



UNIVERSITY  
of HAWAII®

Ke Kulanui o Hawai'i

David Lassner  
President

**DEPT. COMM. NO. 38**

October 21, 2024

The Honorable Ronald D. Kouchi,  
President and Members of the Senate  
Thirty-Second State Legislature  
State Capitol, Room 409  
Honolulu, Hawai'i 96813

The Honorable Scott Saiki, Speaker  
and Members of the House of Representatives  
Thirty-Second State Legislature  
State Capitol, Room 431  
Honolulu, Hawai'i 96813

Dear President Kouchi, Speaker Saiki, and Members of the Legislature:

For your information and consideration, the University of Hawai'i is transmitting a copy of the Annual Report on Non-General Funds (Sections 37-47, 37-48, and 37-49, Hawai'i Revised Statutes) as requested by the Legislature.

In accordance with Section 93-16, Hawai'i Revised Statutes, this report may be viewed electronically at: [https://www.hawaii.edu/govrel/docs/reports/2025/hrs37-47\\_37-48\\_37-49\\_2025\\_non-general-funds\\_annual-report.pdf](https://www.hawaii.edu/govrel/docs/reports/2025/hrs37-47_37-48_37-49_2025_non-general-funds_annual-report.pdf).

Should you have any questions about this report, please do not hesitate to contact Stephanie Kim at (808) 956-4250, or via e-mail at [scskim@hawaii.edu](mailto:scskim@hawaii.edu).

Sincerely,

A handwritten signature in black ink that reads 'David Lassner'.

David Lassner  
President

Enclosure

2444 Dole Street, Bachman Hall  
Honolulu, Hawai'i 96822  
Telephone: (808) 956-8207  
Fax: (808) 956-5286

An Equal Opportunity/Affirmative Action Institution

# UNIVERSITY OF HAWAI‘I SYSTEM ANNUAL REPORT



REPORT TO THE 2025 LEGISLATURE

Annual Report on Non-General Funds

HRS 37-47  
HRS 37-48  
HRS 37-49

October 2024

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100 and UOH-110  
 Name of Fund: UH Tuition and Fees SF (Combined)  
 Legal Authority: 304A-2153, HRS

Contact Name: Sandy French  
 Phone: 956-5495  
 Fund type (MOF): B  
 Appropriation Acct. No.: S-306-F; S-185-F

**Intended Purpose:**

Per statute, all revenue collected by the University for regular, summer, and continuing education credit tuition, tuition-related course and fee charges, and any other charges for students shall be deposited in this fund, to be expended to maintain or improve the University's programs and operations.

**Source of Revenues:**

Revenues are derived from the collection of regular credit tuition and tuition-related course and fee charges.  
 Revenues are derived from tuition and fees assessed to students enrolling in credit based courses offered through Outreach College, including Extension terms, Evening and Weekend and Off-island credit course offerings.

**Current Program Activities/Allowable Expenses:**

Funds deposited into the fund shall be expended to maintain and improve the University's programs and operations.  
 Program develops and offers University credit courses, in cooperation with other University of Hawaii academic departments and outside sponsors, to non-traditional students on Oahu and the neighbor islands (Outreach) during evening/weekend terms. Activities include developing and implementing distance education programs.  
 Allowable expenses include personnel cost, goods and services associated with the offering of credit based courses through Outreach College. Providing administrative support for programs and activities of the Outreach College. Administrative services currently provide all fiscal and personnel services, student services, marketing and computer services. Allowable expenses include personnel costs, goods and services associated with providing support to Outreach.

**Variances:**

FY22 Revenues were higher than anticipated due to favorable enrollment increases from the year before.  
 Revenues are expected to be relatively flat after FY24  
 FY22 expenditures are higher due to receipt of ARPA funds that supplanted lost General-Funds. These funds were recorded as tuition expenditures and were also subject to fringe which attributes to an even higher level of expenditure and not a dollar for dollar trade.  
 FY23 expenditures were lower due to receiving federal MOF funds which offset tuition expenditures;  
 planned one time expenditures for Ching Field were majorly delayed into FY24  
 FY24 expenditures are anticipated to be higher due to a few large investments into the Manoa campus, such Ching Field Expansion NOAA Facility, Snyder Replacement. The variance is also due to a change in funding profile from FY23 where Manoa received federal MOF funds from the state which offset FY23's expenditures. The balance of the increase is due to inflationary factors.  
 FY25 expenditures are anticipated to be higher to have further progress on the Child Field expansion, Snyder Hall Replacement and the Sinclair renovation. These costs are anticipated to carry through FY26 which attributes for the higher than average expenditures

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	214,431,362	214,431,362	214,431,362	214,431,362	214,431,362	214,431,362	214,431,362
Beginning Cash Balance	10,927,203	10,226,408	11,023,102	15,391,973	38,522,774	60,321,946	31,775,012
Revenues	215,420,317	213,889,099	239,213,955	238,341,812	248,819,122	253,012,081	257,200,939
Expenditures	156,206,846	141,391,430	172,710,689	128,003,041	178,254,390	258,952,462	226,733,924
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(59,914,265)	(71,700,975)	(62,134,395)	(87,198,304)	(48,765,561)	(22,606,553)	(49,162,763)
Ending Cash Balance	10,226,408	11,023,102	15,391,973	38,532,439	60,321,946	31,775,012	13,079,264
Encumbrances	8,613,120	11,546,466	15,872,622	38,852,133	60,126,154	31,000,000	13,000,000
Unencumbered Cash Balance	1,613,288	(523,364)	(480,649)	(319,694)	195,792	775,012	79,264

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawai'i at Mānoa**

Name of Fund: UH Tuition and Fees SF  
Apprn. Acct. Number: S-306-F  
Fund Type (MOF): B  
Legal Authority: 304A-2153, HRS

**Statement of Objectives**

Per statute, all revenue collected by the University for regular, summer, and continuing education credit tuition, tuition-related course and fee charges, and any other charges for students shall be deposited in this fund, to be expended to maintain or improve the University's programs and operations.

**Fund Measures of Effectiveness**

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. Degree attainment by Native Hawaiians	630	640	650	660	670	680
2. Number of degrees and certificates of achievement earned	4,550	4,560	4,565	4,570	4,575	4,580
3. Number of Pell Grant Recipients (AY)	3,774	3,774	3,774	3,774	3,774	3,774
4. Number of degrees in STEM fields	1,044	1,044	1,044	1,044	1,044	1,044
5. Number of transfers from UH 2 year campuses	1,450	1,450	1,450	1,450	1,450	1,450
6.						
7.						
8.						
9.						
10.						

**Program Size Indicators**

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. Total state population (in thousands)	1,450	1,462	1,473	1,485	1,497	1,497	1,497
2. Resident Undergrad Degrees & Certs of Achievement Earned 18-24	1,920	1,922	1,926	1,928	1,930	1,933	1,935
3. Resident Undergrad Degrees & Certs of Achievement Earned 18+	2,409	2,412	2,417	2,419	2,422	2,425	2,427
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Fund Activities Encompassed**

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. Number of baccalaureate degrees granted	3,052	3,060	3,060	3,060	3,060	3,060
2. Number of graduate and professional degrees granted	1,397	1,400	1,400	1,400	1,400	1,400
3. Undergraduate Headcount Enrollment (Fall Semester)	14,538	14,550	14,550	14,550	14,550	14,550
4. Graduate Headcount Enrollment (Fall Semester)	4,680	4,680	4,680	4,680	4,680	4,680
5. Number of Student Semester Hours (Fall Semester)	233,177	233,120	233,120	233,120	233,120	233,120
6. Number of Classes (Fall Semester)	2,711	2,715	2,715	2,715	2,715	2,715
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Tuition and Fees SF  
 Legal Authority: 304A-2153, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	100,303,822	96,827,609	96,552,974	96,714,382	97,080,807	97,355,672
B. Other Current Expenses	158,648,640	129,906,315	109,838,869	110,691,356	110,877,529	111,809,023
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>258,952,462</b>	<b>226,733,924</b>	<b>206,391,843</b>	<b>207,405,738</b>	<b>207,958,336</b>	<b>209,164,695</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
 Name of Fund: Law School Library Fees and Fines  
 Legal Authority: 304A-2155,HRS

Contact Name: Sandy French  
 Phone: 956-5495  
 Fund type (MOF) B  
 Appropriation Acct. No. S-306-F

**Intended Purpose:**

Per statute, all fines, fees and other revenue derived from the UH libraries' operations shall be deposited in this fund, to be used to support and improve the services provided by the libraries.  
 To defray costs associated with Law Library functions related to the cost of books, microform, reader/printer services and copying costs.

**Source of Revenues:**

Fees and fines collected from the delinquent return of library reference materials

**Current Program Activities/Allowable Expenses:**

Expenses related to the collection of library fees and fines.

**Variances:**

Planned expenditures in FY23 did not occur due to late billing and will incur in FY24.  
 Future year expenditures are expected to be in line with revenue collections.

Cash balance lapse to general fund? (Yes / No): No

Statutory language:

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Beginning Cash Balance	7,892	8,116	1,028	16	390	538	538
Revenues	224	508	79	363	149	400	400
Expenditures	0	7,597	1,090	0	0	400	400
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	10	0	0	0
Ending Cash Balance	8,116	1,028	16	390	538	538	538
Encumbrances							
Unencumbered Cash Balance	8,116	1,028	16	390	538	538	538

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Law School Library Fees and Fines  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2155, HRS

**Statement of Objectives**

Per statute, all fines, fees and other revenue derived from the UH libraries' operations shall be deposited in this fund, to be used to support and improve the services provided by the libraries. To defray costs associated with Law Library functions related to the cost of books, microform, reader/printer services and copying costs.

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	# of students (head count)	365	385	385	385	385	385
2.	Number of UH affiliated patrons	3,747	3,877	3,997	3,997	3,997	3,997
3.	Number of non-UH affiliated patrons	100	110	120	120	120	120
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Graduate headcount enrollment (Law School Only)	345	365	385	385	385	385	385
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								



**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Law School Library Fees and Fines  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2155, HRS

<b>Fund Activities Encompassed</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>
	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>	<b>2029-30</b>
1. Percentage of delinquent reference materials collected.	70%	75%	75%	75%	75%	75%
2. Number of (printed) books in circulation	404,561	405,561	406,561	406,561	406,561	406,561
3. Number of eBooks available	306,750	307,750	309,750	309,750	309,750	309,750
4. Number of databases available	148	150	150	150	150	150
5. Number of (e or print) journals available	5,500	5,550	5,600	5,600	5,600	5,600
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: Law School Library Fees and Fines  
 Legal Authority: 304A-2155, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	400	400	400	450	450	450
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>400</b>	<b>400</b>	<b>400</b>	<b>450</b>	<b>450</b>	<b>450</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
 Name of Fund: Library Special Fund  
 Legal Authority: 304A-2155,HRS

Contact Name: Sandy French  
 Phone: 956-5495  
 Fund type (MOF): B  
 Appropriation Acct. No.: S-306-F

**Intended Purpose:**

Per statute, all fines, fees and other revenue derived from the UH libraries' operations shall be deposited in this fund, to be used to support and improve the services provided by the libraries.

**Source of Revenues:**

Revenues are derived from library fines, fees for services provided on a cost recover basis, and self-service coin operated photocopying and printing.

**Current Program Activities/Allowable Expenses:**

The library provides photocopying and printing on a self-service basis. Other services like document delivery and preservation services are provided as staffing and normal work duties permit.

**Variations:**

Revenue: 1) Most late return fines will be eliminated starting in the Fall 2021 semester so we anticipated a drop in revenue, however, we started a loan program for technology (expanded to other items) and the late return or lost fines for these have been larger than anticipated.

Expenditures: 1) The large PO to ProQuest was completed and paid in FY2022.  
 2) Purchase of large digitization system for congressional archives in FY2024.

Cash balance lapse to general fund? (Yes / No)                      No  
 Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	1,094,534	1,094,534	1,094,534	1,094,534	1,094,534	1,094,534	1,094,534
Beginning Cash Balance	524,416	333,966	341,818	248,947	264,511	230,447	238,679
Revenues	328,684	276,009	15,687	22,450	29,355	20,500	17,100
Expenditures	519,134	268,157	121,469	6,886	63,419	12,268	12,308
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	12,910	0	0	0	0
Ending Cash Balance	333,966	341,818	248,947	264,511	230,447	238,679	243,471
Encumbrances	126,807	125,356	12,717	154			
Unencumbered Cash Balance	207,159	216,462	236,230	264,356	230,447	238,679	243,471

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Library Special Fund  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2155,HRS

**Statement of Objectives**

Per statute, all fines, fees and other revenue derived from the UH libraries' operations shall be deposited in this fund, to be used to support and improve the services provided by the libraries.

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Gate Count	377,371	377,371	377,371	377,371	377,371	377,371
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Undergraduate headcount enrollment	14,538	14,870	15,023	14,829	14,849	14,927	15,002
2.	Graduate headcount enrollment	4,680	4,768	4,780	4,790	4,799	4,808	4,813
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Library Special Fund  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2155,HRS

<b>Fund Activities Encompassed</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>
	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>	<b>2029-30</b>
1. Number of physical books	2,451,118	2,451,118	2,451,118	2,451,118	2,451,118	2,451,118
2. Number of eBooks	1,809,227	1,809,227	1,809,227	1,809,227	1,809,227	1,809,227
3. Number of Database subscriptions	565	565	565	565	565	565
4. Number of serials	93,583	93,583	93,583	93,583	93,583	93,583
5. Number of eSerials	190,377	190,377	190,377	190,377	190,377	190,377
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: Library Special Fund  
 Legal Authority: 304A-2155,HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	12,268	12,308	12,308	11,920	11,960	11,960
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>12,268</b>	<b>12,308</b>	<b>12,308</b>	<b>11,920</b>	<b>11,960</b>	<b>11,960</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Program ID(s): UOH-100  
 Name of Fund: Auxiliary Enterprise SF (Architecture SRRC)  
 Legal Authority: 304A-2157, HRS

Contact Name: Charlene Lagondino  
 Phone Number: 956-8656  
 Fund Type (MOF): B  
 Appropriation Account Number S-306-F

**Intended Purpose:**

The Labs collects fees for the use of the equipment and various supplies for research projects. The Labs in turn provide the maintenance and support for the equipment and replenish supplies as required.

**Source of Revenues:**

Students, faculty and staff

**Current Program Activities/Allowable Expenses:**

Expenses related to the SOA Computer Lab and Fabrication Lab

**Variances:**

All SRRC accounts closed on 6/30/2024

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance			0	0	0	47,644	(0)
Revenues					93,327		
Expenditures					220,437		
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	174,754	(47,644)	0
Ending Cash Balance	0	0	0	0	47,644	(0)	(0)
Encumbrances					7,779		
Unencumbered Cash Balance	0	0	0	0	39,865	(0)	(0)

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (Architecture SRRC)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

**Statement of Objectives**

Funds closed out FY24

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b><u>Program Size Indicators</u></b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								



**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (Architecture SRRC)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

<u>Fund Activities Encompassed</u>	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: Auxiliary Enterprise SF (Architecture SRRC)  
 Legal Authority: 304A-2157, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL						

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Program ID(s): UOH-100  
 Name of Fund: Auxiliary Enterprise SF (Arch EDRL 3-D REVIT BLDG INFO MODELING)  
 Legal Authority: 304A-2157, HRS

Contact Name: Charlene Lagondino  
 Phone Number: 956-8656  
 Fund Type (MOF): B  
 Appropriation Account Number: S-306-F

**Intended Purpose:**

Research industry standards and develop new working knowledge for UH Office of Project Delivery (OPD) to utilize in future projects. This includes, researching, updating and developing prototype 3-D digital perspective views for The Campus to utilize in their future ongoing space planning and space utilization efforts.

**Source of Revenues:**

UH OPD

**Current Program Activities/Allowable Expenses:**

Revit 3-D modeling including spreadsheet describing changes.

**Variiances:**

Anticipate project to end on 12/31/2025

Cash balance lapse to general fund? (Yes / No)                      No

Statutory language:

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance			0	0	0	0	15,000
Revenues							
Expenditures						37,000	15,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
UH OPD						52,000	
Net Total Transfers	0	0	0	0	0	52,000	0
Ending Cash Balance	0	0	0	0	0	15,000	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	15,000	0

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (Arch EDRL 3-D REVIT BLDG INFO MODELING)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

**Statement of Objectives**

Research industry standards and develop new working knowledge for OPD to utilize in future projects. This includes researching, updating and developing prototype 3-D digital building models in the software Revit 2024 to incorporate existing building renovations and changes based on record drawings and field verification.

<b>Fund Measures of Effectiveness</b>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.	Students served through employment	2.00	1.00				
2.	Revised 3-D Revit models including sheets with individual floor plans.	37,000.00	15,000.00				
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (Arch EDRL 3-D REVIT BLDG INFO MODELING)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

<u>Fund Activities Encompassed</u>	FY	FY	FY	FY	FY	FY
	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: Auxiliary Enterprise SF (Arch EDRL 3-D REVIT BLDG INFO MODELING)  
 Legal Authority: 304A-2157, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	36,500	15,000				
B. Other Current Expenses	500					
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>37,000</b>	<b>15,000</b>				

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Program ID(s): UOH-100  
 Name of Fund: Auxiliary Enterprises SF (SCHOOL OF ARCHITECTURE LABS)  
 Legal Authority: 304A-2157, HRS

Contact Name: Charlene Lagondino  
 Phone Number: 956-8656  
 Fund Type (MOF): B  
 Appropriation Account Number S-306-F

Intended Purpose:  
 SOA computer lab and fabrication shop to serve students, faculty, staff, research and related end users.  
 Source of Revenues:  
 Fees charged for printing and use of the laser cutter.  
 Current Program Activities/Allowable Expenses:  
 Student staffing for the two labs and supplies  
 Variances:

Cash balance lapse to general fund? (Yes / No)  
 Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance			0	0	0	0	13,793
Revenues						35,000	35,000
Expenditures						36,000	36,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	14,793	0
Ending Cash Balance	0	0	0	0	0	13,793	12,793
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	13,793	12,793

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprises SF (SCHOOL OF ARCHITECTURE LABS)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

**Statement of Objectives**

Provide students, faculty and staff have the opportunity to gain hands on learning by building scale models of their designs, experimenting with various materials and methods of construction, as well as increasing their knowledge and understanding of structure, construction, building systems, and design.

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Students served through employment	8.00	8.00	8.00	8.00	8.00	8.00
2.	Students served through Arch related coursework	300.00	300.00	300.00	300.00	300.00	300.00
3.	Number of UHCDC projects served,	15.00	15.00	15.00	15.00	15.00	15.00
4.	Revenue generated through the labs.	35,000	35,000	35,000	35,000	35,000	35,000
5.							
6.							
7.							
8.							
9.							
10.							

<b><u>Program Size Indicators</u></b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Total SOA enrollment, faculty and staff count	450.00	450.00	450.00	450.00	450.00	450.00	450.00
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								



**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprises SF (SCHOOL OF ARCHITECTURE LABS)

Appropriation Account Number: S-306-F

Fund Type (MOF): B

Legal Authority: 304A-2157 HRS

<b>Fund Activities Encompassed</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1. Number of students, faculty and staff	450.00	450.00	450.00	450.00	450.00	450.00
2. Number of UHCDC projects	18.00	18.00	18.00	18.00	18.00	18.00
3. Number of faculty contracts and grants	2.00	2.00	2.00	2.00	2.00	2.00
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: Auxiliary Enterprises SF (SCHOOL OF ARCHITECTURE LABS)  
 Legal Authority: 304A-2157, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	16,000	16,000	16,000	16,000	16,000	16,000
B. Other Current Expenses	20,000	20,000	20,000	20,000	20,000	20,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>36,000</b>	<b>36,000</b>	<b>36,000</b>	<b>36,000</b>	<b>36,000</b>	<b>36,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Program ID(s): UOH-100  
 Name of Fund: Auxiliary Enterprises SF (ARCH TONGJI STUDY ABROAD)  
 Legal Authority: 304A-2157, HRS

Contact Name: Charlene Lagondino  
 Phone Number: 956-8656  
 Fund Type (MOF): B  
 Appropriation Account Number S-306-F

Intended Purpose:  
 Study Abroad tuition for Global Track Program  
 Source of Revenues:  
 Tuition paid by students to SA  
 Current Program Activities/Allowable Expenses:  
 SA program currently on hold since the pandemic.  
 Variances:

Cash balance lapse to general fund? (Yes / No)                      No  
 Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance			0	0	0	0	0
Revenues							
Expenditures						32,851	0
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	32,851	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprises SF (ARCH TONGJI STUDY ABROAD)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

**Statement of Objectives**

Study Abroad program with Tongji University. Students earn a Masters degree at Tongji University and a Darch degree from UH SOA

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of dual degree graduate students						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b><u>Program Size Indicators</u></b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of students							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprises SF (ARCH TONGJI STUDY ABROAD)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

<u>Fund Activities Encompassed</u>	FY	FY	FY	FY	FY	FY
	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: Auxiliary Enterprises SF (ARCH TONGJI STUDY ABROAD)  
 Legal Authority: 304A-2157, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services						
B. Other Current Expenses	32,851					
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	32,851	0				

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
Prog ID(s): UOH-100  
Name of Fund: UH Auxiliary Enterprises SF (Theatre Group)  
Legal Authority: 304A-2156, HRS; From FY22 304A-2157 HRS

Contact Name: Sandy French  
Phone: 956-5495  
Fund type (MOF) B  
Appropriation Acct. No. S-306-F

**Intended Purpose:**

Per statute, all revenues derived and collected from the University's provision of public service programs shall be deposited into this fund to be used for the costs of providing public service programs.

- **Theatre & Dance:** the purpose of the Production accounts is to support the Department of Theatre and Dance in presenting and promoting theatrical and dance productions with the university and community as well as maintaining the Earle Ernst Lab Theatre and the Kennedy Theatre Mainstage.
- **Band Activity:** the purpose of the Band Activity account is to support the UH Bands in hosting their annual Rainbow Invitational Marching Band Festival. This event provides an opportunity for Hawaii high school marching bands to come together and participate in a non-competitive marching festival as well as to promote the University of Hawaii and the UH marching band program.
- **Music Activity:** The purpose of the Music Activity account is to support the Music Department in presenting and promoting musical performances and events (recital, ensembles, concerts) with the University and community as well as maintaining Orvis Auditorium at the Music Dept (on campus performance venue).

**Source of Revenues:**

Revenues come from box office receipts from the sale of theatre tickets, performances, music performances, and festivals.

**Current Program Activities/Allowable Expenses:**

Kennedy Theatre Mainstage, Prime Time, Kennedy Theatre Special Events, Late Night Theatre Performances, Music Concerts, Recitals and Festivals.

**Variances:**

**Theatre & Dance (Kennedy Theatre):**

Theatre production expenses vary widely depending on a large number of factors including design, materials available for recycling, special equipment needed, and the demands of the play, dance production, or musical.

FY2021, we had significantly less income due to all of our productions being moved online due to COVID and a marked decrease in audience attendance as a result. Our expenses were also significantly reduced as many of our expenses were COVID-related and were covered by different funding sources and we also had less expense in general.

FY2022, we are expecting to have significantly more expenditures from FY2021 due to moving back into working in the theaters again, but our income will still be severely depressed due to at least the first half of the year still being on a streaming platform. The current model is based on our returning to a more "normal" operation in the Spring, however, if we are able to do that will depend on where we are in terms of COVID at that time.

Essentially, we were very conservative in the estimation of how ticket sales would go with no in person audiences in the Fall and our slow increase in audiences over the Spring semester. There was no precedent to pull from, so we were careful. As we had no idea if we would be able to have audiences at all this year, the numbers were pretty conservative as a result. Ho'olina in particular did much better than expected. On the other hand Eddie Wen Go did worse, but we thought we would be in a better place sooner. But our numbers are still nowhere near where they were pre-COVID for most of our shows. Ho'olina is the only one approaching those numbers and even then wasn't even close to what we did on "Au'a 'Ia: Holding On, the closest parallel in terms of audience draw. 'Au'a 'Ia was about \$46K for that one show alone, Ho'olina was about \$18K. So we are still a ways from recovery.

FY2023 revenue estimate was \$40K, we hit \$41,575.46, so pretty right on target. Material/Repair expenditures were higher due to unexpected maintenance (rigging, forklift, etc.). We also had higher payroll to the previous year because we were full time again for the first time since COVID

FY2024 revenue for performances are increasing as patrons are returning to watch theatre productions and especially since it was a year with a Kabuki play, which is always popular. Expenditures were understated and always higher in years where a Kabuki production is held.

FY2025 revenue should be slightly higher as we have a Hana Keaka planned as well as a musical for the mainstages. Expenses should be go down since expenses for Kabuki productions are always higher.

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

**Band Activity:**

FY22 revenues and expenditures were very minimal. In fact, we did not receive any revenues for FY22 as we were unable to have the Rainbow Invitational Marching Band Festival due to COVID and location issues.

FY23 revenues and expenditures should go back to pre-pandemic amounts as we plan to have the Rainbow Invitational this fiscal year.

**Music Dept Activity:**

The amount of revenue will depend on the number of performances scheduled and how many tickets are sold for that event. This will vary every year. Expenses for our performances are for student help, printing of tickets, posters, programs and for some performers, 70% of their tickets sales will be paid to them. Most of our venue rentals come from high school auditoriums, but some years, we might have performances at the Blaisdell, which will be a big rental expense.

FY21 revenues and expenditures were lower due to the effects of the pandemic for Music activities. No Rainbow Invitational was held.

FY22 revenues and expenditures are projected to be lower due to the effects of the pandemic. The reason that the revenues were much lower is due to the fact that the Music Dept. was unable to hold events and performances due to COVID and because there was a delay with UH in creating a contract that we could use to charge outside vendors for using our facilities.

FY23 revenues and expenditures for the most part will pickup this fiscal year due to the fact that we now have in place a credit card reader so that customers can charge tickets for music performances. However, we are still working on the ticketing contract with Arts People. Therefore, the estimation we have may be lower than pre-pandemic amounts.

Cash balance lapse to general fund? (Yes / No) - NO

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	260,000	260,000	260,000	260,000	260,000	260,000	260,000
Beginning Cash Balance	163,142	195,354	178,815	158,569	90,919	71,914	71,914
Revenues	139,533	10,115	42,157	67,585	120,765	120,000	120,000
Expenditures	107,321	26,654	62,404	135,234	139,771	120,000	116,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	195,354	178,815	158,569	90,919	71,914	71,914	75,914
Encumbrances	7,794	1,798	17,400	6,793	6,650		
Unencumbered Cash Balance	187,560	177,018	141,169	84,126	65,263	71,914	75,914

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							



**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Community Services SF (Theatre Group), from FY22 Auxiliary Enterprises SF

Apprn. Acct. Number: S-306-F

Fund Type (MOF): B

Legal Authority: 304A-2156, HRS; From FY22 304A-2157, HRS

**Statement of Objectives**

**Theatre & Dance:** The purpose of the Production accounts is to support the Department of Theatre and Dance in presenting and promoting theatrical and dance productions with the University and community as well as maintaining the Earle Ernst Lab Theatre and the Kennedy Theatre Mainstage.

**Band Activity:** The purpose of the Band Activity account is to support the UH Bands in hosting their annual Rainbow Invitational Marching Band Festival. This event provides an opportunity for Hawaii high school marching bands to come together and participate in a non-competitive marching festival as well as to promote the University of Hawaii and the UH marching band program.

**Music Activity:** The purpose of the Music Activity account is to support the Music Department in presenting and promoting musical performances and events (recital, ensembles, concerts) with the University and community as well as maintaining Orvis Auditorium at the Music Dept (on campus performance venue).

**Fund Measures of Effectiveness**

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. Number of students involved in Theatre and Dance performances	250	250	250	250	250	250
2. Annual attendees of Theatre and Dance performances	11,000	11,000	11,000	11,000	11,000	11,000
3. Band number of judges	4	4	4	4	4	4
4. Annual attendees of music performances	100	100	100	100	100	100
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Community Services SF (Theatre Group), from FY22 Auxiliary Enterprises SF

Apprn. Acct. Number: S-306-F

Fund Type (MOF): B

Legal Authority: 304A-2156, HRS; From FY22 304A-2157, HRS

<b>Program Size Indicators</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1. Total state population (in thousands)	1,440	1,450	1,460	1,470	1,481	1,491	1,502
2. Undergraduate headcount enrollment	14,162	14,421	14,594	14,826	14,953	14,717	14,751
3. Graduate headcount enrollment	4,876	4,870	4,985	4,997	5,009	5,019	5,026
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Fund Activities Encompassed</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1. Number of Theatre and Dance Performances	77	77	77	77	77	77
2. Number of Performance, Design and Crew Opportunities	250	250	250	250	250	250
3. Number of Marching Band Performances	15	15	15	15	15	15
4. Number of Concert Performances	100	100	100	100	100	100
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Community Services SF (Theatre Group), from FY22 Auxiliary Enterprises SF  
 Legal Authority: 304A-2156, HRS; From FY22 304A-2157, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	55,000	55,000	55,000	65,000	55,000	55,000
B. Other Current Expenses	65,000	61,000	61,000	65,000	65,000	65,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>120,000</b>	<b>116,000</b>	<b>116,000</b>	<b>130,000</b>	<b>120,000</b>	<b>120,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
 Name of Fund: UH Auxiliary Enterprises SF (LLL HELP)  
 Legal Authority: 304A-2156, HRS; After FY22 304A-2157 HRS

Contact Name: Sandy French  
 Phone: 956-5495  
 Fund type (MOF) B  
 Appropriation Acct. No. S-306-F

**Intended Purpose:**

Per statute, all revenues derived and collected from the University's provision of public service programs shall be deposited into this fund to be used for the costs of providing public service programs.

The Hawai'i English Language Program provides intensive English language training for international students and scholars preparing to begin undergraduate or graduate studies, or for use in a scholarly professional setting, and customized English language training for teachers.

**Source of Revenues:**

Fees collected from students.

**Current Program Activities/Allowable Expenses:**

HELP offers English courses throughout the year. HELP also offers weekly workshops and study sessions, customized English language training for students and teachers, and offers TOEFL exams. Also authorized to issue I-20 AB forms for applicants.

**Variances:**

There are fluctuations in the demand for HELP programs year to year and although the program Director actively recruits for the program annually, enrollments vary over the years based on the demand, market, student finances, competition, and the political climate. FY 2020 was another successful year for HELP programs with increased enrollments, although COVID-19 affected late Spring and Summer 2020 programs. Revenue in the amount of \$51K collected in FY 2020 was refunded in FY 2021 due to cancellation of programs due to COVID-19. The COVID-19 pandemic severely negatively affected FY 2021 revenues since group programs were cancelled and only a minimal amount of individual or online programs were held. Expenditures were also reduced due to the reduced programs offered, however, not in the same proportion as revenues due to the fixed administrative expenditures necessary to minimally run the unit. As the world returned to "normal" in FY 2022, so did HELP. Revenues and expenditures returned to 70 percent and 80 percent of pre-pandemic levels, respectively. HELP is expected FY 2023 to be the return to normal, with countries beginning to open up and with students attending in-person classes. It reality, interest in HELP programs turned out to be more attractive to international students/programs than expected, resulting in increased revenue and expenditures. In addition, payroll in FY 2023 increased due to collective bargaining increases.

Cash balance lapse to general fund? (Yes / No) NO  
 Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	1,269,600	1,269,600	1,269,600	1,269,600	1,269,600	1,269,600	1,269,600
Beginning Cash Balance	1,872,806	2,114,802	1,745,138	1,833,137	2,251,491	2,596,324	2,956,324
Revenues	1,122,220	159,994	794,248	1,352,615	1,302,565	1,335,000	1,335,000
Expenditures	880,224	529,658	706,249	934,260	957,732	975,000	1,000,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	2,114,802	1,745,138	1,833,137	2,251,491	2,596,324	2,956,324	3,291,324
Encumbrances	3,925	4,816	10,453	7,216	11,714		
Unencumbered Cash Balance	2,110,877	1,740,322	1,822,684	2,244,276	2,584,610	2,956,324	3,291,324

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Community Services SF (LLL HELP); From FY22 Auxiliary Enterprises SF

Apprn. Acct. Number: S-306-F

Fund Type (MOF): B

Legal Authority: 304A-2156, HRS; From FY22 304-2157 HRS

**Statement of Objectives**

The objectives of HELP are to assist the university with recruitment of international students into UHM, to increase English language proficiency for international students and scholars to prepare them for their academic and/or professional endeavors, and to increase the number of teachers who can successfully teach English as a Second Language.

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of international students served	425	450	450	450	450	450
2.	Number of teachers trained by HELP	50	60	60	60	60	60
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	International partner institutions	20	20	25	25	25	25	25
2.	SLS Graduate Assistantships	5	5	6	6	6	6	6
3.	SLS faculty research supported by HELP (# of projects)	4	5	5	5	5	5	5
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Community Services SF (LLL HELP); From FY22 Auxiliary Enterprises SF

Apprn. Acct. Number: S-306-F

Fund Type (MOF): B

Legal Authority: 304A-2156, HRS; From FY22 304-2157 HRS

<b>Fund Activities Encompassed</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>
	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>	<b>2029-30</b>
1. Number of courses offered - international students	130	130	130	130	130	130
2. Number of courses offered - teacher training	5	6	6	6	6	6
3. Number of courses taught by SLS graduate students	70	80	80	80	80	80
4. Number of TOEFL exams administered	440	460	460	460	460	460
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Community Services SF (LLL HELP); From FY22 Auxiliary Enterprises SF  
 Legal Authority: 304A-2156, HRS; From FY22 304-2157 HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	821,755	862,843	862,843	862,843	862,843	862,843
B. Other Current Expenses	153,245	137,157	137,157	137,157	137,157	137,157
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>975,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
 Name of Fund: UH Auxiliary Enterprises SF (LLL Special Account)  
 Legal Authority: 304A-2156, HRS; After FY22 304A-2157 HRS

Contact Name: Sandy French  
 Phone: 956-5495  
 Fund type (MOF): B  
 Appropriation Acct. No.: S-306-F

**Intended Purpose:**

Per statute, all revenues derived and collected from the University's provision of public service programs shall be deposited into this fund to be used for the costs of providing public service programs.  
 To enable the College to provide technology support to UH systems, agencies of the State of Hawai'i, and community partners using our technical resources and language expertise.

**Source of Revenues:**

Technology services.

**Current Program Activities/Allowable Expenses:**

Facilities rental of technology-rich physical space, high quality audio and video recording for instruction/projects, and provide training and professional development in the areas of online learning/technology-based instructional materials and curricula/assessment.

**Variances:**

For all years: The need for use of rooms and computer labs and corresponding revenues vary year to year depending upon whether conferences/workshops/classes are held on campus which require the services of the Center for Language & Technology. Expenditures decreased significantly because earlier years saw a big increase due to renovation projects done to upgrade the facilities. The improvements include new furniture, painting and soundproofing rooms, and computer upgrades/replacement. Normally the expenditures are relatively low since the annual upkeep of the facilities is minimal. However, every five years or so, large expenditures occur in order to keep the facilities current and up-to-date. As described, these tend to be more cyclical in nature, barring an urgent need.

In FY 2020, there were upgrades made to the facilities, such as building the one-button studio. Revenue continues to be down due to no STARTALK program and due to summer programs hindered due to COVID-19. In FY 2021, professional learning courses were offered, although there were still no STARTALK or other programs requiring the use of physical space. COVID-19 affects the physical use of facilities, however provides opportunity for increased revenue for professional training. Expenditures increased from prior year due to COVID-19 and the need to upgrade facilities to accommodate the increase in the use of facilities to deliver/record courses. These expenditures did not qualify for CARES Act funds. FY 2022, room rentals and professional training are starting up again and it is expected that revenues will return to the levels when STARTALK was regularly held. Expenditures increased due to the continual upgrade of rooms necessary due to the increased need for current technology for instructional and training purposes.

FY 2023, the center worked on a big project that was outside of the usual revenue stream. Modest upgrades were made to the facilities, resulting in an increase in expenditures. The center plans to do upgrades in FY 2024, therefore the expenditures are higher this year. They are working on flooring and other upgrades. Revenues did not reach expected levels. FY 2025, the center is hoping usage of rooms increases and brings in increased revenue; plans for continued room/facilities upgrades are anticipated.

Cash balance lapse to general fund? (Yes / No)

NO

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Beginning Cash Balance	59,629	57,861	60,288	53,982	78,951	68,497	63,497
Revenues	1,301	7,847	3,143	35,586	4,773	10,000	10,000
Expenditures	3,068	5,420	9,449	10,617	15,227	15,000	15,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	57,861	60,288	53,982	78,951	68,497	63,497	58,497
Encumbrances		0	0	0	2,469		
Unencumbered Cash Balance	57,861	60,288	53,982	78,951	66,028	63,497	58,497

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							



**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Community Services SF (LLL Special Account); From FY22 Auxiliary Enterprises SF

Apprn. Acct. Number: S-306-F

Fund Type (MOF): B

Legal Authority: 304A-2156, HRS; From FY22 304-2157 HRS

**Statement of Objectives**

The objectives of the Special Account is to meet the needs of community partners to integrate technology into (language) instruction through the use of facilities rental and/or professional training.

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of rentals of facilities	8	8	8	8	8	8
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b><u>Program Size Indicators</u></b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Programs requiring use of facilities/resources	8	8	8	8	8	8	8
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Community Services SF (LLL Special Account); From FY22 Auxiliary Enterprises SF

Apprn. Acct. Number: S-306-F

Fund Type (MOF): B

Legal Authority: 304A-2156, HRS; From FY22 304-2157 HRS

<b><u>Fund Activities Encompassed</u></b>	FY	FY	FY	FY	FY	FY
	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
1. Number of reservations	8	8	8	8	8	8
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund:UH Community Services SF (LLL Special Account); From FY22 Auxiliary Enterprises SF  
 Legal Authority: 304A-2156, HRS; From FY22 304-2157 HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	15,000	15,000	15,000	10,000	10,000	10,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
 Name of Fund: UH Auxiliary Enterprises SF - Art  
 Legal Authority: 304A-2157, HRS

Contact Name: Sandy French  
 Phone: 956-5495  
 Fund type (MOF) B  
 Appropriation Acct. No. S-306-F

**Intended Purpose:**

Per statute, all revenues collected from the University's provision of auxiliary services shall be deposited into this fund and shall be expended solely for the costs of providing these service programs.

The purpose of the Art Auxiliary Enterprises fund is to support the Art and Art History Department along with the Art Gallery operations and other department activities. The proceeds are collected from the sale of art, gallery catalogs, travelling exhibitions, and other related activities.

**Source of Revenues:**

Proceeds are collected from the sale of art, art gallery catalogs, and other related activities. Student art supplies fees collected are now part of the regular tuition schedule, so revenue projections are considerably lower.

**Current Program Activities/Allowable Expenses:**

Art Gallery Exhibitions, Art Department Sales.

**Variances:**

Revenues are lower due to fewer travelling exhibits being offered and fewer catalog sales.

FY21 revenues were lower since there were no catalog sales sales. Expenditures were lower since grants were received to cover most of the expenses.

FY22 revenues were higher due to unanticipated catalog sales and expenditures associated with a visiting artist

FY23 and FY24 revenues are expected to be zero (except for interest) and operating expenditures are anticipated to be minor

FY24 thru FY25 revenues and expenses are anticipated to be minimal due to there being no permanent Gallery Director in place.

Cash balance lapse to general fund? (Yes / No) - NO

Statutory language:

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	190,000	190,000	190,000	190,000	190,000	190,000	190,000
Beginning Cash Balance	5,248	7,434	7,226	5,591	5,934	6,129	6,229
Revenues	856	42	1,193	116	195	100	100
Expenditures	(1,330)	250	2,827	(227)	0	0	500
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	7,434	7,226	5,591	5,934	6,129	6,229	5,829
Encumbrances		0	0	0	0		
Unencumbered Cash Balance	7,434	7,226	5,591	5,934	6,129	6,229	5,829

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Auxiliary Enterprises SF - Art  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157, HRS

**Statement of Objectives**

The purpose of the Art Auxiliary Enterprises fund is to support the Art & Art History Department along with the Art Gallery operations and other department activities. The proceeds are collected from the sale of art, gallery catalogs, travelling exhibitions, and other related activities.

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Art Gallery Exhibit Attendees	50,000	50,000	50,000	50,000	50,000	50,000
2.	Art Gallery Lecturer Attendees	2,500	2,500	2,500	2,500	2,500	2,500
3.	Ceramic Workshop Lecture Attendees	800	0	0	0	0	0
4.	Ceramic Workshop Attendees	100	0	0	0	0	0
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Total state population (in thousands)	1,440	1,450	1,460	1,470	1,481	1,491	1,502
2.	Undergraduate headcount enrollment	14,162	14,421	14,594	14,826	14,953	14,717	14,751
3.	Graduate headcount enrollment	4,876	4,870	4,985	4,997	5,009	5,019	5,026
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Auxiliary Enterprises SF - Art  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157, HRS

<b><u>Fund Activities Encompassed</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Art Gallery Exhibitions	14	14	14	14	14	14
2.	Number of Artists invited	4	4	4	4	4	4
3.	Ceramics Workshops Conducted	0	12	0	0	0	0
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Auxiliary Enterprises SF - Art  
 Legal Authority: 304A-2157, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	0	500	500	500	500	500
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Program ID(s): UOH-100  
 Name of Fund: Auxiliary Enterprise SF (CALL SRRC)  
 Legal Authority: 304A-2157, HRS

Contact Name: Sandy French  
 Phone Number: 956-5495  
 Fund Type (MOF): B  
 Appropriation Account Number S-306-F

Intended Purpose:

Source of Revenues:

Current Program Activities/Allowable Expenses:

Variations:

Funds transferred over from RCUH. Accordingly SRRC accounts were used to run conferences and subsequently transferred to 2157-CALL Conference Accts

Cash balance lapse to general fund? (Yes / No) - NO

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance			0	0	0	(0)	(0)
Revenues					37,401		
Expenditures					14,139		
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	(23,262)	0	0
Ending Cash Balance	0	0	0	0	(0)	(0)	(0)
Encumbrances					0		
Unencumbered Cash Balance	0	0	0	0	(0)	(0)	(0)

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							



**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (CALL SRRC)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

**Statement of Objectives**

SRRC accounts closed due to transfer to 2157-CALL Conference accounts

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b><u>Program Size Indicators</u></b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (CALL SRRC)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

<u>Fund Activities Encompassed</u>	FY	FY	FY	FY	FY	FY
	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: Auxiliary Enterprise SF (CALL SRRC)  
 Legal Authority: 304A-2157, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL						

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Program ID(s): UOH-100  
 Name of Fund: Auxiliary Enterprise SF (CALL CONFERENCES)  
 Legal Authority: 304A-2157, HRS

Contact Name: Sandy French  
 Phone Number: 956-5495  
 Fund Type (MOF): B  
 Appropriation Account Number S-306-F

**Intended Purpose:**

Registration fees from participants for professional development events held by units in the College of Arts, Languages & Letters (CALL), which are attended by domestic and international scholars, educators, students, and administrators.

**Source of Revenues:**

Conference registration fees.

**Current Program Activities/Allowable Expenses:**

Costs associated with running a conference program.

**Variances:**

For all years: The number of conferences and the number of attendees per conference determine the amount of revenues and expenditures per year. An increase in conferences and/or attendees at a conference will result in increased revenue and expenditure amounts. Conversely, a decrease in the number of conferences and/or attendees will result in decreased revenue and expenditure amounts.

Cash balance lapse to general fund? (Yes / No)                      No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance			0	0	3,398	5,651	8,262
Revenues				8,570	18,155	10,000	15,000
Expenditures				5,172	15,902	30,651	17,500
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
2305606						20,074	
2305616						3,188	
Net Total Transfers	0	0	0	0	0	23,262	0
Ending Cash Balance	0	0	0	3,398	5,651	8,262	5,762
<b>Encumbrances</b>							
Unencumbered Cash Balance	0	0	0	3,398	5,651	8,262	5,762

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (CALL CONFERENCES)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

**Statement of Objectives**

Provide professional development opportunities for scholars, educators, students, and administrators within CALL fields.

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of participants	200.00	210.00	220.00	230.00	240.00	250.00
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b><u>Program Size Indicators</u></b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	non-UH entities represented	20	20.00	22.00	25.00	27.00	30.00	32.00
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (CALL CONFERENCES)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

<b><u>Fund Activities Encompassed</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	# of Conferences	2.00	3.00	3.00	3.00	3.00	3.00
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: Auxiliary Enterprise SF (CALL CONFERENCES)  
 Legal Authority: 304A-2157, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services						
B. Other Current Expenses	30,651	17,500	17,500	17,500	15,000	15,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>30,651</b>	<b>17,500</b>	<b>17,500</b>	<b>17,500</b>	<b>15,000</b>	<b>15,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Program ID(s): UOH-100  
 Name of Fund: UH Auxiliary Enterprises SF (Auxiliary Services Admin)  
 Legal Authority: 304A-2157, HRS

Contact Name: Sandy French  
 Phone Number: 956-5495  
 Fund Type (MOF): B  
 Appropriation Account Number: S-306-F

**Intended Purpose:**

Per statute, all revenues collected from the University's provision of auxiliary services shall be deposited into this fund and shall be expended solely for the costs of providing these services.

Responsible for administering various Auxiliary Services programs and to implement the UH Faculty Housing Assistance Master Plan by providing financial assistance loans and rental housing units to faculty and staff of UH.

**Source of Revenues:**

Revenue is derived from overhead assessment, rental and parking fees, laundry commissions, and interest earned.

**Current Program Activities/Allowable Expenses:**

The rental housing program consists of 29 condominiums at the Kawaiakalao Iki (K-Iki) housing project.

Other expenses include payroll and operating expenses.

**Variances:**

Decrease in expenditures from FY21 to FY22 due a change in Aux overhead assessment calculation method, more funds collected from Campus Services departments to create cash balance reserve.

Increase in revenues from FY22 to FY23 due to increase in interest rates.

Increase in expenditures from FY22 to FY23 due to returned excess OH allocation to depts. In FY24, implementing a new OH allocation method.

Increase in revenues from FY23 to FY24 due to increase in interest rates.

Increase in projected expenditures from FY24 to FY25 due to unit refurbishing project for Kiki (Painting project \$459k, unit refurbish \$300k, water replacement \$35k) and projected COVID related hazard pay (HGEA) (\$123k). Additional repairs are not projected for FY26 causing the decrease in expenditures.

Increase in transfers from FY24 to FY26 due to projected clearing of Conference Center accounts

Cash balance lapse to general fund? (Yes / **No**)

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	1,782,914	1,782,914	1,782,914	1,782,914	1,782,914	1,782,914	1,782,914
Beginning Cash Balance	6,834,644	7,336,517	7,711,580	8,107,437	8,575,672	9,088,533	8,768,303
Revenues	794,657	737,622	713,379	867,585	994,005	944,751	945,000
Expenditures	292,784	366,567	318,764	399,350	431,145	1,214,981	472,426
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
MA-2303588	Transfer In to clear covid account related OT	4,008					
MA-2303588	Transfer In to clear covid account related OT and testing		1,242				
MA-2221272	Projected Transfer Out due to clearing of Conference Center account				(50,000)	(50,000)	(62,846)
<b>Net Total Transfers</b>	<b>0</b>	<b>4,008</b>	<b>1,242</b>	<b>0</b>	<b>(50,000)</b>	<b>(50,000)</b>	<b>(62,846)</b>
Ending Cash Balance	7,336,517	7,711,580	8,107,437	8,575,672	9,088,533	8,768,303	9,178,031
Encumbrances	36,650	51,719	30,053	129,213	518,235		
Unencumbered Cash Balance	7,299,868	7,659,861	8,077,385	8,446,459	8,570,298	8,768,303	9,178,031

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							



**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Auxiliary Enterprises SF (Auxiliary Services Admin)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157, HRS

**Statement of Objectives**

Provide support for the university's competitive strategy in personnel recruitment by providing transitional housing assistance.

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Total Number of Eligible Employees Who Had a Lease During the Period	40	40	40	40	40	40
2.	Total Number of Employees Entering into New Leases	10	10	10	10	10	10
3.	Revenue generated from auxiliary services provided	\$ 944,751	\$ 945,000	\$ 945,000	\$ 945,000	\$ 945,000	\$ 945,000
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b><u>Program Size Indicators</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>	<b>FY 2028-29</b>
1.	Total number of employees (UH Wide)	9,225	9,225	9,225	9,225	9,225	9,225	9,225
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Auxiliary Enterprises SF (Auxiliary Services Admin)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157, HRS

<b><u>Fund Activities Encompassed</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Total Number of Applications Received for All Properties Including Those Not Covered by This Account	90	90	90	90	90	90
2.	Number of Housing Units	29	29	29	29	29	29
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Auxiliary Enterprises SF (Auxiliary Services Admin)  
 Legal Authority: 304A-2157, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	1,575,475	1,453,575	1,453,575	1,453,575	1,453,575	1,453,575
B. Other Current Expenses	(360,494)	(981,149)	(978,026)	(1,248,348)	(1,244,997)	(1,242,186)
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>1,214,981</b>	<b>472,426</b>	<b>475,549</b>	<b>205,227</b>	<b>208,578</b>	<b>211,389</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Program ID(s): UOH-100  
 Name of Fund: UH Auxiliary Enterprises SF (Transportation Services)  
 Legal Authority: 304A-2157, HRS

Contact Name: Sandy French  
 Phone Number: 956-5495  
 Fund Type (MOF): B  
 Appropriation Account Number S-306-F

**Intended Purpose:**

Per statute, all revenues collected from the University's provision of auxiliary services shall be deposited into this fund and shall be expended solely for the costs of providing these services.

Responsible for the purchasing and maintenance of motor vehicles, and various motor vehicle services for official use by University personnel.

**Source of Revenues:**

Revenue is derived from vehicle rentals and leases, operating gas pumps, vehicle repairs and maintenance.

**Current Program Activities/Allowable Expenses:**

Payroll, gas, oil and supplies for vehicle repairs and maintenance.

**Variances:**

Decrease in expenditures from FY21 to FY22 due UH budget freeze no LTR vehicles were replaced in FY22

Increase in revenue form FY22 to FY23 due to increase in fuel consumption and R&M as a result of COVID recovery/return to normal.

Decrease in expenditures from FY22 to FY23 due to decrease in staffing resulting in a decrease in Personnel costs .

Decrease in expenditures from FY23 to FY24 due to the decrease in vehicle and mechanic shop repairs and decrease in staff (1). Decrease is also due to the repair of fleet service's damaged roof in FY23 (\$7k)

Increase in expenditures from FY24 to FY25 due to projected increase in OH allocation (\$30k), student payroll (\$13k), and COVID related hazard pay (HGEA) (\$60k). In FY24, the addition of three students were made throughout the year (one in Feb 2024 and two in April 2024) and is projected to continue in FY25. Increase also due to LTR related R&M expense (\$48k). In FY24, a reimbursement was received from ACSC for the total loss on a vehicle which is not expected in FY25.

Cash balance lapse to general fund? (Yes / **No**)

Statutory language:

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	2,544,337	2,544,337	2,544,337	2,544,337	2,544,337	2,544,337	2,544,337
Beginning Cash Balance	1,338,199	1,703,072	1,937,751	2,251,976	3,010,177	3,799,312	4,358,238
Revenues	1,448,362	1,231,649	1,203,289	1,494,294	1,447,599	1,383,022	1,352,130
Expenditures	1,089,320	996,970	889,064	736,093	658,463	824,096	795,317
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	5,830	0	0	0	0	0	0
Ending Cash Balance	1,703,072	1,937,751	2,251,976	3,010,177	3,799,312	4,358,238	4,915,051
Encumbrances	276,951	92,573	101,136	145,419	65,731		
Unencumbered Cash Balance	1,426,121	1,845,178	2,150,840	2,864,757	3,733,581	4,358,238	4,915,051

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Auxiliary Enterprises SF (Transportation Services)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157, HRS

**Statement of Objectives**

To provide for the acquisition and maintenance of the university fleet, ensuring compliance with all city, state, and federal requirements as it pertains to a fleet.

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Short Term Rental Uptime (Fleet Average) - e.g. 50% = used 6 months of year	60%	60%	60%	60%	60%	60%
2.	Number of vehicles acquired	8	8	8	8	8	8
3.	Revenue generated from auxiliary services provided	\$ 1,383,022	\$ 1,352,130	\$ 1,315,000	\$ 1,280,000	\$ 1,248,000	\$ 1,218,000
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Total number of employees (UH Wide)	9,225	9,225	9,225	9,225	9,225	9,225	9,225
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Auxiliary Enterprises SF (Transportation Services)

Apprn. Acct. Number: S-306-F

Fund Type (MOF): B

Legal Authority: 304A-2157, HRS

<b>Fund Activities Encompassed</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of vehicles serviced (vehicles receive service multiple times/year)	1,400	1,400	1,400	1,400	1,400	1,400
2.	Number of gallons of gas dispensed (gas + diesel using monthly purchases)	114,000	114,000	114,000	78,900	78,900	78,900
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Auxiliary Enterprises SF (Transportation Services)  
 Legal Authority: 304A-2157, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	263,050	223,050	223,050	223,050	223,050	223,050
B. Other Current Expenses	561,046	572,267	583,713	595,386	607,294	619,440
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>824,096</b>	<b>795,317</b>	<b>806,763</b>	<b>818,436</b>	<b>830,344</b>	<b>842,490</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Program ID(s): UOH-100  
 Name of Fund: Auxiliary Enterprise SF (CAMPUS SVCS DPS EVENTS)  
 Legal Authority: 304A-2157, HRS

Contact Name: Sandy French  
 Phone Number: 956-5495  
 Fund Type (MOF): B  
 Appropriation Account Number S-306-F

**Intended Purpose:**

Per statute, the fund was established to provide for all costs of construction, operation, repair, and maintenance of a University project, University system network, or any combination thereof, including reserves therefor.

Responsible for providing security services for EWC and other events (ex. public and private school graduations) held on the Mānoa campus.

**Source of Revenues:**

Revenue is derived from providing security services

**Current Program Activities/Allowable Expenses:**

Payroll and any operating expenses.

**Variances:**

Cash balance lapse to general fund? (Yes / **No**)

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance			0	0	0	0	0
Revenues						37,500	37,500
Expenditures						37,500	37,500
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	0	0

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							



**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (CAMPUS SVCS DPS EVENTS)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

**Statement of Objectives**

To provide security services for EWC and events held on the Mānoa campus.

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Revenue generated from auxiliary services provided	37,500.00	37,500.00	37,500.00	37,500.00	37,500.00	37,500.00
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of people in attendance at outside events	0	10k-17k	10k-17k	10k-17k	10k-17k	10k-17k	10k-17k
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (CAMPUS SVCS DPS EVENTS)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

<b><u>Fund Activities Encompassed</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Average no. of outside events requiring security services	7.00	7.00	7.00	7.00	7.00	7.00
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: Auxiliary Enterprise SF (CAMPUS SVCS DPS EVENTS)  
 Legal Authority: 304A-2157, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	37,500	37,500	37,500	37,500	37,500	37,500
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>37,500</b>	<b>37,500</b>	<b>37,500</b>	<b>37,500</b>	<b>37,500</b>	<b>37,500</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Program ID(s): UOH-100  
 Name of Fund: Auxiliary Enterprise SF (Cancer Center SRRC)  
 Legal Authority: 304A-2157, HRS

Contact Name: Sandy French  
 Phone Number: 956-5495  
 Fund Type (MOF): B  
 Appropriation Account Number: S-306-F

**Intended Purpose:**

To establish income-generating projects under Hawaii Revised Statute (HRS) §304A-2157 "University of Hawaii auxiliary enterprises special fund" for the primary purpose of supporting recharge centers under the University of Hawaii Cancer Center. The recharge centers offer specialized services provided to students, faculty, and others that are ancillary to, but help to facilitate the research and public service missions of the university.

**Source of Revenues:**

Revenue includes, but is not limited to, federally funded grants and contracts, private and trust funds, and legislative appropriated funds that are collected from both UH and Non-UH sources.

**Current Program Activities/Allowable Expenses:**

All SRRC operating costs necessary to run the SRRC that would normally be allowable/incurred on a federal grant or contract per 2 CFR 200.

**Variations:**

The initial increases in revenue is due to funds being newly established.  
 The decrease in revenues from FY24 to FY25 is due to the creation of BPID 1687.  
 The increase in expenditures from FY24 to FY25 is due to a large amount encumbered at the end of FY24.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance			0	0	5,000	479,507	485,627
Revenues				5,000	2,122,704	1,852,367	2,006,539
Expenditures					1,648,197	1,846,247	2,006,539
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	5,000	479,507	485,627	485,627
Encumbrances					252,600		
Unencumbered Cash Balance	0	0	0	5,000	226,907	485,627	485,627

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (Cancer Center SRRC)  
Appropriation Account Number: S-306-F  
Fund Type (MOF): B  
Legal Authority: 304A-2157 HRS

**Statement of Objectives**

To reduce the burden of cancer through research, education, patient care and community outreach with an emphasis on the unique ethnic, cultural and environmental characteristics of Hawai'i and the Pacific.

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Extramural Research Fund Support (\$ millions per FY)	21.1	21.1	21.1	21.1	21.1	21.1
2.	# Clinical Trials Active	150	150	150	150	150	150
3.	# Peer-reviewed publications	260	260	260	260	260	260
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	# Cancer Center Members (as defined by NCI-designation)	72	72	72	72	72	72	72
2.	# Collaborating Members	27	27	27	27	27	27	27
3.	# Clinical Members (Physicians at clinical sites involved in clinical research)	84	84	84	84	84	84	84
4.	# Employees	275	275	275	275	275	275	275
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (Cancer Center SRRC)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

<b><u>Fund Activities Encompassed</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	# Total publication	285	285	285	285	285	285
2.	# Clinical trials accruals	5,000	5,000	5,000	5,000	5,000	5,000
3.	# Peer-reviewed grants funded	105	105	105	105	105	105
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: Auxiliary Enterprise SF (Cancer Center SRRC)  
 Legal Authority: 304A-2157, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	1,161,730	1,203,923	1,365,000	1,429,200	1,630,200	1,630,200
B. Other Current Expenses	684,517	802,616	810,000	952,800	1,086,800	1,086,800
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>1,846,247</b>	<b>2,006,539</b>	<b>2,175,000</b>	<b>2,382,000</b>	<b>2,717,000</b>	<b>2,717,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Program ID(s): UOH-100  
 Name of Fund: Auxiliary Enterprise SF (Cancer Center Conferences/Workshops)  
 Legal Authority: 304A-2157, HRS

Contact Name: Sandy French  
 Phone Number: 956-5495  
 Fund Type (MOF): B  
 Appropriation Account Number: S-306-F

**Intended Purpose:**

Workshop/conferences that support extramural funded research grants. Proposed workshops/conferences include, but are not limited to, the International Breast Density Workshop (IBDW) and Advanced Breast Cancer Staging Discussion (ABCD).

**Source of Revenues:**

Revenue to be collected through registration fees of both UH and Non-UH workshop/conference participants.

**Current Program Activities/Allowable Expenses:**

All associated costs for providing proposed workshops/conferences to university students, faculty and others that are ancillary to, but facilitate the research and public service mission of the University and UH Cancer Center. Costs include but are not limited to, venue/equipment rental, materials and supplies, and travel.

**Variances:**

FY2024 - FY 2025: Fund/account was established in June 2024; first conference under this newly established account is planned for June 2025.

FY2025 - FY 2026: Currently, there are no planned workshop/conferences in FY2026.

FY2026 - FY 2027: The next workshop/conference will likely be held in FY2027

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance			0	0	0	6,120	0
Revenues					0	83,850	0
Expenditures					0	89,970	0
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	0	0

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							



**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (Cancer Center Conferences/Workshops)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

**Statement of Objectives**

To share groundbreaking research, foster dialogue and collaboration, and cultivate professional connections across all career stages.

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of peer reviewed publications from conference		2		2		2
2.	Number of citations per publication from conference		30		30		30
3.	Number of new research grants in Hawaii for conference	1	2	2	2	2	2
4.	Number of partnership with researchers outside Hawaii	10	10	10	10	10	10
5.	Number of community outreach programs	2	1	2	1	2	1
6.	Patient/advocate participation in outreach	100	50	100	50	100	50
7.	Improvement in public awareness based on survey	100%	100%	100%	100%	100%	100%
8.	Number of students, residents, fellows trained	25		25		25	
9.	Number of community and global health collaborations	3	3	3	3	3	3
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of scientific oral presentations		30		30		30	
2.	Number of poster presentations		60		60		60	
3.	Global coverage - number of participating countries		14		14		14	
4.	Number of attendees		150		150		150	
5.	Number for staff partially employed by workshop		10		10		10	
6.	Number of external sponsors		8		8		8	
7.	Average grant size (\$)		10,000		10,000		10,000	
8.	Largest single grant (\$)		50,000		50,000		50,000	
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (Cancer Center Conferences/Workshops)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

<b><u>Fund Activities Encompassed</u></b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1. Number of conferences held	1		1		1	
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: Auxiliary Enterprise SF (Cancer Center Conferences/Workshops)  
 Legal Authority: 304A-2157, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services						
B. Other Current Expenses	89,970		100,000			
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	89,970	0	100,000	0	0	0

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
UH Auxiliary Enterprises SF (Agricultural  
 Name of Fund: Diagnostic Service Center)  
 Legal Authority 304A-2156, HRS; After FY22 304A-2157 HRS

Contact Name: Sandy French  
 Phone: 956-5495  
 Fund type (MOF) B  
 Appropriation Acct. No. S-306-F

**Intended Purpose:**

Per statute, all revenues derived and collected from the University's provision of public service programs shall be deposited into this fund to be used for the costs of providing public service programs.

To cover the cost of materials, supplies, student helpers, and other operating expenses necessary to provide agricultural diagnostic services to the public.

**Source of Revenues:**

Revenues are generated by the collection of fees charged for the analysis of soil, water, plant tissue, disease, insects and pests, and feed and forage for State, Federal, and County agencies, agribusinesses, farmers and homeowners.

**Current Program Activities/Allowable Expenses:**

Activities include sample analysis of soil, water, plant tissue, diseases, insects and pests, and feed and forage. Allowable expenses include materials, supplies, technicians, student assistants and other operational expenses that are necessary to provide the various analyses requested.

**Variances:**

Revenues have been decreasing annually; in FY24 CTAHR transitioned to a starting new lab/program initiative "S(HEE)R" due change in College directives.

As of FY24 ADSC's revenue sources have been reduced down to only plant diseases & insect analysis. With operations in Komohana currently slowed due to construction late FY24 to present. Projecting that operations in Komohana will pick up in late FY25 or early FY26.

Estimated revenue and expense based on 4% inflation rate

Cash balance lapse to general fund? (Yes / No) - NO

Statutory language:

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	358,242	358,242	358,242	358,242	358,242	358,242	358,242
Beginning Cash Balance	(124,897)	140,277	1,863	(4,851)	4,392	6,082	7,840
Revenues	69,356	66,837	55,963	47,797	2,233	2,323	2,416
Expenditures	(195,819)	205,251	62,677	38,554	543	565	588
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	(0)	0	0	0	0
Ending Cash Balance	140,277	1,863	(4,851)	4,392	6,082	7,840	9,668
Encumbrances	693	78	0	519	0		
Unencumbered Cash Balance	139,584	1,786	(4,851)	3,873	6,082	7,840	9,668

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Community Services SF (Agricultural Diagnostic Service Center); From FY22 Auxiliary Enterprises SF  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2156, HRS; From FY22 304A-2157 HRS

**Statement of Objectives**

To provide analytical and diagnostic services to Hawai'i's agricultural community which includes researchers and graduate students, extension personnel, commercial producers, other government agencies, and the general public.

<b>Fund Measures of Effectiveness</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>
1.	Number of service requests.	86	5	100	100	100	100
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>
1.	Total state population (in thousands) - flat projection due to changes in	1,435	1,435	1,435	1,435	1,435	1,435	1,435
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Fund Activities Encompassed**

	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>
1. Number of samples analyzed	182	8	200	200	200	200
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Community Services SF (Agricultural Diagnostic Service Center); From FY22 Auxiliary Enterprises SF  
 Legal Authority: 304A-2156, HRS; From FY22 304A-2157 HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	565	588	611	636	661	688
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>565</b>	<b>588</b>	<b>611</b>	<b>636</b>	<b>661</b>	<b>688</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Program ID(s): UOH-100  
 Name of Fund: Auxiliary Enterprise SF (CTAHR SRRC)  
 Legal Authority: 304A-2157, HRS

Contact Name: Sandy French  
 Phone Number: 956-5495  
 Fund Type (MOF): B  
 Appropriation Account Number: S-306-F

**Intended Purpose:**

Per statute, all revenues derived and collected from the University's provision of public service programs shall be deposited into this fund to be used for the costs of providing public service programs.

To cover the cost of materials, supplies, student helpers, and other operating expenses necessary to provide services to UH interdepartmental Customers.

**Source of Revenues:**

Revenues are generated by the collection of fees charged for the analysis of soil, water, plant tissue, disease, insects and pests, and feed and forage to UH (internal customers)

**Current Program Activities/Allowable Expenses:**

Activities include sample analysis of soil, water, plant tissue, diseases, insects and pests, and feed and forage. Allowable expenses include materials, equipment, supplies, technicians, student assistants and other operational expenses that are necessary to provide the various analyses requested.

**Variations:** SRRC were established in FY24. Most funds were transferred over from existing RCUH revolving accounts of which most were transitioned to a Aux Ent account at the end of FY24. FY26 & FY27 revenue and expenses projected at 4% inflation rate

Cash balance lapse to general fund? (Yes / No)

Statutory language:

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance			0	0	0	250,097	215,081
Revenues					1,420,011	516,664	537,331
Expenditures					703,822	551,680	573,747
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	(466,093)	0	0
Ending Cash Balance	0	0	0	0	250,097	215,081	178,665
Encumbrances					19,991		
Unencumbered Cash Balance	0	0	0	0	230,106	215,081	178,665

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							



**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (CTAHR SRRC)  
Appropriation Account Number: S-306-F  
Fund Type (MOF): B  
Legal Authority: 304A-2157 HRS

**Statement of Objectives**

To provide analytical and diagnostic services primarily to University of Hawaii's agricultural community which includes but is not limited to researchers and graduate students, extension personnel, and a few of CTAHR's stakeholders.

**Fund Measures of Effectiveness**

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. Number of transactions (revenue and expenses):						
2. HNFAS RESEARCH SUPPORT FUND	2.00	2.00	2.00	2.00	2.00	2.00
3. PACIFIC TRACKER (PACTRAC)	14.00	14.00	14.00	14.00	14.00	14.00
4. NEMATODE RESEARCH REVOLVING ACCOUNT	1.00	1.00	1.00	1.00	1.00	1.00
5. NEMATODE COMMUNITY ANALYSIS	1.00	1.00	1.00	1.00	1.00	1.00
6. OPER & MAINT OF PEPS SHARED EQUIP	2.00	2.00	2.00	2.00	2.00	2.00
7. SOILS AND ECOSYSTEMS (SHEER) LABORATORY	50.00	50.00	50.00	50.00	50.00	50.00
8. AGROFORESTRY SERVICES	18.00	18.00	18.00	18.00	18.00	18.00
9. HAWAII COUNTY TISSUE CULTURE LAB	4.00	4.00	4.00	4.00	4.00	4.00
10.		0.00				

**Program Size Indicators**

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. Total state population (in thousands)	1440	1440	1440	1440	1440	1440	1440
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Fund Activities Encompassed**

	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1. Number of SRRC accounts established	8.00	8.00	8.00	8.00	8.00	8.00
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: Auxiliary Enterprise SF (CTAHR SRRC)  
 Legal Authority: 304A-2157, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	315,219	330,980	347,529	364,906	383,151	402,309
B. Other Current Expenses	186,461	167,767	149,168	155,135	161,340	167,794
C. Equipment	50,000	75,000	100,000			
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>551,680</b>	<b>573,747</b>	<b>596,697</b>	<b>520,040</b>	<b>544,491</b>	<b>570,102</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Program ID(s): UOH-100  
 Name of Fund: Auxiliary Enterprise SF (CTAHR EXTENSION PUBLIC SERVICES)  
 Legal Authority: 304A-2157, HRS

Contact Name: Sandy French  
 Phone Number: 956-5495  
 Fund Type (MOF): B  
 Appropriation Account Number: S-306-F

**Intended Purpose:**

Per statute, all revenues derived and collected from the University's provision of public service programs shall be deposited into this fund to be used for the costs of providing public service programs.  
 To cover the cost of materials, supplies, student helpers, and other operating expenses necessary to provide services to through CTAHR Extension public work.

**Source of Revenues:**

Revenues are generated by the collection of fees charged for the services including but not limited to analysis of soil, water, plant tissue, disease, insects and pests, and feed and forage to Non-UH customers. Workshops and conferences provided to Non-UH Customers and surplus sales of goods.

**Current Program Activities/Allowable Expenses:**

Based on CTAHR's extension responsibilities as a land grant college our daily activities include conducting trainings/workshops, general public service outreach activities, and sometimes also includes sales of surplus goods generated by these training/workshop/extension activities to support those said activities in a self-sustaining process.

**Variances:**

CTAHR Aux Ent accounts were established late FY24 once it was established these programs did not qualify as SRRCs. Many faculty's productivity was stunted without guidance of how to access their funds during transition from RCUH revolving to SRRC to aux enterprise. Anticipation is that with stability and increase knowledge that programs can establish an aux entries account to collect workshop fees and revenue from project excess, funds revenue & expenses will increase within the next 3 years and eventually stabilize.

Cash balance lapse to general fund? (Yes / No)

Statutory language:

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance			0	0	0	467,852	373,367
Revenues					25,722	45,887	47,722
Expenditures					1,500	140,372	147,390
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	443,630	0	0
Ending Cash Balance	0	0	0	0	467,852	373,367	273,699
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	467,852	373,367	273,699

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (CTAHR EXTENSION PUBLIC SERVICES)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

**Statement of Objectives**

To sustain and provide outreach activities which educate the general public on CTAHR's various extension works which include workshops, conferences, & excess product from research projects.

**Fund Measures of Effectiveness**

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. Workshops Held	50.00	55.00	60.00	70.00	80.00	90.00
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Program Size Indicators**

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. flat projection due to changes in State	1,435	1,435	1,435	1,435	1,435	1,435	1,435
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Fund Activities Encompassed**

	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1. Number of workshop participants/registrations	200.00	300.00	400.00	425.00	450.00	500.00
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: Auxiliary Enterprise SF (CTAHR EXTENSION PUBLIC SERVICES)  
 Legal Authority: 304A-2157, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	86,826	91,167	95,725	100,512	105,537	110,814
B. Other Current Expenses	53,546	56,223	64,656	74,353	85,505	98,330
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>140,372</b>	<b>147,390</b>	<b>160,381</b>	<b>174,865</b>	<b>191,042</b>	<b>209,144</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Program ID(s): UOH-100  
 Name of Fund: Auxiliary Enterprise SF (Education SRRC)  
 Legal Authority: 304A-2157, HRS

Contact Name: Sandy French  
 Phone Number: 956-5495  
 Fund Type (MOF): B  
 Appropriation Account Number S-306-F

**Intended Purpose:**

Providing goods and/or services to support contracts, grants or other sponsored agreements and intramurally funded activities on an ongoing basis primarily for users with UH. These include Specialized Service Facilities, Core Facilities and other Research Based Recharge Centers.

**Source of Revenues:**

Fees assessed to internal or external users of the services that the Research Recharge Centers provide.

**Current Program Activities/Allowable Expenses:**

Expenditures related to the services provided by the Research Recharge Centers. The centers themselves must conduct activities that are research in nature; i.e. should not be instructional or administrative services.

**Variances:**

Fund was started in FY23; closed out in FY24 and moved to Aux Enterprises in FY25

Cash balance lapse to general fund? (Yes / No)

Statutory language:

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance			0	0	0	151,574	0
Revenues					289,427	0	0
Expenditures					89,455	0	0
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	(48,398)	(151,574)	0
Ending Cash Balance	0	0	0	0	151,574	(0)	0
Encumbrances					11,647		
Unencumbered Cash Balance	0	0	0	0	139,927	(0)	0

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							



**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (Education SRRC)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

**Statement of Objectives**

Program fund converted from SRRC to Auxiliary Enterprise - CLOSED

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b><u>Program Size Indicators</u></b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (Education SRRC)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

<u>Fund Activities Encompassed</u>	FY	FY	FY	FY	FY	FY
	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: Auxiliary Enterprise SF (Education SRRC)  
 Legal Authority: 304A-2157, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL						

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Program ID(s): UOH-100  
 Name of Fund: Auxiliary Enterprise SF (Education-CDS SRRC)  
 Legal Authority: 304A-2157, HRS

Contact Name: Sandy French  
 Phone Number: 956-5495  
 Fund Type (MOF): B  
 Appropriation Account Number S-306-F

**Intended Purpose:**

Providing goods and/or services to support contracts, grants or other sponsored agreements and intramurally funded activities on an ongoing basis primarily for users with UH. These include Specialized Service Facilities, Core Facilities and other Research Based Recharge Centers.

**Source of Revenues:**

Fees assessed to internal or external users of the services that the Research Recharge Centers provide.

**Current Program Activities/Allowable Expenses:**

Expenditures related to the services provided by the Research Recharge Centers. The centers themselves must conduct activities that are research in nature; i.e. should not be instructional or administrative services.

**Variances:**

Fund was started in FY23; closed out in FY24 and moved to Aux Enterprises in FY25

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance			0	0	0	434,204	0
Revenues					623,604	0	0
Expenditures					189,400	0	0
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	(434,204)	0
Ending Cash Balance	0	0	0	0	434,204	0	0
Encumbrances					7,874		
Unencumbered Cash Balance	0	0	0	0	426,330	0	0

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (Education-CDS SRRC)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

**Statement of Objectives**

Program fund converted from SRRC to Auxiliary Enterprise - CLOSED

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b><u>Program Size Indicators</u></b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (Education-CDS SRRC)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

<u>Fund Activities Encompassed</u>	FY	FY	FY	FY	FY	FY
	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: Auxiliary Enterprise SF (Education-CDS SRRC)  
 Legal Authority: 304A-2157, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>						

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Program ID(s): UOH-100  
 Name of Fund: Auxiliary Enterprise SF (Education-CRDG)  
 Legal Authority: 304A-2157, HRS

Contact Name: Sandy French  
 Phone Number: 956-5495  
 Fund Type (MOF): B  
 Appropriation Account Number S-306-F

Intended Purpose: Program fund converted from SRRC to Auxiliary Enterprise - CLOSED

Source of Revenues:

Current Program Activities/Allowable Expenses:

Variations:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance			0	0	0	415,584	(0)
Revenues					1,015,324	0	0
Expenditures					599,741	0	0
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	(415,584)	0
Ending Cash Balance	0	0	0	0	415,584	(0)	(0)
Encumbrances					63,686		
Unencumbered Cash Balance	0	0	0	0	351,898	(0)	(0)

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							



**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (Education-CRDG)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

**Statement of Objectives**

Program fund converted from SRRC to Auxiliary Enterprise - CLOSED

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b><u>Program Size Indicators</u></b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (Education-CRDG)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

<u>Fund Activities Encompassed</u>	FY	FY	FY	FY	FY	FY
	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: Auxiliary Enterprise SF (Education-CRDG)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL						

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Program ID(s): UOH-100  
 Name of Fund: Auxiliary Enterprise SF (EDUCATION HCAMP)  
 Legal Authority: 304A-2157, HRS

Contact Name: Sandy French  
 Phone Number: 956-5495  
 Fund Type (MOF): B  
 Appropriation Account Number S-306-F

Intended Purpose: To support the Hawaii Concussion Awareness Management Program (HCAMP) operations for their concussion summit and athletic training coverage programs.

Source of Revenues: Registration fees from participants.

Current Program Activities/Allowable Expenses: HCAMP holds an annual summit and informational sessions for school sports athletes, parents, coaches, and health education for the recovery.

Variations:

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance			0	0	0	0	27,698
Revenues					0	12,000	12,000
Expenditures					0	24,000	25,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
						39,698	
Net Total Transfers	0	0	0	0	0	39,698	0
Ending Cash Balance	0	0	0	0	0	27,698	14,698
<b>Encumbrances</b>							
Unencumbered Cash Balance	0	0	0	0	0	27,698	14,698

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (EDUCATION HCAMP)  
Appropriation Account Number: S-306-F  
Fund Type (MOF): B  
Legal Authority: 304A-2157 HRS

**Statement of Objectives**

To Support HCAMP operations of their concussion summit and athletic training coverage program. HCAMP - Hawaii Concussion Awareness Management Program

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Annual summit	1	1	1	1	1	1
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b><u>Program Size Indicators</u></b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of participating organizations	7	10	10	10	10	10	10
2.	Number of workshop/speaker sessions	14	15	15	15	15	15	15
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (EDUCATION HCAMP)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

<b><u>Fund Activities Encompassed</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of attendees	200	200	200	200	200	200
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: Auxiliary Enterprise SF (EDUCATION HCAMP)  
 Legal Authority: 304A-2157, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services						
B. Other Current Expenses	24,000	25,000	26,000	27,000	28,000	29,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>24,000</b>	<b>25,000</b>	<b>26,000</b>	<b>27,000</b>	<b>28,000</b>	<b>29,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Program ID(s): UOH-100  
 Name of Fund: Auxiliary Enterprise SF (EDUCATION MAPS)  
 Legal Authority: 304A-2157, HRS

Contact Name: Sandy French  
 Phone Number: 956-5495  
 Fund Type (MOF): B  
 Appropriation Account Number S-306-F

Intended Purpose: To support curriculum, publications and summer programs.

