

APPENDIX

University of Hawai'i System Fiscal Year 2020-21 Operating Budget Proposal



BUDGET WORKSHEETS

**UH System Operating Budget
FY 2021 (07/01/20 to 06/30/21)**

FY21 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	TOTAL
Estimated Ending Cash FY20	-	212,225,270	24,745,932	149,966,584	29,492,843	(208,308)	416,222,321
Less Estimated Encumbrances FY20	-	(29,963,695)	(5,312,169)	(23,271,756)	(2,866,804)	-	(61,414,424)
Estimated Unencumbered Ending Cash FY20	-	182,261,575	19,433,763	126,694,828	26,626,039	(208,308)	354,807,897
Act 236 Transfer		(0)					-
Less Campus Reserves Held Centrally		(18,602,165)					(18,602,165)
Less Estimated Deferred Revenue (FYE20)		(20,941,534)	-	(12,995,256)	(1,326,903)		(35,263,693)
Estimated Beginning Balance FY21	-	142,717,876	19,433,763	113,699,572	25,299,136	(208,308)	300,942,039
Revenue/Appropriation Projection	515,148,361	309,320,373	52,117,248	86,612,004	20,482,084	8,869,683	992,549,753
Transfer Projections (Transfer-Ins)							
Performance Based Funding	882,885						882,885
Debt Service		-	-	10,565,690	-		10,565,690
Assessments		9,082,638	-	1,905,924	356,400		11,344,962
Tuition Scholarships		-	-	47,668,319	-		47,668,319
Other Transfers	18,702,440	224,797,810	38,728,136	54,590,143	111,730		336,930,259
Total Transfer Projection	19,585,325	233,880,448	38,728,136	114,730,076	468,130	-	407,392,115
Expenditure Projections							
<i>Personnel</i>							
Regular Employee Payroll	467,856,196	85,665,353	17,330,494	46,055,975	8,490,615	5,355,012	630,753,645
Lecturer Payroll	21,937,451	7,375,540	25,910	2,943,225	22,478	120,903	32,425,507
Student Help Payroll	906,148	7,008,265	208,476	4,370,951	1,149,101	1,720,820	15,363,761
Other Personnel (Non-Regular Payroll)	308,177	3,171,085	638,327	2,159,294	574,465	139,415	6,990,763
Subtotal Personnel	491,007,972	103,220,243	18,203,207	55,529,445	10,236,659	7,336,150	685,533,676
<i>Other Expenditures</i>							
Utilities & Communication *	3,127,026	43,168,382	7,704,109	11,068,317	309,973	-	65,377,807
Scholarships, Tuition, Stipends & Allowances	2,500,000	6,811,133	502,289	51,388,208	742,264	-	61,943,894
Repairs & Maintenance	1,106,584	19,463,087	1,691,857	8,467,449	531,644	811	31,261,432
Other Operating Expenses	12,760,927	54,318,802	19,687,706	46,300,816	9,450,598	1,532,722	144,051,571
Subtotal Other	19,494,537	123,761,404	29,585,961	117,224,790	11,034,479	1,533,533	302,634,704
Total Expenditure Projection	510,502,509	226,981,647	47,789,168	172,754,235	21,271,138	8,869,683	988,168,380
Transfer Projections (Transfer-Outs)							
Performance Based Funding	2,209,315						2,209,315
Debt Service		8,091,663	-	41,173,518	-		49,265,181
Assessments		23,390,554	363,288	-	-		23,753,842
Tuition Scholarships	3,000,000	44,668,319	-	-	-		47,668,319
Other Transfers	19,021,862	221,779,633	36,151,168	25,631,309	524,698		303,108,670
Total Transfer Projection	24,231,177	297,930,169	36,514,456	66,804,827	524,698	-	426,005,327
Projected Net Operating Income w/out One-Time Expenditures	-	23,703,640	6,855,970	(35,098,475)	647,525	-	(3,891,340)
Projected One-Time Expenditures **	-	5,414,635	314,210	3,118,507	1,493,147	-	10,340,499
Estimated Ending Balance	-	161,006,881	25,975,523	75,482,590	24,453,514	(208,308)	286,710,200
Reserve Held Centrally		18,602,165					18,602,165
5% Reserve Target for FY 2022 (Executive Policy)	n/a	40,076,694	2,278,774	6,241,449	1,066,385	n/a	49,663,303
16% Reserve Target for FY 2022 (BOR Policy)	n/a	128,245,420	7,292,078	19,972,638	3,412,433	n/a	158,922,569

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 Manoa Operating Budget (UOH-100/110/881)
FY 2021 (07/01/20 to 06/30/21)

