

# 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)**

<b>FY25 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
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
<b>Revenue/Appropriation Projection</b>	<b>636,023,395</b>	<b>360,885,947</b>	<b>64,653,079</b>	<b>150,934,805</b>	<b>45,167,701</b>	<b>12,810,940</b>	<b>1,270,475,867</b>
<b>Transfer Projections (Transfer-Ins)</b>							
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
<b>Total Transfer Projection</b>	<b>13,476,543</b>	<b>260,055,164</b>	<b>41,114,566</b>	<b>125,261,081</b>	<b>6,248,211</b>	<b>-</b>	<b>446,155,565</b>
<b>Expenditure Projections</b>							
<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
<b>Subtotal Personnel</b>	<b>573,366,847</b>	<b>127,653,637</b>	<b>32,547,700</b>	<b>72,549,275</b>	<b>24,878,557</b>	<b>7,033,794</b>	<b>838,029,810</b>
<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
<b>Subtotal Other</b>	<b>57,925,330</b>	<b>228,580,711</b>	<b>31,119,607</b>	<b>153,941,213</b>	<b>19,210,322</b>	<b>5,486,199</b>	<b>496,263,382</b>
<b>Total Expenditure Projection</b>	<b>631,292,177</b>	<b>356,234,348</b>	<b>63,667,307</b>	<b>226,490,488</b>	<b>44,088,879</b>	<b>12,519,993</b>	<b>1,334,293,192</b>
<b>Transfer Projections (Transfer-Outs)</b>							
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
<b>Total Transfer Projection</b>	<b>18,207,761</b>	<b>314,509,907</b>	<b>40,376,064</b>	<b>58,169,412</b>	<b>7,238,597</b>	<b>-</b>	<b>438,501,741</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>2,248,639</b>	<b>22,812,299</b>	<b>2,598,684</b>	<b>9,528,819</b>	<b>4,915,425</b>	<b>307,294</b>	<b>42,411,160</b>
Projected One-Time Expenditures **	2,248,639	72,615,443	874,410	17,992,833	4,826,989	16,347	98,574,661
<b>Estimated Ending Balance</b>	<b>-</b>	<b>380,314,967</b>	<b>67,782,841</b>	<b>194,179,352</b>	<b>87,234,183</b>	<b>(175,931)</b>	<b>729,335,412</b>
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)**

<b>FY25 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
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
<b>Revenue/Appropriation Projection</b>	<b>314,353,668</b>	<b>253,012,081</b>	<b>42,000,000</b>	<b>133,619,030</b>	<b>19,625,357</b>	<b>4,664,495</b>	<b>767,274,631</b>
<b>Transfer Projections (Transfer-Ins)</b>							
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
<b>Total Transfer Projection</b>	<b>-</b>	<b>238,919,801</b>	<b>37,404,433</b>	<b>107,893,170</b>	<b>5,432,157</b>	<b>-</b>	<b>389,649,561</b>
<b>Expenditure Projections</b>							
<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
<b>Subtotal Personnel</b>	<b>306,880,341</b>	<b>100,303,822</b>	<b>23,178,283</b>	<b>68,429,545</b>	<b>11,909,126</b>	<b>4,100,463</b>	<b>514,801,580</b>
<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
<b>Subtotal Other</b>	<b>7,473,327</b>	<b>158,648,640</b>	<b>15,977,183</b>	<b>125,868,602</b>	<b>11,248,437</b>	<b>273,085</b>	<b>319,489,274</b>
<b>Total Expenditure Projection</b>	<b>314,353,668</b>	<b>258,952,462</b>	<b>39,155,466</b>	<b>194,298,147</b>	<b>23,157,563</b>	<b>4,373,548</b>	<b>834,290,854</b>
<b>Transfer Projections (Transfer-Outs)</b>							
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
<b>Total Transfer Projection</b>	<b>-</b>	<b>280,520,351</b>	<b>34,576,511</b>	<b>53,213,395</b>	<b>7,021,134</b>	<b>-</b>	<b>375,331,391</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>5,563,842</b>	<b>5,672,456</b>	<b>8,737,045</b>	<b>(2,028,766)</b>	<b>290,947</b>	<b>18,235,524</b>
Projected One-Time Expenditures **	-	53,104,773	-	14,736,387	3,092,417	-	70,933,577
<b>Estimated Ending Balance</b>	<b>-</b>	<b>142,709,367</b>	<b>49,807,364</b>	<b>152,130,603</b>	<b>25,711,102</b>	<b>(175,931)</b>	<b>370,182,505</b>
<b>Reserve Held Centrally</b>		<b>24,386,146</b>					<b>24,386,146</b>

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)**

<b>FY25 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
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
<b>Revenue/Appropriation Projection</b>	<b>49,715,895</b>	<b>24,203,074</b>	<b>2,510,783</b>	<b>11,627,446</b>	<b>2,026,097</b>	<b>291,557</b>	<b>90,374,852</b>
<b>Transfer Projections (Transfer-Ins)</b>							
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
<b>Total Transfer Projection</b>	<b>153,170</b>	<b>65,000</b>	<b>-</b>	<b>7,171,740</b>	<b>-</b>	<b>-</b>	<b>7,389,910</b>
<b>Expenditure Projections</b>							
<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
<b>Subtotal Personnel</b>	<b>46,810,710</b>	<b>8,403,363</b>	<b>396,530</b>	<b>2,648,830</b>	<b>1,482,980</b>	<b>291,557</b>	<b>60,033,970</b>
<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
<b>Subtotal Other</b>	<b>2,342,131</b>	<b>14,763,217</b>	<b>2,666,359</b>	<b>15,809,439</b>	<b>1,590,647</b>	<b>-</b>	<b>37,171,793</b>
<b>Total Expenditure Projection</b>	<b>49,152,841</b>	<b>23,166,580</b>	<b>3,062,889</b>	<b>18,458,269</b>	<b>3,073,627</b>	<b>291,557</b>	<b>97,205,763</b>
<b>Transfer Projections (Transfer-Outs)</b>							
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
<b>Total Transfer Projection</b>	<b>716,224</b>	<b>8,034,994</b>	<b>38,900</b>	<b>1,628,416</b>	<b>-</b>	<b>-</b>	<b>10,418,534</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>-</b>	<b>(574,659)</b>	<b>1,016,847</b>	<b>16,648</b>	<b>-</b>	<b>458,836</b>
Projected One-Time Expenditures **		6,933,500	16,347	2,304,346	1,064,178		10,318,371
<b>Estimated Ending Balance</b>	<b>-</b>	<b>33,391,451</b>	<b>573,136</b>	<b>13,739,974</b>	<b>1,373,885</b>	<b>-</b>	<b>49,078,446</b>
<b>Reserve Held Centrally</b>		<b>3,293,651</b>					<b>3,293,651</b>

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)**

<b>FY25 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
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
<b>Revenue/Appropriation Projection</b>	<b>22,044,976</b>	<b>16,636,291</b>	<b>521,449</b>	<b>438,711</b>	<b>963,292</b>	<b>112,323</b>	<b>40,717,042</b>
<b>Transfer Projections (Transfer-Ins)</b>							
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
<b>Total Transfer Projection</b>	<b>296,053</b>	<b>-</b>	<b>-</b>	<b>2,269,970</b>	<b>-</b>	<b>-</b>	<b>2,566,023</b>
<b>Expenditure Projections</b>							
<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
<b>Subtotal Personnel</b>	<b>22,341,029</b>	<b>6,241,651</b>	<b>562,076</b>	<b>295,556</b>	<b>401,477</b>	<b>106,707</b>	<b>29,948,496</b>
<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
<b>Subtotal Other</b>	<b>-</b>	<b>4,573,522</b>	<b>266,007</b>	<b>2,342,270</b>	<b>684,099</b>	<b>5,616</b>	<b>7,871,514</b>
<b>Total Expenditure Projection</b>	<b>22,341,029</b>	<b>10,815,173</b>	<b>828,083</b>	<b>2,637,826</b>	<b>1,085,576</b>	<b>112,323</b>	<b>37,820,010</b>
<b>Transfer Projections (Transfer-Outs)</b>							
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
<b>Total Transfer Projection</b>	<b>-</b>	<b>6,248,851</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,248,851</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>(363,733)</b>	<b>77,366</b>	<b>70,855</b>	<b>226,716</b>	<b>-</b>	<b>11,204</b>
Projected One-Time Expenditures **	-	64,000	384,000	-	349,000		797,000
<b>Estimated Ending Balance</b>	<b>-</b>	<b>17,136,890</b>	<b>2,015,708</b>	<b>11,789,048</b>	<b>3,174,010</b>	<b>-</b>	<b>34,115,656</b>
<b>Reserve Held Centrally</b>		<b>1,833,228</b>					<b>1,833,228</b>

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)**

<b>FY25 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
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
<b>Revenue/Appropriation Projection</b>	<b>185,438,848</b>	<b>51,581,001</b>	<b>1,370,847</b>	<b>85,460</b>	<b>21,537,298</b>	<b>3,875,565</b>	<b>263,889,019</b>
<b>Transfer Projections (Transfer-Ins)</b>							
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
<b>Total Transfer Projection</b>	<b>12,421,100</b>	<b>11,894,824</b>	<b>299,480</b>	<b>3,041,695</b>	<b>115,454</b>	<b>-</b>	<b>27,772,553</b>
<b>Expenditure Projections</b>							
<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
<b>Subtotal Personnel</b>	<b>155,442,286</b>	<b>10,200,859</b>	<b>1,456,345</b>	<b>-</b>	<b>10,636,246</b>	<b>1,985,067</b>	<b>179,720,803</b>
<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
<b>Subtotal Other</b>	<b>30,883,987</b>	<b>38,283,144</b>	<b>268,669</b>	<b>45,176</b>	<b>5,082,076</b>	<b>1,890,498</b>	<b>76,453,550</b>
<b>Total Expenditure Projection</b>	<b>186,326,273</b>	<b>48,484,003</b>	<b>1,725,014</b>	<b>45,176</b>	<b>15,718,322</b>	<b>3,875,565</b>	<b>256,174,353</b>
<b>Transfer Projections (Transfer-Outs)</b>							
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
<b>Total Transfer Projection</b>	<b>11,533,675</b>	<b>17,709,142</b>	<b>34,000</b>	<b>3,041,695</b>	<b>109,513</b>	<b>-</b>	<b>32,428,025</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>2,248,639</b>	<b>6,778,500</b>	<b>385,376</b>	<b>40,284</b>	<b>6,119,163</b>	<b>16,347</b>	<b>15,588,309</b>
Projected One-Time Expenditures **	2,248,639	9,495,820	474,063	-	294,246	16,347	12,529,115
<b>Estimated Ending Balance</b>	<b>-</b>	<b>140,557,334</b>	<b>10,417,767</b>	<b>209,303</b>	<b>51,719,706</b>	<b>-</b>	<b>202,904,110</b>
Reserve Held Centrally	-	11,058,790	-	-	-	-	11,058,790

GF = General Funds  
TF SF = 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)**