Source of Revenues: Fees from customers/clients.

Current Program Activities/Allowable Expenses: To provide services to faculty, staff and the community for curriculum development and publications and various options of summer programs for the community.

Variations:

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance			0	0	0	0	1,266,166
Revenues					0	1,050,000	1,100,000
Expenditures					0	615,000	640,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
						831,166	
Net Total Transfers	0	0	0	0	0	831,166	0
Ending Cash Balance	0	0	0	0	0	1,266,166	1,726,166
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	1,266,166	1,726,166

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							



**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (EDUCATION MAPS)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

**Statement of Objectives**

To support curriculum, publications and summer programs

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of UH Departments serviced	15	15	15	15	15	15
2.	summer programs (SP) courses	25	25	25	25	25	25
3.	Curriculum/Textbooks developed	5	6	3	3	3	3
4.	PD workshops (Subject matter)	3	3	3	3	3	3
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.								
2.	number of SP registrations (students register to multiple classes)	700	700	710	710	720	720	720
3.	number of schools/individuals buying curriculum	4579	5,000	5,000	4,000	4,000	4,000	4,000
4.	Faculty/Staff/DOE teachers enrolling in PD workshops	250	275	300	300	300	300	300
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (EDUCATION MAPS)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

<b><u>Fund Activities Encompassed</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of students	340	340	340	340	340	340
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: Auxiliary Enterprise SF (EDUCATION MAPS)  
 Legal Authority: 304A-2157, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	350,000	360,000	360,000	360,000	360,000	360,000
B. Other Current Expenses	240,000	250,000	260,000	260,000	260,000	260,000
C. Equipment	20,000	25,000	25,000	25,000	25,000	25,000
M. Motor Vehicles	5,000	5,000	5,000	5,000	5,000	5,000
L. Leases						
<b>TOTAL</b>	<b>615,000</b>	<b>640,000</b>	<b>650,000</b>	<b>650,000</b>	<b>650,000</b>	<b>650,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Program ID(s): UOH-100  
 Name of Fund: Auxiliary Enterprise SF (EDUCATION DCDC)  
 Legal Authority: 304A-2157, HRS

Contact Name: Sandy French  
 Phone Number: 956-5495  
 Fund Type (MOF): B  
 Appropriation Account Number S-306-F

Intended Purpose: Design and development of distance learning and educational technology products and project services provided to UH departments and external clients.

Source of Revenue: UH depts, external clients

Current Program Activities/Allowable Expenses:

UH employee salary and fringe and other direct costs associated with rendering goods/services to internal/external clients.

Variations:

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance			0	0	0	0	367,652
Revenues						80,000	85,000
Expenditures						115,000	120,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
						402,652	
Net Total Transfers	0	0	0	0	0	402,652	0
Ending Cash Balance	0	0	0	0	0	367,652	332,652
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	367,652	332,652

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (EDUCATION DCDC)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

**Statement of Objectives**

Design and development of distance learning and educational technology products and project services provided to UH departments and external clients

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Online Course Design & Development	8	8	8	8	8	8
2.	Website Development & Maintenance	10	10	10	10	10	10
3.	Videography Development	12	12	12	12	12	12
4.	Event Support (A/V, tech)	8	8	8	8	8	8
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	UH Colleges/Schools/Departments	12	12	12	12	12	12	12
2.	External clients and stakeholders	3	3	3	3	3	3	3
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (EDUCATION DCDC)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

<b><u>Fund Activities Encompassed</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of courses offered	8	8	8	8	8	8
2.	Number of websites developed and maintained	10	10	10	10	10	10
3.	Number of videography jobs	12	12	12	12	12	12
4.	Number of Events supported	8	8	8	8	8	8
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: Auxiliary Enterprise SF (EDUCATION DCDC)  
 Legal Authority: 304A-2157, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	110,000	115,000	120,000	125,000	130,000	135,000
B. Other Current Expenses	5,000	5,000	5,000	5,000	5,000	5,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>115,000</b>	<b>120,000</b>	<b>125,000</b>	<b>130,000</b>	<b>135,000</b>	<b>140,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Program ID(s): UOH-100  
 Name of Fund: Auxiliary Enterprise SF (EDUCATION INTERNATIONAL & SPECIAL PROGRAMS)  
 Legal Authority: 304A-2157, HRS

Contact Name: Sandy French  
 Phone Number: 956-5495  
 Fund Type (MOF): B  
 Appropriation Account Number: S-306-F

Intended Purpose: To support International programs, classes and studies, faculty and students exchanges and visitors, and research.

Source of Revenues: Fees or reimbursements from visiting schools and individuals.

Current Program Activities/Allowable Expenses: Currently visiting scholars share research with COE faculty, University exchanges for students and possibly new international projects.

Variations:

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance			0	0	0	48,398	43,398
Revenues						60,000	65,000
Expenditures						65,000	70,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
					48,398		
Net Total Transfers	0	0	0	0	48,398	0	0
Ending Cash Balance	0	0	0	0	48,398	43,398	38,398
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	48,398	43,398	38,398

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							



**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (EDUCATION INTERNATIONAL & SPECIAL PROGRAMS)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

**Statement of Objectives**

To plan, develop, and implement international-themed activities geared towards providing a global experience for COE students, faculty, and staff and its international partners.

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of visiting (J-1) scholars	5	5	5	5	5	5
2.	Number of study tours	7	7	7	7	7	7
3.	conferences	2	2	2	2	2	2
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of academic units in the COE to host J-1s		5	5	5	5	5	5
2.	Number of student participants in hosted study tours		35	35	35	35	35	35
3.	conference attendees		50	50	50	50	50	50
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (EDUCATION INTERNATIONAL & SPECIAL PROGRAMS)

Appropriation Account Number: S-306-F

Fund Type (MOF): B

Legal Authority: 304A-2157 HRS

<b>Fund Activities Encompassed</b>	FY	FY	FY	FY	FY	FY
	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
1. Number of visiting (J-1) scholars	5	5	5	5	5	5
2. Number of study tours	7	7	7	7	7	7
3. conferences	2	2	2	2	2	2
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: Auxiliary Enterprise SF (EDUCATION INTERNATIONAL & SPECIAL PROGRAMS)  
 Legal Authority: 304A-2157, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	12,000	15,000	20,000	21,000	22,050	23,153
B. Other Current Expenses	53,000	55,000	55,000	57,750	60,638	63,669
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>65,000</b>	<b>70,000</b>	<b>75,000</b>	<b>78,750</b>	<b>82,688</b>	<b>86,822</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Program ID(s): UOH-100  
 Name of Fund: Auxiliary Enterprise SF (EDUCATION CDS - CONFERENCES)  
 Legal Authority: 304A-2157, HRS

Contact Name: Sandy French  
 Phone Number: 956-5495  
 Fund Type (MOF): B  
 Appropriation Account Number S-306-F

Intended Purpose: To run the Pacific Rim International conference on Disability and Diversity.

Source of Revenues: Registration fees from participants

Current Program Activities/Allowable Expenses: The Center on Disability Studies hold an annual PacRim Conference that shares research and data from individuals who are committed to creating spaces in which people with disabilities and diverse backgrounds can flourish.

Variations:

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance			0	0	0	0	356,402
Revenues						294,477	309,201
Expenditures						250,054	262,557
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
						311,979	
Net Total Transfers	0	0	0	0	0	311,979	0
Ending Cash Balance	0	0	0	0	0	356,402	403,046
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	356,402	403,046

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (EDUCATION CDS - CONFERENCES)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

**Statement of Objectives**

To support CDS annual PacRim conference

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Annual conference	1	1	1	1	1	1
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b><u>Program Size Indicators</u></b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of sessions		125	125	125	125	125	125
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (EDUCATION CDS - CONFERENCES)

Appropriation Account Number: S-306-F

Fund Type (MOF): B

Legal Authority: 304A-2157 HRS

<b><u>Fund Activities Encompassed</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of Attendees	750	750	750	750	750	750
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: Auxiliary Enterprise SF (EDUCATION CDS - CONFERENCES)  
 Legal Authority: 304A-2157, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services						
B. Other Current Expenses	250,054	262,557	275,685	289,469	303,943	319,140
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>250,054</b>	<b>262,557</b>	<b>275,685</b>	<b>289,469</b>	<b>303,943</b>	<b>319,140</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Program ID(s): UOH-100  
 Name of Fund: Auxiliary Enterprise SF (EDUCATION CDS - INSTITUTES)  
 Legal Authority: 304A-2157, HRS

Contact Name: Sandy French  
 Phone Number: 956-5495  
 Fund Type (MOF): B  
 Appropriation Account Number S-306-F

Intended Purpose: To produce well and swimming classes for students with disabilities.

Source of Revenues: Fees from participants

Current Program Activities/Allowable Expenses: Salary for instructors, rental of classrooms or swimming pool.

Variances:

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance			0	0	0	25,567	27,277
Revenues					28,104	4,500	4,500
Expenditures					2,537	2,790	3,069
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	25,567	27,277	28,708
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	25,567	27,277	28,708

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							



**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (EDUCATION CDS - INSTITUTES)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

**Statement of Objectives**

To provide training in wellness and swimming classes to participants with disabilities.

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of participants	45	45	45	45	45	45
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b><u>Program Size Indicators</u></b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of participants		45	45	45	45	45	45
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (EDUCATION CDS - INSTITUTES)

Appropriation Account Number: S-306-F

Fund Type (MOF): B

Legal Authority: 304A-2157 HRS

<b>Fund Activities Encompassed</b>	FY	FY	FY	FY	FY	FY
	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
1. Number of trainings	7	7	7	7	7	7
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: Auxiliary Enterprise SF (EDUCATION CDS - INSTITUTES)  
 Legal Authority: 304A-2157, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services						
B. Other Current Expenses	2,790	3,069	3,376	3,376	3,376	3,376
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>2,790</b>	<b>3,069</b>	<b>3,376</b>	<b>3,376</b>	<b>3,376</b>	<b>3,376</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Program ID(s): UOH-100  
 Name of Fund: Auxiliary Enterprise SF (EDUCATION CDS - COMP SERVICE CTR)  
 Legal Authority: 304A-2157, HRS

Contact Name: Sandy French  
 Phone Number: 956-5495  
 Fund Type (MOF): B  
 Appropriation Account Number S-306-F

Intended Purpose: To provide customized disability-related services and support.

Source of Revenues: Fees from users.

Current Program Activities/Allowable Expenses: Services based on customer's needs.

Variations:

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance			0	0	0	0	7,580
Revenues					0	29,501	29,700
Expenditures					0	21,921	23,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	7,580	14,280
<b>Encumbrances</b>							
Unencumbered Cash Balance	0	0	0	0	0	7,580	14,280

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (EDUCATION CDS - COMP SERVICE CTR)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

**Statement of Objectives**

Deliver customized disability-related services and support

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	curriculum development	5	5	5	5	5	5
2.	ASL training video	2	2	2	2	2	2
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of clients served		50	50	50	50	50	50
2.	Number of external agencies served		3	3	3	3	3	3
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (EDUCATION CDS - COMP SERVICE CTR)

Appropriation Account Number: S-306-F

Fund Type (MOF): B

Legal Authority: 304A-2157 HRS

<b>Fund Activities Encompassed</b>	FY	FY	FY	FY	FY	FY
	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
1. Number of training/workshops	6	6	6	6	6	6
2. Video accessibility projects	5	5	5	5	5	5
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: Auxiliary Enterprise SF (EDUCATION CDS - COMP SERVICE CTR)  
 Legal Authority: 304A-2157, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services						
B. Other Current Expenses	21,921	23,000	24,500	25,725	27,011	28,362
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>21,921</b>	<b>23,000</b>	<b>24,500</b>	<b>25,725</b>	<b>27,011</b>	<b>28,362</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Program ID(s): UOH-100  
 Name of Fund: Auxiliary Enterprise SF (HSHK SRRC)  
 Legal Authority: 304A-2157, HRS

Contact Name: Sandy French  
 Phone Number: 956-5495  
 Fund Type (MOF): B  
 Appropriation Account Number: S-306-F

**Intended Purpose:**

Fund is to collect user fees from educational tours and demonstrations of Ka Papa Loi o Kanewai. As the center is a specialized center focused on Hawaiian cultural and agricultural practices through experiential learning and research activities. Knowledge is shared with visitors as the loi (kalo patch) kalo (taro) is a repository for many unique Hawaiian strains and serves as a hands-on educational experience.  
 Source of Revenues: Fee per user.

**Current Program Activities/Allowable Expenses:**

Workshops and Tour Visits

**Variations:**

Fund moved to Aux Enterprise from SRRC in FY24  
 Cash balance lapse to general fund? (Yes / No)  
 Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance			0	0	0	(0)	(0)
Revenues					19,317		
Expenditures					0		
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
MA2305011					(19,317)		
Net Total Transfers	0	0	0	0	(19,317)	0	0
Ending Cash Balance	0	0	0	0	(0)	(0)	(0)
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	(0)	(0)	(0)

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							



**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (HSHK SRRC)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

**Statement of Objectives**

Fund moved to Aux Enterprises from SRRC in FY24.

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b><u>Program Size Indicators</u></b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (HSHK SRRC)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

<u>Fund Activities Encompassed</u>	FY	FY	FY	FY	FY	FY
	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: Auxiliary Enterprise SF (HSHK SRRC)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	0	0	0	0	0	0
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Program ID(s): UOH-100  
 Name of Fund: Auxiliary Enterprise SF (HSHK KA PAPA LOI O KANEWAI TOURS)  
 Legal Authority: 304A-2157, HRS

Contact Name: Sandy French  
 Phone Number: 956-5495  
 Fund Type (MOF): B  
 Appropriation Account Number: S-306-F

**Intended Purpose:**

Fund is to collect user fees from educational tours and demonstrations of Ka Papa Loi o Kanewai. As the center is a specialized center focused on Hawaiian cultural and agricultural practices through experiential learning and research activities. Knowledge is shared with visitors as the loi (kalo patch) kalo (taro) is a repository for many unique Hawaiian strains and serves as a hands-on educational experience.

Source of Revenues: Fee per user.

**Current Program Activities/Allowable Expenses:**

Workshops and Tour Visits

**Variations:**

Projected expenses for repair, maintenance, and supplies in FY2025 is greater due to anticipated one-time purchases.

Cash balance lapse to general fund? (Yes / No)                      No

Statutory language:

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance			0	0	0	17,376	7,376
Revenues						5,000	7,500
Expenditures					1,941	15,000	7,500
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
MA2305574					19,317		
Net Total Transfers	0	0	0	0	19,317	0	0
Ending Cash Balance	0	0	0	0	17,376	7,376	7,376
<b>Encumbrances</b>							
Unencumbered Cash Balance	0	0	0	0	17,376	7,376	7,376

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (HSHK KA PAPA LOI O KANEWAI TOURS)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

**Statement of Objectives**

Ka Papa Loi O Kanewai (KPLOK) is a unique cultural garden focusing on ancient Hawaiian culture and agricultural practices through experiential learning. User fees are collected from the visiting groups and are used to support its operations (landscape/maintenance/upkeep) and activities (see Fund Activities Encompassed).

<b>Fund Measures of Effectiveness</b>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.	1st Saturday/Ma Ka Hana Ka Ike Workshops	2,500	2,500	2,500	2,500	2,500	2,500
2.	Tours/Visits	12,000	12,000	12,000	12,000	12,000	12,000
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.	Total state population (in thousands)	1,440	1,450	1,460	1,470	1,481	1,491	1,502
2.	Undergraduate headcount enrollment	14,162	14,421	14,594	14,826	14,953	14,717	14,751
3.	Graduate headcount enrollment	4,876	4,870	4,985	4,997	5,009	5,019	5,026
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (HSHK KA PAPA LOI O KANEWAI TOURS)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

<b>Fund Activities Encompassed</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	1st Saturday/Ma Ka Hana Ka Ike Workshops	12	12	12	12	12	12
2.	Tours/Visits	240	240	240	240	240	240
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: Auxiliary Enterprise SF (HSHK KA PAPA LOI O KANEWAI TOURS)  
 Legal Authority: 304A-2157, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services						
B. Other Current Expenses	15,000	7,500	7,500	7,500	7,500	7,500
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>15,000</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Program ID(s): UOH-100  
 Name of Fund: Auxiliary Enterprise SF (IFA SRRC)  
 Legal Authority: 304A-2157, HRS

Contact Name: Sandy French  
 Phone Number: 956-5495  
 Fund Type (MOF): B  
 Appropriation Account Number: S-306-F

Intended Purpose:  
 To cover expensses for summer program HI-STAR  
 Source of Revenues:  
 Transfer of funds from RCUH project 10059  
 Current Program Activities/Allowable Expenses:  
 travel reimbursement, reimbursement of supplies; Fund closing in FY25, moving to Aux Enterprises SF.  
 Variances:

Cash balance lapse to general fund? (Yes / No)                      N  
 Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance			0	0	0	265	0
Revenues					1,374		
Expenditures					1,109		
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	(265)	0
Ending Cash Balance	0	0	0	0	265	0	0
Encumbrances					0		
Unencumbered Cash Balance	0	0	0	0	265	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							



**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (IFA SRRC)  
Appropriation Account Number: S-306-F  
Fund Type (MOF): B  
Legal Authority: 304A-2157 HRS

**Statement of Objectives**

Expenses to run summer program HI-STAR (account MA 2305032 is inactive and will be transferred to Aux Ent Account MA 2305573).

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b><u>Program Size Indicators</u></b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (IFA SRRC)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

<u>Fund Activities Encompassed</u>	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: Auxiliary Enterprise SF (IFA SRRC)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	0					
B. Other Current Expenses	0					
C. Equipment	0					
M. Motor Vehicles	0					
L. Leases	0					
TOTAL						

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Program ID(s): UOH-100  
 Name of Fund: Auxiliary Enterprise SF (IFA MKSS SRRC)  
 Legal Authority: 304A-2157, HRS

Contact Name: Sandy French  
 Phone Number: 956-5495  
 Fund Type (MOF): B  
 Appropriation Account Number S-306-F

Intended Purpose:  
 SRRC for Maunakea Shared Services (reserved in case of future transfer to UH, currently an RCUH project)  
 Source of Revenues:

Current Program Activities/Allowable Expenses:

Variances:

Cash balance lapse to general fund? (Yes / No)  
 Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance			0	0	0	0	0
Revenues							
Expenditures							
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (IFA MKSS SRRC)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

**Statement of Objectives**

Maunakea Shared Services (MKSS). SRRC account is reserved for future use if project is transferred to UH (currently RCUH project)

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b><u>Program Size Indicators</u></b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (IFA MKSS SRRC)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

<u>Fund Activities Encompassed</u>	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: Auxiliary Enterprise SF (IFA MKSS SRRC)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	0					
B. Other Current Expenses	0					
C. Equipment	0					
M. Motor Vehicles	0					
L. Leases	0					
TOTAL						

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Program ID(s): UOH-100  
 Name of Fund: Auxiliary Enterprise SF (IFA HI-STAR SUMMER PROGRAM)  
 Legal Authority: 304A-2157, HRS

Contact Name: Sandy French  
 Phone Number: 956-5495  
 Fund Type (MOF): B  
 Appropriation Account Number S-306-F

Intended Purpose:  
 Reimbursement for summer program HI-STAR (MA2305573)  
 Source of Revenues:  
 Reimbursement for expenses from Las Cumbres Observatories (LCO), and others  
 Current Program Activities/Allowable Expenses:  
 Reimbursement for travel costs  
 Variances:  
 Initial account established FY25.  
 Cash balance lapse to general fund? (Yes / No)                      N  
 Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance			0	0	0	0	265
Revenues						2,000	2,000
Expenditures						2,000	2,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	265	0
Ending Cash Balance	0	0	0	0	0	265	265
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	265	265

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							



**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (IFA HI-STAR SUMMER PROGRAM)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

**Statement of Objectives**

Costs related to the summer program HI-STAR

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b><u>Program Size Indicators</u></b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (IFA HI-STAR SUMMER PROGRAM)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

<b><u>Fund Activities Encompassed</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Reimbursement of travel expenses and supplies	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: Auxiliary Enterprise SF (IFA HI-STAR SUMMER PROGRAM)  
 Legal Authority: 304A-2157, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	2,000	2,000	2,000	2,000	2,000	2,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>						

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Program ID(s): UOH-100  
 Name of Fund: Auxiliary Enterprise SF (Law SRRC)  
 Legal Authority: 304A-2157, HRS

Contact Name: Sandy French  
 Phone Number: 956-5495  
 Fund Type (MOF): B  
 Appropriation Account Number S-306-F

**Intended Purpose:**

Providing goods and/or services to support contracts, grants or other sponsored agreements and intramurally funded activities on an ongoing basis primarily for users with UH. These include Specialized Service Facilities, Core Facilities and other Research Based Recharge Centers.

**Source of Revenues:**

Fees assessed to internal or external users of the services that the Research Recharge Centers provide.

**Current Program Activities/Allowable Expenses:**

Expenditures related to the services provided by the Research Recharge Centers. The centers themselves must conduct activities that are research in nature; i.e. should not be instructional or administrative services.

**Variances:**

Fund closed out in FY24

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance			0	0	0	0	0
Revenues					7,719		
Expenditures							
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	(7,719)	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	0	0

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (Law SRRC)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

**Statement of Objectives**

Fund closed in FY24

<b><u>Fund Measures of Effectiveness</u></b>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b><u>Program Size Indicators</u></b>		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (Law SRRC)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

<u>Fund Activities Encompassed</u>	FY	FY	FY	FY	FY	FY
	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: Auxiliary Enterprise SF (Law SRRC)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL						

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Program ID(s): UOH-100  
 Name of Fund: Auxiliary Enterprise SF (Lyon SRRC)  
 Legal Authority: 304A-2157, HRS

Contact Name: Sandy French  
 Phone Number: 956-5495  
 Fund Type (MOF): B  
 Appropriation Account Number S-306-F

Intended Purpose: Support research, education, and related conservation programs at Lyon Arboretum with income generating activities.

Source of Revenues: Income generating activities at Lyon by staff and volunteers.

Current Program Activities/Allowable Expenses: Tours and field trips on Lyon grounds, plant sales, gift shop sales, lei making, jams and jellies making

**Variations:**

Fund was moved to Aux Enterprise from SRRC in FY24; Fund will cease in FY24.

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance			0	0	0	0	0
Revenues					487,513		
Expenditures					214,858		
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	(272,655)	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	0	0

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							



**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (Lyon SRRC)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

**Statement of Objectives**

Fund moved to Aux Enterprise from SRRC in FY24

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b><u>Program Size Indicators</u></b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (Lyon SRRC)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

<u>Fund Activities Encompassed</u>	FY	FY	FY	FY	FY	FY
	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: Auxiliary Enterprise SF (Lyon SRRC)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	0	0	0	0	0	0
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Program ID(s): UOH-100  
 Name of Fund: Auxiliary Enterprise SF (LYON AUX ENT SF)  
 Legal Authority: 304A-2157, HRS

Contact Name: Sandy French  
 Phone Number: 956-5495  
 Fund Type (MOF): B  
 Appropriation Account Number S-306-F

Intended Purpose: Support research, education, and related conservation programs at Lyon Arboretum with income generating activities.

Source of Revenues: Income generating activities at Lyon by staff and volunteers.

Current Program Activities/Allowable Expenses: Tours and field trips on Lyon grounds, plant sales, gift shop sales, lei making, jams and jellies making

**Variances:**

FY24 conversion from SRRC to Aux Enterprises; FY25 first full year as Aux Enterprise fund

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance			0	0	0	294,108	194,108
Revenues					22,063	150,000	175,000
Expenditures					610	250,000	250,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	272,655	0	0
Ending Cash Balance	0	0	0	0	294,108	194,108	119,108
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	294,108	194,108	119,108

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (LYON AUX ENT SF)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

**Statement of Objectives**

Provide education and outreach to primary and secondary schools and colleges, members of the UH community and general public. Support growing native plants for native forest restoration outplanting. Provide operational support to Lyon Arboretum's research facilities and grounds.

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	K-12 guided tours (number of school groups)	65.00	65.00	65.00	65.00	65.00	65.00
2.	University guided tours (number of class groups)	40.00	40.00	40.00	40.00	40.00	40.00
3.	Community Class enrollment	250.00	250.00	250.00	250.00	250.00	250.00
4.	Plants produced for restoration by partners	1,400.00	1,400.00	1,400.00	1,400.00	1,400.00	1,400.00
5.	Plants produced for restoration at Lyon	600.00	600.00	600.00	600.00	600.00	600.00
6.	Plants grown for research use	200.00	200.00	200.00	200.00	200.00	200.00
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	K-12 tour attendees	3095	3,100.00	3,100.00	3,100.00	3,100.00	3,100.00	3,100.00
2.	University tour attendees	617	650.00	650.00	650.00	650.00	650.00	650.00
3.	Public tour attendees	634	800.00	900.00	900.00	900.00	900.00	900.00
4.	General public visitors	20960	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
5.	Plant sale attendees	1403	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (LYON AUX ENT SF)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

<b>Fund Activities Encompassed</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Plant sales conducted	2.00	2.00	2.00	2.00	2.00	2.00
2.	Community classes conducted	10.00	10.00	10.00	10.00	10.00	10.00
3.	Tours conducted	120.00	150.00	150.00	150.00	150.00	150.00
4.	Plants produced	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
5.	Plants sold	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: Auxiliary Enterprise SF (LYON AUX ENT SF)  
 Legal Authority: 304A-2157, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	125,000	135,000	142,000	150,000	157,000	165,000
B. Other Current Expenses	125,000	115,000	108,000	100,000	100,000	100,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>257,000</b>	<b>265,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Program ID(s): UOH-100  
 Name of Fund: Auxiliary Enterprise SF (Natural Science SRRC)  
 Legal Authority: 304A-2157, HRS

Contact Name: Sandy French  
 Phone Number: 956-5495  
 Fund Type (MOF): B  
 Appropriation Account Number S-306-F

Intended Purpose: To provide specialized research support services to UH units and the local community

Source of Revenues: sale of goods and services generated by the service research recharge centers

Current Program Activities/Allowable Expenses: salary and supplies supporting the generation of liquid nitrogen, NMR machine operation, and genetic sequencing services

Variances: None

Cash balance lapse to general fund? (Yes / No): No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance			0	0	0	57,229	58,536
Revenues					459,449	385,922	385,922
Expenditures					402,220	398,615	398,615
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
2304902						14,000	14,000
Net Total Transfers	0	0	0	0	0	14,000	14,000
Ending Cash Balance	0	0	0	0	57,229	58,536	59,843
Encumbrances					31,502		
Unencumbered Cash Balance	0	0	0	0	25,726	58,536	59,843

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							



**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: CNS, University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (Natural Science SRRC)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

**Statement of Objectives**

To provide specialized research support services to UH units and the local community

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	NMR machine hours	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
2.	Liters of Liquid Nitrogen	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
3.	Gene sequences analyzed	73,648.00	73,648.00	73,648.00	73,648.00	73,648.00	73,648.00
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	NMR users	15	15.00	15.00	15.00	15.00	15.00	15.00
2.	Liquid Nitrogen Customers	115	115.00	115.00	115.00	115.00	115.00	115.00
3.	Gene sequencing, number of UH departments served	27	27.00	27.00	27.00	27.00	27.00	27.00
4.	Gene sequencing, community users served	15	15.00	15.00	15.00	15.00	15.00	15.00
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: CNS, University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (Natural Science SRRC)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

<b>Fund Activities Encompassed</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1. NMR machine hours	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
2. Liters of Liquid Nitrogen	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
3. Gene sequences analyzed	73,648.00	73,648.00	73,648.00	73,648.00	73,648.00	73,648.00
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: Auxiliary Enterprise SF (Natural Science SRRC)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	126,909	126,909	126,909	126,909	126,909	126,909
B. Other Current Expenses	271,706	271,706	271,706	271,706	271,706	271,706
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>398,615</b>	<b>398,615</b>	<b>398,615</b>	<b>398,615</b>	<b>398,615</b>	<b>398,615</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Program ID(s): UOH-100  
 Name of Fund: Auxiliary Enterprise SF (Natural Science Chemistry Conferences)  
 Legal Authority: 304A-2157, HRS

Contact Name: Sandy French  
 Phone Number: 956-5495  
 Fund Type (MOF): B  
 Appropriation Account Number S-306-F

Intended Purpose: Facilitate and conduct the ICE conference

Source of Revenues: conference registration fees

Current Program Activities/Allowable Expenses: conference organization expenses

Variances: the conference is held once every four (4) years. No activity will occur during the three (3) intervening years between conferences.

Cash balance lapse to general fund? (Yes / No) No.

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance			0	0	0	26	26
Revenues					31,000	0	0
Expenditures					30,974	0	0
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	26	26	26
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	26	26	26

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (Natural Science Chemistry Conferences)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

**Statement of Objectives**

To support ICE conference held ever four years.

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Conference attendees	0.00	0.00	0.00	81.00	0.00	0.00
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b><u>Program Size Indicators</u></b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Conference attendees	81	0.00	0.00	0.00	81.00	0.00	0.00
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (Natural Science Chemistry Conferences)

Appropriation Account Number: S-306-F

Fund Type (MOF): B

Legal Authority: 304A-2157 HRS

<b>Fund Activities Encompassed</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Conferences held	0.00	0.00	0.00	1.00	0.00	0.00
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: Auxiliary Enterprise SF (Natural Science Chemistry Conferences)  
 Legal Authority: 304A-2157, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	0	0	0	30,974	0	0
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,974</b>	<b>0</b>	<b>0</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
UH Auxiliary Enterprises SF (Dental Hygiene Clinic -  
 Name of Fund: Nursing)  
 Legal Authority 304A-2157, HRS

Contact Name: Sandy French  
 Phone: 956-5495  
 Fund type (MOF) B  
 Appropriation Acct. No. S-306-F

**Intended Purpose:**

Per statute, all revenues collected from the University's provision of auxiliary services shall be deposited into this fund and shall be expended solely for the costs of providing these services.

Augments department's instructional allocation to operate the Dental Hygiene clinic.

**Source of Revenues:**

\$25.00 Patient Fee assessed for Dental Hygiene services. Dental Hygiene received \$24.50 and \$0.50 is paid to the Campus Center for handling cash collection of fee and depositing into special fund.

**Current Program Activities/Allowable Expenses:**

Payment for personnel/lecturer costs to assist with coverage for the Dental Hygiene Clinic

**Variances:**

Difference between FY 2021 and FY 2022 revenues are due to the UHM Dental Clinic closure due to COVID-19 from March 2020 to late January 2021; the UHM Dental Clinic was open for all of FY 2022.

Difference between FY 2023 and FY 2024 revenues are due to increased paid clinic usage close to pre-COVID-19 levels with increased number of student clinic cases needed to fulfill class requirements

Difference between FY 2024 (actual) and FY 2025 (estimated) revenues are due to reversion to recent historical usage

Difference between FY 2021 and FY 2022 expenditures are due to the UHM Dental Clinic closure due to COVID-19 from March 2020 to January 2021; the UHM Dental Clinic was open for all of FY 2022.

Difference between FY 2022 and FY 2023 expenditures are due to lower revenues in FY 2023 and not having expenditures exceed FY 2023 revenue.

Difference between FY 2023 and FY 2024 expenditures are due to higher revenues in FY 2024 allowing for additional expenditures to be charged in FY 2024

Difference between FY 2024 (actual) and FY 2025 (estimated) expenditures are due to estimated lower revenues in FY 2025 and not having expenditures exceed FY 2025 estimated revenue

Cash balance lapse to general fund? No

Statutory language: N/A

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Beginning Cash Balance	20,927	10,858	10,864	10,869	10,900	10,947	10,947
Revenues	26,101	13,701	32,973	29,703	38,634	29,700	29,700
Expenditures	36,169	13,694	32,968	29,672	38,587	29,700	29,700

**Transfers**

List each net transfer in/out/ or projection in/out; list each account number

Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	10,858	10,864	10,869	10,900	10,947	10,947	10,947
Encumbrances		0	0	0	0		
Unencumbered Cash Balance	10,858	10,864	10,869	10,900	10,947	10,947	10,947

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							



**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Auxiliary Enterprises SF (Dental Hygiene Clinic - Nursing)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157, HRS

**Statement of Objectives**

Providing dental hygiene students with hands-on practical experiences while concurrently providing oral health services/education for participating community members

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of degrees and certificates of achievement earned	20	20	20	20	20	20
2.	Number of community partnerships	9	9	9	9	9	9
3.	First time national licensure exam pass rates of graduates	100%	100%	100%	100%	100%	100%
4.	First time central regional dental service exam pass rates of graduates	100%	100%	100%	100%	100%	100%
5.	Number of hours (average) of hands-on experience of graduates	360	360	360	360	360	360
6.	Number of students participating in community engaged learning	60	60	60	60	60	60
7.							
8.							
9.							
10.							

<b><u>Program Size Indicators</u></b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Total state population (in thousands)	1,429	1,424	1,418	1,412	1,407	1,401	1,395
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Auxiliary Enterprises SF (Dental Hygiene Clinic - Nursing)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157, HRS

<b><u>Fund Activities Encompassed</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	# of patients receiving dental cleanings performed by students at DH Clinic	5,080	5,080	5,080	5,080	5,080	5,080
2.	# of patient X-rays performed by students at DH Clinic	540	540	540	540	540	540
3.	# of patient anesthetics performed by students with direct supervision at DH Clinic	1,000	1,000	1,000	1,000	1,000	1,000
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Auxiliary Enterprises SF (Dental Hygiene Clinic - Nursing)  
 Legal Authority: 304A-2157, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	29,110	29,110	29,110	29,110	29,110	29,110
B. Other Current Expenses	590	590	590	590	590	590
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>29,700</b>	<b>29,700</b>	<b>29,700</b>	<b>29,700</b>	<b>29,700</b>	<b>29,700</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Program ID(s): UOH-100  
 Name of Fund: Auxiliary Enterprise SF (NAWSON SRRC)  
 Legal Authority: 304A-2157, HRS

Contact Name: Sandy French  
 Phone Number: 956-5495  
 Fund Type (MOF): B  
 Appropriation Account Number S-306-F

**Intended Purpose:**

Special Research Recharge Center (SRRC) for the UH Translational Health Science Simulation Center (THSSC)

**Source of Revenues:**

User fees for UH system users and external users of the UH THSSC

**Current Program Activities/Allowable Expenses:**

Personnel and supplies/services charges related to the usage of the UH THSSC

**Variances:**

SRRC fund was established in FY 2024 and did not continue past 6/30/2024 (end of FY 2024)

Revenue and expenditure variances are due to fund only being active in FY 2024

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance			0	0	0	6,155	0
Revenues					98,318		
Expenditures					92,163		
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Account TBD						(6,155)	
Net Total Transfers	0	0	0	0	0	(6,155)	0
Ending Cash Balance	0	0	0	0	6,155	0	0
Encumbrances					0		
Unencumbered Cash Balance	0	0	0	0	6,155	0	0

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (NAWSON SRRC)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

**Statement of Objectives**

Not active after 6/30/2024

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b><u>Program Size Indicators</u></b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (NAWSON SRRC)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

<b><u>Fund Activities Encompassed</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: Auxiliary Enterprise SF (NAWSON SRRC)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	0	0	0	0	0	0
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	0	0	0	0	0	0

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
UH Auxiliary Enterprises SF (Outreach College  
Summer Session - Acad Support)  
 Name of Fund:  
 Legal Authority 304A-2156, HRS; After FY22 304A-2157 HRS

Contact Name: Sandy French  
 Phone: 956-5495

Fund type (MOF) B  
 Appropriation Acct. No. S-306-F

**Intended Purpose:**

Per statute, all revenues derived and collected from the University's provision of public service programs shall be deposited into this fund to be used for the costs of providing public service programs.

To account for expenses generated by administrative support services for Outreach College.

**Source of Revenues:**

Academic support does not generate revenues. When revenues appear under this fund it is usually because we post reimbursement of current year expenses (a revenue subcode) instead of posting a reversal of expense (i.e., REX).

**Current Program Activities/Allowable Expenses:**

Providing administrative support for programs and activities of the Outreach College. Administrative services currently provide all fiscal and personnel services, student services, marketing and computer services. Allowable expenses include personnel costs, goods and services associated with providing support to Outreach.

**Variances:**

Administrative support expenses are supported through credit based TFSF and no expenses are anticipated for FY23 onward

FY22 Revenue Variance : Variance due to negative interest earned on cash balance.

FY22 Expenditure Variance : Variance due to overall reduction in expenditures due to imposed cost saving measures.

FY21 Revenue Variance : Variance due to negative interest earned on cash balance.

FY21 Expenditure Variance : Variance due to overall reduction in expenditures due to imposed cost saving measures.

FY20 Revenue Variance : Variance due to negative interest earned on cash balance.

Cash balance lapse to general fund? (Yes / No): No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	2,451,615	2,451,615	2,451,615	2,451,615			
Beginning Cash Balance	(3,716,437)	(4,351,479)	(4,373,526)	0	0	0	0
Revenues	(27,652)	(22,048)	14,404	0	0	0	0
Expenditures	152,916	0	99,994	0	0	0	0
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	78,430	0	4,459,117		0	0	0
Ending Cash Balance	(3,818,574)	(4,373,526)	0	0	0	0	0
Encumbrances	2,972	928	0				
Unencumbered Cash Balance	(3,821,547)	(4,374,454)	0	0	0	0	0

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							



**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Community Services SF (Outreach College Summer Session - Acad Support)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2156, HRS; After FY2022, 304A-2157 HRS

**Statement of Objectives**

Administrative Operational Fund; Per statute, all revenues derived and collected from the University's provision of public service programs shall be deposited into this fund to be used for the costs of providing public service programs. To account for expenses generated by administrative support services for Outreach College.

**Fund Measures of Effectiveness**

		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Program Size Indicators**

		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.	N/A							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Community Services SF (Outreach College Summer Session - Acad Support)

Apprn. Acct. Number: S-306-F

Fund Type (MOF): B

Legal Authority: 304A-2156, HRS; After FY2022, 304A-2157 HRS

<b><u>Fund Activities Encompassed</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Community Services SF (Outreach College Summer Session - Acad Support)  
 Legal Authority: 304A-2156, HRS; After FY2022, 304A-2157 HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	0	0	0	0	0	0
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
UH Auxiliary Enterprises SF (Outreach College  
 Name of Fund: Summer Session and CCECS - Non-Credit)  
 Legal Authority: 304A-2156, HRS; After FY22 304A-2157 HRS

Contact Name: Sandy French  
 Phone: 956-5495  
 Fund type (MOF) B  
 Appropriation Acct. No. S-306-F

**Intended Purpose:**

Per statute, all revenues derived and collected from the University's provision of public service programs shall be deposited into this fund to be used for the costs of providing public service programs.  
 To account for revenues and expenses generated from noncredit programs, public events and the International Programs.

**Source of Revenues:**

Revenues are earned through course fees charged for Non-Credit Programs, International Programs, and through ticket sales for Community Program artistic performances.

**Current Program Activities/Allowable Expenses:**

Programs develop and offer University noncredit courses and programs, sometimes in cooperation with outside sponsors. Community Programs includes performances and public events held for the benefit of the community beyond the University. Noncredit programs develops noncredit courses in subject areas that range from professional development to personal enrichment. International programs assist international students in developing their English language skills and assists those students who wish to apply to the University by ensuring that the student meets the University's academic requirements prior to entrance. Allowable expenses include personnel costs, good and services associated with the offering of courses and artistic performances.

**Variances:**

- FY25 Expenditure Variance : Increase in estimated expenditure due to CBA and additional cost of salary for filled vacant positions.
- FY25 Revenue Variance: Increase in estimated revenue due to anticipated increase in International Program enrollment and courses and increase tickets sales for biennial Asia Pacific Dance Festival.
- FY24 Expenditure Variance : Decrease in estimated expenditure due to anticipate decrease in salary expenses as a result of Director of Community Programs appointed as Interim Dean of Outreach College.
- FY23 Revenue Variance : Increase in revenue due to increased enrollment and program offerings under International Programs and Professional Programs
- FY23 Expenditure Variance : Increase in expenses due to increase in direct cost related to increase in course and program offerings, significantly in International Programs and increase to salary cost due to collective bargaining adjustments.
- FY22 Revenue Variance : Increase in revenue due to increase course and program offerings, significantly in International Programs.
- FY 22 Expenditure Variance :Decrease in expenditures mainly due to decrease in payroll expenses allocated to non-credit accounts. Salary transferred to credit accounts
- FY21 Revenue Variance : Significant decrease in revenue due to reduced course and program offerings as a result of COVID 19.
- FY 21 Expenditure Variance : Significant decrease in expenditures due to limited course and program offerings as a result of COVID-19.
- FY 2020 Revenue Variance : Significant decrease in revenue due to cancellation of International Program courses and Professional Program courses as a result of COVID 19.

Cash balance lapse to general fund? (Yes / No)                      NO  
 Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	5,100,161	5,100,161	5,100,161	5,100,161	5,100,161	5,100,161	5,100,161
Beginning Cash Balance	(2,494,343)	(3,305,294)	(4,353,640)	(5,042,166)	(5,523,210)	(5,309,202)	1,074,620
Revenues	1,250,361	654,240	832,051	1,319,573	1,110,414	1,400,000	1,400,000
Expenditures	2,511,991	1,704,295	1,419,030	1,811,265	1,912,504	2,177,900	2,180,900
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(82,225)	1,709	(101,547)	10,648	1,016,098	7,161,722	228,035
Ending Cash Balance	(3,838,198)	(4,353,640)	(5,042,166)	(5,523,210)	(5,309,202)	1,074,620	521,755
Encumbrances	52,730	21,557	14,273	19,500	540,924		
Unencumbered Cash Balance	(3,890,928)	(4,375,197)	(5,056,440)	(5,542,710)	(5,850,127)	1,074,620	521,755

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Auxiliary Enterprises SF (Outreach College Summer Session and CCECS - Non-Credit)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2156, HRS; After FY2022 304A-2157 HRS

**Statement of Objectives**

Provide noncredit professional education programs, arts and cultural programming, international programs, and precollege summer programs.

**Fund Measures of Effectiveness**

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. Number of participants - CP (dupl headcount)	9,676	9,676	9,676	9,676	9,676	9,676
2. Number of participants - CPP (dupl headcount)	537	537	537	537	537	537
3. Number of participants - Summer	104	104	104	104	104	104
4. Number of participants - IP	1,220	1,220	1,220	1,220	1,220	1,220
5.						
6.						
7.						
8.						
9.						
10.						

**Program Size Indicators**

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. Total state population (in thousands)	1,429	1,424	1,418	1,412	1,407	1,401	1,395
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Auxiliary Enterprises SF (Outreach College Summer Session and CCECS - Non-Credit)

Apprn. Acct. Number: S-306-F

Fund Type (MOF): B

Legal Authority: 304A-2156, HRS; After FY2022 304A-2157 HRS

<b>Fund Activities Encompassed</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>
	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>	<b>2029-30</b>
1. Number of arts and cultural events offered - CP	117	117	117	117	117	117
2. Number of noncredit international courses offered - IP	81	81	81	81	81	81
3. Number of noncredit professional education courses offered - CPP	42	42	42	42	42	42
4. Number of noncredit summer sessions courses offered - SS	2	2	2	2	2	2
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Auxiliary Enterprises SF (Outreach College Summer Session and CCECS - Non-Credit)  
 Legal Authority: 304A-2156, HRS; After FY2022 304A-2157 HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	1,789,500	1,792,500	1,792,500	1,792,500	1,792,500	1,792,500
B. Other Current Expenses	388,400	388,400	388,400	388,400	388,400	388,400
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>2,177,900</b>	<b>2,180,900</b>	<b>2,180,900</b>	<b>2,180,900</b>	<b>2,180,900</b>	<b>2,180,900</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
 Name of Fund: UH Auxiliary Enterprises SF (UHM Provost)  
 Legal Authority: 304A-2157, HRS

Contact Name: Sandy French  
 Phone: 956-5495  
 Fund type (MOF) B  
 Appropriation Acct. No. S-306-F

**Intended Purpose:**

Per statute, all revenues collected from the University's provision of auxiliary services shall be deposited into this fund and shall be expended solely for the costs of providing these services.  
 To cover costs associated with providing immigration and federal compliance services for entrepreneurial and non-credit training programs.  
 To cover costs associated with processing application fees and operations for the Manoa International Exchange Program.

**Source of Revenues:**

Administrative fees assessed for immigration services for entrepreneurial and non-credit training programs.  
 Application Fees to Manoa International Exchange programs (MIX).

**Current Program Activities/Allowable Expenses:**

Direct expenses incurred in providing immigration and federal compliance services.  
 The costs of processing applications.

**Variances:**

FY20 Revenue -- decreased in revenues primarily due to COVID-19 pandemic. No Visas were processed and refunds were given for visa applications cancelled.  
 FY20 Expenditures -- decreased in expenditures primarily due to COVID-19 pandemic. All non-essential travel was cancelled and current student help graduated.  
 FY21 Revenues decreased due to a reduction of visa applications and Manoa International Exchange Program applications and refunds of application fees.  
 Expenses decreased due to expenditure restrictions (i.e. travel, in-person gatherings etc.) and projected state budget decrease. Student help for ISS was not hired.  
 FY22 Revenues increase due to a increase of visa applications and Manoa International Exchange Program applications post pandemic.  
 Expenses increased due to travel and student help hired.  
 FY23 Revenues increased due to increase in visa applications processed. Expenses increased due to additional new staff expenses.  
 FY24 Revenue decreased due to significant decrease in visa applications. Expenditures for ISS decreased due to less funding for operations but increased for MIX since they hired more student help.  
 FY25 Revenue and expenses will significantly increase since MIX is collecting insurance fees from students and paying the insurance company on their behalf.

Cash balance lapse to general fund? NO

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	42,340	34,314	33,164	27,868	27,452	17,260	16,260
Revenues	14,014	548	19,016	23,976	16,880	34,000	35,000
Expenditures	22,040	1,698	24,312	24,391	27,073	35,000	36,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	34,314	33,164	27,868	27,452	17,260	16,260	15,260
Encumbrances		0	0	0	0		
Unencumbered Cash Balance	34,314	33,164	27,868	27,452	17,260	16,260	15,260

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							



**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Auxiliary Enterprises SF (UHM Provost)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157, HRS

**Statement of Objectives**

ISS - Meet federal compliance with regard to international students participating in entrepreneurship and non-credit training programs by providing immigration and federal compliances services, processing applications and providing cultural and social adjustment programs. MIX- Cover costs of processing applications as well as enhance services that MIX provides to students and streamline program management.

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Revenue generated from auxiliary services provided (ISS & MIX)	34,000	35,000	36,000	37,000	40,000	40,000
2.	Number of degrees and certificates of achievement earned (ISS)	25	25	25	30	35	35
3.	Number of Degrees & Certificates of Achievement Earned (FY) (ISS)	25	25	25	30	35	35
4.	Number international students (participating in entrepreneurship and non-credit training)	30	35	40	45	50	55
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Total state population (in thousands)	1,429	1,424	1,418	1,412	1,407	1,401	1,395
2.	Undergraduate headcount enrollment	14,538	14,870	15,023	14,829	14,849	14,927	15,002
3.	Graduate headcount enrollment	4,680	4,768	4,780	4,790	4,799	4,808	4,813
4.	Undergraduate headcount enrollment (ISS)	20.00	25.00	25.00	25.00	30.00	30.00	30.00
5.	Number of international students served (participating in entrepreneurship)	59.00	30.00	35.00	40.00	45.00	50.00	55.00
6.	Undergrad headcount enrollment (MIX)	111.00	150.00	150.23	148.29	148.49	149.27	150.02
7.	Graduate headcount enrollment (MIX)	4.00	8.00	7.65	7.66	7.68	7.69	7.70
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Auxiliary Enterprises SF (UHM Provost)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157, HRS

<b>Fund Activities Encompassed</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1. Number of international students served (participating in entrepreneurship program and	30	35	40	45	50	55
2. Number of community service/non-credit programs (ISS)	3	3	3	3	4	4
3. Number of visa documents issued ( I-20/ DS-2019 issued) to international students (ISS)	30	35	40	45	50	55
4. Number of events organized for international students (ISS)	3	3	3	3	4	4
5.						
6.						
7.						
8.						
9.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Auxiliary Enterprises SF (UHM Provost)  
 Legal Authority: 304A-2157, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	35,000	36,000	37,000	40,000	40,000	40,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>35,000</b>	<b>36,000</b>	<b>37,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Program ID(s): UOH-100  
 Name of Fund: Auxiliary Enterprise SF (Shidler SRRC)  
 Legal Authority: 304A-2157, HRS

Contact Name: Sandy French  
 Phone Number: 956-5495  
 Fund Type (MOF): B  
 Appropriation Account Number: S-306-F

Intended Purpose: SRRC accounts were used to transition activities from RCUH to UH. All accounts in BPID 1669 to be closed and remaining funds transferred to respective UH accounts.

Source of Revenues: Main sources of revenue were from the transfer of remaining fund balances from RCUH, conference fees, and membership fees.

Current Program Activities/Allowable Expenses: Expenses related to the RCUH programmatic activities of research conferences, research support, entrepreneurship, and family business center.

Variations: The variations in revenues and expenditures is due to the transitioning of accounts from RCUH to UH. All accounts in this BPID will be closed in FY25.

Cash balance lapse to general fund? (Yes / No) No  
 Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance			0	0	0	2,607,307	(0)
Revenues					4,671,153		
Expenditures					2,063,846	6,011	
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
MA 2304637	1,013,799					(2,601,296)	
MA 2305375	1,399,390						
MA 2305376	102,852						
MA 2305377	85,255						
	<u>2,601,296</u>						
Net Total Transfers	0	0	0	0	0	(2,601,296)	0
Ending Cash Balance	0	0	0	0	2,607,307	(0)	(0)
Encumbrances					4,476		
Unencumbered Cash Balance	0	0	0	0	2,602,831	(0)	(0)

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (Shidler SRRC)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

**Statement of Objectives**

Fund to be closed out in FY25.

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b><u>Program Size Indicators</u></b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (Shidler SRRC)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

<u>Fund Activities Encompassed</u>	FY	FY	FY	FY	FY	FY
	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: Auxiliary Enterprise SF (Shidler SRRC)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	6,011	0	0	0	0	0
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>6,011</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Program ID(s): UOH-100  
 Name of Fund: Auxiliary Enterprise SF (Shidler Executive Education)  
 Legal Authority: 304A-2157, HRS

Contact Name: Sandy French  
 Phone Number: 956-5495  
 Fund Type (MOF): B  
 Appropriation Account Number: S-306-F

**Intended Purpose:**

The Executive Education Center offers customized non-degree training and certificate educational solutions and services to businesses, government and international educational organizations, as well as to the general community. These programs are designed to respond to business needs and drivers, delivered based on an organization's timeline.

**Source of Revenues:**

The individual and/or company will pay fees per course. These costs are determined based off of instructor hourly rate.

**Current Program Activities/Allowable Expenses:**

Expenses related to specific training or certificate offering such as instructor labor and educational materials costs.

**Variances:**

None

Cash balance lapse to general fund? (Yes / No)

No

Statutory language:

<b>Financial Data</b>							
	FY 2020 (actual)	FY 2021 (actual)	FY 2022 (actual)	FY 2023 (actual)	FY 2024 (actual)	FY 2025 (estimated)	FY 2026 (estimated)
Appropriation Ceiling							
Beginning Cash Balance			0	0	0	0	0
Revenues							
Expenditures							
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	0	0

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							



**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (Shidler Executive Education)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

**Statement of Objectives**

Program fees are collected to defray costs associated with the non-degree or certificate offering in the Executive Education Center, Shidler College of Business.

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of participants in offerings						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b><u>Program Size Indicators</u></b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (Shidler Executive Education)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

<b><u>Fund Activities Encompassed</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of non-degree or certificate programs						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: Auxiliary Enterprise SF (Shidler Executive Education)  
 Legal Authority: 304A-2157, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL						

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Program ID(s): UOH-100  
 Name of Fund: Auxiliary Enterprise SF (Shidler Enterprise Activities)  
 Legal Authority: 304A-2157, HRS

Contact Name: Sandy French  
 Phone Number: 956-5495  
 Fund Type (MOF): B  
 Appropriation Account Number S-306-F

Intended Purpose:

To collect funds to cover the costs of running the Shidler College of Business research conferences of the Hawaii International Conferences on System Sciences (HICSS) and Hawaii Accounting Research Conference (HARC) and the programmatic expenses of the Family Business Center of Hawaii (FBCH).

Source of Revenues:

Main sources of revenue include conference registration fees, sponsorship fees and membership dues.

Current Program Activities/Allowable Expenses:

Expenses related to organizing and running the HICSS, HARC conferences and FBCH programs.

Variances:

Cash balance lapse to general fund? (Yes / No)                      No.  
 Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance			0	0	0	0	1,732,246
Revenues						1,130,750	1,130,750
Expenditures						986,000	986,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
MA 2304920	37,820					1,587,496	
MA 2304955	85,255						
MA 2305045	102,852						
MA 2305250	1,361,569						
	<u>1,587,496</u>						
Net Total Transfers	0	0	0	0	0	1,587,496	0
Ending Cash Balance	0	0	0	0	0	1,732,246	1,876,996
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	1,732,246	1,876,996

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (Shidler Enterprise Activities)  
Appropriation Account Number: S-306-F  
Fund Type (MOF): B  
Legal Authority: 304A-2157 HRS

**Statement of Objectives**

Conference registration fees, sponsorship fees and membership dues are collected to defray costs associated with running the Shidler College of Business research conferences of the Hawaii International Conferences on System Sciences (HICSS) and Hawaii Accounting Research Conference (HARC) and the programmatic expenses of the Family Business Center of Hawaii (FBCH).

<b><u>Fund Measures of Effectiveness</u></b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1. Number of papers published (HICSS)	750	750	750	750	750	750
2. Number of symposia, workshops, & tutorials (HICSS)	36	36	36	38	34	36
3. Number of papers published (HARC)	221	221	221	221	221	221
4. Number of Universities represented by attendees (HARC)	196	196	196	196	196	196
5. Number of FBCH sponsored events	19	19	19	19	19	19
6.						
7.						
8.						
9.						
10.						

<b><u>Program Size Indicators</u></b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1. Number of papers submitted (HICSS)	1,620	1,510	1,520	1,530	1,540	1,550	1,560
2. Number of subscribers on mailing list (HICSS)	20,558	21,000	21,500	22,000	22,500	23,000	23,500
3. Number of papers submitted (HARC)	418	418	418	418	418	418	418
4. Number of businesses in Hawaii	203,284	203,284	203,284	203,284	203,284	203,284	203,284
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (Shidler Enterprise Activities)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

<b>Fund Activities Encompassed</b>	FY	FY	FY	FY	FY	FY
	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
1. Number of conference attendees (HICSS)	1,000	1,000	1,000	1,000	1,000	1,000
2. Number of conference attendees (HARC)	324	324	324	324	324	324
3. Number of FBCH members	60	60	60	60	60	60
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: Auxiliary Enterprise SF (Shidler Enterprise Activities)  
 Legal Authority: 304A-2157, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	166,000	166,000	166,000	166,000	166,000	166,000
B. Other Current Expenses	820,000	820,000	820,000	820,000	820,000	820,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>986,000</b>	<b>986,000</b>	<b>986,000</b>	<b>986,000</b>	<b>986,000</b>	<b>986,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
 Name of Fund: UH Auxiliary Enterprises SF (Psy Clinic Fees)  
 Legal Authority: 304A-2157, HRS

Contact Name: Sandy French  
 Phone: 956-5495  
 Fund type (MOF): B  
 Appropriation Acct. No.: S-306-F

**Intended Purpose:**

Per statute, all revenues collected from the University's provision of auxiliary services shall be deposited into this fund and shall be expended solely for the costs of providing these services.

Deposit all revenues to support clinic-related and administrative activities.

**Source of Revenues:**

Clinic Fees

**Current Program Activities/Allowable Expenses:**

Funds deposited into the fund shall be expended to maintain and support clinic activities. Includes office equipment, supplies, testing equipment, treatment manuals, stipends/honorarium for grad students working in the clinic, clinic-related research activities, other admin costs, student travel and related expenses to conferences or workshops.

**Variances:**

FY 21 Given COVID, the PSY clinic ceased face-to-face services, which dramatically lowered revenues.

FY 21 Given COVID, psychology students needed less educational support (e.g. conference travel), which dramatically lowered expenses.

FY 22 All revenue comes from students and faculty volunteering their time to provide this service to the community. Two things interfered with this work this year. One was

FY 22 With COVID-19 disruptions and shut downs, there were less student requests than anticipated.

FY 23 Amount reflects higher interest income due to higher interest rates. No revenues were received due to permanent changes in the contract with the Dept of Education that has meant that PSY no longer do these assessments for them for revenue. However, PSY is planning to expand services (and the number of students we train) to include treatment for problems with grief/bereavement and eating disorders. PSY expects sliding scale services offered as a result of this work will begin to generate a little income starting in FY24 on a ongoing basis.

FY 23 Expenditures include travel support. Given limitations in previous years due to the COVID-19 pandemic, a number of students had postponed their work at conference as well as postponed application to required external predoctoral clinical internship applications. This led to a rebound in requests for funding this year. The unit expects expenditure projections will be within the estimated revenues collected.

FY 24 - FY25 revenue variance reflects the difference in the interest rate yield from the previous year. As noted last year, permanent changes in the contract with the Dept of Education have closed this income stream. Th either income streams mentioned last year have been slow to develop.

FY 24 - FY 25 expenditure variance reflected far fewer students traveling to in-person conferences this year as several meetings continued to be held online. Those who did were successful in applying for other support.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Beginning Cash Balance	9,475	7,641	7,195	5,215	1,877	1,554	1,073
Revenues	2,218	343	18	60	52	19	19
Expenditures	4,051	789	1,997	3,398	376	500	500
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	7,641	7,195	5,215	1,877	1,554	1,073	592
Encumbrances		0	0	0	0		
Unencumbered Cash Balance	7,641	7,195	5,215	1,877	1,554	1,073	592

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							



**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Auxiliary Enterprises SF (Psy Clinic Fees)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157, HRS

**Statement of Objectives**

Provide reduced (sliding) fee psychological services to community members, with voluntary supervision by licensed psychologist faculty members, thereby providing learning opportunity to clinical psychology graduate students.

<b>Fund Measures of Effectiveness</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>
1.	Number of graduate students learning in the clinic	15	15	15	15	15	15
2.	Revenue generated from auxiliary services provided	0.00	0.00	0.00	0.00	0.00	0.00
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>	<b>FY 2028-29</b>
1.	Total state population (in thousands)	1,429	1,424	1,418	1,412	1,407	1,401	1,395
2.	Graduate Students in training in the Clinical Studies Program	32	32	32	32	32	32	32
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Auxiliary Enterprises SF (Psy Clinic Fees)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157, HRS

<b>Fund Activities Encompassed</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of sliding fee assessments provided to community members	0.00	0.00	0.00	0.00	0.00	0.00
2.	Number of sliding fee psychotherapy sessions provided to community members	0.00	0.00	0.00	0.00	0.00	0.00
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Auxiliary Enterprises SF (Psy Clinic Fees)  
 Legal Authority: 304A-2157, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	500	500	500	500	500	500
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Program ID(s): UOH-100  
 Name of Fund: Auxiliary Enterprise SF (Social Science SRRC)  
 Legal Authority: 304A-2157, HRS

Contact Name: Sandy French  
 Phone Number: 956-5495  
 Fund Type (MOF): B  
 Appropriation Account Number: S-306-F

**Intended Purpose:**

Providing goods and/or services to support contracts, grants or other sponsored agreements and intramurally funded activities on an ongoing basis primarily for users with UH. These include Specialized Service Facilities, Core Facilities and other Research Based Recharge Centers.

**Source of Revenues:**

Fees assessed to internal or external users of the services that the Research Recharge Centers provide.

**Current Program Activities/Allowable Expenses:**

Expenditures related to the services provided by the Research Recharge Centers. The centers themselves must conduct activities that are research in nature; i.e. should not be instructional or administrative services.

**Variances:**

SRRC account was closed in FY 2024. Moved funds to new Aux Ent SF account.

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance			0	0	0	0	0
Revenues					73,060		
Expenditures					32,024		
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	(41,036)	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances					0		
Unencumbered Cash Balance	0	0	0	0	0	0	0

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (Social Science SRRC)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

**Statement of Objectives**

SRRC account was closed in FY 2024

<b><u>Fund Measures of Effectiveness</u></b>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b><u>Program Size Indicators</u></b>		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (Social Science SRRC)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

<u>Fund Activities Encompassed</u>	FY	FY	FY	FY	FY	FY
	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: Auxiliary Enterprise SF (Social Science SRRC)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL						

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Program ID(s): UOH-100  
 Name of Fund: Auxiliary Enterprise SF (SSRI SRRC)  
 Legal Authority: 304A-2157, HRS

Contact Name: Sandy French  
 Phone Number: 956-5495  
 Fund Type (MOF): B  
 Appropriation Account Number S-306-F

**Intended Purpose:**

Per HRS 304A-2157 "University of Hawaii auxiliary enterprises special fund" for the primary purpose of supporting a recharge center. The University of Hawaii Economic Research Organization (UHERO) provides the Hawaii community with information on economic, demographic and business trends in the State of Hawaii and the Asia/Pacific Region. The Pacific Urban Resilience Lab provides services related to urban planning and resilience with a focus on transportation, urban planning, coastal research, disaster management and humanitarian assistance, and other related topics.

**Source of Revenues:**

University of Hawaii Departments, private corporations and individuals, selected state and municipal agencies, and sovereign governments. State, local, national and international agencies and organizations.

**Current Program Activities/Allowable Expenses:**

Personnel expenditures, travel expenses, repairs, maintenance, materials and supplies, computer software/hardware, communications and other necessary expenditures on a cost reimbursable basis as needed to provide service(s) requested.

**Variances:**

FY25 variance in revenue and expenditures due to 6 SRRC accounts closed in FY24.

Cash balance lapse to general fund? (Yes / No) No.

**Statutory language:**

HRS 304A-2157, All revenues, derived and collected from the university's provision of auxiliary services shall be deposited into the University of Hawaii auxiliary enterprises special fund and shall be expended solely for the costs of providing these services.

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance			0	0	0	552,692	17,069
Revenues					1,797,586	641,010	671,000
Expenditures					1,244,894	636,785	649,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
MA 3396852						(2)	
MA 2305490						(32,397)	
MA 2305588						(507,449)	
Net Total Transfers	0	0	0	0	0	(539,848)	0
Ending Cash Balance	0	0	0	0	552,692	17,069	39,069
Encumbrances					25,456		
Unencumbered Cash Balance	0	0	0	0	527,236	17,069	39,069

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							



**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (SSRI SRRC)  
Appropriation Account Number: S-306-F  
Fund Type (MOF): B  
Legal Authority: 304A-2157 HRS

**Statement of Objectives**

The purpose is to support the distribution of fee-based services developed by the University of Hawaii Economic Research Organization (UHERO). UHERO provides the Hawaii community with information on economic, demographic, and business trends in the State of Hawaii and the Asia/Pacific Region through a menu of forecast reports and varying levels of access to the UHERO online databases, portals, and dashboards, housing up-to-date statistics on the State, county, and key external economies. Providing services related to urban planning and resilience with a focus on transportation, urban planning, coastal research, disaster management and humanitarian assistance to state, local, national, international agencies, UH departments, contracts and sponsored projects.

<b>Fund Measures of Effectiveness</b>		FY	FY	FY	FY	FY	FY
		2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
1.	Economic Forecast Reports and Blogs	55.00	60.00	65.00	70.00	75.00	80.00
2.	Presentations (speaker fees)	2.00	4.00	4.00	4.00	4.00	4.00
3.	Data dashboard and data warehouse hosting	1.00	1.00	1.00	1.00	1.00	1.00
4.	Number of Graduate Students Trained	6.00	6.00	6.00	6.00	6.00	6.00
5.	Number of Communities Served	1.00	2.00	2.00	2.00	2.00	2.00
6.	Number of Reports	2.00	2.00	3.00	3.00	3.00	3.00
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		FY	FY	FY	FY	FY	FY	
		2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
1.	Total target groups and beneficiary groups	3,726.00	3,756.00	3,800.00	3,825.00	3,850.00	3,875.00	3,900.00
2.	Number of locations observed for data collection	6	6.00	6.00	6.00	6.00	6.00	6.00
3.	Number of Homeless People in Waikiki	213	215.00	215.00	215.00	215.00	215.00	215.00
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (SSRI SRRC)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

<b>Fund Activities Encompassed</b>		FY	FY	FY	FY	FY	FY
		2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
1.	Employee Hours	12,482.00	12,500.00	12,750.00	13,000.00	13,250.00	13,500.00
2.	Number of Surveys Conducted	2.00	2.00	3.00	3.00	3.00	3.00
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: Auxiliary Enterprise SF (SSRI SRRC)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	566,958	604,000	630,000	641,500	643,075	654,800
B. Other Current Expenses	69,827	45,000	45,000	40,000	40,000	40,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>636,785</b>	<b>649,000</b>	<b>675,000</b>	<b>681,500</b>	<b>683,075</b>	<b>694,800</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Program ID(s): UOH-100  
 Name of Fund: Auxiliary Enterprise SF (Social Science Conferences/Programs)  
 Legal Authority: 304A-2157, HRS

Contact Name: Sandy French  
 Phone Number: 956-5495  
 Fund Type (MOF): B  
 Appropriation Account Number S-306-F

**Intended Purpose:**

Per statute, all revenues collected from the University's provision of auxiliary services shall be deposited into this fund and shall be expended solely for the costs of providing these services.

**Source of Revenues:**

Program fees

**Current Program Activities/Allowable Expenses:**

Deposit all revenues (without direct extramural sponsorship) to support workshop, conference projects, and short-term programs and their administrative activities involving non-university, local, out-of-state, and international participants. These activities may include but are not limited to environmental sustainability and custom English programs. The conferences supported are ones hosted or in collaboration with the College of Social Sciences and take place online, locally, in the U.S. or internationally. The conference activities the fund would support include taking in registration fees and paying for expenses related to the activity/program, which may include accommodations, conference registration fees, honoraria, salaries, stipends, entertainment, protocol gifts, and supplies. The short-term program workshops range from one week programs to three week programs and are educational training or professional development programs for students, faculty, or staff, usually from international educational institutions/organizations and will involve similar expenses.

**Variances:**

FY 24 - FY 25 Account was created in FY 2024 and transferred funds from previous SRRC account.

FY 26 - FY 27 Plan to increase number of program participants resulting in increase in fees.

Cash balance lapse to general fund? (Yes / No)                      No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance			0	0	0	80,076	89,568
Revenues					69,982	106,492	98,492
Expenditures					30,943	96,235	101,607
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
					43,125		
					(200)		
					(1,888)		
						(765)	(765)
Net Total Transfers	0	0	0	0	41,037	(765)	(765)
Ending Cash Balance	0	0	0	0	80,076	89,568	85,688
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	80,076	89,568	85,688

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (Social Science Conferences/Programs)  
Appropriation Account Number: S-306-F  
Fund Type (MOF): B  
Legal Authority: 304A-2157 HRS

**Statement of Objectives**

Provide opportunities for foreign students to learn about Hawaiian history, culture, economy, society and current issues through lectures, field visits, and cultural workshops.  
Promote the College of Social Sciences and UHM as a study abroad destination for international students.  
Promote faculty exchange.

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Foreign student participants (# students)	172	186	195	204	213	222
2.	Foreign Chaperones interacting with UHM Faculty and Staff (# individuals)	22	25	25	25	25	25
3.	UHM Student participants interacting with Foreign Students (# students)	60	60	60	60	60	60
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Meikai University		22	23	24	25	26	27
2.	Chiba-Kansai-Kobe-Meiji Gakuin-Toyo University		26	27	28	29	30	31
3.	Soka University		21	22	23	24	25	26
4.	Konan University		17	18	19	20	21	22
5.	Tohoku University		9	12	13	14	15	16
6.	Aichi-Aoyama Gakuin - Meiji- Ryukyus- Waseda Law & Society Program		35	40	41	42	43	44
7.	Kanagawa University			20	21	22	23	24
8.	Kansai University		16	17	18	19	20	21
9.	Mohawk Community College		20					
10.	Yonsei University		6	7	8	9	10	11

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (Social Science Conferences/Programs)

Appropriation Account Number: S-306-F

Fund Type (MOF): B

Legal Authority: 304A-2157 HRS

<b>Fund Activities Encompassed</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1. Meikai University	1	1	1	1	1	1
2. Chiba-Kansai-Kobe-Meiji Gakuin-Toyo University	1	1	1	1	1	1
3. Soka Universtiy	1	1	1	1	1	1
4. Konan University	1	1	1	1	1	1
5. Tohoku University	1	1	1	1	1	1
6. Aichi-Aoyama Gakuin - Meiji- Ryukyus- Waseda Law & Society Program	1	1	1	1	1	1
7. Kanagawa University	1	1	1	1	1	1
8. Kansai University	1	1	1	1	1	1
9. Mohawk Community College	1					
10. Yonsei University	1	1	1	1	1	1

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: Auxiliary Enterprise SF (Social Science Conferences/Programs)  
 Legal Authority: 304A-2157, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	54,435	57,157	60,015	63,015	66,166	69,474
B. Other Current Expenses	41,800	44,450	46,892	49,432	52,074	54,822
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>96,235</b>	<b>101,607</b>	<b>106,907</b>	<b>112,447</b>	<b>118,240</b>	<b>124,296</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Program ID(s): UOH-100  
 Name of Fund: Auxiliary Enterprise SF (Social Science Pacific Emprints)  
 Legal Authority: 304A-2157, HRS

Contact Name: Sandy French  
 Phone Number: 956-5495  
 Fund Type (MOF): B  
 Appropriation Account Number: S-306-F

**Intended Purpose:**

Per HRS 304A-2157, this fund is used to support specialized service activities. The fund is used to cover the costs of providing auxiliary services, and the University can set and collect fees and charges for these services.

To cover the costs needed to provide training/education/research services designed to enhance emergency management capacity in Hawaii and the Pacific. Pacific Emprints provides a unique specialization in public health preparedness and is nationally recognized.

**Source of Revenues:**

Revenues are generated by the collection of training fees.

**Current Program Activities/Allowable Expenses:**

Program activities include face-to-face and online trainings.

Direct training expenses, the PI will attend conferences, National Disaster Life Support (NDLS) meetings, study tours, trainings, etc to better address emerging topics and training needs of users. The Pacific EMPRINTS website, which hosts over 120K users needs routine maintenance e.g. software updates & maintenance, CE certifications, etc.

**Variances:**

Cash balance lapse to general fund? (Yes / No)                      No.

**Statutory language:**

All revenues, derived and collected from the university's provision of auxiliary services shall be deposited into the University of Hawaii auxiliary enterprises special fund and shall be expended solely for the costs of providing these services.

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance			0	0	0	0	22,397
Revenues						5,000	5,000
Expenditures						15,000	14,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
	MA 2304947					32,397	
Net Total Transfers	0	0	0	0	0	32,397	0
Ending Cash Balance	0	0	0	0	0	22,397	13,397
<b>Encumbrances</b>							
Unencumbered Cash Balance	0	0	0	0	0	22,397	13,397

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							



**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (Social Science Pacific EMPRINTS)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

**Statement of Objectives**

The fund objective is to enhance public health preparedness capacity in Hawaii and the Pacific, so that a coordinated, multi-disciplinary response to disasters can be achieved.

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Percentage of participants passing course post-exams	90.00	90.00	90.00	na	na	na
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b><u>Program Size Indicators</u></b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	No. of participants enrolled in courses	123142	128642	134642	140142	na	na	na
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (Social Science Pacific EMPRINTS)

Appropriation Account Number: S-306-F

Fund Type (MOF): B

Legal Authority: 304A-2157 HRS

<b>Fund Activities Encompassed</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	No. of health care workers and first responders newly enrolled in courses	3,500	3,500	3,500	na	na	na
2.	No. of health care students newly enrolled in courses	2,000	2,500	2,500	na	na	na
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: Auxiliary Enterprise SF (Social Science Pacific EMPRINTS)  
 Legal Authority: 304A-2157, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	3,000	6,000	6,000			
B. Other Current Expenses	12,000	8,000	7,000			
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>15,000</b>	<b>14,000</b>	<b>13,000</b>			

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Program ID(s): UOH-100  
 Name of Fund: Auxiliary Enterprise SF (Social Science TASI/PHIDC)  
 Legal Authority: 304A-2157, HRS

Contact Name: Sandy French  
 Phone Number: 956-5495  
 Fund Type (MOF): B  
 Appropriation Account Number: S-306-F

**Intended Purpose:**

Per HRS 304A-2157, this fund is used to support specialized service activities. The fund is used to cover the costs of providing auxiliary services, and the University can set and collect fees and charges for these services.

Conduct activities on informatics research services and workforce development.

**Source of Revenues:**

State of Hawaii agencies, UH departments, and community organizations

**Current Program Activities/Allowable Expenses:**

Personnel expenditures, travel expenses, repairs, maintenance, materials and supplies, computer software/hardware, communications and other necessary expenditures on a cost reimbursable basis as needed to provide service(s) requested.

**Variances:**

FY26 variance: Personnel will be trained in FY25 and program is expecting an increase of customers and revenue in FY26 as well as costs to provide the increase of service requests.

FY27 variance: Expecting expenses to decrease as most of the startup expenses to take place in FY25 and FY26.

Cash balance lapse to general fund? (Yes / No) No.

**Statutory language:**

All revenues, derived and collected from the university's provision of auxiliary services shall be deposited into the University of Hawaii auxiliary enterprises special fund and shall be expended solely for the costs of providing these services.

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance			0	0	0	0	349,609
Revenues						70,000	122,000
Expenditures						227,840	253,840
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
MA 2305025						507,449	
Net Total Transfers	0	0	0	0	0	507,449	0
Ending Cash Balance	0	0	0	0	0	349,609	217,769
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	349,609	217,769

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (Social Science TASI/PHIDC)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

**Statement of Objectives**

The program will focus on research and services related to health informatics, specifically concerning the Hawaii All Payers Claims Database (APCD). Managed by the University of Hawaii's TASI PHIDC, the APCD is the only database of its kind in Hawai'i. The State Health Planning and Development Agency (SHPDA) is mandated by law HRS 323D-18.5 (Act 139(16) and Act 55(18)) to collect healthcare claims data for the APCD. SHPDA designated the TASI PHIDC as the data center due to a requirement that the data center be established in an academic or non-profit institution and be free of any conflicts of interest. As the data center, PHIDC will handle the following tasks: collecting and managing data; cleansing and storing data; validating and matching data; conducting data analysis; and preparing reports.

<b>Fund Measures of Effectiveness</b>		FY	FY	FY	FY	FY	FY
		2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
1.	Number of data report requests	6.00	15.00	17.00	25.00	25.00	25.00
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		FY	FY	FY	FY	FY	FY	
		2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
1.	Total target groups		5.00	5.00	5.00	3.00	3.00	3.00
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (Social Science TASI/PHIDC)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

<b>Fund Activities Encompassed</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>
	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>	<b>2029-30</b>
1. Establish baseline information	2.00	5.00	5.00	5.00	5.00	5.00
2. Monitor and analyze healthcare costs	2.00	2.00	2.00	2.00	2.00	2.00
3. Assess population health				3.00	3.00	3.00
4. Measure utilization of services	1.00	3.00	3.00	3.00	3.00	3.00
5. Identify health disparities			2.00	2.00	2.00	2.00
6. Inform consumers of cost and quality of healthcare		1.00	1.00	3.00	3.00	3.00
7. Support planning and evaluation of healthcare operations and care		1.00	1.00	2.00	2.00	2.00
8. Improve coordination of care		1.00	1.00	2.00	2.00	2.00
9. Enable oversight of health insurance premium medical loss ratios	1.00	2.00	2.00	2.00	2.00	2.00
10. Waste, fraud and abuse studies				1.00	1.00	1.00

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: Auxiliary Enterprise SF (Social Science TASI/PHIDC)  
 Legal Authority: 304A-2157, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	200,000	225,000	205,000	205,000	205,000	205,000
B. Other Current Expenses	27,840	28,840	5,000	5,000	5,000	5,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>227,840</b>	<b>253,840</b>	<b>210,000</b>	<b>210,000</b>	<b>210,000</b>	<b>210,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Program ID(s): UOH-100  
 Name of Fund: Auxiliary Enterprise SF (Social Work SRRC)  
 Legal Authority: 304A-2157, HRS

Contact Name: Sandy French  
 Phone Number: 956-5495  
 Fund Type (MOF): B  
 Appropriation Account Number S-306-F

**Intended Purpose:**

Providing goods and/or services to support contracts, grants or other sponsored agreements and intramurally funded activities on an ongoing basis primarily for users with UH. These include Specialized Service Facilities, Core Facilities and other Research Based Recharge Centers.