FY21 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	TOTAL
Estimated Ending Cash FY20	-	10,226,409	18,535,416	101,038,685	18,400,164	(208,308)	147,992,366
Less Estimated Encumbrances FY20	-	(10,006,934)	(1,785,601)	(19,199,283)	(2,227,725)	-	(33,219,543)
Estimated Unencumbered Ending Cash FY20	-	219,475	16,749,815	81,839,402	16,172,439	(208,308)	114,772,823
Act 236 Transfer	-	80,806,701	-	-	-	-	80,806,701
Less Estimated Deferred Revenue (FYE20)	-	(16,677,210)	-	(10,301,198)	(1,218,893)	-	(28,197,301)
Estimated Beginning Balance FY21	-	64,348,966	16,749,815	71,538,204	14,953,546	(208,308)	167,382,223
Revenue/Appropriation Projection	252,839,614	206,107,415	32,513,608	62,478,697	15,938,528	4,954,277	574,832,139
Transfer Projections (Transfer-Ins)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	7,578,033	-	-	7,578,033
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	35,758,319	-	-	35,758,319
Other Transfers	7,560,585	208,680,553	33,017,036	53,461,087	111,730	-	302,830,991
Total Transfer Projection	7,560,585	208,680,553	33,017,036	96,797,439	111,730	-	346,167,343
Expenditure Projections							
<i>Personnel</i>							
Regular Employee Payroll	252,839,614	68,424,602	11,260,504	39,993,151	7,282,908	3,903,084	383,703,863
Lecturer Payroll	-	5,845,700	7,040	430,271	2,500	-	6,285,511
Student Help Payroll	-	4,173,738	135,769	3,416,765	633,294	886,193	9,245,759
Other Personnel (Non-Regular Payroll)	-	1,988,107	45,096	730,638	315,316	-	3,079,157
Subtotal Personnel	252,839,614	80,432,147	11,448,409	44,570,825	8,234,018	4,789,277	402,314,290
<i>Other Expenditures</i>							
Utilities & Communication *	-	30,484,127	6,001,474	9,905,019	240,149	-	46,630,769
Scholarships, Tuition, Stipends & Allowances	-	1,224,659	472,987	39,442,804	467,927	-	41,608,377
Repairs & Maintenance	-	5,864,372	820,958	5,128,914	48,198	-	11,862,442
Other Operating Expenses	-	27,555,575	7,608,900	35,590,272	6,659,460	165,000	77,579,207
Subtotal Other	-	65,128,733	14,904,319	90,067,009	7,415,734	165,000	177,680,795
Total Expenditure Projection	252,839,614	145,560,880	26,352,728	134,637,834	15,649,752	4,954,277	579,995,085
Transfer Projections (Transfer-Outs)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	35,969,604	-	-	35,969,604
Assessments	-	19,719,240	-	-	-	-	19,719,240
Tuition Scholarships	-	35,758,319	-	-	-	-	35,758,319
Other Transfers	7,560,585	205,182,916	36,117,168	25,511,309	442,900	-	274,814,878
Total Transfer Projection	7,560,585	260,660,475	36,117,168	61,480,913	442,900	-	366,262,041
Projected Net Operating Income w/out One-Time Expenditures	-	11,645,778	3,374,958	(35,392,715)	530,501	-	(19,841,478)
Projected One-Time Expenditures **	-	3,079,165	314,210	1,449,896	572,895	-	5,416,166
Estimated Ending Balance	-	72,915,579	19,810,563	34,695,593	14,911,152	(208,308)	142,124,579
Reserve Held Centrally							
5% Reserve Target for FY 2022 (Executive Policy)	n/a	22,519,021	1,472,643	4,966,065	799,046	n/a	29,756,775
16% Reserve Target for FY 2022 (BOR Policy)	n/a	72,060,867	4,712,458	15,891,409	2,556,948	n/a	95,221,681

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 2021 (07/01/20 to 06/30/21)

FY21 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	TOTAL
Estimated Ending Cash FY20	-	4,586,155	530,255	7,878,493	2,898,662	-	15,893,565
Less Estimated Encumbrances FY20	-	(4,605,635)	(31,855)	(1,062,506)	(210,177)	-	(6,910,173)
Estimated Unencumbered Ending Cash FY20	-	(19,480)	498,400	6,815,987	2,688,485	-	9,983,392
Act 236 Transfer	-	23,141,294	-	-	-	-	23,141,294
Less Estimated Deferred Revenue (FYE20)	-	(1,657,671)	-	(174,531)	(72,317)	-	(1,904,519)
Estimated Beginning Balance FY21	-	21,464,143	498,400	6,641,456	2,616,168	-	31,220,167
Revenue/Appropriation Projection	38,021,457	30,888,533	2,388,217	4,915,977	1,500,047	291,557	78,005,788
Transfer Projections (Transfer-Ins)							
Performance Based Funding	48,547	-	-	-	-	-	48,547
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	6,550,000	-	-	6,550,000
Other Transfers	156,693	-	61,100	541,255	-	-	759,048
Total Transfer Projection	205,240	-	61,100	7,091,255	-	-	7,357,595
Expenditure Projections							
<i>Personnel</i>							
Regular Employee Payroll	36,998,067	6,046,579	193,106	845,642	384,150	-	44,467,544
Lecturer Payroll	-	1,362,521	-	15,000	-	-	1,377,521
Student Help Payroll	75,000	704,030	5,100	295,834	344,460	291,557	1,715,981
Other Personnel (Non-Regular Payroll)	-	860,000	-	129,411	45,366	-	1,034,777
Subtotal Personnel	37,073,067	8,973,130	198,206	1,285,887	773,976	291,557	48,595,823
<i>Other Expenditures</i>							
Utilities & Communication *	-	4,685,850	266,500	360,837	3,900	-	5,317,087
Scholarships, Tuition, Stipends & Allowances	-	200,000	8,900	6,550,000	226,200	-	6,985,100
Repairs & Maintenance	-	1,400,000	40,225	1,204,418	367,921	-	3,012,564
Other Operating Expenses	270,000	7,665,544	2,217,024	3,118,314	948,302	-	14,219,184
Subtotal Other	270,000	13,951,394	2,532,649	11,233,569	1,546,323	-	29,533,935
Total Expenditure Projection	37,343,067	22,924,524	2,730,855	12,519,456	2,320,299	291,557	78,129,758
Transfer Projections (Transfer-Outs)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	1,627,270	-	-	1,627,270
Assessments	-	887,754	-	-	-	-	887,754
Tuition Scholarships	-	6,550,000	-	-	-	-	6,550,000
Other Transfers	883,630	526,255	-	-	-	-	1,409,885
Total Transfer Projection	883,630	7,964,009	-	1,627,270	-	-	10,474,909
Projected Net Operating Income w/out One-Time Expenditures	-	2,335,470	(281,538)	(800,883)	-	-	1,253,049
Projected One-Time Expenditures **	-	2,335,470	-	1,338,611	820,252	-	4,494,333
Estimated Ending Balance	-	21,464,143	216,862	4,501,962	1,795,916	-	27,978,883
Reserve Held Centrally	-	3,409,435	-	-	-	-	3,409,435
5% Reserve Target for FY 2022 (Executive Policy)	n/a	3,411,580	133,488	352,774	116,015	n/a	4,013,856
16% Reserve Target for FY 2022 (BOR Policy)	n/a	10,917,056	427,161	1,128,875	371,248	n/a	12,844,340

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 2021 (07/01/20 to 06/30/21)