<b>FY25 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
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
<b>Revenue/Appropriation Projection</b>	<b>64,470,008</b>	<b>15,453,500</b>	<b>18,250,000</b>	<b>5,164,158</b>	<b>1,015,657</b>	<b>3,867,000</b>	<b>108,220,323</b>
<b>Transfer Projections (Transfer-Ins)</b>							
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
<b>Total Transfer Projection</b>	<b>606,220</b>	<b>9,175,539</b>	<b>3,410,653</b>	<b>4,884,506</b>	<b>700,600</b>	<b>-</b>	<b>18,777,518</b>
<b>Expenditure Projections</b>							
<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
<b>Subtotal Personnel</b>	<b>41,892,481</b>	<b>2,503,942</b>	<b>6,954,466</b>	<b>1,175,344</b>	<b>448,728</b>	<b>550,000</b>	<b>53,524,961</b>
<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
<b>Subtotal Other</b>	<b>17,225,885</b>	<b>12,312,189</b>	<b>11,941,389</b>	<b>9,875,726</b>	<b>605,063</b>	<b>3,317,000</b>	<b>55,277,252</b>
<b>Total Expenditure Projection</b>	<b>59,118,366</b>	<b>14,816,131</b>	<b>18,895,855</b>	<b>11,051,070</b>	<b>1,053,791</b>	<b>3,867,000</b>	<b>108,802,213</b>
<b>Transfer Projections (Transfer-Outs)</b>							
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
<b>Total Transfer Projection</b>	<b>5,957,862</b>	<b>1,996,569</b>	<b>5,726,653</b>	<b>285,906</b>	<b>107,950</b>	<b>-</b>	<b>14,074,940</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>10,833,689</b>	<b>(2,961,855)</b>	<b>(336,212)</b>	<b>581,664</b>	<b>-</b>	<b>8,117,286</b>
Projected One-Time Expenditures **	-	3,017,350	-	952,100	27,148	-	3,996,598
<b>Estimated Ending Balance</b>	<b>-</b>	<b>46,519,923</b>	<b>4,968,866</b>	<b>16,310,425</b>	<b>5,255,480</b>	<b>-</b>	<b>73,054,694</b>
<b>Reserve Held Centrally</b>	<b>-</b>	<b>2,882,719</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,882,719</b>

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**

<b>FY25 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
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
<b>Revenue/Appropriation Projection</b>	<b>827,798</b>	<b>-</b>	<b>-</b>	<b>1,483,585</b>	<b>891,700</b>	<b>-</b>	<b>3,203,083</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	1,200,000	-	-	1,200,000
<b>Total Transfer Projection</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,200,000</b>	<b>-</b>	<b>-</b>	<b>1,200,000</b>
<b>Expenditure Projections</b>							
<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
<b>Subtotal Personnel</b>	<b>702,798</b>	<b>-</b>	<b>-</b>	<b>1,913,268</b>	<b>159,140</b>	<b>-</b>	<b>2,775,206</b>
<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
<b>Subtotal Other</b>	<b>125,000</b>	<b>-</b>	<b>-</b>	<b>1,140,196</b>	<b>604,885</b>	<b>-</b>	<b>1,870,081</b>
<b>Total Expenditure Projection</b>	<b>827,798</b>	<b>-</b>	<b>-</b>	<b>3,053,464</b>	<b>764,025</b>	<b>-</b>	<b>4,645,287</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	-	1,200,000	-	1,200,000
<b>Total Transfer Projection</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,200,000</b>	<b>-</b>	<b>1,200,000</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(369,879)</b>	<b>(1,072,325)</b>	<b>-</b>	<b>(1,442,204)</b>
Projected One-Time Expenditures **	-	-	-	-	-	-	-
<b>Estimated Ending Balance</b>	<b>-</b>	<b>-</b>	<b>(2,593)</b>	<b>639,437</b>	<b>1,413,049</b>	<b>-</b>	<b>2,049,893</b>
<b>Reserve Held Centrally</b>							<b>-</b>

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**

<b>FY25 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
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
<b>Revenue/Appropriation Projection</b>	<b>2,502,015</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,300,000</b>	<b>-</b>	<b>3,802,015</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	1,279,976	-	-	75,000	-	1,354,976
<b>Total Transfer Projection</b>	<b>-</b>	<b>1,279,976</b>	<b>-</b>	<b>-</b>	<b>75,000</b>	<b>-</b>	<b>1,354,976</b>
<b>Expenditure Projections</b>							
<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
<b>Subtotal Personnel</b>	<b>2,502,015</b>	<b>587,745</b>	<b>-</b>	<b>-</b>	<b>1,220,000</b>	<b>-</b>	<b>4,309,760</b>
<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
<b>Subtotal Other</b>	<b>-</b>	<b>283,149</b>	<b>20,996</b>	<b>-</b>	<b>191,049</b>	<b>-</b>	<b>495,194</b>
<b>Total Expenditure Projection</b>	<b>2,502,015</b>	<b>870,894</b>	<b>20,996</b>	<b>-</b>	<b>1,411,049</b>	<b>-</b>	<b>4,804,954</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	284,249	-	-	30,000	-	314,249
<b>Total Transfer Projection</b>	<b>-</b>	<b>284,249</b>	<b>-</b>	<b>-</b>	<b>30,000</b>	<b>-</b>	<b>314,249</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>124,833</b>	<b>(20,996)</b>	<b>-</b>	<b>(66,049)</b>	<b>-</b>	<b>37,788</b>
Projected One-Time Expenditures **	-	-	-	-	-	-	-
<b>Estimated Ending Balance</b>	<b>-</b>	<b>11,852</b>	<b>105</b>	<b>48,343</b>	<b>70,738</b>	<b>-</b>	<b>131,038</b>
<b>Reserve Held Centrally</b>							<b>-</b>

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**

<b>FY25 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
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
<b>Revenue/Appropriation Projection</b>	<b>10,154,879</b>	<b>-</b>	<b>-</b>	<b>26,900,544</b>	<b>380,000</b>	<b>-</b>	<b>37,435,423</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	1,500,000	-	1,686,321	130,000	-	3,316,321
<b>Total Transfer Projection</b>	<b>-</b>	<b>1,500,000</b>	<b>-</b>	<b>1,686,321</b>	<b>130,000</b>	<b>-</b>	<b>3,316,321</b>
<b>Expenditure Projections</b>							
<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
<b>Subtotal Personnel</b>	<b>2,954,879</b>	<b>-</b>	<b>-</b>	<b>18,157,757</b>	<b>145,000</b>	<b>-</b>	<b>21,257,636</b>
<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
<b>Subtotal Other</b>	<b>7,200,000</b>	<b>1,500,000</b>	<b>-</b>	<b>10,016,520</b>	<b>15,000</b>	<b>-</b>	<b>18,731,520</b>
<b>Total Expenditure Projection</b>	<b>10,154,879</b>	<b>1,500,000</b>	<b>-</b>	<b>28,174,277</b>	<b>160,000</b>	<b>-</b>	<b>39,989,156</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	299,190	260,000	-	559,190
<b>Total Transfer Projection</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>299,190</b>	<b>260,000</b>	<b>-</b>	<b>559,190</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>113,398</b>	<b>90,000</b>	<b>-</b>	<b>203,398</b>
Projected One-Time Expenditures **	-	-	-	-	-	-	-
<b>Estimated Ending Balance</b>	<b>-</b>	<b>1,043,213</b>	<b>-</b>	<b>6,069,328</b>	<b>1,146,170</b>	<b>-</b>	<b>8,258,711</b>
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**

<b>FY25 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
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
<b>Revenue/Appropriation Projection</b>	<b>33,130,175</b>	<b>-</b>	<b>-</b>	<b>1,385,600</b>	<b>45,000</b>	<b>-</b>	<b>34,560,775</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	9,264,783	400,000	-	-	-	9,664,783
<b>Total Transfer Projection</b>	<b>-</b>	<b>9,264,783</b>	<b>400,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,664,783</b>
<b>Expenditure Projections</b>							
<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
<b>Subtotal Personnel</b>	<b>33,130,175</b>	<b>7,331,966</b>	<b>170,000</b>	<b>959,111</b>	<b>35,000</b>	<b>-</b>	<b>41,626,252</b>
<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
<b>Subtotal Other</b>	<b>-</b>	<b>2,904,191</b>	<b>229,000</b>	<b>290,100</b>	<b>10,000</b>	<b>-</b>	<b>3,433,291</b>
<b>Total Expenditure Projection</b>	<b>33,130,175</b>	<b>10,236,157</b>	<b>399,000</b>	<b>1,249,211</b>	<b>45,000</b>	<b>-</b>	<b>45,059,543</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	-	-	-	-
<b>Total Transfer Projection</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>100,001</b>	<b>1,000</b>	<b>136,389</b>	<b>-</b>	<b>-</b>	<b>237,390</b>
Projected One-Time Expenditures **	-	1,071,375	-	-	-	-	1,071,375
<b>Estimated Ending Balance</b>	<b>-</b>	<b>4,632,868</b>	<b>(524,588)</b>	<b>3,112,241</b>	<b>133,953</b>	<b>-</b>	<b>7,354,474</b>
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)**  
**Campus Services - Total**

<b>FY25 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
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
<b>Revenue/Appropriation Projection</b>	<b>3,617,133</b>	<b>-</b>	<b>-</b>	<b>30,354,209</b>	<b>841,748</b>	<b>-</b>	<b>34,813,090</b>
<b>Transfer Projections (Transfer-Ins)</b>							
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
<b>Total Transfer Projection</b>	<b>-</b>	<b>3,050,064</b>	<b>-</b>	<b>2,570,883</b>	<b>50,000</b>	<b>-</b>	<b>5,670,947</b>
<b>Expenditure Projections</b>							
<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
<b>Subtotal Personnel</b>	<b>3,615,548</b>	<b>86,862</b>	<b>-</b>	<b>7,014,401</b>	<b>121,705</b>	<b>-</b>	<b>10,838,516</b>
<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
<b>Subtotal Other</b>	<b>1,585</b>	<b>1,813,684</b>	<b>-</b>	<b>21,674,795</b>	<b>525,980</b>	<b>-</b>	<b>24,016,044</b>
<b>Total Expenditure Projection</b>	<b>3,617,133</b>	<b>1,900,546</b>	<b>-</b>	<b>28,689,196</b>	<b>647,685</b>	<b>-</b>	<b>34,854,560</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	3,759,307	-	-	3,759,307
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	1,170,367	-	-	1,170,367
<b>Total Transfer Projection</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,929,674</b>	<b>-</b>	<b>-</b>	<b>4,929,674</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>2,146,075</b>	<b>-</b>	<b>5,252,609</b>	<b>244,063</b>	<b>-</b>	<b>7,642,747</b>
Projected One-Time Expenditures **	-	996,557	-	5,946,387	-	-	6,942,944
<b>Estimated Ending Balance</b>	<b>-</b>	<b>2,146,075</b>	<b>-</b>	<b>35,066,993</b>	<b>(1,015,720)</b>	<b>-</b>	<b>36,197,348</b>
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)**  
**Cancer Center - Total**

<b>FY25 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
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
<b>Revenue/Appropriation Projection</b>	<b>4,974,461</b>	<b>-</b>	<b>-</b>	<b>2,364,518</b>	<b>4,015</b>	<b>-</b>	<b>7,342,994</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	666,603	4,452,620	14,769,264	-	-	19,888,487
<b>Total Transfer Projection</b>	<b>-</b>	<b>666,603</b>	<b>4,452,620</b>	<b>14,769,264</b>	<b>-</b>	<b>-</b>	<b>19,888,487</b>
<b>Expenditure Projections</b>							
<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
<b>Subtotal Personnel</b>	<b>4,974,461</b>	<b>-</b>	<b>4,166,529</b>	<b>6,872,996</b>	<b>-</b>	<b>-</b>	<b>16,013,986</b>
<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
<b>Subtotal Other</b>	<b>-</b>	<b>666,603</b>	<b>508,722</b>	<b>5,358,282</b>	<b>252,000</b>	<b>-</b>	<b>6,785,607</b>
<b>Total Expenditure Projection</b>	<b>4,974,461</b>	<b>666,603</b>	<b>4,675,251</b>	<b>12,231,278</b>	<b>252,000</b>	<b>-</b>	<b>22,799,593</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	6,904,508	-	-	6,904,508
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	6,904,508	-	-	6,904,508
<b>Total Transfer Projection</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,809,016</b>	<b>-</b>	<b>-</b>	<b>13,809,016</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>-</b>	<b>(222,631)</b>	<b>(8,906,512)</b>	<b>(247,985)</b>	<b>-</b>	<b>(9,377,128)</b>
Projected One-Time Expenditures **	-	-	-	-	-	-	-
<b>Estimated Ending Balance</b>	<b>-</b>	<b>25,397</b>	<b>(4,676,529)</b>	<b>9,789,724</b>	<b>348,701</b>	<b>-</b>	<b>5,487,293</b>
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)**  
**CTAHR - Total**

