
Reserve Held Centrally	-	-	-	-	-	-	-

GF = General Funds
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RTRF = Research & Training Revolving Fund

* Includes electricity, water, sewer, gas, telecom, postage
** Included in expenditure budgets, but backed out to calculate projected NOI



University of Hawai'i – Community College Campuses

**Honolulu Community College Operating Budget (UOH-300)
FY 2025 (07/01/24 to 06/30/25)**

FY24 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	TOTAL
Ending Cash FY24	-	1,852,713	1,648,037	-	9,939,870	-	13,440,620
Less Encumbrances FY24	-	(1,877,652)	(16,073)	-	(150,323)	-	(2,044,048)
Unencumbered Ending Cash FY24	-	(24,939)	1,631,964	-	9,789,547	-	11,396,572
Act 236 Transfer	-	33,782,176	-	-	-	-	33,782,176
Less Deferred Revenue (FYE24)	-	-	-	-	(134,739)	-	(134,739)
Beginning Balance FY25	-	33,757,237	1,631,964	-	9,654,808	-	45,044,009
Revenue/Appropriation Projection	29,921,146	7,395,135	50,812	-	3,103,534	58,302	40,528,929
Transfer Projections (Transfer-Ins)							
Performance Based Funding	166,606	-	-	-	-	-	166,606
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	1,477,295	399,346	30,727	-	-	-	1,907,368
Total Transfer Projection	1,643,901	399,346	30,727	-	-	-	2,073,974
Expenditure Projections							
<i>Personnel</i>							
Regular Employee Payroll	17,987,023	509,005	219	-	815,223	-	19,311,470
Lecturer Payroll	3,204,418	5,207	-	-	320,824	-	3,530,449
Student Help Payroll	-	199,364	5,582	-	124,523	52,695	382,164
Other Personnel (Non-Regular Payroll)	1,320	146,923	-	-	64,219	-	212,462
Subtotal Personnel	21,192,761	860,499	5,801	-	1,324,789	52,695	23,436,545
<i>Other Expenditures</i>							
Utilities & Communication *	1,622,013	255,253	-	-	2,608	-	1,879,874
Scholarships, Tuition, Stipends & Allowances	1,209,159	167,188	-	-	-	-	1,376,347
Repairs & Maintenance	6,061,439	255,789	-	-	36,300	-	6,353,528
Other Operating Expenses	1,479,675	4,594,474	8,770	-	482,701	5,607	6,571,227
Subtotal Other	10,372,286	5,272,704	8,770	-	521,609	5,607	16,180,976
Total Expenditure Projection	31,565,047	6,133,203	14,571	-	1,846,398	58,302	39,617,521
Transfer Projections (Transfer-Outs)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	395,562	-	-	-	-	395,562
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	1,302,064	-	-	15,645	-	1,317,709
Total Transfer Projection	-	1,697,626	-	-	15,645	-	1,713,271
Projected Net Operating Income w/out One-Time Expenditures	2,173,639	3,178,081	66,968	-	1,355,920	-	6,774,608
Projected One-Time Expenditures **	2,173,639	3,214,429	-	-	114,429	-	5,502,497
Estimated Ending Balance	-	33,720,889	1,698,932	-	10,896,299	-	46,316,120
Reserve Held Centrally	-	1,732,665	-	-	-	-	1,732,665

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

* Includes electricity, water, sewer, gas, telecom, postage
** Included in expenditure budgets, but backed out to calculate projected NOI

Kapi'olani Community College Operating Budget (UOH-310)
FY 2025 (07/01/24 to 06/30/25)

FY24 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	TOTAL
Ending Cash FY24	-	897,046	1,606,011	105,179	9,633,342	-	12,241,578
Less Encumbrances FY24	-	(915,004)	(28,521)	-	(303,418)	-	(1,246,943)
Unencumbered Ending Cash FY24	-	(17,958)	1,577,490	105,179	9,329,924	-	10,994,635
Act 236 Transfer	-	23,140,091	-	-	-	-	23,140,091
Less Deferred Revenue (FYE24)	-	(66,074)	-	-	(193,817)	-	(259,891)
Beginning Balance FY25	-	23,056,059	1,577,490	105,179	9,136,107	-	33,874,835
Revenue/Appropriation Projection	33,895,663	14,705,598	118,361	41,732	5,135,626	37,983	53,934,963
Transfer Projections (Transfer-Ins)							
Performance Based Funding	9,188	-	-	-	-	-	9,188
Debt Service	-	-	-	515,293	-	-	515,293
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	2,305,074	582,257	73,728	230,098	-	-	3,191,157
Total Transfer Projection	2,314,262	582,257	73,728	745,391	-	-	3,715,638
Expenditure Projections							
Personnel							
Regular Employee Payroll	29,810,204	652,597	255,680	-	1,672,364	-	32,390,845
Lecturer Payroll	4,825,322	3,972	-	-	906,450	-	5,735,744
Student Help Payroll	4,765	800,334	7,725	-	232,411	28,472	1,073,707
Other Personnel (Non-Regular Payroll)	-	204,702	-	-	301,759	-	506,461
Subtotal Personnel	34,640,291	1,661,605	263,405	-	3,112,984	28,472	39,706,757
Other Expenditures							
Utilities & Communication *	260,679	1,589,580	-	-	4,922	-	1,855,181
Scholarships, Tuition, Stipends & Allowances	1,308,955	817,431	-	-	-	-	2,126,386
Repairs & Maintenance	-	2,302,946	-	-	275	-	2,303,221
Other Operating Expenses	-	4,623,948	26,766	41,732	540,846	9,511	5,242,803
Subtotal Other	1,569,634	9,333,905	26,766	41,732	546,043	9,511	11,527,591
Total Expenditure Projection	36,209,925	10,995,510	290,171	41,732	3,659,027	37,983	51,234,348
Transfer Projections (Transfer-Outs)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	515,293	-	515,293	-	-	1,030,586
Assessments	-	767,823	-	-	-	-	767,823
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	2,087,789	-	230,098	15,645	-	2,333,532
Total Transfer Projection	-	3,370,905	-	745,391	15,645	-	4,131,941
Projected Net Operating Income w/out One-Time Expenditures	-	970,481	-	-	1,542,689	-	2,513,170
Projected One-Time Expenditures **	-	49,041	98,062	-	81,735	-	228,858
Estimated Ending Balance	-	23,977,499	1,479,408	105,179	10,597,061	-	36,159,147
Reserve Held Centrally	-	2,767,150	-	-	-	-	2,767,150

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

* Includes electricity, water, sewer, gas, telecom, postage
** Included in expenditure budgets, but backed out to calculate projected NOI

**Leeward Community College Operating Budget (UOH-320)
FY 2025 (07/01/24 to 06/30/25)**

FY24 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	TOTAL
Ending Cash FY24	-	2,193,022	1,916,171	594	13,457,367	-	17,567,154
Less Encumbrances FY24	-	(2,185,216)	-	-	(188,450)	-	(2,373,666)
Unencumbered Ending Cash FY24	-	7,806	1,916,171	594	13,268,917	-	15,193,488
Act 236 Transfer	-	17,616,161	-	-	-	-	17,616,161
Less Deferred Revenue (FYE24)	-	(3,076)	-	-	(120,432)	-	(123,508)
Beginning Balance FY25	-	17,620,891	1,916,171	594	13,148,485	-	32,686,141
Revenue/Appropriation Projection	29,841,072	12,192,878	23,124	818	5,364,382	83,827	47,506,101
Transfer Projections (Transfer-Ins)							
Performance Based Funding	169,851	-	-	-	-	-	169,851
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	145,065	-	-	145,065
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	4,012,103	918,369	40,571	-	-	-	4,971,043
Total Transfer Projection	4,181,954	918,369	40,571	145,065	-	-	5,285,959
Expenditure Projections							
<i>Personnel</i>							
Regular Employee Payroll	27,723,238	1,612,050	317	-	1,819,776	-	31,155,381
Lecturer Payroll	4,418,105	30,233	-	-	1,219,499	-	5,667,837
Student Help Payroll	-	777,399	4,390	-	130,482	81,462	993,733
Other Personnel (Non-Regular Payroll)	-	91,040	39,825	-	-	-	130,865
Subtotal Personnel	32,141,343	2,510,722	44,532	-	3,169,757	81,462	37,947,816
<i>Other Expenditures</i>							
Utilities & Communication *	479,740	1,508,888	-	-	98	-	1,988,726
Scholarships, Tuition, Stipends & Allowances	1,401,943	1,089,261	-	-	-	-	2,491,204
Repairs & Maintenance	-	3,733,188	-	-	8,955	-	3,742,143
Other Operating Expenses	-	5,885,196	36,061	374	988,586	2,365	6,912,582
Subtotal Other	1,881,683	12,216,533	36,061	374	997,639	2,365	15,134,655
Total Expenditure Projection	34,023,026	14,727,255	80,593	374	4,167,396	83,827	53,082,471
Transfer Projections (Transfer-Outs)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	145,065	-	145,065	-	-	290,130
Assessments	-	498,831	-	-	-	-	498,831
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	1,771,258	-	-	15,645	-	1,786,903
Total Transfer Projection	-	2,415,154	-	145,065	15,645	-	2,575,864
Projected Net Operating Income w/out One-Time Expenditures	-	(138,834)	(16,898)	444	1,181,341	-	1,026,053
Projected One-Time Expenditures **		3,892,328					3,892,328
Estimated Ending Balance	-	13,589,729	1,899,273	1,038	14,329,826	-	29,819,866
Reserve Held Centrally		2,148,391					2,148,391

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

* Includes electricity, water, sewer, gas, telecom, postage
** Included in expenditure budgets, but backed out to calculate projected NOI

**Windward Community College Operating Budget (UOH-330)
FY 2025 (07/01/24 to 06/30/25)**

FY24 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	TOTAL
Ending Cash FY24	-	1,653,616	1,254,434	-	4,455,697	-	7,363,747
Less Encumbrances FY24	-	(1,636,544)	-	-	(232,073)	-	(1,868,617)
Unencumbered Ending Cash FY24	-	17,072	1,254,434	-	4,223,624	-	5,495,130
Act 236 Transfer	-	7,252,829	-	-	-	-	7,252,829
Less Deferred Revenue (FYE24)	-	(21,071)	-	-	(85,691)	-	(106,762)
Beginning Balance FY25	-	7,248,830	1,254,434	-	4,137,933	-	12,641,197
Revenue/Appropriation Projection	14,205,531	3,863,016	247,001	-	2,124,886	11,170	20,451,604
Transfer Projections (Transfer-Ins)							
Performance Based Funding	43,670	-	-	-	-	-	43,670
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	731,354	136,331	29,987	-	-	-	897,672
Total Transfer Projection	775,024	136,331	29,987	-	-	-	941,342
Expenditure Projections							
<i>Personnel</i>							
Regular Employee Payroll	11,820,262	694,368	81,786	-	678,898	-	13,275,314
Lecturer Payroll	2,184,532	5,264	-	-	210,121	-	2,399,917
Student Help Payroll	-	363,869	-	-	20,934	11,170	395,973
Other Personnel (Non-Regular Payroll)	-	197,590	-	-	113,375	-	310,965
Subtotal Personnel	14,004,794	1,261,091	81,786	-	1,023,328	11,170	16,382,169
<i>Other Expenditures</i>							
Utilities & Communication *	687,520	897,726	82	-	14,326	-	1,599,654
Scholarships, Tuition, Stipends & Allowances	288,241	345,770	-	-	7,089	-	641,100
Repairs & Maintenance	-	942,993	-	-	1,720	-	944,713
Other Operating Expenses	-	1,568,661	7,483	-	213,762	-	1,789,906
Subtotal Other	975,761	3,755,150	7,565	-	236,897	-	4,975,373
Total Expenditure Projection	14,980,555	5,016,241	89,351	-	1,260,225	11,170	21,357,542
Transfer Projections (Transfer-Outs)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	163,486	-	-	-	-	163,486
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	648,000	-	-	15,645	-	663,645
Total Transfer Projection	-	811,486	-	-	15,645	-	827,131
Projected Net Operating Income w/out One-Time Expenditures	-	(1,330,686)	269,372	-	898,057	-	(163,257)
Projected One-Time Expenditures **	-	497,694	81,735	-	49,041	-	628,470
Estimated Ending Balance	-	5,420,450	1,442,071	-	4,986,949	-	11,849,470
Reserve Held Centrally	-	943,740	-	-	-	-	943,740

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

* Includes electricity, water, sewer, gas, telecom, postage
** Included in expenditure budgets, but backed out to calculate projected NOI

Hawai'i Community College Operating Budget (UOH-400)
FY 2025 (07/01/24 to 06/30/25)