FY21 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	TOTAL
Estimated Ending Cash FY20	-	600,503	342,223	2,732,348	2,021,271	-	5,696,345
Less Estimated Encumbrances FY20	-	(469,294)	(5,437)	(4,589)	(32,794)	-	(512,114)
Estimated Unencumbered Ending Cash FY20	-	131,209	336,786	2,727,759	1,988,477	-	5,184,231
Act 236 Transfer	-	10,096,230	-	-	-	-	10,096,230
Less Estimated Deferred Revenue (FYE20)	-	(770,988)	-	-	(7,565)	-	(778,553)
Estimated Beginning Balance FY21	-	9,456,451	336,786	2,727,759	1,980,912	-	14,501,908
Revenue/Appropriation Projection	18,047,872	16,560,000	367,653	54,558	717,911	100,000	35,847,994
Transfer Projections (Transfer-Ins)							
Performance Based Funding	214,462	-	-	-	-	-	214,462
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	2,360,000	-	-	2,360,000
Other Transfers	86,523	5,000	-	-	-	-	91,523
Total Transfer Projection	300,985	5,000	-	2,360,000	-	-	2,665,985
Expenditure Projections							
<i>Personnel</i>							
Regular Employee Payroll	15,668,353	5,019,728	125,000	75,404	182,063	-	21,070,548
Lecturer Payroll	2,645,864	167,319	-	5,076	-	-	2,818,259
Student Help Payroll	34,640	226,076	15,000	11,110	68,000	94,000	448,826
Other Personnel (Non-Regular Payroll)	-	26,320	45,000	75,238	158,320	-	304,878
Subtotal Personnel	18,348,857	5,439,443	185,000	166,828	408,383	94,000	24,642,511
<i>Other Expenditures</i>							
Utilities & Communication *	-	1,977,500	25,000	-	500	-	2,003,000
Scholarships, Tuition, Stipends & Allowances	-	-	5,000	2,360,000	25,000	-	2,390,000
Repairs & Maintenance	-	215,000	-	330,000	100,000	-	645,000
Other Operating Expenses	-	1,881,471	152,653	111,845	253,327	6,000	2,405,296
Subtotal Other	-	4,073,971	182,653	2,801,845	378,827	6,000	7,443,296
Total Expenditure Projection	18,348,857	9,513,414	367,653	2,968,673	787,210	100,000	32,085,807
Transfer Projections (Transfer-Outs)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	4,136,224	-	-	-	-	4,136,224
Assessments	-	130,000	-	-	-	-	130,000
Tuition Scholarships	-	2,360,000	-	-	-	-	2,360,000
Other Transfers	-	-	-	-	-	-	-
Total Transfer Projection	-	6,626,224	-	-	-	-	6,626,224
Projected Net Operating Income w/out One-Time Expenditures	-	425,362	-	(224,115)	30,701	-	231,948
Projected One-Time Expenditures **	-	-	-	330,000	100,000	-	430,000
Estimated Ending Balance	-	9,881,813	336,786	2,173,644	1,911,613	-	14,303,856
Reserve Held Centrally	-	1,750,292	-	-	-	-	1,750,292
5% Reserve Target for FY 2022 (Executive Policy)	n/a	1,724,175	18,383	30,434	39,361	n/a	1,812,352
16% Reserve Target for FY 2022 (BOR Policy)	n/a	5,517,359	58,824	97,388	125,954	n/a	5,799,525

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 2021 (07/01/20 to 06/30/21)

FY21 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	TOTAL
Estimated Ending Cash FY20	-	5,526,569	1,560,259	21,675,346	2,446,380	-	31,208,554
Less Estimated Encumbrances FY20	-	(9,534,657)	(135,924)	(1,198,507)	(37,393)	-	(10,906,481)
Estimated Unencumbered Ending Cash FY20	-	(4,008,088)	1,424,335	20,476,839	2,408,987	-	20,302,073
Act 236 Transfer	-	38,533,117	-	-	-	-	38,533,117
Less Estimated Deferred Revenue (FYE20)	-	(1,835,665)	-	(2,379,356)	(28,128)	-	(4,243,149)
Estimated Beginning Balance FY21	-	32,689,364	1,424,335	18,097,483	2,380,859	-	54,592,041
Revenue/Appropriation Projection	150,468,316	54,585,497	1,504,078	14,524,272	987,426	2,867,849	224,937,438
Transfer Projections (Transfer-Ins)							
Performance Based Funding	619,876	-	-	-	-	-	619,876
Debt Service	-	-	-	2,987,657	-	-	2,987,657
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	9,694,080	15,924,495	-	-	-	-	25,618,575
Total Transfer Projection	10,313,956	15,924,495	-	2,987,657	-	-	29,226,108
Expenditure Projections							
<i>Personnel</i>							
Regular Employee Payroll	124,217,421	5,821,891	623,690	4,326,376	171,390	1,251,928	136,412,696
Lecturer Payroll	19,291,587	-	18,870	2,492,878	19,978	120,903	21,944,216
Student Help Payroll	-	1,826,182	-	600,189	103,347	449,070	2,978,788
Other Personnel (Non-Regular Payroll)	-	295,958	42,485	813,557	-	139,415	1,291,415
Subtotal Personnel	143,509,008	7,944,031	685,045	8,233,000	294,715	1,961,316	162,627,115
<i>Other Expenditures</i>							
Utilities & Communication *	2,964,482	6,001,705	300,000	240,777	86	-	9,507,050
Scholarships, Tuition, Stipends & Allowances	2,500,000	5,386,474	15,402	35,404	23,137	-	7,960,417
Repairs & Maintenance	104,484	10,150,637	12,162	410,763	525	811	10,679,382
Other Operating Expenses	2,400,000	10,859,906	457,469	5,015,341	668,963	905,722	20,307,401
Subtotal Other	7,968,966	32,398,722	785,033	5,702,285	692,711	906,533	48,454,250
Total Expenditure Projection	151,477,974	40,342,753	1,470,078	13,935,285	987,426	2,867,849	211,081,365
Transfer Projections (Transfer-Outs)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	2,402,986	-	3,576,644	-	-	5,979,630
Assessments	-	2,653,560	-	-	-	-	2,653,560
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	9,304,298	16,070,462	34,000	-	-	-	25,408,760
Total Transfer Projection	9,304,298	21,127,008	34,000	3,576,644	-	-	34,041,950
Projected Net Operating Income w/out One-Time Expenditures	-	9,040,231	-	-	-	-	9,040,231
Projected One-Time Expenditures **	-	-	-	-	-	-	-
Estimated Ending Balance	-	41,729,595	1,424,335	18,097,483	2,380,859	-	63,632,272
Reserve Held Centrally	-	11,006,261	-	-	-	-	11,006,261
5% Reserve Target for FY 2022 (Executive Policy)	n/a	9,851,162	75,204	726,214	49,371	n/a	10,701,951
16% Reserve Target for FY 2022 (BOR Policy)	n/a	31,523,718	240,652	2,323,884	157,988	n/a	34,246,243