<b>FY25 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
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
<b>Revenue/Appropriation Projection</b>	<b>18,436,376</b>	<b>120,000</b>	<b>1,000,000</b>	<b>782,275</b>	<b>245,043</b>	<b>3,613,495</b>	<b>24,197,189</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	7,220,602	3,963,063	-	-	-	11,183,665
<b>Total Transfer Projection</b>	<b>-</b>	<b>7,220,602</b>	<b>3,963,063</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,183,665</b>
<b>Expenditure Projections</b>							
<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
<b>Subtotal Personnel</b>	<b>18,436,376</b>	<b>3,392,506</b>	<b>832,536</b>	<b>183,592</b>	<b>153,574</b>	<b>3,149,463</b>	<b>26,148,047</b>
<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
<b>Subtotal Other</b>	<b>-</b>	<b>4,778,316</b>	<b>590,487</b>	<b>366,583</b>	<b>151,132</b>	<b>173,085</b>	<b>6,059,603</b>
<b>Total Expenditure Projection</b>	<b>18,436,376</b>	<b>8,170,822</b>	<b>1,423,023</b>	<b>550,175</b>	<b>304,706</b>	<b>3,322,548</b>	<b>32,207,650</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	255,000	-	-	255,000
<b>Total Transfer Projection</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>255,000</b>	<b>-</b>	<b>-</b>	<b>255,000</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>2,668,749</b>	<b>3,540,040</b>	<b>(22,900)</b>	<b>(59,663)</b>	<b>290,947</b>	<b>6,417,173</b>
Projected One-Time Expenditures **	-	3,498,969	-	-	-	-	3,498,969
<b>Estimated Ending Balance</b>	<b>-</b>	<b>7,740,875</b>	<b>(414,439)</b>	<b>833,589</b>	<b>546,269</b>	<b>(114,950)</b>	<b>8,591,344</b>
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)**  
**Education - Total**

<b>FY25 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
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
<b>Revenue/Appropriation Projection</b>	<b>13,929,843</b>	<b>100,000</b>	<b>-</b>	<b>1,235,348</b>	<b>-</b>	<b>-</b>	<b>15,265,191</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	5,338,536	840,168	1,067,382	-	-	7,246,086
<b>Total Transfer Projection</b>	<b>-</b>	<b>5,338,536</b>	<b>840,168</b>	<b>1,067,382</b>	<b>-</b>	<b>-</b>	<b>7,246,086</b>
<b>Expenditure Projections</b>							
<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
<b>Subtotal Personnel</b>	<b>13,929,843</b>	<b>4,884,817</b>	<b>621,966</b>	<b>485,000</b>	<b>-</b>	<b>-</b>	<b>19,921,626</b>
<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
<b>Subtotal Other</b>	<b>-</b>	<b>2,001,930</b>	<b>250,224</b>	<b>863,829</b>	<b>-</b>	<b>-</b>	<b>3,115,983</b>
<b>Total Expenditure Projection</b>	<b>13,929,843</b>	<b>6,886,747</b>	<b>872,190</b>	<b>1,348,829</b>	<b>-</b>	<b>-</b>	<b>23,037,609</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	1,706,977	-	633,053	-	-	2,340,030
<b>Total Transfer Projection</b>	<b>-</b>	<b>1,706,977</b>	<b>-</b>	<b>633,053</b>	<b>-</b>	<b>-</b>	<b>2,340,030</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>(1,208,767)</b>	<b>(32,022)</b>	<b>320,848</b>	<b>-</b>	<b>-</b>	<b>(919,941)</b>
Projected One-Time Expenditures **	-	1,946,421	-	-	-	-	1,946,421
<b>Estimated Ending Balance</b>	<b>-</b>	<b>12,433,718</b>	<b>(873,522)</b>	<b>1,446,790</b>	<b>-</b>	<b>-</b>	<b>13,006,986</b>
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)**  
**EHSO - Total**

<b>FY25 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
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)
<b>Revenue/Appropriation Projection</b>	<b>1,426,395</b>	<b>1,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,427,595</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	481,104	50,000	-	-	-	531,104
<b>Total Transfer Projection</b>	<b>-</b>	<b>481,104</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>531,104</b>
<b>Expenditure Projections</b>							
<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)	-	-	-	-	-	-	-
<b>Subtotal Personnel</b>	<b>1,426,395</b>	<b>14,761</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,441,156</b>
<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
<b>Subtotal Other</b>	<b>-</b>	<b>270,536</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>320,536</b>
<b>Total Expenditure Projection</b>	<b>1,426,395</b>	<b>285,297</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,761,692</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	-	-	-	-
<b>Total Transfer Projection</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>197,007</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>197,007</b>
Projected One-Time Expenditures **	-	-	-	-	-	-	-
<b>Estimated Ending Balance</b>	<b>-</b>	<b>1</b>	<b>(410,492)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(410,491)</b>
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)**  
**Engineering - Total**

<b>FY25 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
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
<b>Revenue/Appropriation Projection</b>	<b>11,501,859</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,501,859</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	2,603,718	900,000	-	-	-	3,503,718
<b>Total Transfer Projection</b>	<b>-</b>	<b>2,603,718</b>	<b>900,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,503,718</b>
<b>Expenditure Projections</b>							
<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
<b>Subtotal Personnel</b>	<b>11,355,117</b>	<b>1,188,733</b>	<b>650,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,193,850</b>
<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
<b>Subtotal Other</b>	<b>146,742</b>	<b>565,807</b>	<b>600,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,312,549</b>
<b>Total Expenditure Projection</b>	<b>11,501,859</b>	<b>1,754,540</b>	<b>1,250,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,506,399</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	849,437	-	-	-	-	849,437
<b>Total Transfer Projection</b>	<b>-</b>	<b>849,437</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>849,437</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>(259)</b>	<b>(350,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(350,259)</b>
Projected One-Time Expenditures **	-	-	-	-	-	-	-
<b>Estimated Ending Balance</b>	<b>-</b>	<b>2,501,977</b>	<b>(978,651)</b>	<b>(42,119)</b>	<b>70,541</b>	<b>-</b>	<b>1,551,748</b>
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
<b>Revenue/Appropriation Projection</b>	<b>16,934,173</b>	<b>469,705</b>	<b>-</b>	<b>88,800</b>	<b>769,000</b>	<b>-</b>	<b>18,261,678</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	53,902,883	139,251	42,800	132,257	-	54,217,191
<b>Total Transfer Projection</b>	<b>-</b>	<b>53,902,883</b>	<b>139,251</b>	<b>42,800</b>	<b>132,257</b>	<b>-</b>	<b>54,217,191</b>
<b>Expenditure Projections</b>							
<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
<b>Subtotal Personnel</b>	<b>16,934,173</b>	<b>319,793</b>	<b>-</b>	<b>-</b>	<b>78,850</b>	<b>-</b>	<b>17,332,816</b>
<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
<b>Subtotal Other</b>	<b>-</b>	<b>54,322,640</b>	<b>-</b>	<b>140,865</b>	<b>1,011,717</b>	<b>-</b>	<b>55,475,222</b>
<b>Total Expenditure Projection</b>	<b>16,934,173</b>	<b>54,642,433</b>	<b>-</b>	<b>140,865</b>	<b>1,090,567</b>	<b>-</b>	<b>72,808,038</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	11,691,797	-	-	278,500	-	11,970,297
<b>Total Transfer Projection</b>	<b>-</b>	<b>11,691,797</b>	<b>-</b>	<b>-</b>	<b>278,500</b>	<b>-</b>	<b>11,970,297</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>30,469,704</b>	<b>139,251</b>	<b>(9,265)</b>	<b>429,607</b>	<b>-</b>	<b>31,029,297</b>
Projected One-Time Expenditures **	-	42,431,346	-	-	897,417	-	43,328,763
<b>Estimated Ending Balance</b>	<b>-</b>	<b>42,340,274</b>	<b>(25,638)</b>	<b>542,634</b>	<b>2,343,811</b>	<b>-</b>	<b>45,201,081</b>
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)**  
**Hawaiinuikea School of Hawaiian Knowledge - Total**

<b>FY25 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
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
<b>Revenue/Appropriation Projection</b>	<b>5,475,980</b>	<b>-</b>	<b>-</b>	<b>5,250</b>	<b>500</b>	<b>-</b>	<b>5,481,730</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	854,540	1,500	-	-	-	856,040
<b>Total Transfer Projection</b>	<b>-</b>	<b>854,540</b>	<b>1,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>856,040</b>
<b>Expenditure Projections</b>							
<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
<b>Subtotal Personnel</b>	<b>5,475,980</b>	<b>861,978</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,337,958</b>
<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
<b>Subtotal Other</b>	<b>-</b>	<b>593,627</b>	<b>1,575</b>	<b>17,500</b>	<b>1,000</b>	<b>-</b>	<b>613,702</b>
<b>Total Expenditure Projection</b>	<b>5,475,980</b>	<b>1,455,605</b>	<b>1,575</b>	<b>17,500</b>	<b>1,000</b>	<b>-</b>	<b>6,951,660</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	-	-	-	-
<b>Total Transfer Projection</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>(411,065)</b>	<b>(75)</b>	<b>(12,250)</b>	<b>(500)</b>	<b>-</b>	<b>(423,890)</b>
Projected One-Time Expenditures **	-	190,000	-	-	-	-	190,000
<b>Estimated Ending Balance</b>	<b>-</b>	<b>617,745</b>	<b>(13,172)</b>	<b>14,910</b>	<b>4,132</b>	<b>-</b>	<b>623,615</b>
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**

<b>FY25 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
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
<b>Revenue/Appropriation Projection</b>	<b>7,657,894</b>	<b>-</b>	<b>-</b>	<b>4,780</b>	<b>21,000</b>	<b>-</b>	<b>7,683,674</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	98,028	-	-	98,028
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	2,506,198	555,970	190,634	-	-	3,252,802
<b>Total Transfer Projection</b>	<b>-</b>	<b>2,506,198</b>	<b>555,970</b>	<b>288,662</b>	<b>-</b>	<b>-</b>	<b>3,350,830</b>
<b>Expenditure Projections</b>							
<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
<b>Subtotal Personnel</b>	<b>7,657,894</b>	<b>716,842</b>	<b>204,559</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,579,295</b>
<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
<b>Subtotal Other</b>	<b>-</b>	<b>1,864,557</b>	<b>379,209</b>	<b>400</b>	<b>13,100</b>	<b>-</b>	<b>2,257,266</b>
<b>Total Expenditure Projection</b>	<b>7,657,894</b>	<b>2,581,399</b>	<b>583,768</b>	<b>400</b>	<b>13,100</b>	<b>-</b>	<b>10,836,561</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	98,028	-	-	98,028
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	144,165	-	-	144,165
<b>Total Transfer Projection</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>242,193</b>	<b>-</b>	<b>-</b>	<b>242,193</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>(75,201)</b>	<b>(27,798)</b>	<b>50,849</b>	<b>7,900</b>	<b>-</b>	<b>(44,250)</b>
Projected One-Time Expenditures **	-	-	-	-	-	-	-
<b>Estimated Ending Balance</b>	<b>-</b>	<b>2,752,185</b>	<b>(2,202,066)</b>	<b>486,063</b>	<b>165,641</b>	<b>-</b>	<b>1,201,823</b>
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)**  
**Law - Total**