FY24 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	TOTAL
Ending Cash FY24	-	1,085,266	999,270	52,561	2,831,229	-	4,968,326
Less Encumbrances FY24	-	(1,095,718)	(50)	-	(397,204)	-	(1,492,972)
Unencumbered Ending Cash FY24	-	(10,452)	999,220	52,561	2,434,025	-	3,475,354
Act 236 Transfer	-	11,335,696	-	-	-	-	11,335,696
Less Deferred Revenue (FYE24)	-	(4,161)	-	-	(32,241)	-	(36,402)
Beginning Balance FY25	-	11,321,083	999,220	52,561	2,401,784	-	14,774,648
Revenue/Appropriation Projection	19,936,280	5,645,309	59,219	30,851	2,130,022	67,495	27,869,176
Transfer Projections (Transfer-Ins)							
Performance Based Funding	32,912						32,912
Debt Service				391,716			391,716
Assessments							-
Tuition Scholarships							-
Other Transfers	1,075,662	354,263	30,000	140,073			1,599,998
Total Transfer Projection	1,108,574	354,263	30,000	531,789	-	-	2,024,626
Expenditure Projections							
<i>Personnel</i>							
Regular Employee Payroll	13,719,249	903,127	16,554	-	425,661	-	15,064,591
Lecturer Payroll	2,744,122	42,375	430	-	160,993	-	2,947,920
Student Help Payroll	-	300,000	2,202	-	53,057	59,357	414,616
Other Personnel (Non-Regular Payroll)	-	250,000	-	-	94,186	-	344,186
Subtotal Personnel	16,463,371	1,495,502	19,186	-	733,897	59,357	18,771,313
<i>Other Expenditures</i>							
Utilities & Communication *	832,460	-	-	-	652	-	833,112
Scholarships, Tuition, Stipends & Allowances	1,081,896	120,947	-	-	11,466	-	1,214,309
Repairs & Maintenance	450,000	-	-	-	6,319	-	456,319
Other Operating Expenses	2,217,127	156,638	32,110	612	918,584	8,138	3,333,209
Subtotal Other	4,581,483	277,585	32,110	612	937,021	8,138	5,836,949
Total Expenditure Projection	21,044,854	1,773,087	51,296	612	1,670,918	67,495	24,608,262
Transfer Projections (Transfer-Outs)							
Performance Based Funding							-
Debt Service	-	391,716	-	391,716	-	-	783,432
Assessments	-	288,345	-	-	-	-	288,345
Tuition Scholarships							-
Other Transfers	-	730,178	-	140,073	15,645	-	885,896
Total Transfer Projection	-	1,410,239	-	531,789	15,645	-	1,957,673
Projected Net Operating Income w/out One-Time Expenditures	-	3,196,063	54,270	30,239	476,153	-	3,756,725
Projected One-Time Expenditures **	-	379,817	16,347	-	32,694	-	428,858
Estimated Ending Balance	-	14,137,329	1,037,143	82,800	2,845,243	-	18,102,515
Reserve Held Centrally		1,256,890					1,256,890

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

* Includes electricity, water, sewer, gas, telecom, postage
** Included in expenditure budgets, but backed out to calculate projected NOI

**Maui College Operating Budget (UOH-500)
FY 2025 (07/01/24 to 06/30/25)**

FY24 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	TOTAL
Ending Cash FY24	-	2,415,921	1,588,840	-	4,859,289	-	8,864,050
Less Encumbrances FY24	-	(2,476,411)	-	-	(128,535)	-	(2,604,946)
Unencumbered Ending Cash FY24	-	(60,490)	1,588,840	-	4,730,754	-	6,259,104
Act 236 Transfer	-	11,842,598	-	-	-	-	11,842,598
Less Deferred Revenue (FYE24)	-	(35,851)	-	-	(74,870)	-	(110,721)
Beginning Balance FY25	-	11,746,257	1,588,840	-	4,655,884	-	17,990,981
Revenue/Appropriation Projection	20,832,989	5,528,478	516,898	-	2,856,544	11,286	29,746,195
Transfer Projections (Transfer-Ins)							
Performance Based Funding	39,908						39,908
Debt Service							-
Assessments							-
Tuition Scholarships							-
Other Transfers	1,327,556	1,050,028	79,467				2,457,051
Total Transfer Projection	1,367,464	1,050,028	79,467	-	-	-	2,496,959
Expenditure Projections							
<i>Personnel</i>							
Regular Employee Payroll	15,228,168	605,766	1,021,116	-	670,431	-	17,525,481
Lecturer Payroll	3,085,539	300,677	7,420	-	400,687	-	3,794,323
Student Help Payroll	-	144,657	3,134	-	34,412	5,156	187,359
Other Personnel (Non-Regular Payroll)	-	305,988	-	-	7,375	-	313,363
Subtotal Personnel	18,313,707	1,357,088	1,031,670	-	1,112,905	5,156	21,820,526
<i>Other Expenditures</i>							
Utilities & Communication *	1,319,490	532,045	51,500	-	114,679	-	2,017,714
Scholarships, Tuition, Stipends & Allowances	786,707	358,104	-	-	137,711	-	1,282,522
Repairs & Maintenance	-	711,348	-	-	5,647	-	716,995
Other Operating Expenses	1,780,549	3,031,458	86,642	-	972,085	6,130	5,876,864
Subtotal Other	3,886,746	4,632,955	138,142	-	1,230,122	6,130	9,894,095
Total Expenditure Projection	22,200,453	5,990,043	1,169,812	-	2,343,027	11,286	31,714,621
Transfer Projections (Transfer-Outs)							
Performance Based Funding							-
Debt Service							-
Assessments		408,046					408,046
Tuition Scholarships							-
Other Transfers		1,050,243	-	-	15,644		1,065,887
Total Transfer Projection	-	1,458,289	-	-	15,644	-	1,473,933
Projected Net Operating Income w/out One-Time Expenditures	-	179,215	(295,548)	-	514,220	-	397,887
Projected One-Time Expenditures **		1,049,041	277,899	-	16,347		1,343,287
Estimated Ending Balance	-	10,876,431	1,015,393	-	5,153,757	-	17,045,581
Reserve Held Centrally		1,417,522					1,417,522

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

* Includes electricity, water, sewer, gas, telecom, postage
** Included in expenditure budgets, but backed out to calculate projected NOI

Kaua'i Community College Operating Budget (UOH-600)
FY 2025 (07/01/24 to 06/30/25)

FY24 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	TOTAL
Ending Cash FY24	-	230,363	644,651	-	2,829,872	-	3,704,886
Less Encumbrances FY24	-	(218,735)	-	-	(193,930)	-	(412,665)
Unencumbered Ending Cash FY24	-	11,628	644,651	-	2,635,942	-	3,292,221
Act 236 Transfer	-	8,862,322	-	-	-	-	8,862,322
Less Deferred Revenue (FYE24)	-	-	-	-	-	-	-
Beginning Balance FY25	-	8,873,950	644,651	-	2,635,942	-	12,154,543
Revenue/Appropriation Projection	14,194,148	2,250,587	33,787	-	653,892	21,855	17,154,269
Transfer Projections (Transfer-Ins)							
Performance Based Funding	96,337	-	-	-	-	-	96,337
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	925,298	144,543	15,000	-	-	-	1,084,841
Total Transfer Projection	1,021,635	144,543	15,000	-	-	-	1,181,178
Expenditure Projections							
<i>Personnel</i>							
Regular Employee Payroll	11,433,613	293,738	74	-	77,321	-	11,804,746
Lecturer Payroll	1,076,661	-	-	-	50,967	-	1,127,628
Student Help Payroll	-	117,708	-	-	30,122	19,166	166,996
Other Personnel (Non-Regular Payroll)	-	129,531	-	-	176	-	129,707
Subtotal Personnel	12,510,274	540,977	74	-	158,586	19,166	13,229,077
<i>Other Expenditures</i>							
Utilities & Communication *	810,812	-	-	-	491	-	811,303
Scholarships, Tuition, Stipends & Allowances	527,146	110,482	52	-	-	-	637,680
Repairs & Maintenance	514,005	-	3,413	-	13,274	-	530,692
Other Operating Expenses	853,546	70,507	15,790	-	312,543	2,689	1,255,075
Subtotal Other	2,705,509	180,989	19,255	-	326,308	2,689	3,234,750
Total Expenditure Projection	15,215,783	721,966	19,329	-	484,894	21,855	16,463,827
Transfer Projections (Transfer-Outs)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	149,827	-	-	-	-	149,827
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	528,488	-	-	15,644	-	544,132
Total Transfer Projection	-	678,315	-	-	15,644	-	693,959
Projected Net Operating Income w/out One-Time Expenditures	75,000	1,277,543	29,458	-	153,354	-	1,535,355
Projected One-Time Expenditures **	75,000	282,694	-	-	-	-	357,694
Estimated Ending Balance	-	9,868,799	674,109	-	2,789,296	-	13,332,204
Reserve Held Centrally	-	792,432	-	-	-	-	792,432

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

* Includes electricity, water, sewer, gas, telecom, postage
** Included in expenditure budgets, but backed out to calculate projected NOI

Community Colleges Systemwide Support Operating Budget (UOH-906)
FY 2025 (07/01/24 to 06/30/25)

FY24 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	TOTAL
Ending Cash FY24	-	2,967,383	893,684	10,685	123,846	-	3,995,598
Less Encumbrances FY24	-	(2,976,970)	-	-	-	-	(2,976,970)
Unencumbered Ending Cash FY24	-	(9,587)	893,684	10,685	123,846	-	1,018,628
Act 236 Transfer	-	29,659,934	-	-	-	-	29,659,934
Less Deferred Revenue (FYE24)	-	-	-	-	-	-	-
Beginning Balance FY25	-	29,650,347	893,684	10,685	123,846	-	30,678,562
Revenue/Appropriation Projection	22,612,019	-	321,645	12,059	168,412	3,583,647	26,697,782
Transfer Projections (Transfer-Ins)							
Performance Based Funding							-
Debt Service				1,619,450			1,619,450
Assessments		561,838					561,838
Tuition Scholarships							-
Other Transfers	8,286	7,747,849	-	-	115,454	-	7,871,589
Total Transfer Projection	8,286	8,309,687	-	1,619,450	115,454	-	10,052,877
Expenditure Projections							
<i>Personnel</i>							
Regular Employee Payroll	6,175,745	485,092	9,891	-	-	1,350,103	8,020,831
Lecturer Payroll	-	3,671	-	-	-	110,079	113,750
Student Help Payroll	-	-	-	-	-	90,580	90,580
Other Personnel (Non-Regular Payroll)	-	24,612	-	-	-	176,827	201,439
Subtotal Personnel	6,175,745	513,375	9,891	-	-	1,727,589	8,426,600
<i>Other Expenditures</i>							
Utilities & Communication *	102,764	-	-	-	3,089	2,322	108,175
Scholarships, Tuition, Stipends & Allowances	-	126,000	-	-	-	4,900	130,900
Repairs & Maintenance	11,682	-	-	-	-	-	11,682
Other Operating Expenses	4,796,439	2,487,323	-	2,458	283,348	1,848,836	9,418,404
Subtotal Other	4,910,885	2,613,323	-	2,458	286,437	1,856,058	9,669,161
Total Expenditure Projection	11,086,630	3,126,698	9,891	2,458	286,437	3,583,647	18,095,761
Transfer Projections (Transfer-Outs)							
Performance Based Funding							-
Debt Service		1,619,450	-	1,619,450			3,238,900
Assessments		662,541					662,541
Tuition Scholarships							-
Other Transfers	11,533,675	3,585,137	34,000				15,152,812
Total Transfer Projection	11,533,675	5,867,128	34,000	1,619,450	-	-	19,054,253
Projected Net Operating Income w/out One-Time Expenditures	-	(553,363)	277,754	9,601	(2,571)	16,347	(252,232)
Projected One-Time Expenditures **		130,776	-	-	-	16,347	147,123
Estimated Ending Balance	-	28,966,208	1,171,438	20,286	121,275	-	30,279,207
Reserve Held Centrally		-					-

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

* Includes electricity, water, sewer, gas, telecom, postage
** Included in expenditure budgets, but backed out to calculate projected NOI

Office of the Board of Regents Office of Internal Audit FY24–25 Budget Plan

Board of Regents
Committee on Institutional Success
September 5, 2024

Office of the Board of Regents Highlights 192

- ▶ **Board Office: 4 FTE positions, 1 Student Assistant**
 - Executive Administrator and Secretary
 - Executive Assistant
 - Operations Specialist
 - Private Secretary
 - Student Assistant (part-time)
- ▶ **Coordinates and Supports Board, SBCTE, and Committee Meetings**
Includes: agenda development; coordinating logistics; preparation, coordination, review, and compilation of materials; committee reports and minutes; certification of Board action; records maintenance.