**Source of Revenues:**

Fees assessed to internal or external users of the services that the Research Recharge Centers provide.

**Current Program Activities/Allowable Expenses:**

Expenditures related to the services provided by the Research Recharge Centers. The centers themselves must conduct activities that are research in nature; i.e. should not be instructional or administrative services.

**Variances:**

Fund closed out in FY24

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance			0	0	0	0	0
Revenues					1,805		
Expenditures					1,805		
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances					0		
Unencumbered Cash Balance	0	0	0	0	0	0	0

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							



**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (Social Work SRRC)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

**Statement of Objectives**

Fund Closed out in FY24

**Fund Measures of Effectiveness**

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Program Size Indicators**

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (Social Work SRRC)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

<u>Fund Activities Encompassed</u>	FY	FY	FY	FY	FY	FY
	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: Auxiliary Enterprise SF (Social Work SRRC)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>						

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Program ID(s): UOH-100  
 Name of Fund: Auxiliary Enterprise SF (SOEST SRRC)  
 Legal Authority: 304A-2157, HRS

Contact Name: Sandy French  
 Phone Number: 956-5495  
 Fund Type (MOF): B  
 Appropriation Account Number S-306-F

**Intended Purpose:**

Special Fund Research Recharge Center (SRRC) is an income-generating project that is established under Hawaii Revised Statute (HRS) §304A-2157 "University of Hawaii auxiliary enterprises special fund" for the primary purpose of supporting a specialized service activity or a recharge center. A specialized service facility (SSF) is an institutional service involving the use of highly complex or specialized facilities which support grants, contracts or other sponsored agreements and intramurally funded activities on an on-going basis. SSFs that do not generate at least \$1,000,000 of revenue per year will be considered a recharge center. SRRCs should generally operate at a break-even level with a maximum 60-day working capital reserve. Auxiliary services are those services provided by the university to students, faculty, staff, and others that are ancillary to, but facilitate the instruction, research, and public service missions of the university.

**Source of Revenues:**

Appropriated and extramural funds.

**Current Program Activities/Allowable Expenses:**

Necessary and allocable expenditures to operate the facility and is in compliance with UH/RCUH procurement rules.

**Variations:**

FY24 was the transition period (from RCUH Revolving to SRRC). This caused uncertainties so the program limited their activities. We are forecasting increase in the coming year as programs better the SRRC process.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance			0	0	0	1,129,632	1,126,750
Revenues					5,160,972	4,400,000	4,400,000
Expenditures					3,936,106	4,402,882	4,402,882
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	(95,235)	0	0
Ending Cash Balance	0	0	0	0	1,129,632	1,126,750	1,123,868
Encumbrances					391,708		
Unencumbered Cash Balance	0	0	0	0	737,924	1,126,750	1,123,868

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (SOEST SRRC)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

**Statement of Objectives**

Auxiliary services are those services provided by the university to students, faculty, staff, and others that are ancillary to, but facilitate the instruction, research, and public service missions of the university.

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of research & training personnel	1,000	1,000	1,000	1,000	1,000	1,000
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b><u>Program Size Indicators</u></b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Total research & training population	2500	2500	2500	2500	2500	2500	2500
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (SOEST SRRC)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

<b><u>Fund Activities Encompassed</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of different services, research facilities & equipment	50	50	50	50	50	50
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: Auxiliary Enterprise SF (SOEST SRRC)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services						
B. Other Current Expenses	4,402,882	4,402,882	4,402,882	4,402,882	4,402,882	4,402,882
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>4,402,882</b>	<b>4,402,882</b>	<b>4,402,882</b>	<b>4,402,882</b>	<b>4,402,882</b>	<b>4,402,882</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Program ID(s): UOH-100  
 Name of Fund: Auxiliary Enterprise SF (SOEST Marine Center / Ship Ops SRRRC)  
 Legal Authority: 304A-2157, HRS

Contact Name: Sandy French  
 Phone Number: 956-5495  
 Fund Type (MOF): B  
 Appropriation Account Number: S-306-F

**Intended Purpose:**

Special Fund Research Recharge Center (SRRRC) is an income-generating project that is established under Hawaii Revised Statute (HRS) §304A-2157 "University of Hawaii auxiliary enterprises special fund" for the primary purpose of supporting a specialized service activity or a recharge center. A specialized service facility (SSF) is an institutional service involving the use of highly complex or specialized facilities which support grants, contracts or other sponsored agreements and intramurally funded activities on an on-going basis. The Ship Operations and ancillary accounts are classified as an SSF. SRRRCs should generally operate at a break-even level with a maximum 60-day working capital reserve. Auxiliary services are those services provided by the university to students, faculty, staff, and others that are ancillary to, but facilitate the instruction, research, and public service missions of the university.

**Source of Revenues:**

Appropriated and extramural funds.

**Current Program Activities/Allowable Expenses:**

Necessary and allocable expenditures to operate the facility and is in compliance with UH/RCUH procurement rules.

**Variances:**

The ship operations RCUH SSF was converted into the UH SRRRC effective July 1, 2024. No comparative data in the prior fiscal year.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance			0	0	0	0	50,000
Revenues					0	20,000,000	13,000,000
Expenditures					0	19,950,000	12,957,500
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	50,000	92,500
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	50,000	92,500

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							



**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (SOEST Marine Center / Ship Ops SRRC)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

**Statement of Objectives**

Auxiliary services are those services provided by the university to students, faculty, staff, and others that are ancillary to, but facilitate the instruction, research, and public service missions of the university.

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of research & training personnel	1,000	1,000	1,000	1,000	1,000	1,000
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Total research & training population	2500	2500	2500	2500	2500	2500	2500
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (SOEST Marine Center / Ship Ops SRRC)

Appropriation Account Number: S-306-F

Fund Type (MOF): B

Legal Authority: 304A-2157 HRS

<b><u>Fund Activities Encompassed</u></b>	FY	FY	FY	FY	FY	FY
	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
1. Cruises & ancillary services	7	7	7	7	7	7
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: Auxiliary Enterprise SF (SOEST Marine Center / Ship Ops SRRC)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services						
B. Other Current Expenses	19,950,000	12,957,500	13,000,000	13,000,000	13,000,000	13,000,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>19,950,000</b>	<b>12,957,500</b>	<b>13,000,000</b>	<b>13,000,000</b>	<b>13,000,000</b>	<b>13,000,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Program ID(s): UOH-100  
 Name of Fund: Auxiliary Enterprise SF (SOEST HIMB COMM EDUCATION PROG)  
 Legal Authority: 304A-2157, HRS

Contact Name: Sandy French  
 Phone Number: 956-5495  
 Fund Type (MOF): B  
 Appropriation Account Number: S-306-F

Intended Purpose: Provides pathways to science for Hawaii school children to promote increased enrollment of our under-represented students to the University of Hawaii; Educates the public about the role current HIMB scientific research plays in the understanding and conservation of the ocean through hands on science training and age level appropriate dissemination;

Per statute, all revenues derived from all fees collected for the several programs of this Auxiliary Enterprise account shall be deposited in this fund, and may be expended for all costs and expenses associated with the operation of this program

Source of Revenues: Revenues are derived from program fees and other activities (ex. walking tours)

Current Program Activities/Allowable Expenses:

Expenses are incurred for the general operations of the program including salaries of non-general funded employee(s)

Variances: FY24 was the transition period (from RCUH Revolving to SRRC to Auxiliary Enterprise). This caused uncertainties so the program limited its activities. It is forecasted that this program will increase its activities in the coming years due to new leadership.

Cash balance lapse to general fund? (Yes / No) NO

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance			0	0	0	39,071	21,071
Revenues					8,242	35,000	45,000
Expenditures					2,045	53,000	55,650
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Transfer SRRC balance to AUX L-07					31,401		
					1,474		
Net Total Transfers	0	0	0	0	32,874	0	0
Ending Cash Balance	0	0	0	0	39,071	21,071	10,421
<b>Encumbrances</b>							
Unencumbered Cash Balance	0	0	0	0	39,071	21,071	10,421

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (SOEST HIMB COMM EDUCATION PROG)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

**Statement of Objectives**

Provides pathways to science for Hawaii school children to promote increased enrollment of our under-represented students to the University of Hawaii; Educates the public about the role current HIMB scientific research plays in the understanding and conservation of the ocean through hands on science training and age level appropriate dissemination;

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of local school children in education programs	30,000	30,000	30,000	30,000	30,000	30,000
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of public school students	170,000.00	171,700.00	173,417.00	175,151.17	176,902.68	178,671.71	180,458.43
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (SOEST HIMB COMM EDUCATION PROG)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

<b>Fund Activities Encompassed</b>		<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>
		<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>	<b>2029-30</b>
1.	No sufficient data yet as the auxiliary enterprise account is relatively new.						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: Auxiliary Enterprise SF (SOEST HIMB COMM EDUCATION PROG)  
 Legal Authority: 304A-2157, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	40,000	42,000	44,100	46,305	48,620	51,051
B. Other Current Expenses	13,000	13,650	14,333	15,050	15,803	16,593
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>53,000</b>	<b>55,650</b>	<b>58,433</b>	<b>61,355</b>	<b>64,423</b>	<b>67,644</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Program ID(s): UOH-100  
 Name of Fund: Auxiliary Enterprise SF (SOEST HIMB MARINE SCI RES LEARNING CTR)  
 Legal Authority: 304A-2157, HRS

Contact Name: Sandy French  
 Phone Number: 956-5495  
 Fund Type (MOF): B  
 Appropriation Account Number: S-306-F

**Intended Purpose:**

The MSRLC is a classroom/wet laboratory space for visiting school groups to Moku o Lo'e (Coconut Island) who conduct mini experiments using the facility.

Per statute, all revenues derived from all fees collected for the several programs of this Auxiliary Enterprise account shall be deposited in this fund, and may be expended for all costs and expenses associated with the operation of this program

Source of Revenues: Revenues are derived from program fees and other activities (ex. lab use fees)

**Current Program Activities/Allowable Expenses:**

Expenses are incurred for the general operations of the program including salaries of non-general funded employee(s)

Variances: FY24 was the transition period (from RCUH Revolving to SRRC to Auxiliary Enterprise). This caused uncertainties so the program limited its activities. It is forecasted that this program will increase its activities in the coming years

Cash balance lapse to general fund? (Yes / No) NO

Statutory language:

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance			0	0	0	38,934	25,934
Revenues					27,815	25,000	30,000
Expenditures					0	38,000	39,900
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Transfer SRRC balance to AUX					11,119		
Net Total Transfers	0	0	0	0	11,119	0	0
Ending Cash Balance	0	0	0	0	38,934	25,934	16,034
<b>Encumbrances</b>							
Unencumbered Cash Balance	0	0	0	0	38,934	25,934	16,034

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							



**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (SOEST HIMB MARINE SCI RES LEARNING CTR)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

**Statement of Objectives**

Laboratory space for visiting school groups to Moku o Lo'e (Coconut Island) who conduct mini experiments using the MSRLC classroom/wet laboratory space

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of local school children in education programs	30,000	30,000	30,000	30,000	30,000	30,000
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of public school students	170,000.00	171,700.00	173,417.00	175,151.17	176,902.68	178,671.71	180,458.43
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (SOEST HIMB MARINE SCI RES LEARNING CTR)

Appropriation Account Number: S-306-F

Fund Type (MOF): B

Legal Authority: 304A-2157 HRS

<b>Fund Activities Encompassed</b>		<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>
		<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>	<b>2029-30</b>
1.	No sufficient data yet as the auxiliary enterprise account is relatively new.						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: Auxiliary Enterprise SF (SOEST HIMB MARINE SCI RES LEARNING CTR)  
 Legal Authority: 304A-2157, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	7,000	7,350	7,718	8,104	8,509	8,934
B. Other Current Expenses	31,000	32,550	34,178	35,887	37,681	39,565
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>38,000</b>	<b>39,900</b>	<b>41,896</b>	<b>43,991</b>	<b>46,190</b>	<b>48,499</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Program ID(s): UOH-100  
 Name of Fund: Auxiliary Enterprise SF (SOEST HIMB KA NOELO KAI RESEARCH TRAINING VESSEL)  
 Legal Authority: 304A-2157, HRS

Contact Name: Sandy French  
 Phone Number: 956-5495  
 Fund Type (MOF): B  
 Appropriation Account Number: S-306-F

**Intended Purpose:**

To provide for cost recovery to support the operation of a 49-passenger vessel that is used for training and research associated with the HIMB Education Program.

Source of Revenues: Revenues are derived from the rental fee of the 49-passenger vessel

**Current Program Activities/Allowable Expenses:**

Expenses are incurred for the general operations of the program including salaries

Variations: FY24 was the transition period (from RCUH Revolving to SRRC to Auxiliary Enterprise). This caused uncertainties so the program limited its activities. It is forecasted that this program will increase its activities in the coming years

Cash balance lapse to general fund? (Yes / No) NO

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance			0	0	0	18,047	10,047
Revenues					3,275	17,000	20,000
Expenditures					886	25,000	26,250
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Transfer SRRC balance to AUX					15,658		
Net Total Transfers	0	0	0	0	15,658	0	0
Ending Cash Balance	0	0	0	0	18,047	10,047	3,797
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	18,047	10,047	3,797

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (SOEST HIMB KA NOELO KAI RESEARCH TRAINING VESSEL)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

**Statement of Objectives**

Operation of a 49-passenger vessel that is used for training and research associated with the HIMB Education Program.

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of local school children in education programs	30,000	30,000	30,000	30,000	30,000	30,000
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of public school students	170,000.00	171,700.00	173,417.00	175,151.17	176,902.68	178,671.71	180,458.43
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (SOEST HIMB KA NOELO KAI RESEARCH TRAINING VESSEL)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

<b>Fund Activities Encompassed</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	No sufficient data as the auxiliary enterprise account is relatively new.						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: Auxiliary Enterprise SF (SOEST HIMB KA NOELO KAI RESEARCH TRAINING VESSEL)  
 Legal Authority: 304A-2157, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	5,000	5,250	5,513	5,789	6,078	6,382
B. Other Current Expenses	20,000	21,000	22,050	23,153	24,311	25,527
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>25,000</b>	<b>26,250</b>	<b>27,563</b>	<b>28,942</b>	<b>30,389</b>	<b>31,909</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Program ID(s): UOH-100  
 Name of Fund: Auxiliary Enterprise SF (SOEST OCN SHIPBOARD ADCP SUPPORT SVCS)  
 Legal Authority: 304A-2157, HRS

Contact Name: Sandy French  
 Phone Number: 956-5495  
 Fund Type (MOF): B  
 Appropriation Account Number: S-306-F

**Intended Purpose:**

The purpose of the fund is to allow us to apply our expertise in shipboard ADCP technology and software to ships outside the NSF and NOAA fleets, and to the data processing needs of oceanographers. Our software is unique; there is no commercial equivalent, and there are no other groups with our long record of developing and applying software for this purpose. The services we provide are in demand because it is often cheaper for us to provide them than for others to attain the necessary level of knowledge and experience.

**Source of Revenues:**

Revenues are derived from UHDAS installation and maintenance services, ADCP data processing, and other consulting services.

**Current Program Activities/Allowable Expenses:**

**Variances:**

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance			0	0	0	0	0
Revenues							200,500
Expenditures							196,685
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	3,815
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	0	3,815

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							



**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (SOEST OCN SHIPBOARD ADCP SUPPORT SVCS)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

**Statement of Objectives**

The Acoustic Doppler Current Profiler (ADCP) is a sonar instrument that can measure ocean currents at a range of 10 s to 100 s of meters with vertical resolution of 1-2% of the range. When mounted in the hull of a ship and in conjunction with suitable navigation and attitude sensors, the ADCP can provide a picture of upper ocean currents along the ship's track with a horizontal resolution of a few kilometers.

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b><u>Program Size Indicators</u></b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (SOEST OCN SHIPBOARD ADCP SUPPORT SVCS)

Appropriation Account Number: S-306-F

Fund Type (MOF): B

Legal Authority: 304A-2157 HRS

<u>Fund Activities Encompassed</u>	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: Auxiliary Enterprise SF (SOEST OCN SHIPBOARD ADCP SUPPORT SVCS)  
 Legal Authority: 304A-2157, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services		150,718	153,752	156,807	163,142	166,404
B. Other Current Expenses		45,967	46,886	47,824	49,756	50,751
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	0	196,685	200,638	204,631	212,898	217,155

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Program ID(s): UOH-100  
 Name of Fund: Auxiliary Enterprise SF (SOEST SEA GRANT CONF/EVENTS)  
 Legal Authority: 304A-2157, HRS

Contact Name: Sandy French  
 Phone Number: 956-5495  
 Fund Type (MOF): B  
 Appropriation Account Number S-306-F

**Intended Purpose:**

The Sea Grant Publications and Workshops account is the account that generated revenue from the sale of Sea Grant publications such as Hawaiian Reef Plants, The Limu Eater, The Three 'lo Brothers and the Rising Tide, and the Snorkeler's Guide to the Fishes of Hanauma Bay.

**Source of Revenues:**

Revenues are by the sales of books

**Current Program Activities/Allowable Expenses:**

Publication of Ka Pili Kai magazine which celebrates the people and places across the pacific region and the deep connection to all things related to the sea through vivid phtographs and inspiring stories. Science writers/services contracts for the short for the production of Ka Pili Kai and annocument of Sea Grant activities on public radio

**Variances:**

No variance to report at this time as this is a newly established account

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance			0	0	0	58,330	56,847
Revenues					911	1,800	1,800
Expenditures					454	3,283	3,283
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
2305065/2305480 SRRC bal to AUX					33,705		
2304967/2305514 SRRC bal to AUX					10,724		
2305053/2305515 SRRC bal to AUX					13,444		
Net Total Transfers	0	0	0	0	57,874	0	0
Ending Cash Balance	0	0	0	0	58,330	56,847	55,364
<b>Encumbrances</b>							
Unencumbered Cash Balance	0	0	0	0	58,330	56,847	55,364

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (SOEST SEA GRANT CONF/EVENTS)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

**Statement of Objectives**

External activities of sale of sea grant publications and workshops, academic competition National Ocean Science bowl, and homeowners handbook

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	revenue collected	1,767.60	1,767.60	1,767.60	1,767.60	1,767.60	1,767.60
2.	\$30 (\$900) a book for Hawaii Reef plants \$6.48 Snorkler's Guide (777.6)						
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b><u>Program Size Indicators</u></b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	number of books available	3400	3400	3400	3400	3400	3400	3400
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (SOEST SEA GRANT CONF/EVENTS)

Appropriation Account Number: S-306-F

Fund Type (MOF): B

Legal Authority: 304A-2157 HRS

<b><u>Fund Activities Encompassed</u></b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1. number of books purchased	150.00	150.00	150.00	150.00	150.00	150.00
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: Auxiliary Enterprise SF (SOEST SEA GRANT CONF/EVENTS)  
 Legal Authority: 304A-2157, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services						
B. Other Current Expenses	3,283	3,283	3,283	3,283	3,283	3,283
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>3,283</b>	<b>3,283</b>	<b>3,283</b>	<b>3,283</b>	<b>3,283</b>	<b>3,283</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Program ID(s): UOH-100  
 Name of Fund: Auxiliary Enterprise SF (SOEST CMORE OCEAN BIOCHEM SPEC PROJ)  
 Legal Authority: 304A-2157, HRS

Contact Name: Sandy French  
 Phone Number: 956-5495  
 Fund Type (MOF): B  
 Appropriation Account Number S-306-F

**Intended Purpose:**

This program supports research conducted by the Hawaii Ocean Time-series (HOT). The objectives of this project are to examine & interpret physical & biogeochemical ocean variability through repeat observations at an open ocean research station. Because of the limited berthing on research vessels (or other extenuating circumstances), ancillary investigators request water samples collected on HOT cruises, which we preserved, analyzed, and ship back to them. We receive these requests primarily from non-UH scientists. This auxiliary account enables us to accommodate those requests on a sample collection/processing recharge basis. We anticipate these requests approximately 2-3 times per year.

**Source of Revenues:**

**Current Program Activities/Allowable Expenses:**

**Variations:**

Cash balance lapse to general fund? (Yes / No) No  
 Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance			0	0	0	0	11,511
Revenues						22,975	25,000
Expenditures						22,975	25,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Transfer SRRC balance to AUX						11,511	
Net Total Transfers	0	0	0	0	0	11,511	0
Ending Cash Balance	0	0	0	0	0	11,511	11,511
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	11,511	11,511

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							



**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (SOEST CMORE OCEAN BIOCHEM SPEC PROJ)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

**Statement of Objectives**

This program supports research conducted by the Hawaii Ocean Time Series (HOTS). The objectives of the project are to examine and interpret physical and biogeochemical ocean variability through repeat observations at an open ocean research station.

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b><u>Program Size Indicators</u></b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (SOEST CMORE OCEAN BIOCHEM SPEC PROJ)

Appropriation Account Number: S-306-F

Fund Type (MOF): B

Legal Authority: 304A-2157 HRS

<u>Fund Activities Encompassed</u>	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: Auxiliary Enterprise SF (SOEST CMORE OCEAN BIOCHEM SPEC PROJ)  
 Legal Authority: 304A-2157, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	22,975	25,000	27,000	29,000	31,000	33,000
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>22,975</b>	<b>25,000</b>	<b>27,000</b>	<b>29,000</b>	<b>31,000</b>	<b>33,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Program ID(s): UOH-100  
 Name of Fund: Auxiliary Enterprise SF (SOEST CENTER FOR STUDY OF ACTIVE VOLCANOES)  
 Legal Authority: 304A-2157, HRS

Contact Name: Sandy French  
 Phone Number: 956-5495  
 Fund Type (MOF): B  
 Appropriation Account Number: S-306-F

**Intended Purpose:**

The mission of the CSAV (Center for the Study of Active Volcanoes) is to disseminate knowledge of the techniques of monitory active volcanoes and forecasting volcanic eruptions to scientists in developing countries with high volcanic risk (such as Indonesia and the Philippines) and to educate both the general public and specific interest groups about volcanic and other natural hazards and natural hazards monitoring. In addition, CSAV personnel will collaboratively with scientists and technicians from the USGS Hawaii Volcano Observatory and Volcano disaster technicians from the USGS Hawaii Volcano Observatory and Volcano Disaster Assistance program as well as earth sciences researchers locally and worldwide.

**Source of Revenues:**

**Current Program Activities/Allowable Expenses:**

**Variances:**

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance			0	0	0	0	63,131
Revenues						140,000	140,000
Expenditures						140,000	140,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Transfer SRRC balance to AUX						63,131	
Net Total Transfers	0	0	0	0	0	63,131	0
Ending Cash Balance	0	0	0	0	0	63,131	63,131
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	63,131	63,131

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (SOEST CENTER FOR STUDY OF ACTIVE VOLCANOES)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

**Statement of Objectives**

The mission of the Center for the Study of Active Volcanoes is to disseminate knowledge of the techniques of monitory active volcanoes and forecasting volcanic eruptions to scientists in developing countries with high volcanic risk (such as Indonesia and the Philippines) and to educate both the general public and special interest groups about volcanic and other natural hazards monitoring.

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b><u>Program Size Indicators</u></b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (SOEST CENTER FOR STUDY OF ACTIVE VOLCANOES)

Appropriation Account Number: S-306-F

Fund Type (MOF): B

Legal Authority: 304A-2157 HRS

<u>Fund Activities Encompassed</u>	FY	FY	FY	FY	FY	FY
	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: Auxiliary Enterprise SF (SOEST CENTER FOR STUDY OF ACTIVE VOLCANOES)  
 Legal Authority: 304A-2157, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services						
B. Other Current Expenses	140,000	140,000	140,000	140,000	140,000	140,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>140,000</b>	<b>140,000</b>	<b>140,000</b>	<b>140,000</b>	<b>140,000</b>	<b>140,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Program ID(s): UOH-100  
 Name of Fund: Auxiliary Enterprise SF (VPRS SRRC)  
 Legal Authority: 304A-2157, HRS

Contact Name: Sandy French  
 Phone Number: 956-5495  
 Fund Type (MOF): B  
 Appropriation Account Number S-306-F

Intended Purpose: To support service activities within the University's Diving Safety Program

Source of Revenue: UH and Non-UH participants

Current Program Activities/Allowable Expenses: Salaries and Supplies

Variations: none  
 will be hiring more employees to service training, also in hopes of reducing the surplus, variance in revenue is due to carryover from previous years added to FY2024 revenue.

Cash balance lapse to general fund? (Y No)

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance			0	0	0	27,951	33,951
Revenues					68,880	56,000	56,000
Expenditures					40,929	50,000	60,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	27,951	33,951	29,951
Encumbrances					0		
Unencumbered Cash Balance	0	0	0	0	27,951	33,951	29,951

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							



**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (VPRS SRRC)  
Appropriation Account Number: S-306-F  
Fund Type (MOF): B  
Legal Authority: 304A-2157 HRS

**Statement of Objectives**

Supports the training for Scientific Diver Course certification in support of the Hawaii Advanced Diving Facility (HADF) and the Research Diver Training and Operational Support Services (ReDiTOSS)

**Fund Measures of Effectiveness**

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. Trainings and Certifications	138	138	138	138	138	138
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Program Size Indicators**

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. Per class UH Scientific Diver Qualification Course	12	12	12	12	12	12	12
2. Diving Emergency Response training	4	4	4	4	4	4	4
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Fund Activities Encompassed**

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. Training and certifications	138	138	138	138	138	138
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: Auxiliary Enterprise SF (VPRS SRRC)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	48,200	58,200	68,200	68,200	68,200	68,200
B. Other Current Expenses	1,800	1,800	1,800	1,800	1,800	1,800
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>50,000</b>	<b>60,000</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
UH Auxiliary Enterprises SF (Center for Student  
 Name of Fund: Development - OSA)  
 Legal Authority 304A-2157, HRS

Contact Name: Sandy French  
 Phone: 956-5495  
 Fund type (MOF) B  
 Appropriation Acct. No. S-306-F

**Intended Purpose:**

Per statute, all revenues collected from the University's provision of auxiliary services shall be deposited into this fund and shall be expended solely for the costs of providing these services.

Provide means to recover costs for providing educational and vocational counseling and testing services to students and other members of the community.

**Source of Revenues:**

Various testing fees.

**Current Program Activities/Allowable Expenses:**

Administers various tests such as interest tests and national standardized tests.

**Variances:**

FY 2021 - Revenues decreased as all test administrations were suspended due to health and safety concerns related to the ongoing pandemic. Only educational/vocational assessments served as the remaining source of revenue. Expenditures decreased due to less student employee payroll, no computer equipment replacements were made and telephone expenses were charged to a different account.

FY 2022 - Revenues decreased due to lower demand/number of individuals completing career assessments

FY 2023 - Revenues increased with resumption of testing for national exams. Expenditures increased with addition of casual hire and student assistant.

FY 2024 - Revenue increase due to the increase of testing capacity when the temp 1.0 FTE was hired. Expenses increased with temp 1.0 FTE hired mid-FY to support CSDC front desk & testing.

FY 2025 - Personnel expenses projected to increase due to temporary 1.0 FTE.

Cash balance lapse to general fund? (Yes / No) - NO

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	130,000	130,000	130,000	130,000	130,000	130,000	130,000
Beginning Cash Balance	196,668	208,630	200,938	192,831	183,675	175,707	157,314
Revenues	36,883	4,456	2,877	10,089	23,713	25,000	25,000
Expenditures	24,922	12,148	10,984	19,245	31,681	43,393	45,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	208,630	200,938	192,831	183,675	175,707	157,314	137,314
Encumbrances		0	0	52	0		
Unencumbered Cash Balance	208,630	200,938	192,831	183,623	175,707	157,314	137,314

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Auxiliary Enterprises SF (Center for Student Development - OSA)

Apprn. Acct. Number: S-306-F

Fund Type (MOF): B

Legal Authority: 304A-2157, HRS

**Statement of Objectives**

Provide educational and vocational counseling and testing services to students and other members of the community. Testing services allow students and other members of the community opportunities to achieve personal, academic, and career goals.

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of students serviced for educational and vocational counseling	80	80	80	80	80	80
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>
1.	Undergraduate headcount enrollment	14,538	14,870	15,023	14,829	14,849	14,927	15,002
2.	Graduate headcount enrollment	4,680	4,768	4,780	4,790	4,799	4,808	4,813
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Auxiliary Enterprises SF (Center for Student Development - OSA)

Apprn. Acct. Number: S-306-F

Fund Type (MOF): B

Legal Authority: 304A-2157, HRS

<b>Fund Activities Encompassed</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of educational/vocational assessments completed	160	160	160	160	160	160
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Auxiliary Enterprises SF (Center for Student Development - OSA)  
 Legal Authority: 304A-2157, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	43,393	45,000	45,000	45,000	45,000	45,000
B. Other Current Expenses	0	0	0	0	0	0
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>43,393</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
Prog ID(s): UOH-100

Contact Name: Sandy French  
Phone: 956-5495

Name of Fund: UH Auxiliary Enterprises SF (Manoa Career Center)  
Legal Authority: 304A-2157, HRS

Fund type (MOF) B  
Appropriation Acct. No. S-306-F

**Intended Purpose:**

Per statute, all revenues collected from the University's provision of auxiliary services shall be deposited into this fund and shall be expended solely for the costs of providing these services.

Provide the service of creating and maintaining credential files for classified students and alumni of UHM.

This service is used in support of student/alumni efforts to secure employment, gain admission to graduate or professional schools.

Collect fees for the Career and Graduate & Law Schools Fairs held semi-annually.

**Source of Revenues:**

User fees

**Current Program Activities/Allowable Expenses:**

Credential files are used in support of efforts to secure teaching and other academically-related employment, applying for admission to graduate or post baccalaureate professional schools and applications for fellowships, grants and other awards. A credential file is a collection of original letters/ documents of appraisal solicited by the student or alumnus from professors and others who can provide a professional evaluation or recommendation of the student's performance potential.

To provide partnerships with both On-campus and Off-campus employers to empower UH Manoa students to engage in career life planning through awareness and experience by showcasing opportunities via the Career and Graduate & Law School fairs.

**Variances:**

FY 2021 - revenues were higher than FY 2020 due to the added collection of fees for the Career and Graduate & Law School fairs.

FY 2022 - revenues collected were based on lower fees assessed to smaller number of participants.

FY 2023 - revenue variance was due to 75% capacity for fall events and 100% capacity for spring events. Increase in expenditures based on more capacity and higher costs for rental, food, promotional and transportation services needed.

FY 2024 - revenue variance due to full capacity for Fall and Spring events which included the Grad/Law School fair and an add on initiative fair for a total of 4 events.

FY 2025 - revenue variance is based on estimated participants for 3 career fairs.

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	34,199	34,892	40,828	46,822	55,376	69,940	79,940
Revenues	693	5,937	7,133	21,066	28,030	24,000	24,000
Expenditures	0	0	1,140	12,511	13,466	14,000	14,280
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	34,892	40,828	46,822	55,376	69,940	79,940	89,660
Encumbrances		0	0	0	0		
Unencumbered Cash Balance	34,892	40,828	46,822	55,376	69,940	79,940	89,660

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							



**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Auxiliary Enterprises SF (Manoa Career Center)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157, HRS

**Statement of Objectives**

The Manoa Career Center supports student/alumni efforts to secure employment or gain admission to graduate schools by providing On-Campus and Off-Campus employment opportunities.

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of students who attend the career fair and graduate and law school fair	1500	1200	1100	1000	1000	1000
2.	Number of community partnerships	190	190	190	190	190	190
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Undergraduate headcount enrollment	14,538	14,870	15,023	14,829	14,849	14,927	15,002
2.	Graduate headcount enrollment	4,680	4,768	4,780	4,790	4,799	4,808	4,813
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Auxiliary Enterprises SF (Manoa Career Center)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157, HRS

<b>Fund Activities Encompassed</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of job fairs conducted	3	3	3	3	3	3
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Auxiliary Enterprises SF (Manoa Career Center)  
 Legal Authority: 304A-2157, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	14,000	14,280	14,566	14,857	15,154	15,457
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>14,000</b>	<b>14,280</b>	<b>14,566</b>	<b>14,857</b>	<b>15,154</b>	<b>15,457</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Program ID(s): UOH-100  
 Name of Fund: Auxiliary Enterprise SF (WRRC SRRC)  
 Legal Authority: 304A-2157, HRS

Contact Name: Sandy French  
 Phone Number: 956-5495  
 Fund Type (MOF): B  
 Appropriation Account Number S-306-F

**Intended Purpose:**

Providing goods and/or services to support contracts, grants or other sponsored agreements and intramurally funded activities on an ongoing basis primarily for users with UH. These include Specialized Service Facilities, Core Facilities and other Research Based Recharge Centers.

**Source of Revenues:**

Fees assessed to internal or external users of the services that the Research Recharge Centers provide.

**Current Program Activities/Allowable Expenses:**

Expenditures related to the services provided by the Research Recharge Centers. The centers themselves must conduct activities that are research in nature; i.e. should not be instructional or administrative services.

**Variances:**

Fund closed out in FY24, balance to be moved in FY25.

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance			0	0	0	5,622	(0)
Revenues					5,622		
Expenditures					0		
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
						(5,622)	
Net Total Transfers	0	0	0	0	0	(5,622)	0
Ending Cash Balance	0	0	0	0	5,622	(0)	(0)
Encumbrances					0		
Unencumbered Cash Balance	0	0	0	0	5,622	(0)	(0)

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (WRRRC SRRC)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

**Statement of Objectives**

Fund closed out in FY24 and will not continue

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b><u>Program Size Indicators</u></b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Auxiliary Enterprise SF (WRRRC SRRC)  
 Appropriation Account Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157 HRS

<u>Fund Activities Encompassed</u>	FY	FY	FY	FY	FY	FY
	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: Auxiliary Enterprise SF (WRRRC SRRC)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>						

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
UH Scholarship & Assistance SF (Manoa Tuition  
 Name of Fund: Scholarship)  
 Legal Authority: 304A-2159, HRS

Contact Name: Sandy French  
 Phone: 956-5495  
 Fund type (MOF) B  
 Appropriation Acct. No. S-306-F

**Intended Purpose:**

Per statute, this fund shall be used to provide financial assistance to qualified students enrolled at any campus of the University of Hawaii.

**Source of Revenues:**

These accounts do not generate revenue. Cash will be transferred from the appropriate TFSF account to cover expenses.

**Current Program Activities/Allowable Expenses:**

Grants and scholarships.

**Variances:**

Cash balance lapse to general fund? No.

Statutory language:

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	621,598	1,753,866	1,840,451	(911,709)	(4,835,230)	(3,773,081)	0
Revenues	0	0	0	0	0	0	0
Expenditures	34,004,402	35,671,734	38,509,539	41,653,249	42,732,546	41,640,799	41,640,799
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Clear FY 2023 Deficit					38,959,465	41,640,799	
					4,835,230	3,773,081	
Net Total Transfers	35,136,670	35,758,319	35,757,379	37,729,728	43,794,696	45,413,880	41,640,799
Ending Cash Balance	1,753,866	1,840,451	(911,709)	(4,835,230)	(3,773,081)	0	0
Encumbrances							
Unencumbered Cash Balance	1,753,866	1,840,451	(911,709)	(4,835,230)	(3,773,081)	0	0

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							



**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Scholarship & Assistance SF (Manoa Tuition Scholarship)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2159, HRS

**Statement of Objectives**

This fund is meant to help support students in affording the expenses of higher education. The scholarships/grants that this fund provides seek to help make attendance at the University of Hawai'i at Mānoa more affordable, enabling students to pursue higher education, and the university to meet its desired population targets.

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Degree attainment by Pell eligible students	820	820	820	820	820	820
2.	Number of degree and certificates of achievement earned	4,687	4,827	4,972	5,121	5,275	5,433
3.	Amount of institutional aid awarded to students (in millions)	42.70	42.70	42.70	42.70	42.70	42.70
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Total state population (in thousands)	1,429	1,424	1,418	1,412	1,407	1,401	1,395
2.	Undergraduate headcount enrollment	14,162	14,421	15,365	15,519	15,674	15,831	15,989
3.	Graduate headcount enrollment	4,876	4,870	4,633	4,679	4,726	4,773	4,821
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Scholarship & Assistance SF (Manoa Tuition Scholarship)

Apprn. Acct. Number: S-306-F

Fund Type (MOF): B

Legal Authority: 304A-2159, HRS

<b>Fund Activities Encompassed</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1. Number of scholarships awarded	9,000	9,100	9,200	9,300	9,400	9,500
2. Number of FAFSA submitted	34,000	3,100	3,200	3,300	3,400	3,400
3. Number of students packaged for financial aid	19,000	19,000	19,500	19,500	20,000	20,000
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Scholarship & Assistance SF (Manoa Tuition Scholarship)  
 Legal Authority: 304A-2159, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	41,640,799	41,640,799	41,640,799	41,640,799	41,640,799	41,640,799
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>41,640,799</b>	<b>41,640,799</b>	<b>41,640,799</b>	<b>41,640,799</b>	<b>41,640,799</b>	<b>41,640,799</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
UH Scholarship & Assistance SF (UHM Athletics)  
 Name of Fund: Tuition Scholarship  
 Legal Authority: 304A-2159, HRS

Contact Name: Sandy French  
 Phone: 956-5495  
 Fund type (MOF) B  
 Appropriation Acct. No. S-306-F

**Intended Purpose:**

Per statute, this fund shall be used to provide financial assistance to qualified students enrolled at any campus of the University of Hawaii. To cover the cost of Mānoa Athletics Department scholarship expenses for student-athletes. Funds were initially allocated through the Star program, but were unable to be processed through the Star program. The Star program allocation for Manoa Athletics was decreased by \$1,104,874 and the same amount was transferred to Manoa Athletics.

**Source of Revenues:**

Transfer from Mānoa Chancellor's Office through a decrease in the Star program.

**Current Program Activities/Allowable Expenses:**

Scholarship expenses for Mānoa Athletics student-athletes.

**Variances:**

Cash balance lapse to general fund? (Yes / No) - NO

Statutory language:

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	1	1	1	99,229	94,802	94,481	94,481
Revenues			0	0	0	0	0
Expenditures			900,772	1,004,427	1,000,321	1,000,000	1,000,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
			1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Net Total Transfers	0	0	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Ending Cash Balance	1	1	99,229	94,802	94,481	94,481	94,481
Encumbrances		0	0	0	0		
Unencumbered Cash Balance	1	1	99,229	94,802	94,481	94,481	94,481

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Scholarship & Assistance SF (UHM Athletics Tuition Scholarship)

Apprn. Acct. Number: S-306-F

Fund Type (MOF): B

Legal Authority: 304A-2159, HRS

**Statement of Objectives**

This fund is meant to help support students in affording the expenses of higher education. The scholarships/grants that this fund provides seek to help make attendance at the University of Hawai'i at Mānoa more affordable, enabling students to pursue higher education, and the university to meet its desired population targets.

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Amount of institutional aid awarded to students	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Undergraduate student athletes	471	464	464	464	464	464	464
2.	Graduate student athletes	38	27	27	27	27	27	27
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Scholarship & Assistance SF (UHM Athletics Tuition Scholarship)

Apprn. Acct. Number: S-306-F

Fund Type (MOF): B

Legal Authority: 304A-2159, HRS

<b>Fund Activities Encompassed</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of student athletes receiving scholarship	347	347	347	347	347	347
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Scholarship & Assistance SF (UHM Athletics Tuition Scholarship)  
 Legal Authority: 304A-2157, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
Prog ID(s): UOH-100

Contact Name: Sandy French  
Phone: 956-5495

Name of Fund: UH Scholarship & Assistance SF (Law Scholarships)  
Legal Authority: 304A-2159, HRS

Fund type (MOF) B  
Appropriation Acct. No. S-306-F

**Intended Purpose:**

Per statute, this fund shall be used to provide financial assistance to qualified students enrolled at any campus of the University of Hawaii.

**Source of Revenues:**

These accounts do not generate revenue. Cash will be transferred from the appropriate TFSF account to cover the expenditures.

**Current Program Activities/Allowable Expenses:**

Grants and Scholarships

**Variances:**

Starting FY22 the scholarships were paid directly from another unit.

Cash balance lapse to general fund? (Yes / No): No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	(173,229)	0	0	0	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	173,229	0	0	0	0	0	0
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
		173,229					
Net Total Transfers	0	173,229	0	0	0	0	0
Ending Cash Balance	(173,229)	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	(173,229)	0	0	0	0	0	0

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							



**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Scholarship & Assistance SF (Law Scholarships)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2159, HRS

**Statement of Objectives**

To minimize student financial debt for obtaining a Jurist Doctor degree. (Fund not currently being used)

<b><u>Fund Measures of Effectiveness</u></b>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b><u>Program Size Indicators</u></b>		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Scholarship & Assistance SF (Law Scholarships)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2159, HRS

<u>Fund Activities Encompassed</u>	FY	FY	FY	FY	FY	FY
	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Scholarship & Assistance SF (Law Scholarships)  
 Legal Authority: 304A-2159, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	0	0	0	0	0	0
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
UH Scholarship & Assistance SF (Outreach  
 Name of Fund: Tuition Scholarship)  
 Legal Authority 304A-2159, HRS

Contact Name: Sandy French  
 Phone: 956-5495  
 Fund type (MOF) B  
 Appropriation Acct. No. S-306-F

**Intended Purpose:**

Per statute, this fund shall be used to provide financial assistance to qualified students enrolled at any campus of the University of Hawaii.  
 To account for scholarship expenditures awarded to students during the Mānoa Summer terms and the Outreach College Extension terms.

**Source of Revenues:**

These accounts do not generate revenue. Cash will be transferred from the appropriate TFSF account to cover expenses.

**Current Program Activities/Allowable Expenses:**

Per BOR policy, a percentage of tuition revenue earned by the University must be made available to students in the form of need-based and merit-based scholarship. Allowable expenses include scholarships and financial aid.

**Variances:**

FY21 Expenditure Variance due to disbursement of Summer 2021 scholarships later in the term, after July 1. Expense will show in FY22.

FY22 Expenditure Variance due to unused funds initially budgeted for Summer 2021 added to the Summer 2022 budget resulting in an increase in overall scholarship expenditures in FY22.

FY23 Expenditure Variance due to timing of summer scholarship disbursement across fiscal years. Actual variance in scholarship expenses from Summer 2022 to Summer 2023 is closer to 8% with decrease in Summer 2023.

FY24 Net transfer increase due to transfers for two summer terms, Summer 2023 and Summer 2024. Normally transfer would be for one summer at a time.

Cash balance lapse to general fund? (Yes / No) **NO**

Statutory language:

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	276,002	507,366	(471,069)	215,994	(797,020)	(2,163,848)	(0)
Revenues	0	0	0	0	0	0	0
Expenditures	1,168,636	978,434	1,708,431	1,013,014	1,366,828	1,370,000	1,370,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number						3,533,848	1,370,000
Net Total Transfers	1,400,000	0	2,395,494	0	0	3,533,848	1,370,000
Ending Cash Balance	507,366	(471,069)	215,994	(797,020)	(2,163,848)	(0)	(0)
Encumbrances		0	0	0	0		
Unencumbered Cash Balance	507,366	(471,069)	215,994	(797,020)	(2,163,848)	(0)	(0)

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: \_UH Scholarship & Assistance SF (Outreach Tuition Scholarship)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2159, HRS

**Statement of Objectives**

Provide financial support to students in Summer Sessions based on need and merit.

**Fund Measures of Effectiveness**

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. Amount of institutional aid awarded to students (in millions)	1.3	1.3	1.3	1.3	1.3	1.3
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Program Size Indicators**

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. Total state population (in thousands)	1,429	1,424	1,418	1,412	1,407	1,401	1,395
2. Undergraduate headcount enrollment	14,538	14,870	15,023	14,829	14,849	14,927	15,002
3. Graduate headcount enrollment	4,680	4,768	4,780	4,790	4,799	4,808	4,813
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: \_UH Scholarship & Assistance SF (Outreach Tuition Scholarship)

Apprn. Acct. Number: S-306-F

Fund Type (MOF): B

Legal Authority: 304A-2159, HRS

<b><u>Fund Activities Encompassed</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of students who applied for scholarships *from Summer Sessions figures only;	1064	1170	1287	1287	1287	1287
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: \_UH Scholarship & Assistance SF (Outreach Tuition Scholarship)  
 Legal Authority: 304A-2159, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	1,370,000	1,370,000	1,370,000	1,370,000	1,370,000	1,370,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>1,370,000</b>	<b>1,370,000</b>	<b>1,370,000</b>	<b>1,370,000</b>	<b>1,370,000</b>	<b>1,370,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
UH Scholarship & Assistance SF (Provost ISS)  
 Name of Fund: Scholarship Overaward)  
 Legal Authority 304A-2159, HRS

Contact Name: Sandy French  
 Phone: 956-5495  
 Fund type (MOF) B  
 Appropriation Acct. No. S-306-F

**Intended Purpose:**

Per statute, this fund shall be used to provide financial assistance to qualified students enrolled at any campus of the University of Hawaii.

**Source of Revenues:**

Not applicable. Fund acts more as a clearing account for scholarships in excess of just tuition (i.e., cost of attendance). Transfers from other accounts will clear out the expenditures that are posted to this fund to cover these scholarship expenses.

**Current Program Activities/Allowable Expenses:**

Cost of attendance tuition scholarship expenditures.

**Variances:**

- FY20 Student overawards were not claimed in a timely manner before the end of the FY, resulting in a positive balance.
- FY21 Student overawards were not claimed in a timely manner before the end of the FY, resulting in a positive balance.
- FY22 Student overawards were not claimed in a timely manner before the end of the FY, resulting in a positive balance.
- FY23 Student overawards were not claimed in a timely manner before the end of the FY, resulting in a positive balance.
- FY24 Student overawards were not claimed in a timely manner before the end of the FY, resulting in a positive balance.

Cash balance lapse to general fund?NO

Statutory language:

Financial Data								
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling								
Beginning Cash Balance	9,971	17,233	50,528	59,321	59,738	55,311	0	0
Revenues	0	0	0	0	0	0	0	0
Expenditures	(7,262)	(33,295)	(8,793)	(417)	4,427	0	0	0
<b>Transfers</b>								
List each net transfer in/out/ or projection in/out; list each account number								
2301201 ISS Scholarship OA						(55,311)		
Net Total Transfers	0	0	0	0	0	(55,311)	0	0
Ending Cash Balance	17,233	50,528	59,321	59,738	55,311	0	0	0
Encumbrances								
Unencumbered Cash Balance	17,233	50,528	59,321	59,738	55,311	0	0	0

**Additional Information:**

Amount Requested by Bond Covenants								
Amount from Bond Proceeds								
Amount Held in CODs, Escrow Accounts, or Other Investments								



**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Scholarship & Assistance SF (Provost ISS Scholarship Overaward)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2159, HRS

**Statement of Objectives**

Administrative operating fund

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b><u>Program Size Indicators</u></b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	N/A							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Scholarship & Assistance SF (Provost ISS Scholarship Overaward)

Apprn. Acct. Number: S-306-F

Fund Type (MOF): B

Legal Authority: 304A-2159, HRS

<b>Fund Activities Encompassed</b>	FY	FY	FY	FY	FY	FY
	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
1. N/A						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Scholarship & Assistance SF (Provost ISS Scholarship Overaward)  
 Legal Authority: 304A-2159, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	255,311	200,000	200,000	200,000	200,000	200,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>255,311</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
 Name of Fund: Center for Nursing SF  
 Legal Authority: 304A-2163, HRS

Contact Name: Sandy French  
 Phone: 956-5495  
 Fund type (MOF) B  
 Appropriation Acct. No. S-306-F

**Intended Purpose:**

Per statute, any legislative appropriations, federal or private grants, or any other funds collected for the purposes of the Center for Nursing are deposited in this fund and shall be expended to support the Center's activities.

**Source of Revenues:**

\$60.00 special Nursing License fee collected from new and renewal (every two years) of LPN/RN nurses (rate as of 7/1/22). Previously the special Nursing License fee was \$40.00

**Current Program Activities/Allowable Expenses:**

All operational expenses allowable under Hawaii Revised Statutes. Budget for the Center is maintained on a biennial contract due to the legislatively mandated nurse license fee occurring biennially. Carryover on even years when the license renewal fees are received are used to sustain personnel and efforts during odd years.

**Variances:**

FY 2021-2027 only actual and estimated interest revenue report as revenue; interest revenues fluctuate based on interest rate and cash during applicable fiscal years

FY 2021-2027 - special nursing fee reported in "Transfer" line from DCCA;

Revenue/transfers from DCCA vary every other year due to the renewal cycle for the licenses with higher volume in even FYs (FY 24 \$2,047,080, FY 26 proj \$1,802,640) and lower volume in odd FYs (FY 21 \$155,280, FY 25 proj \$289,440, FY 27 proj \$303,900). Revenues/transfers for FY 22 (\$79,040) and FY 23 (proj \$1,510,940) are off cycle due to delayed transfer from DCCA of \$1,120,080 for the period 7/1/21-3/31/22 which posted in FY 23 instead of FY22.

Difference between FY 2022 and FY 2023 expenditures are due to CB increases (3.72% increase) and fringe benefits (52.61%).

Difference between FY 2023 and FY 2024 expenditures are due to CB increases (5% increase), fringe benefits (66.65%), the addition of a temporary position in FY 2024, and non-recurring costs for NPD Photo Shoot, NPD Conference Registration & Travel, EBP Conference, EBP On Demand Access, RESCH Nurse Demand Projection Model and RESCH Special Project.

Difference between FY 2024 and FY 2025 CB increases (5% increase), anticipated hiring of 2 temporary positions and non-recurring costs for Nursing Workforce Survey, Events for HSCN 20th Anniversary, new office chairs and NCLEX Policy Research.

Difference between FY 2025 and FY 2026 expenditures are due to removal of non-recurring costs anticipated for FY 20025

Cash balance lapse to general fund? No

Statutory language: N/A

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	463,306	463,306	463,306	463,306	463,306	463,306	463,306
Beginning Cash Balance	846,936	1,235,100	846,250	360,879	1,255,700	2,458,324	1,456,657
Revenues	15,247	6,404	1,626	25,139	50,283	2,000	2,000
Expenditures	720,244	550,534	566,036	641,259	894,739	1,293,107	1,024,202

**Transfers**

List each net transfer in/out/ or projection in/out; list each account number

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Special Nursing License fees from DCCA		155,280	79,040	1,510,940	2,047,080	289,440	1,802,640
Net Total Transfers	1,093,160	155,280	79,040	1,510,940	2,047,080	289,440	1,802,640
Ending Cash Balance	1,235,100	846,250	360,879	1,255,700	2,458,324	1,456,657	2,237,095
Encumbrances	6	5	8,649	4,572	31,611		
Unencumbered Cash Balance	1,235,094	846,245	352,231	1,251,128	2,426,713	1,456,657	2,237,095

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Center for Nursing SF  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2163, HRS

**Statement of Objectives**

Providing academic organizations, healthcare facilities and the general public with programs, services and information that ensures the state has nursing resources to meet the health care needs of Hawai'i.

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number (average) of nursing student clinical hours supported through the HSCN's	300,000	300,000	300,000	300,000	300,000	300,000
2.	Number of preceptors recommended to receive HSCN preceptor tax credit program	230	230	230	230	230	230
3.	Number of nursing research reports per year	1	2	1	2	1	2
4.	Number of nursing continuing nursing education hours offered per year	10	10	10	10	10	10
5.	Percent of nursing schools in educational capacity survey per year	100	100	100	100	100	100
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	# of respondents to HSCN workforce survey	N/A	9,800	N/A	9,800	N/A	9,800	N/A
2.	# of student placements coordinated via HSCN CCPS	2,400	2,400	2,400	2,400	2,400	2,400	2,400
3.	# of hospital partners in the HSCN Nurse Residency & Evidence Based	10	10	10	10	10	10	10
4.	# registered preceptors in the HSCN Preceptor Tax Program	550	700	700	700	700	700	700
5.	# of EBP program's EBP collaborative partners per year	10	10	10	10	10	10	10
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Center for Nursing SF  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2163, HRS

<b><u>Fund Activities Encompassed</u></b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1. # of HSCN research products produced	2	7	2	7	2	7
2. # of continuing nursing education credits awarded by HSCN	1,000	1,000	1,000	1,000	1,000	1,000
3. # of participants in the Nurse Residency Program and HSCN EBP Program	65	65	65	65	65	65
4. # of HSCN preceptor tax credits allocated	500	500	500	500	500	500
5.						
6.						
7.						
8.						
9.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: Center for Nursing SF  
 Legal Authority: 304A-2163, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	984,729	1,005,897	1,027,533	1,049,648	1,072,251	1,095,354
B. Other Current Expenses	308,378	18,305	18,722	19,150	19,589	19,687
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>1,293,107</b>	<b>1,024,202</b>	<b>1,046,255</b>	<b>1,068,798</b>	<b>1,091,840</b>	<b>1,115,041</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
 Name of Fund: UH Revenue Undertakings Fund (Ching Field)  
 Legal Authority: 304A-2167.5, HRS

Contact Name: Sandy French  
 Phone: 956-5495  
 Fund type (MOF) B  
 Appropriation Acct. No. S-306-F

**Intended Purpose:**

Per statute, the fund was established to provide for all costs of construction, operation, repair, and maintenance of a University project, University system network, or any combination thereof, including reserves therefor.

To account for all revenues and costs of the university project (Ching Field Project) as defined by section 304A-2671, HRS.

**Source of Revenues:**

Income, revenues, or moneys received by the university including appropriations related to university projects.

**Current Program Activities/Allowable Expenses:**

Funds are applied to costs of construction, operation, repair, and maintenance of university projects, university systems, or networks; to pay principal and interest on revenue and general obligation bonds; to reimburse the university for expenses related to issuance of revenue bonds; or to provide reserve for renewal and replacement of university projects, university systems, or networks.

**Variances:**

Expenditures in FY21-23 are based on repair and replacement cost estimates. The actual amount can vary due to the needs at the time.

The net transfer in FY 2023 increased due to transferring cash from the Athletics Operating Account to the Auxiliary Operating account for Ching Complex to eliminate the negative cash balance in the Aux account due to the smaller FY 2021 distribution from Coke (pouring rights) due to COVID and the cancellation of games.

Cash balance lapse to general fund? (Yes / No) NO

Statutory language:

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	220,735	286,889	166,163	(72,434)	129,581	382,260	628,599
Revenues	3,638	1,228	24,234	172	6,728	0	0
Expenditures	388	353	50,437	4,503	389	0	0
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	62,904	(121,600)	(212,394)	206,346	246,339	246,339	246,339
Ending Cash Balance	286,889	166,163	(72,434)	129,581	382,260	628,599	874,938
Encumbrances		20,324	4,116	0	36,450		
Unencumbered Cash Balance	286,889	145,839	(76,550)	129,581	345,810	628,599	874,938

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							



**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Revenue Undertakings Fund (Ching Field)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2167.5, HRS

**Statement of Objectives**

To cover costs of repair and maintenance of the Ching Complex.

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Ability to cover repair and maintenance of the Ching Complex that supports 4 programs (Beach VB, Women's Soccer, Women's Track and Football)	4.00	4.00	4.00	4.00	4.00	4.00
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b><u>Program Size Indicators</u></b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Ability to cover repair and maintenance of the Ching Complex that supports 4 programs (Beach VB, Women's Soccer, Women's Track and Football)	4.00	4.00	4.00	4.00	4.00	4.00	4.00
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Revenue Undertakings Fund (Ching Field)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2167.5, HRS

<b><u>Fund Activities Encompassed</u></b>	FY	FY	FY	FY	FY	FY
	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
1. Ability to cover repair and maintenance of the Ching Complex that supports 4 programs (Beach VB, Women's Soccer, Women's Track and Football)	4.00	4.00	4.00	4.00	4.00	4.00
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Revenue Undertakings Fund (Ching Field)  
 Legal Authority: 304A-2167.5, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	0	0	0	0	0	0
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Program ID(s): UOH-100  
 Name of Fund: UH Revenue Undertakings Fund (Bookstore)  
 Legal Authority: 304A-2167.5, HRS

Contact Name: Sandy French  
 Phone Number: 956-5495  
 Fund Type (MOF): B  
 Appropriation Account Number: S-306-F

**Intended Purpose:**

Per statute, the fund was established to provide for all costs of construction, operation, repair, and maintenance of a University project, University system network, or any combination thereof, including reserves therefor.  
 The primary purpose of the Bookstore system is to provide the required textbooks utilized in courses offered and educational and instructional materials for faculty and staff in their academic fields of study. In addition, the Bookstore system provides general office supplies, sundries, computer hardware, software, peripherals, printing & copying services and other merchandise for the convenience of the campus community.

**Source of Revenues:**

Revenues are generated through the sales of goods and services.

**Current Program Activities/Allowable Expenses:**

The Bookstore system provides required textbooks and course materials, general reference books, magazines, enrichment materials, technical reference, supplementary materials, and recreational and leisure reading materials. In support of the expanding use of technology in academics, the Bookstore system offers a wide array of computer hardware, software and peripherals along with the repair and servicing of computer hardware. The Bookstore system also provides school and office supplies, sundries, souvenirs, emblematic merchandise and other merchandise to meet the needs of the various campuses. Emblematic and souvenir items were also available via the Internet on the Bookstores' websites.

All expenditures are for the Bookstore system's cost of goods sold and operating expenses.

**Variances:**

With a big push in converting textbooks sales from traditional hard copy text to digital text, revenues and gross margins are expected to decrease due to digital prices being up to 80% less than hard copy texts and gross margins for digital books (10%-15%) being significantly lower than hard copy texts (24%-34%). Textbook rentals also decrease revenues because the sale price being significantly less than (up to 70% less) traditional hard copy books. Increase in revenues from FY21 to FY22 due to AR adjustments made in FY21 that was incorrect and corrected in FY22.  
 Increase in expenditures from FY21 to FY22 due to AP adjustments made in FY21 that was incorrect and corrected in FY22.  
 Increase in expenditures in FY23 due to large purchases of insignia and other merchandise to prepare for "return to normal" sales levels.  
 Increase in payroll related expenditures from FY24 to FY25 due to projected COVID related hazard pay (HGEA) (\$300k)  
 Increase in projected revenues from FY24 to FY26 due to anticipation of implementation of new marketing strategy to promote and increase sales of items with a higher profit margin.  
 Revenue projections includes year over year increase of 3%. Projection based on COGS (WInPRISM) amounts, thus, may include timing difference when compared to KFS.

Cash balance lapse to general fund? (Yes / **No**)

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	31,885,173	31,885,173	31,885,173	31,885,173	31,885,173	31,885,173	31,885,173
Beginning Cash Balance	3,264,315	(922,223)	(2,792,068)	(659,568)	(1,246,613)	(1,391,853)	(1,899,287)
Revenues	14,793,178	5,858,310	24,147,640	13,230,683	13,991,238	14,199,151	14,625,126
Expenditures	18,861,360	7,389,684	23,699,949	13,428,559	13,838,991	14,385,395	14,179,532
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
MA-2262862	Transfer Out for debt service	(241,053)	(241,090)	(241,093)	(241,056)	(241,190)	(241,254)
MA-2262752	Transfer Out for Campus Center - Bookstore's annual bond commitment	(80,000)	(80,000)	(80,000)	(80,000)	(80,000)	(80,000)
MA-2262752	Transfer Out for HZone to Athletics Annual Transfer	(17,418)		(68,076)	23,569		
MA-2300145	Transfer In due to CARES Higher Education		2,005,899				
MA-2262902	Emergency Relief Fund (HEERF)						
MA-2262892							
MA-2262912							
MA-2262882							
MA-2262752							
<b>Net Total Transfers</b>	<b>(324,381)</b>	<b>(338,471)</b>	<b>1,684,809</b>	<b>(389,169)</b>	<b>(297,487)</b>	<b>(321,190)</b>	<b>(321,254)</b>
Ending Cash Balance	(1,128,248)	(2,792,068)	(659,568)	(1,246,613)	(1,391,853)	(1,899,287)	(1,774,947)
Encumbrances	2,520,705	1,311,638	1,195,773	1,036,476	1,190,733		
Unencumbered Cash Balance	(3,648,954)	(4,103,706)	(1,855,342)	(2,283,089)	(2,582,586)	(1,899,287)	(1,774,947)

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Revenue Undertakings Fund (Bookstore)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2167.5, HRS

**Statement of Objectives**

To provide essential educational resources for students, faculty and staff. To provide University of Hawaii goods and services to the public that promote and foster goodwill towards the University.

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Gross Revenue	\$ 14,199,151	\$ 14,625,126	\$ 15,063,879	\$ 15,515,796	\$ 15,981,270	\$ 16,460,708
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of students enrolled (Avg Headcount enrollment calculated using Fall and Spring enrollment)	47,461	47,676	47,676	47,676	47,676	47,676	47,676
2.	Number of store locations	9	9	9	9	9	9	9
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Revenue Undertakings Fund (Bookstore)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2167.5, HRS

<b>Fund Activities Encompassed</b>	FY	FY	FY	FY	FY	FY
	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
1. Number of transactions	175,000.00	175,000.00	175,000.00	175,000.00	175,000.00	175,000.00
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Revenue Undertakings Fund (Bookstore)  
 Legal Authority: 304A-2167.5, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	2,678,596	2,238,596	2,238,596	2,238,596	2,238,596	2,238,596
B. Other Current Expenses	11,706,799	11,940,936	12,179,754	12,423,348	12,671,815	12,925,252
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>14,385,395</b>	<b>14,179,532</b>	<b>14,418,350</b>	<b>14,661,944</b>	<b>14,910,411</b>	<b>15,163,848</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Program ID(s): UOH-100  
 Name of Fund: UH Revenue Undertakings Fund (Faculty Housing)  
 Legal Authority: 304A-2167.5, HRS

Contact Name: Sandy French  
 Phone Number: 956-5495  
 Fund Type (MOF): B  
 Appropriation Account Number: S-306-F

**Intended Purpose:**

Per statute, the fund was established to provide for all costs of construction, operation, repair, and maintenance of a University project, University system network, or any combination thereof, including reserves therefor.  
 To provide rental housing units to faculty and staff at UH Mānoa.

**Source of Revenues:**

Revenue is derived from rental and parking fees, laundry commissions, and interest earned.

**Current Program Activities/Allowable Expenses:**

The rental housing program consists of 208 rental apartment units at the Waahila and Kauiokahaloa Nui (K-Nui) housing projects with a wait list of faculty and staff.

**Variances:**

Increase in expenditures from FY23 to FY24 due to K-Nui exterior light replacement project (\$210k), Wa'ahila wall repair and trash enclosure removal (\$63k), Wa'ahila electrical enclosure replacement (\$42k), and Wa'ahila driveway asphalt repair and resealing (\$250k)  
 Increase in expenditures from FY23 to FY24 also partially due to the rental of a generator in FY24 (\$105K) for Wa'ahila. A utility pole fell and knocked out power to the building. A generator was used to supply power for the tenants in the meantime.  
 Increase in payroll related expenditures from FY24 to FY25 due to projected COVID related hazard pay (HGEA) (\$7k)  
 Increase in other expenditures from FY24 to FY25 due to projected one time expenditures including exterior painting & repairs, asphalt sealcoat and concrete repairs, exterior lighting and lighting pole replacements for K-Nui (\$593k)  
 Increase in projected R&M related expenditures from FY25 to FY26 due to K-Nui unit refurbishing project - FY25 \$1.8M, FY26 \$997k. Additional repairs are not projected to occur in FY27 causing the decrease in expenditures  
 Increase in projected R&M related expenditures from FY25 to FY26 due to Wa'ahila unit refurbishing project - FY25 \$522k, FY26 \$337k. Additional repairs are not projected to occur in FY27 causing the decrease in expenditures  
 Increase in projected expenditures from FY25 to FY27 due to increases in R&M and utilities as a result of the projected of increase in occupancy  
 Final debt service transfer anticipated in FY26.

Cash balance lapse to general fund? (Yes / **No**)

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,361,491	1,361,491	1,361,491	1,361,491	1,361,491	1,361,491	1,361,491
Beginning Cash Balance	5,918,144	5,672,835	5,959,655	6,262,853	6,731,071	6,632,883	4,134,433
Revenues	3,253,049	3,018,046	2,987,267	3,111,073	3,257,953	3,475,328	3,583,934
Expenditures	2,386,079	1,646,269	1,596,109	1,558,993	2,273,423	4,833,176	3,282,459
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
MA-2262682 Transfer Out for debt service		(1,084,958)	(1,087,960)	(1,083,863)	(1,082,718)	(1,140,602)	(1,084,251)
Net Total Transfers	(1,112,279)	(1,084,958)	(1,087,960)	(1,083,863)	(1,082,718)	(1,140,602)	(1,084,251)
Ending Cash Balance	5,672,835	5,959,655	6,262,853	6,731,071	6,632,883	4,134,433	3,351,657
Encumbrances	79,515	570,136	503,214	577,537	320,388		
Unencumbered Cash Balance	5,593,320	5,389,519	5,759,639	6,153,534	6,312,495	4,134,433	3,351,657

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							



**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Revenue Undertakings Fund (Faculty Housing)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2167.5, HRS

**Statement of Objectives**

Provide support for the university's competitive strategy in personnel recruitment by providing transitional housing assistance.

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Total Number of Eligible Employees Who Had a Lease During the Period	255	255	255	255	255	255
2.	Total Number of Employees Entering into New Leases	70	70	70	70	70	70
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of University Personnel Meeting Employment Eligibility	4,622	4,622	4,622	4,622	4,622	4,622	4,622
2.	Number of Personnel Meeting Highest Priority Employment Eligibility	275	275	275	275	275	275	275
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Revenue Undertakings Fund (Faculty Housing)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2167.5, HRS

<b>Fund Activities Encompassed</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Total Number of Applications Received for All Properties Including Those Not Covered by This Account	90	90	90	90	90	90
2.	Total Number of Eligible Employees Who Had a Lease During the Period	255	255	255	255	255	255
3.	Total Number of Employees Entering into New Leases	70	70	70	70	70	70
4.	Number of Housing Units	208	208	208	208	208	208
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Revenue Undertakings Fund (Faculty Housing)  
 Legal Authority: 304A-2167.5, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	96,007	96,007	96,007	96,007	96,007	96,007
B. Other Current Expenses	4,737,169	3,186,452	1,888,581	1,926,264	1,964,699	2,003,904
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>4,833,176</b>	<b>3,282,459</b>	<b>1,984,588</b>	<b>2,022,271</b>	<b>2,060,706</b>	<b>2,099,911</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Program ID(s): UOH-100  
 Name of Fund: UH Revenue Undertakings Fund (Food Services)  
 Legal Authority: 304A-2167.5, HRS

Contact Name: Sandy French  
 Phone Number: 956-5495  
 Fund Type (MOF): B  
 Appropriation Account Number: S-306-F

**Intended Purpose:**

Per statute, the fund was established to provide for all costs of construction, operation, repair, and maintenance of a University project, University system network, or any combination thereof, including reserves therefor.

Responsible for maintaining and operating food services on the Mānoa campus.

**Source of Revenues:**

Revenue is derived from Paradise Palms, mobile vendors and vending operation rebates.

**Current Program Activities/Allowable Expenses:**

Payroll and daily operating expenses.

**Variances:**

Increase in revenues from FY21 to FY22 due to increase in campus population and FY21 Coca-Cola payment for FY21 deposited in FY22

Increase in expenditures from FY21 to FY22 due to increase in utilities expenses

Increase in revenues from FY22 to FY23 due assumption that campus population and sales will increase to pre-COVID levels

Increase in expenditures from FY22 to FY23 due to the increase in payroll, utilities, R&M, OHA Ceded land, and Aux overhead assessment expenses.

Increase in revenues from FY23 to FY24 due to an increase in rebates received from Paradise Palms vendors and vending machines.

Increase in expenditures in FY23 to FY24 due to roof improvements (\$390k) and the replacement of hood exhaust fans (\$175k), grease traps (\$48k), chiller condenser coils (\$81k), and walk-in condenser and evaporator (\$23k) at Paradise Palms. Additional repairs and improvements are not projected to occur in FY25 causing the decrease in expenditures

Increase in payroll related expenditures from FY24 to FY25 due to projected COVID related hazard pay (HGEA) (\$10k)

Cash balance lapse to general fund? (Yes / **No**)

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	553,441	553,441	553,441	553,441	553,441	553,441	553,441
Beginning Cash Balance	870,545	990,330	794,374	965,960	722,089	760,066	1,036,973
Revenues	653,111	89,205	444,646	734,325	811,656	824,233	824,233
Expenditures	389,299	285,162	327,897	985,670	586,679	360,326	357,332
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
MA-2262702	Transfer Out for Coke sponsorship transfer to (Athletics) Ching Field		(209,233)	(187,000)	(187,000)	(187,000)	(187,000)
MA-2262702	Transfer In due to CARES Higher Education Emergency Relief Fund (HEERF)		264,071	194,475			
Net Total Transfers	(352,953)	0	54,838	7,475	(187,000)	(187,000)	(187,000)
Ending Cash Balance	781,404	794,374	965,960	722,089	760,066	1,036,973	1,316,874
Encumbrances	26,675	38,654	424,598	209,194	76,692		
Unencumbered Cash Balance	754,729	755,719	541,361	512,895	683,374	1,036,973	1,316,874

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Revenue Undertakings Fund (Food Services)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2167.5, HRS

**Statement of Objectives**

Satisfy the nutritional needs of the University community via food service vendors and a campus-wide vending program.

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Total Number of Annual Transactions	296,000	296,000	296,000	296,000	296,000	296,000
2.	Total Number of Annual Vending Transactions	272,000	272,000	272,000	272,000	272,000	272,000
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b><u>Program Size Indicators</u></b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Total Number of Students	19,256	20,012	20,012	20,012	20,012	20,012	20,012
2.	Total Number of Personnel	6,261	6,261	6,261	6,261	6,261	6,261	6,261
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Revenue Undertakings Fund (Food Services)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2167.5, HRS

<b>Fund Activities Encompassed</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Total Number of Annual Transactions	296,000	296,000	296,000	296,000	296,000	296,000
2.	Total Number of Annual Vending Transactions	272,000	272,000	272,000	272,000	272,000	272,000
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Revenue Undertakings Fund (Food Services)  
 Legal Authority: 304A-2167.5, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	10,000	0	0	0	0	0
B. Other Current Expenses	350,326	357,332	364,479	371,769	379,204	386,788
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>360,326</b>	<b>357,332</b>	<b>364,479</b>	<b>371,769</b>	<b>379,204</b>	<b>386,788</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Program ID(s): UOH-100  
 Name of Fund: UH Revenue Undertakings Fund (Parking Operations)  
 Legal Authority: 304A-2167.5, HRS

Contact Name: Sandy French  
 Phone Number: 956-5495  
 Fund Type (MOF): B  
 Appropriation Account Number: S-306-F

**Intended Purpose:**

Per statute, the fund was established to provide for all costs of construction, operation, repair, and maintenance of a University project, University system network, or any combination thereof, including reserves therefor.

Responsible for maintaining and operating the parking facilities for the Mānoa campus.

**Source of Revenues:**

Revenue is derived from parking permits and passes, gate receipts and parking citations.

**Current Program Activities/Allowable Expenses:**

Payroll and daily operating expenses.

**Variances:**

Increase in revenues from FY21 to FY22 due to higher than anticipated demand for parking due to the campus reopening to the public & more in-person classes.

Increase in revenues from FY22 to FY23 due to COVID recovery/return to normal, increase in activity level and rates.

Increase in expenditures from FY22 to FY23 due to increases in payroll, utilities, payments to parking control vendors and security (HPD), and purchases of equipment due to COVID recovery/return to normal.

Increase in revenues from FY23 to FY24 due to an increase in parking rates from prior year and an increase in event parking. Additional events such as Maui Invitational, NBA preseason game (JazzvClippers), and Festpac were held in FY24 but were not held in FY23. Commuter Services also implemented a new system/parking management software that resulted in increased efficiency and better management of parking stalls.

Increase in expenditures from FY24 to FY25 due to projected lighting replacement project in the parking structure (\$1.5M) and projected COVID related hazard pay (HGEA) (\$150k). Additional repairs and replacements are not projected to occur in FY26 causing the decrease in expenditures.

Cash balance lapse to general fund? (Yes / **No**)

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	6,750,845	6,750,845	6,750,845	6,750,845	6,750,845	6,750,845	6,750,845
Beginning Cash Balance	6,368,862	6,216,273	5,590,128	8,868,284	12,129,612	15,586,119	17,358,996
Revenues	5,740,964	2,995,175	5,049,526	7,741,810	9,150,575	9,527,724	9,527,724
Expenditures	5,838,973	3,526,027	3,328,822	4,683,855	5,047,941	7,108,721	5,522,321
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
MA-2262642	Transfer Out for debt service	(94,917)	(647,189)	(644,579)	(646,126)	(646,126)	(646,126)
MA-2262642	Transfer Out to clear covid account related OT	(377)					
MA-2262642	Transfer In due to CARES Higher Education Emergency Relief Fund (HEERF)		2,204,642	847,953			
Net Total Transfers	(5,830)	(95,294)	1,557,453	203,373	(646,126)	(646,126)	(646,126)
Ending Cash Balance	6,265,023	5,590,128	8,868,284	12,129,612	15,586,119	17,358,996	20,718,272
Encumbrances	3,743,292	1,555,350	1,395,125	1,237,478	1,763,683		
Unencumbered Cash Balance	2,521,731	4,034,778	7,473,159	10,892,134	13,822,436	17,358,996	20,718,272

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							



**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Revenue Undertakings Fund (Parking Operations)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2167.5, HRS

**Statement of Objectives**

To provide parking for students, employees, and visitors to the university, and through the sales of various types of parking, provide for all parking operational expenses, repairs, maintenance, and new facilities.

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of visitor parking transactions (all types - not by rate/time)	445,420	445,420	445,420	445,420	445,420	445,420
2.	Number of parking employee and student parking permits (all types)	11,335	11,335	11,335	11,335	11,335	11,335
3.	Number of parking passes (department requests/special events)	313	313	313	313	313	313
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Employees, Students, and Visitors of the University - 2011 Nelson/Nygaard Study	20K-25K	20K-25K	20K-25K	20K-25K	20K-25K	20K-25K	20K-25K
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Revenue Undertakings Fund (Parking Operations)

Apprn. Acct. Number: S-306-F

Fund Type (MOF): B

Legal Authority: 304A-2167.5, HRS

<b><u>Fund Activities Encompassed</u></b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1. Number of stalls maintained in inventory	5675	5675	5675	5675	5675	5,675
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Revenue Undertakings Fund (Parking Operations)  
 Legal Authority: 304A-2167.5, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	2,428,773	2,278,773	2,278,773	2,278,773	2,278,773	2,278,773
B. Other Current Expenses	4,679,948	3,243,548	2,908,418	2,966,587	3,025,918	3,086,437
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>7,108,721</b>	<b>5,522,321</b>	<b>5,187,191</b>	<b>5,245,360</b>	<b>5,304,691</b>	<b>5,365,210</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
 Name of Fund: UH Revenue Undertakings Fund (Cancer Center)  
 Legal Authority: 304A-2167.5, HRS

Contact Name: Sandy French  
 Phone: 956-5495  
 Fund type (MOF): B  
 Appropriation Acct. No.: S-306-F

**Intended Purpose:**

Per statute, the fund was established to provide for all costs of construction, operation, repair, and maintenance of a University project, University system network, or any combination thereof, including reserves therefor.  
 CRCH Project Construction Operating Account

**Source of Revenues:**

Bond System

**Current Program Activities/Allowable Expenses:**

None

**Variances:**

Revenue is entirely from Interest distributed based on the account balance.  
 Reserve fund was capped at \$6M from FY17. Changes in expenditures based on implementation of rolling 5-year repair and replacement plan for facilities and IT-related expenses. No transfers into maintenance account will occur during the next few years of budget constraints, resulting in diminished carry-forward balance.  
 Transfers are for debt service, for which the source is the Cancer Center Cigarette Tax Special Fund. A reissue of these bonds in Nov 2020 will result in future cost savings, noted, beginning FY2022.  
 FY23 Revenue increased due to fluctuations in disbursements.  
 FY23 Expenditures decreased due to reallocation of centerwide expense to another funding source.  
 FY24 Revenue increased due to fluctuations in disbursements.  
 FY24 Expenditures increased due to the unexpected replacement of our network infrastructure that failed and a window replacement on the 3rd floor lab that we did expect and included in our projected FY24 budget.  
 FY25 Revenue estimated to decrease due to less interest received from a lower cash balance.  
 FY25 Expenditure projection is due mainly to the Edmonson Freezer Farm in FY25

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	6,153,750	6,193,147	5,430,816	4,811,794	4,367,683	3,619,519	3,209,236
Revenues	79,522	36,742	14,743	97,043	142,460	100,000	100,000
Expenditures	40,125	577,073	633,765	541,154	890,624	510,283	10,489
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
2267482	7,856,625	6,226,235		6,917,133	6,912,633	6,904,508	6,902,258
2275932	(7,856,625)	(6,448,235)		(6,917,133)	(6,912,633)	(6,904,508)	(6,902,258)
Net Total Transfers	0	(222,000)	0	0	0	0	0
Ending Cash Balance	6,193,147	5,430,816	4,811,794	4,367,683	3,619,519	3,209,236	3,298,747
Encumbrances	0	481,034	511,231	139,111	54,895		
Unencumbered Cash Balance	6,193,147	4,949,781	4,300,563	4,228,572	3,564,624	3,209,236	3,298,747

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Revenue Undertakings Fund (Cancer Center)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2167.5, HRS

**Statement of Objectives**

To reduce the burden of cancer through research, education, patient care and community outreach with an emphasis on the unique ethnic, cultural and environmental characteristics of Hawai'i and the Pacific.