<b>FY25 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
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
<b>Revenue/Appropriation Projection</b>	<b>8,125,219</b>	<b>80,704</b>	<b>-</b>	<b>400</b>	<b>55,000</b>	<b>-</b>	<b>8,261,323</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	4,284,175	445,334	282,580	100	-	5,012,189
<b>Total Transfer Projection</b>	<b>-</b>	<b>4,284,175</b>	<b>445,334</b>	<b>282,580</b>	<b>100</b>	<b>-</b>	<b>5,012,189</b>
<b>Expenditure Projections</b>							
<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
<b>Subtotal Personnel</b>	<b>8,125,219</b>	<b>2,467,957</b>	<b>168,264</b>	<b>-</b>	<b>53,000</b>	<b>-</b>	<b>10,814,440</b>
<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
<b>Subtotal Other</b>	<b>-</b>	<b>2,010,351</b>	<b>299,337</b>	<b>812</b>	<b>2,000</b>	<b>-</b>	<b>2,312,500</b>
<b>Total Expenditure Projection</b>	<b>8,125,219</b>	<b>4,478,308</b>	<b>467,601</b>	<b>812</b>	<b>55,000</b>	<b>-</b>	<b>13,126,940</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	215,756	-	-	215,756
<b>Total Transfer Projection</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>215,756</b>	<b>-</b>	<b>-</b>	<b>215,756</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>(113,429)</b>	<b>(22,267)</b>	<b>66,412</b>	<b>100</b>	<b>-</b>	<b>(69,184)</b>
Projected One-Time Expenditures **	-	-	-	-	-	-	-
<b>Estimated Ending Balance</b>	<b>-</b>	<b>196,415</b>	<b>(467,601)</b>	<b>320,086</b>	<b>65,954</b>	<b>-</b>	<b>114,854</b>
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)**  
**Library - Total**

<b>FY25 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
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
<b>Revenue/Appropriation Projection</b>	<b>7,537,734</b>	<b>460</b>	<b>-</b>	<b>15,000</b>	<b>-</b>	<b>-</b>	<b>7,553,194</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	9,941,732	17,470	-	-	-	9,959,202
<b>Total Transfer Projection</b>	<b>-</b>	<b>9,941,732</b>	<b>17,470</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,959,202</b>
<b>Expenditure Projections</b>							
<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
<b>Subtotal Personnel</b>	<b>7,537,734</b>	<b>1,339,359</b>	<b>4,843</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,881,936</b>
<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
<b>Subtotal Other</b>	<b>-</b>	<b>9,201,164</b>	<b>13,501</b>	<b>16,727</b>	<b>-</b>	<b>-</b>	<b>9,231,392</b>
<b>Total Expenditure Projection</b>	<b>7,537,734</b>	<b>10,540,523</b>	<b>18,344</b>	<b>16,727</b>	<b>-</b>	<b>-</b>	<b>18,113,328</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	-	-	-	-
<b>Total Transfer Projection</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>(244,005)</b>	<b>(874)</b>	<b>(1,727)</b>	<b>-</b>	<b>-</b>	<b>(246,606)</b>
Projected One-Time Expenditures **	-	354,326	-	-	-	-	354,326
<b>Estimated Ending Balance</b>	<b>-</b>	<b>47,634</b>	<b>(18,344)</b>	<b>228,759</b>	<b>-</b>	<b>-</b>	<b>258,049</b>
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**

<b>FY25 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
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
<b>Revenue/Appropriation Projection</b>	<b>937,108</b>	<b>-</b>	<b>-</b>	<b>150,000</b>	<b>-</b>	<b>-</b>	<b>1,087,108</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	210,932	8,570	-	-	-	219,502
<b>Total Transfer Projection</b>	<b>-</b>	<b>210,932</b>	<b>8,570</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>219,502</b>
<b>Expenditure Projections</b>							
<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)	-	-	-	-	-	-	-
<b>Subtotal Personnel</b>	<b>937,108</b>	<b>66,229</b>	<b>-</b>	<b>128,888</b>	<b>-</b>	<b>-</b>	<b>1,132,225</b>
<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
<b>Subtotal Other</b>	<b>-</b>	<b>179,887</b>	<b>8,999</b>	<b>130,000</b>	<b>-</b>	<b>-</b>	<b>318,886</b>
<b>Total Expenditure Projection</b>	<b>937,108</b>	<b>246,116</b>	<b>8,999</b>	<b>258,888</b>	<b>-</b>	<b>-</b>	<b>1,451,111</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	-	-	-	-
<b>Total Transfer Projection</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>564,816</b>	<b>(429)</b>	<b>(108,888)</b>	<b>-</b>	<b>-</b>	<b>455,499</b>
Projected One-Time Expenditures **	-	600,000	-	-	-	-	600,000
<b>Estimated Ending Balance</b>	<b>-</b>	<b>1</b>	<b>(8,999)</b>	<b>185,220</b>	<b>-</b>	<b>-</b>	<b>176,222</b>
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)**  
**Manoa Budget Office - Total**

<b>FY25 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
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
<b>Revenue/Appropriation Projection</b>	<b>16,403,537</b>	<b>212,947,951</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>229,351,488</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	14,741,103	-	-	-	-	14,741,103
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	-	-	-	-
<b>Total Transfer Projection</b>	<b>-</b>	<b>14,741,103</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,741,103</b>
<b>Expenditure Projections</b>							
<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)	-	-	-	-	-	-	-
<b>Subtotal Personnel</b>	<b>16,403,537</b>	<b>26,560,549</b>	<b>5,168,565</b>	<b>4,075,515</b>	<b>858,825</b>	<b>-</b>	<b>53,066,991</b>
<i>Other Expenditures</i>							
Utilities & Communication *	-	-	-	-	-	-	-
Scholarships, Tuition, Stipends & Allowances	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-
Other Operating Expenses	-	7,620,000	-	-	-	-	7,620,000
<b>Subtotal Other</b>	<b>-</b>	<b>7,620,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,620,000</b>
<b>Total Expenditure Projection</b>	<b>16,403,537</b>	<b>34,180,549</b>	<b>5,168,565</b>	<b>4,075,515</b>	<b>858,825</b>	<b>-</b>	<b>60,686,991</b>
<b>Transfer Projections (Transfer-Outs)</b>							
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
<b>Total Transfer Projection</b>	<b>-</b>	<b>216,102,946</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>216,102,946</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>(22,594,441)</b>	<b>(5,168,565)</b>	<b>(4,075,515)</b>	<b>(858,825)</b>	<b>-</b>	<b>(32,697,346)</b>
Projected One-Time Expenditures **	-	-	-	-	-	-	-
<b>Estimated Ending Balance</b>	<b>-</b>	<b>17,333,547</b>	<b>(5,168,565)</b>	<b>(4,075,515)</b>	<b>(858,825)</b>	<b>-</b>	<b>7,230,642</b>
<b>Reserve Held Centrally</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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)**  
**Medicine - Total**

<b>FY25 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
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)
<b>Revenue/Appropriation Projection</b>	<b>26,536,300</b>	<b>34,019</b>	<b>-</b>	<b>2,263,888</b>	<b>620,914</b>	<b>-</b>	<b>29,455,121</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	17,458,824	6,106,397	9,547,142	-	-	33,112,363
<b>Total Transfer Projection</b>	<b>-</b>	<b>17,458,824</b>	<b>6,106,397</b>	<b>9,547,142</b>	<b>-</b>	<b>-</b>	<b>33,112,363</b>
<b>Expenditure Projections</b>							
<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
<b>Subtotal Personnel</b>	<b>26,536,300</b>	<b>8,653,549</b>	<b>1,922,626</b>	<b>795,385</b>	<b>246,910</b>	<b>-</b>	<b>38,154,770</b>
<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
<b>Subtotal Other</b>	<b>-</b>	<b>8,608,676</b>	<b>4,515,428</b>	<b>371,984</b>	<b>323,794</b>	<b>-</b>	<b>13,819,882</b>
<b>Total Expenditure Projection</b>	<b>26,536,300</b>	<b>17,262,225</b>	<b>6,438,054</b>	<b>1,167,369</b>	<b>570,704</b>	<b>-</b>	<b>51,974,652</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	246,750	-	9,494,142	-	-	9,740,892
<b>Total Transfer Projection</b>	<b>-</b>	<b>246,750</b>	<b>-</b>	<b>9,494,142</b>	<b>-</b>	<b>-</b>	<b>9,740,892</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>(16,132)</b>	<b>(331,657)</b>	<b>1,149,519</b>	<b>50,210</b>	<b>-</b>	<b>851,940</b>
Projected One-Time Expenditures **	-	-	-	-	-	-	-
<b>Estimated Ending Balance</b>	<b>-</b>	<b>1,901,773</b>	<b>(7,941,125)</b>	<b>5,482,599</b>	<b>980,656</b>	<b>-</b>	<b>423,903</b>
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)**  
**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)
<b>Revenue/Appropriation Projection</b>	<b>20,168,944</b>	<b>-</b>	<b>-</b>	<b>381,275</b>	<b>-</b>	<b>-</b>	<b>20,550,219</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	4,107,237	1,938,975	-	-	-	6,046,212
<b>Total Transfer Projection</b>	<b>-</b>	<b>4,107,237</b>	<b>1,938,975</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,046,212</b>
<b>Expenditure Projections</b>							
<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
<b>Subtotal Personnel</b>	<b>20,168,944</b>	<b>3,411,095</b>	<b>1,099,823</b>	<b>76,027</b>	<b>-</b>	<b>-</b>	<b>24,755,889</b>
<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
<b>Subtotal Other</b>	<b>-</b>	<b>700,087</b>	<b>936,102</b>	<b>250,277</b>	<b>-</b>	<b>-</b>	<b>1,886,466</b>
<b>Total Expenditure Projection</b>	<b>20,168,944</b>	<b>4,111,182</b>	<b>2,035,925</b>	<b>326,304</b>	<b>-</b>	<b>-</b>	<b>26,642,355</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	-	-	-	-
<b>Total Transfer Projection</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>(3,945)</b>	<b>(96,950)</b>	<b>54,971</b>	<b>-</b>	<b>-</b>	<b>(45,924)</b>
Projected One-Time Expenditures **	-	-	-	-	-	-	-
<b>Estimated Ending Balance</b>	<b>-</b>	<b>1,226,353</b>	<b>(3,349,999)</b>	<b>56,934</b>	<b>4,089</b>	<b>-</b>	<b>(2,062,623)</b>
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)**  
**Nursing - Total**