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 Systemwide Operating Budget (UOH-900)
FY 2021 (07/01/20 to 06/30/21)**

FY21 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	TOTAL
Estimated Ending Cash FY20	-	191,285,634	3,777,780	16,641,713	3,726,366	-	215,431,493
Less Estimated Encumbrances FY20	-	(5,347,175)	(3,353,351)	(1,806,871)	(358,715)	-	(10,866,112)
Estimated Unencumbered Ending Cash FY20	-	185,938,459	424,429	14,834,842	3,367,651	-	204,565,381
Act 236 Transfer	-	(152,577,342)	-	-	-	-	(152,577,342)
Less Campus Reserves Held Centrally	-	(18,602,165)	-	-	-	-	(18,602,165)
Less Estimated Deferred Revenue (FYE20)	-	-	-	(140,171)	-	-	(140,171)
Estimated Beginning Balance FY21	-	14,758,952	424,429	14,694,671	3,367,651	-	33,245,703
Revenue/Appropriation Projection	55,771,102	1,178,928	15,343,692	4,638,500	1,338,172	656,000	78,926,394
Transfer Projections (Transfer-Ins)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	9,082,638	-	1,905,924	356,400	-	11,344,962
Tuition Scholarships	-	-	-	3,000,000	-	-	3,000,000
Other Transfers	1,204,559	187,762	5,650,000	587,800	-	-	7,630,121
Total Transfer Projection	1,204,559	9,270,400	5,650,000	5,493,724	356,400	-	21,975,083
Expenditure Projections							
<i>Personnel</i>							
Regular Employee Payroll	38,132,741	352,553	5,128,194	815,402	470,104	200,000	45,098,994
Lecturer Payroll	-	-	-	-	-	-	-
Student Help Payroll	796,508	78,239	52,607	47,053	-	-	974,407
Other Personnel (Non-Regular Payroll)	308,177	700	505,746	410,450	55,463	-	1,280,536
Subtotal Personnel	39,237,426	431,492	5,686,547	1,272,905	525,567	200,000	47,353,937
<i>Other Expenditures</i>							
Utilities & Communication *	162,544	19,200	1,111,135	561,684	65,338	-	1,919,901
Scholarships, Tuition, Stipends & Allowances	-	-	-	3,000,000	-	-	3,000,000
Repairs & Maintenance	1,002,100	1,833,078	818,512	1,393,354	15,000	-	5,062,044
Other Operating Expenses	10,090,927	6,356,306	9,251,660	2,465,044	920,546	456,000	29,540,483
Subtotal Other	11,255,571	8,208,584	11,181,307	7,420,082	1,000,884	456,000	39,522,428
Total Expenditure Projection	50,492,997	8,640,076	16,867,854	8,692,987	1,526,451	656,000	86,876,365
Transfer Projections (Transfer-Outs)							
Performance Based Funding	2,209,315	-	-	-	-	-	2,209,315
Debt Service	-	1,552,453	-	-	-	-	1,552,453
Assessments	-	-	363,288	-	-	-	363,288
Tuition Scholarships	3,000,000	-	-	-	-	-	3,000,000
Other Transfers	1,273,349	-	-	120,000	81,798	-	1,475,147
Total Transfer Projection	6,482,664	1,552,453	363,288	120,000	81,798	-	8,600,203
Projected Net Operating Income w/out One-Time Expenditures	-	256,799	3,762,550	1,319,237	86,323	-	5,424,909
Projected One-Time Expenditures **	-	-	-	-	-	-	-
Estimated Ending Balance	-	15,015,751	4,186,979	16,013,908	3,453,974	-	38,670,612
Reserve Held Centrally	-	2,436,177	-	-	-	-	2,436,177
5% Reserve Target for FY 2022 (Executive Policy)	n/a	2,570,756	579,057	165,963	62,592	n/a	3,378,369
16% Reserve Target for FY 2022 (BOR Policy)	n/a	8,226,420	1,852,983	531,082	200,296	n/a	10,810,781

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 – Community College Campuses

Honolulu Community College Operating Budget (UOH-300)
FY 2021 (07/01/20 to 06/30/21)