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Extramural Research Fund Support (\$ millions per FY)	21.1	21.1	21.1	21.1	21.1	21.1
2.	Extramural Educational Support (\$ millions per FY)	2.5	2.5	2.5	2.5	2.5	2.5
3.	# Clinical Trials Active	150	150	150	150	150	150
4.	# Graduate Degrees Attained	20	20	20	20	20	20
5.	# Peer-reviewed publications	260	260	260	260	260	260
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	# Cancer Center Members (as defined by NCI-designation)	72	72	72	72	72	72	72
2.	# Collaborating Members	27	27	27	27	27	27	27
3.	# Clinical Members (Physicians at clinical sites involved in clinical research)	84	84	84	84	84	84	84
4.	# Graduate and professional trainees	67	67	67	67	67	67	67
5.	# Undergraduate trainees	18	18	18	18	18	18	18
6.	# Postdoc Trainees	19	19	19	19	19	19	19
7.	# Employees	275	275	275	275	275	275	275
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Revenue Undertakings Fund (Cancer Center)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2167.5, HRS

<b>Fund Activities Encompassed</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	# Total publication	285	285	285	285	285	285
2.	# Clinical trials accruals	5,000	5,000	5,000	5,000	5,000	5,000
3.	# Peer-reviewed grants funded	105	105	105	105	105	105
4.	# Students in educational programs	85	85	85	85	85	85
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Revenue Undertakings Fund (Cancer Center)  
 Legal Authority: 304A-2167.5, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	510,283	10,489	10,698	10,912	11,131	11,353
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>510,283</b>	<b>10,489</b>	<b>10,698</b>	<b>10,912</b>	<b>11,131</b>	<b>11,353</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
Prog ID(s): UOH-100

Contact Name: Sandy French  
Phone: 956-5495

Name of Fund: UH Revenue Undertakings Fund (IFA - PANSTARRS 2)  
Legal Authority: 304A-2167.5, HRS

Fund type (MOF) B  
Appropriation Acct. No. S-306-F

**Intended Purpose:**

Per statute, the fund was established to provide for costs of construction, operation, repair, and maintenance of the Pan-STARRS 2 telescope on Haleakala, Maui.

**Source of Revenues:**

Interest

**Current Program Activities/Allowable Expenses:**

Debt service charges

**Variations:**

Revenues reflect interest rate fluctuations on bond reserves

Expenditures are for R&R costs which are small but relatively stable

Cash balance lapse to general fund? (Yes / No) NO

Statutory language:

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	74,496	121,652	168,494	224,746	275,468	428,991	479,660
Revenues	1,101	782	511	4,696	9,471	4,700	4,700
Expenditures	315	309	481	344	345	400	400
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	46,369	46,369	56,223	46,369	144,397	46,369	46,369
Ending Cash Balance	121,652	168,494	224,746	275,468	428,991	479,660	530,329
Encumbrances		0	0	0	0		
Unencumbered Cash Balance	121,652	168,494	224,746	275,468	428,991	479,660	530,329

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							



**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Revenue Undertakings Fund (IFA - PANSTARRS 2)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2167.5, HRS

**Statement of Objectives**

These accounts serve as Bond Fund Operating and Repair & Replacement Reserve for the IFA Pan-STARRS 2 revenue bond (Series 2020D and 2020E). Repair and Replacement Reserve transfers are required per UH Executive Policy 2.212.

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Amount invested in maintenance of facilities	306,551.00	352,570.00	398,589.00	398,589.00	398,589.00	398,589.00
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	N/A							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Revenue Undertakings Fund (IFA - PANSTARRS 2)

Apprn. Acct. Number: S-306-F

Fund Type (MOF): B

Legal Authority: 304A-2167.5, HRS

<b><u>Fund Activities Encompassed</u></b>	FY	FY	FY	FY	FY	FY
	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
1. N/A						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Revenue Undertakings Fund (IFA - PANSTARRS 2)  
 Legal Authority: 304A-2167.5, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	400	400	400	400	400	400
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>400</b>	<b>400</b>	<b>400</b>	<b>400</b>	<b>400</b>	<b>400</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
Prog ID(s): UOH-100

Contact Name: Sandy French  
Phone: 956-5495

Name of Fund: UH Revenue Undertakings Fund (Telecommunications)  
Legal Authority: 304A-2167.5, HRS

Fund type (MOF) B  
Appropriation Acct. No. S-306-F

**Intended Purpose:**

Per statute, the fund was established to provide for all costs of construction, operation, repair, and maintenance of a University project, University system network, or any combination thereof, including reserves therefor.

To fund Telecommunication operations

**Source of Revenues:**

To fund Telecommunication operations

**Current Program Activities/Allowable Expenses:**

Supplies and equipment to support the Telecommunication operations

**Variances:**

Decrease in Revenue for FY21 was the result of less telecom requests received from depts for moves, add and changes

Decrease in expenditures for FY21 was the result of shipping delay for add'l wireless equipment expansion/upgrade for the University

Increase in expenditures for FY22 was the result of battery replacement for telecom equipment

Cash balance lapse to general fund? No

Statutory language: N/A

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	4,291,065	4,291,065	4,291,065	4,291,065	4,291,065	4,291,065	4,291,065
Beginning Cash Balance	3,639,174	4,869,213	6,088,013	6,674,590	7,417,417	8,348,465	9,043,465
Revenues	3,045,028	2,585,145	2,448,206	2,542,747	2,302,323	2,500,000	2,500,000
Expenditures	1,814,989	1,366,345	1,861,629	1,799,921	1,371,274	1,805,000	1,805,000

**Transfers**

List each net transfer in/out/ or projection in/out; list each account number

Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	4,869,213	6,088,013	6,674,590	7,417,417	8,348,465	9,043,465	9,738,465
Encumbrances	1,068,533	821,001	1,476,352	1,238,413	1,292,311	1,200,000	1,200,000
Unencumbered Cash Balance	3,800,680	5,267,012	5,198,238	6,179,003	7,056,154	7,843,465	8,538,465

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Revenue Undertakings Fund (Telecommunications)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2167.5. HRS

**Statement of Objectives**

The fund supports the ongoing maintenance of the telecommunications plant and equipment supporting the Manoa campus, as well as the periodic replacement of both core service and customer premise equipment that support the use of the telecommunications plant.

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Amount invested in maintenance of facilities	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b><u>Program Size Indicators</u></b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Faculty, Staff and Researchers (UHM)	6,337	6,337	6,337	6,337	6,337	6,337	6,337
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Revenue Undertakings Fund (Telecommunications)

Apprn. Acct. Number: S-306-F

Fund Type (MOF): B

Legal Authority: 304A-2167.5. HRS

<b>Fund Activities Encompassed</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Amount invested in maintenance and capital refresh of facilities	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Revenue Undertakings Fund (Telecommunications)  
 Legal Authority: 304A-2167.5. HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	1,805,000	1,805,000	1,805,000	1,805,000	1,805,000	1,805,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>1,805,000</b>	<b>1,805,000</b>	<b>1,805,000</b>	<b>1,805,000</b>	<b>1,805,000</b>	<b>1,805,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
Prog ID(s): UOH-100

Contact Name: Sandy French  
Phone: 956-5495

Name of Fund: UH Revenue Undertakings Fund (Law - Exp/Mod Oper)  
Legal Authority: 304A-2167.5, HRS

Fund type (MOF) B  
Appropriation Acct. No. S-306-F

**Intended Purpose:**

Per statute, the fund was established to provide for all costs of construction, operation, repair, and maintenance of a University project, University system network, or any combination thereof, including reserves therefor.

**Source of Revenues:**

Revenues are generated from interest distributions from the revenue bond.

**Current Program Activities/Allowable Expenses:**

Expenses related to the construction of the Law School's Clinical Building, including expenses related to the issuance and maintenance of revenue bonds such as rating fees, etc.

**Variances:**

Increase Revenue in FY23 reflect higher interest rate in participate earned accounts.

Cash balance lapse to general fund? (Yes / No): No

Statutory language:

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	(0)	43,087	111,184	180,344	253,134	255,684
Revenues	78	87	190	2,747	6,381	3,000	3,000
Expenditures	413	408	396	412	415	450	450
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	334	43,408	68,304	66,824	66,824	0	0
Ending Cash Balance	(0)	43,087	111,184	180,344	253,134	255,684	258,234
Encumbrances		0	0	0	0		
Unencumbered Cash Balance	(0)	43,087	111,184	180,344	253,134	255,684	258,234

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							



**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Revenue Undertakings Fund (Law - Exp/Mod Oper)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2167.5, HRS

**Statement of Objectives**

To keep the Clinical Building in good operating and physical condition.

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Amount invested in maintenance of facilities.	68,304	68,304	68,304	68,304	68,304	68,304
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of employees.	7	7	12	12	12	12	12
2.	Number of office spaces.	14	14	14	14	14	14	14
3.	Square footage of classroom and office space.	2,194	2,194	2,194	2,194	2,194	2,194	2,194
4.	Square footage of non-assignable space.	1,270	1,270	1,270	1,270	1,270	1,270	1,270
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Revenue Undertakings Fund (Law - Exp/Mod Oper)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2167.5, HRS

<b>Fund Activities Encompassed</b>	FY	FY	FY	FY	FY	FY
	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
1. Number of work orders submitted.	15	15	20	20	20	20
2. Number of major repair and maintenance projects.	0	1	1	1	1	1
3. Occupancy	50%	85%	85%	85%	85%	85%
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Revenue Undertakings Fund (Law - Exp/Mod Oper)  
 Legal Authority: 304A-2167.5, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	450	450	450	450	450	450
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>450</b>	<b>450</b>	<b>450</b>	<b>450</b>	<b>450</b>	<b>450</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
Prog ID(s): UOH-100

Contact Name: Sandy French  
Phone: 956-5495

Name of Fund: UH Revenue Undertakings Fund (Student Housing - OSA)  
Legal Authority: 304A-2167.5, HRS

Fund type (MOF) B  
Appropriation Acct. No. S-306-F

**Intended Purpose:**

Per statute, the fund was established to provide for all costs of construction, operation, repair, and maintenance of a University project, University system network, or any combination thereof, including reserves therefor.

Student Housing Services is a self-supporting University Project. It is an integral part of the educational program and academic support services. It assists in the recruitment and retention of students by providing safe and reasonably priced accommodations conducive to student learning and affords opportunities for personal growth and individual development. Voluntary and Mandatory R&R reserves are established to maintain the physical infrastructure and appearance of the Student Housing residence halls and apartments. As part of the University Bond System, Student Housing is required to fund and maintain reserves for projects related to renovation, repair and maintenance.

**Source of Revenues:**

Revenues are derived from rental income, application fees, commissions and rebates, investment income and miscellaneous fees and fines.

**Current Program Activities/Allowable Expenses:**

On-campus accommodations are available for approximately 3,900 students. In typical years, approximately 51% are Hawai'i residents and 49% from the mainland and foreign

associated with the operation of residence halls are paid from revenues, including personnel services, utilities, materials and supplies, repair and maintenance, etc. Voluntary R&R reserve funds can be used for general repair, renovation and replacement of facilities' systems, furniture, exterior/interior envelopes. Funds can also be used for emergency issues and to fund large scale projects in lieu of having to use bond monies and associated interest. Mandatory R&R reserve funds can be used for major repair, renovation and replacement of capital assets. The Voluntary Reserve balance will be reinvested in the project through critically needed equipment replacement and renovation and renewal of facilities.

**Revenue Variance Explanations:**

FY 2021 - down 44% from FY 2020 due to reduction in available beds to 2,148 as a result of COVID-19 social distancing requirements. Occupancy averaged 52.5% on the reduced number of available beds (35.3% of normal available bed count of 3200).

The Conference Housing program for Summer 2020 was cancelled. Bookings were taken during the academic year and Summer 2021, but revenues were much lower than usual as a result of customer caution amidst the continuing pandemic conditions.

FY 2022 rental revenues were up \$10.4M due to the increase in available beds from 2148 in FY 2021 to 2980 when double occupancy was reinstated since all residents were required to be vaccinated against Covid-19. Conference Housing revenues also increased by \$287.6K when conference housing was reopened from Summer 2021. Additional revenues of \$521.9K were realized due to reinstatement of charging cancellation penalties from Spring 2021; assessing cancellation penalties was suspended in Fall 2020 when UH began online classes to limit students' presence on campus due to the pandemic.

FY 2023 revenues were up \$434.8K overall from prior year, the net effect of \$1.9M higher rental revenues resulting from the increase in occupancy to pre-Covid levels and \$1.2M lower Dining Services commissions. Dining Services commissions were down because FY 2022 included the 50% distribution of the FY 2020 Manoa Dining Services Program proceeds of \$1.2M (paid late, usually paid the following year).

FY 2024 rental income increasing by \$300K with no rate increase and occupancy consistent with FY 2023 (95% average for Fall and 88% average for Spring). Conference Housing revenues include \$800K for the FestPac group in June 2024. Dining Services revenues will show a significant increase in commission to 14.05% (the original contracted percentage); a concessions based contract with Sodexo started in FY 2021. The Covid contract MOD allowed a lower 4% commission rate, which ended in FY 2023, so in addition to the higher commission rate, the additional 10.05% for FY 2023 will be paid in FY 2024.

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Expense Variance Explanations:

FY 2021: Expenses were \$2.8M lower than prior year due to fringe benefits costs lower at 48.5% of payroll vs 59.7% prior year, six general-funded positions paid by Office of Student Affairs, reduction in expenses resulting from drop in number of residents, including utilities, repairs, and cost-savings measures such as consolidation of community service desks and fewer in-person resident programming events.

FY 2022: Utilities costs were up \$989.8K over prior year for electricity and gas were up with more residents and increases in unit costs (27.8% for electricity, 35.4% for gas). Telephone costs were higher due to increase in internet usage with return of resident population and five quarters billed this year compared to three quarters in FY 2021 at lower cost. Outside cleaning services and billbacks from the UH Facilities Dept for custodial staff were needed due to Covid protocols and full-time staff absences. FY 2021 cleaning costs were also lower due to CARES Act reimbursements of FY 2020 and FY 2021 expenses. Bank service charges were up \$112.6K over last year due to high demand for Fall 2022 which resulted in more payments.

FY 2023: Payroll and benefits expenses were up 5.5% from prior year, mainly due to union contract wage increases, overtime pay necessitated by staff shortages, and student employee 18% wage rate increase effective 10/1/22 per AP 9.880. Utilities expense was \$1.2M higher than prior year due to additional month billed, consumption increases with higher occupancy, and unit cost increases (41.7% for electricity KWH, 20.2% for gas therm, and 8% water/sewer).

FY 2024: Regular payroll for FY 2024 is based on FY 2023 actual increased by appropriate union contract increases, as well as filling 15 vacant positions at current rates, plus 64.25% fringe. Student employees will receive a 16% increase on 1/1/24 and positions that have been vacant since the pandemic are expected to be hired. Life safety and other R&M costs are expected to increase significantly due to major repairs already encumbered from summer 2023 for various projects, including window replacements, fire alarm repairs, plumbing fixture replacements, exhaust fan replacements, and air conditioners. There are also \$2.7M in planned projects to be charged to the Voluntary Reserve, including water fill stations, gasoline for Frear Hall, mattress and mattress encasement replacements for all buildings, and Hale Laulima boiler replacement.

FY 2025: Expenses include \$11.4M in anticipated projects to be charged to the voluntary reserve: Hale Aloha improvements (common areas including kitchens and furnishings), common area furnishings in all other buildings, Johnson Hall envelope repairs. The current planned projects address necessary repairs and increase the value of the products offered to residents, especially important with the 5%/6%/7% rate increases planned from FY 2025-2027.

Cash balance lapse to general fund? (Yes / No) - NO

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	17,412,179	17,412,179	17,412,179	17,412,179	17,412,179	17,412,179	17,412,179
Beginning Cash Balance	38,394,656	37,146,690	32,033,942	50,972,132	52,815,294	50,215,193	50,216,219
Revenues	19,554,790	10,949,722	22,092,106	22,671,967	24,821,390	26,129,081	27,186,685
Expenditures	14,536,624	11,693,334	13,041,962	15,534,141	21,103,364	19,808,013	19,863,480
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Transfers-out for debt service	(6,326,133)	(6,319,696)	(6,319,770)	(6,322,965)	(6,318,127)	(6,320,042)	(6,322,483)
Transfers-in from UH for Atherton	60,000		825,000				
Transfers-in from UH-COVID Relief Fund for lost revenues		1,950,560					
Transfers-in from UH-HEERF for lost revenues			15,380,315	1,028,051			
Transfers-in from ASUH			1,000				
Transfers-in from VPSS			1,500				
Transfers-in from UH-OVCAA				250			
Net Total Transfers	(6,266,133)	(4,369,136)	9,888,045	(5,294,664)	(6,318,127)	(6,320,042)	(6,322,483)
Ending Cash Balance	37,146,690	32,033,942	50,972,132	52,815,294	50,215,193	50,216,219	51,216,941
Encumbrances	1,571,605	1,329,516	1,505,110	1,565,942	9,219,509		
Unencumbered Cash Balance	35,575,085	30,704,426	49,467,022	51,249,353	40,995,685	50,216,219	51,216,941

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Revenue Undertakings Fund (Student Housing - OSA)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2167.5, HRS

**Statement of Objectives**

Student Housing Services is comprised of three divisions: Administration (MAADSH), Residential Life (MASHS) and Operations (MAOPSH). Administration: SHS is required to fund all housing operations and projects supported by revenue bonds and must maintain reserves to support future improvements and debt service. One priority is to maximize revenue collections to minimize accounts receivable from students and conference programs. Residential Life establishes and enforces community standards guidelines and performs behavioral interventions in accordance with student development theory and University policy. Operations is responsible for managing maintenance and custodial services in a manner that provides well-maintained, clean, and safe facilities for the residential community and Student Housing workforce.

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Net revenues collected annually.	\$26,129,081	\$27,186,685	\$28,311,251	\$28,278,947	\$28,256,203	\$28,242,254
2.	Number of students residing in residence halls (average). Fall - 95%, Spring - 88%	2,782	2,782	2,782	2,782	2,782	2,782
3.	Number of available beds.	3,109	3,109	3,109	3,109	3,109	3,109
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Undergraduate headcount enrollment	14,538	14,870	15,023	14,829	14,849	14,927	15,002
2.	Graduate headcount enrollment	4,680	4,768	4,780	4,790	4,799	4,808	4,813
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Revenue Undertakings Fund (Student Housing - OSA)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2167.5, HRS

<b>Fund Activities Encompassed</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of applications processed for residence hall occupancy.	3,600	3,600	3,600	3,600	3,600	3,600
2.	Dollar amount of repairs completed during FY (including major projects)	\$2,920,000	\$2,000,000	\$2,040,000	\$2,080,800	\$2,122,416	\$2,164,864
3.							
4.							
5.							
6.							
7.							
8.							
9.							



**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Revenue Undertakings Fund (Student Housing - OSA)  
 Legal Authority: 304A-2167.5, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	9,063,126	8,782,095	8,901,626	9,087,640	9,087,460	9,087,460
B. Other Current Expenses	10,744,887	11,081,385	11,986,012	11,509,633	11,487,326	11,474,172
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>19,808,013</b>	<b>19,863,480</b>	<b>20,887,638</b>	<b>20,597,273</b>	<b>20,574,786</b>	<b>20,561,632</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
 Name of Fund: UH Revenue Undertakings Fund (Regional Biolab)  
 Legal Authority: 304A-2167.5, HRS

Contact Name: Sandy French  
 Phone: 956-5495  
 Fund type (MOF): B  
 Appropriation Acct. No.: S-306-F

**Intended Purpose:**

Per statute, the fund was established to provide for all costs of construction, operation, repair, and maintenance of a University project, University system network, or any combination thereof, including reserves therefor.  
 Design and construct a Pacific Regional Biosafety laboratory

**Source of Revenues:**

Revenue Bonds

**Current Program Activities/Allowable Expenses:**

None - The Project was canceled.

**Variances:**

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	3	3	3	3	3	3	3
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	3	3	3	3	3	3	3
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	3	3	3	3	3	3	3

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Revenue Undertakings Fund (Regional Biolab)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2167.5, HRS

**Statement of Objectives**

Administrative operating fund

**Fund Measures of Effectiveness**

		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Program Size Indicators**

		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.	N/A							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Fund Activities Encompassed**

		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Revenue Undertakings Fund (Regional Biolab)  
 Legal Authority: 304A-2167.5, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	0	0	0	0	0	0
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
 Name of Fund: UH Revenue Undertakings Fund (OVCRGE Biomed)  
 Legal Authority: 304A-2167.5, HRS

Contact Name: Sandy French  
 Phone: 956-5495  
 Fund type (MOF) B  
 Appropriation Acct. No. S-306-F

**Intended Purpose:**

Per statute, the fund was established to provide for all costs of construction, operation, repair, and maintenance of a University project, University system network, or any combination thereof, including reserves therefor.

To provide for all costs of construction, operation, repair, and maintenance of a university project.

**Source of Revenues:**

Revenue Bonds

**Current Program Activities/Allowable Expenses:**

Bond related expenses such as bond audit, rating agency fees, arbitrage reports, etc.

**Variances:**

Variance due to adjustments to annual audit agency fees for the Sinclair Library and CMORE bond debt service payments.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	1	3	(3,446)	(7)	961	968
Revenues	1,044	481	205	1,769	3,043	1,769	1,769
Expenditures	1,886	1,646	3,653	2,103	2,141	2,103	2,103
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	843	1,167	0	3,772	65	341	341
Ending Cash Balance	1	3	(3,446)	(7)	961	968	975
Encumbrances		0	0	0	0		
Unencumbered Cash Balance	1	3	(3,446)	(7)	961	968	975

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Revenue Undertakings Fund (VCRGE)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2167.5, HRS

**Statement of Objectives**

Administrative operating fund

**Fund Measures of Effectiveness**

		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Program Size Indicators**

		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.	N/A							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Fund Activities Encompassed**

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. N/A						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						



**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Revenue Undertakings Fund (VCRGE)  
 Legal Authority: 304A-2167.5, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	2,103	2,103	2,103	2,103	2,103	2,103
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>2,103</b>	<b>2,103</b>	<b>2,103</b>	<b>2,103</b>	<b>2,103</b>	<b>2,103</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
 Name of Fund: UH Revenue Undertakings Fund (Campus Center Operations & Recreation Services)  
 Legal Authority: 304A-2167.5, HRS

Contact Name: Sandy French  
 Phone: 956-5495  
 Fund type (MOF) B  
 Appropriation Acct. No. S-306-F

**Intended Purpose:**

Per statute, the fund was established to provide for all costs of construction, operation, repair, and maintenance of a University project, University system network, or any combination thereof, including reserves therefor.  
 This major appropriation provides funding to cover principal and interest payments of the State General Obligation & Revenue bonds sold to provide construction, renovation, and repair funds for the Campus Center Complex, which includes the Campus Center, Hemenway Hall, and the Warrior Recreation Center. Funds are also used to cover costs of operations and maintenance of the Campus Center Complex programs, services, and activities, which are designed to meet the social, intellectual, recreational, and cultural needs of campus community members served.

**Source of Revenues:**

Mandatory student fees, interest income, room rental income, leisure class fees, game commissions, ticket sales, league registration fees, equipment rental fees, passport handling fees, and food service commissions.

**Current Program Activities/Allowable Expenses:**

Daily operations of the Campus Center Complex includes the Ticket & Information Desk, Computer Lab, Marketing & Graphics, Meeting & Events, Building Operations, Grounds Maintenance, Leisure Classes, Leisure Rentals, Recreational Sports Program, and the recreational center.  
 Allowable expenses include personnel, general operating expenses, repair & maintenance costs, utilities, equipment, advertising, travel, food, and other operations-related expenses.

**Variances:**

In FY 2021 Revenue decrease due to Covid. Student fee lower as classes are online only; sales reduced due to reduction/closure of services.  
 Expenditures increase from pay out for large repair and maintenance projects for HEM, WRC, and Campus Center. In addition, pay out water utility.

FY22 Revenue increase due to increase of collectable student fee and recovery of loss revenue from HEERF. Expense drop from less CIP payment as project completes

FY 2023 - decrease in expenditures are due to completion of CC Renovation & Expansion, Phase III with only \$176K expended in FY 2023 vs. \$2.7 million in FY 2022.

FY 2024 - increase in revenues is due to additional dining commissions from Sodexo for FY 2023 of \$952K plus higher current year dining commissions at 14.05% vs. 4% due to expiration of COVID contract MOD. Increase in expenditures are due to regular employee payroll CB increases + increase in fringe rate (resumption of OPEB funding), as well as higher student payroll due to increased hours of operation requiring more student workers/hours. Net transfers out include \$1.374 million for debt service offset by transfer in of \$80K for Bookstore annual bond commitment.

FY 2025 - Projected decrease in revenues is a result of no additional dining commissions from Sodexo for FY2023 (\$952K) being due. Projected increase in expenditures is due to about \$1 million of other operating expenditures for Hemenway Hall, CC slab repair, CC re-roofing & miscellaneous projects as well as increased R&M expenses. Net transfers in include about \$1.14 million to Voluntary R&R Reserve & \$80K for Bookstore annual bond commitment.

FY 2026 - projected increase in expenditures is due to about \$4.6 million of one-time expenditures (\$3 million for Hemenway Hall, \$1 million for CC re-roofing, \$600K for CC slab repair, \$40K for CC lounge). Net transfers in include \$927K in contributions to Voluntary R&R Reserve & \$80K for Bookstore annual bond commitment.

Cash balance lapse to general fund? (Yes / No) - NO  
 Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	5,740,835	5,740,835	5,740,835	5,740,835	5,740,835	5,740,835	5,740,835
Beginning Cash Balance	20,059,041	19,248,240	16,245,610	24,214,094	27,302,409	30,344,547	33,415,652
Revenues	7,121,075	5,439,236	8,019,949	7,515,110	9,918,432	8,741,997	8,801,090
Expenditures	6,441,503	10,504,497	6,772,587	4,440,073	5,582,413	6,891,177	11,116,057
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(1,490,373)	2,062,630	6,721,122	13,278	(1,293,881)	1,220,285	1,006,784
Ending Cash Balance	19,248,240	16,245,610	24,214,094	27,302,409	30,344,547	33,415,652	32,107,469
Encumbrances	8,897,832	2,791,907	453,099	1,026,539	869,038		
Unencumbered Cash Balance	10,350,408	13,453,703	23,760,995	26,275,870	29,475,509	33,415,652	32,107,469

**Additional Information:**

Amount Requested by Bond							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Revenue Undertakings Fund (Campus Center Operations & Recreation Services)

Apprn. Acct. Number: S-306-F

Fund Type (MOF): B

Legal Authority: 304A-2167.5, HRS

**Statement of Objectives**

The Campus Center Board is the governing chartered student organization responsible for the programs, services and facilities of the Campus Center Complex, which includes Campus Center, Hemenway Hall, and the Warrior Recreation Center. The Campus Center Complex serves as a learning lab for students and a focal point for special programs, services and activities designed to meet the social, intellectual, recreational, and cultural needs of the campus community.

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of room users (rooms, courtyards, tables)	130,000	133,900	137,917	137,917	137,917	137,917
2.	Number of tabling reservations	700	750	750	800	800	750
3.	Number of retail dining location options	7	8	8	8	9	9
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Undergraduate headcount enrollment	14,538	14,870	15,023	14,829	14,849	14,927	15,002
2.	Graduate headcount enrollment	4,680	4,768	4,780	4,790	4,799	4,808	4,813
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Revenue Undertakings Fund (Campus Center Operations & Recreation Services)

Apprn. Acct. Number: S-306-F

Fund Type (MOF): B

Legal Authority: 304A-2167.5, HRS

<b>Fund Activities Encompassed</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of reservations placed in the reservation system.	2,200	2,500	2,500	2,500	2,500	2,500
2.	Number of student assistants employed to provide out of classroom learning in meeting and event services (supporting events and activities at the Complex)	14	15	15	15	15	15
3.	Number of retail dining transactions	625,000	650,000	650,000	650,000	700,000	700,000
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Revenue Undertakings Fund (Campus Center Operations & Recreation Services)  
 Legal Authority: 304A-2167.5, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	4,222,857	4,416,771	4,413,226	4,637,085	4,697,451	4,694,314
B. Other Current Expenses	2,668,320	6,699,286	7,620,872	2,693,090	6,125,952	5,259,470
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>6,891,177</b>	<b>11,116,057</b>	<b>12,034,098</b>	<b>7,330,175</b>	<b>10,823,403</b>	<b>9,953,784</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
 Name of Fund: Hawaii Cancer Research SF  
 Legal Authority: 304A-2168, HRS

Contact Name: Sandy French  
 Phone: 956-5495  
 Fund type (MOF) B  
 Appropriation Acct. No. S-306-F

**Intended Purpose:**

Per statute, the moneys in this fund shall be used by the University of Hawaii for the Cancer Research Center of Hawaii's research and operating expenses and capital expenditures.

**Source of Revenues:**

State revenues from taxes on the purchase of cigarettes.

**Current Program Activities/Allowable Expenses:**

Current year research, operating, and capital expenses.

**Variances:**

Expenditures in FY2021-FY2023 reflect the elimination of Governor's allocation of reserve funds.

Debt Service transfers reduced in FY21 due to restructuring of debt, offsetting cigarette tax revenue reduction.

FY22 Revenue decreased due to reduced cig tax deposit from State of Hawaii. Expenditures decreased due to other funds utilized to offset revenue decrease.

FY23 Expenditures increased due to key faculty hires, previous start-up obligations, increase in Clinical Trials Office capacity, shift in the use of funds for utility costs due to reductions in other sources of centrally allocated funding, and collective bargaining increase across all employees.

Net transfers reflect debt service transfers out entirely.

FY24 Revenue decreased due to reduced cig tax deposit from State of Hawaii.

FY24 Expenditures decreased because expenses were transferred due to a general fund infusion received at the end of FY24. This will likely inflate the increase in expenditure.

FY26 & FY27 Revenue is expected to decrease due to reduced cig tax deposit from State of Hawaii.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	26,000,000	26,000,000	26,000,000	26,000,000	26,000,000	26,000,000	26,000,000
Beginning Cash Balance	19,048,684	20,690,732	21,178,839	20,247,697	16,332,177	14,414,891	5,901,636
Revenues	12,900,280	12,120,809	10,761,608	10,211,457	8,989,980	8,164,031	7,255,051
Expenditures	3,401,607	5,406,467	4,774,390	7,208,619	3,994,603	9,772,778	9,981,941
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Debt service (2265392)	(7,856,625)	(6,226,235)	(6,918,359)	(6,917,133)	(6,912,663)	(6,904,508)	(6,902,258)
Repair reserve (2265392)							
Lost Revenue Replacement				126,420			
Net Total Transfers	(7,856,625)	(6,226,235)	(6,918,359)	(6,918,359)	(6,912,663)	(6,904,508)	(6,902,258)
Ending Cash Balance	20,690,732	21,178,839	20,247,697	16,332,177	14,414,891	5,901,636	(3,727,512)
Encumbrances	256,525	226,859	539,435	284,239	411,640		
Unencumbered Cash Balance	20,434,207	20,951,980	19,708,263	16,047,938	14,003,251	5,901,636	(3,727,512)

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Hawaii Cancer Research SF  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2168, HRS

**Statement of Objectives**

To reduce the burden of cancer through research, education, patient care and community outreach with an emphasis on the unique ethnic, cultural and environmental characteristics of Hawai'i and the Pacific.

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Extramural Research Fund Support (\$ millions per FY)	21.1	21.1	21.1	21.1	21.1	21.1
2.	Extramural Educational Support (\$ millions per FY)	2.5	2.5	2.5	2.5	2.5	2.5
3.	# Clinical Trials Active	150	150	150	150	150	150
4.	# Graduate Degrees Attained	20	20	20	20	20	20
5.	# Peer-reviewed publications	260	260	260	260	260	260
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Total state population (in thousands)	1,435	1,435	1,435	1,435	1,435	1,435	1,435
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Hawaii Cancer Research SF  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2168, HRS

<b>Fund Activities Encompassed</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	# Total publication	285	285	285	285	285	285
2.	# Clinical trials accruals	5,000	5,000	5,000	5,000	5,000	5,000
3.	# Peer-reviewed grants funded	105	105	105	105	105	105
4.	# Students in educational programs	85	85	85	85	85	85
5.							
6.							
7.							
8.							
9.							
10.							



**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: Hawaii Cancer Research SF  
 Legal Authority: 304A-2168, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	5,711,266	5,839,198	5,969,996	6,103,724	6,240,448	6,380,234
B. Other Current Expenses	4,061,512	4,142,743	4,225,597	4,310,109	4,396,312	4,484,239
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>9,772,778</b>	<b>9,981,941</b>	<b>10,195,593</b>	<b>10,413,833</b>	<b>10,636,760</b>	<b>10,864,473</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
Energy Systems Development SF (OPF - Sustainability Initiative)  
 Name of Fund: \_\_\_\_\_  
 Legal Authority 304A-2169.1, HRS

Contact Name: Sandy French  
 Phone: 956-5495  
 Fund type (MOF) B  
 Appropriation Acct. No. S-306-F

**Intended Purpose:**

Per statute, this fund was established for the purpose of developing an integrated approach to and portfolio management of renewable energy and energy efficiency technology projects that will reduce Hawaii's dependence on fossil fuel, imported oil, and other imported energy resources and move Hawai'i toward energy self-sufficiency.

**Source of Revenues:**

The Energy Systems Development Special Fund (ESDSF) derives income from rebates and from grants or incentives associated with energy conservation measures. Capital appropriations by the legislature are also eligible sources of revenue.

**Current Program Activities/Allowable Expenses:**

The fund is used to support project planning, design and implementation in the areas of energy efficiency/conservation, renewable energy, and sustainability.

**Variances:**

- FY2021 Revenue increased due to amount of Hi Energy Rebates received which fluctuates based on projects completed.
- FY2022 Revenue decreased due to amount of Hi Energy Rebates received which fluctuates based on projects completed.
- FY2023 Revenue increased due to amount of Hi Energy Rebates received which fluctuates based on projects completed.
- FY2024 Revenue increased due to amount of Hi Energy Rebates received which fluctuates based on projects completed.
- FY2022 Expenses rose by \$3.1K due to the LED pole lighting upgrade
- FY2023 Expenses increased due to the purchase of materials for LED pole lighting
- FY2024 Expenses increased for \$106K to do AHU and VAV Controls Reprogramming
- FY2025 Expenses increased due to \$64K for Stan Sheriff Center Upgrade Lighting project.
- FY2026 Expenses decreased due to projecting based on a three-year average (FY22-FY24).

Cash balance lapse to general fund? (Yes / No): NO

Statutory language: None

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
<b>Appropriation Ceiling</b>							
Beginning Cash Balance	46,928	70,418	302,095	328,416	376,216	377,581	354,216
Revenues	23,490	231,677	29,447	63,506	48,455	46,500	46,500
Expenditures	0	0	3,125	15,707	125,907	112,665	48,960
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	78,818	42,800	13,521
Ending Cash Balance	70,418	302,095	328,416	376,216	377,581	354,216	365,277
Encumbrances		0	0	0	64,665		
Unencumbered Cash Balance	70,418	302,095	328,416	376,216	312,915	354,216	365,277

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Energy Systems Development SF (OPF - Sustainability Initiative)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2169.1, HRS

**Statement of Objectives**

To track, harness and reinvest cost savings from green projects.

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Savings from RIM Project(kwh)	204,560.00	204,560.00	204,560.00	204,560.00	204,560.00	204,560.00
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	# of buildings on campus	267	267	267	267	267	267	267
2.	Total Campus Energy usage (kwh)	101,832,143	101,832,143	101,832,143	101,832,143	101,832,143	101,832,143	101,832,143
3.	Campus Square footage	8,284,958	8,284,958	8,284,958	8,284,958	8,284,958	8,284,958	8,284,958
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Energy Systems Development SF (OPF - Sustainability Initiative)

Apprn. Acct. Number: S-306-F

Fund Type (MOF): B

Legal Authority: 304A-2169.1, HRS

<b>Fund Activities Encompassed</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	# of projects applied for rebates	12.00	12.00	12.00	12.00	12.00	12.00
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: Energy Systems Development SF (OPF - Sustainability Initiative)  
 Legal Authority: 304A-2169.1, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	0	0	0	0	0	
B. Other Current Expenses	112,665	48,960	49,939	50,938	51,957	52,996
C. Equipment	0	0	0	0	0	
M. Motor Vehicles	0	0	0	0	0	
L. Leases	0	0	0	0	0	
<b>TOTAL</b>	<b>112,665</b>	<b>48,960</b>	<b>49,939</b>	<b>50,938</b>	<b>51,957</b>	<b>52,996</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
 Name of Fund: Energy Systems Development SF (SOEST - HNEI)  
 Legal Authority: 304A-2169.1, HRS

Contact Name: Sandy French  
 Phone: 956-5495  
 Fund type (MOF) B  
 Appropriation Acct. No. S-306-F

**Intended Purpose:**

Per statute, this fund was established for the purpose of developing an integrated approach to and portfolio management of renewable energy and energy efficiency technology projects that will reduce Hawaii's dependence on fossil fuel, imported oil, and other imported energy resources and move Hawaii toward energy self-sufficiency.

**Source of Revenues:**

\$0.07 from each dollar of the barrel tax authorized under Act 73, 2010; Re-established under Act 107, 2014.

**Current Program Activities/Allowable Expenses:**

Obtaining matching funds from federal and private sources for research, development, and demonstration of renewable energy sources; awarding contracts or grants to develop and deploy technologies that will reduce Hawaii's dependence on imported energy resources and oil; manage the portfolio of projects commissioned under the fund.

**Variances:**

The variance in expenditures was caused by continued delays in securing agreements with subcontractors and project partners for planned projects. In part, fewer programs than expected were selected for funding. In addition, there have been delays in completing negotiations of agreements selected in FY24. The variance in revenue (Net Total Transfers) in the prior year is due the year-to-year variation in oil use within the State of Hawaii. Revenue is currently derived from a 7 cents tax on each barrel of imported oil, a reduction from past years. Future year projections are conservative. The variance between revenue and expenditure is expected to narrow in the future due to additional projects and the reduced revenues (down from 10 cents on each barrel of imported oil).

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Beginning Cash Balance	8,399,840	9,660,083	11,439,923	12,658,993	14,083,852	15,619,418	15,189,418
Revenues	113,375	60,376	32,878	267,701	477,661	270,000	270,000
Expenditures	1,427,694	461,466	868,019	257,813	316,864	2,200,000	2,200,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	2,574,563	2,180,929	2,054,211	1,414,971	1,374,769	1,500,000	1,500,000
Ending Cash Balance	9,660,083	11,439,923	12,658,993	14,083,852	15,619,418	15,189,418	14,759,418
Encumbrances	10,350	0	2,500	2,500	2,890	0	0
Unencumbered Cash Balance	9,649,733	11,439,923	12,656,493	14,081,352	15,616,528	15,189,418	14,759,418

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Energy Systems Development SF (SOEST - HNEI)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2169.1, HRS

**Statement of Objectives**

The Energy Systems Development Special Fund supports a broad range of research areas, including: Analysis of Grid Operations with High Solar Penetration, Regulatory and Policy Support, Alternative Fuels and Energy Production, and Energy Efficiency and Transportation. Over twenty specific projects in these areas were included in HNEI's Triannual ESDFS Review Report that was submitted to the legislature and to an external review committee in December 2020.

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Matching funds obtained (in \$)	\$10m	\$10m	\$10m	\$10m	\$10m	\$10m
2.	Projects awarded	15-20	15-20	15-20	15-20	15-20	15-20
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Total state population (in thousands)	1,430	1,430	1,430	1,430	1,430	1,430	1,430
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Energy Systems Development SF (SOEST - HNEI)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2169.1, HRS

<b>Fund Activities Encompassed</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Proposals submitted for matching funds	15-20	15-20	15-20	15-20	15-20	15-20
2.	Total amount of funds encumbered and expended (\$ millions)	2.20	2.20	2.20	2.20	2.20	2.20
3.	Number of projects completed	varies	varies	varies	varies	varies	varies
4.							
5.							
6.							
7.							
8.							
9.							
10.							



**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: Energy Systems Development SF (SOEST - HNEI)  
 Legal Authority: 304A-2169.1, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	500,000	500,000	500,000	500,000	500,000	500,000
B. Other Current Expenses	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>2,200,000</b>	<b>2,200,000</b>	<b>2,200,000</b>	<b>2,200,000</b>	<b>2,200,000</b>	<b>2,200,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
UH CIP Project Assessment SF (OPF - Other  
 Name of Fund: Special CIP Assessment Special Fund)  
 Legal Authority: 304A-2172, HRS

Contact Name: Sandy French  
 Phone: 956-5495  
 Fund type (MOF): B  
 Appropriation Acct. No.: S-306-F

**Intended Purpose:**

Per statute, this fund was established for the purpose of defraying costs involved in:  
 Carrying out capital improvements program projects managed by the university;  
 Equitably assessing, collecting, and distributing moneys for current and other expenses associated with capital improvements program projects, repair, and maintenance projects, and major renovation projects;  
 Managing the payment of expenses assessable against capital improvements program projects managed by or through the university, such as printing, employee transportation requirements, project-related travel costs, travel per diem, and car mileage reimbursements, in accordance w/applicable laws & collective bargaining agreement; and  
 Managing funds representing accumulated vacation and sick leave credits and retirement benefits for non-general funded employees under the capital improvements program projects managed by the university.

**Source of Revenues:**

Assessments are made based on a pre-existing schedule generated by the Department of Accounting and General Services to assess capital appropriations. Assessments are made for the design and construction phases of projects.

**Current Program Activities/Allowable Expenses:**

Expenditures from the UH CIP Project Assessment Special Fund are limited to operational expenses of University incurred for carrying out capital projects. Allowable operational expenses include, but are not limited to, project and professional related travel, training, telecommunication charges, office supplies, computer hardware and software, motor vehicle use and maintenance, dues, subscriptions, printing, postage, and other operational expenses.

**Variances:**

Revenues from CIP Assessments are dependent on projects undertaken by the University and projections are based on anticipated CIP projects  
 FY21 Revenue decreased due to no CIP assessments because high project costs left no funds available for CIP assessment  
 FY22 Revenue increased due to \$76.5 in assessment collected.  
 FY23 Revenue decreased with only \$16.3 in assessment collected. Due to high project costs left no funds available for CIP assessment  
 FY24 Projected revenue increased due to using average of FY21-FY23.  
 FY21 Expenses increased due to additional software purchased.  
 FY22 Expenses Increased due to \$18K for training costs for Onguard.  
 FY23 Expenses decreased due to less training costs.  
 FY24 Projected expenses increased due to projection based on average of FY21-FY23.  
 FY24 Expenses decreased due to less training and travel costs.  
 FY25 Projected expenses increased due to projection based on 3-year average plus additional amounts for training.

Cash balance lapse to general fund? (Yes / No): No  
 Statutory language: None

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	28,711	82,871	75,735	132,629	140,034	174,318	188,418
Revenues	58,634	465	76,780	18,925	43,354	42,300	42,300
Expenditures	4,473	7,601	19,886	11,520	9,069	28,200	28,764
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	82,871	75,735	132,629	140,034	174,318	188,418	201,954
Encumbrances							
Unencumbered Cash Balance	82,871	75,735	132,629	140,034	174,318	188,418	201,954

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH CIP Project Assessment SF (OPF - Other Special CIP Assessment Special Fund)

Apprn. Acct. Number: S-306-F

Fund Type (MOF): B

Legal Authority: 304A-2172, HRS

**Statement of Objectives**

To finance operating cost to assist with proper development of a CIP project. This includes researching new building system technologies, proper tools to monitor design and construction work, training for proper operation of building systems and any other related objective to assure a successful CIP funded project.

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of RIM / CRDM projects completed or closed	250.00	250.00	250.00	250.00	250.00	250.00
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Campus Gross Square Footage	9,435,024	9,410,486	9,410,486	9,410,486	9,410,486	9,410,486	9,410,486
2.	Campus Deferred Maintenance Backlog (\$000)	717,669	794,649	794,649	794,649	794,649	794,649	794,649
3.	Campus Current Replacement Value (\$000)	6,057,016	6,331,907	6,331,907	6,331,907	6,331,907	6,331,907	6,331,907
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH CIP Project Assessment SF (OPF - Other Special CIP Assessment Special Fund)

Apprn. Acct. Number: S-306-F

Fund Type (MOF): B

Legal Authority: 304A-2172, HRS

<b>Fund Activities Encompassed</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Amount of CIP/RIM Administered (\$ millions)	34.6	34.6	34.6	34.6	34.6	34.6
2.	Number of projects being design/planned under the supervision of COPF	96	96	96	96	96	96
3.	Number of projects under construction being observed by COPF	130	130	130	130	130	130
4.	Amount of design & construction contracts executed (\$ millions)	34.6	34.6	34.6	34.6	34.6	34.6
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: UH CIP Project Assessment SF (OPF - Other Special CIP Assessment Special Fund)  
 Legal Authority: 304A-2172, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	28,200	28,764	29,339	29,926	30,524	31,135
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>28,200</b>	<b>28,764</b>	<b>29,339</b>	<b>29,926</b>	<b>30,524</b>	<b>31,135</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
 Name of Fund: Child Care Programs SF  
 Legal Authority: 304A-2173, HRS

Contact Name: Sandy French  
 Phone: 956-5495  
 Fund type (MOF): B  
 Appropriation Acct. No.: S-306-F

**Intended Purpose:**

Per statute, this fund was established for the operation of child care programs and the construction and renovation of child care centers established by the University of Hawaii.

Fees charged are deposited into this fund.

**Source of Revenues:**

Fees for services, application and comprehensive fees.

**Current Program Activities/Allowable Expenses:**

Program provides quality integrated child care services and provides training opportunities for the development of competent professionals by serving as a training site.

**Variances:**

FY 2020 - Decrease in revenue due to the total closure of UHMCC the last 8 wks of the Spring Semester and a normally 6 wk Summer I term was reduced to a little over 2 weeks with UHMCC's reopening on 6/15/20 at an initial enrollment reduction of over 70% during June.

FY 2021 - Revenues decreased due to UHMCC operating at lower enrollment. Guidance from the Hawaii Department of Human Services remained the same; UHMCC must operate under 6/9/20 guidance even though there have been updates from CDC, City & County of Honolulu, State of Hawaii and the University. These guidelines encourage physical distancing, especially at nap time & limited close contact activities which prohibit UHMCC from being fully enrolled, thus directly limiting the number of children that we are able to enroll during any specific semester. DOE dramatically reduced the number of children we were allowed to have on site.

The reduction of our overall expenditures was due to UHMCC receiving a tuition allocation from VPSS to help cover the projected deficit as a result of a full year of COVID restrictions.

FY 2022 - Revenue increase is related to the combination of approximately 76 additional children and an approved 5% rate increase. The demand for childcare changed as individuals returned back to campus (a larger amount where from faculty/staff individuals who are typically step 4-5 paying a higher fee than student/parents), in addition, our two Satellite campuses that are located on DOE sites relaxed the restrictions on the number of children we could enroll on their site. The reduction of our overall expenditures was due our payroll being significantly lower from the transfer of approximately \$500,000 payroll cost to our tuition account to use the unbudgeted tuition allocation from VPSS.

FY 2023 - UHMCC returned back to normal operations; increase in revenue due to the higher ratio of faculty/staff children who typically are paying a higher child care fee as a step 4 & 5, in addition to an annual approved 5% rate increase. Expenditure increased due to reverting from our tuition account a net of \$200,000 payroll & fringe amount back to UHMCC special fund and hiring 3 P/T casual hires as on-call substitute teachers. Increased various expenditures (food cost, supplies, etc.) in correlation with the estimated enrollment increase.

FY 2024 - Reduction of revenue due to the closing of our two Satellite sites (Noelani & Kuhio) reducing enrollment from 126 to 100.

FY 2025 - Expenditures expected to increase with anticipated relocation of UHMCC to NOAA site; the addition of 3 APT teachers & increase usage of 2 casual hires as on call substitute teachers to maintain the license requirement for teacher child ratio and reverting \$250,000 payroll & fringe from our tuition account back to UHMCC special funds. UHMCC signed a new food contract with Lanakila FY2025 - FY2029 with 4% annual increase.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Beginning Cash Balance	401,829	38,522	42,682	1,237,759	1,864,318	2,238,662	2,132,662
Revenues	944,385	770,042	1,090,686	1,278,382	1,103,021	1,200,000	1,300,000
Expenditures	1,311,049	765,881	529,603	799,293	728,677	1,306,000	1,380,000

**Transfers**

List each net transfer in/out/ or projection in/out; list each account number

Net Total Transfers	3,357	0	633,994	147,471	0	0	0
Ending Cash Balance	38,522	42,682	1,237,759	1,864,318	2,238,662	2,132,662	2,052,662
Encumbrances	19,169	19,169	280,614	324,660	263,153		
Unencumbered Cash Balance	19,353	23,513	957,145	1,539,658	1,975,509	2,132,662	2,052,662

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Child Care Programs SF  
Apprn. Acct. Number: S-306-F  
Fund Type (MOF): B  
Legal Authority: 304A-2173, HRS

**Statement of Objectives**

UHMCC provides child care to UHM students, faculty, and staff with young children, 75% of our child care slots are prioritized for UHM students to improve graduation rates for an at-risk population.

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of student parents assisted	48	66	66	66	66	66
2.	Number of faculty & staff parents assisted	46	62	62	62	62	62
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators (To be updated by MBO)</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Undergraduate headcount enrollment	14,538	14,870	15,023	14,829	14,849	14,927	15,002
2.	Graduate headcount enrollment	4,680	4,768	4,780	4,790	4,799	4,808	4,813
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Child Care Programs SF  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2173, HRS

<b>Fund Activities Encompassed</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Family support workshops & events	12	12	12	12	12	12
2.	Number of children enrolled	116	148	148	148	148	148
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							



**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: Child Care Programs SF  
 Legal Authority: 304A-2173, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	1,156,000	1,235,000	1,239,000	1,244,000	1,249,000	1,254,000
B. Other Current Expenses	150,000	145,000	151,000	157,000	164,000	171,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>1,306,000</b>	<b>1,380,000</b>	<b>1,390,000</b>	<b>1,401,000</b>	<b>1,413,000</b>	<b>1,425,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
Prog ID(s): UOH-100  
Name of Fund: UHM Intercollegiate Athletics SF  
Legal Authority: 304A-2176, HRS

Contact Name: Sandy French  
Phone: 956-5495  
Fund type (MOF) B  
Appropriation Acct. No. S-306-F

**Intended Purpose:**

Per statute, this fund shall be used to receive, deposit, disburse, and account for funds from the activities of the intercollegiate athletic programs. The Athletics Department Special Fund is used to account for the financial transactions of the UH Manoa Intercollegiate Athletics programs. Financial supports cover all activities (administrative, support services, and sports) necessary and proper to operate and maintain an intercollegiate sports program at the NCAA Division 1 level with both male and female student participants. Unlike General Funds, the Special Fund is unique and flexible and therefore intangible factors considered during establishment were: (1) provides flexibility to address unanticipated expenditures which may require a considerable appropriation over the original ceiling in the late fourth quarter of the fiscal year; (2) permit expenditures that are common and necessary to athletics' operations that normally are not authorized by General Fund policies; and (3) allow the Athletic Department to provide over 500 student-athletes the opportunity and support to participate at the highest level of collegiate competition.

**Source of Revenues:**

The Athletics Department Special Fund earns revenue through a variety of sources. Tickets to Intercollegiate Athletic events for football, men's and women's basketball and volleyball, and baseball are sold. Revenue is also earned from television and radio broadcast rights relating to the intercollegiate athletic events. Corporate sponsorships are another source of revenue where sponsorships and tickets are sold to corporations and businesses. Opposing teams also pay guarantees to the Athletic Department for contests played at opposing teams' sites. The National Collegiate Athletic Association and the Mountain West and Big West Conferences with the Athletic Department participated in also pay out funds for the Department's participation. Revenue is also earned from concession sales at the Stan Sheriff Center, Ching Complex and the Les Murakami Stadium. Donations are another source of revenue. Also, students of UH Manoa pay an athletic fee of which the Athletics Department retains 92% of the amount collected. FY 2017-FY 2021 revenues assume that the department receives \$2.7M in general funds from the legislature and \$0.5M additional from Manoa in general funds for student support. FY 2023-2024 revenues assume that the department receives \$7.2M in general funds from the legislature for student-athlete support.

**Current Program Activities/Allowable Expenses:**

The Athletic Department's Special Fund expenses include payment to employees for services, scholarship and medical expenses of student-athletes, travel for student-athletes, coaches and staff to competitions and meetings, recruiting of prospective student-athletes, equipment, materials and supplies needed for operations, payments to officials, dues to the Big West and Mountain West Conferences, payment of guarantees to/for visiting teams, credit card and transaction fees for ticket sales and other operating expenses. FY 2017-FY 2021 expenses assume that the department receives \$2.7M in general funds from the legislature and \$0.5M additional from Manoa in general funds for student support. FY 2023-2024 expenses assume that the department receives \$7.2M in general funds from the legislature for student-athlete support.

**Variances:**

FY 21 revenues decreased due to COVID causing the cancellation of the women's volleyball season, cancellation of many games and not allowing fans at any sporting events in FY 21. This resulted in no ticket sales, concessions, AKA donations, and lower game guarantees, corporate partnerships, tv and radio rights revenues, etc. Expenditures also decreased in FY 21 due to the cancellation of many games, decreasing team travel costs, game guarantees, game expenses, etc. We expect to get \$6,000,000 in FY 2022 for FY 2021 lost revenue due to COVID. FY 2022 revenues increased as fans were allowed to attend most games (with the exception of 4 football and most of the women's volleyball season) and teams played mostly full schedules. FY 2022 expenses increased due to teams playing mostly full schedules and incurring all expenses relating to the games. FY 2023 revenues are expected to increase as we expect to have full attendance at all sporting events, facility rentals and sport camps. FY 2023 expenses are expected to increase as teams are playing full schedules and back to normal travel squad sizes and all sports having full scholarships restored (no opt out option for Covid). Increase in revenue from FY 2022 to 2023 due to full attendance at all sports being allowed vs partial or no attendance in FY 2022. Ticket Sales increased from \$2.0M to \$4.2M. Corporate partnerships increased by \$1.8M. Concessions increased by \$0.8M. Game guarantees increased by \$0.7M due to receiving \$1.9M from Michigan football. Reimbursements from UH Foundation increased \$0.6M. Camps and Facility Rentals increased by \$0.5M. Transfers increased due to UH Manoa doing a one time transfer of cash of \$27.8M to Athletics to give our new athletics director a fresh start in June 2023.

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Increase in revenue from FY 2023 to 2024 due to multiple reasons. Ticket Sales increased from by \$0.5M. Concessions increased by \$0.5M due to more facility rentals and more attendance at games. Game guarantees increased by \$0.2M due to a cancelled football game. Camps and Facility Rentals increased by \$0.5M. Conference distributions increased by \$0.7M due to the way the Big West Conference handles their finances. In past years, the BWC would keep the MBB automatic bid point to use to cover their operating expenses and therefore the dues and distributions were ~\$400k less. In FY 2024, they changed the way they operated their finances and increased all schools due and distributed all of the revenues received from the NCAA. This caused an increase in both revenues and expenses.

Increase in expenses from FY 2023 to 2024 due to multiple reasons. As stated above, the BWC changed the way they handled their finances, so conference dues increased ~\$0.5M. Due to higher attendance at events, staffing and management of facilities increased by \$0.2M. Facility rentals costs increased by \$0.2M due to more facility rentals (Maui Invitational, Clippers, HHSAA FB). Salaries and benefits increased by \$1.8M due to union increases and increases in benefit rates from 53% to 67%. We also hired 3 new athletic trainers and 1 mental health employee for health and safety required by the NCAA.

Anticipated increase in revenues in FY 2025 due to an increase in ticket sales of \$0.5M, MWC distribution of \$0.6M due to playing Washington State in football, increase in fundraising of \$4.7M due to new fundraising efforts and ticket sales offset by a decrease in guarantees of \$2.2M and facility rentals and concessions of \$0.8M due to not having the Maui Invitational and Pac Fest.

Anticipated increase in expenses in FY 2025 due to increased salary and benefit expenses of \$2.8M due to union salary increases and the adding of 4 additional athletic trainers and 1 mental health professional due to new NCAA requirements. We also add a full time water polo coach due to changes to NCAA rules.

Anticipated decrease in revenues in FY 2026 due to an anticipated decrease in fundraising revenue of \$1.5M and a decrease in conference distributions of \$0.8M due to the House settlements starting

Anticipated increase in expenses in FY 2026 due to increases in salaries and benefits of \$0.4M due to salary increases and general increases in operating costs of \$0.4M

Anticipated increase in revenues in FY 2027 due to an anticipated increase in football guarantees of \$0.9M due to Arizona St paying us \$1.3M. Also we anticipate small increases in ticket sales, tv rights and corporate partnerships.

Anticipated increase in expenses in FY 2027 due to increases in salaries and benefits of \$0.4M due to salary increases and general increases in operating costs of \$0.5M

Cash balance lapse to general fund? (Yes / No) NO

Statutory language:

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Financial Data									
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026		
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)		
Appropriation Ceiling	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000		
Beginning Cash Balance	(27,202,498)	(30,439,960)	(39,363,995)	(27,775,513)	4,931,699	4,586,651	(616,618)		
Revenues	19,557,589	6,291,150	14,922,202	21,875,387	24,225,270	27,089,585	24,757,477		
Expenditures	23,617,652	17,199,498	21,779,280	22,094,152	24,646,851	27,328,467	28,188,039		
<b>Transfers</b>									
List each net transfer in/out/ or projection in/out; list each account number									
7199592	Covid loss revenue - 2300526		6,000,000						
7251427	106 EM Transfer of Funds for Athletics - 2301147		1,000,000						
7207163	082-Transfer Funds for Athletics School - 2304356		1,000,000						
7207179	039-Transfer Funds for Athletics School - 2304356		500,000						
7976771	ARPA V-FUNDS - ATHLETICS		3,240,000						
7416751	Coke Sponsorship - Ching Field - 2289372		187,000						
7849650	Ching Repair & Replacement Reserve - 2289372		59,190						
Close out of historical accounts			6,459,371						
9163413	JN - Move Pre-FY23 Ath Cash			27,774,242					
10585471	JN - Transfer Cash - Reverse 8590217					(5,144,387)			
8590217	32-DI AWD 40295 LOST REVENUE (H3-37)			5,144,387					
Other transfers				7,349	76,534	180,000	180,000		
<b>Net Total Transfers</b>			<b>0</b>	<b>1,984,312</b>	<b>18,445,561</b>	<b>32,925,978</b>	<b>76,534</b>	<b>(4,964,387)</b>	<b>180,000</b>
<b>Ending Cash Balance</b>			<b>(31,262,561)</b>	<b>(39,363,995)</b>	<b>(27,775,513)</b>	<b>4,931,699</b>	<b>4,586,651</b>	<b>(616,618)</b>	<b>(3,867,180)</b>
<b>Encumbrances</b>			<b>452,092</b>	<b>415,391</b>	<b>1,433,146</b>	<b>999,995</b>	<b>1,006,122</b>		
<b>Unencumbered Cash Balance</b>			<b>(31,714,653)</b>	<b>(39,779,386)</b>	<b>(29,208,659)</b>	<b>3,931,704</b>	<b>3,580,529</b>	<b>(616,618)</b>	<b>(3,867,180)</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Intercollegiate Athletics SF  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2176, HRS

**Statement of Objectives**

The objective of the Intercollegiate Athletics SF is to support the intercollegiate athletics program at the University of Hawaii at Manoa which represents the State at the highest collegiate athletics competitive level (i.e., NCAA Division I, Football Bowl Subdivision).

**Fund Measures of Effectiveness**

	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
1. Number of Student Athletes	492	492	492	492	492	492
2. All-Conference Academic Awards (Big West, Mountain West, MPSF)	169	169	169	169	169	169
3. All-District Academic Awards:	35	35	35	35	35	35
4. All-America and Other Organization Academic Awards	49	49	49	49	49	49
Athletic Awards - National Assistant Coach of the Year: 1 All-America: 14 All-District/Region: 1 Conference Coach of the Year: 5 Conference Player of the Year: 3 Conference Freshmen of the Year: 2 Other Postseason Awards: 5						
5. All-Conference: 101	132	132	132	132	132	132
6.						
7.						
8.						
9.						
10.						

**Program Size Indicators**

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. Total state population (in thousands)	1,429	1,424	1,418	1,412	1,407	1,401	1,395
2. Undergraduate headcount enrollment	14,538	14,870	15,023	14,829	14,849	14,927	15,002
3. Graduate headcount enrollment	4,680	4,768	4,780	4,790	4,799	4,808	4,813
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Intercollegiate Athletics SF  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2176, HRS

<b>Fund Activities Encompassed</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1. Number of athletic competitions sponsored on O'ahu/Neighbor Island	202	202	202	202	202	202
2. Number of athletic competitions participated in the mainland	255	255	255	255	255	255
3. Season Ticket Sales (\$)	2,108,451	2,129,535	2,150,831	2,172,339	2,194,062	2,216,003
4. General Ticket Sales (\$)	2,308,694	2,331,781	2,355,099	2,378,650	2,402,436	2,426,461
5. Corporate Sponsorships (\$)	2,700,000	2,800,000	2,900,000	3,000,000	3,100,000	3,100,000
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: Intercollegiate Athletics SF  
 Legal Authority: 304A-2176, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	17,403,900	17,763,864	18,131,620	18,507,355	18,891,259	19,283,530
B. Other Current Expenses	9,924,567	10,424,175	11,037,759	12,643,906	13,398,084	14,227,732
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>27,328,467</b>	<b>28,188,039</b>	<b>29,169,379</b>	<b>31,151,261</b>	<b>32,289,343</b>	<b>33,511,262</b>



**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
 Name of Fund: Grant for the Bridge-to-Hope Program  
 Legal Authority: 346-68, HRS

Contact Name: Sandy French  
 Phone: 956-5495  
 Fund type (MOF) B  
 Appropriation Acct. No. S-320-F

**Intended Purpose:**

Per statute, this program was created to provide assistance to heads of households in the First-to-Work program. Funds allocated to support Bridge to Hope/First-to-Work participants enrolled at any UH campus.

**Source of Revenues:**

**Current Program Activities/Allowable Expenses:**

Program Evaluation; BTH Participant All-Campus Symposium; Visiting Scholars

**Variances:**

Funds returned to state due to lapsing of the original appropriation in FY2022.

**Cash balance lapse to general fund? (Yes / No)**

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	87,660	87,660	87,660	(0)	(0)	(0)	(0)
Revenues			(87,660)				
Expenditures							
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	87,660	87,660	(0)	(0)	(0)	(0)	(0)
Encumbrances							
Unencumbered Cash Balance	87,660	87,660	(0)	(0)	(0)	(0)	(0)

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
 Name of Fund: State Higher Education Loan Fund  
 Legal Authority: 304A-2160, HRS

Contact Name: Sandy French  
 Phone: 956-5495  
 Fund type (MOF) W  
 Appropriation Acct. No. S-350-F

**Intended Purpose:**

Per statute, all interest and payments received on account of principal shall be credited to this fund. Loans shall be disbursed to needy students that meet eligibility requirements.

**Source of Revenues:**

Repayment of loans from borrowers and interest earned.

**Current Program Activities/Allowable Expenses:**

Awarding and issuance of loans to eligible students with amount of loan being determined based on need for financial aid and academic promise.

**Variances:**

Less students accepted the loan.

Cash balance lapse to general fund? (Yes / No): No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	625,000	625,000	625,000	625,000	625,000	625,000	625,000
Beginning Cash Balance	1,011,576	1,122,605	1,235,699	1,477,393	1,729,777	2,204,327	2,504,327
Revenues	736,092	666,818	627,085	579,739	669,171	600,000	600,000
Expenditures	625,064	553,724	385,391	327,354	194,622	300,000	300,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	1,122,605	1,235,699	1,477,393	1,729,777	2,204,327	2,504,327	2,804,327
Encumbrances		0	0	0	0		
Unencumbered Cash Balance	1,122,605	1,235,699	1,477,393	1,729,777	2,204,327	2,504,327	2,804,327

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: State Higher Education Loan Fund  
Apprn. Acct. Number: S-350-F  
Fund Type (MOF): W  
Legal Authority: 304A-2160, HRS

**Statement of Objectives**

Loan funds offered to enrolled Hawai'i resident students to assist in paying for their higher education costs

**Fund Measures of Effectiveness**

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. Total amount of loans awarded	100	100	100	100	100	100
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Program Size Indicators**

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Undergraduate headcount enrollment	14,162	14,421	15,365	15,519	15,674	15,831	15,989
2. Graduate headcount enrollment	4,876	4,870	4,633	4,679	4,726	4,773	4,821
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Fund Activities Encompassed**

	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1. Number of Hawai'i resident students enrolled who apply for federal aid	7,250	7,250	7,250	7,250	7,250	7,250
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: State Higher Education Loan Fund  
 Legal Authority: 304A-2160, HRS  
 Fund Type (MOF): W  
 Apprn. Acct. Number: S-350-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services						
B. Other Current Expenses	300,000	300,000	300,000	300,000	300,000	300,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
UH Commercial Enterprises RF (Discoveries &  
 Name of Fund: Inventions)  
 Legal Authority 304A-2251, HRS

Contact Name: Sandy French  
 Phone: 956-5495  
 Fund type (MOF) W  
 Appropriation Acct. No. S-351-F

**Intended Purpose:**

Per statute, all revenues derived from the operation of commercial enterprises by University programs shall be deposited in this fund, and may be expended for all costs and expenses associated with the operation of the enterprises, including hiring personnel, renovating commercial space, and purchasing merchandise, supplies, and equipment.

**Source of Revenues:**

Manoa revenue derived from patents and licenses royalties arranged through OTTED

**Current Program Activities/Allowable Expenses:**

To support various activities associated with revenue generating project, other operating costs, program activities and research and development.

**Variances:**

Revenues and expenditures will fluctuate depending on the level of patent and royalty income earned by the respective projects and related support costs or expenditures that occur with the available of funds.

Cash balance lapse to general fund? (Yes / No): No

Statutory language:

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	106,262	106,825	222,810	202,354	183,760	190,076	173,576
Revenues	1,240	661	3,701	4,606	6,316	3,500	3,500
Expenditures	677	857	35,819	23,200	0	20,000	20,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
	0	116,180	11,662				
Net Total Transfers	0	116,180	11,662	0	0	0	0
Ending Cash Balance	106,825	222,810	202,354	183,760	190,076	173,576	157,076
<b>Encumbrances</b>							
Unencumbered Cash Balance	106,825	222,810	202,354	183,760	190,076	173,576	157,076

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Commercial Enterprises RF (Discoveries and Inventions)  
Apprn. Acct. Number: S-351-F  
Fund Type (MOF): W  
Legal Authority: 304A-2251, HRS

**Statement of Objectives**

Per statute, all revenues derived from the operation of commercial enterprises by University programs shall be deposited in this fund, and may be expended for all costs and expenses associated with the operation of the enterprises, including hiring personnel, renovating commercial space, and purchasing merchandise, supplies, and equipment.

**Fund Measures of Effectiveness**

		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Program Size Indicators**

		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.	N/A							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Fund Activities Encompassed**

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. N/A						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						



**Non-General Fund Cost Element Report  
for submittal to the 2024 Legislature**

Department: University of Hawaii  
 Name of Fund: Commercial Enterprises RF (Discoveries and Inventions)  
 Legal Authority: 304A-2251, HRS  
 Fund Type (MOF): W  
 Apprn. Acct. Number: S-351-F

	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>
A. Personal Services						
B. Other Current Expenses	20,000	20,000	20,000	20,000	20,000	20,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
UH Commercial Enterprises RF (Architecture -  
 Name of Fund: HIDESIGN Community Design Center)  
 Legal Authority 304A-2251, HRS

Contact Name: Charlene Lagondino  
 Phone: 956-8656  
 Fund type (MOF) W  
 Appropriation Acct. No. S-351-F

**Intended Purpose:**

Per statute, all revenues derived from the operation of commercial enterprises by University programs shall be deposited in this fund, and may be expended for all costs and expenses associated with the operation of the enterprises, including hiring personnel, renovating commercial space, and purchasing merchandise, supplies, and equipment.

**Source of Revenues:**

All revenues are received from the State of Hawaii based on MOU's with the different departments e.g. Dept. of Education, Dept. of Public Safety, Office of Planning and Sustainable Development, and the University of Hawaii. MOU's are sent to the University of Hawaii's General Council for final review before execution.

**Current Program Activities/Allowable Expenses:**

Projects for Dept of Education, Dept of Public Safety, Office of Planning and Sustainable Development, and the University of Hawai'i based on MOUs

**Variations:**

Revenues in FY 2024 increased due to MOU's executed late in the fiscal year. Full payment from a multiyear contract with the Department of Education for \$927,300 was received in May 2024.

Anticipate payroll expenditures in FY 2025 includes estimated THP for \$110,000.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	(269,395)	(343,198)	40,440	(183,206)	(243,281)	311,476	136,476
Revenues	919,244	1,190,165	1,028,314	1,242,346	2,159,982	1,300,000	1,300,000
Expenditures	993,047	806,526	1,251,960	1,302,421	1,605,225	1,520,000	1,410,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Estimated						45,000	45,000
Net Total Transfers	0	0	0	0	0	45,000	45,000
Ending Cash Balance	(343,198)	40,440	(183,206)	(243,281)	311,476	136,476	71,476
Encumbrances	23,455	220,394	1,483	3,824	27,715		
Unencumbered Cash Balance	(366,653)	(179,954)	(184,689)	(247,105)	283,761	136,476	71,476

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Commercial Enterprises RF (Architecture - HIDESIGN Community Design Center)  
 Apprn. Acct. Number: S-351-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2251, HRS

**Statement of Objectives**

UHCDC provides a collaborative platform that gathers faculty, staff, and students across disciplines to work on built environment projects for the state, city, county, and non-profit organizations. The program offers applied learning and workforce training opportunities for students; fosters collaboration between faculty members, and provides public and non-profit partners with essential outreach, research, planning, and design services. Public facing objectives include: meaningful public sector partnership, increased civic engagement and community-informed visioning, policy-making, and CIP budget requests.

<b>Fund Measures of Effectiveness</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1. Students served through employment	25	25	25	25	25	25
2. Students served through UHCDC related coursework	200	200	200	200	200	200
3. Number of projects demonstrating financial viability	15	15	15	15	15	15
4. Number of community partnerships (primarily state agencies)	8	8	8	8	8	8
5. Number of people reached through outreach events	200-400	200-400	200-400	200-400	200-400	200-400
6. Revenue generated through commercial enterprise projects	\$1,100,000	\$1,100,000	1,100,000	1,100,000	\$1,100,000	\$1,100,000
7.						
8.						
9.						
10.						

<b>Program Size Indicators</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1. Total state population (in thousands)	1,450	1,460	1,470	1,481	1,491	1,502	1,512
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Commercial Enterprises RF (Architecture - HIDESIGN Community Design Center)

Apprn. Acct. Number: S-351-F

Fund Type (MOF): W

Legal Authority: 304A-2251, HRS

<b><u>Fund Activities Encompassed</u></b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>
1.	Number of commercial enterprise projects	18	18	18	18	18	18
2.	Number of outreach events (symposia, competitions, exhibitions)	2	2	2	2	2	2
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Commercial Enterprises RF (Architecture - HIDESIGN Community Design Center)  
 Legal Authority: 304A-2251, HRS  
 Fund Type (MOF): W  
 Apprn. Acct. Number: S-351-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	1,300,000	1,190,000	1,190,000	1,190,000	1,190,000	1,190,000
B. Other Current Expenses	220,000	220,000	220,000	220,000	220,000	220,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>1,520,000</b>	<b>1,410,000</b>	<b>1,410,000</b>	<b>1,410,000</b>	<b>1,410,000</b>	<b>1,410,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
 Name of Fund: UH Commercial Enterprises RF (Athletics)  
 Legal Authority: 304A-2251, HRS

Contact Name: Sandy French  
 Phone: 956-5495  
 Fund type (MOF) W  
 Appropriation Acct. No. S-351-F

**Intended Purpose:**

Per statute, all revenues derived from the operation of commercial enterprises by University programs shall be deposited in this fund, and may be expended for all costs and expenses associated with the operation of the enterprises, including hiring personnel, renovating commercial space, and purchasing merchandise, supplies, and equipment.  
 For the H Zone stores and online operations. The H Zone stores opened on July 1, 2014 under the Mānoa Athletics Department. An agreement was made effective July 1, 2017, to return operations of the H-Zone stores to the Manoa Bookstore. The Ward store was closed in May 2017.

**Source of Revenues:**

Revenues are from the sales of merchandise (Hawai'i Athletics apparel and accessories). Beginning in 2018, revenues are from profit sharing via the

agreement with the Manoa Bookstore. Beginning in 2022, Manoa Athletics took over the collegiate licensing program from the UH System, after Debbie Kutara's retirement. We started receiving licensing distributions beginning January 2022 for October through December 2021 royalties.

**Current Program Activities/Allowable Expenses:**

The current program activities/allowable expenses are the H Zone stores and online operations. Expenses include the cost of the merchandise sold,

rent and associated expenses paid for the Ward Center store, personnel expenses, and other expenses needed to run a retail and online retail operation. Beginning in January 2022, the collegiate licensing program was transferred to Manoa Athletics from the UH System. The annual transfer of licensing royalties to UH Hilo, community colleges, VP for Administration and vintage for scholarships will begin in FY 2023. Also, there will be personnel and other small expenses relating to the licensing program beginning in January 2022.

**Variances:**

Decrease in revenues in 2021 due to COVID and no spectators/fans being allowed to attend athletic contests and therefore having no sales at the athletic events.

In 2021, revenues were transferred from the Bookstore to the Athletics Department via a transfer verse a credit to revenue as was done in past years.

In 2022, revenue increased due to the collegiate licensing program being transferred to Manoa Athletics from the UH System from January 2022. Revenue is expected to increase in 2023 due to the licensing revenue being received for royalties.

In 2023, revenue increased due to the collegiate licensing program being transferred to Manoa Athletics from the UH System from January 2022. Revenue increased from FY 2022 because we oversaw licensing for the entire year, not just half a year as in FY 2022.

In 2022, expenses increased due to the collegiate licensing program being transferred to Manoa Athletics from the UH System from January 2022 and expenses being incurred to run the licensing program. Expenses are expected to increase in 2023 due to the licensing expenses being incurred for 12 months instead of 6 months in 2022.

In 2023, expenses increased due to the collegiate licensing program being transferred to Manoa Athletics from the UH System from January 2022 and expenses being incurred to run the licensing program for the entire year vs half a year as in FY 2022.

Cash balance lapse to general fund? (Yes / No) - NO

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	126,779	270,481	289,379	597,603	798,780	1,056,170	1,286,170
Revenues	143,878	1,585	174,204	534,602	587,460	580,000	580,000
Expenditures	176	104	69,345	153,639	167,943	170,000	170,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	17,418	203,365	(179,787)	(162,127)	(180,000)	(180,000)
Net Total Transfers	0	17,418	203,365	(179,787)	(162,127)	(180,000)	(180,000)
Ending Cash Balance	270,481	289,379	597,603	798,780	1,056,170	1,286,170	1,516,170
Encumbrances							
Unencumbered Cash Balance	270,481	289,379	597,603	798,780	1,056,170	1,286,170	1,516,170

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Commercial Enterprises RF (Athletics)  
 Apprn. Acct. Number: S-351-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2251, HRS

**Statement of Objectives**

The objective of the UH Commercial Enterprises RF (Athletics) is to raise funds to support the operations of the Manoa Intercollegiate Athletics Department through sales of merchandise through the H Zone stores, online operations and licensing revenue.