<b>FY25 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
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
<b>Revenue/Appropriation Projection</b>	<b>6,428,622</b>	<b>-</b>	<b>-</b>	<b>31,830</b>	<b>-</b>	<b>-</b>	<b>6,460,452</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	6,581,657	50,925	304,440	-	-	6,937,022
<b>Total Transfer Projection</b>	<b>-</b>	<b>6,581,657</b>	<b>50,925</b>	<b>304,440</b>	<b>-</b>	<b>-</b>	<b>6,937,022</b>
<b>Expenditure Projections</b>							
<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
<b>Subtotal Personnel</b>	<b>6,428,622</b>	<b>5,241,347</b>	<b>41,328</b>	<b>1,026,839</b>	<b>-</b>	<b>-</b>	<b>12,738,136</b>
<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
<b>Subtotal Other</b>	<b>-</b>	<b>781,026</b>	<b>12,143</b>	<b>334,968</b>	<b>-</b>	<b>-</b>	<b>1,128,137</b>
<b>Total Expenditure Projection</b>	<b>6,428,622</b>	<b>6,022,373</b>	<b>53,471</b>	<b>1,361,807</b>	<b>-</b>	<b>-</b>	<b>13,866,273</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	424,068	-	1,270	-	-	425,338
<b>Total Transfer Projection</b>	<b>-</b>	<b>424,068</b>	<b>-</b>	<b>1,270</b>	<b>-</b>	<b>-</b>	<b>425,338</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>135,216</b>	<b>(2,546)</b>	<b>(1,026,807)</b>	<b>-</b>	<b>-</b>	<b>(894,137)</b>
Projected One-Time Expenditures **	-	-	-	-	-	-	-
<b>Estimated Ending Balance</b>	<b>-</b>	<b>-</b>	<b>(53,471)</b>	<b>1,502,836</b>	<b>-</b>	<b>-</b>	<b>1,449,365</b>
<b>Reserve Held Centrally</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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)**  
**Outreach College - Total**

<b>FY25 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
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
<b>Revenue/Appropriation Projection</b>	<b>-</b>	<b>34,265,000</b>	<b>-</b>	<b>1,400,000</b>	<b>-</b>	<b>-</b>	<b>35,665,000</b>
<b>Transfer Projections (Transfer-Ins)</b>							
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
<b>Total Transfer Projection</b>	<b>-</b>	<b>23,230,312</b>	<b>-</b>	<b>11,193,936</b>	<b>-</b>	<b>-</b>	<b>34,424,248</b>
<b>Expenditure Projections</b>							
<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
<b>Subtotal Personnel</b>	<b>-</b>	<b>13,380,070</b>	<b>-</b>	<b>1,789,500</b>	<b>-</b>	<b>-</b>	<b>15,169,570</b>
<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
<b>Subtotal Other</b>	<b>-</b>	<b>2,278,800</b>	<b>-</b>	<b>1,758,400</b>	<b>-</b>	<b>-</b>	<b>4,037,200</b>
<b>Total Expenditure Projection</b>	<b>-</b>	<b>15,658,870</b>	<b>-</b>	<b>3,547,900</b>	<b>-</b>	<b>-</b>	<b>19,206,770</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	46,514,094	-	62,500	-	-	46,576,594
<b>Total Transfer Projection</b>	<b>-</b>	<b>46,514,094</b>	<b>-</b>	<b>62,500</b>	<b>-</b>	<b>-</b>	<b>46,576,594</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>(4,677,652)</b>	<b>-</b>	<b>8,983,536</b>	<b>-</b>	<b>-</b>	<b>4,305,884</b>
Projected One-Time Expenditures **	-	-	-	-	-	-	-
<b>Estimated Ending Balance</b>	<b>-</b>	<b>20,735,380</b>	<b>3,000</b>	<b>552,865</b>	<b>-</b>	<b>-</b>	<b>21,291,245</b>
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)**  
**President - Total**

<b>FY25 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
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)
<b>Revenue/Appropriation Projection</b>	<b>801,820</b>	<b>-</b>	<b>-</b>	<b>(900,000)</b>	<b>-</b>	<b>-</b>	<b>(98,180)</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	345,983	-	-	-	-	345,983
<b>Total Transfer Projection</b>	<b>-</b>	<b>345,983</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>345,983</b>
<b>Expenditure Projections</b>							
<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
<b>Subtotal Personnel</b>	<b>801,820</b>	<b>92,412</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>894,232</b>
<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
<b>Subtotal Other</b>	<b>-</b>	<b>253,572</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>253,572</b>
<b>Total Expenditure Projection</b>	<b>801,820</b>	<b>345,984</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,147,804</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	-	-	-	-
<b>Total Transfer Projection</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>(1)</b>	<b>-</b>	<b>(900,000)</b>	<b>-</b>	<b>-</b>	<b>(900,001)</b>
Projected One-Time Expenditures **	-	-	-	-	-	-	-
<b>Estimated Ending Balance</b>	<b>-</b>	<b>342,717</b>	<b>-</b>	<b>(29,566,783)</b>	<b>-</b>	<b>-</b>	<b>(29,224,066)</b>
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
<b>Revenue/Appropriation Projection</b>	<b>3,656,282</b>	<b>3,300,000</b>	<b>-</b>	<b>242,000</b>	<b>25,000</b>	<b>-</b>	<b>7,223,282</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	1,498,766	10,481	-	-	-	1,509,247
<b>Total Transfer Projection</b>	<b>-</b>	<b>1,498,766</b>	<b>10,481</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,509,247</b>
<b>Expenditure Projections</b>							
<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
<b>Subtotal Personnel</b>	<b>3,656,282</b>	<b>1,634,813</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>5,301,095</b>
<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
<b>Subtotal Other</b>	<b>-</b>	<b>3,813,444</b>	<b>11,005</b>	<b>291,561</b>	<b>25,764</b>	<b>-</b>	<b>4,141,774</b>
<b>Total Expenditure Projection</b>	<b>3,656,282</b>	<b>5,448,257</b>	<b>11,005</b>	<b>301,561</b>	<b>25,764</b>	<b>-</b>	<b>9,442,869</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	522,208	-	-	-	-	522,208
<b>Total Transfer Projection</b>	<b>-</b>	<b>522,208</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>522,208</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>(1,171,699)</b>	<b>(524)</b>	<b>(59,561)</b>	<b>(764)</b>	<b>-</b>	<b>(1,232,548)</b>
Projected One-Time Expenditures **	-	-	-	-	-	-	-
<b>Estimated Ending Balance</b>	<b>-</b>	<b>2,556,639</b>	<b>(11,005)</b>	<b>13,010</b>	<b>36,219</b>	<b>-</b>	<b>2,594,863</b>
<b>Reserve Held Centrally</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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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**

<b>FY25 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
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
<b>Revenue/Appropriation Projection</b>	<b>15,665,993</b>	<b>1,500,000</b>	<b>-</b>	<b>1,250,000</b>	<b>20,000</b>	<b>-</b>	<b>18,435,993</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	7,109,398	21,728	2,694,555	-	-	9,825,681
<b>Total Transfer Projection</b>	<b>-</b>	<b>7,109,398</b>	<b>21,728</b>	<b>2,694,555</b>	<b>-</b>	<b>-</b>	<b>9,825,681</b>
<b>Expenditure Projections</b>							
<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
<b>Subtotal Personnel</b>	<b>15,665,993</b>	<b>5,847,584</b>	<b>5,000</b>	<b>200,000</b>	<b>36,500</b>	<b>-</b>	<b>21,755,077</b>
<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
<b>Subtotal Other</b>	<b>-</b>	<b>1,640,311</b>	<b>14,519</b>	<b>800,000</b>	<b>500</b>	<b>-</b>	<b>2,455,330</b>
<b>Total Expenditure Projection</b>	<b>15,665,993</b>	<b>7,487,895</b>	<b>19,519</b>	<b>1,000,000</b>	<b>37,000</b>	<b>-</b>	<b>24,210,407</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	1,994,457	-	2,694,555	-	-	4,689,012
<b>Total Transfer Projection</b>	<b>-</b>	<b>1,994,457</b>	<b>-</b>	<b>2,694,555</b>	<b>-</b>	<b>-</b>	<b>4,689,012</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>(872,954)</b>	<b>2,209</b>	<b>250,000</b>	<b>(17,000)</b>	<b>-</b>	<b>(637,745)</b>
Projected One-Time Expenditures **	-	-	-	-	-	-	-
<b>Estimated Ending Balance</b>	<b>-</b>	<b>4,586,879</b>	<b>(19,519)</b>	<b>2,871,044</b>	<b>17,834</b>	<b>-</b>	<b>7,456,238</b>
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)**  
**Social Science - Total**

<b>FY25 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
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
<b>Revenue/Appropriation Projection</b>	<b>22,508,607</b>	<b>-</b>	<b>-</b>	<b>819,419</b>	<b>7</b>	<b>-</b>	<b>23,328,033</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	7,219,277	1,176,399	567,343	-	-	8,963,019
<b>Total Transfer Projection</b>	<b>-</b>	<b>7,219,277</b>	<b>1,176,399</b>	<b>567,343</b>	<b>-</b>	<b>-</b>	<b>8,963,019</b>
<b>Expenditure Projections</b>							
<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
<b>Subtotal Personnel</b>	<b>22,508,607</b>	<b>3,964,051</b>	<b>966,201</b>	<b>816,781</b>	<b>-</b>	<b>-</b>	<b>28,255,640</b>
<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
<b>Subtotal Other</b>	<b>-</b>	<b>2,932,647</b>	<b>269,017</b>	<b>172,885</b>	<b>-</b>	<b>-</b>	<b>3,374,549</b>
<b>Total Expenditure Projection</b>	<b>22,508,607</b>	<b>6,896,698</b>	<b>1,235,218</b>	<b>989,666</b>	<b>-</b>	<b>-</b>	<b>31,630,189</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	568,000	-	-	568,000
<b>Total Transfer Projection</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>568,000</b>	<b>-</b>	<b>-</b>	<b>568,000</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>322,579</b>	<b>(58,819)</b>	<b>(170,904)</b>	<b>7</b>	<b>-</b>	<b>92,863</b>
Projected One-Time Expenditures **	-	-	-	-	-	-	-
<b>Estimated Ending Balance</b>	<b>-</b>	<b>6,558,427</b>	<b>(1,232,467)</b>	<b>471,434</b>	<b>265</b>	<b>(60,155)</b>	<b>5,737,504</b>
<b>Reserve Held Centrally</b>							<b>-</b>

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)**  
**Social Work - Total**

<b>FY25 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
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
<b>Revenue/Appropriation Projection</b>	<b>4,071,508</b>	<b>-</b>	<b>-</b>	<b>90</b>	<b>-</b>	<b>-</b>	<b>4,071,598</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	2,504,472	1,274,185	1,881	-	-	3,780,538
<b>Total Transfer Projection</b>	<b>-</b>	<b>2,504,472</b>	<b>1,274,185</b>	<b>1,881</b>	<b>-</b>	<b>-</b>	<b>3,780,538</b>
<b>Expenditure Projections</b>							
<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
<b>Subtotal Personnel</b>	<b>4,071,509</b>	<b>1,695,995</b>	<b>1,319,101</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,086,605</b>
<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
<b>Subtotal Other</b>	<b>-</b>	<b>753,976</b>	<b>233,294</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>987,270</b>
<b>Total Expenditure Projection</b>	<b>4,071,509</b>	<b>2,449,971</b>	<b>1,552,395</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,073,875</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	247	-	-	-	247
<b>Total Transfer Projection</b>	<b>-</b>	<b>-</b>	<b>247</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>247</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>(1)</b>	<b>204,501</b>	<b>(278,457)</b>	<b>1,971</b>	<b>-</b>	<b>-</b>	<b>(71,986)</b>
Projected One-Time Expenditures **	-	150,000	-	-	-	-	150,000
<b>Estimated Ending Balance</b>	<b>(1)</b>	<b>4,068,015</b>	<b>(1,771,938)</b>	<b>6,681</b>	<b>-</b>	<b>-</b>	<b>2,302,757</b>
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)**  
**SOEST - Total**