Academic Year	Board	Committees	SBCTE & SPSEC	TOTAL	Days
23-24	11	28	2	50	22
22-23	13	31	4	48	21
21-22	13	27	2	42	23
20-21	10	35	2	47	23

- ▶ Provides support and guidance to 11 Regents, 5 standing committees, and permitted interaction groups
- ▶ Maintains Hawai'i Administrative Rules
- ▶ Serves as liaison to UH Administration
- ▶ Manages Regents Policies and supports policy development
- ▶ Conducts research and responds to internal and external inquiries and correspondence
- ▶ Manages official records of the Board dating back to 1907

Office of the Board of Regents
Expenses (Budget to Actual)
Fiscal Years 2023 - 2025

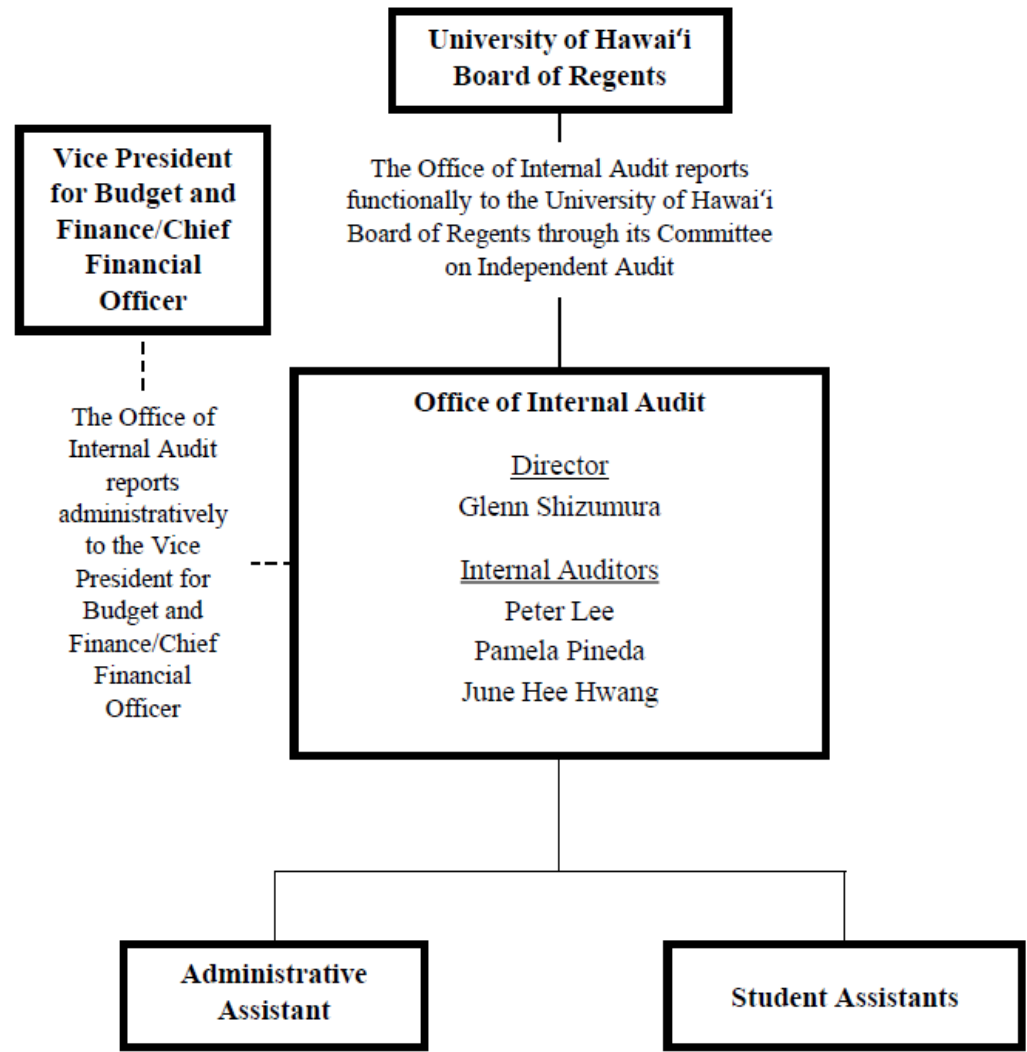
	FY25	Fiscal Year 2024			Fiscal Year 2023		
	Preliminary Budget	Approved Budget	Actuals	(Over) / Under	Approved Budget	Actuals	(Over) / Under
Payroll & Benefits:							
Full-time (Salaries & Wages)	396,938.00	370,084.00	372,797.20	(2,713.20)	343,390.00	315,032.82	28,357.18
Casual							
Students	10,000.00	15,000.00	-	15,000.00	15,000.00	470.75	14,529.25
Total Salaries	406,938.00	385,084.00	372,797.20	12,286.80	358,390.00	315,503.57	42,886.43
Other:							
Services Fee Basis	7,000.00	7,000.00	265.44	6,734.56	7,000.00	899.65	6,100.35
Materials & Supplies	10,000.00	10,000.00	6,508.68	3,491.32	10,000.00	3,058.19	6,941.81
Travel-Domestic	65,716.52	65,000.00	43,803.15	21,196.85	38,000.00	28,649.29	9,350.71
Print & Publications	400.00	400.00	120.00	280.00	400.00	200.00	200.00
Utilities & Communication	3,500.00	3,500.00	2,028.90	1,471.10	3,500.00	1,683.34	1,816.66
Rentals	6,000.00	6,000.00	4,040.08	1,959.92	6,000.00	3,578.72	2,421.28
Repairs	1,500.00	1,500.00	238.18	1,261.82	1,500.00	928.62	571.38
Stipends & Allowances	6,654.48	3,312.00	6,097.40	(2,785.40)	3,312.00	3,312.00	-
Equipment	5,500.00	5,500.00	3,644.22	1,855.78	5,500.00	5,599.73	(99.73)
Others	12,000.00	8,500.00	12,336.20	(3,836.20)	8,500.00	6,078.13	2,421.87
Total Operating Expense	118,271.00	110,712.00	79,082.25	31,629.75	83,712.00	53,987.67	29,724.33
Total Expenses	\$ 525,209.00	\$ 495,796.00	\$ 451,879.45	\$ 43,916.55	\$ 442,102.00	\$ 369,491.24	\$ 72,610.76

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)
 - Project criteria includes coverage of higher risk depts./units/functions.
 - Developed in consultation with the Audit Committee, University President, CFO, VP for Administration, 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 Statutes §304A-321)
- ▶ Types of Services
 - Financial audits and reviews
 - Attestation engagements
 - Operational reviews
 - Compliance reviews
 - Follow-up audits

**Office of Internal Audit
Organization Chart
August 2024**



Office of Internal Audit

Expenses (Actual vs. Budget)

Fiscal Years 2025 - 2022

	Fiscal Year 2025		Fiscal Year 2024			Fiscal Year 2023			Fiscal Year 2022		
	Change from 2024	Proposed Budget	Budget	Actual	Over / (Under)	Budget	Actual	Over / (Under)	Budget	Actual	Over / (Under)
Payroll & Benefits:											
Full-time		\$ 535,803	\$ 510,409	\$ 510,570	\$ 161	\$ 489,821	\$ 489,821	\$ -	\$ 470,676	\$ 470,676	\$ -
Students		25,000	25,000	14,466	(10,534)	25,000	8,006	(16,994)	25,000	3,768	(21,232)
	5%	560,803	535,409	525,036	(10,373)	514,821	497,827	(16,994)	495,676	474,444	(21,232)
Other:											
Equipment rental (copy machine)		3,500	3,000	3,389	389	3,000	2,615	(385)	3,000	2,839	(161)
Dues & subscriptions		4,800	4,400	4,518	118	3,900	4,094	194	3,700	3,712	12
Repairs & maintenance		3,000	2,500	2,944	444	1,500	2,633	1,133	1,300	3,728	2,428
Supplies		1,500	1,500	628	(872)	1,500	1,462	(38)	1,500	1,287	(213)
Computer hardware/software		2,000	2,500	684	(1,816)	2,500	555	(1,945)	2,500	-	(2,500)
Other		400	400	377	(23)	500	379	(121)	500	118	(382)
	6%	15,200	14,300	12,540	(1,760)	12,900	11,738	(1,162)	12,500	11,684	(816)
Whistleblower hotline annual fee		18,000	18,000	17,760	(240)	18,000	17,760	(240)	18,000	17,760	(240)
Total Expenses	5 %	\$ 594,003	\$ 567,709	\$ 555,336	\$ (12,373)	\$ 545,721	\$ 527,325	\$ (18,396)	\$ 526,176	\$ 503,888	\$ (22,288)



UNIVERSITY
of HAWAII[®]
SYSTEM

‘Ōnaehana Kulanui o Hawai‘i

UNIVERSITY OF HAWAII
BOARD OF REGENTS

Jan S. Gouveia
Vice President for Administration

dts 24415E

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September 5, 2024

TO: GABRIEL LEE
Chairperson, Board of Regents

VIA: DAVID LASSNER
President

FROM: JAN GOUVEIA
Vice President for Administration

SUBJECT: Recommend Board Approval of the Fiscal Year 2025 Supplemental Capital Improvement Project Expenditure Plan

SPECIFIC ACTION REQUESTED:

In accordance with Regents Policy (“RP”) 8.201 and 8.204, it is recommended that the Board of Regents of the University of Hawai‘i (“Board”) approve the proposed FY 2025 Supplemental Capital Improvement Project (“CIP”) Expenditure 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 amendments to the expenditure plan in accordance with State laws, rules, policies and procedures.

RECOMMENDED EFFECTIVE DATE:

Upon Board approval.

BACKGROUND:

At the conclusion of the 2023 legislative session, the University of Hawai‘i (“University”) was appropriated a total of \$202,375,000 and \$182,517,000 for FY 2024 and FY 2025 respectively as noted in Table 1 below. Details of the 2023-2025 CIP Biennium appropriation is set forth in Attachment A.

Table 1 – Fiscal Biennium 2023-2025 CIP Request and Appropriation Summary

Fiscal Year	BOR Request	Legislative Appropriation (G.O. Bonds)	Legislative Appropriation (General Funds)	Total Legislative Appropriation
2024	\$262,500,000	\$110,875,000	\$91,500,000	\$202,375,000
2025	\$247,000,000	\$81,317,000	\$101,200,000	\$182,517,000

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An Equal Opportunity/Affirmative Action Institution

On [September 21, 2023](#), the Board approved an expenditure plan for the 2023-2025 CIP Biennium. The expenditure plan excluded two projects: “CTAHR, Waiakea Research Station” and “Hawai’i Institute of Marine Biology” that were included in the 2023-2025 CIP legislative appropriation—these projects are denoted with an asterisk (*) on Attachment A.

On November 16, 2023, the Board approved a FY 2025 Supplemental CIP Budget Request for additional funding of \$331,500,000, as further detailed in Table 2 below.

Table 2 – FY 2025 Supplemental CIP Budget Request & Appropriation Summary

Campus	Project	MOF	FY25 BOR Supplemental Budget Request	FY25 Supplemental Legislative Appropriation
SW/M	System, RIM Projects	C	\$110,000,000	\$70,000,000
M	RIM Projects for Student Housing	C	\$40,000,000	-
M	Hale Noelani Renovation	C	\$80,000,000	-
M	PV Rooftop, PV Canopies, and Various Energy Efficiency Projects	C	\$30,000,000	-
M	Waikīkī Aquarium Upgrades	C	\$9,000,000	-
M	Coconut Island Sewer Line Upgrades	C	\$3,000,000	-
M	Holmes Hall	C	\$8,000,000	-
M	Assessment and Feasibility of Hamilton Library	C	\$6,500,000	-
M	Mini Master Plan Phase 3 – Kuykendall Hall	C	\$5,000,000	-
M	Central Administration Facility with Parking	C	\$8,000,000	-
M	Waikīkī Aquarium Seawall Repairs	C	\$3,000,000	-
M	JABSOM Roof Replacement	C	\$6,500,000	-
H	RIM Projects	C	\$7,300,000	-
WO	RIM Projects	C	\$5,000,000	-
WO	Road B Entry Plaza	C	\$5,200,000	-
WO	PV Carport	C	\$5,000,000	\$5,000,000
	TOTAL		\$331,500,000	\$75,000,000

As shown above, the Legislature recognized and appropriated \$75 million of the Board’s \$331,500,000 request.

During FY 2024, there were various legislative actions and Governor’s Veto that impacted the University’s FY 2024 and FY 2025 CIP appropriation which are illustrated in Table 3.

Table 3 – Additions and Reductions to the 2023-2025 Biennium CIP budget (All Funds)

Description	FY 2024	FY 2025	
2023 Legislative Session: 2023-2025 Biennium CIP Appropriation	\$202,375,000	\$182,517,000	
2024 Legislative Session: CIP reduction	-\$2,625,000	-\$63,517,000	A
2024 Legislative Session: Board Approved CIP Supplemental Appropriation		\$75,000,000	B
2024 Legislative Session: Legislative Additions		\$8,000,000	C
July 8, 2024: Governor Vetoes HB 1800	-\$39,866,000	-	D
FINAL NET CIP FUNDING AVAILABLE TO UH	\$159,884,000	\$202,000,000	
Net Change From 2023 Legislative Session	-\$43,375,000	\$19,483,000	

A – Consistent with the Board’s action taken on September 21, 2023, the Legislature reduced the 23-25 Biennium CIP by deleting the following projects from its appropriation:

- \$2,625,000 reduction to FY 2024 for “CTAHR – Waiakea Research Station” (Community Colleges)
- \$63,517,000 reduction to FY 2025 for “Hawai’i Institute of Marine Biology” (Mānoa)

B – Refer to Table 2 above for the CIP supplemental appropriation of \$75,000,000.