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Net revenue produced by H Zone operations and shared with the Athletics Department.	178,000	178,000	178,000	178,000	178,000	178,000
2.	Net revenue produced by the Licensing program for the University	372,000	372,000	372,000	372,000	372,000	372,000
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Total number of tickets sold to Athletics Events (*optimistic projections)	350,645	354,151	357,693	361,270	364,883	368,531	372,217
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Commercial Enterprises RF (Athletics)  
 Apprn. Acct. Number: S-351-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2251, HRS

<b><u>Fund Activities Encompassed</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of competitions the H Zone store is able to sell merchandise at.	110	110	110	110	110	110
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							



**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Commercial Enterprises RF (Athletics)  
 Legal Authority: 304A-2251, HRS  
 Fund Type (MOF): W  
 Apprn. Acct. Number: S-351-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	162,000	162,000	162,000	162,000	162,000	162,000
B. Other Current Expenses	8,000	8,000	8,000	8,000	8,000	8,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>170,000</b>	<b>170,000</b>	<b>170,000</b>	<b>170,000</b>	<b>170,000</b>	<b>170,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
Program ID(s): UOH-100

Contact Name: Sandy French  
Phone Number: 956-5495

Name of Fund: UH Commercial Enterprises RF (Auxiliary Services)  
Legal Authority: 304A-2251, HRS

Fund Type (MOF): W  
Appropriation Account Number: S-351-F

**Intended Purpose:**

Per statute, all revenues derived from the operation of commercial enterprises by University programs shall be deposited in this fund, and may be expended for all costs and expenses associated with the operation of the enterprises, including hiring personnel, renovating commercial space, and purchasing merchandise, supplies, and equipment.

To account for revenues and expenses generated from conferences coordinated through Conference Center (CES dissolved in FY21) on behalf of its sponsors and H-Zone stores.

**Source of Revenues:**

Revenues are generated through sponsor contributions and exhibitor fees for Conference Center operations.

Revenues are generated from the sales of merchandise for H-Zone operations.

**Current Program Activities/Allowable Expenses:**

The Conference Center provides services in organizing conferences for a variety of sponsors. Services include coordination of registration and management of revenues and expenses for conferences and workshops.

Allowable expenses include payroll, daily operating expenses, renovating and leasing commercial space, meeting room rental, food and beverages, non-personal services, and conference related supplies.

The H-Zone provides emblematic apparel to the general public, supporting UH athletics. Expenses include the cost of merchandise sold, personnel expenses, and other fees related to in-store and online retail operations.

**Variances:**

Increase in revenues from FY21 to FY22 due to return of athletics sports events to campus with limited capacity and addition of football sales from TC Ching field.

Increase in expenditures from FY21 to FY22 due to additional inventory needed to supply for return of athletics events.

Increase in revenues from FY22 to FY23 due to COVID recovery/back to normal; H-Zone SSC store re-opening and addition of Football Sales from TC Ching Field; athletic events full seasons

Increase in expenditures from FY22 to FY23 due to increase in resale items for H Zone and increased redistribution of payroll bookstore support services OH.

Increase in revenues from FY23 to FY24 due to additional sales events in FY24 that did not occur in FY23 such as: Las Vegas football game, additional sports events that were added on during the athletic season, and other events such as LA Clippers game, FestPac, etc.

Increase in expenditures from FY23 to FY24 due to increase in redistribution of payroll bookstore support service OH and resale items for H Zone

Decrease in expenditures from FY24 to FY25 due to decrease in projected resale items for H Zone and projected redistribution of payroll bookstore support service OH

Cash balance lapse to general fund? (Yes / **No**)

Statutory language:

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000
Beginning Cash Balance	(606,769)	(1,199,910)	(1,440,072)	(1,412,670)	(1,242,444)	(1,259,783)	(1,193,766)
Revenues	862,556	(71,734)	275,230	615,840	923,911	841,748	867,000
Expenditures	1,249,671	168,429	247,828	445,613	775,842	647,685	658,205
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
MA-3400290	Transfer Out due to annual transfer from H-Zone to Athletics				(168,881)	(178,046)	
MA-3400290	Transfer Out to correct FY22 annual transfer from H-Zone to Athletics				(46,527)		
MA-2221272	Transfer In due to clearing of Conference Center accounts				50,000	50,000	
	0						
Net Total Transfers		0	0	0	(165,408)	(128,046)	0
	(993,884)						
Ending Cash Balance		(1,440,072)	(1,412,670)	(1,242,444)	(1,259,783)	(1,193,766)	(984,971)
	64,357						
Encumbrances		(9,278)	(9,667)	(9,533)	(8,398)		
	(1,058,241)						
Unencumbered Cash Balance		(1,430,794)	(1,403,004)	(1,232,911)	(1,251,385)	(1,193,766)	(984,971)

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Commercial Enterprises RF (Auxiliary Services)  
 Apprn. Acct. Number: S-351-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2251, HRS

**Statement of Objectives**

To be a self-sustaining operation that sells and promotes University of Hawaii goods and services to the public.

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Gross Revenues	\$ 841,748	\$ 867,000	\$ 893,010	\$ 919,801	\$ 947,395	975,817
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of students enrolled (Avg Headcount enrollment calculated using Fall and Spring enrollment)	47,461	47,676	47,676	47,676	47,676	47,676	47,676
2.	Number of store locations	3	3	3	3	3	3	3
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Commercial Enterprises RF (Auxiliary Services)  
 Apprn. Acct. Number: S-351-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2251, HRS

<b>Fund Activities Encompassed</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of customers serviced (# of transactions)	18,000	18,000	18,000	18,000	18,000	18,000
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Commercial Enterprises RF (Auxiliary Services)  
 Legal Authority: 304A-2251, HRS  
 Fund Type (MOF): W  
 Apprn. Acct. Number: S-351-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	121,705	121,705	121,705	121,705	121,705	121,705
B. Other Current Expenses	525,980	536,500	547,229	558,174	569,338	580,725
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>647,685</b>	<b>658,205</b>	<b>668,934</b>	<b>679,879</b>	<b>691,043</b>	<b>702,430</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
 Name of Fund: UH Commercial Enterprises RF (Law Marketing)  
 Legal Authority: 304A-2251, HRS

Contact Name: Sandy French  
 Phone: 956-5495  
 Fund type (MOF): W  
 Appropriation Acct. No.: S-351-F

Intended Purpose: Build the William S. Richard School of Law Brand

Source of Revenues: Fee from commercial enterprises

Current Program Activities/Allowable Expenses: Expenses related to the processing of Law School commercial enterprises.

Variances: Timing of the expenses

Cash balance lapse to general fund? No

Statutory language: 304A-2251 HRS

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	0	0	2,642	2,642
Revenues					2,642		
Expenditures					0		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	2,642	2,642	2,642
Encumbrances					0		
Unencumbered Cash Balance	0	0	0	0	2,642	2,642	2,642

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Commercial Enterprises RF (Law Marketing)  
 Apprn. Acct. Number: S-351-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2251, HRS

**Statement of Objectives**

Building The William S. Richardson School of Law Brand

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Maintain strong, long-term relationships with brand commercial clients.	12	12	12	12	12	12
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Total state population (in thousands)	1,446	1,450	1,460	1,470	1,480	1,490	2,000
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								



**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Commercial Enterprises RF (Law Marketing)  
 Apprn. Acct. Number: S-351-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2251, HRS

<b><u>Fund Activities Encompassed</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of facility use	5	5	5	5	5	5
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Commercial Enterprises RF (Law Marketing)  
 Legal Authority: 304A-2251, HRS  
 Fund Type (MOF): W  
 Apprn. Acct. Number: S-351-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	2,500	2,500	2,500	2,500	2,500	2,500
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
 Name of Fund: UH Commercial Enterprises RF (UH Press)  
 Legal Authority: 304A-2251, HRS

Contact Name: Sandy French  
 Phone: 956-5495  
 Fund type (MOF): W  
 Appropriation Acct. No.: S-351-F

**Intended Purpose:**

Per statute, all revenues derived from the operation of commercial enterprises by University programs shall be deposited in this fund, and may be expended for all costs and expenses associated with the operation of the enterprises, including hiring personnel, renovating commercial space, and purchasing merchandise, supplies, and equipment.  
 Intended purpose are revenues and expenses associated with the acquisition, production, distribution and marketing of books, journals and other media produced by or distributed by the University of Hawaii Press.

**Source of Revenues:**

The UH Press publishes in permanent form books, journals, recordings, films and electronic communication forms of high merit which add to the sum or foster human wisdom, particularly those which reflect the regional or special interests and responsibilities of the University and other scholarly research organizations in the State of Hawai'i. The Press currently publishes books on Hawai'i, Asia and the Pacific and provides printing services. Revenues to this fund are from sales of publications and production services (printing).

**Current Program Activities/Allowable Expenses:**

Allowable expenses are fixed and variable expenses associated with the acquisition, production, distribution and marketing of books, journals and other media produced by or distributed by the University of Hawai'i Press.

Variations: Increase in expenses in FY25 expected due to the estimated CBA increases of 5%, inflation of operating expenses of 5%, energy cost increase of 5%, and filling of 2 department manager positions and one Administrative Officer

Cash balance lapse to general fund? (Yes / No)                      No  
 Statutory language:

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	5,709,839	5,709,839	5,709,839	5,709,839	5,709,839	5,709,839	5,709,839
Beginning Cash Balance	1,148,547	1,143,007	1,567,255	1,978,355	1,921,833	1,751,426	1,199,514
Revenues	4,314,901	4,355,552	4,283,345	3,993,101	3,859,712	4,138,000	4,220,000
Expenditures	4,320,441	3,931,303	3,872,246	4,049,623	4,030,119	4,689,912	4,738,302
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	1,143,007	1,567,255	1,978,355	1,921,833	1,751,426	1,199,514	681,212
Encumbrances	733,866	727,232	827,107	837,727	1,067,266	837,727	837,727
Unencumbered Cash Balance	409,141	840,023	1,151,248	1,084,106	684,160	361,787	(156,515)

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Commercial Enterprises RF (UH Press)  
 Apprn. Acct. Number: S-351-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2251, HRS

**Statement of Objectives**

University of Hawai'i Press advances knowledge by publishing and disseminating scholarship of enduring academic merit and cultural value, extending the mission of the University of Hawai'i at Mānoa to the diverse communities on our islands and throughout the world.

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of print books disseminated	143,317	141,167	139,049	136,963	134,909	134,909
2.	Number of print journals disseminated	6,250	6,200	6,150	6,100	6,050	6,050
3.	Total downloads of UH Press Open Access editions from ScholarSpace	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Total number of active books (works) available	3,788	3,863	3,938	4,013	4,088	4,163	4,163
2.	Total number of active journals (issues) available	2,021	2,072	2,123	2,174	2,225	2,276	2,276
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Commercial Enterprises RF (UH Press)  
 Apprn. Acct. Number: S-351-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2251, HRS

<b><u>Fund Activities Encompassed</u></b>	FY	FY	FY	FY	FY	FY
	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
1. Number of new books (works) added	110	110	110	110	110	110
2. Number of new journals (issues) added	51	51	51	51	51	51
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Commercial Enterprises RF (UH Press)  
 Legal Authority: 304A-2251, HRS  
 Fund Type (MOF): W  
 Apprn. Acct. Number: S-351-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	2,254,616	2,254,616	2,254,616	2,254,616	2,254,616	2,254,616
B. Other Current Expenses	2,435,296	2,483,686	2,533,042	2,583,386	2,634,737	2,634,737
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>4,689,912</b>	<b>4,738,302</b>	<b>4,787,658</b>	<b>4,838,002</b>	<b>4,889,353</b>	<b>4,889,353</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
 Name of Fund: UH Commercial Enterprises RF (VCAA)  
 Legal Authority: 304A-2251, HRS

Contact Name: Sandy French  
 Phone: 956-5495  
 Fund type (MOF) W  
 Appropriation Acct. No. S-351-F

**Intended Purpose:**

Per statute, all revenues derived from the operation of commercial enterprises by University programs shall be deposited in this fund, and may be expended for all costs and expenses associated with the operation of the enterprises, including hiring personnel, renovating commercial space, and purchasing merchandise, supplies, and equipment.

**Source of Revenues:**

Assessment conference fees

**Current Program Activities/Allowable Expenses:**

Assessment conference supplies, food, and rentals. Assessment related conference registration fees and Assessment faculty support,

**Variances:**

- FY20 to FY21 Increase in beginning cash balance due to Manoa Conference Center discontinued operations and therefore transferred the remaining balance of revenues held into this new revolving account.
- FY20 to FY21 increase in revenues due to (2) conferences being held in the same fiscal year (August 2020, May 2021) instead of one
- FY20 to FY21 increase in expenses due to Manoa Conference Center closure, department was responsible for financial management of it's own conferences
- FY21 to FY22 decrease in revenues due to a large portion of registration fees were received after FY22.
- FY21 to FY22 increase in expenses due to the need of more supplies and materials support for ALL fellows.
- FY22 to FY23 increase in revenues due to a large portion of registration fees for FY22 being collected late in FY23.
- FY22 to FY23 decrease in expenses due to less supplies and materials needed to support ALL fellows.
- FY23 to FY24 decrease in revenues due to large portion of registration fees for FY22 being collected late in FY23.
- FY23 to FY24 increase in expenses due to an increase in supplies & materials for ALL fellows and an increase in training/travel for Assessment faculty support.
- FY24 to FY25 increase in expenses due to an increase in travel for Assessment faculty support.

Cash balance lapse to general fund? (No)

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling		10,000	10,000	10,000	10,000	10,000	10,000
Beginning Cash Balance	0	3,495	13,445	11,219	20,330	21,988	21,388
Revenues	3,495	11,750	2,700	10,800	9,610	9,400	9,400
Expenditures	0	1,800	4,926	1,689	7,952	10,000	10,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	3,495	13,445	11,219	20,330	21,988	21,388	20,788
<b>Encumbrances</b>							
Unencumbered Cash Balance	3,495	13,445	11,219	20,330	21,988	21,388	20,788

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Commercial Enterprises RF (VCAA)  
 Apprn. Acct. Number: S-351-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2251, HRS

**Statement of Objectives**

To increase faculty's knowledge and skills in learning outcomes assessment. To support continuous improvement of the center and the center's capacity in supporting faculty doing assessment work.

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of Assessment Leadership Fellows supported	5	5	5	5	5	5
2.	Number of training events attended	2	4	4	4	4	4
3.	Number of supplies/technologies related to knowledge/skills used	20	20	20	20	20	20
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of faculty directly benefited from the activities	19	17	18	18	18	18	18
2.	Undergraduate headcount enrollment	14,162	14,421	14,594	14,826	14,953	14,717	14,751
3.	Graduate headcount enrollment	4,876	4,870	4,985	4,997	5,009	5,019	5,026
4.								
5.								
6.								
7.								
8.								
9.								
10.								



**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Commercial Enterprises RF (VCAA)  
 Apprn. Acct. Number: S-351-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2251, HRS

<b><u>Fund Activities Encompassed</u></b>	FY	FY	FY	FY	FY	FY
	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
1. Support Assessment Leadership Fellows	5	5	5	5	5	5
2. Attend assessment training events	2	4	4	4	4	4
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Commercial Enterprises RF (VCAA)  
 Legal Authority: 304A-2251, HRS  
 Fund Type (MOF): W  
 Apprn. Acct. Number: S-351-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	10,000	10,000	10,000	10,000	10,000	10,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
Prog ID(s): UOH-100

Name of Fund: UH Commercial Enterprises RF (Division Food Service)  
Legal Authority: 304A-2251, HRS

Contact Name: Sandy French  
Phone: 956-5495

Fund type (MOF) W  
Appropriation Acct. No. S-351-F

**Intended Purpose:**

Per statute, all revenues derived from the operation of commercial enterprises by University programs shall be deposited in this fund, and may be expended for all costs and expenses associated with the operation of the enterprises, including hiring personnel, renovating commercial space, and purchasing merchandise, supplies, and equipment.

The UHM Student Affairs Dining Services program was established with the objective of providing innovative dining services programs to satisfy the nutritional needs of the University of Hawai'i at Mānoa community. The program, which falls under the Division of Student Success, is a partnership between Student Housing Services and Student Life and Development and Sodexo through a concessions agreement contract established in 2020. The dining program is a financially self-sustaining operation, meaning the revenue generated from the concessions goes towards the continual improvement of the program.

**Source of Revenues:**

Concessions contract revenue from the sale of meal plan sales, stored value dining card sales, and all credit and cash sales recorded at the dining locations.

**Current Program Activities/Allowable Expenses:**

Capital investment funds as agreed upon per the concessions contract #C210021.

**Variances:**

FY 2021 - First year of the concession contract. Prolonged Covid shut down caused reduced meal sales resulting in lower commission. Expense is lower as it is for remaining management fee and utility and repair & maintenance.

FY22 Variance on Revenues due to last major food service distribution of income from the prior contract. Variance on Expenditures (R&M) due to delay in project design for remaining University R&M responsibilities.

FY23 - increase in revenues is due to change to commissions based dining contract fully reflected for June 2022-June 2023 at COVID MOD rate of 10.05%. Increase in expenditures is due to R&M for Cleveland steam generator & mechanical engineering services for Gateway Cafeteria kitchen exhaust hood replacement.

FY 2024 - increase in revenues reflect dining commissions at 14.05% + additional 10.05% for FY 2023, distributed to CC & Student Housing on a quarterly basis with a one quarter lag. Increase in expenditures is due to completing the remaining food service reserve funded R&M project.

FY 2025 & FY 2026 - decrease in revenues is due to the one quarter lag in distributing dining commissions.

FY 2025 expenditures are to complete the remaining food service reserve funded R&M project.

No additional R&M projects are expected to be funded from this source, resulting in no expenditures for FY 2026.

Cash balance lapse to general fund? (Yes / No) - NO

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	8,200,000	8,200,000	8,200,000	8,200,000	8,200,000	8,200,000	8,200,000
Beginning Cash Balance	4,678,430	4,095,032	3,411,119	959,502	1,043,130	1,556,249	1,250,700
Revenues	8,723,207	111,083	(2,446,293)	154,634	513,119	254,451	67,830
Expenditures	9,306,480	1,927,864	5,323	71,006	0	560,000	0
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(125)	1,132,868	0	0	0	0	0
Ending Cash Balance	4,095,032	3,411,119	959,502	1,043,130	1,556,249	1,250,700	1,318,530
Encumbrances	356,714	80,872	121,040	50,034	43,074		
Unencumbered Cash Balance	3,738,319	3,330,247	838,462	993,096	1,513,175	1,250,700	1,318,530

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Commercial Enterprises RF (Division Food Service)  
 Apprn. Acct. Number: S-351-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2251, HRS

**Statement of Objectives**

To provide innovative dining services to satisfy the nutritional needs of the University of University of Hawai'i at Mānoa community.

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of Voluntary Student Housing and Commuter Meal Plans sold for Fall & Spring.	800	800	800	800	800	800
2.	Percentage increase sales at the program's retail locations.	3%	3%	3%	3%	3%	3%
3.	Maintain an overall customer satisfaction rate at 80% or higher.	80%	80%	80%	80%	80%	80%
4.	Number of dining locations.	7	8	8	8	9	9
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Undergraduate headcount enrollment	14,538	14,870	15,023	14,829	14,849	14,927	15,002
2.	Graduate headcount enrollment	4,680	4,768	4,780	4,790	4,799	4,808	4,813
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Commercial Enterprises RF (Division Food Service)  
 Apprn. Acct. Number: S-351-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2251, HRS

<b>Fund Activities Encompassed</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>
	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>	<b>2029-30</b>
1. Number of programmed marketing events to promote the dining program.	5	5	5	5	5	5
2. New or renovated dining location work completed.	1	1	1	2	2	2
3. Annual surveys and focus groups conducted to receive customer input and feedback.	2	2	2	2	2	2
4. Number of retail dining transactions	625,000	650,000	650,000	650,000	700,000	700,000
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Commercial Enterprises RF (Division Food Service)  
 Legal Authority: 304A-2251, HRS  
 Fund Type (MOF): W  
 Apprn. Acct. Number: S-351-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	560,000	0	0	0	0	0
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>560,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
Prog ID(s): UOH-100

Contact Name: Sandy French  
Phone: 956-5495

Name of Fund: UH Commercial Enterprises RF (OSA - Mānoa One Card)  
Legal Authority: 304A-2251, HRS

Fund type (MOF) W  
Appropriation Acct. No. S-351-F

**Intended Purpose:**

Per statute, all revenues derived from the operation of commercial enterprises by University programs shall be deposited in this fund, and may be expended for all costs and expenses associated with the operation of the enterprises, including hiring personnel, renovating commercial space, and purchasing merchandise, supplies, and equipment.

The One Card Program was a UHM Campus Center Board funded initiative to develop, implement, and manage One Card technology services that help improve the campus life experience at UHM and the entire University of Hawaii System.

**Source of Revenues:**

Memorandum of Agreement with authorized Campus Cash vendors, interest income, and purchase of guest ID

**Current Program Activities/Allowable Expenses:**

Monthly reimbursement to authorized Campus Cash vendors in accordance with Memorandum of Agreements and copier/computer lab sales recorded at Hamilton & Sinclair libraries and more vendors in the future. Also includes monthly credit card merchant fees.

**Variances:**

FY 2021 lower revenue due to prolonged Covid shut down with lower expenditure in accounts payable (less users loading one card points as most classes moved to online).

FY22 This account holds cash value until customers spend it as Campus Cash. Fiscal year variance is in revenues are due to more usage of Campus cash as more locations to use it become available. It is likely that the cash and the management of usage will be transferred to a contractor.

FY 2023 - increase in revenues is due to higher interest rates & cash balances. Increase in negative expenditures is due to increase in deposits payable; although % change is 10.7%, \$ change is small at \$(830).

FY 2024 - Increase in revenues is due to higher interest income from higher interest rates. Decrease in negative expenditures is due to projecting a minimal amount of expenditures without regard to deposits payable balance.

FY 2025 - Increase in expenditures is due to projecting a minimal amount of expenditures without regard to deposits payable balance.

Cash balance lapse to general fund? (Yes / No) - NO

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	39,965	48,681	51,598	59,542	69,627	79,226	80,026
Revenues	709	312	178	1,488	2,530	2,300	2,300
Expenditures	(8,006)	(2,606)	(7,766)	(8,596)	(7,070)	1,500	1,500
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	48,681	51,598	59,542	69,627	79,226	80,026	80,826
Encumbrances							
Unencumbered Cash Balance	48,681	51,598	59,542	69,627	79,226	80,026	80,826

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2024 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Commercial Enterprises RF (OSA - Mānoa One Card)  
 Apprn. Acct. Number: S-351-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2251, HRS

**Statement of Objectives**

To develop, implement, and manage One Card technology services that help improve the campus life experience at UHM and the entire University of Hawaii System.

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of programs that accept and utilize Campus Cash.	6	6	8	8	8	8
2.	Number of active One Card users (includes IDs, membership cards, etc.)	30,000	30,000	30,000	30,000	30,000	30,000
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b><u>Program Size Indicators</u></b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Undergraduate headcount enrollment	14,538	14,870	15,023	14,829	14,849	14,927	15,002
2.	Graduate headcount enrollment	4,680	4,768	4,780	4,790	4,799	4,808	4,813
3.	Number of employees (UH Wide)	9,557	9,557	9,557	9,557	9,557	9,557	9,557
4.								
5.								
6.								
7.								
8.								
9.								
10.								



**Non-General Fund Program Measures Report  
for submittal to the 2024 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Commercial Enterprises RF (OSA - Mānoa One Card)

Apprn. Acct. Number: S-351-F

Fund Type (MOF): W

Legal Authority: 304A-2251, HRS

<b><u>Fund Activities Encompassed</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Campus Cash promotional marketing events per year.	1	1	2	2	2	2
2.	Number of cards issued per year.	9,000	9,000	9,000	9,000	9,000	9,000
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Commercial Enterprises RF (OSA - Mānoa One Card)  
 Legal Authority: 304A-2251, HRS  
 Fund Type (MOF): W  
 Apprn. Acct. Number: S-351-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	1,500	1,500	1,500	1,500	1,500	1,500
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100 and UOH-110  
 Name of Fund: Research and Training RF  
 Legal Authority: 304A-2253, HRS

Contact Name: Sandy French  
 Phone: 956-5495  
 Fund type (MOF) W  
 Appropriation Acct. No. S-351-F, S-381-F

**Intended Purpose:**

Per statute, one hundred percent of the total amount of indirect overhead revenues generated by the University from research and training programs shall be deposited in this fund, and may be expended on:

- (1) Research and training purposes that may result in additional research and training grants and contracts; and
- (2) Facilitating research and training at the university.

**Source of Revenues:**

Indirect overhead revenue generated by the University from research and training extramural awards.

**Current Program Activities/Allowable Expenses:**

The fund is used to support various offices by providing services and resources that enhance research, training, and other sponsored programs and activities, such as sponsor cost sharing or matching requirements, faculty start-up packages, repairs and maintenance of research buildings and equipment, and other operational expenses related to research and training at the University.

The fund is also used to ensure University compliance with federal, state, and sponsor requirements for programmatic, regulatory, fiscal, and property stewardship.

**Variances:**

Revenue variances for FY23 and FY24 are due to increase level of spending on extramural awards as a result of increase awards received by the campus in recent years. Expenditures also increased on a delayed basis as the funds are awarded to the units. Revenues are expected to level off in FY25 as awards are expected to settle at a level lower than the projected amount in FY24.

Cash balance lapse to general fund? (Yes / No): No

Statutory language:

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	33,317,341	33,317,341	33,317,341	33,317,341	33,317,341	33,317,341	33,317,341
Beginning Cash Balance	16,758,229	18,535,416	19,705,303	24,630,473	37,259,605	44,090,834	49,763,290
Revenues	33,156,124	30,960,165	28,785,671	34,855,069	42,327,936	42,000,000	38,000,000
Expenditures	29,513,981	27,961,698	21,967,804	20,466,269	32,014,271	39,155,466	35,617,115
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(1,864,956)	(1,828,580)	(1,892,698)	(1,759,668)	(3,482,435)	2,827,922	(2,938,899)
Ending Cash Balance	18,535,416	19,705,303	24,630,473	37,259,605	44,090,834	49,763,290	49,207,276
Encumbrances	1,785,601	1,367,282	1,460,013	2,003,260	1,901,033	2,000,000	2,000,000
Unencumbered Cash Balance	16,749,815	18,338,021	23,170,460	35,256,344	42,189,801	47,763,290	47,207,276

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Research and Training RF  
Apprn. Acct. Number: S-351-F  
Fund Type (MOF): W  
Legal Authority: 304A-2253, HRS

**Statement of Objectives**

The fund is used to support various offices by providing services and resources that enhance research, training, and other sponsored programs and activities, such as sponsor cost sharing or matching requirements, faculty start-up packages, repairs and maintenance of research buildings and equipment, and other operational expenses related to research and training at the University.

**Fund Measures of Effectiveness**

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. Extramural fund support (\$ millions)	431.40	452.97	475.61	475.61	475.61	475.61
2. Indirect Cost Recovery (\$ millions)	43.07	43.50	43.93	44.37	44.37	44.37
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Program Size Indicators**

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. Total State Population (in thousands)	1,440	1,450	1,460	1,470	1,481	1,491	1,502
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Fund Activities Encompassed**

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. Number of grants submitted	1,943	1,963	1,982	2,002	2,022	2,042
2. Number of Extramural grants funded	1,649	1,666	1,682	1,699	1,716	1,733
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: Research and Training RF  
 Legal Authority: 304A-2253, HRS  
 Fund Type (MOF): W  
 Apprn. Acct. Number: S-351-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	23,178,283	19,061,194	19,403,485	19,573,544	19,725,495	19,884,673
B. Other Current Expenses	15,977,183	16,555,921	17,187,197	17,617,979	18,035,142	18,439,098
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>39,155,466</b>	<b>35,617,115</b>	<b>36,590,682</b>	<b>37,191,523</b>	<b>37,760,637</b>	<b>38,323,771</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
 Name of Fund: Student Health Center RF  
 Legal Authority: 304A-2255, HRS

Contact Name: Sandy French  
 Phone: 956-5495  
 Fund type (MOF): W  
 Appropriation Acct. No.: S-351-F

**Intended Purpose:**

Per statute, this fund was established to pay the cost of operations of the Student Health Center services and shall be replenished through charges made for medical services and other related goods and services, or through transfers from other accounts or funds.  
 Allows program to provide certain essential medical services, supplies, drugs and lab services as required in medical treatment and the ability to assess certain costs for reimbursement.

**Source of Revenues:**

Fees for services, sales of medical supplies/prescriptions, mandatory student fees, insurance reimbursements.

**Current Program Activities/Allowable Expenses:**

Provide primary medical care to university community and promote good health practices.  
 Allowable expenses are costs incurred to provide these services.

**Variances:**

FY 2021 - Variance primarily due to full FY impact of COVID-19; most students enrolled in all online classes so no health fees assessed, resulting in revenue decrease; decreased expenditures due to freezes on hiring, travel, equipment purchases, etc; clinic renovation costs also delayed.  
 FY 2022 - Variance primarily due to increased enrollment & more students on campus, resulting in revenue increase; decreased expenditures due to VPSS absorbing all GF permanent position payroll rather than UHS paying for some of it with Revolving Funds & incurring fringe costs. Net transfers = HEERF reimbursements received for lost revenues.

FY 2023 - Revenues included catch-up interdepartmental billings for prior years so are higher than revenues projected for FY 2024. Interest income of \$208K was also higher than FY 2022 income of \$28K due to catch-up adjustments. Expenses increased over FY 2022 due to filling of vacant positions.

FY 2024 - Revenues variance mainly due to higher interest income of \$433K compared to FY 2023 income of \$240K. Sales to external customers were also up due to \$123K for FY 2023 HMSA capitation payments. Expenditures exceeded FY 2023 due to \$261K for FY 2023 Counseling and Student Development Center (CSDC) mental health related expenses transferred to performance funds account MA1200961 (staff psychologist payroll, fellowship stipends, and software).

FY 2025 - FY 2029 health fee revenues are projected at the same enrollment level as FY 2024 with no rate increases assumed for the entire forecast period. There have been no increases in student health services fee since 2017. UHS will work with the Student Health Advisory Council on proposing fee increases to generate higher revenues, especially important with enrollment counts leveling off.

FY 2025 - Expenditures include clinic renovation payments estimated at \$1.6M.

FY 2026 - Expenditures include clinic renovation payments estimated at \$3.2M.

FY 2027 - Expenditures include clinic renovation payments estimated at \$3.2M.

Cash balance lapse to general fund? (Yes / No) - NO

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Beginning Cash Balance	8,452,254	8,802,293	9,167,694	10,895,929	12,423,718	13,196,844	11,382,344
Revenues	4,594,325	3,893,697	4,626,697	5,003,530	5,297,132	5,315,400	5,275,400
Expenditures	4,244,285	3,528,295	3,073,014	3,475,741	4,524,006	7,129,900	8,770,600
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	174,551	0	0	0	0
Ending Cash Balance	8,802,293	9,167,694	10,895,929	12,423,718	13,196,844	11,382,344	7,887,144
Encumbrances	204,847	116,643	143,518	230,995	311,975		
Unencumbered Cash Balance	8,597,446	9,051,052	10,752,411	12,192,723	12,884,869	11,382,344	7,887,144

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: University Health Center RF  
 Apprn. Acct. Number: S-351-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2255, HRS

**Statement of Objectives**

To achieve and maintain a healthy student and university community body by providing medical services, promoting public health, and delivering health promotion education to UH Mānoa that are easily accessible and available at a reasonable cost.

**Fund Measures of Effectiveness**

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. Maintain student 6-year graduation rates through support of student wellness	60%	60%	60%	60%	60%	60%
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Program Size Indicators**

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. Patient visits *	10,127	10,127	10,127	10,127	10,127	10,127	10,127
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

\*Actual patient visits for FY24 were down from prior forecast due to immunizations now available from outside pharmacies, urgent care facilities available outside of campus, and more online "self- doctoring"



**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: University Health Center RF  
 Apprn. Acct. Number: S-351-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2255, HRS

<b><u>Fund Activities Encompassed</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Quality improvement studies conducted	2	2	2	2	2	2
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: University Health Center RF  
 Legal Authority: 304A-2255, HRS  
 Fund Type (MOF): W  
 Apprn. Acct. Number: S-351-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	4,945,400	5,006,000	5,009,000	5,012,100	5,015,300	5,018,500
B. Other Current Expenses	2,184,500	3,764,600	3,775,900	587,500	599,200	611,300
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>7,129,900</b>	<b>8,770,600</b>	<b>8,784,900</b>	<b>5,599,600</b>	<b>5,614,500</b>	<b>5,629,800</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
 Name of Fund: Transcript and Diploma RF  
 Legal Authority: 304A-2256, HRS

Contact Name: Sandy French  
 Phone: 956-5495  
 Fund type (MOF) W  
 Appropriation Acct. No. S-351-F

**Intended Purpose:**

Per statute, this fund was established to defray the cost of transcripts and diplomas, and shall be replenished through charges made for transcripts and diplomas or through transfers from other accounts or funds.

Means to defray or recover costs for the preparation, ordering and issuance of transcripts and diplomas and their covers upon requests from students.

**Source of Revenues:**

Transcript fees, diploma fees, interest earned.

**Current Program Activities/Allowable Expenses:**

Issues transcripts of academic records and issues diplomas and certificates to graduates.

**Variances:**

2022 - Variance due to filling of vacancies

2024 - Variance due to increase in student assistants and increase in fringe costs.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	425,000	425,000	425,000	425,000	425,000	425,000	425,000
Beginning Cash Balance	148,613	88,651	119,348	130,526	114,040	63,880	28,880
Revenues	270,534	265,246	277,104	253,292	265,939	265,000	265,000
Expenditures	330,496	234,549	265,926	269,778	316,100	300,000	275,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	88,651	119,348	130,526	114,040	63,880	28,880	18,880
Encumbrances		0	24,394	0	0		
Unencumbered Cash Balance	88,651	119,348	106,132	114,040	63,880	28,880	18,880

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Transcript and Diploma RF  
 Apprn. Acct. Number: S-350-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2256, HRS

**Statement of Objectives**

The Transcript and Diploma revolving fund (RF) supports costs related to the processing of academic transcript requests and graduation applications.

**Fund Measures of Effectiveness**

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. Number of Degrees & Certificates of Achievement Earned (AY)	4,464	4,687	4,922	5,168	5,426	5,697
2. Number of transcripts provided	19,188	20,147	21,155	22,213	23,323	24,489
3. Number of paper diplomas provided (regular and replacement orders)	9,150	9,608	10,088	10,592	11,122	11,678
4. Number of Diplomas provided	4,336	4,553	4,780	5,019	5,270	5,534
5.						
6.						
7.						
8.						
9.						
10.						

**Program Size Indicators**

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. Resident Undergrad Degrees & Certs of Achievement Earned 18–24	2,456	2,579	2,708	2,843	2,985	3,134	3,134
2. Resident Undergrad Degrees & Certs of Achievement Earned 18+	3,201	3,362	3,530	3,706	3,891	4,086	4,086
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Transcript and Diploma RF  
 Apprn. Acct. Number: S-350-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2256, HRS

<b><u>Fund Activities Encompassed</u></b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1. Number of graduation application requests processed	5,142	5,356	5,570	5,784	6,073	6,073
2. Number of transcripts issued	18,237	18,316	18,395	18,474	19,398	19,398
3. Number of diplomas issued	7,432	7,576	7,720	7,864	8,257	8,257
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: Transcript and Diploma RF  
 Legal Authority: 304A-2256, HRS  
 Fund Type (MOF): W  
 Apprn. Acct. Number: S-350-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	300,000	275,000	275,000	265,000	265,000	265,000
B. Other Current Expenses	0	0	0	0	0	0
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>300,000</b>	<b>275,000</b>	<b>275,000</b>	<b>265,000</b>	<b>265,000</b>	<b>265,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
UH Student Activities RF (Associated Students of  
 Name of Fund: the University of Hawaii)  
 Legal Authority 304A-2257, HRS

Contact Name: Sandy French  
 Phone: 956-5495  
 Fund type (MOF) W  
 Appropriation Acct. No. S-351-F

**Intended Purpose:**

Per statute, all funds assessed as compulsory student activity fees and collected by the University of Hawaii and revenues received by chartered student organizations and student activity programs shall be deposited in this fund. Funds may be withdrawn and expended by each respective chartered student organization or student activity program for any purpose that it deems necessary and proper to carry out and achieve its educational responsibilities, programs, and related activities, per statutory guidelines.  
 ASUH is the University Board of Regents chartered student organization responsible for undergraduate student governance on the Mānoa campus. ASUH's purpose as articulated in its constitution, is to "(1) create a body responsive to the needs and desires of its constituents; (2) provide for administrative continuity, and (3) develop a responsible as well as critical awareness of prevalent attitudes and actions through participation in co-curricular activities...". Because the nature of this organization is one of student self-governance and decision-making, there is a great potential for annual shifts and changes to the group's subprograms and activities.

**Source of Revenues:**

Mandatory student fees, interest income, stock dividends.

**Current Program Activities/Allowable Expenses:**

ASUH General Fund for Student Services (through senate acts), ASUH Scholarships, ASUH Graduate Test Prep and Research Awards, ASUH Registered Independent Organization Funding, sponsoring of one-day events, speakers, programs and advocacy of student interests with UH administrators, BOR representatives and legislators.  
 Allowable expenses include personnel costs, general operating expenses, repairs and maintenance, funding grants, travel, stipends, advertising, food and other program-related expenses.

**Variances:**

In FY 2021, ASUH requested \$150,000 from the Stadium Endowment fund vs. \$200,000 in FY 2020. For expenditures, lower number and \$ amount of RIO awards processed and approved  
 FY22 Variance on revenue due to increase amount of Stadium stock draw down. Depend on need.  
 FY 2023 - decrease in revenues is due to Stadium stock drawdown of \$150K in FY 2023 vs. \$250K in FY 2022. Decrease in expenditures is due to much less Grants-in-Aid/Scholarships/Fellowships awarded in FY 2023.  
 FY 2024 - increase in revenues is due to projecting drawdown from Stadium stock fund at \$200K from FY 2024 on. Increase in expenditures primarily due to CB increases for regular employee payroll.  
 FY 2025 - Increase in revenues is due to projected drawdown of Stadium stock fund of \$250K vs. \$200K in FY 2024.  
 FY 2026 - Increase in revenues is due to projected drawdown of Stadium stock fund of \$300K vs. \$250K in FY 2025.

Cash balance lapse to general fund? (Yes / No) - NO

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	436,187	436,187	436,187	436,187	436,187	436,187	436,187
Beginning Cash Balance	162,239	118,090	65,755	124,939	141,351	89,325	56,427
Revenues	299,410	251,019	358,159	262,750	319,907	369,500	419,500
Expenditures	343,560	303,353	297,976	242,337	368,933	402,398	409,097
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	(1,000)	(4,000)	(3,000)	0	0
Ending Cash Balance	118,090	65,755	124,939	141,351	89,325	56,427	66,830
Encumbrances	2,533	1,567	8,052	8,158	7,759		
Unencumbered Cash Balance	115,557	64,188	116,887	133,194	81,566	56,427	66,830

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Student Activities RF (Associated Students of the University of Hawaii)

Apprn. Acct. Number: S-351-F

Fund Type (MOF): W

Legal Authority: 304A-2257, HRS

**Statement of Objectives**

The Associated Students of the University of Hawaii (ASUH) is a chartered student organization elected to represent full-time, classified, undergraduates at UHM. ASUH uses the fund to represent, advocate for, and support undergraduate students at UHM and to carry out educational responsibilities, programs, and related activities.

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of ASUH Graduate Test Prep and Research Awards Awarded	5	5	5	5	5	5
2.	Number of ASUH Scholarships Awarded	140	140	140	140	140	140
3.	Number of ASUH RIO Funding (Registered Independent Organizations) Awarded	50	50	75	75	75	75
4.	Number of ASUH General Fund for Student Services (GFSS) Awarded	25	25	25	25	25	25
5.	Number of Student Leadership Senate Member Opportunities	38	38	38	38	38	38
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of UHM Undergraduates Constituents	10,000	10,000	10,000	10,000	10,000	10,000	10,000
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								



**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Student Activities RF (Associated Students of the University of Hawaii)

Apprn. Acct. Number: S-351-F

Fund Type (MOF): W

Legal Authority: 304A-2257, HRS

<b>Fund Activities Encompassed</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1. Number of Graduate Test Prep and Research Awards Applications	10	20	20	20	20	20
2. Number of Scholarships Applications	190	170	170	170	170	170
3. Number of RIOs Applications	50	50	50	50	50	50
4. Number of Programs, Events, Activities, Etc Considered for GFSS	27	27	27	27	27	27
5. Number of Semester Surveys to Solicit Student Input on Student Issues	3	3	3	3	3	3
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University Of Hawaii  
 Name of Fund: UH Student Activities RF (Associated Students of the University of Hawaii)  
 Legal Authority: 304A-2257, HRS  
 Fund Type (MOF): W  
 Apprn. Acct. Number: S-351-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	170,146	172,000	173,910	175,877	177,902	179,989
B. Other Current Expenses	232,252	237,097	242,087	247,226	252,519	257,970
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>402,398</b>	<b>409,097</b>	<b>415,997</b>	<b>423,103</b>	<b>430,421</b>	<b>437,959</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
UH Student Activities RF (Broadcast Communication  
 Name of Fund: Authority  
 Legal Authority: 304A-2257, HRS

Contact Name: Sandy French  
 Phone: 956-5495  
 Fund type (MOF) W  
 Appropriation Acct. No. S-351-F

**Intended Purpose:**

Per statute, all funds assessed as compulsory student activity fees and collected by the University of Hawaii and revenues received by chartered student organizations and student activity programs shall be deposited in this fund. Funds may be withdrawn and expended by each respective chartered student organization or student activity program for any purpose that it deems necessary and proper to carry out and achieve its educational responsibilities, programs, and related activities, per statutory guidelines.

The Student Media Board (SMB) is the chartered student organization responsible for the funds derived from the Student Broadcast Fee.

The fund's purposes are to (1) govern and operate broadcast facilities for the education and entertainment of the University community and the public, and (2) provide an avenue for the training and education of individuals involved in student broadcast programs of the organization.

**Source of Revenues:**

Mandatory student fees, interest income

**Current Program Activities/Allowable Expenses:**

KTUH 90.1 FM - the campus radio station operating with a FCC license to provide alternative musical, cultural and educational programming, 24 hours per day. UH Productions provides students with technical and management training in video and film production. UH Productions produces video for broadcast over online channels.

Allowable expenses include personnel costs, general operating expenses, repairs and maintenance, advertising, travel, stipends, food and other program-related expenses. Other allowable expense relates to expenses that the SMB may incur to operate as the governing organization.

**Variances:**

FY22 expenditure decrease due to low number of stipend and cash award payout.

FY 2024 - Increase in expenditures is primarily due to CB increases as well as higher fringe benefits with the resumption of charging for OPEB as of January 2024.

Cash balance lapse to general fund? (Yes / No) - NO

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	220,000	220,000	220,000	220,000	220,000	220,000	220,000
Beginning Cash Balance	105,179	79,016	39,377	62,822	93,019	92,264	83,408
Revenues	114,287	103,307	110,024	111,300	120,642	111,055	111,055
Expenditures	140,450	142,947	86,579	81,103	121,397	119,911	120,389
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	79,016	39,377	62,822	93,019	92,264	83,408	74,074
Encumbrances					3,865		
Unencumbered Cash Balance	79,016	39,377	62,822	93,019	88,399	83,408	74,074

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Student Activities RF (Broadcast Communication Authority)  
 Apprn. Acct. Number: S-351-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2257, HRS

**Statement of Objectives**

Funds derived through the Broadcast Communication Authority student activity fee will allow students to engage, learn and experience how to operate broadcasts media programs. This fund allows the Student Media Board (SMB) as a chartered student organization to govern and operate broadcast facilities for the education and entertainment of the University community and the public, and provide an avenue for the training and education of students involved in broadcast media and organizational leadership.

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of students that can participate in the broadcast programs - graduate and	17,500	17,500	17,500	17,500	17,500	17,500
2.	Number of students and community DJs that participate in the KTUH program.	26	35	45	50	55	60
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Undergraduate headcount enrollment	14,538	14,870	15,023	14,829	14,849	14,927	15,002
2.	Graduate headcount enrollment	4,680	4,768	4,780	4,790	4,799	4,808	4,813
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Student Activities RF (Broadcast Communication Authority)

Apprn. Acct. Number: S-351-F

Fund Type (MOF): W

Legal Authority: 304A-2257, HRS

**Fund Activities Encompassed**

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. Number of identified projects and activities that promote collaboration between student media programs.	6	6	8	8	8	8
2. The number of programming hours offered.	8,736	8,736	8,736	8,736	8,736	8,736
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Student Activities RF (Broadcast Communication Authority)  
 Legal Authority: 304A-2257, HRS  
 Fund Type (MOF): W  
 Apprn. Acct. Number: S-351-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	96,000	96,000	96,000	96,000	96,000	96,000
B. Other Current Expenses	23,911	24,389	24,877	25,375	25,882	26,399
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>119,911</b>	<b>120,389</b>	<b>120,877</b>	<b>121,375</b>	<b>121,882</b>	<b>122,399</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
 Name of Fund: UH Student Activities RF (Board of Publications)  
 Legal Authority: 304A-2257, HRS

Contact Name: Sandy French  
 Phone: 956-5495  
 Fund type (MOF) W  
 Appropriation Acct. No. S-351-F

**Intended Purpose:**

Per statute, all funds assessed as compulsory student activity fees and collected by the University of Hawaii and revenues received by chartered student organizations and student activity programs shall be deposited in this fund. Funds may be withdrawn and expended by each respective chartered student organization or student activity program for any purpose that it deems necessary and proper to carry out and achieve its educational responsibilities, programs, and related activities, per statutory guidelines.

The Student Media Board (SMB) is responsible for all student publications supported by funds derived from the Student Publication Fee. The board strives to provide the best journalistic services possible while providing an educational environment for students through on-the-job training in the publications field.

**Source of Revenues:**

Mandatory student fees, interest income, advertising revenue, subscriptions, printing revenue.

**Current Program Activities/Allowable Expenses:**

Ka Leo O Hawai'i - student online and print newspaper; and Hawai'i Review - UH Mānoa literary journal; Student Media Board operation.

Allowable expenses include personnel costs, general operating expenses, repairs & maintenance costs, equipment, printing expenses, stipends, travel, food, and other program-related expenses.

**Variances:**

FY 2021, BOP expenses decrease due to Covid (reduction in office supplies needed; decrease in print media expense).

FY 2023 - increase in expenditures primarily due to higher student payroll, filling of vacant FTE position, and printing cost as the campus fully opened.

FY 2024 - Increase in revenues is primarily due to sale of service, particularly in video production. Expenditures increased primarily as student engagement increased per student payroll. There were also collective bargaining and fringe benefit increases.

Cash balance lapse to general fund? (Yes / No) - NO

Statutory language:

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	1,003,300	1,003,300	1,003,300	1,003,300	1,003,300	1,003,300	1,003,300
Beginning Cash Balance	211,200	260,305	365,919	493,154	580,926	564,803	479,620
Revenues	452,244	452,472	447,940	461,475	524,729	477,120	477,120
Expenditures	403,140	346,858	320,704	373,703	540,852	562,303	561,766
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	260,305	365,919	493,154	580,926	564,803	479,620	394,974
Encumbrances	99,819	101,217	6,646	33,581	15,590		
Unencumbered Cash Balance	160,486	264,702	486,508	547,345	549,213	479,620	394,974

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Student Activities RF (Board of Publications)  
 Apprn. Acct. Number: S-351-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2257, HRS

**Statement of Objectives**

Funds derived from the Board of Publications Fee allows the Student Media Board a chartered student organization to govern student publication programs. The objective of these programs is to provide an educational environment where students will learn to deliver the best journalistic and literary services possible through on-the-job training and development in the field of media and organizational leadership.

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of students participating in the publication and marketing programs.	35	40	45	50	55	60
2.	Sustained investment (\$) in technology platforms for the delivery of news and literary stories (e.g. online, mobile application, video streaming and social media) to ensure that the learning environment is relevant.	7,500	7,500	7,500	7,500	7,500	7,500
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Undergraduate headcount enrollment	14,538	14,870	15,023	14,829	14,849	14,927	15,002
2.	Graduate headcount enrollment	4,680	4,768	4,780	4,790	4,799	4,808	4,813
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								



**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Student Activities RF (Board of Publications)  
 Apprn. Acct. Number: S-351-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2257, HRS

<b><u>Fund Activities Encompassed</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of Ka Leo print editions (bi monthly)	9	9	9	9	9	9
2.	Ka Leo Web average monthly page views	17,383	17,904	18,441	18,994	19,564	20,150
3.	Average kaleo.org monthly visitors	807	831	855	881	908	935
4.	Social media followers on average	4,926	5,073	5,225	5,382	5,544	5,710
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Student Activities RF (Board of Publications)  
 Legal Authority: 304A-2257, HRS  
 Fund Type (MOF): W  
 Apprn. Acct. Number: S-351-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	456,053	451,053	446,303	441,791	437,504	433,431
B. Other Current Expenses	106,250	110,713	107,901	105,174	102,529	99,963
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>562,303</b>	<b>561,766</b>	<b>554,204</b>	<b>546,965</b>	<b>540,033</b>	<b>533,394</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
 Name of Fund: UH Student Activities RF (Campus Center Board)  
 Legal Authority: 304A-2257, HRS

Contact Name: Sandy French  
 Phone: 956-5495  
 Fund type (MOF): W  
 Appropriation Acct. No.: S-351-F

**Intended Purpose:**

Per statute, all funds assessed as compulsory student activity fees and collected by the University of Hawaii and revenues received by chartered student organizations and student activity programs shall be deposited in this fund. Funds may be withdrawn and expended by each respective chartered student organization or student activity program for any purpose that it deems necessary and proper to carry out and achieve its educational responsibilities, programs, and related activities, per statutory guidelines.

The Campus Center Board is responsible for setting policy regarding the operations of the Campus Center complex, provides directional input into the planning of the Center's Master Plan, and provides a learning experience to its members by interfacing with a diverse group of people. The Campus Center Board's Activities Council (CCB AC) and Campus Center Board's Recreation Sports Council (CCB RSC) presents co-curricular programs, primarily for mandatory fee paying students.

**Source of Revenues:**

Mandatory student fees, interest income

**Current Program Activities/Allowable Expenses:**

The CCB AC and CCB RSC sponsor programs primarily for UHM student mandatory fee payers.

Some programs are open to all University community members.

Programs categories are recreation, education, cultural, personal wellness, and special programming.

Allowable expenses include personnel costs, general operating expenses, repair and maintenance costs, equipment, stipends, advertising, travel, food and other program-related expenses.

**Variances:**

FY2021, decreased expenditure due to prolonged covid shutdown reducing student activities such as Aloha Bash, Taste of Manoa, Cram Jam; further cancel of other activities such as Movie night

FY22, Revenue increased with increase of collectable student fees and sales from CCB events such as Taste of Manoa.

FY 2023 - increase in expenditures is primarily due to resumption of the Aloha Bash in FY 2023 (\$200K), as well as higher student payroll & CCB cash awards as the campus fully opened.

Cash balance lapse to general fund? (Yes / No) - NO

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	1,029,000	1,029,000	1,029,000	1,029,000	1,029,000	1,029,000	1,029,000
Beginning Cash Balance	340,984	442,390	642,503	913,386	886,055	754,744	521,432
Revenues	474,341	434,393	511,454	539,273	541,567	521,760	521,760
Expenditures	372,935	234,280	240,570	566,604	572,878	602,572	596,881

**Transfers**

List each net transfer in/out/ or projection in/out; list each account number

Net Total Transfers	0	0	0	0	(100,000)	(152,500)	0
Ending Cash Balance	442,390	642,503	913,386	886,055	754,744	521,432	446,311
Encumbrances	3,270	2,040	105	1,600	0		
Unencumbered Cash Balance	439,119	640,463	913,281	884,455	754,744	521,432	446,311

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Student Activities RF (Campus Center Board)  
 Apprn. Acct. Number: S-351-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2257, HRS

**Statement of Objectives**

The Campus Center Board (CCB) is a chartered student organization which serves as a policy governance board for the Campus Center Complex. The Board establishes the annual operating and programming budgets as well as policy for the Complex including Hemenway Hall, Campus Center, and the Warrior Recreation Center. The CCB primarily offers programming through two programming entities: The CCB Activities Council and the CCB Recreation Sports Council. The impact of the Programming Fund is through this fund. The impact of the Operations fund are listed under the Campus Center Operations and Recreation Fund currently under the UH Undertakings Fund.

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of UHM student leadership opportunities on CCB	14	14	14	14	14	14
2.	Number of UHM student leadership opportunities with programming bodies	10	10	10	10	10	10
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Undergraduate headcount enrollment	14,538	14,870	15,023	14,829	14,849	14,927	15,002
2.	Graduate headcount enrollment	4,680	4,768	4,780	4,790	4,799	4,808	4,813
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Student Activities RF (Campus Center Board)  
 Apprn. Acct. Number: S-351-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2257, HRS

<b><u>Fund Activities Encompassed</u></b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>
	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>	<b>2029-30</b>
1. Annual surveys conducted to receive input and feedback	3	3	3	3	3	3
2. Evaluations conducted to receive feedback	6	6	6	6	6	6
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Student Activities RF (Campus Center Board)  
 Legal Authority: 304A-2257, HRS  
 Fund Type (MOF): W  
 Apprn. Acct. Number: S-351-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	125,800	129,574	133,461	137,465	141,589	145,837
B. Other Current Expenses	476,772	467,307	458,034	448,940	440,028	431,296
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>602,572</b>	<b>596,881</b>	<b>591,495</b>	<b>586,405</b>	<b>581,617</b>	<b>577,133</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
 Name of Fund: UH Student Activities RF (Co-Curricular Activities)  
 Legal Authority: 304A-2257, HRS

Contact Name: Sandy French  
 Phone: 956-5495  
 Fund type (MOF): W  
 Appropriation Acct. No.: S-351-F

**Intended Purpose:**

Per statute, all funds assessed as compulsory student activity fees and collected by the University of Hawaii and revenues received by chartered student organizations and student activity programs shall be deposited in this fund. Funds may be withdrawn and expended by each respective chartered student organization or student activity program for any purpose that it deems necessary and proper to carry out and achieve its educational responsibilities, programs, and related activities, per statutory guidelines.

This major appropriation consists of a number of miscellaneous program accounts established for different student activity programs as authorized by HRS 304A-2257. These accounts serve a myriad of student needs including leadership education for students and student groups (chartered student organization and registered independent clubs and organizations), student food insecurity, and program equipment reserve and replacement.

**Source of Revenues:**

Mandatory student fees, interest income, program registration fees

**Current Program Activities/Allowable Expenses:**

Personnel costs, general operating expenses, repairs and maintenance costs, equipment, printing expenses, awards for service, travel, food, and other program-related expenses.

**Variations:**

FY 2021, Main revenue is only from interest income. Expense decrease due to prolonged Covid shutdown reducing services across the board.

FY2022 Variance on revenue due to low interest rate. Increase in intramural operating expense from UH reopens

FY 2023 - increase in revenues due to higher interest income (higher cash balances per Treasury). Increase in expenditures primarily due to large purchases for Food Vault to meet student basic needs.

FY 2024 - Increase in revenues due to higher than projected interest income. Increase in expenditures increased in food vault due to additional funding transfers from Chartered Student Organizations.

FY 2025 - Decrease in revenues due to conservatively projected lower interest rates. Expenditures for the food vault are expected to decrease due to less funding transfers from Chartered Student Organizations.

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	205,450	186,080	180,054	171,364	198,057	303,568	311,145
Revenues	2,413	1,060	490	4,259	8,078	5,000	4,750
Expenditures	21,783	7,086	9,181	44,565	71,717	57,423	51,971
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(1)	0	0	67,000	169,150	60,000	60,000
Ending Cash Balance	186,080	180,054	171,364	198,057	303,568	311,145	323,924
Encumbrances				5,000	0		
Unencumbered Cash Balance	186,080	180,054	171,364	193,057	303,568	311,145	323,924

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Student Activities RF (Co-Curricular Activities)  
 Apprn. Acct. Number: S-351-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2257, HRS

**Statement of Objectives**

This fund serves a myriad of student needs including leadership education for students and student groups (chartered student organization and registered independent organizations), student food insecurity, student transportation services, and program equipment reserve and replacement.

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of students participating in leadership development opportunities.	1,000	1,000	1,000	1,000	1,000	1,000
2.	Number of UHM students requesting food and toiletries from the pantry.	100	500	500	500	500	500
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Undergraduate headcount enrollment	14,538	14,870	15,023	14,829	14,849	14,927	15,002
2.	Graduate headcount enrollment	4,680	4,768	4,780	4,790	4,799	4,808	4,813
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								



**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Student Activities RF (Co-Curricular Activities)  
 Apprn. Acct. Number: S-351-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2257, HRS

<b><u>Fund Activities Encompassed</u></b>	FY	FY	FY	FY	FY	FY
	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
1. Number of workshops and professional development opportunities in partnership with university partners and professional associations.	3	3	3	3	3	3
2. Food and toiletries provided for basic needs challenged UHM students (in pounds)	20,000	20,000	20,000	20,000	20,000	20,000
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Student Activities RF (Co-Curricular Activities)  
 Legal Authority: 304A-2257, HRS  
 Fund Type (MOF): W  
 Apprn. Acct. Number: S-351-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	2,423	2,471	2,520	2,571	2,633	2,686
B. Other Current Expenses	55,000	49,500	47,025	44,674	42,440	40,318
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>57,423</b>	<b>51,971</b>	<b>49,545</b>	<b>47,245</b>	<b>45,073</b>	<b>43,004</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100

Name of Fund: UH Student Activities RF (Graduate Student Organization)  
 Legal Authority: 304A-2257, HRS

Contact Name: Sandy French  
 Phone: 956-5495

Fund type (MOF) W  
 Appropriation Acct. No. S-351-F

**Intended Purpose:**

Per statute, all funds assessed as compulsory student activity fees and collected by the University of Hawaii and revenues received by chartered student organizations and student activity programs shall be deposited in this fund. Funds may be withdrawn and expended by each respective chartered student organization or student activity program for any purpose that it deems necessary and proper to carry out and achieve its educational responsibilities, programs, and related activities, per statutory guidelines.

GSO is the University Board of Regents chartered organization responsible for graduate student governance on the Mānoa campus. GSO's purpose, as articulated in its constitution, is "(a) to provide representative input on policies affecting UHM graduate students in general or any subgroups thereof; (b) to provide an advisory body for the Dean of the Graduate Division of the University of Hawai'i System; (c) to provide an organization from which graduate student representatives can be selected for recommendation to serve upon campus-wide committees; and (d) to initiate and maintain co-curricular programs that are relevant to UH graduate students".

**Source of Revenues:**

Mandatory student fees and interest income

**Current Program Activities/Allowable Expenses:**

The Graduate Student Organization sponsors a Grants & Awards Program that supports graduate student research activities, participates in the orientation of new graduate students, offers social and other networking opportunities, and provides funding for advertising, travel, stipends, and other program-related expenses.

**Variances:**

FY 2021 lower expense due to Covid reducing the number and \$ amount of GSO Grants and Award such as conference travel along with GSO meeting expenses.  
 FY 2022 expenditures were higher due to timing of cash merit award processed and increase in GSO Grants and Award processed.  
 FY 2024 - Increase in expenditures is primarily due to higher student payroll due to wage increases as well as higher supplies expense.

Cash balance lapse to general fund? (Yes / No) - NO  
 Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	179,300	179,300	179,300	179,300	179,300	179,300	179,300
Beginning Cash Balance	121,777	130,852	164,544	186,181	215,586	237,933	255,812
Revenues	97,215	93,897	97,539	98,885	98,942	96,960	96,960
Expenditures	88,140	60,204	75,903	69,479	76,595	79,081	81,126
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	130,852	164,544	186,181	215,586	237,933	255,812	271,646
Encumbrances							
Unencumbered Cash Balance	130,852	164,544	186,181	215,586	237,933	255,812	271,646

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2024 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Student Activities RF (Graduate Student Organization)  
 Apprn. Acct. Number: S-351-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2257, HRS

**Statement of Objectives**

The University of Hawai'i at Mānoa Graduate Student Organization's kuleana is to serve, advocate for, and support graduate students at UH Mānoa; to foster community engagement; to facilitate positive change; and to encourage a Hawaiian place of learning. The UH Mānoa GSO currently represents the academic interests of the 5,000 graduate students attending the flagship campus of the UH system. We place a particular emphasis on fostering excellence in research at both the PhD and Master's levels. As such, we endeavor to facilitate research initiatives through our Grants & Awards program, as well as other funding and networking opportunities. We also provide input on all issues affecting UH Mānoa graduate students. With representatives sitting on over 40 university committees, and sustained participation in a wide variety of graduate student, campus, and community events, we strive to provide students with a supportive academic environment. GSO provides Graduate students travel funding through the Grants & Awards to provided support to graduate students in attending professional conferences, research travel/materials, and professional development experiences.

<b><u>Fund Measures of Effectiveness</u></b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1. Number of UHM Student Leadership Opportunities in the GSO	100	100	100	100	100	100
2. Number of graduate students receiving awards to support research and travel	20	20	20	20	20	20
3. Number of graduate students receiving Merit Based Awards	10	10	10	10	10	10
4.						
5.						
6.						
7.						
8.						
9.						
10.						

<b><u>Program Size Indicators</u></b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1. Graduate headcount enrollment	4,680	4,768	4,780	4,790	4,799	4,808	4,813
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report  
for submittal to the 2024 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Student Activities RF (Graduate Student Organization)

Apprn. Acct. Number: S-351-F

Fund Type (MOF): W

Legal Authority: 304A-2257, HRS

<b>Fund Activities Encompassed</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of Social and professional development events	5	6	7	8	8	8
2.	Number of advisory bodies and campus-wide committees with GSO representations	8	8	8	8	8	8
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Student Activities RF (Graduate Student Organization)  
 Legal Authority: 304A-2257, HRS  
 Fund Type (MOF): W  
 Apprn. Acct. Number: S-351-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	46,250	47,638	49,067	50,539	52,055	53,616
B. Other Current Expenses	32,831	33,488	34,157	34,841	35,537	36,249
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>79,081</b>	<b>81,126</b>	<b>83,224</b>	<b>85,380</b>	<b>87,592</b>	<b>89,865</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
 Name of Fund: UH Student Activities RF (Student Activity & Program Fee Board)  
 Legal Authority: 304A-2257, HRS

Contact Name: Sandy French  
 Phone: 956-5495

Fund type (MOF) W  
 Appropriation Acct. No. S-351-F

**Intended Purpose:**

Per statute, all funds assessed as compulsory student activity fees and collected by the University of Hawaii and revenues received by chartered student organizations and student activity programs shall be deposited in this fund. Funds may be withdrawn and expended by each respective chartered student organization or student activity program for any purpose that it deems necessary and proper to carry out and achieve its educational responsibilities, programs, and related activities, per statutory guidelines.

The Student Activity and Program Fee Board affords students the opportunity to provide input into the allocation of fees to support a variety of co-curricular programs which benefit students, including but not limited to, intercollegiate athletics, intramurals, university theater, registered student clubs and organizations and University programs.

**Source of Revenues:**

Mandatory student fees, interest income

**Current Program Activities/Allowable Expenses:**

A grant-funding program is conducted twice a year where intercollegiate athletics, intramurals, university theater, registered student clubs and organizations, and University programs can apply for monies to conduct co-curricular programs which contribute to the quality of campus life.

Allowable expenses include personnel costs, general operating expenses, repairs and maintenance, advertising, travel, stipends, food, and other program-related expenses.

**Variances:**

FY 2021 prolonged Covid shutdown reduced RIO activities therefore lower number and \$ amount of RIO awards processed and approved.

FY22 - student fees collected increased as UH reopened for in class for Sp 22

FY 2023 - increase in expenditures are due to more SAPFB cash awards to students, along with other awards to students for reimbursement of expenses incurred for much more student events held due to full opening of the campus.

FY 2024 - Increase in expenditures is primarily due to large increase in awards processed for supplies, travel & training used in programs/events.

FY 2025 - Projected increase in expenditures is primarily due to greatly increasing SAPFB awards which were significantly reduced during COVID.

FY 2026 - Decrease in expenditures is primarily due to SAPFB awards being projected at a more normal level.

Cash balance lapse to general fund? (Yes / No) - NO

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	179,300	408,200	408,200	408,200	408,200	408,200	408,200
Beginning Cash Balance	121,777	361,397	563,095	817,610	932,202	870,646	585,750
Revenues	97,215	349,903	413,502	423,625	440,909	426,780	426,780
Expenditures	88,140	148,204	158,987	263,690	436,316	711,676	413,043
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	(45,343)	(66,150)	0	0
Ending Cash Balance	130,852	563,095	817,610	932,202	870,646	585,750	599,487
Encumbrances		121	17,472	5,601	24,873		
Unencumbered Cash Balance	130,852	562,974	800,138	926,601	845,773	585,750	599,487

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Student Activities RF (Student Activity & Program Fee Board)  
 Apprn. Acct. Number: S-351-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2257, HRS

**Statement of Objectives**

To ensure the allocation and distribution of the Student Activity and Program Fee, a mandatory fee all students pay every semester (\$12 per semester; \$5 per summer session), supports the quality of and maximally benefit co-curricular programs and activities on the University of Hawai'i at Mānoa Campus.

**Fund Measures of Effectiveness**

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. Number of UHM Student Leadership Opportunities on SAPFB	8	8	8	8	8	8
2. Number of RIOs supported by SAPFB	250	250	300	300	300	300
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Program Size Indicators**

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. Undergraduate headcount enrollment	14,538	14,870	15,023	14,829	14,849	14,927	15,002
2. Graduate headcount enrollment	4,680	4,768	4,780	4,790	4,799	4,808	4,813
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							



**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Student Activities RF (Student Activity & Program Fee Board)

Apprn. Acct. Number: S-351-F

Fund Type (MOF): W

Legal Authority: 304A-2257, HRS

<b><u>Fund Activities Encompassed</u></b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1. Number of informational sessions for SAFPB funding held per year	5	5	5	5	5	5
2. Amount of funding provided to supplement the cost of student tickets per year	51,000	51,000	51,000	51,000	51,000	51,000
3. % of applications for funding from RIOs and other groups that are awarded each semester	125	125	150	150	150	150
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Student Activities RF (Student Activity & Program Fee Board)  
 Legal Authority: 304A-2257, HRS  
 Fund Type (MOF): W  
 Apprn. Acct. Number: S-351-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	63,076	47,307	48,253	49,218	50,203	51,207
B. Other Current Expenses	648,600	365,736	383,875	402,919	422,910	443,897
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>711,676</b>	<b>413,043</b>	<b>432,128</b>	<b>452,137</b>	<b>473,113</b>	<b>495,104</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
UH Student Activities RF (UPASS Transportation  
 Name of Fund: Program)  
 Legal Authority 304A-2257, HRS

Contact Name: Sandy French  
 Phone: 956-5495  
 Fund type (MOF) W  
 Appropriation Acct. No. S-351-F

**Intended Purpose:**

Per statute, all funds assessed as compulsory student activity fees and collected by the University of Hawaii and revenues received by chartered student organizations and student activity programs shall be deposited in this fund. Funds may be withdrawn and expended by each respective chartered student organization or student activity program for any purpose that it deems necessary and proper to carry out and achieve its educational responsibilities, programs, and related activities, per statutory guidelines.

The UPASS program includes both mandatory and opt-in revenues collected for student bus passes according to an established memorandum of agreement between the Department of Transportation Services, the City and County of Honolulu, and the University of Hawai'i at Manoa (UHM). The program is intended provide affordable public transportation to UHM students and contributing to the reduction of traffic.

**Source of Revenues:**

Revenue is collected from the UPASS mandatory student fees and opt-in payments collected at the SLD Ticket and Information Office.

**Current Program Activities/Allowable Expenses:**

Fall/Spring Mandatory UPASS payments and monthly Opt-in payments to the City and County of Honolulu.

**Variances:**

FY 2021 Due to Covid classes moved to online decreasing mandatory Upass amount and decreasing opt-in Upass sales.

FY 22 Revenue increase due to increase on collectable student fee and Summer Upass as UH reopens for in person class from Sp 22

Expenditures will also increase as the collected fee will be remit to CC Honolulu

Cash balance lapse to general fund? (Yes / No) - NO

Statutory language:

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Beginning Cash Balance	331,458	258,873	216,962	232,851	315,460	375,966	431,300
Revenues	1,519,435	1,391,650	1,650,689	1,676,809	1,690,391	1,650,000	1,650,000
Expenditures	1,592,020	1,433,560	1,634,800	1,594,200	1,629,885	1,650,000	1,650,000

**Transfers**

List each net transfer in/out/ or projection in/out; list each account number

Net Total Transfers	0	0	0	0	0	55,334	25,000
Ending Cash Balance	258,873	216,962	232,851	315,460	375,966	431,300	456,300
Encumbrances		5,400	0	0	0		
Unencumbered Cash Balance	258,873	211,562	232,851	315,460	375,966	431,300	456,300

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Student Activities RF (UPASS Transportation Program)  
 Apprn. Acct. Number: S-351-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2257, HRS

**Statement of Objectives**

University of Hawaii at Mānoa student constituents of the Associated Students of the University of Hawaii (ASUH) and the Graduate Student Organizations (GSO) have access to subsidized semester passes on theBus. MOA between the UHM campus and City and County of Honolulu is implemented.

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of Unique UHM Students Using the UPASS	6,500	6,500	6,500	6,500	6,500	6,500
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b><u>Program Size Indicators</u></b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Undergraduate headcount enrollment	14,538	14,870	15,023	14,829	14,849	14,927	15,002
2.	Graduate headcount enrollment	4,680	4,768	4,780	4,790	4,799	4,808	4,813
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Student Activities RF (UPASS Transportation Program)

Apprn. Acct. Number: S-351-F

Fund Type (MOF): W

Legal Authority: 304A-2257, HRS

<b><u>Fund Activities Encompassed</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of Students UHM with UPASS added to their UHM One Card	17,000	17,000	17,000	17,000	17,000	17,000
2.	Number of annual surveys sent to ASUH and GSO constituents who are eligible for the UPASS for input	2	1	1	1	1	1
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Student Activities RF (UPASS Transportation Program)  
 Legal Authority: 304A-2257, HRS  
 Fund Type (MOF): W  
 Apprn. Acct. Number: S-351-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	1,650,000	1,650,000	1,650,000	1,650,000	1,650,000	1,650,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>1,650,000</b>	<b>1,650,000</b>	<b>1,650,000</b>	<b>1,650,000</b>	<b>1,650,000</b>	<b>1,650,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
Prog ID(s): UOH-100

Contact Name: Sandy French  
Phone: 956-5495

Name of Fund: UH Student Activities RF - National Student Exchange  
Legal Authority: 304A-2257, HRS

Fund type (MOF) W  
Appropriation Acct. No. S-351-F

**Intended Purpose:**

Per statute, all funds assessed as compulsory student activity fees and collected by the University of Hawaii and revenues received by chartered student organizations and student activity programs shall be deposited in this fund. Funds may be withdrawn and expended by each respective chartered student organization or student activity program for any purpose that it deems necessary and proper to carry out and achieve its educational responsibilities, programs, and related activities, per statutory guidelines.

For FY 2010-2012 (Fall 2011 only): To collect tuition and fees from National Student Exchange consortium students.

Effective Spring 2012: To collect fees from National Student Exchange consortium students. Tuition to be collected through BANNER.

**Source of Revenues:**

FY 2010 - FY 2012 (Fall 2011 only) tuition and student fees. Effective Spring 2012, student fees.

**Current Program Activities/Allowable Expenses:**

Consortium obligations (student placement fees and institutional membership fees, travel expenses for annual placement conference), and direct operating expenses (student assistants, telecom, duplicating, mailing, supplies, etc.).

**Variances:**

FY21-FY20 Revenues significantly decrease due to a reduction of NSE attendees and applications due to the pandemic.

Decrease in expenses due to expenditure restrictions (i.e. travel, in-person gatherings & activities).

FY22 Revenues significantly increased due to a return of NSE attendees and applications post pandemic.

Increase in expenses due to return of in person activities and NSE staff travel to conferences..

FY23 Increase in expenses due to increase of NSE staff travel to conferences

FY24 Decrease in expenses due to decrease of NSE staff travel to conferences

FY26 Increase in expenses due to increase of NSE staff travel to conferences

Cash balance lapse to general fund? (Yes / No) NO

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	10,527	20,266	26,235	36,863	34,484	36,180	39,180
Revenues	20,453	10,151	20,952	22,458	21,991	24,000	25,000
Expenditures	10,713	4,182	10,324	24,837	20,295	21,000	26,000
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	20,266	26,235	36,863	34,484	36,180	39,180	38,180
Encumbrances		0	0	0	0		
Unencumbered Cash Balance	20,266	26,235	36,863	34,484	36,180	39,180	38,180

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2024 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Student Activities RF - National Student Exchange  
 Apprn. Acct. Number: S-351-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2251, HRS

**Statement of Objectives**

Allow for efficient program operations for students, faculty, and office supplies. For students, funds are used to organize semester activities. For faculty, funds are used for professional development opportunities.

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of incoming undergraduate exchange students	215	200	210	220	230	240
2.	Number of outgoing undergraduate exchange students	25	25	30	35	40	45
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b><u>Program Size Indicators</u></b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Undergraduate headcount enrollment	14,162	14,421	14,594	14,826	14,953	14,717	14,751
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								



**Non-General Fund Program Measures Report  
for submittal to the 2024 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Student Activities RF - National Student Exchange  
 Apprn. Acct. Number: S-351-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2251, HRS

<b><u>Fund Activities Encompassed</u></b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1. # of students attending activities	165	150	160	170	180	190
2. Dollars spent student activities/student life	5,000	4,500	4,800	5,150	5,450	5,750
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2024 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Student Activities RF - National Student Exchange  
 Legal Authority: 304A-2251, HRS  
 Fund Type (MOF): W  
 Apprn. Acct. Number: S-351-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	21,000	26,000	27,000	27,000	27,000	27,500
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>21,000</b>	<b>26,000</b>	<b>27,000</b>	<b>27,000</b>	<b>27,000</b>	<b>27,500</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
 Name of Fund: UH Graduate Application RF (Grad Division)  
 Legal Authority: 304A-2260, HRS

Contact Name: Sandy French  
 Phone: 956-5495  
 Fund type (MOF): W  
 Appropriation Acct. No.: S-351-F

**Intended Purpose:**

Per statute, application processing fees shall be deposited into this fund and shall be used to pay the costs of processing applications to all graduate programs.

Received application fees collected from individuals applying for various graduate programs within the University of Hawai'i. Revenues from application fees shall be used to pay for costs of processing applications to all graduate programs.

**Source of Revenues:**

Application fee to graduate programs.

**Current Program Activities/Allowable Expenses:**

Applicants to the Graduate Division's graduate programs are charged a \$100 application fee. The costs of processing applications, cost of applications, and the development of a web-based application process are being funded by these revenues.

**Variances:**

FY20 to FY21: Revenue increase due to increase in Graduate Applications during the pandemic. Expenditures decreased due to expenditure restrictions (i.e. travel, in-person events) and projected state budget decrease.

FY21 to FY22: Revenue decrease due to decrease in Graduate Applications. Expenditures decreased due to expenditure restrictions (i.e. travel, in-person events) and loss of 1.0 FTE employee.

FY22 to FY23: Decrease in expenses due to (2) APT positions being moved to Enrollment management (reorg).

FY24 to FY25: Increase in expenses due to hiring of (1) APT band B position, 5% CB increases, increase in student assistant hours, and travel/training for staff.

Cash balance lapse to general fund? (Yes / No)

Statutory language:

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	600,000	600,000	600,000	600,000	600,000	600,000	600,000
Beginning Cash Balance	274,743	134,558	154,356	206,483	412,970	620,679	684,479
Revenues	411,502	468,661	395,134	369,758	368,983	370,000	370,000
Expenditures	551,687	448,863	343,008	163,271	160,620	306,200	306,200
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	(653)	0	0
Ending Cash Balance	134,558	154,356	206,483	412,970	620,679	684,479	748,279
Encumbrances	9,118	11,220	15,549	21,104	4,387		
Unencumbered Cash Balance	125,440	143,136	190,934	391,865	616,292	684,479	748,279

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Graduate Application RF (Grad Division)  
 Apprn. Acct. Number: S-351-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2260, HRS

**Statement of Objectives**

The funds associated with this account support the costs related to the evaluation and processing of applications, the use of a web-based application and other related costs pertaining to the admissions process of graduate students.

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of admitted students	2,000	2,000	2,000	2,000	2,000	2,000
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Total state population (in thousands)	1,440	1,450	1,460	1,470	1,481	1,491	1,502
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Graduate Application RF (Grad Division)  
 Apprn. Acct. Number: S-351-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2260, HRS

<b><u>Fund Activities Encompassed</u></b>	FY	FY	FY	FY	FY	FY
	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
1. Number of Applications processed	3500	3500	3500	3500	3500	3500
2. Participation at local graduate fairs	1.00	1.00	1.00	1.00	1.00	1.00
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Graduate Application RF (Grad Division)  
 Legal Authority: 304A-2260, HRS  
 Fund Type (MOF): W  
 Apprn. Acct. Number: S-351-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	306,200	306,200	306,200	306,200	306,200	306,200
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>306,200</b>	<b>306,200</b>	<b>306,200</b>	<b>306,200</b>	<b>306,200</b>	<b>306,200</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
 Name of Fund: UH Graduate Application RF (Law School)  
 Legal Authority: 304A-2260, HRS

Contact Name: Sandy French  
 Phone: 956-5495  
 Fund type (MOF) W  
 Appropriation Acct. No. S-351-F

**Intended Purpose:**

Per statute, application processing fees shall be deposited into this fund and shall be used to pay the costs of processing applications to all graduate programs.