<b>FY25 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
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
<b>Revenue/Appropriation Projection</b>	<b>26,285,387</b>	<b>-</b>	<b>-</b>	<b>24,678,100</b>	<b>27,000</b>	<b>-</b>	<b>50,990,487</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	5,544,448	6,751,710	2,120,000	-	-	14,416,158
<b>Total Transfer Projection</b>	<b>-</b>	<b>5,544,448</b>	<b>6,751,710</b>	<b>2,120,000</b>	<b>-</b>	<b>-</b>	<b>14,416,158</b>
<b>Expenditure Projections</b>							
<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
<b>Subtotal Personnel</b>	<b>26,285,387</b>	<b>3,017,491</b>	<b>3,841,013</b>	<b>9,420,718</b>	<b>12,000</b>	<b>-</b>	<b>42,576,609</b>
<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
<b>Subtotal Other</b>	<b>-</b>	<b>4,353,255</b>	<b>3,248,281</b>	<b>17,469,849</b>	<b>76,534</b>	<b>-</b>	<b>25,147,919</b>
<b>Total Expenditure Projection</b>	<b>26,285,387</b>	<b>7,370,746</b>	<b>7,089,294</b>	<b>26,890,567</b>	<b>88,534</b>	<b>-</b>	<b>67,724,528</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	205,000	-	-	205,000
<b>Total Transfer Projection</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>205,000</b>	<b>-</b>	<b>-</b>	<b>205,000</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>39,481</b>	<b>(337,584)</b>	<b>7,202,533</b>	<b>(61,534)</b>	<b>-</b>	<b>6,842,896</b>
Projected One-Time Expenditures **	-	1,865,779	-	7,500,000	-	-	9,365,779
<b>Estimated Ending Balance</b>	<b>-</b>	<b>1,554,585</b>	<b>(8,826,836)</b>	<b>16,616,685</b>	<b>116,306</b>	<b>-</b>	<b>9,460,740</b>
<b>Reserve Held Centrally</b>							<b>-</b>

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)**  
**Student Housing - Total**

<b>FY25 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
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
<b>Revenue/Appropriation Projection</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26,190,622</b>	<b>-</b>	<b>-</b>	<b>26,190,622</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	-	-	-	-
<b>Total Transfer Projection</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditure Projections</b>							
<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)	-	-	-	-	-	-	-
<b>Subtotal Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,081,911</b>	<b>-</b>	<b>-</b>	<b>9,081,911</b>
<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
<b>Subtotal Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,113,425</b>	<b>-</b>	<b>-</b>	<b>18,113,425</b>
<b>Total Expenditure Projection</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27,195,336</b>	<b>-</b>	<b>-</b>	<b>27,195,336</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	6,320,042	-	-	6,320,042
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	-	-	-	-
<b>Total Transfer Projection</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,320,042</b>	<b>-</b>	<b>-</b>	<b>6,320,042</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(6,934,756)</b>	<b>-</b>	<b>-</b>	<b>(6,934,756)</b>
Projected One-Time Expenditures **	-	-	-	390,000	-	-	390,000
<b>Estimated Ending Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>42,634,783</b>	<b>-</b>	<b>-</b>	<b>42,634,783</b>
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)**  
**Systemwide - Total**

<b>FY25 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
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
<b>Revenue/Appropriation Projection</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	8,833,035	-	-	8,833,035
<b>Total Transfer Projection</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,833,035</b>	<b>-</b>	<b>-</b>	<b>8,833,035</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	-	-	-	-	-	-	-
Lecturer Payroll	-	-	-	-	-	-	-
Student Help Payroll	-	-	-	-	-	-	-
Other Personnel (Non-Regular Payroll)	-	-	-	-	-	-	-
<b>Subtotal Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Other Expenditures</i>							
Utilities & Communication *	-	-	-	-	-	-	-
Scholarships, Tuition, Stipends & Allowances	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-
Other Operating Expenses	-	-	-	-	-	-	-
<b>Subtotal Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditure Projection</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	9,395,223	-	-	9,395,223
<b>Total Transfer Projection</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,395,223</b>	<b>-</b>	<b>-</b>	<b>9,395,223</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(562,188)</b>	<b>-</b>	<b>-</b>	<b>(562,188)</b>
Projected One-Time Expenditures **	-	-	-	-	-	-	-
<b>Estimated Ending Balance</b>	<b>-</b>	<b>-</b>	<b>3,352,734</b>	<b>11,934,660</b>	<b>-</b>	<b>-</b>	<b>15,287,394</b>
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)**  
**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
<b>Revenue/Appropriation Projection</b>	<b>2,116,968</b>	<b>-</b>	<b>-</b>	<b>2,500,000</b>	<b>-</b>	<b>-</b>	<b>4,616,968</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	106,000	-	50,000	-	-	156,000
<b>Total Transfer Projection</b>	<b>-</b>	<b>106,000</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>156,000</b>
<b>Expenditure Projections</b>							
<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
<b>Subtotal Personnel</b>	<b>2,116,968</b>	<b>108,426</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,225,394</b>
<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
<b>Subtotal Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,805,000</b>	<b>-</b>	<b>-</b>	<b>1,805,000</b>
<b>Total Expenditure Projection</b>	<b>2,116,968</b>	<b>108,426</b>	<b>-</b>	<b>1,805,000</b>	<b>-</b>	<b>-</b>	<b>4,030,394</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	50,000	-	-	50,000
<b>Total Transfer Projection</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>50,000</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>(2,426)</b>	<b>-</b>	<b>695,000</b>	<b>-</b>	<b>-</b>	<b>692,574</b>
Projected One-Time Expenditures **	-	-	-	-	-	-	-
<b>Estimated Ending Balance</b>	<b>-</b>	<b>16,455</b>	<b>5,539</b>	<b>9,043,465</b>	<b>-</b>	<b>-</b>	<b>9,065,459</b>
<b>Reserve Held Centrally</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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)**  
**UH Press - Total**

<b>FY25 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
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
<b>Revenue/Appropriation Projection</b>	<b>599,224</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,400,505</b>	<b>-</b>	<b>4,999,729</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-						-
Debt Service		-	-	-	-		-
Assessments		-	-	-	-		-
Tuition Scholarships		-	-	-	-		-
Other Transfers	-	-	-	-	-		-
<b>Total Transfer Projection</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditure Projections</b>							
<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
<b>Subtotal Personnel</b>	<b>599,224</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,350,163</b>	<b>-</b>	<b>2,949,387</b>
<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
<b>Subtotal Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,961,975</b>	<b>-</b>	<b>1,961,975</b>
<b>Total Expenditure Projection</b>	<b>599,224</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,312,138</b>	<b>-</b>	<b>4,911,362</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-						-
Debt Service		-	-	-	-		-
Assessments		-	-	-	-		-
Tuition Scholarships		-	-	-	-		-
Other Transfers	-	-	-	-	-		-
<b>Total Transfer Projection</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>88,367</b>	<b>-</b>	<b>88,367</b>
Projected One-Time Expenditures **	-	-	-	-	-	-	-
<b>Estimated Ending Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,839,793</b>	<b>-</b>	<b>1,839,793</b>
<b>Reserve Held Centrally</b>							<b>-</b>

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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**

<b>FY25 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
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
<b>Revenue/Appropriation Projection</b>	<b>1,350,227</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,350,227</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	2,691,179	-	-	-	-	2,691,179
<b>Total Transfer Projection</b>	<b>-</b>	<b>2,691,179</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,691,179</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	1,350,227	-	-	-	-	-	1,350,227
Lecturer Payroll	-	-	-	-	-	-	-
Student Help Payroll	-	-	-	-	-	-	-
Other Personnel (Non-Regular Payroll)	-	-	-	-	-	-	-
<b>Subtotal Personnel</b>	<b>1,350,227</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,350,227</b>
<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
<b>Subtotal Other</b>	<b>-</b>	<b>2,691,179</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,691,179</b>
<b>Total Expenditure Projection</b>	<b>1,350,227</b>	<b>2,691,179</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,041,406</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	-	-	-	-
<b>Total Transfer Projection</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Projected One-Time Expenditures **	-	-	-	-	-	-	-
<b>Estimated Ending Balance</b>	<b>-</b>	<b>979,794</b>	<b>854,075</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,833,869</b>
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)**  
**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)
<b>Revenue/Appropriation Projection</b>	-	-	-	-	-	-	-
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	36,616,973	1,000,000	-	-	-	37,616,973
<b>Total Transfer Projection</b>	-	<b>36,616,973</b>	<b>1,000,000</b>	-	-	-	<b>37,616,973</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	-	-	-	-	-	-	-
Lecturer Payroll	-	-	-	-	-	-	-
Student Help Payroll	-	-	-	-	-	-	-
Other Personnel (Non-Regular Payroll)	-	-	-	-	-	-	-
<b>Subtotal Personnel</b>	-	-	-	-	-	-	-
<i>Other Expenditures</i>							
Utilities & Communication *	-	36,616,973	1,000,000	-	-	-	37,616,973
Scholarships, Tuition, Stipends & Allowances	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-
Other Operating Expenses	-	-	-	-	-	-	-
<b>Subtotal Other</b>	-	<b>36,616,973</b>	<b>1,000,000</b>	-	-	-	<b>37,616,973</b>
<b>Total Expenditure Projection</b>	-	<b>36,616,973</b>	<b>1,000,000</b>	-	-	-	<b>37,616,973</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	-	-	-	-
<b>Total Transfer Projection</b>	-	-	-	-	-	-	-
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	-	-	-	-	-	-	-
Projected One-Time Expenditures **	-	-	-	-	-	-	-
<b>Estimated Ending Balance</b>	-	928,135	(1,000,000)	-	-	-	(71,865)
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)**  
**VPAE - Total**

<b>FY25 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
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
<b>Revenue/Appropriation Projection</b>	<b>4,645,745</b>	<b>76,000</b>	<b>-</b>	<b>-</b>	<b>382,600</b>	<b>-</b>	<b>5,104,345</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	816,966	2,441	-	-	-	819,407
<b>Total Transfer Projection</b>	<b>-</b>	<b>816,966</b>	<b>2,441</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>819,407</b>
<b>Expenditure Projections</b>							
<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
<b>Subtotal Personnel</b>	<b>4,645,746</b>	<b>814,815</b>	<b>-</b>	<b>-</b>	<b>193,659</b>	<b>-</b>	<b>5,654,220</b>
<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
<b>Subtotal Other</b>	<b>-</b>	<b>325,642</b>	<b>-</b>	<b>-</b>	<b>109,690</b>	<b>-</b>	<b>435,332</b>
<b>Total Expenditure Projection</b>	<b>4,645,746</b>	<b>1,140,457</b>	<b>-</b>	<b>-</b>	<b>303,349</b>	<b>-</b>	<b>6,089,552</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	-	-	-	-
<b>Total Transfer Projection</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>(1)</b>	<b>(247,491)</b>	<b>2,441</b>	<b>-</b>	<b>79,251</b>	<b>-</b>	<b>(165,800)</b>
Projected One-Time Expenditures **	-	-	-	-	-	-	-
<b>Estimated Ending Balance</b>	<b>(1)</b>	<b>971,140</b>	<b>-</b>	<b>10,085</b>	<b>721,918</b>	<b>-</b>	<b>1,703,142</b>
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)**  
**VPEM - Total**