FY21 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	Total
Estimated Ending Cash FY20	-	1,029,450	571,957	5,589,215	188,510	-	7,379,132
Less Estimated Encumbrances FY20	-	(1,005,332)	(133,924)	(230,898)	(369)	-	(1,370,523)
Estimated Unencumbered Ending Cash FY20	-	24,118	438,033	5,358,317	188,141	-	6,008,609
Act 236 Transfer	-	6,927,740	-	-	-	-	6,927,740
Less Estimated Deferred Revenue (FYE20)	-	(193,961)	-	(183,724)	(1,672)	-	(379,357)
Estimated Beginning Balance FY21	-	6,757,897	438,033	5,174,593	186,469	-	12,556,992
Revenue/Appropriation Projection	26,218,431	6,628,900	98,986	1,710,321	78,319	37,053	34,772,010
Transfer Projections (Transfer-Ins)							
Performance Based Funding	183,938	-	-	-	-	-	183,938
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	45,488	3,419,170	-	-	-	-	3,464,658
Total Transfer Projection	229,426	3,419,170	-	-	-	-	3,648,596
Expenditure Projections							
<i>Personnel</i>							
Regular Employee Payroll	19,350,359	583,680	1,600	684,300	-	-	20,619,939
Lecturer Payroll	3,340,160	-	-	218,245	-	-	3,558,405
Student Help Payroll	-	281,016	-	119,925	11,122	30,919	442,982
Other Personnel (Non-Regular Payroll)	-	19,971	-	67,397	-	-	87,368
Subtotal Personnel	22,690,519	884,667	1,600	1,089,867	11,122	30,919	24,708,694
<i>Other Expenditures</i>							
Utilities & Communication *	479,100	797,539	-	30,424	-	-	1,307,063
Scholarships, Tuition, Stipends & Allowances	-	703,635	-	-	1,493	-	705,128
Repairs & Maintenance	-	1,275,743	1,666	82,975	-	-	1,360,384
Other Operating Expenses	-	1,399,204	90,863	507,055	65,704	6,134	2,068,960
Subtotal Other	479,100	4,176,121	92,529	620,454	67,197	6,134	5,441,535
Total Expenditure Projection	23,169,619	5,060,788	94,129	1,710,321	78,319	37,053	30,150,229
Transfer Projections (Transfer-Outs)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	368,055	-	-	-	-	368,055
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	3,278,238	1,003,518	4,857	-	-	-	4,286,613
Total Transfer Projection	3,278,238	1,371,573	4,857	-	-	-	4,654,668
Projected Net Operating Income w/out One-Time Expenditures	-	3,615,709	-	-	-	-	3,615,709
Projected One-Time Expenditures **	-	-	-	-	-	-	-
Estimated Ending Balance	-	10,373,606	438,033	5,174,593	186,469	-	16,172,701
Reserve Held Centrally	-	1,732,665	-	-	-	-	1,732,665
5% Reserve Target for FY 2022 (Executive Policy)	n/a	1,309,141	4,949	85,516	3,916	n/a	1,403,522
16% Reserve Target for FY 2022 (BOR Policy)	n/a	4,189,250	15,838	273,651	12,531	n/a	4,491,270

Kapi'olani Community College Operating Budget (UOH-310)
FY 2021 (07/01/20 to 06/30/21)

FY21 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	Total
Estimated Ending Cash FY20	-	853,848	108,459	3,574,451	1,150,864	-	5,687,622
Less Estimated Encumbrances FY20	-	(803,806)	-	(361,028)	-	-	(1,164,834)
Estimated Unencumbered Ending Cash FY20	-	50,042	108,459	3,213,423	1,150,864	-	4,522,788
Act 236 Transfer	-	3,095,538	-	-	-	-	3,095,538
Less Estimated Deferred Revenue (FYE20)	-	(651,658)	-	(879,561)	(14,173)	-	(1,545,392)
Estimated Beginning Balance FY21	-	2,493,922	108,459	2,333,862	1,136,691	-	6,072,934
Revenue/Appropriation Projection	27,698,923	15,322,701	118,723	4,380,566	457,061	17,705	47,995,679
Transfer Projections (Transfer-Ins)							
Performance Based Funding	29,848	-	-	-	-	-	29,848
Debt Service	-	-	-	589,037	-	-	589,037
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	5,324,078	-	-	-	-	-	5,324,078
Total Transfer Projection	5,353,926	-	-	589,037	-	-	5,942,963
Expenditure Projections							
<i>Personnel</i>							
Regular Employee Payroll	27,909,300	1,072,110	6,342	1,171,146	87,921	-	30,246,819
Lecturer Payroll	4,550,717	-	-	548,681	17,329	-	5,116,727
Student Help Payroll	-	256,785	-	132,830	54,321	11,579	455,515
Other Personnel (Non-Regular Payroll)	-	49,624	-	269,062	-	-	318,686
Subtotal Personnel	32,460,017	1,378,519	6,342	2,121,719	159,571	11,579	36,137,747
<i>Other Expenditures</i>							
Utilities & Communication *	592,832	1,680,916	-	17,982	86	-	2,291,816
Scholarships, Tuition, Stipends & Allowances	-	1,528,634	-	13,359	-	-	1,541,993
Repairs & Maintenance	-	662,425	-	154,545	250	-	817,220
Other Operating Expenses	-	2,054,724	107,524	1,483,924	297,154	6,126	3,949,452
Subtotal Other	592,832	5,926,699	107,524	1,669,810	297,490	6,126	8,600,481
Total Expenditure Projection	33,052,849	7,305,218	113,866	3,791,529	457,061	17,705	44,738,228
Transfer Projections (Transfer-Outs)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	1,178,074	-	-	1,178,074
Assessments	-	693,415	-	-	-	-	693,415
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	6,901,100	4,857	-	-	-	6,905,957
Total Transfer Projection	-	7,594,515	4,857	1,178,074	-	-	8,777,446
Projected Net Operating Income w/out One-Time Expenditures	-	422,968	-	-	-	-	422,968
Projected One-Time Expenditures **	-	-	-	-	-	-	-
Estimated Ending Balance	-	2,916,890	108,459	2,333,862	1,136,691	-	6,495,902
Reserve Held Centrally	-	2,767,150	-	-	-	-	2,767,150
5% Reserve Target for FY 2022 (Executive Policy)	n/a	2,397,629	5,936	219,028	22,853	n/a	2,645,446
16% Reserve Target for FY 2022 (BOR Policy)	n/a	7,672,413	18,996	700,891	73,130	n/a	8,465,430

Leeward Community College Operating Budget (UOH-320)
FY 2021 (07/01/20 to 06/30/21)