To defray costs associated with Law School student services function related to admissions, applications, new student recruitment, etc.

**Source of Revenues:**

Law School fees from processing of applications for admittance to the William S. Richardson School of Law.

**Current Program Activities/Allowable Expenses:**

Expenses related to the processing of Law School applications.

**Variances:**

There was an accounting error in FY21 (\$57,755.25) and was adjusted in FY22. Additionally, consider the timing of when revenue was received.

We expect to continue greater payroll expenses with acting Director of Enrollment position in FY2024 , until permanent position is filled.

Cash balance lapse to general fund? (Yes / No): No

Statutory language:

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	72,000	72,000	72,000	72,000	72,000	72,000	72,000
Beginning Cash Balance	(14,020)	1,389	3,771	12,264	19,832	63,212	63,212
Revenues	30,727	9,808	101,767	50,329	65,325	52,500	52,500
Expenditures	15,319	7,426	93,274	42,762	21,944	52,500	52,500
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	1,389	3,771	12,264	19,832	63,212	63,212	63,212
Encumbrances	75	75	75	75	0		
Unencumbered Cash Balance	1,314	3,696	12,189	19,757	63,212	63,212	63,212

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Graduate Application RF (Law School)  
 Apprn. Acct. Number: S-351-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2260, HRS

**Statement of Objectives**

To attract well qualified students for admission to law school.

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of enrolled students	117	140	140	150	150	150
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Total state population (in thousands)	1,440	1,450	1,460	1,470	1,481	1,491	1,502
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								



**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Graduate Application RF (Law School)  
 Apprn. Acct. Number: S-351-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2260, HRS

<b><u>Fund Activities Encompassed</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of applications received	1500	1750	1750	1750	1750	1750
2.	Number of admitted students	450	500	500	500	500	500
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Graduate Application RF (Law School)  
 Legal Authority: 304A-2260, HRS  
 Fund Type (MOF): W  
 Apprn. Acct. Number: S-351-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	52,500	52,500	52,500	55,125	57,880	57,880
B. Other Current Expenses	0	0	0	0	0	0
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>52,500</b>	<b>52,500</b>	<b>52,500</b>	<b>55,125</b>	<b>57,880</b>	<b>57,880</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
 Name of Fund: UH Graduate Application RF (Shidler)  
 Legal Authority: 304A-2260, HRS

Contact Name: Sandy French  
 Phone: 956-5495  
 Fund type (MOF) W  
 Appropriation Acct. No. S-351-F

**Intended Purpose:**

Per statute, application processing fees shall be deposited into this fund and shall be used to pay the costs of processing applications to all graduate programs.

To defray costs associated with Shidler College of Business student services function related to graduate admissions and applications.

**Source of Revenues:**

Graduate Application fees paid by applicants to the Shidler College of Business Graduate Programs and any interest earned.

**Current Program Activities/Allowable Expenses:**

Expenses related to the processing of Shidler Graduate applications such as postage, printing, and processing of applications.

**Variances:**

The variance in revenues from FY2020 to FY2021 is due to an increase in applications. The increase in expenditures in FY2021 is due to increased costs due the increase in revenues.

The variance in revenues from FY2021 to FY2022 is due to a decrease in applications. The decrease in expenditures in FY2022 is due to decreased costs due the decrease in revenues.

The variance in revenues from FY2022 to FY2023 is due to a decrease in applications. The decrease in expenditures in FY2023 is due to decrease in actual expenditures being less than planned.

The decrease in expenditures in FY2024 is due to decrease in actual expenditures being less than planned.

The increase in expenditures in FY2025 is to align revenues collected in previous year that were delayed due to turnover of staffing.

Cash balance lapse to general fund? NO

Statutory language:

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	4,141	2,617	5,161	2,594	16,667	34,834	34,834
Revenues	26,158	29,766	20,333	18,301	18,783	20,000	20,000
Expenditures	27,681	27,223	22,900	4,228	616	20,000	20,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	2,617	5,161	2,594	16,667	34,834	34,834	34,834
Encumbrances	1,441	1,511	1,518	0	0		
Unencumbered Cash Balance	1,176	3,650	1,076	16,667	34,834	34,834	34,834

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Graduate Application RF (Shidler)  
 Apprn. Acct. Number: S-351-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2260, HRS

**Statement of Objectives**

Graduate application fees are collected to defray costs associated with Shidler College of Business student services function related to reviewing and processing applications to the Masters programs in the Shidler College of Business.

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of admitted students	180	180	180	180	180	180
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>
1.	Total state population (in thousands)	1,440	1,450	1,460	1,470	1,481	1,491	1,502
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Graduate Application RF (Shidler)  
 Apprn. Acct. Number: S-351-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2260, HRS

<b><u>Fund Activities Encompassed</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of Applications processed	500	550	500	550	550	550
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Graduate Application RF (Shidler)  
 Legal Authority: 304A-2260, HRS  
 Fund Type (MOF): W  
 Apprn. Acct. Number: S-351-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	20,000	20,000	20,000	20,000	20,000	20,000
B. Other Current Expenses	0	0	0	0	0	0
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
 Name of Fund: Seed Distribution Program RF  
 Legal Authority: 304A-2263, HRS

Contact Name: Sandy French  
 Phone: 956-5495  
 Fund type (MOF) W  
 Appropriation Acct. No. S-351-F

**Intended Purpose:**

Per statute, this fund was established to enable the seed distribution program to operate at a level that will adequately meet the demand for seeds (from farmers, homeowners, and seed companies).

**Source of Revenues:**

Revenues are generated from farmers, seed companies, garden shops, educational institutions and homeowners.

**Current Program Activities/Allowable Expenses:**

Current program activities include cultivation and production of vegetables and garden seeds which are sold to the public. Allowable expenses include labor, materials, supplies and equipment that are necessary for the cultivation and production of the various vegetables and garden seeds.

**Variances:**

The Seed program has seen an unexpected increase in sales during the pandemic. Expenditures dipped previously due to staff turnover. We anticipate hiring temporary staff during the hiring freeze on permanent positions in order to manage the increased business during the pandemic.

Anticipated decrease in FY25 revenue and expenses due to reduction and change in SEED lab staffing, trend expected to go back up in following years.

Cash balance lapse to general fund? (Yes / No) - NO

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	68,264	68,264	68,264	68,264	68,264	68,264	68,264
Beginning Cash Balance	16,021	40,156	84,974	96,534	102,177	104,390	106,263
Revenues	55,352	62,474	51,998	45,825	38,043	32,000	36,800
Expenditures	31,217	17,656	40,438	40,181	35,830	30,127	34,646

**Transfers**

List each net transfer in/out/ or projection in/out; list each account number

Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	40,156	84,974	96,534	102,177	104,390	106,263	108,417
Encumbrances					280		
Unencumbered Cash Balance	40,156	84,974	96,534	102,177	104,110	106,263	108,417

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Seed Distribution Program RF  
 Apprn. Acct. Number: S-351-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2263, HRS

**Statement of Objectives**

To cultivate and produce vegetable and garden seeds for sale to farmers, homeowners, seed companies, researchers, and the general public.

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of sales transactions.	1,100	1,100	1,100	1,100	1,100	1,100
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b><u>Program Size Indicators</u></b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Total state population (in thousands) - flat projection due to changes in	1,435	1,435	1,435	1,435	1,435	1,435	1,435
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								



**Fund Activities Encompassed**

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. Number of Home Garden Packets "HGP" sold.	10,000	10,000	10,000	10,000	10,000	10,000
2. Ounces of bulk seeds sold.	11,000	11,000	11,000	11,000	11,000	11,000
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: Seed Distribution Program RF  
 Legal Authority: 304A-2263, HRS  
 Fund Type (MOF): W  
 Apprn. Acct. Number: S-351-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	14,034	16,139	18,560	21,344	24,545	28,227
B. Other Current Expenses	16,093	18,507	21,283	24,476	28,147	32,369
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>30,127</b>	<b>34,646</b>	<b>39,843</b>	<b>45,819</b>	<b>52,692</b>	<b>60,596</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
 Name of Fund: UH Real Property & Facilities Use RF (CRCH)  
 Legal Authority: 304A-2274, HRS

Contact Name: Sandy French  
 Phone: 956-5495  
 Fund type (MOF) W  
 Appropriation Acct. No. S-351-F

**Intended Purpose:**

Per statute, all revenues collected by the University for the use of real property and facilities shall be deposited in this fund, and shall be expended to pay the costs of operating University facilities.

**Source of Revenues:**

Various fees are collected for short-term use of facilities

**Current Program Activities/Allowable Expenses:**

Current program activities include land leases, facilities, rentals.

Allowable expenses include materials, supplies and labor necessary to partially maintain off-campus facilities.

**Variances:**

FY21 Expenditures will be applied for services provided

FY21 Revenues associated with renting shell space for TV show production. Bulk of related expenditures will occur in FY22.

FY22 Revenue decreased due to late payment of rental fees. Expenditures increase and decrease with availability of revenue generated.

FY23 Revenue increase based on one-time late payment, price escalation, and Disney's extension of facility use.

Expenditures decreased due to changing the funding source for electricity payments.

FY24 Revenue decreased due to Disney's show not renewed. Revenue included 4 months of Disney rent.

Expenditures decreased due to use of alternate funding sources.

FY25 Revenue estimate decreased due to no longer receiving Disney rent.

Expenditures expected to increase for essential repair and maintenance (R&M) of our facilities. In previous years, we were able to defer these expenses.

FY27 Expenditures will decrease due to having spent down the balance in the Facilities Use account. Ongoing maintenance costs will be covered through other funding sources, ensuring that the facilities are adequately maintained.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	22,986	27,132	292,583	81,361	523,558	596,091	348,091
Revenues	4,146	277,481	149,847	476,499	72,536	4,000	4,000
Expenditures	0	12,030	361,069	34,302	3	252,000	257,040
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	27,132	292,583	81,361	523,558	596,091	348,091	95,051
Encumbrances	0	600	200	471	100		
Unencumbered Cash Balance	27,132	291,983	81,161	523,087	595,991	348,091	95,051

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Real Property & Facilities Use RF (CRCH)  
 Apprn. Acct. Number: S-351-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2274, HRS

**Statement of Objectives**

To reduce the burden of cancer through research, education, patient care and community outreach with an emphasis on the unique ethnic, cultural and environmental characteristics of Hawai'i and the Pacific.

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Lease revenue generated	4,000	4,000	4,000	4,000	4,000	4,000
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b><u>Program Size Indicators</u></b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Gross square footage available for leasing	2,500	2,500	2,500	2,500	2,500	2,500	2,500
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Real Property & Facilities Use RF (CRCH)  
 Apprn. Acct. Number: S-351-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2274, HRS

<u>Fund Activities Encompassed</u>	FY	FY	FY	FY	FY	FY
	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
1. Number of real property lease agreements	10	10	10	10	10	10
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Real Property & Facilities Use RF (CRCH)  
 Legal Authority: 304A-2274, HRS  
 Fund Type (MOF): W  
 Apprn. Acct. Number: S-351-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	252,000	257,040	2,081	2,122	2,165	2,208
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>252,000</b>	<b>257,040</b>	<b>2,081</b>	<b>2,122</b>	<b>2,165</b>	<b>2,208</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
 Name of Fund: UH Real Property & Facilities Use RF (CTAHR)  
 Legal Authority: 304A-2274, HRS

Contact Name: Sandy French  
 Phone: 956-5495  
 Fund type (MOF): W  
 Appropriation Acct. No.: S-351-F

**Intended Purpose:**

Per statute, all revenues collected by the University for the use of real property and facilities shall be deposited in this fund, and shall be expended to pay the costs of operating University facilities.

To account for revenue generated from lease/rental of facilities to offset expenses of facilities.

**Source of Revenues:**

Revenue is generated from leases and facilities rentals.

**Current Program Activities/Allowable Expenses:**

Current program activities include land leases, facilities, rentals.

Allowable expenses include materials, supplies and labor necessary to partially maintain off-campus facilities.

**Variances:**

We anticipate using these funds to maintain off campus research and extension stations. Additionally, CTAHR is currently in the process of developing a program to charge for facility usage that will fall under this fund. We expect that program to begin in FY2024, and anticipate an increase in revenues as well as expenses to maintain and repair facilities.

Anticipated decrease in revenue in FY25-27 & increase in expenditures due to facility repair and maintenance issues at several county the stations.

Cash balance lapse to general fund? (Yes / No) - NO

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	125,000	125,000	125,000				
Beginning Cash Balance	124,247	132,151	138,849	172,271	282,750	419,169	414,115
Revenues	7,904	6,698	31,522	52,477	211,473	207,000	207,000
Expenditures	0	0	(1,900)	2,179	96,517	212,054	220,536
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	60,180	21,463	0	0
Ending Cash Balance	132,151	138,849	172,271	282,750	419,169	414,115	400,579
Encumbrances		0	0	0			
Unencumbered Cash Balance	132,151	138,849	172,271	282,750	419,169	414,115	400,579

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Real Property & Facilities Use RF (CTAHR)  
 Apprn. Acct. Number: S-351-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2274, HRS

**Statement of Objectives**

To collect revenue from rentals of CTAHR facilities and space. Funds will be used to maintain and service the facilities as needed.

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of customers served	25	25	25	25	25	25
2.	Number of non-UH customers served	20	20	20	20	20	20
3.	Lease revenue generated	207,000	207,000	207,000	207,000	207,000	207,000
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of CTAHR available rooms for lease	15	15	15	15	15	15	15
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								



**Fund Activities Encompassed**

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. Number of CTAHR faculty projects	160	160	160	160	160	160
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2024 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Real Property & Facilities Use RF (CTAHR)  
 Legal Authority: 304A-2274, HRS  
 Fund Type (MOF): W  
 Apprn. Acct. Number: S-351-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	212,054	220,536	253,616	266,297	279,612	293,593
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>212,054</b>	<b>220,536</b>	<b>253,616</b>	<b>266,297</b>	<b>279,612</b>	<b>293,593</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
 Name of Fund: UH Real Property & Facilities Use RF (OPF)  
 Legal Authority: 304A-2274, HRS

Contact Name: Sandy French  
 Phone: 956-5495  
 Fund type (MOF) W  
 Appropriation Acct. No. S-351-F

**Intended Purpose:**

Per statute, all revenues collected by the University for the use of real property and facilities shall be deposited in this fund, and shall be expended to pay for the use of real property and facilities, except as otherwise provided by law.

**Source of Revenues:**

Various fees are collected for use of facilities including, but not limited to, facility use charges, sales, lease agreements, commercial filming charges and deposits for the use of building keys by contractors.

**Current Program Activities/Allowable Expenses:**

Planned expenditures include costs of operating University facilities including, maintenance and repair, supplies, furnishings, equipment and other expenses related to the upkeep of the facility.

**Variances:**

- FY22 Revenue increased due to rent revenue transferred to Facilities for NOAA HIG.
- FY23 Revenue Increased due to increase in interest, rental, and one time fund transfer from DAGS from old CIP projects
- FY24 Revenue decreased, last year received one time fund transfer from DAGS.
- FY21 Expenses increased due to the purchase of a Boom Truck and for the UHWO Relocation of Creative Media project.
- FY22 Expenses decreased due to the one time expenditures noted in FY21 above.
- FY23 Expenses increased due to the purchase of a Forklift and first time payments to OHA.
- FY24 Expenses increased due to one time purchase of a compact Excavator.
- FY25 Projected expenses increased due to anticipated purchase of Garbage Truck, Street Cleaner, Carts, and other equipment.
- FY26 Projected expenses decreased due to anticipated purchase of only other equipment.

Cash balance lapse to general fund? (Yes / No): No

Statutory language: None

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	450,000	450,000	450,000	450,000	450,000	450,000	450,000
Beginning Cash Balance	827,394	1,155,632	616,244	1,423,231	2,400,886	2,811,622	2,353,234
Revenues	356,514	337,364	626,417	918,055	810,613	769,000	769,000
Expenditures	16,749	675,926	23,224	192,648	266,474	1,090,567	397,223
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Trf to Chemistry MA2303354	(11,528)						
Trf to AIM Assess SW3333412.		(247,700)			(270,500)	(278,500)	(286,800)
Trf from MA Utilities MA2302445		46,873	203,795	252,248	137,097	141,679	99,887
Net Total Transfers	(11,528)	(200,827)	203,795	252,248	(133,403)	(136,821)	(186,913)
Ending Cash Balance	1,155,632	616,244	1,423,231	2,400,886	2,811,622	2,353,234	2,538,098
Encumbrances	578,439	14,141	96,955	552,897	492,978		
Unencumbered Cash Balance	577,192	602,103	1,326,276	1,847,990	2,318,644	2,353,234	2,538,098

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Real Property & Facilities Use RF (OPF)  
 Apprn. Acct. Number: S-351-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2274, HRS

**Statement of Objectives**

Non-General fund objective is to assist with keeping the building and the respective operating system functional and in safe and usable condition. This include having proper service equipment, supplies, tools, resources necessary to accomplish this objective.

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Lease revenue/license generated	\$ 629,000	\$ 629,000	\$ 629,000	\$ 629,000	\$ 629,000	\$ 629,000
2.	Gross square footage of real property leased	10,675	10,675	10,675	10,675	10,675	10,675
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b><u>Program Size Indicators</u></b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Gross square footage available for leasing	9,410,486	9,410,486	9,410,486	9,410,486	9,410,486	9,410,486	9,410,486
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Real Property & Facilities Use RF (OPF)  
 Apprn. Acct. Number: S-351-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2274, HRS

<b><u>Fund Activities Encompassed</u></b>	FY	FY	FY	FY	FY	FY
	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
1. Number of real property lease/antenna license agreements	7	7	7	7	7	7
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Real Property & Facilities Use RF (OPF)  
 Legal Authority: 304A-2274, HRS  
 Fund Type (MOF): W  
 Apprn. Acct. Number: S-351-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	78,850	157,700	157,700	157,700	157,700	157,700
B. Other Current Expenses	114,300	114,523	114,751	114,983	115,220	115,462
C. Equipment	897,417	125,000	125,000	125,000	125,000	125,000
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>1,090,567</b>	<b>397,223</b>	<b>397,451</b>	<b>397,683</b>	<b>397,920</b>	<b>398,162</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
 Name of Fund: UH Real Property & Facilities Use RF (IFA)  
 Legal Authority: 304A-2274, HRS

Contact Name: Sandy French  
 Phone: 956-5495  
 Fund type (MOF) W  
 Appropriation Acct. No. S-351-F

**Intended Purpose:**

Per statute, all revenues collected by the University for the use of real property and facilities shall be deposited in this fund, and shall be expended to pay the costs of infrastructure support for the Mauna Kea and Haleakala observatories.

**Source of Revenues:**

Annual rent due per Operating and Site Development Agreements for telescope facilities on Mauna Kea and Haleakala.

**Current Program Activities/Allowable Expenses:**

Utilities, Supplies, repair and maintenance.

**Variances:**

FY24: were reimbursed for some expenses related to infrastructure support

FY2025 expenditure increases is due to regular and deferred repairs and maintenance for upkeep of the observatories

Cash balance lapse to general fund? (Yes / No) NO

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	33,896	56,629	79,813	103,648	114,124	157,741	165,941
Revenues	24,708	25,098	25,703	20,726	44,485	21,000	21,000
Expenditures	1,975	1,913	1,867	10,250	868	12,800	13,200
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	56,629	79,813	103,648	114,124	157,741	165,941	173,741
Encumbrances		0	0	0	0		
Unencumbered Cash Balance	56,629	79,813	103,648	114,124	157,741	165,941	173,741

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2024 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Real Property & Facilities Use RF (IFA)  
 Apprn. Acct. Number: S-351-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2274, HRS

**Statement of Objectives**

Funds collected in these accounts are to be expended for infrastructure support of the Maunakea and Haleakala observatories.

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Lease revenue generated	24,500	24,500	24,500	24,500	24,500	24,500
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b><u>Program Size Indicators</u></b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Gross square footage available for leasing	394	394	394	394	394	394	394
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								



**Non-General Fund Program Measures Report  
for submittal to the 2024 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Real Property & Facilities Use RF (IFA)  
 Apprn. Acct. Number: S-351-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2274, HRS

<b><u>Fund Activities Encompassed</u></b>	FY	FY	FY	FY	FY	FY
	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
1. Number of real property lease agreements	2	2	2	2	2	2
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Real Property & Facilities Use RF (IFA)  
 Legal Authority: 304A-2274, HRS  
 Fund Type (MOF): W  
 Apprn. Acct. Number: S-351-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	12,800	13,200	13,600	14,000	14,400	14,400
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>12,800</b>	<b>13,200</b>	<b>13,600</b>	<b>14,000</b>	<b>14,400</b>	<b>14,400</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
 Name of Fund: UH Real Property & Facilities Use RF (SOEST)  
 Legal Authority: 304A-2274, HRS

Contact Name: Sandy French  
 Phone: 956-5495  
 Fund type (MOF) W  
 Appropriation Acct. No. S-351-F

**Intended Purpose:**

Per statute, all revenues collected by the University for the use of real property and facilities shall be deposited in this fund, and shall be expended to pay the costs of operating University facilities.

- Lord Estate Account: Purpose of account is to provide an option for the HIMB Director residential use or event rental usage when not leased to the Director. Rents are used to update and maintain the residence

- Coconut Island Account: Purpose is to utilize facilities use rental fees for building maintenance and general upkeep costs for the buildings and infrastructure on Coconut Island

**Source of Revenues:**

Various fees are collected for short-term use of facilities

**Current Program Activities/Allowable Expenses:**

Current program activities include land leases, facilities, rentals.

Allowable expenses include materials, supplies and labor necessary to partially maintain off-campus facilities.

**Variances:**

Variance in NWS revenue due to lease agreements ending mid-fiscal year. Expenditures vary based on programmatic needs and funding availability. NWS agreement ended in March of 2021.

Variance in Lord Estate revenue due to rent collection starting in December 2021 and ending in March 2023. The HIMB Director position recruitment is in process. However, at this time we are projecting the hire and possible rental of the Lord Residence to start in FY2025. We will update the projection once the new Director is officially hired. Expenditures vary based on programmatic needs and funding availability.

Cash balance lapse to general fund? No

Statutory language:

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	373,892	275,404	284,531	218,684	170,319	160,499	64,549
Revenues	163,361	163,361	33,774	17,033	(1,614)	18,750	90,000
Expenditures	261,849	154,234	51,450	65,397	8,206	114,700	88,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	(48,171)	0	0	0	0
Ending Cash Balance	275,404	284,531	218,684	170,319	160,499	64,549	66,549
Encumbrances	37,936	1,241	0	2,450	40	0	0
Unencumbered Cash Balance	237,468	283,290	218,684	167,869	160,459	64,549	66,549

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Real Property & Facilities Use RF (SOEST)  
 Apprn. Acct. Number: S-351-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2274, HRS

**Statement of Objectives**

1) LORD ESTATE ACCOUNT: Funds collected in this account are to be expended for infrastructure and general operating costs for the facilities.  
 2) COCONUT ISLAND ACCOUNT: Funds collected in this account are to be expended for infrastructure and general operating costs of the island facilities.

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Lease revenue generated	6,750.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
2.	Rental revenue generated	12,000.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Gross square footage available for leasing	11,074	11,074	11,074	11,074	11,074	11,074	11,074
2.	Gross square footage available for renting	82,321	82,321	82,321	82,321	82,321	82,321	82,321
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Real Property & Facilities Use RF (SOEST)  
 Apprn. Acct. Number: S-351-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2274, HRS

<b><u>Fund Activities Encompassed</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of property lease agreements	1	1	1	1	1	1
2.	Number of facility use agreements	1	2	2	2	2	2
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Real Property & Facilities Use RF (SOEST)  
 Legal Authority: 304A-2274, HRS  
 Fund Type (MOF): W  
 Apprn. Acct. Number: S-351-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	114,700	88,000	113,000	63,000	63,000	63,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>114,700</b>	<b>88,000</b>	<b>113,000</b>	<b>63,000</b>	<b>63,000</b>	<b>63,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
 Name of Fund: Hawaii Educator Loan Program RF  
 Legal Authority: 304A-2276, HRS

Contact Name: Sandy French  
 Phone: 956-5495  
 Fund type (MOF) W  
 Appropriation Acct. No. S-351-F

**Intended Purpose:**

Per statute, this fund was established for the purpose of providing loans pursuant to section 304A-701, HRS.  
 Tool to recruit college students to become educators and ensure that these graduates teach and remain in the Hawai'i public school system.

**Source of Revenues:**

Repayments of loans made by borrowers; interest earned to be used for future loans.

**Current Program Activities/Allowable Expenses:**

Loans made to eligible students.

**Variations:**

Revenues based on student loan repayments. Should students meet the loan requirements they are not required to repay the loan.  
 Expenditures based on loans issued; as of 2022 no loans issued

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	600,000	600,000	600,000	600,000	600,000	600,000	600,000
Beginning Cash Balance	26,374	28,203	21,075	21,134	21,557	22,264	22,264
Revenues	1,829	1,387	59	423	707	0	0
Expenditures	0	8,515	0	0	0	0	0
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	28,203	21,075	21,134	21,557	22,264	22,264	22,264
Encumbrances							
Unencumbered Cash Balance	28,203	21,075	21,134	21,557	22,264	22,264	22,264

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Hawaii Educator Loan Program RF  
 Apprn. Acct. Number: S-350-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2276, HRS

**Statement of Objectives**

Loans funds offered to enrolled College of Education students to assist in paying for their higher education costs.

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of student enrolled	20,013	20,213	20,415	20,619	20,826	21,034
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b><u>Program Size Indicators</u></b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of student enrolled in College of Education	2,025	1,828	1,865	1,902	1,940	1,979	2,018
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								



**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Hawaii Educator Loan Program RF  
 Apprn. Acct. Number: S-350-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2276, HRS

<b><u>Fund Activities Encompassed</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of students enrolled in College of Education who apply for federal aid	1,250	1,300	1,300	1,300	1,300	1,300
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: Hawaii Educator Loan Program RF  
 Legal Authority: 304A-2276, HRS  
 Fund Type (MOF): W  
 Apprn. Acct. Number: S-350-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	0	0	0	0	0	0
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
 Name of Fund: Federal Work Study Program  
 Legal Authority: Federal Fund

Contact Name: Sandy French  
 Phone: 956-5495  
 Fund type (MOF): N  
 Appropriation Acct. No.: S 202 F

**Intended Purpose:**

Through the Federal Work Study (FWS) Program, undergraduate and graduate students work part-time to help pay for the cost of their post-secondary education.

**Source of Revenues:**

U.S. Department of Education

**Current Program Activities/Allowable Expenses:**

The FWS program provides assistance to approximately 400 students in on-campus and off-campus employment. Some employment positions are community service based.

**Variances:**

Cash balance lapse to general fund? No

Statutory language:

<b>Financial Data</b>							
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	(2,233)	(795)	(39,539)	381	(827)	(827)	(827)
Revenues	697,338	761,219	834,474	888,517	900,000	900,000	900,000
Expenditures	695,901	799,963	794,553	889,724	900,000	900,000	900,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	(795)	(39,539)	381	(827)	(827)	(827)	(827)
Encumbrances							
Unencumbered Cash Balance	(795)	(39,539)	381	(827)	(827)	(827)	(827)

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Federal Work Study Program  
 Apprn. Acct. Number: S 202 F  
 Fund Type (MOF): N  
 Legal Authority: Federal Fund

**Statement of Objectives**

Federal aid funds provided to UH Manoa to hire and pay students for work in designated fields/office on and off-campus.

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of students enrolled	20,013	20,213	20,415	20,615	20,826	21,034
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of students enrolled who apply for federal aid	12,000	12,000	12,000	12,000	12,000	12,000	12,000
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

<b>Fund Activities Encompassed</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of students enrolled offered Federal Work Study funds	1,700	1,700	1,750	1,750	1,800	1,800
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: Federal Work Study Program  
 Legal Authority: Federal Fund  
 Fund Type (MOF): N  
 Apprn. Acct. Number: S 202 F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	735,000	735,000	735,000	735,000	735,000	735,000
B. Other Current Expenses	165,000	165,000	165,000	165,000	165,000	165,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>900,000</b>	<b>900,000</b>	<b>900,000</b>	<b>900,000</b>	<b>900,000</b>	<b>900,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
 Federal Grants-In-Aid For Natural Resources -  
 Name of Fund: Experiment Stations  
 Legal Authority: Hatch Act (P.L. 84-352) - Multi State

Contact Name: Sandy French  
 Phone: 956-5495

Fund type (MOF) N  
 Appropriation Acct. No. S 202 F

**Intended Purpose:**

Regional research fund to support cooperative regional research by State Agricultural Experiment Stations (SAES) by stimulating and facilitating inter-state cooperation on research of a regional and national character both among SAES and within the U.S. Department of Agriculture (USDA).

**Source of Revenues:**

\*\*Funds are appropriated by USDA per the Formula Fund Grant process. Appropriation ceiling is the award funding amount for each FY. and is subject to change.

**Current Program Activities/Allowable Expenses:**

Activities are as indicated in the intended purpose above. Allowable expenses include payroll and non-payroll expenses in accordance with the USDA guidelines and policies.

**Variances:**

Variance due to (1) federal fiscal year does not coincide with state fiscal year, therefore, there is an overlap of 2 federal fiscal years per state fiscal year and (2) due to congressional budget problems, funding allocation received late. The delay in allocation subsequently postponed project awards and resulted in increased spending toward end of state fiscal year.

Estimate includes 5% increase in labor costs. FY2027 estimated expenditures only up to cash on hand.

Cash balance lapse to general fund? (Yes / No) - NO

Statutory language:

<b>Financial Data</b>							
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	(32,230)	(165,785)	(235,898)	(5,683)	(70,899)	(36,622)	(28,493)
Revenues	329,603	776,011	680,973	432,834	557,230	557,230	557,230
Expenditures	463,157	846,125	450,757	498,050	522,953	549,101	528,737
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	(165,785)	(235,898)	(5,683)	(70,899)	(36,622)	(28,493)	0
Encumbrances							
Unencumbered Cash Balance	(165,785)	(235,898)	(5,683)	(70,899)	(36,622)	(28,493)	0

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Federal Grants-In-Aid For Natural Resources - Experiment Stations  
 Apprn. Acct. Number: S 202 F  
 Fund Type (MOF): N  
 Legal Authority: Hatch Act (P.L. 84-352) - Multi State

**Statement of Objectives**

CTAHR is the land grant institution of the State of Hawaii. Federally appropriated capacity funds support and enhance faculty projects in the areas of research and extension as well as public outreach and education efforts.

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Total number of CTAHR extramural projects	160.00	160.00	160.00	160.00	160.00	160.00
2.	Total number of CTAHR Hatch Multistate / Hatch Multistate Integrated projects	29.00	30.00	30.00	30.00	30.00	30.00
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Total number of CTAHR faculty	128.65	147.00	147.00	147.00	147.00	147.00	147.00
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

<b>Fund Activities Encompassed</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Total number of CTAHR proposals submitted	265.00	265.00	265.00	265.00	265.00	265.00
2.	Total number of CTAHR awards funded	160.00	160.00	160.00	160.00	160.00	160.00
3.	Total value of CTAHR extramural funding	25,000,000	25,000,000	25,000,000	25,000,000	25,000,000	25,000,000
4.	Total value of CTAHR capacity grant program	3,700,000	3,700,000	3,700,000	3,700,000	3,700,000	3,700,000
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: Federal Grants-In-Aid For Natural Resources - Experiment Stations  
 Legal Authority: Hatch Act (P.L. 84-352) - Multi State  
 Fund Type (MOF): N  
 Apprn. Acct. Number: S 202 F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	522,953	549,101	528,737	555,174	582,933	612,079
B. Other Current Expenses	0	0	0	0	0	0
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>522,953</b>	<b>549,101</b>	<b>528,737</b>	<b>555,174</b>	<b>582,933</b>	<b>612,079</b>



**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
 Name of Fund: Federal Grants-In-Aid For Natural Resources - Experiment Stations  
 Legal Authority: Hatch Act, As Amended (P.L. 84-352)

Contact Name: Sandy French  
 Phone: 956-5495

Fund type (MOF) N  
 Appropriation Acct. No. S 202 F

**Intended Purpose:**

To promote the efficient production, marketing, distribution, and utilization of farm products to assure a position in research equal to that of industry.

**Source of Revenues:**

\*\*Funds are appropriated by USDA per the Formula Fund Grant process. Appropriation ceiling is the award funding amount for each FY. and is subject to change.

**Current Program Activities/Allowable Expenses:**

Activities are as indicated in the intended purpose above. Allowable expenses include payroll and non-payroll expenses in accordance with the USDA guidelines and policies.

**Variances:**

Variance due to (1) federal fiscal year does not coincide with state fiscal year, therefore, there is an overlap of 2 federal fiscal years per state fiscal year and (2) due to congressional budget problems, funding allocation received late. The delay in allocation subsequently postponed project awards and resulted in increased spending toward end of state fiscal year.

Estimate includes 5% increase in labor costs. FY2027 estimated expenditures only up to cash on hand.

Cash balance lapse to general fund? (Yes / No) - NO

Statutory language:

<b>Financial Data</b>							
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	(124,371)	(53,081)	(75,124)	(35,087)	(307,377)	(253,046)	(254,708)
Revenues	312,047	1,276,841	1,565,445	794,237	1,174,184	1,174,184	1,174,184
Expenditures	240,757	1,298,884	1,525,407	1,066,527	1,119,853	1,175,846	919,476
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	(53,081)	(75,124)	(35,087)	(307,377)	(253,046)	(254,708)	0
Encumbrances							
Unencumbered Cash Balance	(53,081)	(75,124)	(35,087)	(307,377)	(253,046)	(254,708)	0

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Federal Grants-In-Aid For Natural Resources - Experiment Stations  
 Apprn. Acct. Number: S 202 F  
 Fund Type (MOF): N  
 Legal Authority: Hatch Act, As Amended (P.L. 84-352)

**Statement of Objectives**

CTAHR is the land grant institution of the State of Hawaii. Federally appropriated capacity funds support and enhance faculty projects in the areas of research and extension as well as public outreach and education efforts.

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Total number of CTAHR extramural projects	160.00	160.00	160.00	160.00	160.00	160.00
2.	Total number of CTAHR Hatch / Hatch Integrated projects	58.00	60.00	60.00	60.00	60.00	60.00
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Total number of CTAHR faculty	128.65	147.00	147.00	147.00	147.00	147.00	147.00
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

<b>Fund Activities Encompassed</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Total number of CTAHR proposals submitted	265.00	265.00	265.00	265.00	265.00	265.00
2.	Total number of CTAHR awards funded	160.00	160.00	160.00	160.00	160.00	160.00
3.	Total value of CTAHR extramural funding	25,000,000	25,000,000	25,000,000	25,000,000	25,000,000	25,000,000
4.	Total value of CTAHR capacity grant program	3,700,000	3,700,000	3,700,000	3,700,000	3,700,000	3,700,000
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: Federal Grants-In-Aid For Natural Resources - Experiment Stations  
 Legal Authority: Hatch Act, As Amended (P.L. 84-352)  
 Fund Type (MOF): N  
 Apprn. Acct. Number: S 202 F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	1,119,853	1,175,846	919,476	965,450	1,013,722	1,064,408
B. Other Current Expenses	0	0	0	0	0	0
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>1,119,853</b>	<b>1,175,846</b>	<b>919,476</b>	<b>965,450</b>	<b>1,013,722</b>	<b>1,064,408</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
Federal Grants-In-Aid For Natural Resources -  
 Name of Fund: Experiment Stations  
 Legal Authority: McIntire-Stennis Act (P.L. 87-788)

Contact Name: Sandy French  
 Phone: 956-5495

Fund type (MOF) N  
 Appropriation Acct. No. S 202 F

**Intended Purpose:**

To promote research in Forestry in Land Grant Colleges and Agricultural Experiment Stations

**Source of Revenues:**

\*\*Funds are appropriated by USDA per the Formula Fund Grant process. Appropriation ceiling is the award funding amount for each FY. and is subject to change.

**Current Program Activities/Allowable Expenses:**

Activities are as indicated in the intended purpose above. Allowable expenses include payroll and non-payroll expenses in accordance with the USDA guidelines and policies.

**Variances:**

Variance due to (1) federal fiscal year does not coincide with state fiscal year, therefore, there is an overlap of 2 federal fiscal years per state fiscal year and (2) due to congressional budget problems, funding allocation received late. The delay in allocation subsequently postponed project awards and resulted in increased spending toward end of state fiscal year.

Estimate includes 5% increase in labor costs. FY2027 estimated expenditures only up to cash on hand.

Cash balance lapse to general fund? (Yes / No) - NO

Statutory language:

<b>Financial Data</b>							
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	(14,050)	(701)	(52,693)	(6,993)	(83,230)	0	0
Revenues	377,797	232,142	304,585	174,209	232,587	232,587	232,587
Expenditures	364,447	284,135	258,884	250,445	149,357	232,587	232,587
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	(701)	(52,693)	(6,993)	(83,230)	0	0	0
Encumbrances							
Unencumbered Cash Balance	(701)	(52,693)	(6,993)	(83,230)	0	0	0

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Federal Grants-In-Aid For Natural Resources - Experiment Stations  
 Apprn. Acct. Number: S 202 F  
 Fund Type (MOF): N  
 Legal Authority: McIntire-Stennis Act (P.L. 87-788)

**Statement of Objectives**

CTAHR is the land grant institution of the State of Hawaii. Federally appropriated capacity funds support and enhance faculty projects in the areas of research and extension as well as public outreach and education efforts.

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Total number of CTAHR extramural projects	160.00	160.00	160.00	160.00	160.00	160.00
2.	Total number of CTAHR McIntire-Stennis projects	12.00	12.00	12.00	12.00	12.00	12.00
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Total number of CTAHR faculty	128.65	147.00	147.00	147.00	147.00	147.00	147.00
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

<b>Fund Activities Encompassed</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Total number of CTAHR proposals submitted	265.00	265.00	265.00	265.00	265.00	265.00
2.	Total number of CTAHR awards funded	160.00	160.00	160.00	160.00	160.00	160.00
3.	Total value of CTAHR extramural funding	25,000,000	25,000,000	25,000,000	25,000,000	25,000,000	25,000,000
4.	Total value of CTAHR capacity grant program	3,700,000	3,700,000	3,700,000	3,700,000	3,700,000	3,700,000
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: Federal Grants-In-Aid For Natural Resources - Experiment Stations  
 Legal Authority: McIntire-Stennis Act (P.L. 87-788)  
 Fund Type (MOF): N  
 Apprn. Acct. Number: S 202 F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	149,357	232,587	232,587	241,890	251,566	261,629
B. Other Current Expenses	0	0	0	0	0	0
C. Equipment						
M. Motor Vehicles						
L. Leases	0					
<b>TOTAL</b>	<b>149,357</b>	<b>232,587</b>	<b>232,587</b>	<b>241,890</b>	<b>251,566</b>	<b>261,629</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
Federal Grants-In-Aid For Natural Resources -  
 Name of Fund: Experiment Stations  
 Legal Authority P.L. 95-113 Section 1433

Contact Name: Sandy French  
 Phone: 956-5495  
 Fund type (MOF) N  
 Appropriation Acct. No. S 202 F

**Intended Purpose:**

To conduct research on animal health and disease.

**Source of Revenues:**

\*\*Funds are appropriated from US Department of Agriculture Appropriations and are subject to change each FY.

**Current Program Activities/Allowable Expenses:**

Activities are as indicated in the intended purpose above. Allowable expenses include payroll and non-payroll expenses in accordance with the USDA guidelines and policies.

**Variances:**

Variance due to (1) federal fiscal year does not coincide with state fiscal year, therefore, there is an overlap of 2 federal fiscal years per state fiscal year and (2) due to congressional budget problems, funding allocation received late. The delay in allocation subsequently postponed project awards and resulted in increased spending toward end of state fiscal year.

Estimate includes 5% increase in labor costs. FY2027 estimated expenditures only up to cash on hand.

Cash balance lapse to general fund? (Yes / No) - NO

Statutory language:

<b>Financial Data</b>							
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	(683)	(1,340)	(1,340)	(1,340)
Revenues	2,370	0	6,465	4,643	4,211	4,211	4,211
Expenditures	2,370	0	7,148	5,299	4,211	4,211	4,211
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	(683)	(1,340)	(1,340)	(1,340)	(1,340)
Encumbrances							
Unencumbered Cash Balance	0	0	(683)	(1,340)	(1,340)	(1,340)	(1,340)

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Federal Grants-In-Aid For Natural Resources - Experiment Stations  
 Apprn. Acct. Number: S 202 F  
 Fund Type (MOF): N  
 Legal Authority: P.L. 95-113 Section 1433

**Statement of Objectives**

CTAHR is the land grant institution of the State of Hawaii. Federally appropriated capacity funds support and enhance faculty projects in the areas of research and extension as well as public outreach and education efforts.

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Total number of CTAHR extramural projects	160.00	160.00	160.00	160.00	160.00	160.00
2.	Total number of CTAHR Animal Health projects	1.00	1.00	1.00	1.00	1.00	1.00
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Total number of CTAHR faculty	128.65	147.00	147.00	147.00	147.00	147.00	147.00
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

<b>Fund Activities Encompassed</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Total number of CTAHR proposals submitted	265.00	265.00	265.00	265.00	265.00	265.00
2.	Total number of CTAHR awards funded	160.00	160.00	160.00	160.00	160.00	160.00
3.	Total value of CTAHR extramural funding	25,000,000	25,000,000	25,000,000	25,000,000	25,000,000	25,000,000
4.	Total value of CTAHR capacity grant program	3,700,000	3,700,000	3,700,000	3,700,000	3,700,000	3,700,000
5.							
6.							
7.							
8.							
9.							
10.							



**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

**Non-General Fund Cost Element Report**  
for submittal to the 2025 Legislature

Department: University of Hawaii  
 Name of Fund: Federal Grants-In-Aid For Natural Resources - Experiment Stations  
 Legal Authority: P.L. 95-113 Section 1433  
 Fund Type (MOF): N  
 Apprn. Acct. Number: S 202 F

	<b>FY</b> <b>2024-25</b> Estimated	<b>FY</b> <b>2025-26</b> Estimated	<b>FY</b> <b>2026-27</b> Estimated	<b>FY</b> <b>2027-28</b> Estimated	<b>FY</b> <b>2028-29</b> Estimated	<b>FY</b> <b>2029-30</b> Estimated
A. Personal Services	4,211	4,211	4,211	4,211	4,211	4,211
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>4,211</b>	<b>4,211</b>	<b>4,211</b>	<b>4,211</b>	<b>4,211</b>	<b>4,211</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
Federal Grants-In-Aid For Natural Resources -  
 Name of Fund: Agricultural Extension Service  
 Legal Authority Smith-Lever Act, As Amended (7 U.S.C)

Contact Name: Sandy French  
 Phone: 956-5495

Fund type (MOF) N  
 Appropriation Acct. No. S 202 F

**Intended Purpose:**

To diffuse among the people of the United States useful and practical information on subjects relating to agriculture and home economics, and to encourage the application of the same.

**Source of Revenues:**

\*\*Funds are appropriated from US Department of Agriculture Appropriations and are subject to change each FY.

**Current Program Activities/Allowable Expenses:**

Activities are as indicated in the intended purpose above. Allowable expenses include payroll and non-payroll expenses in accordance with the USDA guidelines and policies.

**Variances:**

Variance due to (1) federal fiscal year does not coincide with state fiscal year, therefore, there is an overlap of 2 federal fiscal years per state fiscal year and (2) due to congressional budget problems, funding allocation received late. The delay in allocation subsequently postponed project awards and resulted in increased spending toward end of state fiscal year.

Estimate includes 5% increase in labor costs. FY2027 estimated expenditures only up to cash on hand.

Cash balance lapse to general fund? (Yes / No) - NO

Statutory language:

Financial Data							
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	(86,120)	(46,349)	236,614	(0)	104,141	449,509	737,362
Revenues	424,962	1,254,179	987,446	1,199,683	1,495,688	1,495,688	1,495,688
Expenditures	385,191	971,216	1,224,060	1,095,542	1,150,320	1,207,836	1,268,227
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	(46,349)	236,614	(0)	104,141	449,509	737,362	964,822
Encumbrances							
Unencumbered Cash Balance	(46,349)	236,614	(0)	104,141	449,509	737,362	964,822

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Federal Grants-In-Aid For Natural Resources - Agricultural Extension Service  
 Apprn. Acct. Number: S 202 F  
 Fund Type (MOF): N  
 Legal Authority: Smith-Lever Act, As Amended (7 U.S.C)

**Statement of Objectives**

CTAHR is the land grant institution of the State of Hawaii. Federally appropriated capacity funds support and enhance faculty projects in the areas of research and extension as well as public outreach and education efforts.

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Total number of CTAHR extramural projects	160.00	160.00	160.00	160.00	160.00	160.00
2.	Total number of CTAHR Smith Lever projects	69.00	69.00	69.00	69.00	69.00	69.00
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b><u>Program Size Indicators</u></b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Total number of CTAHR faculty	128.65	147.00	147.00	147.00	147.00	147.00	147.00
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

<b><u>Fund Activities Encompassed</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Total number of CTAHR proposals submitted	265.00	265.00	265.00	265.00	265.00	265.00
2.	Total number of CTAHR awards funded	160.00	160.00	160.00	160.00	160.00	160.00
3.	Total value of CTAHR extramural funding	25,000,000	25,000,000	25,000,000	25,000,000	25,000,000	25,000,000
4.	Total value of CTAHR capacity grant program	3,700,000	3,700,000	3,700,000	3,700,000	3,700,000	3,700,000
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: Federal Grants-In-Aid For Natural Resources - Agricultural Extension Service  
 Legal Authority: Smith-Lever Act, As Amended (7 U.S.C)  
 Fund Type (MOF): N  
 Apprn. Acct. Number: S 202 F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	1,105,340	1,161,057	1,219,577	1,281,043	1,345,601	1,413,407
B. Other Current Expenses	44,980	46,779	48,650	50,596	52,620	54,725
C. Equipment	0					
M. Motor Vehicles	0					
L. Leases	0					
<b>TOTAL</b>	<b>1,150,320</b>	<b>1,207,836</b>	<b>1,268,228</b>	<b>1,331,639</b>	<b>1,398,221</b>	<b>1,468,132</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-110  
 Name of Fund: UH at Manoa Malpractice SF  
 Legal Authority: 304A-2152, HRS

Contact Name: Sandy French  
 Phone: 956-5495  
 Fund type (MOF) B  
 Appropriation Acct. No. S-185-F

**Intended Purpose:**

Per statute, this fund shall be used for costs arising from the defense and settlement of claims against the University, its students, or its faculty for professional malpractice in programs that provide professional services.  
 To maintain a reserve with which to pay expenses related to malpractice claims filed against John A. Burns School of Medicine faculty physicians.

**Source of Revenues:**

Interest earned from investment of available cash by the University of Hawai'i and charging faculty physicians' funding agencies their fair share of the reserve contribution.

**Current Program Activities/Allowable Expenses:**

Judgements, settlements, attorney fees and other costs related to the defense against malpractice claims filed against faculty physicians and entities.

**Variances:**

Revenues FY 2021: Variance due to receipt of FY20 premium reimbursements in FY21  
 Revenues FY 2022: Variance due to malpractice premium contributions now handled by Queen's and HPH eff Sept 2021. Contribution collections in process.  
 Revenues FY 2023: Variance due to malpractice premium contributions now handled by Queen's and HPH  
 Revenues FY 2024: Variance due to prior year malpractice premium contributions not being recorded due to billing lag  
 Revenues FY 2025: Variance due to premiums paid directly to insurer by Queen's and HPH

Expenditures FY 2021: Variance due to decrease in claims cost  
 Expenditures FY 2022: Variance due to decrease in premium cost.  
 Expenditures FY 2023: Variance due to malpractice premium costs being covered by Queen's and HPH  
 Expenditures FY 2024: Variance due to malpractice premium costs being covered by Queen's and HPH and reimb of multi year premiums by UHCC  
 Expenditures FY 2025: Variance due to malpractice premium costs that were transferred over to Queen's and HPH

Cash balance lapse to general fund? No  
 Statutory language:

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	700,000	700,000	700,000	700,000	700,000	700,000	700,000
Beginning Cash Balance	798,635	576,532	518,311	349,213	252,490	562,202	562,202
Revenues	432,087	462,181	2,759	11,452	308,887	22,000	22,440
Expenditures	654,189	520,402	171,857	108,175	(825)	22,000	22,440
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	576,532	518,311	349,213	252,490	562,202	562,202	562,202
Encumbrances		1,625	11,163	11,163	1,625	0	0
Unencumbered Cash Balance	576,532	516,686	338,050	241,326	560,577	562,202	562,202

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH at Manoa Malpractice SF  
 Apprn. Acct. Number: S-185-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2152, HRS

**Statement of Objectives**

Per statute, this fund shall be used to provide for costs arising from the defense and settlement of claims against the University, it's students, or it's faculty for professional malpractice in programs that provide professional services.

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of malpractice cases	15	15	15	15	15	15
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Faculty, Staff and Students under malpractice insurance policy	495	495	495	495	495	495	495
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH at Manoa Malpractice SF  
 Apprn. Acct. Number: S-185-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2152, HRS

<b>Fund Activities Encompassed</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Conduct Risk Management quality control courses	5	5	5	5	5	5
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: UH at Manoa Malpractice SF  
 Legal Authority: 304A-2152, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-185-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services						
B. Other Current Expenses	22,000	22,440	22,889	23,347	23,814	24,290
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>22,000</b>	<b>22,440</b>	<b>22,889</b>	<b>23,347</b>	<b>23,814</b>	<b>24,290</b>



**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-110  
UH Auxiliary Enterprises SF (JABSOM Hyperbaric  
 Name of Fund: Treatment Center)  
 Legal Authority 304A-2157, HRS

Contact Name: Sandy French  
 Phone: 956-5495  
 Fund type (MOF) B  
 Appropriation Acct. No. S-185-F

**Intended Purpose:**

Per statute, all revenues collected from the University's provision of auxiliary services shall be deposited into this fund and shall be expended solely for the costs of providing these services.

For the operation of the Hyperbaric Treatment Center which was transferred from the Department of Health to the University of Hawai'i in the FY 1998 appropriations act.

JABSOM will be moving HTC operations over to UHP/UCERA in FY2018. \$500K State funds received in support of HTC will be paid to UHP/UCERA on ongoing basis to support operations.

**Source of Revenues:**

Revenues to the fund are generated from patients who are treated at the center for hyperbaric oxygen services for diving accidents and medical health treatments. Payments for these services come from insurance companies and patients. Interest earned from investment of available cash is another source of revenue.

**Current Program Activities/Allowable Expenses:**

Expenses related to the operation of the HTC including salaries and fringe, office and medical supplies, communications, equipment, repairs, janitorial and laundering services, patient meals, travel, etc.

**Variances:**

Revenues FY2016-2021: Service revenues collected on aged account receivables plus accrued interest

Revenues FY2023: Negative interest accrued due to errant expenditure which made cash balance negative

Revenues FY2024: Interest revenue increase due to rise in interest rates

**Cash balance lapse to general fund? No**

Statutory language:

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	525,000	525,000	525,000	525,000	525,000	525,000	525,000
Beginning Cash Balance	2,570	2,602	2,618	2,626	1,016	1,037	1,058
Revenues	32	15	8	(1,609)	21	21	21
Expenditures	0	0	0	0	0	0	0

**Transfers**

List each net transfer in/out/ or projection in/out; list each account number

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	2,603	2,618	2,626	1,016	1,037	1,058	1,079
Encumbrances							
Unencumbered Cash Balance	2,603	2,618	2,626	1,016	1,037	1,058	1,079

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Auxiliary Enterprises SF (JABSOM Hyperbaric Treatment Center)  
 Apprn. Acct. Number: S-185-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157, HRS

**Statement of Objectives**

Per statute, all revenues collected shall be expended solely for the costs of operating the hyperbaric treatment center. The UH Hyperbaric Treatment Center (HTC) is the largest multiperson chamber in the Pacific Islands and the only facility providing emergency 24/7 hyperbaric oxygen(HBO) treatment to civilians.

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Emergency/Urgent HBO treatments delivered within one hour upon arrival to	90.00%	90.00%	90.00%	90.00%	90.00%	90.00%
2.	HBO Treatments - Elective	1,350	1,350	1,350	1,350	1,350	1,350
3.	HBO treatments - Emergency/Urgent	40	40	40	40	40	40
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Total state population (in thousands)	0	1,424	1,418	1,412	1,407	1,401	1,395
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Auxiliary Enterprises SF (JABSOM Hyperbaric Treatment Center)  
 Apprn. Acct. Number: S-185-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157, HRS

<b>Fund Activities Encompassed</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	HTC recruits, trains and sustains physician, nurse & tech staff for 24/7 avail	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University Of Hawaii  
 Name of Fund: UH Auxiliary Enterprises SF (JABSOM Hyperbaric Treatment Center)  
 Legal Authority: 304A-2157, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-185-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	0	0	0	0	0	0

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Program ID(s): UOH-110  
 Name of Fund: UH Auxiliary Enterprises SF (JABSOM SRRC)  
 Legal Authority: 304A-2157, HRS

Contact Name: Sandy French  
 Phone Number: 956-5495  
 Fund Type (MOF): B  
 Appropriation Account Number S-185-F

Intended Purpose: Recharge Centers provide research-related goods/services for Internal UH and External customers.

Source of Revenues: Cost recovery for goods/services provided by the recharge centers.

Current Program Activities/Allowable Expenses: Salary and fringe, travel, supplies, etc.

Variances: Expenditure estimate for FY2025 adjusted down due to initial inclusion of Conference expenses in FY2024, which was the first year of this transition.

Cash balance lapse to general fund? (Yes / No) No  
 Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance			0	0	0	(100,326)	87,520
Revenues					564,916	576,214	587,738
Expenditures					606,008	388,368	396,135

Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	(59,235)	0	0
Ending Cash Balance	0	0	0	0	(100,326)	87,520	279,123
Encumbrances					22,934		
Unencumbered Cash Balance	0	0	0	0	(123,261)	87,520	279,123

Additional Information:							
Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Auxiliary Enterprises SF (JABSOM SRRC)  
 Apprn. Acct. Number: S-185-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157, HRS

**Statement of Objectives**

Research-related goods/services for internal UH and external non-UH customers

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	(QHS) PhD and Master Level of Service: Research Design and Biostatistical	100%	100%	100%	100%	100%	100%
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b><u>Program Size Indicators</u></b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	(QHS) 7 customers per year	7.00	7.00	7.00	7.00	7.00	7.00	7.00
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Auxiliary Enterprises SF (JABSOM SRRC)  
 Apprn. Acct. Number: S-185-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157, HRS

<b>Fund Activities Encompassed</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	(QHS) PhD and Masters Levels of Service	7.00	7.00	7.00	7.00	7.00	7.00
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University Of Hawaii  
 Name of Fund: UH Auxiliary Enterprises SF (JABSOM SRRC)  
 Legal Authority: 304A-2157, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-185-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	303,407	309,475	315,665	321,978	328,417	334,986
B. Other Current Expenses	84,961	86,660	88,393	90,161	91,964	93,804
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>388,368</b>	<b>396,135</b>	<b>404,058</b>	<b>412,139</b>	<b>420,382</b>	<b>428,789</b>



**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Program ID(s): UOH-110  
UH Auxiliary Enterprises SF (JABSOM  
 Name of Fund: Conferences/Workshops)  
 Legal Authority: 304A-2157, HRS

Contact Name: Sandy French  
 Phone Number: 956-5495

Fund Type (MOF): B  
 Appropriation Account Number S-185-F

Intended Purpose: Conferences/Workshops/Courses for Internal UH and External customers.

Source of Revenues: Cost recovery for conferences/workshops/courses.

Current Program Activities/Allowable Expenses: Salary and fringe, travel, supplies, etc.

Variances:

Cash balance lapse to general fund? (Yes / No) No  
 Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance			0	0	0	288,265	521,875
Revenues					429,844	438,441	447,209
Expenditures					200,814	204,830	208,927
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	59,235	0	0
Ending Cash Balance	0	0	0	0	288,265	521,875	760,157
Encumbrances					8,253		
Unencumbered Cash Balance	0	0	0	0	280,012	521,875	760,157

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Auxiliary Enterprises SF (JABSOM Conferences/Workshops)  
 Apprn. Acct. Number: S-185-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157, HRS

**Statement of Objectives**

Conferences / workshops / courses for internal UH and external non-UH customers

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	(OME) International Programs: Certificates issued upon completion of workshop	100%	100%	100%	100%	100%	100%
2.	(OME) HPEC: 6 Continuing education credits per attendee	600.00	600.00	600.00	600.00	600.00	600.00
3.	(SIM TIKI) Domestic Programs: Certificates issued upon completion of course	100%	100%	100%	100%	100%	100%
4.	(SIM TIKI) International Programs: Certificates issued upon completion of course	100%	100%	100%	100%	100%	100%
5.							
6.							
7.							
8.							
9.							
10.							

<b><u>Program Size Indicators</u></b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	(OME) International Programs: 5-6 workshops/year, 4-10	60	60	60	60	60	60	60
2.	(OME) HPEC: 1 conference/year, 100 attendees/conference	100	100	100	100	100	100	100
3.	(SIM TIKI) Domestic Programs: 20 courses/year, 9	180	180	180	180	180	180	180
4.	(SIM TIKI) International Programs: 22 courses/year, 5	110	110	110	110	110	110	110
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Auxiliary Enterprises SF (JABSOM Conferences/Workshops)

Apprn. Acct. Number: S-185-F

Fund Type (MOF): B

Legal Authority: 304A-2157, HRS

**Fund Activities Encompassed**

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. (OME) International Programs: 5-6 workshops/year	6	6	6	6	6	6
2. (OME) HPEC: 1 conference/year	1	1	1	1	1	1
3. (SIM TIKI) Domestic Programs: 20 courses/year	20	20	20	20	20	20
4. (SIM TIKI) International Programs: 22 courses/year	22	22	22	22	22	22
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University Of Hawaii  
 Name of Fund: UH Auxiliary Enterprises SF (JABSOM Conferences/Workshops)  
 Legal Authority: 304A-2157, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-185-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	152,513	155,563	158,675	161,848	165,085	168,387
B. Other Current Expenses	52,317	53,363	54,431	55,519	56,630	57,762
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>204,830</b>	<b>208,927</b>	<b>213,105</b>	<b>217,368</b>	<b>221,715</b>	<b>226,149</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-110  
UH Scholarship & Assistance SF (JABSOM)  
 Name of Fund: Scholarship  
 Legal Authority 304A-2159, HRS

Contact Name: Sandy French  
 Phone: 956-5495  
 Fund type (MOF) B  
 Appropriation Acct. No. S-185-F

Intended Purpose:

Per statute, this fund shall be used to provide financial assistance to qualified students enrolled at any campus of the University of Hawaii.

Source of Revenues:

These accounts do not generate revenue. Cash will be transferred from the appropriate TFSF account to cover expenses.

Current Program Activities/Allowable Expenses:

Per BOR policy, a percentage of tuition revenue earned by the University must be made available to students in the form of merit-based scholarship.

Variances:

Expenditures FY21: Leftover scholarship funds awarded.

Expenditures FY22: Spent down on Scholarship fund balance. Hereafter, all scholarship activity is handled by UH Manoa Financial Aids office. unspent funds were transferred back to UH Manoa

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	293,180	293,180	266,180	0	0	0	0
Revenues	0	0	0				
Expenditures	0	27,000	237,000				
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	(29,180)	0	0	0	0
Ending Cash Balance	293,180	266,180	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	293,180	266,180	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Scholarship & Assistance SF (JABSOM Scholarship)  
 Apprn. Acct. Number: S-185-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2159, HRS

**Statement of Objectives**

Per statute, this fund shall be used to provide financial assistance to qualified students enrolled at JABSOM. Beginning FY2020, UH Manoa has centralized payment of all student scholarships.

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Expected MD degrees bestowed	77.00	77.00	77.00	77.00	77.00	77.00
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b><u>Program Size Indicators</u></b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Total state population (in thousands)	1,429	1,424	1,418	1,412	1,407	1,401	1,395
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Scholarship & Assistance SF (JABSOM Scholarship)  
 Apprn. Acct. Number: S-185-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2159, HRS

<b>Fund Activities Encompassed</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Awarded scholarships (count)	0.00	0.00	0.00	0.00	0.00	0.00
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Scholarship & Assistance SF (JABSOM Scholarship)  
 Legal Authority: 304A-2159, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-185-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	0	0	0	0	0	0
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-110  
 Name of Fund: UH Revenue Undertakings Fund (JABSOM)  
 Legal Authority: 304A-2167.5, HRS

Contact Name: Sandy French  
 Phone: 956-5495  
 Fund type (MOF) B  
 Appropriation Acct. No. S-185-F

**Intended Purpose:**

Per statute, the fund was established to provide for all costs of construction, operation, repair, and maintenance of a University project, University system network, or any combination thereof, including reserves therefor.  
 To support the medical school's operations and train and graduate new physicians until June 30, 2015.

**Source of Revenues:**

Interest earned from investment of available cash by the University of Hawaii.

**Current Program Activities/Allowable Expenses:**

Funds are to be used to cover operating expenses related to the education and training of medical students.  
 This includes lease and utility costs at our medical education sites.

**Variances:**

Revenues FY 2021: Interest revenue on transferred in funds.  
 Revenues FY 2022: Interest revenue on transferred in funds.  
 Revenues FY 2023: Interest revenue on transferred in funds.  
 Revenues FY 2024: Interest revenue on transferred in funds.  
 Revenues FY 2025: Interest revenue on transferred in funds.

Expenditures FY 2021: Agency and Bond arbitrage fees charged to this account

Expenditures FY 2022: Full amount of Agency and Bond arbitrage fees charged to this account plus some FY2021 fees

Expenditures FY 2023: FY2023 Agency and Bond arbitrage fees charged to this account

Cash balance lapse to general fund? No

Statutory language:

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	(19)	319	(1)	67	(37)	4,132	4,632
Revenues	318	125	67	654	4,539	500	500
Expenditures	0	7,102	21,801	14,970	14,968	15,000	15,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Repair & replace reserve					1,559,407	1,559,407	
Transfer to Kakaako Proj R&R acct					(1,559,407)	(1,559,407)	
Transfer to cover bond admin fees					14,598	15,000	15,000
Net Total Transfers	19	6,657	21,801	14,213	14,598	15,000	15,000
Ending Cash Balance	318	(1)	67	(37)	4,132	4,632	5,132
Encumbrances							
Unencumbered Cash Balance	318	(1)	67	(37)	4,132	4,632	5,132

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Revenue Undertakings Fund (JABSOM)  
 Apprn. Acct. Number: S-185-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2167.5, HRS

**Statement of Objectives**

Per statute, this fund was established to provide for all costs of construction, operation, repair and maintenance of a University project, University system network, or any combination thereof. The completed structure is used to train and graduate new physicians.

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Expected MD,MS, PhD and undergrad degrees bestowed	105.00	105.00	105.00	105.00	105.00	105.00
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b><u>Program Size Indicators</u></b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Total state population (in thousands)	1,429	1,424	1,418	1,412	1,407	1,401	1,395
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Revenue Undertakings Fund (JABSOM)  
 Apprn. Acct. Number: S-185-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2167.5, HRS

<b>Fund Activities Encompassed</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	MD,MS, PhD and undergrad program enrollment	433.00	433.00	433.00	433.00	433.00	433.00
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2024 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Revenue Undertakings Fund (JABSOM)  
 Legal Authority: 304A-2167.5, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-185-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	15,000	15,000	15,000	15,000	15,000	15,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-110  
John A. Burns School of Medicine SF -  
 Name of Fund: Physician Workforce Assessment  
 Legal Authority: 304A-2171, HRS

Contact Name: Sandy French  
 Phone: 956-5495  
 Fund type (MOF) B  
 Appropriation Acct. No. S-185-F

**Intended Purpose:**

Per statute, this fund was established to support JABSOM's activities related to physician workforce assessment and planning.  
 To maintain accurate physician workforce assessment information and provide or update personal and professional information to be maintained in a secure database.

**Source of Revenues:**

Interest earned from investment of available cash by the University of Hawaii and medical license renewal fees charged to physicians.

**Current Program Activities/Allowable Expenses:**

To support physician workforce assessment and planning activities in Hawaii provided that expenditures are limited to no more than \$245,000 annually

**Variations:**

Revenues FY2021: would typically not receive revenues other than interest, similar to FY23)  
 Revenues FY 2022: Physician license renewal fees should have been recorded in FY2022 but was collected in FY2023. Only interest received in FY22  
 Revenues FY 2023: Physician license renewal fees should have been recorded in FY2022 but was collected in FY2023.  
 Revenues FY2025-2027: Physician license renewal fees are received biannually hence the high degree of fluctuation each year.

Expenditures FY 2021: Agency and Bond arbitrage fees charged to this account  
 Expenditures FY 2022: Decrease due to reduction in supply cost  
 Expenditures FY 2023: Will increase due to added cost of housing and scholarship repayments for clinicians and students serving in rural communities.  
 Expenditures FY 2024: Will increase to support non-recurring appropriation ceiling increase for FY2024 and FY2025 to support student loan repayment program, scholarships, and formation of an office of rural training.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	245,000	245,000	245,000	245,000	450,000	450,000	245,000
Beginning Cash Balance	735,417	501,179	843,122	640,689	1,011,172	1,340,566	1,090,576
Revenues	10,743	586,875	4,842	609,387	594,283	24,000	612,000
Expenditures	244,981	244,933	207,274	238,905	264,889	273,990	283,465

**Transfers**

List each net transfer in/out/ or projection in/out; list each account number

Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	501,179	843,122	640,689	1,011,172	1,340,566	1,090,576	1,419,111
Encumbrances	0	0	116,436	13,482	159,254	13,000	13,000
Unencumbered Cash Balance	501,179	843,122	524,253	997,690	1,181,311	1,077,576	1,406,111

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: John A. Burns School of Medicine SF - Physician Workforce Assessment  
 Apprn. Acct. Number: S-185-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2171, HRS

**Statement of Objectives**

Per statute, this fund was established to support JABSOM's activities related to physician workforce assessment and planning. This program is funded by medical license renewal fees charged to physicians.

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Expected MD,MS, PhD and undergrad degrees bestowed	105.00	105.00	105.00	105.00	105.00	105.00
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b><u>Program Size Indicators</u></b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>
1.	Total state population (in thousands)	1,429	1,424	1,418	1,412	1,407	1,401	1,395
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: John A. Burns School of Medicine SF - Physician Workforce Assessment  
 Apprn. Acct. Number: S-185-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2171, HRS

<b>Fund Activities Encompassed</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	MD,MS, PhD and undergrad program enrollment	433.00	433.00	433.00	433.00	433.00	433.00
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: John A. Burns School of Medicine SF - Physician Workforce Assessment  
 Legal Authority: 304A-2171, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-185-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30</b>
A. Personal Services	133,163	139,821	146,812	154,153	161,861	169,954
B. Other Current Expenses	140,827	143,644	146,517	149,447	152,436	155,485
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>273,990</b>	<b>283,465</b>	<b>293,329</b>	<b>303,600</b>	<b>314,297</b>	<b>325,439</b>



**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-110  
 Name of Fund: UH Graduate Application RF (JABSOM)  
 Legal Authority: 304A-2260, HRS

Contact Name: Sandy French  
 Phone: 956-5495  
 Fund type (MOF) W  
 Appropriation Acct. No. S-381-F

**Intended Purpose:**

Per statute, application processing fees shall be deposited into this fund and shall be used to pay the costs of processing applications to all graduate programs.

**Source of Revenues:**

Required application fee paid by all applicants to the John A. Burns School of Medicine and to the medical electives program, and interest earned from investment of available cash.

**Current Program Activities/Allowable Expenses:**

Expenses related to the distribution, collection and processing of the applications, including salaries and fringe, operating supplies, equipment, repairs, printing, communications, parking fees, travel, etc.

**Variances:**

Revenues FY 2021: Variance due to increase in volume of applicants.  
 Revenues FY 2022: Variance due to decrease in volume of applicants.  
 Revenues FY 2023: Variance due to decrease in volume of applicants.  
 Revenues FY 2024: Variance due to increase in volume of applicants.

Expenditures FY 2024: Hired Associate Director of Admissions (part time )

Cash balance lapse to general fund? No

Statutory language:

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	200,000	200,000	200,000	200,000	200,000	300,000	300,000
Beginning Cash Balance	250,669	272,216	440,962	515,154	524,278	563,811	577,395
Revenues	236,197	365,501	281,814	222,228	297,431	283,694	282,129
Expenditures	214,650	196,755	207,622	213,104	257,898	270,110	282,919

**Transfers**

List each net transfer in/out/ or projection in/out; list each account number

Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	272,216	440,962	515,154	524,278	563,811	577,395	576,605
Encumbrances	3,623	13,322	16,620	6,948	415	7,000	7,000
Unencumbered Cash Balance	268,593	427,639	498,534	517,330	563,397	570,395	569,605

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Graduate Application RF (JABSOM)  
 Apprn. Acct. Number: S-381-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2260, HRS

**Statement of Objectives**

Per statute, application processing fees shall be used to pay the costs of processing applications to all JABSOM graduate programs

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Expected MD program degrees bestowed	77.00	77.00	77.00	77.00	77.00	77.00
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b><u>Program Size Indicators</u></b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Total MD program enrollment count	308.00	308.00	308.00	308.00	308.00	308.00	308.00
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Graduate Application RF (JABSOM)  
 Apprn. Acct. Number: S-381-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2260, HRS

<b>Fund Activities Encompassed</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1. Total MD program applications processed (count)	2,600.00	2,800.00	2,800.00	2,800.00	2,800.00	2,800.00
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Graduate Application RF (JABSOM)  
 Legal Authority: 304A-2260, HRS  
 Fund Type (MOF): W  
 Apprn. Acct. Number: S-381-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	246,910	259,255	264,440	269,729	275,124	280,626
B. Other Current Expenses	23,200	23,664	24,137	24,620	25,112	25,615
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>270,110</b>	<b>282,919</b>	<b>288,577</b>	<b>294,349</b>	<b>300,236</b>	<b>306,241</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-110  
 Name of Fund: UH Real Property & Facilities Use RF (JABSOM)  
 Legal Authority: 304A-2274, HRS

Contact Name: Sandy French  
 Phone: 956-5495  
 Fund type (MOF) W  
 Appropriation Acct. No. S-381-F

**Intended Purpose:**

Per statute, all revenues collected by the University for the use of real property and facilities shall be deposited in this fund, and shall be expended to pay the costs of operating University facilities.

Facilities usage revolving fund to cover expenses related to the rental and usage of JABSOM facilities.

**Source of Revenues:**

Revenues collected for use of JABSOM facilities which include land, buildings, grounds, furnishings and equipment. Interest earned from investment of available cash is another source of revenue.

**Current Program Activities/Allowable Expenses:**

Expenses related to operating JABSOM facilities including repairs and maintenance, contractor services, supplies, security, janitorial services, utilities and other operational expenses.

**Variances:**

Revenues FY 2021: Increase in parking collections due to reduced demand for parking spaces

Revenues FY 2023: Increase in parking collections due to increased demand/rates for parking spaces plus increase in facility rent

Revenues FY 2024: Reduction due to drop in TV production revenues

Revenues FY 2025: Reduction due to departure of a food vendor at Café Waioli

Expenditures FY2021: Parking lease fees were charged to tuition in FY21 in our effort to replenish cash reserve.

Expenditures FY2022: Increase due to parking refunds and funds transferred to debt service to cover bond admin support costs

Expenditures FY2023: Increase due to resumption of parking lease fees being charged to this revolving fund

Expenditures FY2024: Decrease due to recharging of payroll to another account

Expenditures FY2025: Decrease due loss of Ohe and Kakaako Waterfront parking leases

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	400,000	400,000	400,000	400,000	400,000	500,000	500,000
Beginning Cash Balance	54,683	61,238	319,850	498,262	433,299	358,979	351,749
Revenues	345,492	327,005	346,559	461,887	331,791	308,364	314,531
Expenditures	338,918	61,736	146,347	512,637	391,514	300,594	306,606
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(19)	(6,657)	(21,801)	(14,213)	(14,598)	(15,000)	(15,000)
Ending Cash Balance	61,238	319,850	498,262	433,299	358,979	351,749	344,674
Encumbrances	102,927	106,287	126,214	120,788	142,561	121,000	121,000
Unencumbered Cash Balance	(41,689)	213,564	372,048	312,512	216,418	230,749	223,674

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Real Property & Facilities Use RF (JABSOM)  
 Apprn. Acct. Number: S-381-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2274, HRS

**Statement of Objectives**

This fund was established to provide coverage for JABSOM facility operating costs which include repairs and maintenance, contractor services, supplies, security janitorial services and leased parking. This revolving fund is funded by rental of JABSOM facilities that include buildings, grounds, furnishings and equipment.

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Expected facility leased revenues	206,000	206,000	206,000	206,000	206,000	206,000
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b><u>Program Size Indicators</u></b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Gross square footage available for leasing	7,200	7,200	7,200	7,200	7,200	7,200	7,200
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Real Property & Facilities Use RF (JABSOM)  
 Apprn. Acct. Number: S-381-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2274, HRS

<b>Fund Activities Encompassed</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of real property lease agreements	2	2	2	2	2	2
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Real Property & Facilities Use RF (JABSOM)  
 Legal Authority: 304A-2274, HRS  
 Fund Type (MOF): W  
 Apprn. Acct. Number: S-381-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	300,594	306,606	312,738	318,993	325,372	331,880
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>300,594</b>	<b>306,606</b>	<b>312,738</b>	<b>318,993</b>	<b>325,372</b>	<b>331,880</b>



**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-881  
 Name of Fund: State Aquarium SF  
 Legal Authority: 304A-2165, HRS

Contact Name: Sandy French  
 Phone: 956-5495  
 Fund type (MOF) B  
 Appropriation Acct. No. S-304-F

**Intended Purpose:**

Per statute, all revenues derived from all fees for admission and all fees for the use of the aquarium facilities and programs collected in conjunction with the operation of the state aquarium shall be deposited in this fund.

The purpose of this fund is to support the operations of the Waikiki Aquarium by providing a fund to receive revenue and process expenditures that occur in the daily operations.

**Source of Revenues:**

Revenues are derived from admission fees, education program fees, rental of the facility, and other miscellaneous activities that occur at the Aquarium sit

**Current Program Activities/Allowable Expenses:**

Expenses are incurred for the general operations of the Aquarium including salaries of non-general funded employees.

Funds are also used to assist in the maintenance of the Waikiki Aquarium facility as needed.

**Variances:**

DBEDT preliminary reports for May, June, and July of 2024 have decreased total visitors compared to the same months in 2023; however, July 2024 had increased total visitor spending compared to July 2023.

The Asian market show a significant increase in 2024 compared to 2023, but total visitors are still much lower than pre-pandemic visitors as of 2019.

Staffing was gradually added as funding became available as well deferred maintenance and repairs.

Major injection well construction project will restrict the available space in the lawn, reducing or eliminating rentals in FY2025. After the construction is complete, we are expecting a significant reduction in sewer fees and our revenues will recover as rentals resume.

Revenue generating sources such as concessions and facility rentals will resume in FY 24

Cash balance lapse to general fund? (No)

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	3,117,141	3,117,141	3,117,141	3,117,141	3,117,141	3,117,141	3,117,141
Beginning Cash Balance	244,869	47,176	(642,856)	273,690	720,087	1,009,316	604,440
Revenues	2,758,611	275,134	1,644,019	2,253,466	2,883,828	1,486,798	1,735,000
Expenditures	2,956,304	965,165	727,473	1,807,068	2,469,600	3,091,674	3,042,200

**Transfers**

List each net transfer in/out/ or projection in/out; list each account number

FY 2024 Covid loan repayment					(125,000)	1,200,000	1,100,000
FY 2025-27 transfer from WAQ Giftshop to maintain cash balance							
Net Total Transfers	0	0	0	0	(125,000)	1,200,000	1,100,000
Ending Cash Balance	47,176	(642,856)	273,690	720,087	1,009,316	604,440	397,240
Encumbrances	44,462	53,455	35,230	70,597	76,454	80,000	80,000
Unencumbered Cash Balance	2,713	(696,311)	238,459	649,490	932,862	524,440	317,240

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: State Aquarium SF  
 Apprn. Acct. Number: S-304-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2165, HRS

**Statement of Objectives**

To inspire and promote understanding, appreciation, and conservation of Pacific Marine Life through educational living exhibits and informative educational programs.