C – The Legislature appropriated \$8 million for CIP projects not requested by the Board:

- \$2,000,000 for “CTAHR – Poamoho Research Station” (Mānoa)
- \$3,000,000 for “Hawai’i Community College, Palamanui Campus, Repair and Repaint Exterior, Campus wide” (Community Colleges)
- \$500,000 for “Hawai’i Community College, Palamanui Campus, Repurpose and Expansion of Nursing and Early Childhood Education Programs” (Community Colleges)
- \$2,500,000 for “Value-Added Product Development Center, Moloka’i” (Community Colleges)

D – On July 8, 2024, Governor Green submitted the Statement of Objections to House Bill No. 1800 (Governor’s Veto) which reduced the FY 2024 CIP budget for UH as follows:

Campus	Project Title	Appropriation	Reduction	Balance
SW/M	System, RIM Projects	\$30,000,000	-\$14,866,000	\$15,134,000
CC	Capital Renewal and Deferred Maintenance	\$25,000,000	-\$12,500,000	\$12,500,000
CC	Minor Capital Improvement Projects	\$25,000,000	-\$12,500,000	\$12,500,000
	TOTAL	\$80,000,000	-\$39,866,000	\$40,134,000

DISCUSSION:

As discussed above, at the conclusion of the 2023 legislative session, the University was appropriated a total of \$202,375,000 in FY 2024 and \$182,517,000 in FY 2025. After the 2024 Legislative Session and Governor’s Veto, the final CIP appropriation as authorized by the Governor is outlined in Attachment B (\$159,884,000 for FY 2024 & \$202,000,000 for FY 2025). At this time, Administration is seeking approval of a CIP expenditure plan as it relates to the additional supplemental CIP funds appropriated for FY 2025 (See Table 3, Notes B & C).

SYSTEMWIDE/MANOA (SW/M) CIP ALLOCATIONS

Campus	Title/Description	MOF	FY25 Supplemental CIP Projects
M	CTAHR – Poamoho Research Station	C	\$2,000,000
SW/M	Renew, Improve, Modernize (RIM) Projects	C	\$100,000,000*
	Total	C	\$102,000,000*

**includes \$30M previously appropriated in 2023 Legislative Session*

CTAHR – Poamoho Research Station: \$2 million was appropriated in FY 2025 for plans, design, and construction for the repair, maintenance and demolition of buildings at the Poamoho Research Station. This project aims to restore infrastructure and repair the facilities of the Poamoho Research Station. There are seven (7) structures at the Poamoho Research Station that range in age from forty (40) to fifty (50) years old. Several structures within the station have become hazardous and reached the end of their useful life and should be demolished. The compromised existing water sources will be addressed with new piping and associated components necessary to connect sources for potable water and irrigation water. Repair work may include site improvements, reroofing, painting, structural repairs, repairs or replacement to doors, windows, flooring, ceilings, walls, electrical and mechanical systems, code compliance, etc. A study from 2018 surveyed the condition of the buildings and recommended repairs to ensure longevity of service and the safety of workers.

System/Mānoa Renew, Improve & Modernize: For FY 2025, a total of \$100 million was appropriated to renew, improve, and modernize its facilities through small to medium-sized projects on the Mānoa campus including student housing facilities. This includes \$30 million in RIM projects previously approved by the Board and covers the planning, design, construction, and equipment for renovations, replacements, and related improvements of new or existing facilities.

All System/Mānoa RIM projects meet one or more of the following criteria:

- Addresses critical health and safety concerns
- Reduces the deferred maintenance backlog
- Necessary for regulatory requirements or compliance
- Advances energy efficiency measures and sustainability goals
- Supports interdepartmental spaces and multi-use learning settings that support multiple pedagogical approaches and hybrid models
- Improves spaces/settings accessible to and used by the broader campus community

A summary of the FY 2025 RIM projects is noted below and is followed by additional details specific to each respective project. With the exception of the planning/programming project along Legacy Path, all RIM funded projects were previously approved by the Board as either a CIP budget request or CIP expenditure plan project.

Description	Range
Student Housing Improvements	\$20-\$30m
JABSOM Roof & Related Improvements	\$5-\$10m
Waikiki Aquarium System Improvements and Site Restoration	\$5-\$10m
General Classroom Improvements	\$5-\$10m
Portable Demolition & Site Restoration	\$1-\$5m
PV Rooftop, PV Canopies and Various Energy Efficiency Projects	\$1-\$5m
General Planning and Programming for Legacy Path Improvements	\$1-\$5m
Main Campus Improvements	\$30-\$40m
Total	\$100m

- Student Housing Improvements: Capital Improvements at Student Housing facilities will preserve the health & safety of residents, address deferred maintenance needs or modernize residential spaces to meet the needs of the resident population.

Specific projects include the replacement of emergency egress stairs and structural improvements on the exterior of Johnson Hall A & B; upgrades to the fire detection system(s) in all residential buildings; elevator modernization, infrastructure upgrades and interior renovations at the Hale Aloha Towers; recoating the roof at Frear Hall; design work related to comprehensive interior and exterior renovations and infrastructure upgrades at the Hale Wainani low-rise apartments; and design work related to structural building envelope improvements, window replacement and roof replacement at the Hale Wainani high-rise apartments.

- JABSOM Roof & Related Improvements: Capital Improvements at John A. Burns School of Medicine (JABSOM) will preserve the health & safety of residents and address deferred maintenance needs.

This project involves designing and constructing a roof replacement for the Medical Education Building, the Biological Sciences Building, and the Ancillary Building (i.e., Central Plant). The existing roofing assembly will be demolished down to the structural deck and a new roof assembly including but not limited to flashing, roof drains and piping will be installed. Existing rooftop equipment along with supports and related infrastructure will be disconnected and reconnected or replaced once the roof is replaced. Damages to the building envelope and interior spaces related to leaks and water infiltration in the existing roof will also be addressed.

- Waikiki Aquarium System Improvements and Site Restoration: This project completes Phase 2 of the water intake and discharge system that services the operational needs at the Waikīkī Aquarium. More specifically, Phase 2 of the project will upgrade the seawater intake that is currently obtaining ocean water via an offshore intake pipe and deep water well. Phase 2 will also restore the sites and exhibits that are disturbed or impacted by Phase 1 and 2 of the Project, including the Edge of Reef exhibit. In addition to upgrading the discharge and intake system, the seawall fronting the aquarium will also be repaired.

- General Classroom Improvements: Capital Improvements to General Classrooms on the Mānoa Campus will address deferred maintenance needs and modernize teaching spaces to meet the needs of the student and faculty populations.

Classrooms will be modernized with new technology and audio/visual equipment that support new teaching modalities, promote an interactive learning environment and improve the flexibility of spaces. Hazardous materials used when the rooms were originally constructed will be abated and HVAC systems will be added to spaces where none previously existed. Interior finishes will also be upgraded to further promote the flexibility of the spaces and additional electrical receptacles will be installed to accommodate the charging needs of students.

- Portable Demolition & Site Restoration: Capital Improvements related to the demolition of unoccupied portables will preserve the health and safety of the campus community, mitigate the need for deferred maintenance related to the facilities, and support the University's sustainability efforts as sites will be restored once the structures are removed.

Portable structures that were put in place as temporary solutions to accommodate a growing campus population have reached the end of their useful life and no longer meet the functional space requirements of the University community. As more efficient and flexible spaces come online, due to renovations of existing buildings and new construction, occupants of portable buildings are being relocated. Once vacated, hazardous material will be abated, the portables will be demolished and the site on which they sit will be restored and will serve as land bank for future planning and development efforts.

- PV Rooftop, PV Canopies and Various Energy Efficiency Projects: Capital Improvements related to the design and construction of photovoltaic (PV) rooftops, canopies and other energy efficiency projects are aligned with the University's sustainability efforts.

PV systems that include but are not limited to rooftop and ground mount arrays will be designed and constructed to improve the University's energy independence and resiliency. Energy efficiency projects may include renovations, retrofits, or replacement of mechanical systems, electrical systems, lighting, or building envelope systems to reduce energy usage or cooling demand of the campus facilities.

- General Planning & Programming for Legacy Path Improvements: Planning and programming efforts related to capital improvements along Legacy Path will inform future investments that will transform the corridor to meet the needs of the University community.

This project will encompass the development of an active programming approach that focuses on improving the student experience. Areas of focus include site planning to support: the expansion of outdoor study and collaboration spaces; necessary improvements to the utility corridor; infrastructure and accessibility improvements at Andrews Amphitheatre; improved pathway connections to McCarthy Mall and the historic Quad; programming options for Krauss Hall; and integrated wayfinding and signage along the Legacy Path campus gateway.

- Main Campus Improvements: Capital improvements at various main campus facilities will preserve the health and safety of the University community, address deferred maintenance needs, support the flexible use of campus spaces, address regulatory compliance requirements, and support the University’s sustainability efforts.

Specific projects include upgrades to the electrical service equipment and associated components at Pope Lab; the replacement of air handling units, HVAC controls and associated components at the Biomedical Sciences Building; the replacement of air handling units, HVAC controls, piping, support components and accessories at Moore Hall; the replacement of the roof systems at Holmes Hall and the Art Building; upgrades to the central plan and support systems at the Music Complex; and exterior walkway improvements at the Physical Education & Athletic Complex.

General improvements to electrical and mechanical systems, roofs, interiors, and exteriors will also be completed at various buildings as emergent issues arise. Electrical system improvements include but are not limited to upgrades to transformers, switchboards, fire alarms, exterior lighting, interior lighting, service equipment, components, and controls as well as design work to support arc flash improvements. Mechanical system improvements include but are not limited to upgrades to plumbing, HVAC, fire protection systems as well as associated components and controls. Roof, interior and exterior improvements include but are not limited to upgrades to the building envelope and the modernization of interior spaces. Landscaping, irrigation, and water conservation upgrades will also be made in various locations.

HILO CIP ALLOCATIONS

Hilo did not receive supplemental CIP funds for FY 2025.

WEST O’AHU (WO) CIP ALLOCATIONS

Campus	Title/Description	MOF	FY 2025 Supplemental Budget Legislative Appropriation
WO	PV Carport	C	\$5,000,000
	Total	C	\$5,000,000

West O’ahu was appropriated the following “line-item” projects for FY 2025:

- PV Carport: \$5 million was appropriated in FY 2025 for plans, design, and construction for a PV carport structure at West O’ahu. The project would develop a photovoltaic (PV) canopy at the main parking lot and the parking area behind the Maintenance building. In addition, the project would include the purchase of industrial battery units that would power the campus chiller units during the night and increase campus disaster resiliency. The project would increase PV generation capacity of West O’ahu by 1.257 megawatt, an increase in PV production of over 200%, and would cost \$13.7 million with federal rebates through the Inflation Reduction Act providing a rebate of \$5.5 million (40%). West O’ahu would provide \$3.2 million as well as covering any project overrides.

COMMUNITY COLLEGE (CC) CIP ALLOCATIONS

Campus	Title/Description	MOF	FY 2025 Supplemental Budget Legislative Appropriation
CC	Hawai'i Community College, Pāalamanui Campus, Repair and Repaint Exterior, Campus wide	C	\$3,000,000
CC	Hawai'i Community College, Pāalamanui Campus, Repurpose and Expansion of Nursing and Early Childhood Education Programs	C	\$500,000
CC	Value-Added Product Development Center, Molokai	C	\$2,500,000
	TOTAL	C	\$6,000,000

The Community Colleges (CCs) received a supplemental CIP appropriation for the following “line item” projects:

- Hawai'i Community College, Pāalamanui Campus, Repair and Repaint Exterior, Campus wide: \$3 million in FY25 was appropriated for the design and construction for improvements and repair of buildings and public areas at Pāalamanui Campus, Hawai'i Community College. The scope of the project is to repair and repaint all exterior siding and trellis framing of the campus. In addition, repairs of miscellaneous doors will be done throughout the campus.
- Hawai'i Community College, Pāalamanui Campus, Repurpose and Expansion of Nursing and Early Childhood Education Programs: \$500,000 in FY 2025 was appropriated for plans and design for expansion of Nursing and Early Childhood Education Labs. The scope of the project is the planning and design for the Relocation of the Nursing program from Kealakekua to the Pāalamanui site and for the expansion of the Early Childhood program in West Hawai'i by increasing facility space.
- Value-Added Product Development Center, Moloka'i: \$2.5 million in FY 2025 was appropriated for plans, design, construction, and equipment for the development of a value-added Product Development Center, Moloka'i. The scope of the project is to plan, design, and renovate an existing facility to become a Value-Added Product Development Center on the island of Moloka'i. The exact location and/or facility to renovate will be determined. Fully equipped commercial kitchens and research and development labs will be included in the facility.