<b>FY25 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
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)
<b>Revenue/Appropriation Projection</b>	<b>4,707,270</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>366,000</b>	<b>1,051,000</b>	<b>6,124,770</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	1,727,087	-	46,413,880	-	-	48,140,967
<b>Total Transfer Projection</b>	<b>-</b>	<b>1,727,087</b>	<b>-</b>	<b>46,413,880</b>	<b>-</b>	<b>-</b>	<b>48,140,967</b>
<b>Expenditure Projections</b>							
<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
<b>Subtotal Personnel</b>	<b>4,707,270</b>	<b>520,500</b>	<b>-</b>	<b>-</b>	<b>339,652</b>	<b>951,000</b>	<b>6,518,422</b>
<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
<b>Subtotal Other</b>	<b>-</b>	<b>1,137,650</b>	<b>-</b>	<b>41,650,799</b>	<b>700</b>	<b>100,000</b>	<b>42,889,149</b>
<b>Total Expenditure Projection</b>	<b>4,707,270</b>	<b>1,658,150</b>	<b>-</b>	<b>41,650,799</b>	<b>340,352</b>	<b>1,051,000</b>	<b>49,407,571</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	1,000,000	-	-	1,000,000
<b>Total Transfer Projection</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000,000</b>	<b>-</b>	<b>-</b>	<b>1,000,000</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>68,937</b>	<b>-</b>	<b>3,763,581</b>	<b>25,648</b>	<b>-</b>	<b>3,858,166</b>
Projected One-Time Expenditures **	-	-	-	-	-	-	-
<b>Estimated Ending Balance</b>	<b>-</b>	<b>469,651</b>	<b>-</b>	<b>12,764</b>	<b>2,292,313</b>	<b>(826)</b>	<b>2,773,902</b>
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)**  
**VPRS - Total**

<b>FY25 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
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
<b>Revenue/Appropriation Projection</b>	<b>688,598</b>	<b>-</b>	<b>41,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>41,688,598</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	122,781	6,655,350	1,654,461	-	-	8,432,592
<b>Total Transfer Projection</b>	<b>-</b>	<b>122,781</b>	<b>6,655,350</b>	<b>1,654,461</b>	<b>-</b>	<b>-</b>	<b>8,432,592</b>
<b>Expenditure Projections</b>							
<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
<b>Subtotal Personnel</b>	<b>688,598</b>	<b>9,205</b>	<b>1,783,523</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,481,326</b>
<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
<b>Subtotal Other</b>	<b>-</b>	<b>183,925</b>	<b>2,028,014</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,211,939</b>
<b>Total Expenditure Projection</b>	<b>688,598</b>	<b>193,130</b>	<b>3,811,537</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,693,265</b>
<b>Transfer Projections (Transfer-Outs)</b>							
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
<b>Total Transfer Projection</b>	<b>-</b>	<b>-</b>	<b>34,576,264</b>	<b>1,654,461</b>	<b>-</b>	<b>-</b>	<b>36,230,725</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>(70,349)</b>	<b>9,267,549</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,197,200</b>
Projected One-Time Expenditures **	-	-	-	-	-	-	-
<b>Estimated Ending Balance</b>	<b>-</b>	<b>34,687</b>	<b>87,248,285</b>	<b>28,915</b>	<b>-</b>	<b>-</b>	<b>87,311,887</b>
<b>Reserve Held Centrally</b>							<b>-</b>

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)**  
**VPSS - Total**

<b>FY25 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
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
<b>Revenue/Appropriation Projection</b>	<b>9,678,188</b>	<b>117,043</b>	<b>-</b>	<b>9,990,997</b>	<b>9,230,326</b>	<b>-</b>	<b>29,016,554</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	3,226,935	641,895	2,604,605	5,044,800	-	11,518,235
<b>Total Transfer Projection</b>	<b>-</b>	<b>3,226,935</b>	<b>641,895</b>	<b>2,604,605</b>	<b>5,044,800</b>	<b>-</b>	<b>11,518,235</b>
<b>Expenditure Projections</b>							
<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
<b>Subtotal Personnel</b>	<b>9,678,188</b>	<b>2,038,293</b>	<b>147,544</b>	<b>5,421,857</b>	<b>5,905,148</b>	<b>-</b>	<b>23,191,030</b>
<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
<b>Subtotal Other</b>	<b>-</b>	<b>890,556</b>	<b>526,447</b>	<b>2,832,320</b>	<b>5,971,616</b>	<b>-</b>	<b>10,220,939</b>
<b>Total Expenditure Projection</b>	<b>9,678,188</b>	<b>2,928,849</b>	<b>673,991</b>	<b>8,254,177</b>	<b>11,876,764</b>	<b>-</b>	<b>33,411,969</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	183,369	-	1,384,320	5,252,634	-	6,820,323
<b>Total Transfer Projection</b>	<b>-</b>	<b>183,369</b>	<b>-</b>	<b>1,384,320</b>	<b>5,252,634</b>	<b>-</b>	<b>6,820,323</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>231,760</b>	<b>(32,096)</b>	<b>3,857,105</b>	<b>(659,272)</b>	<b>-</b>	<b>3,397,497</b>
Projected One-Time Expenditures **	-	-	-	900,000	2,195,000	-	3,095,000
<b>Estimated Ending Balance</b>	<b>-</b>	<b>1,843,593</b>	<b>(765,516)</b>	<b>35,785,962</b>	<b>15,267,297</b>	<b>-</b>	<b>52,131,336</b>
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)**  
**WRRC - Total**

<b>FY25 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
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)
<b>Revenue/Appropriation Projection</b>	<b>871,405</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>871,405</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	164,557	-	-	-	-	164,557
<b>Total Transfer Projection</b>	<b>-</b>	<b>164,557</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>164,557</b>
<b>Expenditure Projections</b>							
<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)	-	-	-	-	-	-	-
<b>Subtotal Personnel</b>	<b>871,405</b>	<b>54,080</b>	<b>64,862</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>990,347</b>
<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
<b>Subtotal Other</b>	<b>-</b>	<b>110,478</b>	<b>230,883</b>	<b>525</b>	<b>-</b>	<b>-</b>	<b>341,886</b>
<b>Total Expenditure Projection</b>	<b>871,405</b>	<b>164,558</b>	<b>295,745</b>	<b>525</b>	<b>-</b>	<b>-</b>	<b>1,332,233</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	-	-	-	-
<b>Total Transfer Projection</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>(1)</b>	<b>(295,745)</b>	<b>(525)</b>	<b>-</b>	<b>-</b>	<b>(296,271)</b>
Projected One-Time Expenditures **	-	-	-	-	-	-	-
<b>Estimated Ending Balance</b>	<b>-</b>	<b>111,369</b>	<b>(899,296)</b>	<b>6,181</b>	<b>-</b>	<b>-</b>	<b>(781,746)</b>
<b>Reserve Held Centrally</b>							<b>-</b>

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 2025 (07/01/24 to 06/30/25)**

<b>FY24 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
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
<b>Revenue/Appropriation Projection</b>	<b>29,921,146</b>	<b>7,395,135</b>	<b>50,812</b>	<b>-</b>	<b>3,103,534</b>	<b>58,302</b>	<b>40,528,929</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	166,606	-	-	-	-	-	166,606
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	1,477,295	399,346	30,727	-	-	-	1,907,368
<b>Total Transfer Projection</b>	<b>1,643,901</b>	<b>399,346</b>	<b>30,727</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,073,974</b>
<b>Expenditure Projections</b>							
<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
<b>Subtotal Personnel</b>	<b>21,192,761</b>	<b>860,499</b>	<b>5,801</b>	<b>-</b>	<b>1,324,789</b>	<b>52,695</b>	<b>23,436,545</b>
<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
<b>Subtotal Other</b>	<b>10,372,286</b>	<b>5,272,704</b>	<b>8,770</b>	<b>-</b>	<b>521,609</b>	<b>5,607</b>	<b>16,180,976</b>
<b>Total Expenditure Projection</b>	<b>31,565,047</b>	<b>6,133,203</b>	<b>14,571</b>	<b>-</b>	<b>1,846,398</b>	<b>58,302</b>	<b>39,617,521</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	395,562	-	-	-	-	395,562
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	1,302,064	-	-	15,645	-	1,317,709
<b>Total Transfer Projection</b>	<b>-</b>	<b>1,697,626</b>	<b>-</b>	<b>-</b>	<b>15,645</b>	<b>-</b>	<b>1,713,271</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>2,173,639</b>	<b>3,178,081</b>	<b>66,968</b>	<b>-</b>	<b>1,355,920</b>	<b>-</b>	<b>6,774,608</b>
Projected One-Time Expenditures **	2,173,639	3,214,429	-	-	114,429	-	5,502,497
<b>Estimated Ending Balance</b>	<b>-</b>	<b>33,720,889</b>	<b>1,698,932</b>	<b>-</b>	<b>10,896,299</b>	<b>-</b>	<b>46,316,120</b>
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)**

<b>FY24 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
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
<b>Revenue/Appropriation Projection</b>	<b>33,895,663</b>	<b>14,705,598</b>	<b>118,361</b>	<b>41,732</b>	<b>5,135,626</b>	<b>37,983</b>	<b>53,934,963</b>
<b>Transfer Projections (Transfer-Ins)</b>							
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
<b>Total Transfer Projection</b>	<b>2,314,262</b>	<b>582,257</b>	<b>73,728</b>	<b>745,391</b>	<b>-</b>	<b>-</b>	<b>3,715,638</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
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
<b>Subtotal Personnel</b>	<b>34,640,291</b>	<b>1,661,605</b>	<b>263,405</b>	<b>-</b>	<b>3,112,984</b>	<b>28,472</b>	<b>39,706,757</b>
<i>Other Expenditures</i>							
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
<b>Subtotal Other</b>	<b>1,569,634</b>	<b>9,333,905</b>	<b>26,766</b>	<b>41,732</b>	<b>546,043</b>	<b>9,511</b>	<b>11,527,591</b>
<b>Total Expenditure Projection</b>	<b>36,209,925</b>	<b>10,995,510</b>	<b>290,171</b>	<b>41,732</b>	<b>3,659,027</b>	<b>37,983</b>	<b>51,234,348</b>
<b>Transfer Projections (Transfer-Outs)</b>							
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
<b>Total Transfer Projection</b>	<b>-</b>	<b>3,370,905</b>	<b>-</b>	<b>745,391</b>	<b>15,645</b>	<b>-</b>	<b>4,131,941</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>970,481</b>	<b>-</b>	<b>-</b>	<b>1,542,689</b>	<b>-</b>	<b>2,513,170</b>
<b>Projected One-Time Expenditures **</b>	<b>-</b>	<b>49,041</b>	<b>98,062</b>	<b>-</b>	<b>81,735</b>	<b>-</b>	<b>228,858</b>
<b>Estimated Ending Balance</b>	<b>-</b>	<b>23,977,499</b>	<b>1,479,408</b>	<b>105,179</b>	<b>10,597,061</b>	<b>-</b>	<b>36,159,147</b>
<b>Reserve Held Centrally</b>	<b>-</b>	<b>2,767,150</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,767,150</b>

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)**

<b>FY24 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
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
<b>Revenue/Appropriation Projection</b>	<b>29,841,072</b>	<b>12,192,878</b>	<b>23,124</b>	<b>818</b>	<b>5,364,382</b>	<b>83,827</b>	<b>47,506,101</b>
<b>Transfer Projections (Transfer-Ins)</b>							
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
<b>Total Transfer Projection</b>	<b>4,181,954</b>	<b>918,369</b>	<b>40,571</b>	<b>145,065</b>	<b>-</b>	<b>-</b>	<b>5,285,959</b>
<b>Expenditure Projections</b>							
<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
<b>Subtotal Personnel</b>	<b>32,141,343</b>	<b>2,510,722</b>	<b>44,532</b>	<b>-</b>	<b>3,169,757</b>	<b>81,462</b>	<b>37,947,816</b>
<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
<b>Subtotal Other</b>	<b>1,881,683</b>	<b>12,216,533</b>	<b>36,061</b>	<b>374</b>	<b>997,639</b>	<b>2,365</b>	<b>15,134,655</b>
<b>Total Expenditure Projection</b>	<b>34,023,026</b>	<b>14,727,255</b>	<b>80,593</b>	<b>374</b>	<b>4,167,396</b>	<b>83,827</b>	<b>53,082,471</b>
<b>Transfer Projections (Transfer-Outs)</b>							
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
<b>Total Transfer Projection</b>	<b>-</b>	<b>2,415,154</b>	<b>-</b>	<b>145,065</b>	<b>15,645</b>	<b>-</b>	<b>2,575,864</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>(138,834)</b>	<b>(16,898)</b>	<b>444</b>	<b>1,181,341</b>	<b>-</b>	<b>1,026,053</b>
<b>Projected One-Time Expenditures **</b>		<b>3,892,328</b>					<b>3,892,328</b>
<b>Estimated Ending Balance</b>	<b>-</b>	<b>13,589,729</b>	<b>1,899,273</b>	<b>1,038</b>	<b>14,329,826</b>	<b>-</b>	<b>29,819,866</b>
<b>Reserve Held Centrally</b>		<b>2,148,391</b>					<b>2,148,391</b>