<b>Fund Measures of Effectiveness</b>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.	Annual number of Aquarium visitors	146,135	209,390	250,000	250,000	250,000	250,000
2.	Number of local school children in education programs	30,000	30,000	30,000	30,000	30,000	30,000
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.	Annual visitors to Oahu	5.6 mil	5.6 mil	5.6 mil	5.6 mil	5.6 mil	5.6 mil	5.6 mil
2.	Oahu population	996K	996K	996K	996K	996K	996K	996K
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: State Aquarium SF  
 Apprn. Acct. Number: S-304-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2165, HRS

<b>Fund Activities Encompassed</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Renovate aquarium public galleries	300,000	300,000	300,000	300,000	300,000	300,000
2.	Increase educational offerings and program diversity - local school children	30,000	30,000	30,000	30,000	30,000	30,000
3.	participating						
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: State Aquarium SF  
 Legal Authority: 304A-2165, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-304-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	1,913,806	1,950,000	1,985,000	1,985,000	1,985,000	1,985,000
B. Other Current Expenses	1,177,868	1,092,200	1,055,400	1,055,400	1,055,400	1,055,400
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>3,091,674</b>	<b>3,042,200</b>	<b>3,040,400</b>	<b>3,040,400</b>	<b>3,040,400</b>	<b>3,040,400</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-881  
 Name of Fund: UH Commercial Enterprises RF (WAQ Giftshop)  
 Legal Authority: 304A-2251, HRS

Contact Name: Sandy French  
 Phone: 956-5495  
 Fund type (MOF) W  
 Appropriation Acct. No. S-351-F (FYs 2015-2018)  
S-342-F (FY 2019 - )

**Intended Purpose:**

Per statute, all revenues derived from the operation of commercial enterprises by University programs shall be deposited in this fund, and may be expended for all costs and expenses associated with the operation of the enterprises, including hiring personnel, renovating commercial space, and purchasing merchandise, supplies, and equipment.

**Source of Revenues:**

Revenue is earned through sales of marine-related merchandise.

**Current Program Activities/Allowable Expenses:**

Expenses are incurred for the general operations of the gift shop, including salaries of non-general funded employees.

**Variances:**

The Gift Shop reopened on July 1, 2021 with minimal staff. Since reopening sales have increased proportionately

Overall attendance has recovered to pre pandemic levels which allows for more sales opportunities.

We are anticipating a drop in visitors during the construction in FY 2025, decreasing revenue for the year.

Cash balance lapse to general fund? (No)

Statutory language:

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	996,499	996,499	996,499	996,499	996,499	996,499	996,499
Beginning Cash Balance	273,450	(40,610)	2,847	675,076	1,846,895	2,485,374	1,390,283
Revenues	133,549	60,734	1,279,929	1,465,403	1,426,778	890,459	1,044,500
Expenditures	467,376	17,277	607,700	293,584	788,299	785,550	810,140
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
FY 2025 transfer to State Aquarium SF to maintain cash balance						(1,200,000)	(1,100,000)
Net Total Transfers	0	0	0	0	0	(1,200,000)	(1,100,000)
Ending Cash Balance	(60,376)	2,847	675,076	1,846,895	2,485,374	1,390,283	524,643
Encumbrances	(871)	(771)	49,597	56,606	38,949		
Unencumbered Cash Balance	(59,505)	3,618	625,478	1,790,288	2,446,425	1,390,283	524,643

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Commercial Enterprises RF (WAQ Giftshop)  
 Apprn. Acct. Number: S-342-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2251, HRS

**Statement of Objectives**

To provide marine related items of educational value or which inspire an appreciation of the ocean.

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Annual number of Gift Shop visitors	135,175	193,686	231,250	231,250	231,250	231,250
2.	Gross Sales	890k	1.0 mil	1.38 mil	1.5 mil	1.5 mil	1.5 mil
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b><u>Program Size Indicators</u></b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Annual visitors to Oahu	5.6 mil	5.6 mil	5.6 mil	5.6 mil	5.6 mil	5.6 mil	5.6 mil
2.	Oahu population	996K	996K	996K	996K	996K	996K	996K
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Commercial Enterprises RF (WAQ Giftshop)  
 Apprn. Acct. Number: S-342-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2251, HRS

<b>Fund Activities Encompassed</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Renovate and expand Gift Shop area	200,000	200,000	200,000	200,000	200,000	200,000
2.	Support Aquarium operations.	250,000	250,000	250,000	250,000	250,000	250,000
3.	Gift Shop Operations	250,000	250,000	250,000	250,000	250,000	250,000
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Commercial Enterprises RF (WAQ Giftshop)  
 Legal Authority: 304A-2251, HRS  
 Fund Type (MOF): W  
 Apprn. Acct. Number: S-342-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	153,213	160,140	160,140	160,140	160,140	160,140
B. Other Current Expenses	632,337	650,000	650,000	650,000	650,000	650,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>785,550</b>	<b>810,140</b>	<b>810,140</b>	<b>810,140</b>	<b>810,140</b>	<b>810,140</b>



**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-210  
 Name of Fund: UH Tuition and Fees SF  
 Legal Authority: 304A-2153, HRS

Contact Name: Lois Fujiyoshi  
 Phone: 932-7664  
 Fund type (MOF): B  
 Appropriation Acct. No. S-312-F

**Intended Purpose:**

Per statute, all revenue collected by the University for regular, summer, and continuing education credit tuition, tuition-related course and fee charges, and any other charges for students shall be deposited in this fund, to be expended to maintain or improve the University's programs and operations. Credit courses are offered to both in-state and out-of-state students during the regular academic year (fall/spring).

**Source of Revenues:**

Tuition and fees for regular session.

**Current Program Activities/Allowable Expenses:**

Funds are expended for instruction, academic support, student support and institutional support.

**Variations:**

Expenditures in FY 2021 decreased due to restrictions placed on spending as well as reduced utility expenses due to the closure of some buildings and offices due to teleworking. The decrease in revenue for FY 2023 is due to an overall enrollment decline. Higher declines were in the non-resident population and Doctor of Pharmacy program. In FY 2022, due to reduced general funds, expenditures were transferred to the Tuition and Fees SF resulting in increased expenditures. Expenses decreased in FY 2023 due to the shift of expenditures back to general funds. Expenses increased in FY 2024 due to salary and fringe increases, including collective bargaining increases, lecturers and student help. Expenditures for campus infrastructure improvements also contributed to the increase.

Cash balance lapse to general fund? No

Statutory language:

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	31,717,740	31,554,650	31,554,650	28,754,650	27,754,650	27,509,650	27,509,650
Beginning Cash Balance	5,906,946	4,586,155	3,531,468	2,941,795	5,899,035	5,741,364	6,000,000
Revenues	33,062,622	29,840,659	29,612,096	26,024,537	24,422,060	24,230,951	24,935,619
Expenditures	23,225,958	13,939,201	16,619,109	13,257,085	17,335,326	22,638,244	18,889,048
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Transfer in for Summer Session	641,015	719,712	606,249	670,705	656,060	585,957	585,957
Transfer out for URUF Debt Service	(490,676)	(488,550)	(488,493)	(488,026)	(487,210)	(489,117)	(489,117)
Transfer out for COP Debt Service F	0	0	0	0	(489,115)	401	401
Transfer out for URUF R&R	(37,705)	(93,308)	(133,024)	(133,024)	(182,428)	(133,024)	(133,024)
Transfer out for Scholarships	(6,550,000)	(6,550,000)	(6,550,000)	(6,550,000)	(6,550,000)	(6,550,000)	(6,550,000)
Transfer out for System Assessment	(862,754)	(912,157)	(735,566)	(695,504)	(771,080)	(798,254)	(798,254)
Transfer out for Programmatic Supp	(656,239)	(871,547)	(877,020)	(707,975)	(683,234)	(585,957)	(610,607)
Transfer in/out for Act 236	(3,201,096)	(8,760,295)	(7,684,806)	(1,906,389)	1,262,601	6,635,923	1,948,073
Transfer in for HEERF	0	0	2,280,000	0	0	0	0
Net Total Transfers	(11,157,455)	(16,956,145)	(13,582,660)	(9,810,212)	(7,244,405)	(1,334,071)	(6,046,571)
Ending Cash Balance	4,586,155	3,531,468	2,941,795	5,899,035	5,741,364	6,000,000	6,000,000
Encumbrances	4,605,635	3,528,210	2,974,191	6,154,231	5,762,377	6,000,000	6,000,000
Unencumbered Cash Balance	(19,480)	3,258	(32,396)	(255,196)	(21,013)	(0)	0

**Additional Information:**

Amount Requested by Bond							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
University of Hawaii at Hilo**

Name of Fund: UH Tuition and Fees SF  
 Apprn. Acct. Number: S-312-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2153, HRS

**Statement of Objectives**

Develop eligible individuals to higher levels of intellectual, personal, social and vocational competency by providing occupational, general academic and professional training leading to certificates or degrees

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Degree attainment by Native Hawaiians	216	219	223	227	231	234
2.	Number of degrees and certificates of achievement earned	657	645	632	620	607	595
3.	Number of Pell grant recipients	1,101	1,101	1,101	1,101	1,101	1,101
4.	Extramural fund support (\$ millions)	19.6	21	22	23	24	25
5.	Number of degrees in STEM fields	128	128	127	127	126	126
6.	Number of transfers from UH 2 year campuses	170	170	170	170	170	170
7.							
8.							
9.							
10.							

<b><u>Program Size Indicators</u></b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Total State Population (in thousands)	1452	1,463	1,475	1,487	1,499	1,511	1,523
2.	Resident Undergrad Degrees & Certs of Achievement Earned 18-24	219	214	209	205	200	195	190
3.	Resident Undergrad Degrees & Certs of Achievement Earned 18+	379	370	362	354	346	337	331
4.								
5.								
6.								
7.								
8.								
9.								
10.								

<b>Fund Activities Encompassed</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Undergraduate headcount enrollment	2,323	2,223	2,124	2,024	1,925	1,825
2.	Graduate headcount enrollment	336	317	298	279	260	241
3.	Number of student semester hours	32,281	30,569	28,858	27,146	25,435	23,724
4.	Number of classes	649	637	626	615	603	592
5.	Number of applications for admissions	7,089	7,318	7,546	7,775	8,003	8,231
6.	Number of financial aid applications processed	8,874	6,834	6,794	6,754	6,715	6,675
7.	Number of baccalaureate degrees granted	564	553	542	531	520	508
8.	Number of graduate and professional degrees granted	93	92	90	89	88	86
9.							
10.							



**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-210  
 Name of Fund: Library SF  
 Legal Authority: 304A-2155, HRS

Contact Name: Lois Fujiyoshi  
 Phone: 932-7664  
 Fund type (MOF) B  
 Appropriation Acct. No. S-312-F

**Intended Purpose:**

Per statute, all fines, fees and other revenue derived from the UH libraries' operations shall be deposited in this fund, to be used to support and improve the services provided by the libraries.

**Source of Revenues:**

Revenue generated from the collection of fines and user fees for use of the library services.

**Current Program Activities/Allowable Expenses:**

Purchase of replacement books and periodicals, and also materials and supplies in support of the library operations.

**Variances:**

Revenue generated is based on usage and collection of fines which will fluctuate from year to year. Expenditures are based on the need to purchase new and/or replacement books and materials. Large purchases are made periodically when funds are available and new or replacement materials, books and supplies are necessary. Library operations were impacted by the COVID-19 pandemic resulting in decreased revenues and expenses in FY 2021 and FY 2022 as there were less students and faculty physically on campus with the majority of classes being taught online. The increase of revenue in FY 2023 and FY 2024 reflect a return to pre-pandemic levels of services and operations. FY 2024 expenses are less due to an electronic subscription that was not renewed.

Cash balance lapse to general fund? No

Statutory language:

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	21,309	21,309	21,309	21,309	21,309	21,309	21,309
Beginning Cash Balance	9,365	11,793	15,009	18,921	17,508	22,065	26,579
Revenues	3,860	3,320	1,622	4,837	6,301	6,750	6,884
Expenditures	1,432	104	220	6,250	1,744	2,236	2,292
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	2,511	0	0	0	0
Ending Cash Balance	11,793	15,009	18,921	17,508	22,065	26,579	31,171
<b>Encumbrances</b>							
Unencumbered Cash Balance	11,793	15,009	18,921	17,508	22,065	26,579	31,171

**Additional Information:**

Amount Requested by Bond							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
University of Hawaii at Hilo**

Name of Fund: Library SF  
 Apprn. Acct. Number: S-312-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2155, HRS

**Statement of Objectives**

Provide access to scholarly research materials, instruction, technology, and general academic support as required by Western Association of Schools and Colleges for accreditation.

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of UH affiliated patrons	6,347	6,363	6,379	6,443	6,495	6,535
2.	Number of non-UH affiliated patrons	100	100	100	100	100	100
3.	Undergraduate headcount enrollment	2,323	2,223	2,124	2,024	1,925	1,825
4.	Graduate headcount enrollment	336	317	298	279	260	241
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Total State Population (in thousands)	1452	1,463	1,475	1,487	1,499	1,511	1,523
2.	Resident Undergrad Degrees & Certs of Achievement Earned 18-24	219	214	209	205	200	195	190
3.	Resident Undergrad Degrees & Certs of Achievement Earned 18+	379	370	362	354	346	337	331
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Fund Activities Encompassed**

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. Number of (printed) books in circulation	184,835	185,759	186,688	184,821	182,973	181,327
2. Number of eBooks available	222,458	226,907	231,445	236,074	240,345	244,671
3. Number of subscriptions/databases available	150	150	150	150	150	150
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: UOH  
 Name of fund: Library SF  
 Legal Authority: 304A-2155, HRS  
 Fund Type (MOF): B  
 Appropriation Account Number: S-312-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	2,236	2,292	2,349	2,408	2,468	2,530
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>2,236</b>	<b>2,292</b>	<b>2,349</b>	<b>2,408</b>	<b>2,468</b>	<b>2,530</b>



**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-210  
 Name of Fund: UH Community Services SF  
 Legal Authority: 304A-2156, HRS

Contact Name: Lois Fujiyoshi  
 Phone: 932-7664  
 Fund type (MOF) B  
 Appropriation Acct. No. S-312-F

**Intended Purpose:**

Per statute, all revenues derived and collected from the University's provision of public service programs shall be deposited into this fund to be used for the costs of providing public service programs.

UH Hilo offers community members access to the university's faculty and resources, and for developing community educational opportunities.

**Source of Revenues:**

Revenues are generated from tuition and fees charged to students for community service programs (i.e., non-credit classes).

**Current Program Activities/Allowable Expenses:**

Funds are expended for the purpose of providing community educational programs.

**Variances:**

Effective July 1, 2017, the College of Continuing Education and Community Service (CCECS) was reorganized to the Center for Community Engagement.

Due to this reorganization revenue and expenditures decreased in FY 2018 and FY 2019. Revenue and expenses decreased in FY 2020 due to transfer of the NHERC program to Hawaii CC and cancellations of classes due to COVID-19 concerns. The effects of the COVID-19 pandemic continued into FY 2021. Non-credit classes and programs were not offered but certain fixed costs were still incurred. **The fund was legislatively repealed effective 7/1/2021.**

Cash balance lapse to general fund? No

Statutory language:

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	485,896	487,247					
Beginning Cash Balance	371,600	251,581	179,461	0	0	0	0
Revenues	41,862	2,324					
Expenditures	115,802	74,444					
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(46,078)	0	(179,461)	0	0	0	0
Ending Cash Balance	251,581	179,461	0	0	0	0	0
Encumbrances	3,546	2,579					
Unencumbered Cash Balance	248,035	176,882	0	0	0	0	0

**Additional Information:**

Amount Requested by Bond							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow							
Accounts, or Other Investments							

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-210  
 Name of Fund: UH Auxiliary Enterprises SF  
 Legal Authority: 304A-2157, HRS

Contact Name: Lois Fujiyoshi  
 Phone: 932-7664  
 Fund type (MOF) B  
 Appropriation Acct. No. S-312-F

**Intended Purpose:**

Per statute, all revenues collected from the University's provision of auxiliary services shall be deposited into this fund and shall be expended solely for the costs of providing these services.

**Source of Revenues:**

Revenues generated from rental fees and charges imposed for the use of or services furnished by University programs.

**Current Program Activities/Allowable Expenses:**

Funds are expended for repairs and maintenance, replacement, operation and administration of the facilities/programs.

**Variances:**

The temporary closure of the campus due to the COVID-19 pandemic, including the Imiloa Astronomy Center Sky Garden Cafe, resulted in reduced revenue and expenses in FY 2021. The increase in expenses in FY 2022 are due to various repair and maintenance expenses as well as an increase in salary expenses in Health Services where extramural funding ended. Revenues increased in FY 2023 due to more student fees collected as more students returned to in-person classes, commissions from the Sky garden café that resumed operations and increased graphic services. The increase in revenue and expenses in FY 2024 were due to the establishment of research recharge centers.

Cash balance lapse to general fund? No

Statutory language:

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	839,212	841,013	1,328,260	1,328,260	2,328,260	2,328,260	2,328,260
Beginning Cash Balance	707,985	649,299	593,190	636,074	783,395	2,679,443	2,686,049
Revenues	619,268	327,242	355,161	602,533	3,148,572	1,910,372	2,002,125
Expenditures	596,865	383,350	610,739	565,212	1,861,238	1,903,767	2,072,109
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(81,089)	0	298,461	110,000	608,715	0	0
Ending Cash Balance	649,299	593,190	636,074	783,395	2,679,443	2,686,049	2,616,064
Encumbrances	97,939	84,963	97,736	88,117	115,529	58,687	60,501
Unencumbered Cash Balance	551,360	508,227	538,338	695,278	2,563,914	2,627,362	2,555,563

**Additional Information:**

Amount Requested by Bond							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
University of Hawaii at Hilo**

Name of Fund: UH Auxiliary Enterprises SF  
 Apprn. Acct. Number: S-312-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157, HRS

**Statement of Objectives**

Provide auxiliary services to students, faculty, staff and community that are ancillary to, but facilitates the university's instruction, research and public mission of challenging students to reach their highest level of academic achievement by inspiring learning, discovery and creativity inside and outside the classroom.

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of degrees and certificates of achievement earned	657	645	632	620	607	595
2.	Revenue generated from auxiliary services provided (\$ millions)	1.9	2.0	2.1	2.2	2.2	2.3
3.	Number of community partnerships	46	48	50	52	54	56
4.	Number of students served through the medical clinic	2,000	2,000	2,250	2,250	2,250	2,250
5.	Number of Global Education certificates earned	7	7	9	10	15	15
6.	Number of parcels mailed through the campus mailroom	79,880	80,000	80,000	80,000	80,000	80,000
7.	Number of students trained in small boat operations	25	25	25	25	25	25
8.	Number of events hosted at the 'Imiloa Astronomy Center	12	16	20	24	28	30
9.	Number of educational demonstrations at the 'Imiloa Astronomy Center	30	36	42	48	54	60
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Total State Population (in thousands)	1452	1,463	1,475	1,487	1,499	1,511	1,523
2.	Resident Undergrad Degrees & Certs of Achievement Earned 18-24	219	214	209	205	200	195	190
3.	Resident Undergrad Degrees & Certs of Achievement Earned 18+	379	370	362	354	346	337	331
4.	Number of days the 'Imiloa Astronomy Center facilities are utilized	300	300	300	300	300	300	300
5.	Number of schools participating in field trips to the 'Imiloa Astronomy Center	40	20	25	30	35	40	50
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
University of Hawaii at Hilo**

Name of Fund: UH Auxiliary Enterprises SF  
 Apprn. Acct. Number: S-312-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157, HRS

<b>Fund Activities Encompassed</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1. Number of students participating in community engaged learning	232	244	256	268	280	292
2. Number of students accepted for incoming international student exchange	60	60	65	70	70	70
3. Number of program offerings through student medical services	10	12	12	12	12	12
4. Number of customers served at the 'Imiloa Astronomy Center dining facility	20,000	30,000	30,000	30,000	30,000	30,000
5. Number of graphic service jobs completed	670	703	740	740	740	740
6. Number of motor pool vehicle reservations	175	175	175	175	175	175
7. Boat Usage for educational and research activities	111	111	111	111	111	111
8. Number of programs utilizing the 'Imiloa Astronomy Center facilities	30	45	45	45	45	45
9. Number of field trip attendees at the 'Imiloa Astronomy Center	2,000	2,500	3,000	3,500	4,000	5,000
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: UOH  
 Name of fund: UH Auxiliary Enterprises SF  
 Legal Authority: 304A-2157, HRS  
 Fund Type (MOF): B  
 Appropriation Account Number: S-312-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	1,189,878	1,451,373	1,462,987	1,467,241	1,481,709	1,486,399
B. Other Current Expenses	713,889	620,737	611,527	621,099	630,138	633,498
C. Equipment						
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>1,903,767</b>	<b>2,072,109</b>	<b>2,074,514</b>	<b>2,088,340</b>	<b>2,111,847</b>	<b>2,119,897</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-210  
 Name of Fund: UH Scholarship & Assistance SF  
 Legal Authority: 304A-2159, HRS

Contact Name: Lois Fujiyoshi  
 Phone: 932-7664  
 Fund type (MOF) B  
 Appropriation Acct. No. S-312-F

**Intended Purpose:**

Per statute, this fund shall be used to provide financial assistance to qualified students enrolled at any campus of the University of Hawaii.

**Source of Revenues:**

These accounts do not generate revenue. Cash will be transferred from the appropriate TFSS account to cover expenses.

**Current Program Activities/Allowable Expenses:**

Funds are expended for student tuition scholarships.

**Variances:**

The planned decrease in expenditures in FY 2023 allowed for the carryover of funds which were needed to meet our increased scholarship disbursements planned in FY 2024.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	6,754,348	6,754,348	6,754,348	6,754,348	7,554,348	7,554,348	7,554,348
Beginning Cash Balance	657,399	666,593	856,900	857,779	1,930,760	1,851,488	851,488
Revenues	0	0	0	0	0	0	0
Expenditures	6,540,807	6,359,693	6,549,121	5,477,019	6,629,272	7,550,000	6,550,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Transfer in from Tuition and Fees	6,550,000	6,550,000	6,550,000				
Net Total Transfers	6,550,000	6,550,000	6,550,000	6,550,000	6,550,000	6,550,000	6,550,000
Ending Cash Balance	666,593	856,900	857,779	1,930,760	1,851,488	851,488	851,488
Encumbrances					0		
Unencumbered Cash Balance	666,593	856,900	857,779	1,930,760	1,851,488	851,488	851,488

**Additional Information:**

Amount Requested by Bond							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
University of Hawaii at Hilo**

Name of Fund: UH Scholarship & Assistance SF  
 Apprn. Acct. Number: S-312-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2159, HRS

**Statement of Objectives**

Develop eligible individuals to higher levels of intellectual, personal, social and vocational competency by providing financial assistance and support for students to complete certificates or degrees

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Degree attainment by Pell eligible students	400	400	420	420	420	420
2.	Number of degree and certificates of achievement earned	657	645	632	620	607	595
3.	Amount of institutional aid awarded to students (\$ millions)	7.5	7.5	7.5	7.5	7.5	7.5
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Total State Population (in thousands)	1452	1,463	1,475	1,487	1,499	1,511	1,523
2.	Undergraduate headcount enrollment	2,749	2,323	2,223	2,124	2,024	1,925	1,825
3.	Graduate headcount enrollment	396	336	317	298	279	260	241
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
University of Hawaii at Hilo**

Name of Fund: UH Scholarship & Assistance SF  
 Apprn. Acct. Number: S-312-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2159, HRS

<b>Fund Activities Encompassed</b>		<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>
		<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>	<b>2029-30</b>
1.	Number of FAFSA submitted	6,000	6,050	6,100	6,150	6,200	6,250
2.	Number of students packaged for financial aid	3,000	3,050	3,100	3,150	3,200	3,250
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							



**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: UOH  
 Name of fund: UH Scholarship & Assistance SF  
 Legal Authority: 304A-2159, HRS  
 Fund Type (MOF): B  
 Appropriation Account Number: S-312-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	7,550,000	6,550,000	6,550,000	6,550,000	6,550,000	6,550,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>7,550,000</b>	<b>6,550,000</b>	<b>6,550,000</b>	<b>6,550,000</b>	<b>6,550,000</b>	<b>6,550,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-210  
 Name of Fund: University Revenue Undertakings Fund  
 Legal Authority: 304A-2167.5, HRS

Contact Name: Lois Fujiyoshi  
 Phone: 932-7664  
 Fund type (MOF) B  
 Appropriation Acct. No. S-312-F

**Intended Purpose:**

Per statute, the fund was established to provide for all costs of construction, operation, repair, and maintenance of a University project, University system network, or any combination thereof, including reserves therefor.

Fund is used to account for revenues and expenditures of the student housing and food services operations.

**Source of Revenues:**

Revenues generated from dorm rentals, application fees and food services.

**Current Program Activities/Allowable Expenses:**

Funds are expended for payroll, materials, supplies, services, debt service, R&M and equipment for the student housing and food service operations.

**Variances:**

The decrease of revenues and expenses in FY 2021 were due to the continued effects of COVID-19. Most students decided to reside at home instead of on campus in the residence halls since most of the courses were available fully online. Expenses followed the same pattern with less utility and services for the halls. Revenue and expenses increased in FY 2022 to FY 2024 due to increased occupancy as students returned to the residence halls with more classes offered in-person.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	5,781,101	5,786,053	5,870,129	8,070,129	7,270,129	7,180,129	7,180,129
Beginning Cash Balance	6,578,735	5,947,404	5,699,318	7,123,382	8,901,253	10,212,667	10,160,781
Revenues	5,796,061	2,960,689	5,674,041	7,180,041	7,540,687	7,848,704	8,274,712
Expenditures	5,312,272	2,822,710	4,141,137	5,226,242	5,802,503	6,893,913	6,514,001
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Transfer in for R&R	37,705	93,308					
Transfer out for Debt Service	(1,152,824)	(1,138,719)					
Transfer in for Coronavirus Relief		659,347					
Net Total Transfers	(1,115,119)	(386,065)	(108,840)	(175,927)	(426,770)	(1,006,677)	(1,006,272)
Ending Cash Balance	5,947,404	5,699,318	7,123,382	8,901,253	10,212,667	10,160,781	10,915,219
Encumbrances	955,993	423,243	371,797	1,397,903	1,686,360	242,139	242,174
Unencumbered Cash Balance	4,991,411	5,276,075	6,751,584	7,503,350	8,526,306	9,918,642	10,673,045

**Additional Information:**

Amount Requested by Bond							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
University of Hawaii at Hilo**

Name of Fund: University Revenue Undertakings Funds  
 Apprn. Acct. Number: S-312-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2167.5, HRS

**Statement of Objectives**

Provide affordable and quality housing and meal options as part of a holistic approach in support of the growth and development of the whole student in a learning and living environment that complements their individual educational goals. Foster a vibrant campus environment within which to study, work and live to enhance the student experience on campus by providing a variety of convenient and affordable food and beverage options that meets current and projected campus food service needs. Provide for the Daniel K Inouye College of Pharmacy (DKICP) facilities which enable students and faculty to succeed in their studies and research activities.

<b>Fund Measures of Effectiveness</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1. Occupancy rate (%)	80%	85%	90%	95%	95%	95%
2. Average percentage of rental increase/decrease	3%	3%	3%	3%	3%	3%
3. Average percentage of meal plan increase/decrease	5%	5%	5%	5%	5%	5%
4. Amount invested in maintenance of facilities (\$ thousands)	675.0	700.0	700.0	700.0	700.0	300.00
5. Number of experiential learning activities	125	125	130	130	130	130.00
6. Retail food service sales (Fall/Spring) (\$ thousands)	70.0	90.0	90.0	90.0	90.0	90.0
7. Number of Pharm Sci PhD degrees awarded	2	0	0	0	0	0
8. Number of PharmD degrees awarded	37	27	25	25	25	25
9.						
10.						

<b>Program Size Indicators</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1. Number of student residents	772	800	800	825	825	850	850
2. Commuter student headcount enrollment	2,373	1,859	1,740	1,597	1,478	1,335	1,216
3. Total number of employees	878	766	800	800	800	800	800
4. Head count enrollment in DKICP	126	114	102	100	100	100	100
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
University of Hawaii at Hilo**

Name of Fund: University Revenue Undertakings Funds  
 Apprn. Acct. Number: S-312-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2167.5, HRS

<b>Fund Activities Encompassed</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1. Number of housing applications	900	900	950	950	1,000	1,000
2. Number of housing assignments	725	725	750	750	800	850
3. Number of meal plans purchased	585	650	675	675	700	670
4. Annual meal plan price increase (%)	5%	5%	5%	5%	5%	5%
5. Number of work orders submitted	2,022	2,022	2,022	2,022	2,022	2,022
6. Number of students assigned to a Living, Learning Community (LLC)	45	45	45	45	45	45
7. Total number of food and beverage menu items (variety of food options)	370	380	380	400	400	400
8. Annual food and beverage price increase (%)	0%	2%	0%	3%	0%	3%
9. Number of research grant awarded to DKICP faculty	6	6	6	6	6	6
10. Extramural grants funded to DKICP faculty (\$ thousands)	382	394	406	414	414	414

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: UOH  
 Name of fund: University Revenue Undertakings Fund  
 Legal Authority: 304A-2167.5, HRS  
 Fund Type (MOF): B  
 Appropriation Account Number: S-312-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	1,343,199	1,327,446	1,327,446	1,399,377	1,399,377	1,399,377
B. Other Current Expenses	5,515,714	5,151,555	5,628,973	6,552,062	5,795,956	5,847,424
C. Equipment	35,000	35,000	35,000	35,000	35,000	35,000
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>6,893,913</b>	<b>6,514,001</b>	<b>6,991,420</b>	<b>7,986,439</b>	<b>7,230,333</b>	<b>7,281,801</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-210  
 Name of Fund: UHH Mauna Kea Lands Management SF  
 Legal Authority: 304A-2170, HRS

Contact Name: Lois Fujiyoshi  
 Phone: 932-7664  
 Fund type (MOF) B  
 Appropriation Acct. No. S-312-F

**Intended Purpose:**

Per statute, the proceeds of this fund shall be used for managing the Mauna Kea lands and enforcing administrative rules adopted relating to the Mauna Kea lands.

**Source of Revenues:**

Fees and charges for the use of land and facilities within the Mauna Kea Lands.

**Current Program Activities/Allowable Expenses:**

Salaries, utilities, security, and other operational expenses to manage the Mauna Kea Lands.

**Variances:**

The decrease of expenditures in FY 2021 was due to less activity and visitors to Mauna Kea due to the pandemic. Expenses for ceded land payments also decreased as a result of less revenue. Revenue increased in FY 2022 to FY 2024 as visitor activity on Mauna Kea increased as pandemic restrictions were eased. The lease revenues for FY 2022 to FY 2024 also increased per contract terms. The increase in expenditures in FY 2023 and FY 2024 were due to an increase in ceded land payments to OHA and the ranger program and share of the VIS expenses which were previously paid with other sources.

Cash balance lapse to general fund? No

Statutory language:

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	756,000	956,000	956,000	1,556,000	1,556,000	1,801,000	1,801,000
Beginning Cash Balance	72,811	186,411	460,864	975,938	1,216,238	1,302,609	1,009,728
Revenues	743,302	689,294	966,847	1,049,087	1,436,159	1,401,119	1,436,402
Expenditures	629,702	414,841	451,773	808,787	1,349,788	1,694,000	1,720,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	186,411	460,864	975,938	1,216,238	1,302,609	1,009,728	726,130
Encumbrances		10,000					
Unencumbered Cash Balance	186,411	450,864	975,938	1,216,238	1,302,609	1,009,728	726,130

**Additional Information:**

Amount Requested by Bond							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
University of Hawaii at Hilo**

Name of Fund: UHH Mauna Kea Lands Management SF  
 Apprn. Acct. Number: S-312-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2170, HRS

**Statement of Objectives**

Protect the cultural, natural, and educational resources of Maunakea for future generations and to ensure the health and safety of those visiting, practicing, and working there.

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of CMP Outcomes Met	16	16	16	16	n/a	n/a
2.	Revenue Generated (\$ millions)	1.4	1.4	1.5	1.5	n/a	n/a
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	County of Hawaii Population inclusive of daily visitor counts	1,968,540	2,007,911	2,048,069	2,089,030	2,130,811	n/a	n/a
2.	Number of leases, licenses, and permits for the use of land and facilities within the Maunakea lands	19	19	19	19	19	n/a	n/a
3.	Number of acres managed	11,386	11,386	11,386	11,386	11,386	n/a	n/a
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
University of Hawaii at Hilo**

Name of Fund: UHH Mauna Kea Lands Management SF  
 Apprn. Acct. Number: S-312-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2170, HRS

<b><u>Fund Activities Encompassed</u></b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1. <b>Number of CMP management actions completed/ongoing</b>	103	103	103	103	n/a	n/a
2. <b>Number of vehicles entering UH managed Maunakea lands</b>	139,319	142,105	144,947	147,846	n/a	n/a
3. <b>Number of persons entering UH managed Maunakea lands</b>	423,170	431,633	440,266	449,071	n/a	n/a
4.						
5.						
6.						
7.						
8.						
9.						
10.						



**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: UOH  
 Name of fund: UHH Mauna Kea Lands Management SF  
 Legal Authority: 304A-2170, HRS  
 Fund Type (MOF): B  
 Appropriation Account Number: S-312-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	1,694,000	1,720,000	1,798,000	1,881,000	0	0
C. Equipment						
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>1,694,000</b>	<b>1,720,000</b>	<b>1,798,000</b>	<b>1,881,000</b>	<b>0</b>	<b>0</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-210  
 Name of Fund: UHH CIP Project Assessment SF  
 Legal Authority: 304A-2172, HRS

Contact Name: Lois Fujiyoshi  
 Phone: 932-7664  
 Fund type (MOF) B  
 Appropriation Acct. No. S-312-F

**Intended Purpose:**

Per statute, this fund was established to defray costs involved in 1) carrying out capital improvements program (CIP) projects managed by the University; 2) equitably assessing, collecting, and distributing moneys for current and other expenses associated with CIP projects, repair and maintenance projects, and major renovation projects; 3) managing the payment of expenses assessable against CIP projects managed by or through the University; and 4) managing funds representing accumulated vacation and sick leave credits and retirement benefits for non-general funded employees under the CIP projects managed by the University.

**Source of Revenues:**

Assessment on capital improvements program projects, repair and maintenance projects and major renovation projects.

**Current Program Activities/Allowable Expenses:**

Expenses related to central management, oversight and administration of the projects.

**Variances:**

Revenue and expenditures are based on capital improvement program projects, repair and maintenance projects, and major renovation projects that are managed by the University which fluctuates from year to year resulting in the variances.

Cash balance lapse to general fund? No

Statutory language:

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Beginning Cash Balance	570	570	107	21	21	21	21
Revenues	0	0	0	0	0	0	0
Expenditures	0	463	86	0	0	0	0
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	570	107	21	21	21	21	21
<b>Encumbrances</b>							
Unencumbered Cash Balance	570	107	21	21	21	21	21

**Additional Information:**

Amount Requested by Bond							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
University of Hawaii at Hilo**

Name of Fund: UHH CIP Project Assessment SF  
 Apprn. Acct. Number: S-312-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2172, HRS

**Statement of Objectives**

Support in financing operational costs of implementing Capital Improvement Projects, Repair and Maintenance Projects funded via bond funds to assist in projects completion.

<b>Fund Measures of Effectiveness</b>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.	Number of RIM projects completed and or closed.	5	5	5	5	6	6
2.	Number of CRDM projects completed and or closed.	7	9	6	6	6	6
3.	Amount of reduction in UH Hilo deferred maintenance backlog (\$ millions)	7.91	9.94	11.76	8.29	15.65	20.00
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.	Campus Gross Square Footage	1,262,736	1,262,736	1,262,736	1,262,736	1,262,736	1,262,736	1,262,736
2.	Campus Deferred Maintenance Backlog (\$ millions)	55.4	51.1	45.4	25.0	25.0	25.0	25.0
3.	Campus Current Replacement Value (\$ millions)	869.2	912.7	958.3	983.2	983.2	983.2	983.2
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
University of Hawaii at Hilo**

Name of Fund: UHH CIP Project Assessment SF  
 Apprn. Acct. Number: S-312-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2172, HRS

<b><u>Fund Activities Encompassed</u></b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2029-30</b>
1. Number of projects being design/planned under the supervision of OFPC.	6	7	5	9	6	6
2. Number of projects under construction being observed by OFPC.	10	12	11	15	10	10
3. Amount of CIP, R&M funded projects administered (\$ millions)	14.2	16.8	21.0	25.0	25.0	25.0
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: UOH  
 Name of fund: UHH CIP Project Assessment SF  
 Legal Authority: 304A-2172, HRS  
 Fund Type (MOF): B  
 Appropriation Account Number: S-312-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	0	0	0	0	0	0
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-210  
 Name of Fund: UH Hilo Intercollegiate Athletics SF  
 Legal Authority: 304A-2176, HRS

Contact Name: Lois Fujiyoshi  
 Phone: 932-7664  
 Fund type (MOF) B  
 Appropriation Acct. No. S-312-F

**Intended Purpose:**

Per statute, this fund shall be used to receive, deposit, disburse, and account for funds from the activities of the intercollegiate athletic programs.

**Source of Revenues:**

Ticket sales, sponsorships and other related income.

**Current Program Activities/Allowable Expenses:**

Expenses in support of the athletic programs and sports camps.

**Variances:**

The fluctuation of revenue is the result of the level of public interest in attending sporting events. Ticket sales, concession and merchandise sales will vary from year to year depending on the number of fans attending home games. Expenditures will vary based on the number of road trips each team has scheduled. The decrease in revenue and expenditures in FY 2021 is due to continued cancellations of games and no in-person spectators for the few games that were played beginning January 2021. In FY 2022 to FY 2024 as COVID-19 restrictions were eased and eventually lifted, more in person events were held increasing ticket sales, concession and sponsorship revenue. Expenses also increased as team travel increased. In FY 2023 expenses were less due to some travel expenses being charged to other funds.

Cash balance lapse to general fund? No

Statutory language:

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	317,789	317,789	317,789	317,789	317,789	377,789	377,789
Beginning Cash Balance	34,758	138,778	223,139	209,255	321,063	517,896	642,896
Revenues	160,586	82,307	154,244	237,429	271,169	336,500	347,500
Expenditures	65,095	5,570	169,740	129,328	272,315	211,500	279,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	8,528	7,625	1,613	3,706	197,980	0	0
Ending Cash Balance	138,778	223,139	209,255	321,063	517,896	642,896	711,396
Encumbrances	4,352	0	16,302	7,084	42,794		
Unencumbered Cash Balance	134,426	223,139	192,953	313,978	475,101	642,896	711,396

**Additional Information:**

Amount Requested by Bond							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
University of Hawaii at Hilo**

Name of Fund: UH Hilo Intercollegiate Athletics SF  
 Apprn. Acct. Number: S-312-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2176, HRS

**Statement of Objectives**

Provide local, national and international students the opportunity to attend a higher education institution while participating in post high school sports competition. Provide scholarships and academic support to ensure the success of student athletes both academically and personally. Athletic events serve as a gathering place that builds school spirit and pride throughout campus and with the local community and businesses.

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of Student Athletes	235	235	235	235	240	240
2.	Pac West/NCAA Academic Awards	140	140	145	145	150	155
3.	Pac West/NCAA Athletic Awards	80	80	85	90	90	95
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Undergraduate headcount enrollment	2,422	2,323	2,223	2,124	2,024	1,925	1,825
2.	Graduate headcount enrollment	355	336	317	298	279	260	241
3.	Total Hawaii county population	208,882	210,923	213,032	215,162	217,314	219,704	222,121
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
University of Hawaii at Hilo**

Name of Fund: UH Hilo Intercollegiate Athletics SF  
 Apprn. Acct. Number: S-312-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2176, HRS

<b><u>Fund Activities Encompassed</u></b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1. Number of Home Games	120	123	125	130	130	130
2. Season Ticket Sales (\$ thousands)	13.0	16.0	18.0	20.0	22.0	25.0
3. General Ticket Sales (\$ thousands)	40.0	50.0	56.0	60.0	63.0	65.0
4. Corporate Sponsorships (\$ thousands)	95.0	110.0	120.0	130.0	140.0	150.0
5.						
6.						
7.						
8.						
9.						
10.						



**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: UOH  
 Name of fund: UH Hilo Intercollegiate Athletics SF  
 Legal Authority: 304A-2176, HRS  
 Fund Type (MOF): B  
 Appropriation Account Number: S-312-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	211,500	279,000	377,500	372,000	387,000	402,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>211,500</b>	<b>279,000</b>	<b>377,500</b>	<b>372,000</b>	<b>387,000</b>	<b>402,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-210  
 Name of Fund: UH-Hilo Theatre SF  
 Legal Authority: 304A-2178, HRS

Contact Name: Lois Fujiyoshi  
 Phone: 932-7664  
 Fund type (MOF) B  
 Appropriation Acct. No. S-312-F

**Intended Purpose:**

Per statute, admissions, advertising sales, corporate sponsorships, marketing, merchandising, donation, fundraising, fees, charges, and other moneys collected in conjunction with the UH Hilo theatre program shall be deposited in this fund, and may be expended for all costs associated with the theatre program.

**Source of Revenues:**

Theatre ticket sales.

**Current Program Activities/Allowable Expenses:**

Expenses related to programs and performances held at the Theatre.

**Variances:**

The fluctuation in the revenue and expenditures is a result of the number and size of recitals and performances scheduled for each year. Depending on the mix of activities in a given fiscal year, the revenue and expenditures will fluctuate. The reduction in revenue and expenditures in FY 2021 were due to no live performances as COVID-19 restrictions continued. In FY 2022 as COVID-19 restrictions were eased, some live performances resumed increasing revenues. Expenses were less in FY 2022 due to the availability of extramural funds that covered salary expenses. FY 2023 revenues and expenses increased due to Theatre events returning to pre-pandemic levels. Expenses in FY 2024 decreased due to some salary expenses being charged to other funds and less travel and artist fees.

Cash balance lapse to general fund? No

Statutory language:

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	170,035	170,035	170,035	170,035	170,035	200,035	200,035
Beginning Cash Balance	33,387	26,065	5,032	160,938	291,515	394,633	315,281
Revenues	127,913	62	11,173	121,636	110,631	119,000	126,000
Expenditures	135,235	22,160	7,267	131,059	72,498	198,352	138,102
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	1,064	152,000	140,000	64,986	0	0
Ending Cash Balance	26,065	5,032	160,938	291,515	394,633	315,281	303,179
Encumbrances	676	330	563	34	3,440		
Unencumbered Cash Balance	25,389	4,702	160,375	291,480	391,193	315,281	303,179

**Additional Information:**

Amount Requested by Bond							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
University of Hawaii at Hilo**

Name of Fund: UH Hilo Theatre SF  
 Apprn. Acct. Number: S-312-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2178, HRS

**Statement of Objectives**

Provide an educational and cultural gathering place for the university and Big Island communities. Offering significant inclusive educational and diverse cultural opportunities, where dialogue, the exchange of cultural and artistic ideas and co-curricular activities are encouraged and valued.

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of university departments/programs supported	11	11	11	11	11	11
2.	Number of community groups served	15	15	15	15	15	15
3.	Number of K-12 and DOE schools supported	24	24	24	24	24	24
4.	Grant Funds supporting produced and presented events (\$ thousands)	10.0	10.0	10.0	10.0	10.0	10.0
5.	Number of Artists (professional) supported	35	37	37	40	40	40
6.	Number of UH Student Artists supported	200	200	200	225	225	225
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Undergraduate headcount enrollment	2,422	2,323	2,223	2,124	2,024	1,925	1,825
2.	Graduate headcount enrollment	355	336	317	298	279	260	241
3.	Number of university students served (18-25 yrs.)	3,000	3,500	3,500	3,500	3,500	3,500	3,500
##	Number of community members served (26-90 yrs.)	12,000	13,000	14,000	15,000	17,000	17,000	17,300
5.	Number of children served (5-17 yrs)	5,000	5,000	6,600	5,000	6,500	6,500	6,630
6.	East Hawai'i Island Population	45,450	45,650	45,850	46,050	46,050	46,050	47,000
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
University of Hawaii at Hilo**

Name of Fund: UH Hilo Theatre SF  
 Apprn. Acct. Number: S-312-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2178, HRS

<b>Fund Activities Encompassed</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1. Number of artist groups presented (Nationally and Internationally renowned)	8	9	9	9	9	10
2. Number of DOE (K-12) events presented	4	7	4	5	5	5
3. Number of Virtual Events produced and presented	2	2	2	4	4	4
4. Number of community events supported	38	40	40	40	40	40
5. Number of university events supported	32	32	32	32	32	35
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: UOH  
 Name of fund: UH-Hilo Theatre SF  
 Legal Authority: 304A-2178, HRS  
 Fund Type (MOF): B  
 Appropriation Account Number: S-312-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	112,252	98,602	98,602	98,602	100,574	100,574
B. Other Current Expenses	86,100	39,500	46,500	50,500	50,500	50,500
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>198,352</b>	<b>138,102</b>	<b>145,102</b>	<b>149,102</b>	<b>151,074</b>	<b>151,074</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-210  
 Name of Fund: Pacific International Space Center for Exploration Systems  
 Legal Authority: 304A-3356, HRS

Contact Name: Lois Fujiyoshi  
 Phone: 932-7664  
 Fund type (MOF) B  
 Appropriation Acct. No. S-312-F

**Intended Purpose:**

Per statute, this fund is used for the operation, maintenance, and management of the space center projects, facilities, services, and publications and for the design and construction of new facilities and the renovation of or addition to existing facilities.

**Source of Revenues:**

Fees from services, rentals, publications, royalties and patents

**Current Program Activities/Allowable Expenses:**

Expenses related to the operations of the Pacific International Space Center for Exploration Systems.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	250,000	250,000	250,000
Beginning Cash Balance	0	0	0	0	0	0	500
Revenues	0	0	0	0		5,000	20,000
Expenditures	0	0	0	0		4,500	18,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	500	2,500
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	500	2,500

**Additional Information:**

Amount Requested by Bond							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
University of Hawaii at Hilo**

Name of Fund: Pacific International Space Center for Exploration Systems (PISCES)  
 Apprn. Acct. Number: S-312-F  
 Fund Type (MOF): B  
 Legal Authority: HRS 304A-3356

**Statement of Objectives**

Develop outreach opportunities, research, and workforce skills and experiences in aerospace and related fields.

**Fund Measures of Effectiveness**

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. Number of PISCES impacted students that have gone on to a graduate program, or to work in, an aerospace or related technical field post-graduation	7	9	15	15	15	16
2. Number of incoming freshmen with prior exposure to PISCES outreach programs	10	14	16	20	25	35
3. Number of K-12 students reached through outreach activities	250	300	300	325	325	350
4. Number of UH students participating in PISCES projects	10	12	14	14	15	15
5.						
6.						
7.						
8.						
9.						
10.						

**Program Size Indicators**

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. Undergraduate headcount enrollment	2,422	2,323	2,223	2,124	2,024	1,925	1,825
2. Graduate headcount enrollment	355	336	317	298	279	260	241
3. Revenue Generated (\$ thousands)	0.0	5.0	20.0	25.0	25.0	25.0	30.0
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
University of Hawaii at Hilo**

Name of Fund: Pacific International Space Center for Exploration Systems (PISCES)  
 Apprn. Acct. Number: S-312-F  
 Fund Type (MOF): B  
 Legal Authority: HRS 304A-3356

<b>Fund Activities Encompassed</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of applications for PISCES	14	16	18	20	20	20
2.	Number of UHH faculty involved in PISCES projects, grants, and outreach	6	8	10	12	12	12
3.	Number of external collaborations pursued	10	12	14	16	18	18
4.							
5.							
6.							
7.							
8.							
9.							
10.							



**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: UOH  
 Name of fund: Pacific International Space Center for Exploration Systems  
 Legal Authority: 304A-3356, HRS  
 Fund Type (MOF): B  
 Appropriation Account Number: S-312-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	3,500	14,000	21,000	21,000	21,000	24,500
B. Other Current Expenses	1,000	4,000	4,000	4,000	5,000	5,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>4,500</b>	<b>18,000</b>	<b>25,000</b>	<b>25,000</b>	<b>26,000</b>	<b>29,500</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-210  
 Name of Fund: UH Commercial Enterprises RF  
 Legal Authority: 304A-2251, HRS

Contact Name: Lois Fujiyoshi  
 Phone: 932-7664  
 Fund type (MOF) W  
 Appropriation Acct. No. S-317-F

**Intended Purpose:**

Per statute, all revenues derived from the operation of commercial enterprises by University programs shall be deposited in this fund, and may be expended for all costs and expenses associated with the operation of the enterprises, including hiring personnel, renovating commercial space, and purchasing merchandise, supplies, and equipment.

Activities of the Testing Center and the store at the Imiloa Astronomy Center is supported by this fund.

**Source of Revenues:**

Testing fees, service charges and store sales.

**Current Program Activities/Allowable Expenses:**

Expenses in support of the Testing Center and the store at the Imiloa Astronomy Center.

**Variances:**

Revenues decreased in FY 2021 and FY 2022 due to a decline in external customers and the number of professional exams administered, likely due to the ongoing concerns of COVID-19. FY 2021 and FY 2022 expenses decreased due to student help salaries being paid by extramural funds. Revenues increased in FY 2023 due to increased activity and expenses increased due to student help salaries no longer charged to extramural Funds. Revenues and expenses increased in FY 2024 due to the establishment of an account for the store at the 'Imiloa Astronomy Center.

Cash balance lapse to general fund? No

Statutory language:

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	28,207	28,207	36,702	36,702	96,702	131,702	131,702
Beginning Cash Balance	26,994	33,762	29,990	29,677	29,214	108,578	127,872
Revenues	19,454	5,052	4,071	5,597	138,109	131,000	130,942
Expenditures	12,686	8,824	4,383	6,061	58,745	111,706	129,401
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	33,762	29,990	29,677	29,214	108,578	127,872	129,414
Encumbrances	7,875				7,843		
Unencumbered Cash Balance	25,887	29,990	29,677	29,214	100,735	127,872	129,414

**Additional Information:**

Amount Requested by Bond							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
University of Hawaii at Hilo**

Name of Fund: UH Commercial Enterprises RF  
 Apprn. Acct. Number: S-317-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2251, HRS

**Statement of Objectives**

Enable and support students to successfully complete their classes and pursue graduate areas of study by providing test proctoring services and graduate admissions standardized exams. Additionally, expand educational opportunities on Hawai'i Island by offering educational items for sale that relate to the mission of 'Imiloa honoring Maunakea and Hawaiian culture and language

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of tests provided	1,380	1,380	1,380	1,380	1,380	1,380
2.	Number of students served	1,035	1,035	1,035	1,035	1,035	1,035
3.	Number of member families using Imiloa Store as an educational resource	300	350	350	350	350	500
4.	Number of visitors using Imiloa store as an educational resource	3,000	4,000	4,000	4,000	4,000	5,000
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Undergraduate headcount enrollment	2,422	2,323	2,223	2,124	2,024	1,925	1,825
2.	Graduate headcount enrollment	355	336	317	298	279	260	241
3.	Number of faculty (BU 07 & BU 67)	296	286	300	300	300	300	300
4.	Ratio of visitors that purchase items at the store	25%	30%	35%	40%	45%	50%	50%
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
University of Hawaii at Hilo**

Name of Fund: UH Commercial Enterprises RF  
 Apprn. Acct. Number: S-317-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2251, HRS

<b>Fund Activities Encompassed</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2029-30</b>
1. Number of external standardized tests administered	500	500	500	500	500	500
2. Revenue generated for administering external standardized tests (\$ thousands)	15.8	15.8	15.8	15.8	15.8	15.8
3. Number of tests proctored	1,380	1,380	1,380	1,380	1,380	1,380
4. Number of place based Hawaiian vendors used at the 'Imiloa store	20	20	20	25	25	25
5. Number of Hawaiian Language items sold at the 'Imiloa store	50	50	50	50	50	60
6. Overall 'Imiloa store sales (\$ thousands)	50.0	50.0	60.0	60.0	60.0	60.0
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: UOH  
 Name of fund: UH Commercial Enterprises RF  
 Legal Authority: 304A-2251, HRS  
 Fund Type (MOF): W  
 Appropriation Account Number: S-317-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	33,531	51,147	51,219	57,235	57,310	57,386
B. Other Current Expenses	78,175	78,254	78,335	78,418	78,503	78,591
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>111,706</b>	<b>129,401</b>	<b>129,554</b>	<b>135,653</b>	<b>135,813</b>	<b>135,977</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-210  
 Name of Fund: Research and Training RF  
 Legal Authority: 304A-2253, HRS

Contact Name: Lois Fujiyoshi  
 Phone: 932-7664  
 Fund type (MOF) W  
 Appropriation Acct. No. S-317-F

**Intended Purpose:**

Per statute, one hundred percent of the total amount of indirect overhead revenues generated by the University from research and training programs shall be deposited in this fund, and may be expended on:

- (1) Research and training purposes that may result in additional research and training grants and contracts; and
- (2) Facilitating research and training at the university.

**Source of Revenues:**

Indirect overhead revenue generated by the University from research and training extramural awards.

**Current Program Activities/Allowable Expenses:**

The fund is used to support various offices by providing services and resources that enhance research, training, and other sponsored programs and activities, such as sponsor cost sharing or matching requirements, faculty start-up packages, repairs and maintenance of research buildings and equipment, and other operational expenses related to research and training at the University.

The fund is also used to ensure University compliance with federal, state, and sponsor requirements for programmatic, regulatory, fiscal, and property stewardship.

**Variances:**

Revenue generated is determined by the level of research and training extramural spending. As research and training awards fluctuate, so will the indirect overhead revenue generated. Expenses decreased in FY 2021 due to the availability of other sources of funding.

Cash balance lapse to general fund? No

Statutory language:

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	4,156,089	4,156,089	4,156,089	4,156,089	4,156,089	3,901,089	4,156,089
Beginning Cash Balance	882,588	530,255	995,756	965,733	1,276,863	1,251,595	660,589
Revenues	2,388,217	2,962,497	3,204,624	3,517,903	3,101,466	2,510,783	2,488,874
Expenditures	2,802,368	2,458,096	3,192,588	3,071,368	3,279,792	3,062,889	2,519,861
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	61,818	(38,900)	(42,059)	(135,405)	153,057	(38,900)	(38,900)
Ending Cash Balance	530,255	995,756	965,733	1,276,863	1,251,595	660,589	590,701
Encumbrances	31,855	4,046	2,590	2,638	87,453		
Unencumbered Cash Balance	498,399	991,710	963,143	1,274,225	1,164,141	660,589	590,701

**Additional Information:**

Amount Requested by Bond							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
University of Hawaii at Hilo**

Name of Fund: Research and Training RF  
 Apprn. Acct. Number: S-317-F  
 Fund Type (MOF): W  
 Legal Authority: 306A-2253, HRS

**Statement of Objectives**

Expand research and professional development opportunities for faculty, staff, and students to improve and expand learning and knowledge, and to increase capacity in the financial structure of the University through key investments in these opportunities.

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>
		<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>	<b>2029-30</b>
1.	Extramural fund support (\$ millions)	19.6	21	22	23	24	25
2.	Indirect Cost Recovery (\$ millions)	2.5	2.5	2.5	2.5	2.2	2.3
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b><u>Program Size Indicators</u></b>		<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	
		<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>	<b>2029-30</b>
1.	Total State Population (in thousands)	1452	1,463	1,475	1,487	1,499	1,511	1,523
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
University of Hawaii at Hilo**

Name of Fund: Research and Training RF  
 Apprn. Acct. Number: S-317-F  
 Fund Type (MOF): W  
 Legal Authority: 306A-2253, HRS

<b>Fund Activities Encompassed</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of grants submitted	159	162	165	165	165	165
2.	Number of grants funded	103	105	107	107	107	107
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							



**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: UOH  
 Name of fund: Research and Training RF  
 Legal Authority: 304A-2253, HRS  
 Fund Type (MOF): W  
 Appropriation Account Number: S-317-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	396,530	369,465	369,465	369,465	280,091	280,091
B. Other Current Expenses	2,666,359	2,150,396	2,093,437	2,194,126	1,868,207	1,902,924
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>3,062,889</b>	<b>2,519,861</b>	<b>2,462,902</b>	<b>2,563,591</b>	<b>2,148,298</b>	<b>2,183,015</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-210  
 Name of Fund: Transcript & Diploma RF  
 Legal Authority: 304A-2256, HRS

Contact Name: Lois Fujiyoshi  
 Phone: 932-7664  
 Fund type (MOF) W  
 Appropriation Acct. No. S-317-F

**Intended Purpose:**

Per statute, this fund was established to defray the cost of transcripts and diplomas, and shall be replenished through charges made for transcripts and diplomas or through transfers from other accounts or funds.

**Source of Revenues:**

Fees collected for transcript requests and diploma applications.

**Current Program Activities/Allowable Expenses:**

Expenses for the issuance of transcripts and diplomas, and costs associated with the support of these functions.

**Variances:**

The increase in expenditures in FY 2021 are due to increased student help and the purchase of computers and software to meet program needs. Revenues and expenditures decreased in FY 2022 due to changes made to process transcripts through a clearing house. Student help expenses fluctuated in FY 2022 to FY 2024 due to the availability of other funds in FY 2022 and FY 2024,

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	139,337	139,337	139,337	139,337	139,337	139,337	139,337
Beginning Cash Balance	39,835	66,613	86,229	110,248	111,944	117,945	113,095
Revenues	50,891	51,631	45,852	45,699	42,225	49,600	49,774
Expenditures	24,113	32,015	21,833	44,003	36,225	54,450	76,866
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	66,613	86,229	110,248	111,944	117,945	113,095	86,003
Encumbrances	4,373	6,099	9,687	4,625	7,101	3,038	3,038
Unencumbered Cash Balance	62,240	80,130	100,561	107,319	110,844	110,057	82,965

**Additional Information:**

Amount Requested by Bond							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
University of Hawaii at Hilo**

Name of Fund: Transcript & Diploma RF  
 Apprn. Acct. Number: S-317-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2256, HRS

**Statement of Objectives**

Support students in securing employment or scholarships for continuing education and to apply for graduate school by providing transcripts and diplomas.

<b><u>Fund Measures of Effectiveness</u></b>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.	Number of Degrees & Certificates of Achievement Earned	657	645	632	620	607	595
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b><u>Program Size Indicators</u></b>		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.	Resident Undergrad Degrees & Certs of Achievement Earned 18–24	219	214	209	205	200	195	190
2.	Resident Undergrad Degrees & Certs of Achievement Earned 18+	379	370	362	354	346	337	331
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
University of Hawaii at Hilo**

Name of Fund: Transcript & Diploma RF  
 Apprn. Acct. Number: S-317-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2256, HRS

<b>Fund Activities Encompassed</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of transcripts issued	3,750	4,000	4,000	4,000	4,000	5,227
2.	Number of diplomas issued	1,800	1,800	1,850	1,850	1,850	1,055
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: UOH  
 Name of fund: Transcript & Diploma RF  
 Legal Authority: 304A-2256, HRS  
 Fund Type (MOF): W  
 Appropriation Account Number: S-317-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	30,000	52,126	24,355	45,000	44,951	34,213
B. Other Current Expenses	24,450	24,740	25,037	25,341	25,655	25,977
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>54,450</b>	<b>76,866</b>	<b>49,392</b>	<b>70,341</b>	<b>70,606</b>	<b>60,191</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-210  
 Name of Fund: UH Student Activities RF  
 Legal Authority: 304A-2257, HRS

Contact Name: Lois Fujiyoshi  
 Phone: 932-7664  
 Fund type (MOF) W  
 Appropriation Acct. No. S-317-F

**Intended Purpose:**

Per statute, all funds assessed as compulsory student activity fees and collected by the University of Hawaii and revenues received by chartered student organizations and student activity programs shall be deposited in this fund. Funds may be withdrawn and expended by each respective chartered student organization or student activity program for any purpose that it deems necessary and proper to carry out and achieve its educational responsibilities, programs, and related activities, per statutory guidelines.

**Source of Revenues:**

Fees collected, ticket sales and other related income.

**Current Program Activities/Allowable Expenses:**

Expenses necessary to offer activities and programs to the students.

**Variances:**

The decrease of expenditures in FY 2021 is due to cancelled activities and events as a result of COVID-19 concerns. Due to the COVID-19 pandemic overall enrollment decreased as well as the number of students attending in-person classes resulting in reduced revenues and expenditures. In FY 2022 expenses increased due to increased student help and regular employee salaries for the Student Life Center. Also, equipment purchases were made for the Student Life Center and UH Radio Broadcasting Studio and computers were purchased for the Student Life Center Esports Lounge. Revenues increased in FY 2023 due to more fees collected since more students returned to in-person classes. Expenses increased in FY 2024 due to the Student Life Center pool renovations and salary increases.

Cash balance lapse to general fund? No

Statutory language:

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	2,370,355	2,370,355	2,370,355	2,370,355	2,371,311	2,640,724	2,385,724
Beginning Cash Balance	2,033,701	2,131,579	2,197,279	2,249,005	2,615,927	2,060,691	1,073,072
Revenues	1,450,668	1,018,148	1,090,317	1,277,038	1,336,446	1,651,757	1,720,027
Expenditures	1,352,789	1,064,011	1,238,669	1,348,116	2,240,458	2,639,376	1,740,951
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	111,563	200,078	438,000	348,776	0	0
Ending Cash Balance	2,131,579	2,197,279	2,249,005	2,615,927	2,060,691	1,073,072	1,052,148
Encumbrances	109,711	178,087	192,013	791,541	112,363	20,000	15,000
Unencumbered Cash Balance	2,021,868	2,019,191	2,056,992	1,824,386	1,948,329	1,053,072	1,037,148

**Additional Information:**

Amount Requested by Bond							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
University of Hawaii at Hilo**

Name of Fund: UH Student Activities RF  
 Apprn. Acct. Number: S-317-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2257, HRS

**Statement of Objectives**

Foster a vibrant student life through unique and enriching student educational experiences via diversity of co-curricular student programs, activities, and services.

<b>Fund Measures of Effectiveness</b>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.	Number of newspapers, literary magazine, academic journals published	11	11	11	11	11	11
2.	Number of cultural, educational, social, and personal wellness activities provided	229	229	229	229	229	229
3.	Number of recreational and fitness activities provided	1,500	1,500	1,500	1,500	1,500	1,500
4.	Number of activities that encourage student input, voice and advocacy of needs	49	49	49	49	49	49
5.	Number of broadcasts on campus radio and other media	20	20	20	20	20	20
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.	Undergraduate headcount enrollment	2,422	2,323	2,223	2,124	2,024	1,925	1,825
2.	Graduate headcount enrollment	355	336	317	298	279	260	241
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
University of Hawaii at Hilo**

Name of Fund: UH Student Activities RF  
 Apprn. Acct. Number: S-317-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2257, HRS

<b>Fund Activities Encompassed</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1. <b>Number of programs/events held</b>	203	203	203	203	203	203
2. <b>Number of students attended programs/events</b>	10,150	10,150	10,150	10,150	10,150	10,150
3. <b>Number of students participating in institutional governance</b>	150	150	150	150	150	150
4.						
5.						
6.						
7.						
8.						
9.						
10.						



**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: UOH  
 Name of fund: UH Student Activities RF  
 Legal Authority: 304A-2257, HRS  
 Fund Type (MOF): W  
 Appropriation Account Number: S-317-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	1,209,416	1,107,591	1,132,391	1,157,391	1,157,391	1,157,391
B. Other Current Expenses	1,419,960	623,360	615,660	584,360	584,360	584,360
C. Equipment	10,000	10,000	10,000	10,000	10,000	10,000
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>2,639,376</b>	<b>1,740,951</b>	<b>1,758,051</b>	<b>1,751,751</b>	<b>1,751,751</b>	<b>1,751,751</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-210  
 Name of Fund: Hawaiian Language College RF  
 Legal Authority: 304A-2270, HRS

Contact Name: Lois Fujiyoshi  
 Phone: 932-7664  
 Fund type (MOF) W  
 Appropriation Acct. No. S-317-F

**Intended Purpose:**

Per statute, revenues from the sale of Hawaiian language materials shall be deposited in this fund, and shall be expended to support the Hawaiian Language College at UH Hilo.

**Source of Revenues:**

Sales of published materials and other related items.

**Current Program Activities/Allowable Expenses:**

Expenses in support of the college's operation.

**Variances:**

The fluctuation of revenue and expense is a result of the demand for publications. Publication demands increased in FY 2021 resulting in an increase in revenue and slight increase in expenditures. FY 2022 salary expenses increased because external funding ended and equipment were replaced. Publication sales increased in FY 2023 and expenses increased due to printing, consulting services and license fees. No printing occurred and less supplies and equipment were needed in FY 2024 resulting in decreased expenses.

Cash balance lapse to general fund? No

Statutory language:

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	152,135	152,135	238,019	238,019	238,019	238,019	238,019
Beginning Cash Balance	197,749	238,439	289,805	284,428	155,322	120,617	61,011
Revenues	104,605	124,105	124,968	150,857	150,852	160,000	158,000
Expenditures	63,915	72,739	130,345	279,964	185,556	219,606	155,954
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	238,439	289,805	284,428	155,322	120,617	61,011	63,057
Encumbrances	38,145	38,594	50,110	12,404	8,074	0	0
Unencumbered Cash Balance	200,294	251,211	234,319	142,918	112,543	61,011	63,057

**Additional Information:**

Amount Requested by Bond							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
University of Hawaii at Hilo**

Name of Fund: Hawaiian Language College RF  
 Apprn. Acct. Number: S-317-F  
 Fund Type (MOF): W  
 Legal Authority: 306A-2270, HRS

**Statement of Objectives**

Revitalization and continued advancement and growth of the Hawaiian Language. Ensure the furthering of local, national and international initiatives toward establishing language and cultural vibrancy throughout the world. Develop leaders in Hawaiian and Indigenous language and culture revitalization in academic and community environments.

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of degree attainment by Ka Haka 'Ula o Ke'elikōlani students	60	60	60	65	65	65
2.	Number of high school Hawaiian Immersion graduates	80	91	98	105	110	110
3.	Revenue from sales of Hawaiian language materials and resources (\$ thousands)	155.0	155.0	160.0	160.0	165.0	165.0
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of P-12 Hawaiian Immersion students	4,221	4,082	4,205	4,332	4,462	4,587	4,587
2.	Number of K-12 DOE Public and Charter schools	296	298	300	300	300	300	300
3.	Number of students seeking a degree from Ka Haka 'Ula o Ke'elikōlani	158	210	215	220	225	230	230
4.	Total State Population (in thousands)	1452	1,463	1,475	1,487	1,499	1,511	1,523
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
University of Hawaii at Hilo**

Name of Fund: Hawaiian Language College RF  
 Apprn. Acct. Number: S-317-F  
 Fund Type (MOF): W  
 Legal Authority: 306A-2270, HRS

<b>Fund Activities Encompassed</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1. Number of materials distributed to Hawaiian immersion schools	11,500	11,500	11,750	11,750	12,000	12,000
2. Number of materials distributed to public sector	7,000	7,500	8,000	8,500	9,000	9,000
3. Number of hits on the Ulukau Hawaiian electronic library (millions)	18.50	19.00	19.50	20.00	20.50	20.50
4. Headcount enrollment in Ka Haka 'Ula o Ke'elikōlani	1,320	1,320	1,320	1,320	1,320	1,320
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: UOH  
 Name of fund: Hawaiian Language College RF  
 Legal Authority: 304A-2270, HRS  
 Fund Type (MOF): W  
 Appropriation Account Number: S-317-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	189,606	110,854	110,854	110,854	110,854	110,854
B. Other Current Expenses	30,000	45,100	45,220	45,475	40,737	36,006
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>219,606</b>	<b>155,954</b>	<b>156,074</b>	<b>156,329</b>	<b>151,591</b>	<b>146,860</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-210  
 Name of Fund: Conference Center RF - UH Hilo  
 Legal Authority: 304A-2272, HRS

Contact Name: Lois Fujiyoshi  
 Phone: 932-7664  
 Fund type (MOF) W  
 Appropriation Acct. No. S-317-F

**Intended Purpose:**

Per statute, all fees, charges, and other moneys collected in conjunction with the UH Hilo Conference Center program shall be deposited in this fund, and may be expended on costs associated with conducting conferences, seminars, and courses offered by the program.

**Source of Revenues:**

Conference fees and other related income.

**Current Program Activities/Allowable Expenses:**

Expenditures related to the administration of conferences, workshops, seminars and other educational activities.

**Variances:**

The fluctuation in the revenue and expenditures is a result of the number of conferences scheduled for each year. The increase in revenues and expenses in FY 2023 is due to hosting the Hawaii International Conference on English Language and Literature Studies (HICELLS). This conference is scheduled for every two to three years.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling					25,000	25,000	25,000
Beginning Cash Balance	3	3	3	3	4,108	4,543	4,663
Revenues				16,173	435	120	25,120
Expenditures				12,068	0	0	23,500
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	3	3	3	4,108	4,543	4,663	6,283
<b>Encumbrances</b>							
Unencumbered Cash Balance	3	3	3	4,108	4,543	4,663	6,283

**Additional Information:**

Amount Requested by Bond							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
University of Hawaii at Hilo**

Name of Fund: Conference Center RF - UH Hilo  
 Apprn. Acct. Number: S-317-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2272, HRS

**Statement of Objectives**

Provide positive benefits and educational services to our Hawaii Island community through world-class event management, global networking and international partnerships through professional and academic conferences, seminars, workshops, field trips, trainings, and other programs.

<b>Fund Measures of Effectiveness</b>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.	Revenue generated (\$ thousands)	0.1	25.0	0.1	30.0	0.1	35.0
2.	Number events hosted	0	1	0	1	0	1
3.	Number of community groups benefiting from services	0	2	0	2	0	2
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.	Average participation per event	0	0	100	0	100	0	100
2.	Average number of days per event	0	0	2	0	2	0	2
3.	Number of annually (or regularly) hosted events	0	0	1	0	1	0	1
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
University of Hawaii at Hilo**

Name of Fund: Conference Center RF - UH Hilo  
 Apprn. Acct. Number: S-317-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2272, HRS

<b>Fund Activities Encompassed</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1. Number of Hawaii Island community member participants	0	5	0	5	0	5
2. Number of UH Hilo community member participants	0	50	0	50	0	50
5. Ratio of UH Hilo and Non-UH Hilo events hosted (%)	0%	100%	0%	100%	0%	100%
6.						
7.						
8.						
9.						
10.						



**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: UOH  
 Name of fund: Conference Center RF - UH Hilo  
 Legal Authority: 304A-2272, HRS  
 Fund Type (MOF): W  
 Appropriation Account Number: S-317-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	0	23,500	0	29,500	0	35,500
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	0	23,500	0	29,500	0	35,500

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-210  
 Name of Fund: UH Real Property & Facilities Use RF  
 Legal Authority: 304A-2274, HRS

Contact Name: Lois Fujiyoshi  
 Phone: 932-7664  
 Fund type (MOF) W  
 Appropriation Acct. No. S-317-F

**Intended Purpose:**

Per statute, all revenues collected by the University for the use of real property and facilities shall be deposited in this fund, and shall be expended to pay the costs of operating University facilities.

**Source of Revenues:**

Rental income.

**Current Program Activities/Allowable Expenses:**

Expenses related to the costs of operating University facilities.

**Variances:**

Expenditures decreased in FY 2021 and FY 2022 due to the conversion of the Hawaii Innovation Center to general office space. Office space renovations were completed in FY 2021 and there were no expenses through FY 2024. The increased revenues in FY 2023 was due to increased interest income and increased revenue in FY 2024 was from a new lease agreement.

Cash balance lapse to general fund? No

Statutory language:

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	81,046	81,046	81,046	81,046	81,046	81,046	81,046
Beginning Cash Balance	112,607	83,968	61,617	71,801	83,363	105,512	112,171
Revenues	11,200	10,437	10,184	11,562	22,149	11,721	11,721
Expenditures	39,838	32,788	0	0	0	5,062	0
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	83,968	61,617	71,801	83,363	105,512	112,171	123,891
Encumbrances	31,421				4,200		
Unencumbered Cash Balance	52,548	61,617	71,801	83,363	101,312	112,171	123,891

**Additional Information:**

Amount Requested by Bond							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
University of Hawaii at Hilo**

Name of Fund: UH Real Property & Facilities Use RF  
 Apprn. Acct. Number: S-317-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2274, HRS

**Statement of Objectives**

Utilize university owned real property and facilities in support of the university's educational and research activities.

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Lease revenue generated (\$ thousands)	11.7	11.7	11.7	11.7	11.7	11.7
2.	Gross square footage of real property leased	43,244	43,244	43,244	43,244	43,244	43,244
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b><u>Program Size Indicators</u></b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Gross square footage available for leasing	52,908	52,908	52,908	52,908	52,908	52,908	52,908
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
University of Hawaii at Hilo**

Name of Fund: UH Real Property & Facilities Use RF  
 Apprn. Acct. Number: S-317-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2274, HRS

<b>Fund Activities Encompassed</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of real property lease agreements	1	1	1	1	1	1
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: UOH  
 Name of fund: UH Real Property & Facilities Use RF  
 Legal Authority: 304A-2274, HRS  
 Fund Type (MOF): W  
 Appropriation Account Number: S-317-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	5,062	0	0	0	0	0
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>5,062</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-210  
 Name of Fund: UH Parking RF  
 Legal Authority: 304A-2275, HRS

Contact Name: Lois Fujiyoshi  
 Phone: 932-7664  
 Fund type (MOF) W  
 Appropriation Acct. No. S-317-F

**Intended Purpose:**

Per statute, all fees, fines, or other moneys collected from a University parking facility may be deposited in this fund.

**Source of Revenues:**

Parking fees and fines.

**Current Program Activities/Allowable Expenses:**

Expenditures made in support of providing parking services.

**Variations:**

The decrease of revenue in FY 2021 and FY 2022 was due to the suspension of the collection of parking permits and passes and an accrual entry in FY 2021 resulted in a negative revenue amount. The decrease in expenditures for FY 2021 were due to the non-renewal of the guard services contract and payments to OHA decreased as a result of decreased revenue. FY 2022 and FY 2023 expenditures increased due to equipment purchases necessary for improvements to the parking lots and also increase in student help salaries. The increase of revenue in FY 2023 and FY 2024 were due to increased interest Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	510,839	512,823	426,939	426,939	366,939	331,939	331,939
Beginning Cash Balance	295,554	344,297	307,401	208,418	83,344	79,221	57,694
Revenues	216,494	(11,939)	5,122	6,744	22,784	21,900	12,100
Expenditures	167,750	63,163	108,213	131,818	26,908	43,427	25,631
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	38,205	4,109	0	0	0	0
Ending Cash Balance	344,297	307,401	208,418	83,344	79,221	57,694	44,163
Encumbrances	18,653	0	99,686	0	94		
Unencumbered Cash Balance	325,645	307,401	108,733	83,344	79,127	57,694	44,163

**Additional Information:**

Amount Requested by Bond							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
University of Hawaii at Hilo**

Name of Fund: UH Parking RF  
 Apprn. Acct. Number: S-317-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2275, HRS

**Statement of Objectives**

Provide an informative, accessible, and safe parking environment for students, faculty, staff and visitors when arriving at the UH Hilo Campus.

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of citations issued	300	300	300	300	300	300
2.	Number of parking stalls available	2,193	2,193	2,193	2,193	2,193	2,193
3.	Number of permits issued	800	900	1,000	1,000	1,000	1,000
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Total number of employees	878	880	880	880	880	880	880
2.	Undergraduate headcount enrollment	2,422	2,323	2,223	2,124	2,024	1,925	1,825
3.	Graduate headcount enrollment	355	336	317	298	279	260	241
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
University of Hawaii at Hilo**

Name of Fund: UH Parking RF  
 Apprn. Acct. Number: S-317-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2275, HRS

<b>Fund Activities Encompassed</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1. Number of new signs added to designated parking zones	10	10	10	15	15	15
2. Number of parking lot and roadway improvement projects (painting of curbs, stall lines, road markings)	3	3	3	3	3	3
3. Number of EV Charging stations added	0	4	0	2	2	2
4. Number of parking lot light fixtures and controls Installed and repaired	25	25	25	25	25	25
5. Number of parking lot maintenance projects	3	1	1	3	3	3
6.						
7.						
8.						
9.						
10.						



**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: UOH  
 Name of fund: UH Parking RF  
 Legal Authority: 304A-2275, HRS  
 Fund Type (MOF): W  
 Appropriation Account Number: S-317-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	20,427	20,631	10,000	10,100	10,201	10,303
B. Other Current Expenses	23,000	5,000	5,125	5,253	5,384	5,519
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>43,427</b>	<b>25,631</b>	<b>15,125</b>	<b>15,353</b>	<b>15,585</b>	<b>15,822</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-210  
 Name of Fund: College Work Study Program  
 Legal Authority: Federal Fund

Contact Name: Lois Fujiyoshi  
 Phone: 932-7664  
 Fund type (MOF) N  
 Appropriation Acct. No. S-266-F

**Intended Purpose:**

Fund is used to account for the allocation and expenditure related to our Federal Work Study program.

**Source of Revenues:**

US Department of Education

**Current Program Activities/Allowable Expenses:**

Salaries for eligible student assistants.