FY21 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	Total
Estimated Ending Cash FY20	-	549,145	70,788	5,350,925	128,258	-	6,099,116
Less Estimated Encumbrances FY20	-	(503,581)	-	(214,721)	(4,696)	-	(722,998)
Estimated Unencumbered Ending Cash FY20	-	45,564	70,788	5,136,204	123,562	-	5,376,118
Act 236 Transfer	-	8,930,308	-	-	-	-	8,930,308
Less Estimated Deferred Revenue (FYE20)	-	(488,716)	-	(733,602)	(6,350)	-	(1,228,668)
Estimated Beginning Balance FY21	-	8,487,156	70,788	4,402,602	117,212	-	13,077,758
Revenue/Appropriation Projection	23,502,880	14,074,115	82,260	3,308,409	121,153	87,368	41,176,185
Transfer Projections (Transfer-Ins)							
Performance Based Funding	148,148	-	-	-	-	-	148,148
Debt Service	-	-	-	150,239	-	-	150,239
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	4,100,626	-	-	-	-	-	4,100,626
Total Transfer Projection	4,248,774	-	-	150,239	-	-	4,399,013
Expenditure Projections							
<i>Personnel</i>							
Regular Employee Payroll	23,286,918	1,355,965	77,403	1,177,761	83,469	-	25,981,516
Lecturer Payroll	3,957,234	-	-	772,369	-	-	4,729,603
Student Help Payroll	-	512,521	-	224,808	4,659	80,451	822,439
Other Personnel (Non-Regular Payroll)	-	17,035	-	60,105	-	-	77,140
Subtotal Personnel	27,244,152	1,885,521	77,403	2,235,043	88,128	80,451	31,610,698
<i>Other Expenditures</i>							
Utilities & Communication *	507,502	1,125,794	-	78,972	-	-	1,712,268
Scholarships, Tuition, Stipends & Allowances	-	1,242,514	-	375	3,275	-	1,246,164
Repairs & Maintenance	-	282,308	-	32,803	-	-	315,111
Other Operating Expenses	-	2,068,263	-	961,216	29,750	6,917	3,066,146
Subtotal Other	507,502	4,718,879	-	1,073,366	33,025	6,917	6,339,689
Total Expenditure Projection	27,751,654	6,604,400	77,403	3,308,409	121,153	87,368	37,950,387
Transfer Projections (Transfer-Outs)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	150,239	-	150,239	-	-	300,478
Assessments	-	445,836	-	-	-	-	445,836
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	5,696,603	4,857	-	-	-	5,701,460
Total Transfer Projection	-	6,292,678	4,857	150,239	-	-	6,447,774
Projected Net Operating Income w/out One-Time Expenditures	-	1,177,037	-	-	-	-	1,177,037
Projected One-Time Expenditures **	-	-	-	-	-	-	-
Estimated Ending Balance	-	9,664,193	70,788	4,402,602	117,212	-	14,254,795
Reserve Held Centrally	-	2,148,391	-	-	-	-	2,148,391
5% Reserve Target for FY 2022 (Executive Policy)	n/a	2,032,437	4,113	165,420	6,058	n/a	2,208,028
16% Reserve Target for FY 2022 (BOR Policy)	n/a	6,503,797	13,162	529,345	19,384	n/a	7,065,688

Windward Community College Operating Budget (UOH-330)
FY 2021 (07/01/20 to 06/30/21)

FY21 Revenues over Expenditures	GF	TF SF	RTRF	Other Special	Other Revolving	Approp Federal	Total
Estimated Ending Cash FY20	-	369,217	162,660	2,507,602	123,294	-	3,162,773
Less Estimated Encumbrances FY20	-	(356,747)	-	(45,657)	(3,520)	-	(405,924)
Estimated Unencumbered Ending Cash FY20	-	12,470	162,660	2,461,945	119,774	-	2,756,849
Act 236 Transfer	-	3,946,259	-	-	-	-	3,946,259
Less Estimated Deferred Revenue (FYE20)	-	(103,825)	-	(212,514)	(1,023)	-	(317,362)
Estimated Beginning Balance FY21	-	3,854,904	162,660	2,249,431	118,751	-	6,385,746
Revenue/Appropriation Projection	11,951,673	3,910,310	173,391	1,240,750	36,414	17,956	17,330,494
Transfer Projections (Transfer-Ins)							
Performance Based Funding	57,822	-	-	-	-	-	57,822
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	23,138	67,321	-	-	-	-	90,459
Total Transfer Projection	80,960	67,321	-	-	-	-	148,281
Expenditure Projections							
<i>Personnel</i>							
Regular Employee Payroll	10,273,142	475,332	143,226	391,516	-	-	11,283,216
Lecturer Payroll	1,325,888	-	-	207,316	-	-	1,533,204
Student Help Payroll	-	201,172	-	9,182	5,278	14,549	230,181
Other Personnel (Non-Regular Payroll)	-	38,767	-	294,156	-	-	332,923
Subtotal Personnel	11,599,030	715,271	143,226	902,170	5,278	14,549	13,379,524
<i>Other Expenditures</i>							
Utilities & Communication *	380,406	611,157	-	6,242	-	-	997,805
Scholarships, Tuition, Stipends & Allowances	-	410,980	-	14,303	2,711	-	427,994
Repairs & Maintenance	-	422,428	3,751	14,498	-	-	440,677
Other Operating Expenses	-	642,949	21,557	303,537	28,425	3,407	999,875
Subtotal Other	380,406	2,087,514	25,308	338,580	31,136	3,407	2,866,351
Total Expenditure Projection	11,979,436	2,802,785	168,534	1,240,750	36,414	17,956	16,245,875
Transfer Projections (Transfer-Outs)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	165,120	-	-	-	-	165,120
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	53,197	524,662	4,857	-	-	-	582,716
Total Transfer Projection	53,197	689,782	4,857	-	-	-	747,836
Projected Net Operating Income w/out One-Time Expenditures	-	485,064	-	-	-	-	485,064
Projected One-Time Expenditures **	-	-	-	-	-	-	-
Estimated Ending Balance	-	4,339,968	162,660	2,249,431	118,751	-	6,870,810
Reserve Held Centrally	-	903,112	-	-	-	-	903,112
5% Reserve Target for FY 2022 (Executive Policy)	n/a	770,234	8,670	62,038	1,821	n/a	842,763
16% Reserve Target for FY 2022 (BOR Policy)	n/a	2,464,749	27,743	198,520	5,826	n/a	2,696,838

Hawai'i Community College Operating Budget (UOH-400)
FY 2021 (07/01/20 to 06/30/21)