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)**

<b>FY24 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
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
<b>Revenue/Appropriation Projection</b>	<b>14,205,531</b>	<b>3,863,016</b>	<b>247,001</b>	<b>-</b>	<b>2,124,886</b>	<b>11,170</b>	<b>20,451,604</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	43,670	-	-	-	-	-	43,670
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	731,354	136,331	29,987	-	-	-	897,672
<b>Total Transfer Projection</b>	<b>775,024</b>	<b>136,331</b>	<b>29,987</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>941,342</b>
<b>Expenditure Projections</b>							
<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
<b>Subtotal Personnel</b>	<b>14,004,794</b>	<b>1,261,091</b>	<b>81,786</b>	<b>-</b>	<b>1,023,328</b>	<b>11,170</b>	<b>16,382,169</b>
<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
<b>Subtotal Other</b>	<b>975,761</b>	<b>3,755,150</b>	<b>7,565</b>	<b>-</b>	<b>236,897</b>	<b>-</b>	<b>4,975,373</b>
<b>Total Expenditure Projection</b>	<b>14,980,555</b>	<b>5,016,241</b>	<b>89,351</b>	<b>-</b>	<b>1,260,225</b>	<b>11,170</b>	<b>21,357,542</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	163,486	-	-	-	-	163,486
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	648,000	-	-	15,645	-	663,645
<b>Total Transfer Projection</b>	<b>-</b>	<b>811,486</b>	<b>-</b>	<b>-</b>	<b>15,645</b>	<b>-</b>	<b>827,131</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>(1,330,686)</b>	<b>269,372</b>	<b>-</b>	<b>898,057</b>	<b>-</b>	<b>(163,257)</b>
Projected One-Time Expenditures **	-	497,694	81,735	-	49,041	-	628,470
<b>Estimated Ending Balance</b>	<b>-</b>	<b>5,420,450</b>	<b>1,442,071</b>	<b>-</b>	<b>4,986,949</b>	<b>-</b>	<b>11,849,470</b>
<b>Reserve Held Centrally</b>	<b>-</b>	<b>943,740</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>943,740</b>

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)**

<b>FY24 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
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
<b>Revenue/Appropriation Projection</b>	<b>19,936,280</b>	<b>5,645,309</b>	<b>59,219</b>	<b>30,851</b>	<b>2,130,022</b>	<b>67,495</b>	<b>27,869,176</b>
<b>Transfer Projections (Transfer-Ins)</b>							
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
<b>Total Transfer Projection</b>	<b>1,108,574</b>	<b>354,263</b>	<b>30,000</b>	<b>531,789</b>	<b>-</b>	<b>-</b>	<b>2,024,626</b>
<b>Expenditure Projections</b>							
<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
<b>Subtotal Personnel</b>	<b>16,463,371</b>	<b>1,495,502</b>	<b>19,186</b>	<b>-</b>	<b>733,897</b>	<b>59,357</b>	<b>18,771,313</b>
<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
<b>Subtotal Other</b>	<b>4,581,483</b>	<b>277,585</b>	<b>32,110</b>	<b>612</b>	<b>937,021</b>	<b>8,138</b>	<b>5,836,949</b>
<b>Total Expenditure Projection</b>	<b>21,044,854</b>	<b>1,773,087</b>	<b>51,296</b>	<b>612</b>	<b>1,670,918</b>	<b>67,495</b>	<b>24,608,262</b>
<b>Transfer Projections (Transfer-Outs)</b>							
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
<b>Total Transfer Projection</b>	<b>-</b>	<b>1,410,239</b>	<b>-</b>	<b>531,789</b>	<b>15,645</b>	<b>-</b>	<b>1,957,673</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>3,196,063</b>	<b>54,270</b>	<b>30,239</b>	<b>476,153</b>	<b>-</b>	<b>3,756,725</b>
<b>Projected One-Time Expenditures **</b>	<b>-</b>	<b>379,817</b>	<b>16,347</b>	<b>-</b>	<b>32,694</b>	<b>-</b>	<b>428,858</b>
<b>Estimated Ending Balance</b>	<b>-</b>	<b>14,137,329</b>	<b>1,037,143</b>	<b>82,800</b>	<b>2,845,243</b>	<b>-</b>	<b>18,102,515</b>
<b>Reserve Held Centrally</b>	<b>-</b>	<b>1,256,890</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,256,890</b>

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)**

<b>FY24 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
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
<b>Revenue/Appropriation Projection</b>	<b>20,832,989</b>	<b>5,528,478</b>	<b>516,898</b>	<b>-</b>	<b>2,856,544</b>	<b>11,286</b>	<b>29,746,195</b>
<b>Transfer Projections (Transfer-Ins)</b>							
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
<b>Total Transfer Projection</b>	<b>1,367,464</b>	<b>1,050,028</b>	<b>79,467</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,496,959</b>
<b>Expenditure Projections</b>							
<b>Personnel</b>							
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
<b>Subtotal Personnel</b>	<b>18,313,707</b>	<b>1,357,088</b>	<b>1,031,670</b>	<b>-</b>	<b>1,112,905</b>	<b>5,156</b>	<b>21,820,526</b>
<b>Other Expenditures</b>							
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
<b>Subtotal Other</b>	<b>3,886,746</b>	<b>4,632,955</b>	<b>138,142</b>	<b>-</b>	<b>1,230,122</b>	<b>6,130</b>	<b>9,894,095</b>
<b>Total Expenditure Projection</b>	<b>22,200,453</b>	<b>5,990,043</b>	<b>1,169,812</b>	<b>-</b>	<b>2,343,027</b>	<b>11,286</b>	<b>31,714,621</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	408,046	-	-	-	-	408,046
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	1,050,243	-	-	15,644	-	1,065,887
<b>Total Transfer Projection</b>	<b>-</b>	<b>1,458,289</b>	<b>-</b>	<b>-</b>	<b>15,644</b>	<b>-</b>	<b>1,473,933</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>179,215</b>	<b>(295,548)</b>	<b>-</b>	<b>514,220</b>	<b>-</b>	<b>397,887</b>
<b>Projected One-Time Expenditures **</b>	<b>-</b>	<b>1,049,041</b>	<b>277,899</b>	<b>-</b>	<b>16,347</b>	<b>-</b>	<b>1,343,287</b>
<b>Estimated Ending Balance</b>	<b>-</b>	<b>10,876,431</b>	<b>1,015,393</b>	<b>-</b>	<b>5,153,757</b>	<b>-</b>	<b>17,045,581</b>
<b>Reserve Held Centrally</b>	<b>-</b>	<b>1,417,522</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,417,522</b>

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)**

<b>FY24 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
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
<b>Revenue/Appropriation Projection</b>	<b>14,194,148</b>	<b>2,250,587</b>	<b>33,787</b>	<b>-</b>	<b>653,892</b>	<b>21,855</b>	<b>17,154,269</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	96,337	-	-	-	-	-	96,337
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	925,298	144,543	15,000	-	-	-	1,084,841
<b>Total Transfer Projection</b>	<b>1,021,635</b>	<b>144,543</b>	<b>15,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,181,178</b>
<b>Expenditure Projections</b>							
<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
<b>Subtotal Personnel</b>	<b>12,510,274</b>	<b>540,977</b>	<b>74</b>	<b>-</b>	<b>158,586</b>	<b>19,166</b>	<b>13,229,077</b>
<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
<b>Subtotal Other</b>	<b>2,705,509</b>	<b>180,989</b>	<b>19,255</b>	<b>-</b>	<b>326,308</b>	<b>2,689</b>	<b>3,234,750</b>
<b>Total Expenditure Projection</b>	<b>15,215,783</b>	<b>721,966</b>	<b>19,329</b>	<b>-</b>	<b>484,894</b>	<b>21,855</b>	<b>16,463,827</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	149,827	-	-	-	-	149,827
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	528,488	-	-	15,644	-	544,132
<b>Total Transfer Projection</b>	<b>-</b>	<b>678,315</b>	<b>-</b>	<b>-</b>	<b>15,644</b>	<b>-</b>	<b>693,959</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>75,000</b>	<b>1,277,543</b>	<b>29,458</b>	<b>-</b>	<b>153,354</b>	<b>-</b>	<b>1,535,355</b>
<b>Projected One-Time Expenditures **</b>	<b>75,000</b>	<b>282,694</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>357,694</b>
<b>Estimated Ending Balance</b>	<b>-</b>	<b>9,868,799</b>	<b>674,109</b>	<b>-</b>	<b>2,789,296</b>	<b>-</b>	<b>13,332,204</b>
<b>Reserve Held Centrally</b>	<b>-</b>	<b>792,432</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>792,432</b>

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

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

<b>FY24 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
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
<b>Revenue/Appropriation Projection</b>	<b>22,612,019</b>	<b>-</b>	<b>321,645</b>	<b>12,059</b>	<b>168,412</b>	<b>3,583,647</b>	<b>26,697,782</b>
<b>Transfer Projections (Transfer-Ins)</b>							
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
<b>Total Transfer Projection</b>	<b>8,286</b>	<b>8,309,687</b>	<b>-</b>	<b>1,619,450</b>	<b>115,454</b>	<b>-</b>	<b>10,052,877</b>
<b>Expenditure Projections</b>							
<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
<b>Subtotal Personnel</b>	<b>6,175,745</b>	<b>513,375</b>	<b>9,891</b>	<b>-</b>	<b>-</b>	<b>1,727,589</b>	<b>8,426,600</b>
<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
<b>Subtotal Other</b>	<b>4,910,885</b>	<b>2,613,323</b>	<b>-</b>	<b>2,458</b>	<b>286,437</b>	<b>1,856,058</b>	<b>9,669,161</b>
<b>Total Expenditure Projection</b>	<b>11,086,630</b>	<b>3,126,698</b>	<b>9,891</b>	<b>2,458</b>	<b>286,437</b>	<b>3,583,647</b>	<b>18,095,761</b>
<b>Transfer Projections (Transfer-Outs)</b>							
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
<b>Total Transfer Projection</b>	<b>11,533,675</b>	<b>5,867,128</b>	<b>34,000</b>	<b>1,619,450</b>	<b>-</b>	<b>-</b>	<b>19,054,253</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>(553,363)</b>	<b>277,754</b>	<b>9,601</b>	<b>(2,571)</b>	<b>16,347</b>	<b>(252,232)</b>
<b>Projected One-Time Expenditures **</b>		<b>130,776</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,347</b>	<b>147,123</b>
<b>Estimated Ending Balance</b>	<b>-</b>	<b>28,966,208</b>	<b>1,171,438</b>	<b>20,286</b>	<b>121,275</b>	<b>-</b>	<b>30,279,207</b>
<b>Reserve Held Centrally</b>		<b>-</b>					<b>-</b>

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