Chairperson Gabriel Lee
August 29, 2024
Page 9 of 9

ACTION RECOMMENDED:

In accordance with Regents Policy 8.201 and 8.204, it is recommended that the Board approve the proposed FY 2025 Supplemental CIP Expenditure 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 amendments to the expenditure plan in accordance with State laws, rules, policies and procedures.

Attachment A
Fiscal 2023-2025 CIP Biennium Appropriation, Act 164, SLH 2023

Campus	Project Title	MOF	FY24 Leg Appropriation	FY25 Leg Appropriation
SW/M	System, Renew, Improve, and Modernize	A	30,000,000	30,000,000
M	Athletics Facility Improvements	A	4,500,000	-
M	Athletics Facility Improvements	C	14,000,000	-
M	Holmes Hall	C	1,500,000	-
M	Coconut Island, Sewer Line Replacement/Upgrades	A	750,000	5,000,000
M	Coconut Island, Sewer Line Replacement/Upgrades	C	4,250,000	-
M	Hawaii Institute of Marine Biology	C	-	63,517,000
HILO	Renew, Improve, and Modernize	A	6,000,000	16,200,000
HILO	Renew, Improve, and Modernize	C	8,500,000	4,800,000
HILO	Hawaii Astronomy Engineering and Instrument Development Hub	C	2,000,000	-
CC	CCS, Capital Renewal and Deferred Maintenance	A	25,000,000	25,000,000
CC	CCS, Minor CIP for the Community Colleges	A	25,000,000	25,000,000
CC	CCS, Various Repairs and Deferred Maintenance	C	35,000,000	-
CC	Kapiolani CC, 6930 Ohelo, Replace AC System and Fire Suppression System	C	15,000,000	-
CC	Windward CC, 5988 Imiloa, Repair/Replace Heating & Air Conditioning System	C	11,000,000	-
CC	Kapiolani CC, 6920 Kokio, Building Renovation	C	2,000,000	10,000,000
CC	Honolulu CC, Technology Renovations	C	-	3,000,000
CC	CTAHR, Waiākea Research Station	C	2,625,000	-
CC	Kauai CC, PV Rooftops/Canopies, Storage Batteries and Various Energy Efficiency Projects	C	15,000,000	-
CC	Kauai CC, Student Dorms and Faculty/Staff Housing	A	250,000	-
	Total		202,375,000	182,517,000

* Projects excluded from the 2023-2025 CIP Biennium expenditure plan approved by the Board on September 21, 2023.

Attachment B
Fiscal Biennium 2023-2025 CIP Expenditure Plan, Legislative Appropriation
& Governor's Message No. 1333

Campus	Project Title	MOF	FY 2024 Act 16, SLH 2023	FY 2025 Act 230, SLH 2024
SW/M	System, Renew, Improve, and Modernize	A	15,134,000	-
SW/M	System, Renew, Improve, and Modernize	C	-	100,000,000
M	Athletics Facility Improvements	A	4,500,000	-
M	Athletics Facility Improvements	C	14,000,000	-
M	Holmes Hall	C	1,500,000	-
M	Coconut Island, Sewer Line Replacement/Upgrades	A	750,000	-
M	Coconut Island, Sewer Line Replacement/Upgrades	C	4,250,000	5,000,000
M	CTAHR – Poamoho Research Station	C		2,000,000
HILO	Renew, Improve, and Modernize	A	6,000,000	-
HILO	Renew, Improve, and Modernize	C	8,500,000	21,000,000
HILO	Hawaii Astronomy Engineering and Instrument Development Hub	C	2,000,000	-
WO	PV Carport	C	-	5,000,000
CC	CCS, Capital Renewal and Deferred Maintenance	A	12,500,000	-
CC	CCS, Capital Renewal and Deferred Maintenance	C	-	25,000,000
CC	CCS, Minor CIP for the Community Colleges	A	12,500,000	-
CC	CCS, Minor CIP for the Community Colleges	C		25,000,000
CC	CCS, Various Repairs and Deferred Maintenance	C	35,000,000	-
CC	Kapiolani CC, 6930 Ohelo, Replace AC System and Fire Suppression System	C	15,000,000	-
CC	Windward CC, 5988 Imiloa, Repair/Replace Heating & Air Conditioning System	C	11,000,000	-
CC	Kapiolani CC, 6920 Kokio, Building Renovation	C	2,000,000	10,000,000
CC	Honolulu CC, Technology Renovations	C	-	3,000,000
CC	Kauai CC, PV Rooftops/Canopies, Storage Batteries and Various Energy Efficiency Projects	C	15,000,000	-
CC	Kauai CC, Student Dorms and Faculty/Staff Housing	A	250,000	-
CC	Hawai'i Community College, Palamanui Campus, Repair and Repaint Exterior, Campuswide	C	-	3,000,000
CC	Hawai'i Community College, Palamanui Campus, Repurpose and Expansion of Nursing and Early Childhood Education Programs	C	-	500,000
CC	Value-Added Product Development Center, Molokai	C	-	2,500,000
	Total		159,884,000	202,000,000



FY25 Supplemental CIP Expenditure Plan

Office of the Vice President for Administration

September 5, 2024

CIP Appropriation/Authorization

November 2023

Board Approves CIP
Supplemental Budget

January 2024

Governor Submits
Executive CIP Budget to
Legislature

May 2024

Legislature Appropriates
CIP Budget

September 2024

Board Approves
Supplemental CIP
Expenditure Plan

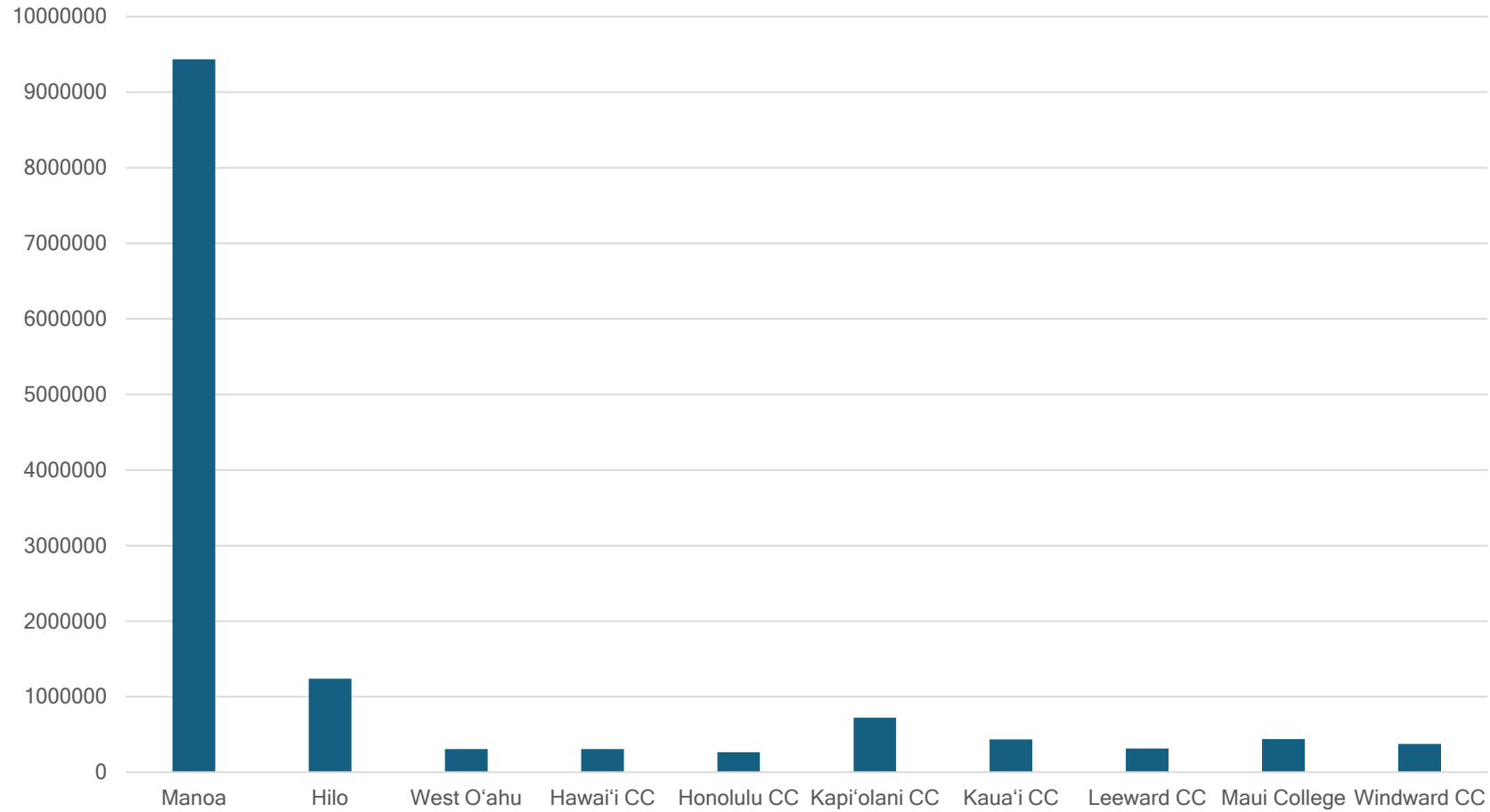
APPROPRIATION CATEGORY

- “Lump Sum” funding
 - Renew, Improve & Modernize (RIM)
 - CC – Minor CIP
 - CC – Capital Renewal & Deferred Maintenance
 - CC – Various Repairs & Deferred Maintenance
- “Line Item” CIP

TYPE OF FUNDING

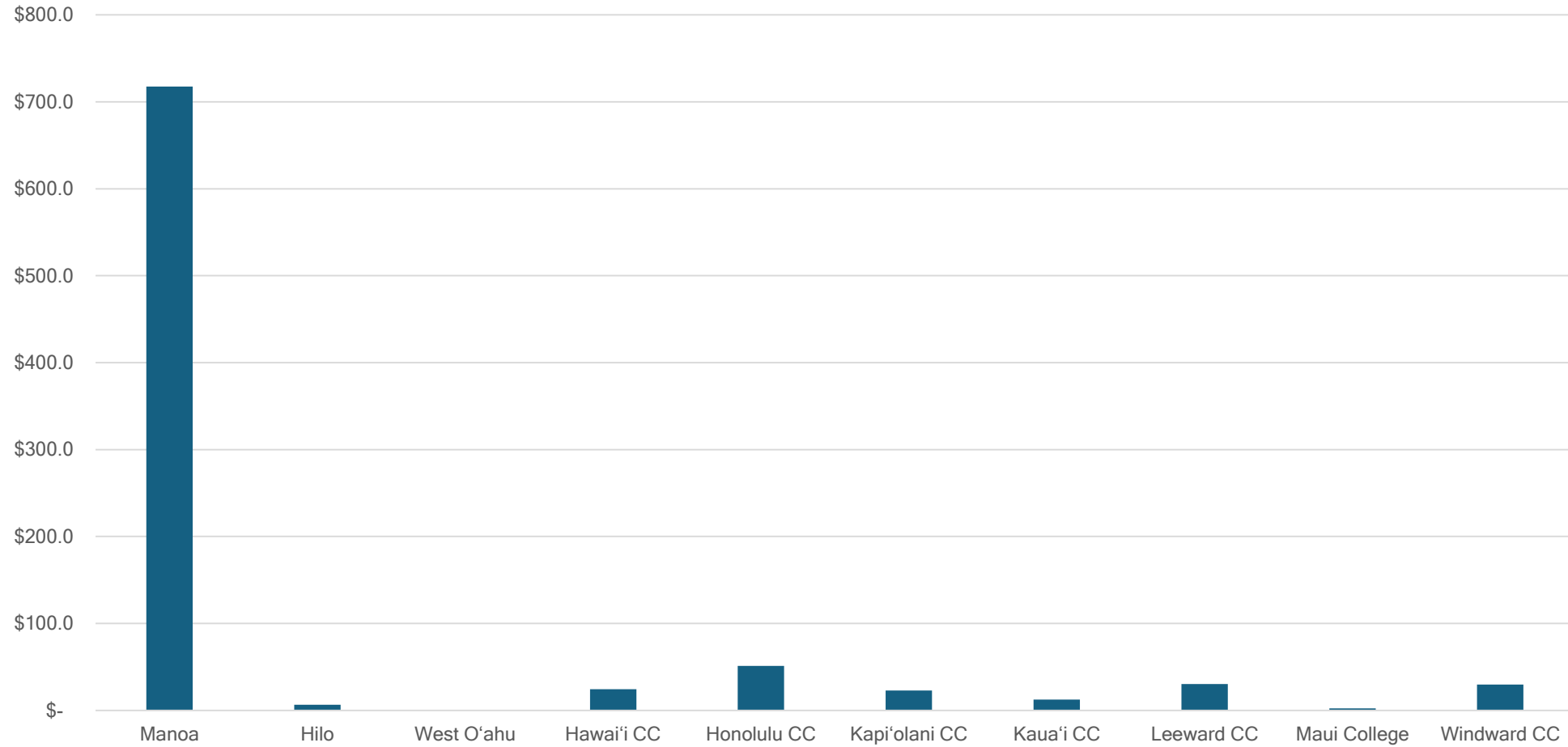
- C: General Obligation Bonds issued by State of Hawai‘i
- A: General Funds