FY21 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	Total
Estimated Ending Cash FY20	-	453,347	91,061	1,241,862	492,036	-	2,278,306
Less Estimated Encumbrances FY20	-	(424,853)	-	(143,885)	(15,159)	-	(583,897)
Estimated Unencumbered Ending Cash FY20	-	28,494	91,061	1,097,977	476,877	-	1,694,409
Act 236 Transfer	-	1,518,259	-	-	-	-	1,518,259
Less Estimated Deferred Revenue (FYE20)	-	(140,004)	-	(94,604)	(1,522)	-	(236,130)
Estimated Beginning Balance FY21	-	1,406,749	91,061	1,003,373	475,355	-	2,976,538
Revenue/Appropriation Projection	17,103,700	5,592,543	24,530	921,682	90,432	65,147	23,798,034
Transfer Projections (Transfer-Ins)							
Performance Based Funding	37,055	-	-	-	-	-	37,055
Debt Service	-	-	-	397,119	-	-	397,119
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	31,370	296,879	-	-	-	-	328,249
Total Transfer Projection	68,425	296,879	-	397,119	-	-	762,423
Expenditure Projections							
<i>Personnel</i>							
Regular Employee Payroll	13,967,542	1,212,930	10,000	248,916	-	-	15,439,388
Lecturer Payroll	2,600,850	-	-	203,092	-	-	2,803,942
Student Help Payroll	-	234,919	-	16,487	-	65,147	316,553
Other Personnel (Non-Regular Payroll)	-	55,707	-	42,135	-	-	97,842
Subtotal Personnel	16,568,392	1,503,556	10,000	510,630	-	65,147	18,657,725
<i>Other Expenditures</i>							
Utilities & Communication *	306,854	379,336	-	1,507	-	-	687,697
Scholarships, Tuition, Stipends & Allowances	-	531,837	-	7,337	7,708	-	546,882
Repairs & Maintenance	-	252,081	-	54,677	233	-	306,991
Other Operating Expenses	-	872,379	9,673	347,531	82,491	-	1,312,074
Subtotal Other	306,854	2,035,633	9,673	411,052	90,432	-	2,853,644
Total Expenditure Projection	16,875,246	3,539,189	19,673	921,682	90,432	65,147	21,511,369
Transfer Projections (Transfer-Outs)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	397,119	-	397,119	-	-	794,238
Assessments	-	370,834	-	-	-	-	370,834
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	296,879	681,684	4,857	-	-	-	983,420
Total Transfer Projection	296,879	1,449,637	4,857	397,119	-	-	2,148,492
Projected Net Operating Income w/out One-Time Expenditures	-	900,596	-	-	-	-	900,596
Projected One-Time Expenditures **	-	-	-	-	-	-	-
Estimated Ending Balance	-	2,307,345	91,061	1,003,373	475,355	-	3,877,134
Reserve Held Centrally	-	1,256,890	-	-	-	-	1,256,890
5% Reserve Target for FY 2022 (Executive Policy)	n/a	1,078,360	1,227	46,084	4,522	n/a	1,130,193
16% Reserve Target for FY 2022 (BOR Policy)	n/a	3,450,751	3,925	147,469	14,469	n/a	3,616,614

Maui College Operating Budget (UOH-500)
FY 2021 (07/01/20 to 06/30/21)

FY21 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	Total
Estimated Ending Cash FY20	-	973,640	324,128	1,963,476	148,608	-	3,409,852
Less Estimated Encumbrances FY20	-	(1,405,841)	-	(190,544)	(6,656)	-	(1,603,041)
Estimated Unencumbered Ending Cash FY20	-	(432,201)	324,128	1,772,932	141,952	-	1,806,811
Act 236 Transfer	-	2,922,900	-	-	-	-	2,922,900
Less Estimated Deferred Revenue (FYE20)	-	(185,361)	-	(252,241)	(1,251)	-	(438,853)
Estimated Beginning Balance FY21	-	2,305,338	324,128	1,520,691	140,701	-	4,290,858
Revenue/Appropriation Projection	17,571,808	6,172,385	754,640	2,413,530	63,357	72,059	27,047,779
Transfer Projections (Transfer-Ins)							
Performance Based Funding	93,018	-	-	-	-	-	93,018
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	85,990	497,618	-	-	-	-	583,608
Total Transfer Projection	179,008	497,618	-	-	-	-	676,626
Expenditure Projections							
<i>Personnel</i>							
Regular Employee Payroll	14,230,402	579,753	228,928	517,883	-	-	15,556,966
Lecturer Payroll	2,610,142	-	18,870	506,541	2,649	-	3,138,202
Student Help Payroll	-	108,421	-	83,050	24,036	66,196	281,703
Other Personnel (Non-Regular Payroll)	-	57,847	42,485	77,009	-	-	177,341
Subtotal Personnel	16,840,544	746,021	290,283	1,184,483	26,685	66,196	19,154,212
<i>Other Expenditures</i>							
Utilities & Communication *	427,167	838,503	300,000	103,652	-	-	1,669,322
Scholarships, Tuition, Stipends & Allowances	-	682,313	269	30	6,271	-	688,883
Repairs & Maintenance	-	515,523	6,745	28,145	-	-	550,413
Other Operating Expenses	-	1,479,141	152,486	1,097,220	30,401	5,863	2,765,111
Subtotal Other	427,167	3,515,480	459,500	1,229,047	36,672	5,863	5,673,729
Total Expenditure Projection	17,267,711	4,261,501	749,783	2,413,530	63,357	72,059	24,827,941
Transfer Projections (Transfer-Outs)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	281,079	-	-	-	-	281,079
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	483,105	883,616	4,857	-	-	-	1,371,578
Total Transfer Projection	483,105	1,164,695	4,857	-	-	-	1,652,657
Projected Net Operating Income w/out One-Time Expenditures	-	1,243,807	-	-	-	-	1,243,807
Projected One-Time Expenditures **	-	-	-	-	-	-	-
Estimated Ending Balance	-	3,549,145	324,128	1,520,691	140,701	-	5,534,665
Reserve Held Centrally	-	1,417,522	-	-	-	-	1,417,522
5% Reserve Target for FY 2022 (Executive Policy)	n/a	1,109,814	37,732	120,677	3,168	n/a	1,271,391
16% Reserve Target for FY 2022 (BOR Policy)	n/a	3,551,406	120,742	386,165	10,137	n/a	4,068,450

Kauai Community College Operating Budget (UOH-600)
FY 2021 (07/01/20 to 06/30/21)