Gross Square Feet / Campus (2023)



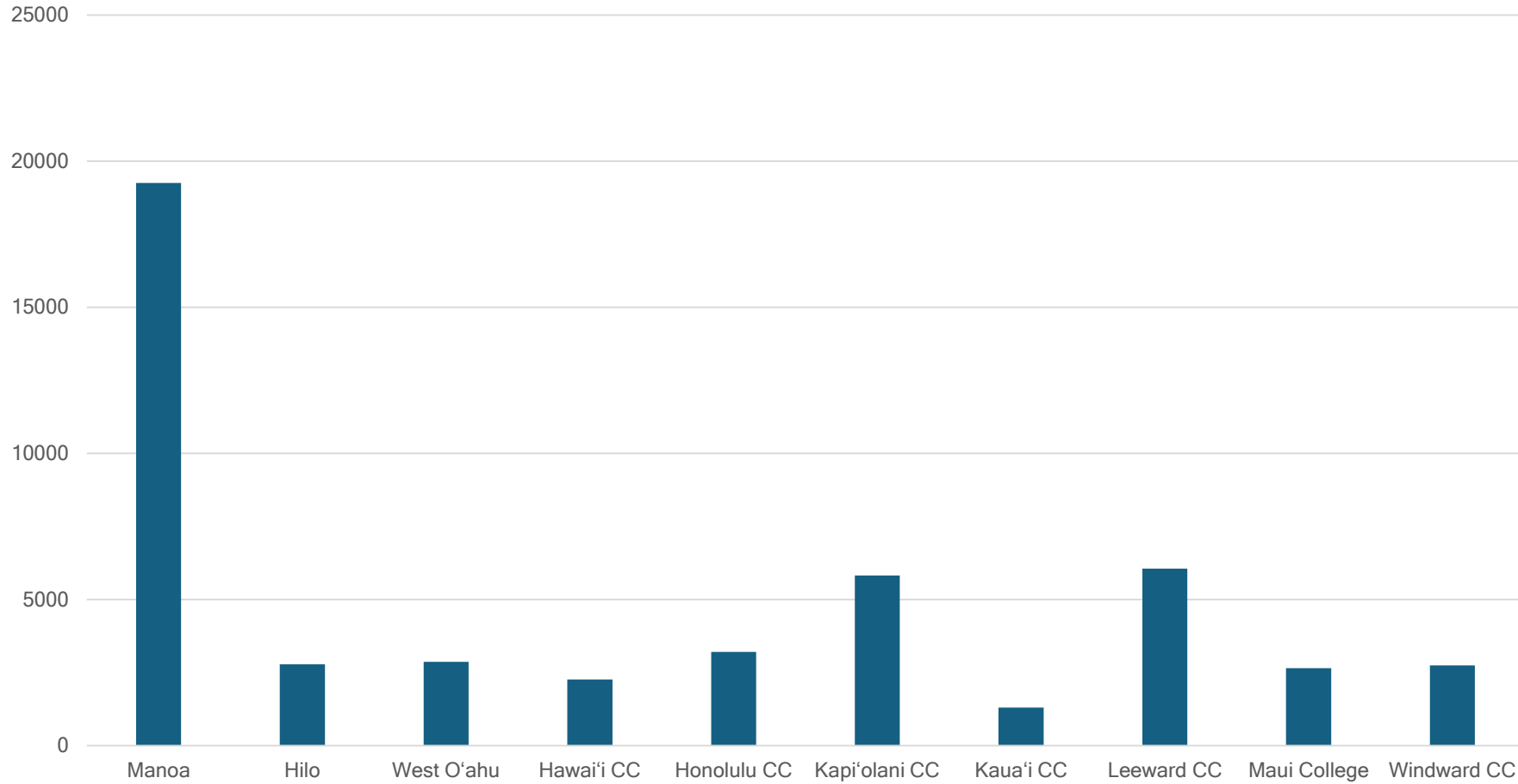
Source: Sitelines Report 2023

2023: Deferred Maintenance Backlog



Source: Sitelines Report 2023

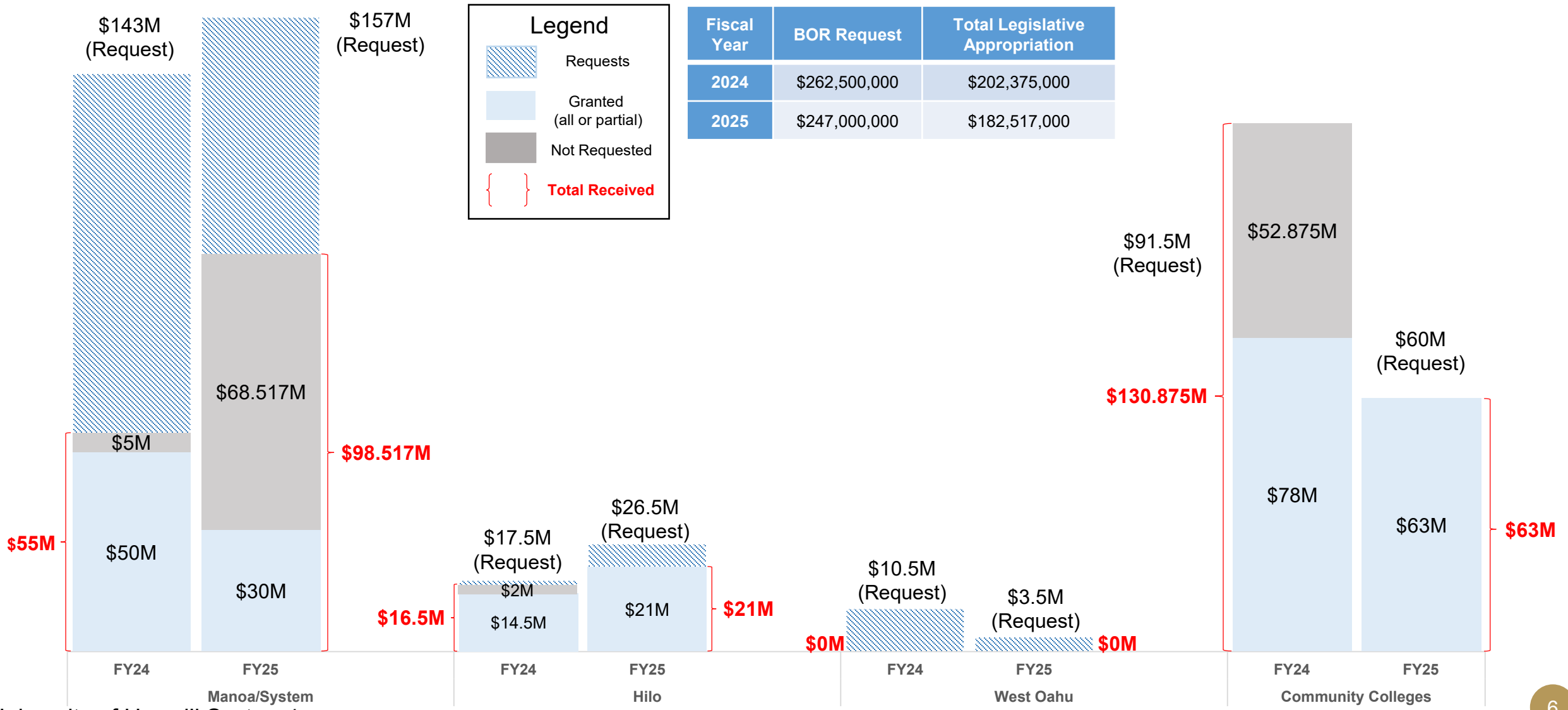
Fall 2023: Headcount Enrollment



Source: University of Hawai'i Institutional Research, Analysis & Planning Office

FY 23-25 Biennium CIP Request vs. Appropriated (Millions)

2023 Legislative Session



Board of Regents Supplemental CIP Request vs. Funded 2024 Legislative Session

Campus	Project	MOF	FY25 Supplemental Budget Request	FY25 Supplemental Legislative Appropriation
SW/MA	System, RIM Projects	C	\$110,000,000	\$70,000,000*
MA	RIM Projects for Student Housing	C	\$40,000,000	-
MA	Hale Noelani Renovation	C	\$80,000,000	-
MA	PV Rooftop, PV Canopies, and Various Energy Efficiency Projects	C	\$30,000,000	-
MA	Waikīkī Aquarium Upgrades	C	\$9,000,000	-
MA	Coconut Island Sewer Line Upgrades	C	\$3,000,000	-
MA	Holmes Hall	C	\$8,000,000	-
MA	Assessment and Feasibility of Hamilton Library	C	\$6,500,000	-
MA	Mini Master Plan Phase 3 – Kuykendall Hall	C	\$5,000,000	-
MA	Central Administration Facility with Parking	C	\$8,000,000	-
MA	Waikīkī Aquarium Seawall Repairs	C	\$3,000,000	-
MA	JABSOM Roof Replacement	C	\$6,500,000	-
HI	RIM Projects	C	\$7,300,000	-
WO	RIM Projects	C	\$5,000,000	-
WO	Road B Entry Plaza	C	\$5,200,000	-
WO	PV Carport	C	\$5,000,000	\$5,000,000
	TOTAL		\$331,500,000	\$75,000,000

*Detailed explanation

- In May 2023, the Legislature appropriated \$30 million for “System RIM” for FY 2025. In November 2023, the Board approved a Supplemental CIP request of an additional \$110 million for “System RIM.”
- In May 2024, the Legislature appropriated \$70 million in new funding for “System RIM” for FY 2025.
- The total “System RIM” appropriation for FY 2025 is \$100 million.

2024: Legislative & Governor’s Additions/Reductions

Campus	Project	MOF	FY24 Biennium Appropriation	FY25 Supplemental Appropriation
Mānoa	CTAHR – Poamoho Research Station	C		\$2,000,000
CC	Hawai’i Community College, Pālamanui Campus, Repair and Repaint Exterior, Campuswide	C		\$3,000,000
CC	Hawai’i Community College, Pālamanui Campus, Repurpose and Expansion of Nursing and Early Childhood Education Programs	C		\$500,000
CC	Value-Added Product Development Center, Moloka’i	C		\$2,500,000
CC	CTAHR – Waiakea Research Station	C	(\$2,625,000)	-
Mānoa	Hawai’i Institute of Marine Biology	C		(\$63,517,000)
System/ Manoa	System, Renew, Improve & Modernize (RIM)	A	(\$14,866,000)	-
CC	Capital Renewal and Deferred Maintenance	A	(\$12,500,000)	-
CC	Minor Capital Improvement Projects	A	(\$12,500,000)	-
NET TOTAL			(\$42,491,000)	(\$55,517,000)

2024 Legislative Additions and Reductions to FY 2024 and FY 2025 CIP appropriation.

Reductions due to Governor’s Veto of HB 1500

Final FY 23-25 BIENNIUM & SUPPLEMENTAL CIP

Description	FY 2024	FY 2025
2023 Legislative Session: 2023-2025 Biennium CIP Appropriation	\$202,375,000*	\$182,517,000*
2024 Legislative Session: CIP reduction	-\$2,625,000	-\$63,517,000
2024 Legislative Session: Board Approved CIP Supplemental Appropriation		\$75,000,000**
2024 Legislative Session: Legislative Additions		\$8,000,000**
July 8, 2024: Governor Vetoes HB 1800	-\$39,866,000	-
FINAL NET CIP FUNDING AVAILABLE TO UH	\$159,884,000	\$202,000,000
Net Change From 2023 Legislative Session	-\$43,375,000	\$19,483,000

* CIP Expenditure Plan approved by Board of Regents on September 21, 2023

** Presented today for approval by the Board of Regents

Mānoa Supplemental CIP Expenditure Plan

\$100 MILLION SYSTEM RIM FY25 SUPPLEMENTAL APPROPRIATION	Range	Health & Safety	Deferred Maintenance	Regulatory compliance	Multi-Use/ Serves general student body/ Space Efficiency	Sustainability
Student Housing Improvements	\$20m - \$30m	X	X		X	
JABSOM Roof & Related Improvements	\$5m - \$10m	X	X			
Waikīkī Aquarium System Improvements and Site Restoration	\$5m - \$10m			X		X
General Classroom Improvements	\$5m - \$10m		X		X	
Portable Demolition & Site Restoration	\$1m - \$5m	X	X			X
PV Rooftop, PV Canopies, and Various Energy Efficiency Projects	\$1m - \$5m					X
General planning and programming for Legacy Pathway improvements (Andrews Amphitheatre, Krauss Hall, and utility corridors)	\$1m - \$5m				X	
Main Campus Improvements (Various Building Envelope, Interior, Central Plant Systems, Electrical Mechanical, and Roof & Site/Infrastructure; General classroom improvements, Portable demolitions and site restoration; PV Rooftop, PV Canopies, and Various Energy Efficiency Projects)	\$30m - \$40m	X	X		X	X
CTAHR – Poamoho Research Station (Line Item \$2,000,000)	Restore the multiple structures at the Poamoho Research Station that range in age from 40 – 50 years old; install new piping and associated components necessary to connect sources for potable water and irrigation; general interior and exterior building and structural improvements; code compliance; and site improvements.					

West O'ahu CIP Expenditure Plan

Appropriation Title	MOF	FY25 Supplemental Appropriation	Project Description
PV Carport	C	\$5,000,000	Develop a photovoltaic (PV) canopy at the main parking lot and the parking area behind the Maintenance building, including industrial battery units that would power the campus chiller units during the night and increase campus disaster resiliency. As a goal, the project desires to produce approximately 1.257 megawatts.

Community Colleges CIP Expenditure Plan

Appropriation Title	FY25 Supplemental Appropriation	Project Description
Hawai'i Community College, Pāalamanui Campus, Repair and Repaint Exterior, Campuswide	\$3,000,000	Repair and improve all exterior siding and trellis framing of the Pāalamanui campus and various doors.
Hawai'i Community College, Pāalamanui Campus, Repurpose and Expansion of Nursing and Early Childhood Education Programs	\$500,000	Design the expansion of existing spaces on the Pāalamanui campus to (1) relocate the current nursing program from Kealakekua to Pāalamanui, and (2) expand the space for the Early Childhood program currently in West Hawai'i.
Value-Added Product Development Center, Molokai	\$2,500,000	Design and renovate an existing facility to become a Value-Added Product Development Center on the island of Moloka'i. The exact location and/or facility to renovate will be determined as part of the assessment.
Total	\$6,000,000	

Next Steps

- Review and Acceptance today by Committee: “In accordance with Regents Policy 8.201 and 8.204, it is recommended that the Board approve the proposed FY 2025 Supplemental CIP Expenditure 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 amendments to the expenditure plan in accordance with State laws, rules, policies and procedures.”
- Review and Acceptance by full Board at its September 19, 2024 meeting
- Quarterly CIP reports to monitor major CIP projects that exceed \$1 million in design funds and/or \$5 million in construction funds.



UNIVERSITY of HAWAII
UNIVERSITY OF HAWAII
BOARD OF REGENTS
SYSTEM

Office of the Vice President for Research and Innovation


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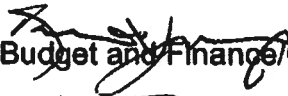
September 10, 2024


MEMORANDUM

TO: Gabriel Lee
Chairperson, Board of Regents

VIA: David Lassner 
President

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

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

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

SUBJECT: Request for Approval of an Indemnification Provision in a Contract Issued by STARR II

SPECIFIC ACTION REQUESTED:

It is respectfully requested that the University of Hawai'i's ("UH") Board of Regents ("BOR") authorize UH to accept indemnity provisions in a Master Service Agreement for PTS-3 Professional Service (the "Agreement") between STARR II ("Sponsor") and the University of Hawai'i, on behalf of the University of Hawai'i at Mānoa Department of Atmospheric Sciences. Under this Agreement, UH will receive \$185,820 to develop a wind model for the West Maui fires.

This request is made pursuant to Hawai'i Revised Statutes Section 304A-110, appended as "Attachment 1" to this memorandum.

Chairperson Gabriel Lee
September 10, 2024
Page 3

regional analysis over Hawai'i, to create a wind field model for downslope winds on the island of Maui, consistent with local wind speed measurements as available.

The PI's team will also conduct simulations using the European Centre for Medium-Range Weather Forecasts (ECMWF) Reanalysis v5 (ERA5) global analysis with data assimilation. The PI will assimilate unconventional data and available satellite data including COSMIC-2 (Constellation Observing System for Meteorology, Ionosphere and Climate) (<https://www.cosmic.ucar.edu/global-navigation-satellite-system-gnss-background/cosmic-2>) with six microsattellites in tropical orbits launched in 2019 to provide better analysis in the regional domain over Hawai'i to conduct model simulations as done in Tu et al. (2019) (<https://doi.org/10.1175/MWR-D-16-0224.1>) updated by Chen et al. (2020) (<https://doi.org/10.1175/MWR-D-19-0286.1>)

Indemnities Required by Sponsor:

The Agreement expressly identifies three (3) areas where UH is required to indemnify Sponsor, FEMA, DHS, and/or the U.S. Government. These specific areas are as follows:

FAR 52.227-17 Rights in Data-Special Works

First, the Agreement incorporates by reference FAR 52.227-17, which requires UH to indemnify the U.S. Government and its officers, agents, and employees against any liability incurred as a result of a violation of trade secrets, copyrights or right of privacy or publicity arising out of the creation of work under the Agreement or any libelous or other unlawful matter contained in such data. FAR 52.227-17(e) states:

- (e) *Indemnity.* The Contractor shall indemnify the Government and its officers, agents, and employees acting for the Government against any liability, including costs and expenses, incurred as the result of the violation of trade secrets, copyrights, or right of privacy or publicity, arising out of the creation, delivery, publication, or use of any data furnished under this contract; or any libelous or other unlawful matter contained in such data. The provisions of this paragraph do not apply unless the Government provides notice to the Contractor as soon as practicable of any claim or suit, affords the Contractor an opportunity under applicable laws, rules, or regulations to participate in the defense of the claim or suit, and obtains the Contractor's consent to the settlement of any claim or suit other than as required by final decree of a court of competent jurisdiction; and these provisions do not apply to material furnished to the Contractor by the Government and incorporated in data to which this clause applies.

Chairperson Gabriel Lee
September 10, 2024
Page 5

RISK ANALYSIS:

The risk analysis for each indemnification area listed above is described below.

FAR 52.227-17 Rights in Data-Special Works

The risk analysis posed by the indemnification provision for violations of trade secrets, copyrights, right of privacy or publicity, libel, or unlawful matter contained in the data, is low.

With respect to claims of a violation of trade secret, copyright infringement, or unlawful matter contained in the data, the PI believes the likelihood of an action arising from these causes of action is low because (1) all the work for this project to develop the wind models for the West Maui fires will be done by UH employees using the computing facilities and (2) the UH WRF models being used to create the wind models were created in PI's laboratory using other WRF models and data that are in the public domain.

First, all the work for this project will be done by UH employees using the computing facilities and well-developed high-resolution models in the PI's laboratory. The scripts, data files, and programs to conduct island-scale high-resolution wind models over Hawai'i are compiled and/or created in the PI's laboratory by UH employees hired and funded by PI's projects, and supervised by the PI to do the work. The local weather conditions over West Maui for the West Maui fires were well predicted by the PI's real-time model forecasts at least 36-hours in advance. The PI's team is in the process of preparing a manuscript in collaboration with the NWS and the US Forest Service based on its real-time forecasts to be submitted to a journal for possible publication.

Second, the UH WRF models being used in the project were created by UH employees based off of existing WRF models developed by the National Center for Atmospheric Research (NCAR) that are in the public domain. The PI's team then created the UH WRF models by improving upon the NCAR WRF models using other data sets in the public domain available to the general public and researchers. These data sets include available data from satellite observations and unconventional data from the National Centers for Environment Predictions (NCEP), meteorological observation data from the National Weather Service (NWS), and soil survey data provided by the State of Hawai'i.

The data used for model verifications provided by National Weather Service (NWS) is also in the public domain. Since 2008, his high-resolution twice daily 72-h model forecasts for the Hawaiian Islands have been well validated and approved by NCEP to enter the computer systems of the NWS Honolulu Forecast Office as high-resolution numerical guidance used by the forecasters. In addition, the European Centre for Medium-Range Weather Forecasts (ECMWF) Reanalysis v5 (ERA5) global analysis and available satellite data including

Attachment 1**[§304A-110] Indemnification.**

- (a) Notwithstanding any other law to the contrary, the board of regents may agree in writing to an indemnity provision by which the university agrees to indemnify, defend, and hold harmless any person, corporation, or entity that sponsors research at the university when all of the following conditions are satisfied:
- (1) The person, corporation, or entity requires an indemnity in writing as a condition for providing a grant, benefit, service, or interest in or right to use property;
 - (2) The president, or the president's designee, following a favorable review by the university general counsel or the counsel's designee, approves the proposed indemnification; and
 - (3) The chief financial officer, pursuant to section 304A-108, has obtained an insurance policy or policies in an amount sufficient to cover the liability of the university that may be reasonably anticipated to arise under the indemnity provision or has determined that it is not in the best interest of the university to obtain insurance.
- (b) Nothing in this section shall be construed to expand the scope of liability of the university beyond that set forth in chapters 661 and 662.
- (c) Nothing in this section shall be construed to waive the immunity of the university from suit in federal courts guaranteed by the Eleventh Amendment to the United States Constitution. An indemnity provision not in strict compliance with this section shall not give rise to a claim against the university under this chapter or chapter 661 or otherwise waive the university's sovereign immunity.



September 13, 2024

DTS-2443

MEMORANDUM

To: Members of the Board

From: Mike Miyahira 
Chair, Committee on Independent Audit

SUBJECT: APPOINTMENT OF MR. PETER LEE, INTERNAL AUDITOR, AS
INTERIM DIRECTOR OF THE OFFICE OF INTERNAL AUDIT

SPECIFIC ACTION REQUESTED:

It is requested that the Board of Regents ("Board") approve the appointment of Mr. Peter Lee, as Interim Director of the Office of Internal Audit, University of Hawai'i System, effective October 1, 2024 to the first day of employment of the Director of the Office of Internal Audit, not to exceed April 30, 2025, at an annual salary of \$136,008 (\$11,334 monthly), subject to executive/managerial adjustments, as appropriate.

RECOMMENDED EFFECTIVE DATE:

October 1, 2024

ADDITIONAL COSTS:

The additional cost of the interim appointment will be absorbed by the salary savings from the vacant position.

PURPOSE:

This appointment is necessary to provide continued leadership, direction, planning, and coordination of the Office of Internal Audit until such time a new Director of Internal Audit is hired.

BACKGROUND INFORMATION:

Pursuant to Regents Policy 9.212, Executive and Managerial Personnel Policies, the Appointing Authority, vested with the responsibility for appointment, salary adjustment, and termination actions for this position, is the Board of Regents.

This position will become vacant with Glenn Shizumura's retirement as the Director of the Office of Internal Audit effective October 1, 2024.

The Director of Internal Audit is a direct report to the Board and the Committee on Independent Audit and directs the appraisal and evaluation of the University's compliance, financial and operational risks and its internal control environment. Additional responsibilities of the Director of Internal Audit include but are not limited to the following:

- 1) develops the University's long and short range audit plans including the Annual University Audit Plan and administers a comprehensive systemwide internal auditing program to assess and report on the quality of the examinees' accounting, reporting and internal control systems and to ensure the safeguarding the University's assets.
- 2) coordinates audit requirements with leadership of the Board of Regents Committee on Independent Audit and University leadership (President, Vice President for Budget and Finance/Chief Financial Officer and Vice President for Administration), evaluates the necessity for audits of programs and develops and manages the annual budget of the Office of Internal Audit in addition to performing periodic cost and productivity analyses of the internal audit function.
- 3) manages and directs all professional, technical and administrative operations of the University's internal audit function in addition to designing, establishing and maintaining an organizational structure and staffing to effectively accomplish goals and objectives of the Office of Internal Audit; recruits, employs, trains, supervises and evaluates staff, in addition to student auditors.
- 4) directs internal audit professionals in the identification, development and documentation of audit issues and recommendations, coordinates and/or performs audit work, reviews audit reports prior to formal release, and reviews supporting work papers of internal audit staff and student auditors to ensure reports are properly supported.
- 5) provides the Board of Regents Committee on Independent Audit (Audit Committee) with audit reports based on the performance of procedures identifying and defining issues, developing criteria, reviewing and analyzing evidence, and documenting the University's processes and procedures.
- 6) performs and communicates the results of internal financial and performance audits and consulting projects via written reports and oral presentations to the Board of Regents and University management.
- 7) coordinates internal audit staff to assist external auditors as deemed appropriate and efficient in connection with the University's annual financial and compliance audit.
- 8) manages and monitors the Whistleblower Hotline with assistance from the Office of Risk Management.