FY21 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	Total
Estimated Ending Cash FY20	-	148,546	97,107	1,426,848	171,452	-	1,843,953
Less Estimated Encumbrances FY20	-	(142,749)	-	(11,774)	(1,632)	-	(156,155)
Estimated Unencumbered Ending Cash FY20	-	5,797	97,107	1,415,074	169,820	-	1,687,798
Act 236 Transfer	-	1,168,174	-	-	-	-	1,168,174
Less Estimated Deferred Revenue (FYE20)	-	(72,140)	-	(23,110)	(2,137)	-	(97,387)
Estimated Beginning Balance FY21	-	1,101,831	97,107	1,391,964	167,683	-	2,758,585
Revenue/Appropriation Projection	12,112,070	2,884,543	98,575	545,485	40,690	22,231	15,703,594
Transfer Projections (Transfer-Ins)							
Performance Based Funding	70,047	-	-	-	-	-	70,047
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	75,735	314,261	-	-	-	-	389,996
Total Transfer Projection	145,782	314,261	-	-	-	-	460,043
Expenditure Projections							
Personnel							
Regular Employee Payroll	10,808,675	235,461	20,119	134,854	-	-	11,199,109
Lecturer Payroll	889,625	-	-	36,634	-	-	926,259
Student Help Payroll	-	170,291	-	13,907	3,931	20,368	208,497
Other Personnel (Non-Regular Payroll)	-	35,364	-	3,693	-	-	39,057
Subtotal Personnel	11,698,300	441,116	20,119	189,088	3,931	20,368	12,372,922
Other Expenditures							
Utilities & Communication *	261,787	526,101	-	1,998	-	-	789,886
Scholarships, Tuition, Stipends & Allowances	-	286,561	15,133	-	1,679	-	303,373
Repairs & Maintenance	-	359,459	-	43,120	42	-	402,621
Other Operating Expenses	-	718,122	58,465	311,279	35,038	1,863	1,124,767
Subtotal Other	261,787	1,890,243	73,598	356,397	36,759	1,863	2,620,647
Total Expenditure Projection	11,960,087	2,331,359	93,717	545,485	40,690	22,231	14,993,569
Transfer Projections (Transfer-Outs)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	149,236	-	-	-	-	149,236
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	297,765	379,279	4,858	-	-	-	681,902
Total Transfer Projection	297,765	528,515	4,858	-	-	-	831,138
Projected Net Operating Income w/out One-Time Expenditures	-	338,930	-	-	-	-	338,930
Projected One-Time Expenditures **	-	-	-	-	-	-	-
Estimated Ending Balance	-	1,440,761	97,107	1,391,964	167,683	-	3,097,515
Reserve Held Centrally	-	780,531	-	-	-	-	780,531
5% Reserve Target for FY 2022 (Executive Policy)	n/a	725,285	4,929	27,274	2,035	n/a	759,523
16% Reserve Target for FY 2022 (BOR Policy)	n/a	2,320,912	15,772	87,278	6,510	n/a	2,430,472

Community Colleges Systemwide Support Operating Budget (UOH-906)
FY 2021 (07/01/20 to 06/30/21)

FY21 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	Total
Estimated Ending Cash FY20	-	1,149,376	134,099	20,967	43,358	-	1,347,800
Less Estimated Encumbrances FY20	-	(4,891,748)	(2,000)	-	(5,361)	-	(4,899,109)
Estimated Unencumbered Ending Cash FY20	-	(3,742,372)	132,099	20,967	37,997	-	(3,551,309)
Act 236 Transfer	-	10,023,939	-	-	-	-	10,023,939
Less Estimated Deferred Revenue (FYE20)	-	-	-	-	-	-	-
Estimated Beginning Balance FY21	-	6,281,567	132,099	20,967	37,997	-	6,472,630
Revenue/Appropriation Projection	14,308,831	-	152,973	3,529	100,000	2,548,330	17,113,663
Transfer Projections (Transfer-Ins)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	1,851,262	-	-	1,851,262
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	7,655	11,329,246	-	-	-	-	11,336,901
Total Transfer Projection	7,655	11,329,246	-	1,851,262	-	-	13,188,163
Expenditure Projections							
<i>Personnel</i>							
Regular Employee Payroll	4,391,083	306,660	136,072	-	-	1,251,928	6,085,743
Lecturer Payroll	16,971	-	-	-	-	120,903	137,874
Student Help Payroll	-	61,057	-	-	-	159,861	220,918
Other Personnel (Non-Regular Payroll)	-	21,643	-	-	-	139,415	161,058
Subtotal Personnel	4,408,054	389,360	136,072	-	-	1,672,107	6,605,593
<i>Other Expenditures</i>							
Utilities & Communication *	8,834	42,359	-	-	-	-	51,193
Scholarships, Tuition, Stipends & Allowances	2,500,000	-	-	-	-	-	2,500,000
Repairs & Maintenance	104,484	6,380,670	-	-	-	811	6,485,965
Other Operating Expenses	2,400,000	1,625,124	16,901	3,579	100,000	875,412	5,021,016
Subtotal Other	5,013,318	8,048,153	16,901	3,579	100,000	876,223	14,058,174
Total Expenditure Projection	9,421,372	8,437,513	152,973	3,579	100,000	2,548,330	20,663,767
Transfer Projections (Transfer-Outs)							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	1,855,628	-	1,851,212	-	-	3,706,840
Assessments	-	179,985	-	-	-	-	179,985
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	4,895,114	-	-	-	-	-	4,895,114
Total Transfer Projection	4,895,114	2,035,613	-	1,851,212	-	-	8,781,939
Projected Net Operating Income w/out One-Time Expenditures	-	856,120	-	-	-	-	856,120
Projected One-Time Expenditures **	-	-	-	-	-	-	-
Estimated Ending Balance	-	7,137,687	132,099	20,967	37,997	-	7,328,750
Reserve Held Centrally	-	-	-	-	-	-	-
5% Reserve Target for FY 2022 (Executive Policy)	n/a	428,263	7,649	176	5,000	n/a	441,088
16% Reserve Target for FY 2022 (BOR Policy)	n/a	1,370,440	24,476	565	16,000	n/a	1,411,481