Mr. Lee has served as an Internal Auditor at the Office of Internal Audit since August 2020. He is also a Certified Public Accountant with nine years of public accounting experience at Ernst & Young LLP. Prior to the working at the University of Hawaii, Mr Lee was the controller for 10 years at the Hawai'i Employers' Mutual Insurance Company, Inc. and CFO at Trade West, Inc. for nine years. Refer to attached resume.

Board of Regents
September 13, 2024
Page 3 of 3

This position of the Director of Internal Audit is assigned to the UH System and UH Mānoa salary schedule at band SM-2. The minimum annual salary of this band is \$115,500, the midpoint is \$160,125, and the maximum is \$204,750.

SPECIFIC ACTION RECOMMENDED:

It is recommended that the Committee approve the appointment of Mr. Peter Lee, Interim Director of the Office of Internal Audit, University of Hawai'i System, effective October 1, 2024 to the first day of employment of the Director of the Office of Internal Audit, not to exceed April 30, 2025, at an annual salary of \$136,008 (\$11,334 monthly), subject to executive/managerial adjustments, as appropriate.

Attachment:
Resume

PETER K.W. LEE

Direct: 808.956.3880

Email: pkleee@hawaii.edu

SUMMARY OF QUALIFICATIONS

- Certified Public Accountant (not in public practice)
- Leadership and management experience in the public accounting and private sectors
- University of Hawaii at Manoa, Bachelor of Business Administration, Accountancy

PROFESSIONAL EXPERIENCE**University of Hawaii Office of Internal Audit**

2020-Current

Internal Auditor

- Plan and execute financial, operational and compliance audits of University programs/operations as directed by the University of Hawaii Board of Regents
- Evaluate management of financial and operational risks, accuracy and reliability of financial information, sufficiency and effectiveness of internal controls and compliance with applicable laws, regulations and University policies
- Develop recommendations to mitigate risks and improve the efficiency and effectiveness of internal controls, processes and procedures
- Provide audit assistance to external auditors
- Prepare and review audit work papers and reports

Hawaii Employers' Mutual Insurance Company, Inc.

2009-2019

Controller

- Led accounting, compliance and financial reporting divisions
- Supervised and developed staff through recruitment, training, evaluation and promotion
- Prepared and presented operating budgets and budget variance reports to executive management and the Finance Committee of the Board of Directors
- Managed compliance with financial regulatory requirements, including annual external audits and quinquennial Hawaii Insurance Division examinations
- Implemented the conversion from a legacy to a new accounting operational and financial reporting system for billing, policy, claims and data management

Trade West, Inc. dba Nani Makana Distributors

2000-2009

Chief Financial Officer

- Oversaw all accounting, information technology, finance, payroll, budgeting, tax and cash management functions of a privately held manufacturer and distributor of Hawaiian themed products
- Obtained financing to facilitate the acquisition of 2 lines of business and invest in new product development
- Presented financial results, analysis and projections to the owners and advisory Board of Directors

Ernst & Young

1991-2000

Senior Manager

- Managed audits of governmental, insurance, retail, real estate, telecommunication and not-for-profit entities
- Supervised, trained and conducted performance reviews of engagement team staff
- Directed local recruiting efforts



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BOARD OF REGENTS

Office of the Vice President for Research and Innovation

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UH DTS #24458C

September 10, 2024

MEMORANDUM

TO: Gabriel Lee
Chairperson, Board of Regents

VIA: David K. Lassner *David Lassner*
President

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

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

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

SUBJECT: Request Approval to Indemnify the Federal Government, U.S. Navy, Naval Sea Systems Command (NAVSEA) for Proposed Contract, N00024-24-D-6402 with the Applied Research Laboratory (ARL), University of Hawai'i

SPECIFIC ACTION REQUESTED:

It is respectfully requested that the University of Hawai'i Board of Regents ("Board") agree to indemnify the federal government as set forth in a proposed Award/Contract designated **N00024-24-D-6402** to be issued by the Naval Sea Systems Command ("NAVSEA") to the University of Hawai'i ("University"). This multi-year contract has an initial performance period of five years, with a potential option to extend for an additional five years. The projected budget ceiling for the first five years is \$145 million and increases to \$290 million if the contract is extended for the additional five years. The contract will be performed by the UH Applied Research Laboratory ("ARL").

It is further requested that the Board authorize the President to agree to additional indemnity provisions that may be proposed for specific task orders over the full course of the contract so long as the President, in consultation with the University General Counsel and the University Risk Management Director, conclude that the risk profiles of these future indemnities are similar to the risks profiles of the indemnities currently proposed by NAVSEA and deemed acceptable by the Board.

Chairperson Gabriel Lee
September 10, 2024
Page 2

This request is made pursuant to Hawai'i Revised Statutes §304A-110 appended as "Attachment 1" to this memorandum.

RECOMMENDED EFFECTIVE DATE:

The recommended effective date is upon the Board's approval.

ADDITIONAL COST:

There are no additional costs associated with this request. In accordance with §304A-110, Hawai'i Revised Statutes, the Chief Financial Officer has determined that sufficient insurance and retention exist to cover the liability of the University that may be reasonably anticipated to arise under the indemnity provision, and that no additional insurance is needed.

PURPOSE:

The purpose of this request is to obtain Board authorization to indemnify the federal government, and thereby allow the University to enter into the proposed contract with NAVSEA. Hawai'i law (HRS § 304A-110) requires approval from the Board, in writing, before the University may indemnify a research sponsor that requires an indemnification as a condition of the contract.

BACKGROUND:

Applied Research Laboratory at the University of Hawai'i:

As shared with Regents in materials presented to the September 5, 2024 Institutional Success Committee ("Presentation on the Applied Research Laboratory (ARL) at the University of Hawai'i"), the federal government recognizes "core competencies" of the University in fields of ocean environmental effects; astronomical research; advanced electro-optical systems, detectors, arrays and instrumentation; environmental sensor research and remote sensing; new renewable energy; and mission-related and public-services-oriented research and development. These core competencies are organized at the University under the ARL which is currently housed at the Mānoa Innovation Center. Four other universities, the University of Texas, Johns Hopkins University, the University of Washington and Pennsylvania State University, have established similar university affiliated research centers ("UARCs") with the United States ("U.S.") Navy.

Over the course of the contract, as the need arises, the U.S. Navy intends to acquire specific engineering, research, development, testing and evaluation services in an area of core competency by issuing the University a "task order". For example, pursuant to a current task order, University faculty are installing, operating, and evaluating the performance and durability of various devices that can generate electricity from ocean wave motion. The devices are connected to the power grid at the Marine Corps Base Hawai'i at Kāne'ohe Bay.

Chairperson Gabriel Lee
September 10, 2024
Page 3

NAVSEA contemplates awarding up to \$145 million to the University over the five year term of the contract and has an option to extend the contract for an additional five years.

The University first approved and entered into an ARL contract with NAVSEA on July 15, 2008. This arrangement has been beneficial to both parties. The contract has been extended or reissued approximately every five years. The current contract has an expiration date of May 1, 2024, but NAVSEA provided the University a transitional period to complete task orders that have been issued under this contract.

Indemnity Protection Sought by Federal Government:

The replacement contract is being negotiated and is expected to be finalized in the next few months. The University and the U.S. Navy wish to obtain in advance any required indemnification approvals, so that there can be a seamless transition once the new contract is awarded.

As has been the case with prior ARL contracts, NAVSEA will require the University to indemnify the federal government. Most often, these indemnification obligations are set forth in the Federal Acquisition Regulation ("FAR") or the Defense Federal Acquisition Regulation Supplement ("DFARS") that are appended to the contract or are incorporated into the contract by reference. At other times, the indemnity obligation is repeated verbatim in the text of the contract.

Indemnification obligations incorporated by reference include the following examples:

Example 1. On page 36 of the current contract, the list includes DFARS 252.223-7006 Prohibition on Storage, Treatment, and Disposal of Toxic or Hazardous Materials. That particular DFARS clause has the following indemnification obligation:

- c) With respect to treatment or disposal authorized pursuant to DFARS 223.7104(10) (10 U.S.C. 2692(b)(10)), and notwithstanding any other provision of the contract, the Contractor assumes all financial and environmental responsibility and liability resulting from any treatment or disposal of toxic or hazardous materials not owned by DoD on a military installation. **The Contractor shall indemnify, defend, and hold the Government harmless for all costs, liability, or penalties resulting from the Contractor's treatment or disposal of toxic or hazardous materials not owned by DoD on a military installation.**

Example 2. On page 37 of the current contract, the list includes DFARS 252.227-7025 Limitation on the Use or Disclosure of Government-Furnished Information Marked with Restrictive Legends. In pertinent part, that DFARS clause contains the following indemnification obligation:

- (c) *Indemnification and creation of third party beneficiary rights.* The Contractor agrees—

Chairperson Gabriel Lee
September 10, 2024
Page 4

- (1) To Indemnify and hold harmless the Government, its agents, and employees from every claim or liability, including attorneys fees, court costs, and expenses, arising out of, or in any way related to, the misuse or unauthorized modification, reproduction, release, performance, display, or disclosure of technical data or computer software received from the Government with restrictive legends by the Contractor or any person to whom the Contractor has released or disclosed such data or software; and**
- (2) That the party whose name appears on the restrictive legend, in addition to any other rights it may have, is a third-party beneficiary who has the right of direct action against the Contractor, or any person to whom the Contractor has released or disclosed such data or software, for the unauthorized duplication, release, or disclosure of technical data or computer software subject to restrictive legends.

Risk Analysis:

Since the FARs and the DFARs are broadly applicable to all federal contracts, they are written generically and in standard form. A specific risk analysis of the likelihood of indemnification liability to the University and the quantification of its magnitude depends heavily on the nature and scope of work of the particular task order issued to the University. For example, a particular task order might not require that the University exchange "restrictive" data. For that task order, the risk of indemnifying for breach of data restrictions, although applicable to the University by virtue of a blanket incorporation by reference in the contract, would carry negligible risk. Similarly, the risks of indemnifying the federal government if the University handles toxic materials would be minimal for those specific task orders that do not involve the handling of toxic or hazardous materials.

It is worth noting that for the past 16 years that the University has provided services to NAVSEA under various ARL task orders, and there has been no instance where the Federal government has had to formally request indemnification protection from the University.

This favorable risk history demonstrates that throughout the entire period the ARL has provided task ordered services to the Federal government, the administrators and managers at ARL have taken appropriate steps to analyze the task order, identify specific risks incurred in the performance of the task order, and have avoided or mitigated the risks. The University and the Federal government have amicably resolved any issue where the liabilities are potentially transferred to the University via contractual indemnities.

If it appears that a proposed task order carries significant risks, the University will negotiate to scale back the nature or scope of the task order. The University may also determine whether the risks can be accommodated by the University's risk management program, or whether additional insurance is required. The University's risk management program consists of levels of risk retention and different types of insurance, including an integration with the State of Hawai'i's risk management program. If

Chairperson Gabriel Lee
September 10, 2024
Page 5

the magnitude and likelihood of risk in a particular task order cannot be scaled back, mitigated, or accommodated by minor changes to the risk management program, the President following consultation with the University Risk Management Office and University General Counsel may bring the matter to the Board for specific approval or disapproval of the proposed indemnification.

ACTION RECOMMENDED:

It is recommended that the University of Hawai'i Board of Regents approve the indemnification provisions set forth in the proposed ARL contract with NAVSEA, and further authorize the President in the exercise of prudent business judgment, to agree to future similar indemnification obligations that may be required by NAVSEA during the course of this ARL contract.

Attachment (Hawai'i Revised Statutes §304A-110)

c: Executive Administrator and Secretary to the Board of Regents

Attachment 1**[\$304A-110] Indemnification.**

- (a) Notwithstanding any other law to the contrary, the board of regents may agree in writing to an indemnity provision by which the university agrees to indemnify, defend, and hold harmless any person, corporation, or entity that sponsors research at the university when all of the following conditions are satisfied:
- (1) The person, corporation, or entity requires an indemnity in writing as a condition for providing a grant, benefit, service, or interest in or right to use property;
 - (2) The president, or the president's designee, following a favorable review by the university general counsel or the counsel's designee, approves the proposed indemnification; and
 - (3) The chief financial officer, pursuant to section 304A-108, has obtained an insurance policy or policies in an amount sufficient to cover the liability of the university that may be reasonably anticipated to arise under the indemnity provision or has determined that it is not in the best interest of the university to obtain insurance.
- (b) Nothing in this section shall be construed to expand the scope of liability of the university beyond that set forth in chapters 661 and 662.
- (c) Nothing in this section shall be construed to waive the immunity of the university from suit in federal courts guaranteed by the Eleventh Amendment to the United States Constitution. An indemnity provision not in strict compliance with this section shall not give rise to a claim against the university under this chapter or chapter 661 or otherwise waive the university's sovereign immunity.