**Variances:**

Expenditures will fluctuate depending on the number of students working who qualify for the Federal Work Study program. Qualification is based on the student's financial need. Revenue will vary based on funds received from the U.S. Department of Education.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	443,962	443,962	443,962	443,962	443,962	443,962	443,962
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	225,103	261,512	222,606	304,638	288,750	288,750	288,750
Expenditures	225,103	261,512	222,606	304,638	288,750	288,750	288,750
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	0	0

**Additional Information:**

Amount Requested by Bond							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
University of Hawaii at Hilo**

Name of Fund: College Work Study Program  
 Apprn. Acct. Number: S-266-F  
 Fund Type (MOF): N  
 Legal Authority: Federal Fund

**Statement of Objectives**

Develop eligible individuals to higher levels of intellectual, personal, social and vocational competency by providing financial assistance and support for students to complete certificates or degrees

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of degree and certificates of achievement earned	657	645	632	620	607	595
2.	Number of students awarded Work study as a % of eligible students (%)	7.9%	8.0%	8.0%	8.0%	8.0%	8.0%
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Undergraduate headcount enrollment	2,422	2,323	2,223	2,124	2,024	1,925	1,825
2.	Graduate headcount enrollment	355	336	317	298	279	260	241
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
University of Hawaii at Hilo**

Name of Fund: College Work Study Program  
 Apprn. Acct. Number: S-266-F  
 Fund Type (MOF): N  
 Legal Authority: Federal Fund

<b>Fund Activities Encompassed</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of students participating in Workstudy Program	115	120	120	120	120	120
2.	Amount of Workstudy funds paid to students (\$ thousands)	292.0	325.0	325.0	325.0	350.0	360.0
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: UOH  
 Name of fund: College Work Study Program  
 Legal Authority: Federal Fund  
 Fund Type (MOF): N  
 Appropriation Account Number: S-266-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	259,576	259,576	259,576	259,576	259,576	259,576
B. Other Current Expenses	29,174	29,174	29,174	29,174	29,174	29,174
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>288,750</b>	<b>288,750</b>	<b>288,750</b>	<b>288,750</b>	<b>288,750</b>	<b>288,750</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-700  
 Name of Fund: UH Tuition & Fees SF  
 Legal Authority: 304A-2153, HRS

Contact Name: David McDonald  
 Phone: 689-2513  
 Fund type (MOF) B  
 Appropriation Acct. No. S-335-F

**Intended Purpose:**

Per statute, all revenue collected by the University for regular, summer, and continuing education credit tuition, tuition-related course and fee charges, and any other charges for students shall be deposited in this fund, to be expended to maintain or improve the University's programs and operations.

Funds are used to pay for personnel and other expenditures to support the mission of the university.

**Source of Revenues:**

Revenues collected by the university for regular and summer credit tuition, tuition-related course and fee charges, and any other charges to students.

**Current Program Activities/Allowable Expenses:**

To maintain and improve the university's programs, services, and operations.

**Variations:**

In FY21, as a result of an increase in the actual GF allocation over projections and receipt of federal relief funds due to the pandemic, expenditures substantially decreased.

In FY22 & FY23, receipt of federal relief funds due to the pandemic led to a decrease in Tuition and Fees expenditures.

In FY24 Tuition and Fees expenditures returned to near pre-pandemic levels.

Cash balance lapse to general fund? No

Statutory language:

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	17,706,209	17,952,581	17,399,009	17,389,009	17,389,009	17,389,009	17,389,009
Beginning Cash Balance	451,814	600,503	493,605	385,843	255,500	295,126	270,000
Revenues	17,726,565	17,824,212	17,578,955	16,316,767	16,353,955	16,969,017	17,308,397
Expenditures	10,385,419	6,329,957	7,136,740	6,497,800	8,144,885	10,815,173	18,815,173
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Debt Service trans-out	(4,138,674)	(3,701,740)	(3,543,711)	(3,774,529)	(3,774,138)	(3,771,589)	(3,770,443)
Scholarship trans-out	(2,264,544)	(1,793,755)	(2,100,449)	(2,656,041)	(1,900,051)	(2,259,970)	(2,305,169)
EB-5 & Other System Assess.	(115,261)	(119,309)	(124,772)	(1,134,393)	(4,772,707)	(207,292)	(207,292)
Act 236	(673,979)	(4,986,350)	(4,398,312)	(799,359)	2,584,090	69,881	7,799,680
Repair & Repl. Reserve	0	(1,000,000)	(1,462,732)	(1,962,732)	(1,462,732)	(10,000)	(10,000)
Revenue Replacement			1,080,000	377,743	1,156,095	0	0
Net Total Transfers	(7,192,458)	(11,601,153)	(10,549,976)	(9,949,311)	(8,169,443)	(6,178,970)	1,506,776
Ending Cash Balance	600,503	493,605	385,843	255,500	295,126	270,000	270,000
Encumbrances	469,294	447,827	371,636	241,298	272,215	270,000	270,000
Unencumbered Cash Balance	131,209	45,778	14,207	14,201	22,911	(0)	(0)

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
University of Hawai'i**

Name of Fund: UH Tuition & Fees SF  
 Apprn. Acct. Number: S-335-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2153, HRS

**Statement of Objectives**

The University of Hawai'i West O'ahu (UHWO) offers a distinct, learner-centered baccalaureate education that integrates liberal arts, social sciences, and STEM with professional and applied fields. As a diverse and inclusive indigenous-inspired institution, UHWO blends Native Hawaiian traditional and cultural practices with those of other ethnicities to provide dynamic learning environments where all students learn, discover, innovate, engage, and thrive as they become our 21st Century leaders; career creators.

**Fund Measures of Effectiveness**

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. Degree attainment of Native Hawaiians (FY Headcount)	183	194	206	218	231	245
2. Number of degrees & certificates of achievement earned (FY)	708	750	795	843	894	947
3. Number of Pell Grant recipients (FY)	949	949	949	949	949	949
4. Extramural fund support (\$ millions per FY)	\$44.0	\$4.6	\$4.9	\$5.1	\$5.4	\$5.6
5. Number of transfers from UH 2-year campuses	586	586	586	586	586	586
6.						
7.						
8.						
9.						
10.						

**Program Size Indicators**

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. Total state population (in thousands)	1,452	1,463	1,475	1,487	1,499	1,511	1,523
2. Resident undergrad degrees & certs of achievement earned 18-24	316	329	342	356	370	385	400
3. Resident undergrad degrees & certs of achievement earned 18+	605	629	655	681	708	736	766
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Fund Activities Encompassed**

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. Undergraduate headcount enrollment (Fall Semester)	3,525	3,877	4,265	4,691	5,161	5,677
2. Number of student semester hours (Fall Semester)	31,237	31,432	31,677	31,876	31,481	31,481
3. Number of classes (Fall Semester)	575	581	587	593	599	605
4. Number of applications for admissions (Fall Semester)	2,912	3,349	3,851	4,429	5,093	5,857
5. Number of financial aid applications processed (Aid Year)	6,322	6,638	6,970	7,318	7,684	8,068
6.						
7.						
8.						
9.						
10.						



**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: UOH-700  
 Name of Fund: UH Tuition & Fees SF  
 Legal Authority: 304A-2153, HRS  
 Fund Type (MOF): B  
 Apprn. Account. No.: S-335-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	6,241,651	6,241,651	6,241,651	6,241,651	6,241,651	6,241,651
B. Other Current Expenses	4,573,522	12,573,522	4,573,522	4,573,522	4,573,522	4,573,522
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>10,815,173</b>	<b>18,815,173</b>	<b>10,815,173</b>	<b>10,815,173</b>	<b>10,815,173</b>	<b>10,815,173</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-700  
 Name of Fund: Library SF  
 Legal Authority: 304A-2155, HRS

Contact Name: David McDonald  
 Phone: 689-2513  
 Fund type (MOF) B  
 Appropriation Acct. No. S-335-F

**Intended Purpose:**

Per statute, all fines, fees and other revenue derived from the UH libraries' operations shall be deposited in this fund, to be used to support and improve the services provided by the libraries.

**Source of Revenues:**

Fines, fees, and other revenue derived from UHWO Library operations.

**Current Program Activities/Allowable Expenses:**

To purchase, replace or repair library materials, serials, and periodicals, and to support and improve the services provided by the library.

**Variances:**

FY21 revenue and expenditures decreased as the campus pivoted to mainly online instruction during the COVID pandemic.

FY22 revenue and expenditures increase as we continue to return to campus.

FY23 revenues and expenditures decrease to more normal levels as FY22 saw some one-time revenues and expenditures.

FY24 expenditures increased tied to an increase in operating supplies, copier service, etc.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Beginning Cash Balance	11,390	10,958	9,171	7,992	6,937	21,509	17,809
Revenues	10,441	1,096	4,136	2,848	2,842	1,400	1,400
Expenditures	9,297	2,713	7,182	3,486	4,227	4,800	4,800
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Institutional Assessment	(1,576)	(170)	(329)	(416)	(1,795)	(300)	(300)
Revenue Replacement			2,196		17,752		
Net Total Transfers	(1,576)	(170)	1,867	(416)	15,957	(300)	(300)
Ending Cash Balance	10,958	9,171	7,992	6,937	21,509	17,809	14,109
Encumbrances	2,435	1,845	1,444	2,732	1,390		
Unencumbered Cash Balance	8,523	7,326	6,548	4,205	20,120	17,809	14,109

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
University of Hawai'i**

Name of Fund: Library SF  
 Apprn. Acct. Number: S-335-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2155, HRS

**Statement of Objectives**

The James & Abigail Campbell (Campbell) Library, in supporting the mission of the University of Hawai'i at West O'ahu, is committed to providing excellent, user-centered service in meeting the information needs of students, faculty and staff. Using innovative technologies, Campbell Librarians develop, organize, preserve and deliver scholarly print and electronic resources and instruction that empowers students to become engaged, life-long learners.

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of patrons	35,000	50,000	55,000	60,000	65,000	65,000
2.	Undergraduate headcount enrollment (Fall Semester)	3,525	3,877	4,265	4,691	5,161	5,677
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Undergraduate headcount enrollment (Fall Semester)	3204	3525	3877	4265	4691	5161	5677
2.	Total state population (in thousands)	1452	1463	1475	1487	1499	1511	1523
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Fund Activities Encompassed**

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. Number of (printed) books to be purchased 1/	88	90	100	120	140	140
2. Number of eBooks to be purchased 1/	30	40	50	60	70	70
3. Number of subscriptions/databases maintained	2	2	2	2	2	2
4. Number of new films available 1/	10	10	10	10	10	10
5.						
6.						
7.						
8.						
9.						
10.						

1/ To be purchased with Library SF resources. Majority of library purchases are supported with institutional funds.



**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-700  
 Name of Fund: UH Community Services SF  
 Legal Authority: 304A-2156, HRS

Contact Name: David McDonald  
 Phone: 689-2513  
 Fund type (MOF) B  
 Appropriation Acct. No. S-335-F

**Intended Purpose:**

Per statute, all revenues derived and collected from the University's provision of public service programs shall be deposited into this fund to be used for the costs of providing public service programs.

**Source of Revenues:**

All revenues including interest, derived and collected from the university's provision of public service programs.

**Current Program Activities/Allowable Expenses:**

Expenses related to managing public service programs.

**Variances:**

In FY16, UHWO initiated non-credit programs such as Project Lead the Way (PLTW) and International Programs resulting in an increase in rev and expend. Both programs cont. to expand in FY17, reflecting an increase in rev and expend. In FY18, PLTW ceased, thus the decrease in rev and expend in FY18-19. FY19 also realized an increase in int agreements and job fair rev. In FY20, due to the COVID pandemic, many programs put on pause as int programs and job fairs were cancelled. 2021 legislative session abolished HRS 304A-2156. **Programs transferred to HRS 304A-2157 Auxiliary Ent.**

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	150,000	80,000					
Beginning Cash Balance	75,004	90,328	76,613	0	0	0	0
Revenues	124,516	7,769	7,734				
Expenditures	87,729	20,334					
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Institutional Assessment	(21,462)	(1,150)					
Transfer funds to 304A-2157			(84,347)				
Net Total Transfers	(21,462)	(1,150)	(84,347)	0		0	0
Ending Cash Balance	90,328	76,613	0	0	0	0	0
Encumbrances	338	0					
Unencumbered Cash Balance	89,990	76,613	0	0	0	0	0

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-700  
 Name of Fund: UH Auxiliary Enterprises SF  
 Legal Authority: 304A-2157, HRS

Contact Name: David McDonald  
 Phone: 689-2513  
 Fund type (MOF) B  
 Appropriation Acct. No. S-335-F

**Intended Purpose:**

Per statute, all revenues collected from the University's provision of auxiliary services shall be deposited into this fund and shall be expended solely for the costs of providing these services to students, faculty, staff, and others

**Source of Revenues:**

All revenue to include interest, food services, vending machines, and non-credit community service programs.

**Current Program Activities/Allowable Expenses:**

Expenses related to the management of auxiliary enterprise activities

**Variances:**

FY19-20 no expenditures were recorded as no vending costs were incurred. 2021 legislative session abolished HRS 304A-2156 - affected programs such as International Programs and job fairs were transferred to HRS 304A-2157 to continue the campus' mission to serve its students & community.

FY22 & FY23 Revenues and Expenditures increased in International Programs as we move towards more normal operations.

FY24 revenues and expenditures increase again tied to international programs growth. Additional interest income realized with higher short term rates.

Cash balance lapse to general fund? No

Statutory language:

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	25,000	5,000	50,000	61,000	61,000	61,000	61,000
Beginning Cash Balance	100,962	138,930	143,493	284,869	316,871	434,270	461,374
Revenues	14,930	3,244	108,278	137,988	244,887	229,311	230,000
Expenditures	0	0	51,579	106,402	163,483	201,707	202,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Institutional Assessment/Other	23,038	1,320	(231)	416	1,840	(500)	(500)
Transfer funds from 304A-2156			83,702				
Revenue Replacement/Other			1,205		34,155		
Net Total Transfers	23,038	1,320	84,676	416	35,995	(500)	(500)
Ending Cash Balance	138,930	143,493	284,869	316,871	434,270	461,374	488,874
Encumbrances							
Unencumbered Cash Balance	138,930	143,493	284,869	316,871	434,270	461,374	488,874

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
University of Hawai'i**

Name of Fund: UH Auxiliary Enterprises SF  
 Apprn. Acct. Number: S-335-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157, HRS

**Statement of Objectives**

To provide auxiliary services to students, faculty, staff, and general public that are ancillary to, but facilitate the instruction, research, and public service mission of the university and may include programs such as international programs, job fairs, and vending services.

<b>Fund Measures of Effectiveness</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1. Number of degrees & certificates of achievement earned (FY)	708	750	795	843	894	947
2. Revenue generated from auxiliary services provided	\$150,000	\$180,000	\$210,000	\$240,000	\$270,000	\$299,700
3. Number of international schools/institutions involved	10	12	14	16	18	20
4. Number of international students (short-term programs)	250	300	350	400	450	500
5.						
6.						
7.						
8.						
9.						
10.						

<b>Program Size Indicators</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1. Total state population (in thousands)	1452	1463	1475	1487	1499	1511	1523
2. Undergraduate headcount enrollment (Fall Semester)	3,204	3,525	3,877	4,265	4,691	5,161	5,677
3. Total number of employees 1/	236	236	236	236	236	236	236
4. Resident undergrad degrees & certs of achievement earned 18-24	316	329	342	356	370	385	400
5. Resident undergrad degrees & certs of achievement earned 18+	605	629	655	681	708	736	766
6.							
7.							
8.							
9.							
10.							



**Fund Activities Encompassed**

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. # International students served	250	300	350	400	450	500
2. # Vending machines on campus	20	20	23	23	23	23
3. # Community service/non-credit programs	10	12	14	16	18	20
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: UOH-700  
 Name of Fund: UH Auxiliary Enterprises SF  
 Legal Authority: 304A-2157, HRS  
 Fund Type (MOF): B  
 Apprn. Account. No.: S-335-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	145,207	145,500	145,500	145,500	145,500	145,500
B. Other Current Expenses	56,500	56,500	56,500	56,500	56,500	56,500
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>201,707</b>	<b>202,000</b>	<b>202,000</b>	<b>202,000</b>	<b>202,000</b>	<b>202,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-700  
 Name of Fund: UH Scholarship & Assistance SF  
 Legal Authority: 304A-2159, HRS

Contact Name: David McDonald  
 Phone: 689-2513  
 Fund type (MOF) B  
 Appropriation Acct. No. S-335-F

**Intended Purpose:**

Per statute, this fund shall be used to provide financial assistance to qualified students enrolled at any campus of the University of Hawaii.

**Source of Revenues:**

Scholarship accounts do not generate revenue. Cash is transferred from the appropriate TFSF account to cover expenses.

**Current Program Activities/Allowable Expenses:**

Tuition scholarships to students attending the university

**Variances:**

Although more scholarships were awarded in FY21, not all students enrolled, resulting a decrease in scholarships issued (i.e. expended).

FY22 scholarship awards increased to be closer in alignment with allocation.

FY23 scholarship awards increased to allow for additional scholarships on a one time basis.

FY24 scholarship awards decreased due to lower-than-expected scholarship pick-up rate.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	2,200,000	2,000,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000
Beginning Cash Balance	0	0	(100)	0	0	1,587	1,587
Revenues	0	0	0	0	0	0	0
Expenditures	2,264,544	1,793,855	2,100,349	2,656,041	1,900,051	2,259,970	2,305,169
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Scholarship trans-in from TFSF	2,264,544	1,793,755	2,100,449	2,656,041	1,901,638	2,259,970	2,305,169
Net Total Transfers	2,264,544	1,793,755	2,100,449	2,656,041	1,901,638	2,259,970	2,305,169
Ending Cash Balance	0	(100)	0	0	1,587	1,587	1,587
Encumbrances							
Unencumbered Cash Balance	0	(100)	0	0	1,587	1,587	1,587

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
University of Hawai'i**

Name of Fund: UH Scholarship & Assistance SF  
 Apprn. Acct. Number: S-335-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2159, HRS

**Statement of Objectives**

To provide financial assistance to qualified students enrolled at the University of Hawaii - West Oahu. A minimum of 12% of tuition revenues from the previous academic year shall be awarded in need-based aid. The amount of non-need-based aid shall be determined by the Chancellor, but not less than what was awarded in AY 2013-2014 (Executive Policy 6.204).

**Fund Measures of Effectiveness**

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. Degree attainment by Pell eligible students	370	371	371	371	371	375.00
2. Number of degrees & certificates of achievement earned (FY)	708	750	795	843	894	947
3. Amount of institutional aid awarded to students	\$2,330,000	\$2,330,000	\$2,330,000	\$2,330,000	\$2,330,000	\$2,330,000
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Program Size Indicators**

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. Total state population (in thousands)	1,452	1,463	1,475	1,487	1,499	1,511	1,523
2. Undergraduate headcount enrollment (Fall Semester)	3,204	3,525	3,877	4,265	4,691	5,161	5,677
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Fund Activities Encompassed**

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. Number of FAFSA submitted	8,990	9,080	9,170	9,261	9,261	9,300
2. Number of students packaged for financial aid	2,325	2,348	2,371	2,394	2,394	2,408
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: UOH-700  
 Name of Fund: UH Scholarship & Assistance SF  
 Legal Authority: 304A-2159, HRS  
 Fund Type (MOF): B  
 Apprn. Account. No.: S-335-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	2,259,970	2,305,169	2,351,273	2,351,273	2,351,273	2,351,273
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>2,259,970</b>	<b>2,305,169</b>	<b>2,351,273</b>	<b>2,351,273</b>	<b>2,351,273</b>	<b>2,351,273</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-700  
 Name of Fund: UH West Oahu SF  
 Legal Authority: 304A-2166, HRS

Contact Name: David McDonald  
 Phone: 689-2513  
 Fund type (MOF) B  
 Appropriation Acct. No. S-335-F

**Intended Purpose:**

Per statute, proceeds of this fund shall be used for planning, land acquisition, design, construction, and equipment necessary for the development of the permanent campus of UH West Oahu; and planning, land acquisition, design, improvement, and construction of infrastructure and other public or common facilities necessary for the development of the campus.

**Source of Revenues:**

Revenue derived from land sales and leases

**Current Program Activities/Allowable Expenses:**

Planning, land acquisition, design, construction, and equipment necessary for the development of the permanent campus of the University of Hawai'i - West O'ahu in Kapolei, including infrastructure and other public or common facilities.

**Variances:**

Starting FY16, transferred deposits to the UH Real Property and Facilities Use revolving fund account. In FY17, utilized RF account (HRS 304A-2274) for expenditures. Minimal activity beginning FY18 as no land sales are anticipated. Revenue variance due to interest earned.

Cash balance lapse to general fund? No

Statutory language:

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	1,000	1,000	1,000	0			
Beginning Cash Balance	86,845	93	0	0	0	0	0
Revenues	93	(93)	0	0			
Expenditures	0	0	0	0			
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Debt Services							
EB-5 Interest							
Emergency Siren							
R&R Reserve	(86,845)						
Net Total Transfers	(86,845)	0	0	0		0	0
Ending Cash Balance	93	0	0	0	0	0	0
<b>Encumbrances</b>							
Unencumbered Cash Balance	93	0	0	0	0	0	0

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
University of Hawai'i**

Name of Fund: UH West Oahu SF  
 Apprn. Acct. Number: S-335-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2166, HRS

**Statement of Objectives**

\*\*\* UHWO projects to no longer utilize this HRS as all land and construction matters are currently handled by the UH System \*\*\*

**Fund Measures of Effectiveness**

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Program Size Indicators**

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							



**Fund Activities Encompassed**

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: UOH-700  
 Name of Fund: UH West Oahu SF  
 Legal Authority: 304A-2166, HRS  
 Fund Type (MOF): B  
 Apprn. Account. No.: S-335-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>						

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-700  
UH Revenue Undertakings SF (WO Campus  
 Name of Fund: Development)  
 Legal Authority 304A-2167.5, HRS

Contact Name: David McDonald  
 Phone: 689-2513

Fund type (MOF) B  
 Appropriation Acct. No. S-335-F

**Intended Purpose:**

Per statute, the fund was established to provide for all costs of construction, operation, repair, and maintenance of a University project, University system network, or any combination thereof, including reserves therefor.

**Source of Revenues:**

Proceeds from the sale of public lands, all net rents from leases, licenses, and permits; or all proceeds derived from the development rights of public lands.

**Current Program Activities/Allowable Expenses:**

Planning, land acquisition, design, construction, and equipment necessary for the development of the permanent campus of the University of Hawai'i - West O'ahu in Kapolei including infrastructure and other public or common facilities.

**Variances:**

Revenue generated equals share of interest income. Expenditures based on actual bond assessment and rating agent costs.

In FY21, FY22, & FY23 funds in the R&R reserve were used for campus repairs, replacement, and maintenance projects.

In FY23 & FY24 revenues increased as a result of additional interest income.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	20,000	100,000	500,000	500,000	500,000	500,000	500,000
Beginning Cash Balance	1,507,295	1,612,574	2,793,919	3,871,252	5,566,995	7,174,193	7,309,193
Revenues	21,711	10,790	8,057	80,730	201,297	200,000	200,000
Expenditures	3,277	29,446	168,186	347,718	56,832	75,000	75,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Rating Agent and Other Fees							
Debt Services/BABS		200,001	(225,271)				
R&R Reserve	86,846	1,000,000	1,462,732	1,962,732	1,462,732	10,000	10,000
Net Total Transfers	86,846	1,200,001	1,237,461	1,962,732	1,462,732	10,000	10,000
Ending Cash Balance	1,612,574	2,793,919	3,871,252	5,566,995	7,174,193	7,309,193	7,444,193
Encumbrances		8,222	470,510	80,745	28,500		
Unencumbered Cash Balance	1,612,574	2,785,697	3,400,742	5,486,250	7,145,693	7,309,193	7,444,193

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
University of Hawai'i**

Name of Fund: UH Revenue Undertakings SF (WO Campus Development)  
 Apprn. Acct. Number: S-335-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2167.5, HRS

**Statement of Objectives**

To provide for costs of repair and maintenance for University campus facilities. Funds are also transferred in from TFSF then transferred out to pay for debt services for revenue bonds issued to build the UHWO campus in Kapolei.

<b>Fund Measures of Effectiveness</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1. Average percentage of rental increase/decrease	3%	3%	3%	3%	3%	3%
2. Amount invested in maintenance of facilities (in millions) 1/	\$3.9	\$3.9	\$3.9	\$3.9	\$3.9	\$3.9
3. Number of projects supported by UHRUF	0	0	0	0	0	0
4.						
5.						
6.						
7.						
8.						
9.						
10.						

<b>Program Size Indicators</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1. Undergraduate headcount enrollment (Fall Semester)	3,204	3,525	3,877	4,265	4,691	5,161	5,677
2. Total number of employees 2/	236	236	236	236	236	236	236
3. Total state population (in thousands)	1,452	1,463	1,475	1,487	1,499	1,511	1,523
4. Resident undergrad degrees & certs of achievement earned 18-24	316	329	342	356	370	385	400
5. Resident undergrad degrees & certs of achievement earned 18+	605	629	655	681	708	736	766
6. Square footage of campus	307,282	307,282	347,282	347,282	347,282	347,282	347,282
7. Number of classrooms	47	47	47	47	47	47	47
8. Number of office spaces	163	163	170	170	170	170	170
9. Square footage of common areas	81,983	81,983	95,000	95,000	95,000	95,000	95,000
10.							

**Fund Activities Encompassed**

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. Number of work orders submitted	1,048	1,069	1,090	1,090	1,090	1,090
2. Number of leases	3	3	3	3	3	3
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

- 1/ Includes R&R Reserve funds, excludes RIM/CIP funds.
- 2/ Includes permanent and budgeted temporary positions



**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-700  
 Name of Fund: Ulu Ulu: The Henry Giugni Moving Image Archives SF  
 Legal Authority: 304A-2180, HRS

Contact Name: David McDonald  
 Phone: 689-2513  
 Fund type (MOF) B  
 Appropriation Acct. No. S-335-F

**Intended Purpose:**

Per statute, any legislative appropriation, federal or private grants, and any other funds collected for the purposes of the 'Ulu'ulu: The Henry Giugni Moving Image Archive shall be deposited in this fund. Moneys shall be expended to support the activities of the moving image archive.

**Source of Revenues:**

State legislative appropriations, federal and private grants, and other funds.

**Current Program Activities/Allowable Expenses:**

Expenditures to support the activities of the moving image archive.

**Variances:**

In FY21, revenue equals interest income generated; expenditures dipped slightly to support the activities of the moving image archive.

In FY22, FY23 & FY24, revenue equals interest income generated and expenditures fluctuate with various other current expenditures.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Beginning Cash Balance	915,392	879,465	736,172	570,553	478,859	344,934	181,584
Revenues	136,183	4,753	1,830	9,720	13,232	8,000	6,000
Expenditures	172,110	148,046	167,449	101,414	147,158	171,350	50,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	879,465	736,172	570,553	478,859	344,934	181,584	137,584
Encumbrances	1,816	1,558	1,924	7,835			
Unencumbered Cash Balance	877,649	734,614	568,629	471,024	344,934	181,584	137,584

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
University of Hawai'i**

Name of Fund: 'Ulu'ulu: The Henry Kuualoha Giugni Moving Image Archive of Hawaii SF  
 Apprn. Acct. Number: S-335-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2180, HRS

**Statement of Objectives**

'Ulu'ulu, by statute, is Hawai'i's Official State Archive for Moving Images and its collection of film reels and videotapes is irreplaceable and exists nowhere else in the world. It is a nationally recognized cultural heritage institution with partnerships throughout the UH System, the state, and across the globe. 'Ulu'ulu brings unique prestige to UH West O'ahu with its mission to perpetuate and share the rich moving image heritage of Hawai'i through the preservation of film and videotape related to the history and culture of Native Hawaiians and the people of Hawai'i.

<b>Fund Measures of Effectiveness</b>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.	Number of online visitors	133,000	145,000	157,500	170,000	170,000	170,000
2.	Number of online page views	808,250	884,500	960,750	960,750	960,750	960,750
3.	Number of in-person reference interactions	13,900	15,100	16,300	17,500	17,500	17,500
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.	Total state population (in thousands)	1,452	1,463	1,475	1,487	1,499	1,511	1,523
2.	Number of users (online and in-person)	11,000	13,750	13,750	15,750	15,750	15,750	15,750
3.	Number of people reached (film fest, tours, presentations, webinars)	600	750	750	900	900	900	900
4.								
5.								
6.								
7.								
8.								
9.								
10.								



**Fund Activities Encompassed**

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. Number of collections	97	102	107	112	117	120
2. Number of videotapes and motion picture film reels	66,000	68,000	70,000	72,000	74,000	75,000
3. Number of reels digitized	8,615	9,615	10,615	11,615	12,615	13,000
4. Number of hours of digitized footage	4,256	4,756	5,256	5,756	6,256	7,000
5. Number of digital preservation masters	390	440	490	540	590	600
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: UOH-700  
 Name of Fund: Ulu ulu: The Henry Kuualoha Giugni Moving Image Archive of Hawaii SF  
 Legal Authority: 304A-2180, HRS  
 Fund Type (MOF): B  
 Apprn. Account. No.: S-335-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	150,350	50,000	50,000	50,000	20,000	20,000
B. Other Current Expenses	21,000	0	0	0	0	0
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>171,350</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>20,000</b>	<b>20,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-700  
 Name of Fund: Research and Training RF  
 Legal Authority: 304A-2253, HRS

Contact Name: David McDonald  
 Phone: 689-2513  
 Fund type (MOF) W  
 Appropriation Acct. No. S-348-F

**Intended Purpose:**

Per statute, one hundred percent of the total amount of indirect overhead revenues generated by the University from research and training programs shall be deposited in this fund, and may be expended on:

- (1) Research and training purposes that may result in additional research and training grants and contracts; and
- (2) Facilitating research and training at the university.

**Source of Revenues:**

Indirect overhead revenue generated by the University from research and training extramural awards.

**Current Program Activities/Allowable Expenses:**

The fund is used to support various offices by providing services and resources that enhance research, training, and other sponsored programs and activities, such as sponsor cost sharing or matching requirements, faculty start-up packages, repairs and maintenance of research buildings and equipment, and other operational expenses related to research and training at the University. The fund is also used to ensure University compliance with federal, state, and sponsor requirements for programmatic, regulatory, fiscal, and property stewardship.

**Variances:**

Decrease in FY22 revenues and expenditures again due to halted faculty travel and fund preservation.

Increase in FY23 revenues due to distribution of HEERF related overhead. Expenditures increased as we return to pre-covid levels.

Decrease in FY24 revenues due to the expiration of HEERF. Expenditures continue to increase in support of research and training operations.

Cash balance lapse to general fund? No

Statutory language:

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	400,000	400,000	400,000	400,000	400,000	400,000	400,000
Beginning Cash Balance	183,927	342,223	315,922	406,320	1,160,284	2,352,193	2,086,186
Revenues	367,653	195,390	173,049	988,280	1,573,434	562,076	560,000
Expenditures	179,257	191,590	102,106	245,116	446,153	828,083	660,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
RTRF Adjustment			19,455	10,800	64,627		
System Assessment (TIG)	(30,100)	(30,100)					
Net Total Transfers	(30,100)	(30,100)	19,455	10,800	64,627	0	0
Ending Cash Balance	342,223	315,922	406,320	1,160,284	2,352,193	2,086,186	1,986,186
Encumbrances	5,437	10,991	(0)	109	29,850	0	0
Unencumbered Cash Balance	336,786	304,931	406,320	1,160,175	2,322,342	2,086,186	1,986,186

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
University of Hawai'i**

Name of Fund: Research and Training RF  
 Apprn. Acct. Number: S-348-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2253, HRS

**Statement of Objectives**

Funds are used for research and training purposes that may result in additional research and training grants and contracts; and facilitating research and training at the university.

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Extramural fund support (\$ millions)	\$4.8	\$4.8	\$4.8	\$4.8	\$4.8	\$4.8
2.	Indirect cost recovery (\$ millions)	\$0.31	\$0.31	\$0.31	\$0.31	\$0.31	\$0.31
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b><u>Program Size Indicators</u></b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Total state population (in thousands)	1,452	1,463	1,475	1,487	1,499	1,511	1,523
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Fund Activities Encompassed**

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. Number of grants submitted 1/	19	19	19	19	19	19
2. Number of extramural grants funded 2/	12	12	12	12	12	12
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

1/ Based on submission date

2/ Based on award period

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: UOH-700  
 Name of Fund: Research and Training RF  
 Legal Authority: 304A-2253, HRS  
 Fund Type (MOF): W  
 Apprn. Account. No.: S-348-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	562,076	400,000	400,000	400,000	400,000	400,000
B. Other Current Expenses	266,007	260,000	260,000	260,000	260,000	260,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>828,083</b>	<b>660,000</b>	<b>660,000</b>	<b>660,000</b>	<b>660,000</b>	<b>660,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-700  
 Name of Fund: Transcript & Diploma RF  
 Legal Authority: 304A-2256, HRS

Contact Name: David McDonald  
 Phone: 689-2513  
 Fund type (MOF) W  
 Appropriation Acct. No. S-348-F

**Intended Purpose:**

Per statute, this fund was established to defray the cost of transcripts and diplomas, and shall be replenished through charges made for transcripts and diplomas or through transfers from other accounts or funds.

**Source of Revenues:**

Revenue is derived from fees collected for transcript and diploma requests.

**Current Program Activities/Allowable Expenses:**

Expenses related to managing the cost of transcripts and diplomas.

**Variances:**

In FY21, student help and operational expenditures decreased to better align with revenues collected.

In FY22, student help expenditures again decreased based on operational needs.

In FY23 revenues increased as a result of an increase in the diploma fee and transcripts issued.

In FY24 expenditures increase as the costs associated with the printing and mailing of transcripts and diplomas have increased.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Beginning Cash Balance	41,514	41,420	50,743	64,261	83,196	93,871	101,852
Revenues	27,074	24,674	24,542	29,789	30,198	32,000	32,000
Expenditures	27,168	15,351	11,024	10,854	19,523	24,019	24,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	41,420	50,743	64,261	83,196	93,871	101,852	109,852
Encumbrances	4,096	2,358	7,253	8,148	8,511		
Unencumbered Cash Balance	37,323	48,385	57,008	75,048	85,360	101,852	109,852

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
University of Hawai'i**

Name of Fund: Transcript & Diploma RF  
 Apprn. Acct. Number: S-348-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2256, HRS

**Statement of Objectives**

To provide students and alumni transcripts and diplomas in a timely and efficient manner.

**Fund Measures of Effectiveness**

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. Number of degrees & certificates of achievement earned (FY)	708	750	795	843	894	947
2. Number of transcripts provided	2,000	2,000	2,000	2,000	2,000	2,000
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Program Size Indicators**

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. Resident undergrad degrees & certs of achievement earned 18-24	316	329	342	356	370	385	400
2. Resident undergrad degrees & certs of achievement earned 18+	605	629	655	681	708	736	766
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							



**Fund Activities Encompassed**

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. Number of transcripts issued	2,000	2,000	2,000	2,000	2,000	2,000
2. Number of diplomas issued	739	739	739	739	739	739
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: UOH-700  
 Name of Fund: Transcript and Diploma RF  
 Legal Authority: 304A-2256, HRS  
 Fund Type (MOF): W  
 Apprn. Account. No.: S-348-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	4,019	4,000	4,000	4,000	4,000	4,000
B. Other Current Expenses	20,000	20,000	20,000	20,000	20,000	20,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>24,019</b>	<b>24,000</b>	<b>24,000</b>	<b>24,000</b>	<b>24,000</b>	<b>24,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-700  
 Name of Fund: UH Student Activities RF  
 Legal Authority: 304A-2257, HRS

Contact Name: David McDonald  
 Phone: 689-2513  
 Fund type (MOF) W  
 Appropriation Acct. No. S-348-F

**Intended Purpose:**

Per statute, all funds assessed as compulsory student activity fees and collected by the University of Hawaii and revenues received by chartered student organizations and student activity programs shall be deposited in this fund. Funds may be withdrawn and expended by each respective chartered student organization or student activity program for any purpose that it deems necessary and proper to carry out and achieve its educational responsibilities, programs, and related activities, per statutory guidelines.

**Source of Revenues:**

Funds assessed as compulsory student activity fees collected by the University of Hawai'i on behalf of chartered student organizations and student activity programs.

**Current Program Activities/Allowable Expenses:**

Expenses related to each respective chartered student organization or student activity program for any purpose which it deems necessary and proper to carry out and achieve its educational responsibilities, programs, and related activities.

**Variances:**

In FY21, during the COVID pandemic, classes were taught online where students paid \$22/semester (online) vs \$120/semester (in-person), thus the drop in revenue and expenses. In FY22, similar to FY21, many classes were again taught online resulting in a modest increase in revenues and a drop in expenses. In FY23 & FY24 there was an increase in in-person/hybrid courses resulting in a modest increase in both revenues and expenses.

Cash balance lapse to general fund? No

Statutory language:

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	889,957	890,663	894,774	894,774	894,774	894,774	894,774
Beginning Cash Balance	969,264	916,617	941,262	989,668	1,072,679	1,291,058	942,058
Revenues	480,093	234,865	258,218	322,019	396,005	517,360	517,360
Expenditures	532,740	265,756	209,813	239,007	420,929	866,360	700,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Revenue Replacement		55,536			243,303		
Net Total Transfers	0	55,536	0	0	243,303	0	0
Ending Cash Balance	916,617	941,262	989,668	1,072,679	1,291,058	942,058	759,418
Encumbrances	4,948	2,027	5,780	718	11,653		
Unencumbered Cash Balance	911,669	939,236	983,887	1,071,961	1,279,406	942,058	759,418

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
University of Hawai'i**

Name of Fund: UH Student Activities RF  
 Apprn. Acct. Number: S-348-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2257, HRS

**Statement of Objectives**

Student life programs & activities complement the University's academic mission by affording students the opportunities for practical experience in the actual operation of diverse organizations. Experiences intended to empower students to be responsible leaders in civic duties, community service, and professional endeavors. Student life programs complement, extend, and reinforce academic learning by serving as nontraditional classroom venues for the application of knowledge, skills, and attitudes learned in the academic classroom.

**Fund Measures of Effectiveness**

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. Number of degrees & certificates of achievement earned (FY)	708	750	795	843	894	947
2. Undergraduate headcount enrollment (Fall Semester)	3,525	3,877	4,265	4,691	5,161	5,677
3. Number of newspapers, literary magazine, academic journals published	7	7	7	7	7	7
4. Number of cultural, educational, social, and personal wellness activities provided	24	24	24	24	24	24
5. Number of recreational and fitness activities provided	60	60	60	60	60	60
6. Number of activities that encourage student input, voice and advocacy of needs	56	56	56	56	56	56
7. Number of broadcasts on campus radio and other media	40	40	40	40	40	40
8.						
9.						
10.						

**Program Size Indicators**

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. Undergraduate headcount enrollment (Fall Semester)	3,204	3,525	3,877	4,265	4,691	5,161	5,677
2. Graduate headcount enrollment	n/a	n/a	n/a	n/a	n/a	n/a	n/a
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Fund Activities Encompassed**

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. Number of programs/events held	24	24	24	24	24	24
2. Number of students attended	600	600	600	600	600	600
3. Number of students participating in institutional governance	40	40	40	40	40	40
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: UOH-700  
 Name of Fund: UH Student Activities RF  
 Legal Authority: 304A-2257, HRS  
 Fund Type (MOF): W  
 Apprn. Account. No.: S-348-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	376,656	300,000	300,000	300,000	300,000	300,000
B. Other Current Expenses	489,704	400,000	400,000	400,000	400,000	400,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>866,360</b>	<b>700,000</b>	<b>700,000</b>	<b>700,000</b>	<b>700,000</b>	<b>700,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-700  
 Name of Fund: Center for Labor Education & Research RF - CLEAR  
 Legal Authority: 304A-2267, HRS

Contact Name: David McDonald  
 Phone: 689-2513  
 Fund type (MOF) W  
 Appropriation Acct. No. S-348-F

**Intended Purpose:**

Per statute, all fees, charges, and other moneys collected in conjunction with the Center for Labor Education and Research shall be deposited in this fund, and expended to defray the cost of operating the CLEAR, excluding compensation of the permanent staff.  
 To provide labor-related education, labor-related research, and education services.

**Source of Revenues:**

Class fees and services to sustain the operation of the unit.

**Current Program Activities/Allowable Expenses:**

Funds are used to support the operational expenses for the Center for Labor Education and Research.

**Variances:**

In FY21 and FY22 due to limited operations on campus during the pandemic, operational costs were held to a minimum.

Additionally, in FY22 revenues decreased as workshops again decreased.

In FY23 revenues and expenditures increased as we saw an increase in both Union Staff and parliamentary workshops.

In FY24 revenues decreased as we saw a drop in workshops. With operations restored on campus operating expenditures increased.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Beginning Cash Balance	9,313	2,363	5,644	4,169	6,140	3,365	3,370
Revenues	2,477	8,600	2,954	7,498	3,929	7,500	7,500
Expenditures	9,426	5,319	4,430	5,527	6,704	7,495	7,495
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	2,363	5,644	4,169	6,140	3,365	3,370	3,375
Encumbrances	990	0		1,418			
Unencumbered Cash Balance	1,374	5,644	4,169	4,722	3,365	3,370	3,375

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
University of Hawai'i**

Name of Fund: Center for Labor Education & Research RF - CLEAR  
 Apprn. Acct. Number: S-348-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2267, HRS

**Statement of Objectives**

To collect fees, charges and money raised by the Center for Labor Education and Research (CLEAR) in order to defray the costs of its operation as established by HRS §304A-1601 to provide labor-related education, labor-related research, and education services and support the functions and objectives described in HRS §304A-1602  
 ---\*all estimates below presuming staff vacancies caused by retirements are filled in a timely manner

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Collection of fees pursuant to adopted fee schedule	\$2,800	\$2,900	\$3,000	\$3,000	\$3,000	\$3,000
2.	Defrayed costs of CLEAR operation excluding compensation of permanent staff	\$2,300	\$2,400	\$2,500	\$2,500	\$2,500	\$2,500
3.	Number of contractual obligations	300	300	400	400	400	400
4.	Number of publications	30	25	25	25	25	25
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Total state population (in thousands)	1,452	1,463	1,475	1,487	1,499	1,511	1,523
2.	Number of members in the Labor Education Advisory Council	15	15	15	15	15	15	15
3.	Hawaii Union Density (workers and their organizations)	135,000	135,000	135,000	135,000	135,000	135,000	135,000
4.	Number of CLEAR website/D--Space/youtube hits	5,000	5,000	5,000	5,000	5,000	5,000	5,000
5.								
6.								
7.								
8.								
9.								
10.								



**Fund Activities Encompassed**

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. Number of continuing education units	45	50	55	55	55	55
2. Number of email research/clearing house requests	75	75	75	75	75	75
3. Number of non-credit classes	35	35	35	35	35	35
4. Number of participants enrolled in labor studies classes	20	20	20	20	20	20
5.						
6.						
7.						
8.						
9.						
10.						



**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-700  
 Name of Fund: UH Real Property & Facilities Use RF  
 Legal Authority: 304A-2274, HRS

Contact Name: David McDonald  
 Phone: 689-2513  
 Fund type (MOF) W  
 Appropriation Acct. No. S-348-F

**Intended Purpose:**

Per statute, all revenues collected by the University for the use of real property and facilities shall be deposited in this fund, and shall be expended to pay the costs of operating University facilities.

**Source of Revenues:**

All revenues collected for the use of university real property and facilities.

**Current Program Activities/Allowable Expenses:**

Expenses related to managing and operating university facilities.

**Variances:**

In FY21, revenues decreased due to the campus shutdown during the pandemic limiting the usage of campus facilities.

In FY22 & FY23 Revenues and Expenditures increased as we continue to return to more normal operations on campus.

In FY23 we also see an anticipated one-time increase in facilities use agreements.

In FY24 revenues decreased due to previously noted one-time facilities use agreement in FY23. Expenditures saw a corresponding decrease.

Cash balance lapse to general fund? No

Statutory language:

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	660,000	660,000	660,000	660,000	660,000	660,000	660,000
Beginning Cash Balance	868,043	1,060,872	1,026,984	1,013,602	1,705,907	1,953,777	2,185,907
Revenues	291,588	72,529	112,195	423,391	357,627	393,432	390,000
Expenditures	98,759	106,417	125,578	238,767	191,866	161,302	160,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Revenue Replacement				507,682	82,108		
Net Total Transfers	0	0	0	507,682	82,108	0	0
Ending Cash Balance	1,060,872	1,026,984	1,013,602	1,705,907	1,953,777	2,185,907	2,415,907
Encumbrances	22,759	6,248	154,778	106,895	25,614	0	0
Unencumbered Cash Balance	1,038,112	1,020,737	858,824	1,599,012	1,928,163	2,185,907	2,415,907

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
University of Hawai'i**

Name of Fund: UH Real Property & Facilities Use RF  
 Apprn. Acct. Number: S-348-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2274, HRS

**Statement of Objectives**

All revenues collected by the University for the use of real property and facilities are deposited into this fund, and expended to pay the costs of operating University facilities.

<b>Fund Measures of Effectiveness</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1. Lease revenue generated	\$305,320	\$305,320	\$305,320	\$305,320	\$305,320	\$305,320
2. Gross square footage of real property leased	13,547,160	13,547,160	13,547,160	13,547,160	13,547,160	13,547,160
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

<b>Program Size Indicators</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1. Available land for leasing (in acres)	383	383	383	383	383	383	383
2. Total state population (in thousands)	1,452	1,463	1,475	1,487	1,499	1,511	1,523
3. Undergraduate headcount enrollment (Fall Semester)	3,204	3,525	3,877	4,265	4,691	5,161	5,677
4. Total number of employees 1/	236	237	236	236	236	236	236
5.							
6.							
7.							
8.							
9.							
10.							

**Fund Activities Encompassed**

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. Number of real property lease agreements	2	2	2	2	2	2
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

1/ Includes permanent and budgeted temporary positions

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: UOH-700  
 Name of Fund: UH Real Property & Facilities Use RF  
 Legal Authority: 304A-2274, HRS  
 Fund Type (MOF): W  
 Apprn. Account. No.: S-348-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	20,802	20,000	20,000	20,000	20,000	20,000
B. Other Current Expenses	140,500	140,000	140,000	140,000	140,000	140,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>161,302</b>	<b>160,000</b>	<b>160,000</b>	<b>160,000</b>	<b>160,000</b>	<b>160,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-700  
 Name of Fund: Federal Work Study  
 Legal Authority: Federal Fund

Contact Name: David McDonald  
 Phone: 689-2513  
 Fund type (MOF) N  
 Appropriation Acct. No. S-205-F

**Intended Purpose:**

To provide need-based financial aid to students through employment.

**Source of Revenues:**

Federal Work Study Program

**Current Program Activities/Allowable Expenses:**

Expenses related to providing students with financial aid through employment.

**Variances:**

FY21 during the COVID pandemic, campus closures affected the number of FWS student hires and expenditures.

In FY22 & FY23 FWS students returned to normal levels which are reflected in the increased level of revenues and expenditures and slight fluctuation.

In FY24 FWS funds were fully utilized on student hires.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	802,037	802,037	802,037	802,037	802,037	802,037	802,037
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	96,331	65,214	96,649	86,514	110,525	112,323	113,000
Expenditures	96,331	65,214	96,649	86,514	110,525	112,323	113,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
<b>Encumbrances</b>							
Unencumbered Cash Balance	0	0	0	0	0	0	0

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
University of Hawai'i**

Name of Fund: Federal Work Study  
 Apprn. Acct. Number: S-205-F  
 Fund Type (MOF): N  
 Legal Authority: Federal Fund

**Statement of Objectives**

To provide need-based financial aid to students through the Federal Work Study program.

**Fund Measures of Effectiveness**

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. Number of degree and certificates of achievement earned (FY)	708	750	795	843	894	947
2. Number of students awarded Work-study as a % of eligible students	15	15	16	16	16	15
3. Number of students earned Work-study as a % of eligible students	2.1	2.1	2.0	2.0	2.0	2.00
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Program Size Indicators**

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. Undergraduate headcount enrollment (Fall Semester)	3,204	3,525	3,877	4,265	4,691	5,161	5,677
2. Graduate headcount enrollment	n/a	n/a	n/a	n/a	n/a	n/a	n/a
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							



**Fund Activities Encompassed**

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. Number of students participating in Work-study Program	30	29	28	27	27	30
2. Amount of Work-study funds paid to students	\$95,000	\$95,000	\$95,000	\$95,000	\$95,000	\$99,000
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: UOH-700  
 Name of Fund: Federal Work Study  
 Legal Authority: Federal Fund  
 Fund Type (MOF): N  
 Apprn. Account. No.: S-205-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	106,707	107,000	107,000	107,000	107,000	107,000
B. Other Current Expenses	5,616	6,000	6,000	6,000	6,000	6,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>112,323</b>	<b>113,000</b>	<b>113,000</b>	<b>113,000</b>	<b>113,000</b>	<b>113,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-800  
 Name of Fund: UH Tuition and Fees SF  
 Legal Authority: 304A-2153, HRS

Contact Name: Michael Unebasami  
 Phone: 956-6280  
 Fund type (MOF): B  
 Appropriation Acct. No.: S-300-F

**Intended Purpose:**

The fund is used to account for revenues from tuition-related course and fee charges which are expended to maintain or improve the university's programs and operations.

**Source of Revenues:**

Revenues are from tuition-related course and fee charges collected by the University from students.

**Current Program Activities/Allowable Expenses:**

To recover part of the cost of instruction from resident and non-resident students in the form of tuition, late and change in registration fees, application fees, and out-of-state or non-resident fees.

**Variances:**

Variances predominantly due to an increase in expenditures related to construction projects, contract services and repairs and maintenance.

Cash balance lapse to general fund? (Yes / No) No

§304A-2153 At the end of each fiscal year, the moneys in the University of Hawaii tuition and fees special fund for each campus shall lapse to the credit of program identification number UOH900

Statutory language:

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	79,957,893	80,079,867	80,079,867	75,630,837	75,630,837	75,630,837	75,630,837
Beginning Cash Balance	6,422,470	5,526,569	9,867,402	8,768,180	11,565,002	13,295,330	13,382,250
Revenues	58,407,440	54,053,408	50,887,773	48,384,830	48,250,893	51,581,001	55,140,942
Expenditures	42,767,449	21,782,705	28,668,395	46,406,905	23,774,185	48,484,003	98,876,093
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Act 236 transfer from UH System	30,311,162	38,533,117	63,888,922	100,776,269	123,784,953	143,491,807	140,687,567
Trf to RUF for debt service	(2,398,571)	(2,409,068)	(2,156,900)	(2,156,441)	(2,156,231)	(2,671,524)	(2,671,524)
Act 236 transfer to UH System	(38,533,117)	(63,888,922)	(100,776,269)	(123,784,953)	(143,491,807)	(140,687,567)	(91,138,098)
HEERF Lost Revenue Transfer		2,200,368	8,456,876	27,762,972			
Trf to RUF for debt service reserve					(2,669,225)		
Trf to UH System - Banner assessment					(1,783,281)	(1,783,281)	(1,783,281)
Trf from UH Manoa					4,000,000		
Other Transfers	(5,915,366)	(2,365,365)	7,268,771	(3,416,744)	(430,788)	(1,359,513)	(1,359,513)
Net Total Transfers	(16,535,892)	(27,929,870)	(23,318,600)	818,897	(22,746,379)	(3,010,078)	43,735,151
Ending Cash Balance	5,526,569	9,867,402	8,768,180	11,565,002	13,295,330	13,382,250	13,382,250
Encumbrances	5,385,743	10,075,558	8,944,519	11,563,082	13,382,251	13,382,251	13,382,251
Unencumbered Cash Balance	140,826	(208,156)	(176,339)	1,920	(86,920)	(0)	(0)

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii Community Colleges**

Name of Fund: UH Tuition and Fees SF  
Appropriation Account Number: S-300-F  
Fund Type (MOF): B  
Legal Authority: 304A-2153 HRS

**Statement of Objectives**

Develop eligible individuals to higher levels of intellectual, personal, social and vocational competency by providing occupational, general academic and professional training leading to certificates or degrees.

<b>Fund Measures of Effectiveness</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1. Native Hawaiian Degrees & Certificates	1,378	1,447	1,519	1,595	1,675	1,759
2. Number of Degrees & Certificates of Achievement Earned	4,452	4,674	4,908	5,154	5,411	5,682
3. Pell Grants Recipients	5,323	5,323	5,323	5,323	5,323	5,323
4. Number of Degrees in STEM Fields (UHM, UHH, UHCC only)	621	652	684	719	754	792
5. Number of Transfers to 4-yr Campuses (Manoa, Hilo, West O'ahu)	2,036	2,138	2,245	2,357	2,475	2,599
6.						
7.						
8.						
9.						
10.						

<b>Program Size Indicators</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1. Total State population (in thousands)	1,452	1,463	1,475	1,487	1,499	1,511	1,523
2. Resident Undergrad Degrees & Certs of Achievement Earned 18-24	2,109	2,193	2,281	2,372	2,467	2,566	2,669
3. Resident Undergrad Degrees & Certs of Achievement Earned 18+	3,713	3,861	4,016	4,176	4,343	4,517	4,698
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Fund Activities Encompassed</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1. Undergraduate Headcount enrollment (Fall Semester)	26,551	28,277	30,115	32,072	34,157	36,377
2. Number of Student Semester Hours (Fall Semester)	179,783	179,498	180,004	180,703	176,675	176,675
3. Number of Classes (Fall Semester)	3,489	3,524	3,559	3,594	3,630	3,667
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii Community Colleges  
 Name of Fund: Tuition and Fees SF  
 Legal Authority: 304A-2153  
 Fund Type (MOF): B  
 Appropriation Account Number: S-300-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	10,200,859	9,220,039	9,220,039	9,220,039	9,220,039	9,220,039
B. Other Current Expenses	30,530,732	17,567,914	16,872,010	17,182,191	17,498,575	17,821,286
C. Equipment	7,752,412	3,312,362	3,378,611	3,446,185	3,515,108	3,585,411
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>48,484,003</b>	<b>30,100,315</b>	<b>29,470,660</b>	<b>29,848,415</b>	<b>30,233,722</b>	<b>30,626,736</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
Prog ID(s): UOH-800  
Name of Fund: Community Colleges SF (Converted to RF effective FY 2022)  
Legal Authority: 304A-2162, HRS

Contact Name: Michael Unebasami  
Phone: 956-6280  
Fund type (MOF) B  
Appropriation Acct. No. S-300-F

**Intended Purpose:**

Per statute, this fund was established to receive, disburse, and account for funds of programs and activities of the community colleges that help make available the resources of the community colleges to the communities they serve.

The fund is used to account for receipts and disbursements related to special programs and activities including off-campus programs, summer session programs, overseas program study abroad, exchange programs, cultural enrichment programs, and consultative services which help make available the resources of the community colleges to the communities they serve. Special fund deposits relate to a wide variety of programs and activities.

**Source of Revenues:**

Revenues are from fees for special programs and activities including off-campus programs, summer session programs, overseas programs, evening sessions, study abroad, exchange programs, cultural enrichment programs, and consultative services which help make available the resources of the community colleges to the communities they serve.

**Current Program Activities/Allowable Expenses:**

The fund is used to account for all costs associated with conducting special programs and activities such as non-credit continuing education programs, special community service programs, special credit programs, summer session, parking operation, facilities use, transcript and diploma services, library operation, vocational and technical projects, vending machine operation, and related support services and facilities.

**Variances:**

The majority of revenues and expenditures in the CCSF are the result of enrollment in non-credit and summer session programs. Enrollment in these programs may increase or decrease from year to year depending on course offerings and demand from the public. Revenues have been fairly stable over the last four years with slight declines in the last three years. Expenditure levels generally track with revenue levels however, variances are sometimes caused by the timing of encumbrance liquidations.

Over the last four months of FY 2020 non credit, summer session, and other support programs were adversely affected by the lockdown/work from home orders due to the Covid virus reducing program revenues and expenditures. Social distancing and sanitation guidelines as well as limitations on the number of people that can gather in groups also affected revenue and spending for these programs. Going forward, reduced revenue and expenditures are anticipated for other support programs such as Cafeteria, Facilities Use, Child Care Program, Theatre, International Programs, Vending, English as a Second Language.

Cash balance lapse to general fund? No

Statutory language:

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	20,550,970	20,550,970	20,550,970				
Beginning Cash Balance	20,921,728	21,628,127	26,878,814	0	0	0	0
Revenues	16,718,370	15,978,139	15,516	0			
Expenditures	15,281,200	10,054,227	15,516	0			
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Trf to RUF for debt service	(589,037)	(585,050)					
Trf to RUF for Repair & Replacemer	(230,098)	(121,208)					
HEERF Lost Revenue Transfer							
Other Transfers	88,364	33,033					
Transfer to newly created Community College Revolving			(26,878,814)				
Net Total Transfers	(730,771)	(673,225)	(26,878,814)	0	0	0	0
Ending Cash Balance	21,628,127	26,878,814	0	0	0	0	0
Encumbrances	1,198,507	643,937					
Unencumbered Cash Balance	20,429,620	26,234,877	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-800  
 Name of Fund: Community Colleges RF (Converted from SF effective FY 2022)  
 Legal Authority: 304A-2278, HRS

Contact Name: Michael Unebasami  
 Phone: 956-6280  
 Fund type (MOF) W  
 Appropriation Acct. No. S-380-F

**Intended Purpose:**

Per statute, this fund was established to receive, disburse, and account for funds of programs and activities of the community colleges that help make available the resources of the community colleges to the communities they serve.  
 The fund is used to account for receipts and disbursements related to special programs and activities including off-campus programs, summer session programs, overseas program study abroad, exchange programs, cultural enrichment programs, and consultative services which help make available the resources of the community colleges to the communities they serve. Special fund deposits relate to a wide variety of programs and activities.

**Source of Revenues:**

Revenues are from fees for special programs and activities including off-campus programs, summer session programs, overseas programs, evening sessions, study abroad, exchange programs, cultural enrichment programs, and consultative services which help make available the resources of the community colleges to the communities they serve.

**Current Program Activities/Allowable Expenses:**

The fund is used to account for all costs associated with conducting special programs and activities such as non-credit continuing education programs, special community service programs, special credit programs, summer session, parking operation, facilities use, transcript and diploma services, library operation, vocational and technical projects, vending machine operation, and related support services and facilities.

**Variances:**

The majority of revenues and expenditures in the CCRF are the result of enrollment in non-credit and summer session programs. Enrollment in these programs may increase or decrease from year to year depending on course offerings and demand from the public. There was a slight increase in revenues due to one time revenue sources such as facilities use for covid testing centers. Expenditure levels generally track with revenue levels, however, variances are sometimes caused by the timing of encumbrance liquidations.

**Cash balance lapse to general fund? (Yes / No) No**

Statutory language: §304A-2278 (a) Section 304A-2003 notwithstanding, there is established a community colleges revolving fund to receive, disburse, and account for funds of programs and activities of the community colleges, including but not limited to off-campus programs, summer session programs, overseas programs, evening sessions, study abroad, exchange programs, cultural enrichment programs, and consultative services that help make available the resources of the community colleges to the communities they serve.

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling			25,000,000	25,244,000	25,244,000	25,244,000	25,244,000
Beginning Cash Balance	0	0	0	35,716,218	40,136,006	45,697,482	51,519,443
Revenues			16,140,227	14,563,403	18,789,843	20,290,359	21,910,703
Expenditures			10,026,255	10,370,993	12,696,376	14,474,339	16,501,283
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Trf to RUF for debt service			(515,480)	(515,334)	(515,293)	0	0
Trf to RUF for Repair & Replacement Reserve			(230,098)	(230,327)			
HEERF Lost Revenue Transfer			3,463,921	985,878			
Other Transfers			26,883,903	(12,839)	(16,698)	5,941	5,941
Net Total Transfers	0	0	29,602,246	227,378	(531,991)	5,941	5,941
Ending Cash Balance	0	0	35,716,218	40,136,006	45,697,482	51,519,443	56,934,805
Encumbrances			760,501	1,143,062	1,559,410	1,559,410	1,559,410
Unencumbered Cash Balance	0	0	34,955,718	38,992,945	44,138,072	49,960,033	55,375,395

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							



**Non-General Fund Program Measures Report**  
**for submittal to the 2025 Legislature**  
**Department of: University of Hawaii Community Colleges**

Name of Fund: Community College Revolving Fund  
 Appropriation Account Number: S-380-F (RF)  
 Fund Type (MOF): W  
 Legal Authority: 304A-2278 HRS

**Statement of Objectives**

Provide access to a variety of Community College programs and activities such as summer session instruction, workforce and vocational training, community education/enrichment and various auxiliary operations.

<b>Fund Measures of Effectiveness</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1. Summer Session Registration Counts	7,530	7,590	7,651	7,712	7,774	7,836
2. Non-Credit Workforce Training Registration Counts	7,149	7,363	7,584	7,812	8,046	8,287
3. Non-Credit Community Education/Enrichment Registration Counts	3,082	3,174	3,269	3,367	3,468	3,572
4. Non-Credit Career Readiness Registration Counts	471	485	500	515	530	546
5.						
6.						
7.						
8.						
9.						
10.						

<b>Program Size Indicators</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1. Total State Populations (in thousands)	1452	1463	1475	1487	1499	1511	1523
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Fund Activities Encompassed</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1. Number of Summer Session Classes Offered	823	830	837	844	851	858
2. Number of Non-Credit Workforce Training Classes Offered	1,065	1,097	1,130	1,164	1,199	1,235
3. Number of Non-Credit Community Education/Enrichment Classes Offered	412	424	437	450	464	478
4. Number of Non-Credit Career Readiness Classes Offered	49	50	52	54	56	58
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii Community Colleges  
 Name of Fund: Community Colleges RF  
 Legal Authority: 304A-2278 HRS  
 Fund Type (MOF): W  
 Appropriation Account Number: S-380-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	10,151,211	9,856,965	9,856,965	9,856,965	9,856,965	9,856,965
B. Other Current Expenses	4,311,299	4,394,404	4,479,165	4,565,622	4,653,812	4,743,763
C. Equipment	11,829	12,066	12,307	12,553	12,804	13,060
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>14,474,339</b>	<b>14,263,435</b>	<b>14,348,437</b>	<b>14,435,140</b>	<b>14,523,581</b>	<b>14,613,788</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-800  
 Name of Fund: University Revenue Undertakings Fund  
 Legal Authority: 304A-2167.5, HRS

Contact Name: Michael Unebasami  
 Phone: 956-6280  
 Fund type (MOF) B  
 Appropriation Acct. No. S-300-F

**Intended Purpose:**

Per statute, the fund was established to provide for all costs of construction, operation, repair, and maintenance of a University project, University system network, or any combination thereof, including reserves therefor.

**Source of Revenues:**

Revenues are all income, revenue, or moneys received by the university, including any appropriation related to university projects, university systems, or networks.

**Current Program Activities/Allowable Expenses:**

Funds are applied to costs of construction, operation, repair, and maintenance of university projects, systems, or networks; to pay for principal and interest on revenue or general obligation bonds; to reimburse the university for expenses related to issuance of revenue bonds; or to provide a reserve for renewal and replacement of university projects, systems, or networks.

**Variations:**

Change in revenue is due to increase in interest income allocated by general accounting office during the fiscal year. Allocated interest varies from year to year depending on cash balances in the fund relative to other funds held by the university and interest rate.

The expenses are an allocated share of University bond system expenses such as audit cost, rating agency fees, arbitrage report, and US Bank administration/paying agent fees. Allocated share varies from year to year and is determined by the bond system.

The expenses are for the Culinary Institute of the Pacific, the Waianae Education Center acquisition, the Palama Nui campus at West Hawai'i, and various energy conservation/alternative energy projects for all campuses.

**Cash balance lapse to general fund? (Yes / No) No**

§304A-2167.5 If adequate provision is made for all the foregoing purposes, and if permitted by law and the covenants in the resolution authorizing the issuance of revenue bonds under subpart D of part VI, any moneys remaining in the university revenue-undertakings fund at the end of a fiscal year may be expended by the board in subsequent years in furtherance of any of the purposes of the university.

**Statutory language:**

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0		0	0	0
Beginning Cash Balance	40,914	47,220	51,851	53,320	87,808	169,019	209,303
Revenues	9,189	6,704	4,199	38,438	85,459	85,460	85,460
Expenditures	3,205	3,071	7,630	4,178	4,248	45,176	45,176
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Transfer for interest and Bond system expenses	322	998	4,900	229	0	0	0
Net Total Transfers	322	998	4,900	229	0	0	0
Ending Cash Balance	47,220	51,851	53,320	87,808	169,019	209,303	249,587
Encumbrances						0	0
Unencumbered Cash Balance	47,220	51,851	53,320	87,808	169,019	209,303	249,587

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii Community Colleges**

Name of Fund: University Revenue Undertakings Funds  
 Appropriation Account Number: S-300-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2167.5 HRS

**Statement of Objectives**

Provide for costs of construction, operation, repair, and maintenance of university projects, systems, or networks.

<b>Fund Measures of Effectiveness</b>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.	Number of Projects Supported by UHRUF	4	4	4	4	4	4
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.	Undergraduate Headcount Enrollment (Fall Semester)	24,931	26,551	28,277	30,115	32,072	34,157	36,377
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

<b>Fund Activities Encompassed</b>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.	No. Classes Provided in UHRUF Facilities	5,838	5,925	6,015	6,106	6,200	6,296
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii Community Colleges  
 Name of Fund: Revenue Undertakings SF  
 Legal Authority: 304A-2167.5 HRS  
 Fund Type (MOF): B  
 Appropriation Account Number: S-300-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services						
B. Other Current Expenses	45,176	46,079	47,000	47,940	48,899	49,876
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>45,176</b>	<b>46,079</b>	<b>47,000</b>	<b>47,940</b>	<b>48,899</b>	<b>49,876</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-800  
 Name of Fund: UH Commercial Enterprises RF  
 Legal Authority: 304A-2251, HRS

Contact Name: Michael Unebasami  
 Phone: 956-6280  
 Fund type (MOF) W  
 Appropriation Acct. No. S-380-F

**Intended Purpose:**

Per statute, all revenues derived from the operation of commercial enterprises by University programs shall be deposited in this fund, and may be expended for all costs and expenses associated with the operation of the enterprises, including hiring personnel, renovating commercial space, and purchasing merchandise, supplies, and equipment.

The fund is used to account for receipts and disbursements related to commercial enterprise activities including sponsorship in private, cultural, and athletic performances, goods produced by university programs, or goods bearing the University logo.

**Source of Revenues:**

Revenues deposited into the fund are from the operation of commercial enterprises that are related and incidental to the primary purposes of the university, including private, cultural and athletic performances and the sale of goods produced by the university or goods bearing the university logo.

**Current Program Activities/Allowable Expenses:**

Funds are expended for all costs and expenses associated with the operations of the enterprises, including hiring personnel, renovating commercial space, and purchasing merchandise, supplies and equipment.

**Variances:**

The revenue variance is attributable to lower interest income from the lower cash balance after the return of the unused startup funds.

Cash balance lapse to general fund? (Yes / No) No

§304A-2251 Revenues not expended as provided in this section may be transferred to other university funds to be

Statutory language: expended for the general benefit of the university.

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	70,000	70,000	70,000	70,000	70,000	70,000	70,000
Beginning Cash Balance	48,133	48,699	48,985	49,117	50,036	74,903	77,091
Revenues	566	266	127	919	3,134	3,134	3,134
Expenditures	50,000	0	0	0	919	946	946
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Other Transfers	50,000	20	5	0	22,652	0	0
Net Total Transfers	50,000	20	5	0	22,652	0	0
Ending Cash Balance	48,699	48,985	49,117	50,036	74,903	77,091	79,279
Encumbrances						0	0
Unencumbered Cash Balance	48,699	48,985	49,117	50,036	74,903	77,091	79,279

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii Community Colleges**

Name of Fund: UH Commercial Enterprises RF  
 Appropriation Account Number: S-380-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2251 HRS

**Statement of Objectives**

Provide for commercial enterprises that are related and incidental to the primary purposes on the Community Colleges.

<b>Fund Measures of Effectiveness</b>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.	Number of Commercial Enterprise Projects \ Demonstrating Financial Viability	0	0	0	0	0	0
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.	Total State Population (in thousands)	1452	1463	1475	1487	1499	1511	1523
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

<b>Fund Activities Encompassed</b>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.	Number of Commercial Enterprise Projects	0	0	0	0	0	0
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii Community Colleges  
 Name of Fund: Commercial Enterprises RF  
 Legal Authority: 304A-2251  
 Fund Type (MOF): W  
 Appropriation Account Number: S-380-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	946	965	984	1,004	1,024	1,044
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>946</b>	<b>965</b>	<b>984</b>	<b>1,004</b>	<b>1,024</b>	<b>1,044</b>



**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-800  
 Name of Fund: Research & Training RF  
 Legal Authority: 304A-2253, HRS

Contact Name: Michael Unebasami  
 Phone: 956-6280  
 Fund type (MOF): W  
 Appropriation Acct. No.: S-380-F

**Intended Purpose:**

Per statute, one hundred percent of the total amount of indirect overhead revenues generated by the University from research and training programs shall be deposited in this fund, and may be expended on:

- (1) Research and training purposes that may result in additional research and training grants and contracts; and
- (2) Facilitating research and training at the university.

**Source of Revenues:**

Revenues are from indirect overhead revenues generated by the University from research and training programs.

**Current Program Activities/Allowable Expenses:**

The fund is used to account for expenses related to cost sharing or matching requirements of grants or contracts, research or training seed money, travel grants for faculty and staff, start-up requirements, and operational expenses related to research and training at the University.

**Variances:**

Decrease in revenue is due to normal fluctuation in spending on extramural awards which generate overhead collections.

The amount of overhead revenue from extramural awards varies from year to year depending on the number of extramural awards received for the year. In addition, the fluctuation in spending throughout the life of the award, and funding periods which may cross fiscal years, further contribute to annual revenue fluctuations.

Expenditures of overhead revenue generally increase or decrease with the level of revenue received. However, the change in spending may not exactly match the change in revenue as the timing of expenditures are governed by the timing of opportunities for new awards, by startup, cost sharing or matching requirements of existing awards, or by the need for other operational expenses in support of research or training at the Community Colleges.

Cash balance lapse to general fund? (Yes / No) No

§304A-2253 (a) There is established a University of Hawaii research and training revolving fund into which shall be deposited one hundred per cent of the total amount of indirect overhead revenues generated by the university from research and training programs. The board of regents is authorized to expend one hundred per cent of the revenues deposited in the fund for:

- (1) Research and training purposes that may result in additional research and training grants and contracts;
- (2) Facilitating research and training at the university; and
- (3) Further deposit into the discoveries and inventions special fund.

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	3,837,635	3,840,339	3,840,339	3,853,428	3,853,428	3,853,428	3,853,428
Beginning Cash Balance	1,604,365	1,560,259	1,523,341	2,075,289	6,338,310	10,551,098	10,462,411
Revenues	1,664,868	1,124,305	1,501,403	5,095,510	5,164,165	1,370,847	1,370,847
Expenditures	1,674,974	1,127,223	925,057	803,847	1,202,988	1,725,014	1,725,014
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
3800855 Trf to System for The Implementation Group	(34,000)	(34,000)	(34,000)	(34,000)	(34,000)	(34,000)	(34,000)
Academy for Creative Media					299,480	299,480	299,480
Other Transfers			9,602	5,357	(13,869)	0	0
Net Total Transfers	(34,000)	(34,000)	(24,398)	(28,643)	251,611	265,480	265,480
Ending Cash Balance	1,560,259	1,523,341	2,075,289	6,338,310	10,551,098	10,462,411	10,373,724
Encumbrances	135,924	112,000	3,442	0	44,644	44,644	44,644
Unencumbered Cash Balance	1,424,335	1,411,341	2,071,847	6,338,310	10,506,454	10,417,767	10,329,080

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii Community Colleges**

Name of Fund: Research and Training RF  
 Appropriation Account Number: S-380-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2253 HRS

**Statement of Objectives**

To expand research and professional development opportunities for faculty, staff and students to improve and expand learning and knowledge, and to increase capacity in the financial structure of the University through key investments in these opportunities.

<b>Fund Measures of Effectiveness</b>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.	Extramural Fund Support (\$ millions)	37.2	39.0	41.0	43.0	45.2	47.4
2.	Indirect Cost Recovery (\$ thousands)	2,753.13	2,890.79	3,035.33	3,187.09	3,346.45	3,513.77
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.	Total State Population (in thousands)	1452	1463	1475	1487	1499	1511	1523
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

<b>Fund Activities Encompassed</b>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.	Number of Extamural Awards	145	152	160	168	176	185
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii Community Colleges  
 Name of Fund: Research and Training RF  
 Legal Authority: 304A-2253 HRS  
 Fund Type (MOF): W  
 Appropriation Account Number: S-380-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	1,456,345	982,282	982,282	982,282	982,282	982,282
B. Other Current Expenses	268,669	274,041	279,523	285,113	290,814	296,630
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>1,725,014</b>	<b>1,256,323</b>	<b>1,261,805</b>	<b>1,267,395</b>	<b>1,273,096</b>	<b>1,278,912</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
Prog ID(s): UOH-800  
Name of Fund: UH Student Activities RF  
Legal Authority: 304A-2257, HRS

Contact Name: Michael Unebasami  
Phone: 956-6280  
Fund type (MOF) W  
Appropriation Acct. No. S-380-F

**Intended Purpose:**

Per statute, all funds assessed as compulsory student activity fees and collected by the University of Hawaii and revenues received by chartered student organizations and student activity programs shall be deposited in this fund. Funds may be withdrawn and expended by each respective chartered student organization or student activity program for any purpose that it deems necessary and proper to carry out and achieve its educational responsibilities, programs, and related activities, per statutory guidelines.

**Source of Revenues:**

Revenues are from compulsory student activity fees collected on behalf of chartered student organizations and student activity programs.

**Current Program Activities/Allowable Expenses:**

The fund is used to account for receipts and expenses associated with student oriented activities, programs, and services developed and implemented by chartered student organizations and student activity programs such as student government, student publications, social or cultural activities, honor society activities, new student orientation.

**Variances:**

In addition, the number and cost of educational and social activities which the students decide to undertake for the benefit of the student population vary from year to year. Normal activities include student government, student publications, social or cultural activities, honor society activities or new student orientation. Variance of revenue due to an increase in face to face classes which resulted in an increase of fees collected.

Cash balance lapse to general fund? (Yes / No) No

**Statutory language:**

[§304A-2257] University of Hawaii student activities revolving fund. (a) There is established the University of Hawaii student activities revolving fund into which shall be deposited all funds assessed as compulsory student activity fees and collected by the University of Hawaii on behalf of chartered student organizations and student activity programs of the several campuses of the University of Hawaii system. All revenues received by chartered student organizations and student activity programs from student activities and programs, except those revenues to which other special funds have prior claim, shall also be deposited into the revolving fund.

(b) Separate accounts shall be maintained for each chartered student organization and student activity program. Funds from the accounts may be withdrawn and expended by each respective chartered student organization or student activity program for any purpose that it deems necessary and proper to carry out and achieve its educational responsibilities, programs, and related activities; provided that approval for the expenditure is first obtained from the board of regents or its designated representative, except that approval is not required for expenditures for the purchase of flowers, leis, food, refreshments, and prizes if the purchases do not exceed an amount determined by policies adopted by the board of regents; and provided further that the amount shall not exceed the funds available to any chartered student organization or student activity program annually.

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

(c) Other laws to the contrary notwithstanding, any chartered student organization may be permitted to withdraw and expend funds from the special accounts to employ or retain, by contract or otherwise, an attorney or attorneys only for the purpose of defending such organization in any litigation. Any chartered student organization specifically organized to provide student publications or broadcast communications may also be permitted to withdraw and expend funds from the special accounts to employ or retain, by contract or otherwise, an attorney for the purpose of rendering legal advice to avoid lawsuits. The expenditures in this subsection shall be approved by, and in accordance with policies adopted by, the board of regents. No funds expended under this subsection may be used to defend chartered student organizations for any wilful or malicious act or to pay for any claim for loss or damage arising from the activities of the chartered student organizations, including costs, expenses, and liabilities incurred in connection with any claim or proceeding brought against a chartered student organization for damages resulting from the act or omission of a chartered student organization or any member thereof. All moneys received for the University of Hawaii student activities revolving fund shall be deposited in a depository maintained by the university in accordance with policies that shall be adopted by the board of regents.

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	2,066,658	2,066,658	2,066,658	2,066,658	2,066,658	2,066,658	2,066,658
Beginning Cash Balance	1,634,652	1,777,443	1,702,508	2,064,620	1,802,447	1,683,325	1,727,045
Revenues	1,328,588	729,464	807,787	851,420	1,027,235	1,031,839	1,036,464
Expenditures	1,185,797	804,399	445,675	1,134,139	1,146,357	988,119	988,119
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
					0	0	0
Net Total Transfers	0	0	0	20,546	0	0	0
Ending Cash Balance	1,777,443	1,702,508	2,064,620	1,802,447	1,683,325	1,727,045	1,775,390
Encumbrances	17,872	26,187	27,522	33,661	31,133	31,133	31,133
Unencumbered Cash Balance	1,759,571	1,676,321	2,037,099	1,768,786	1,652,192	1,695,912	1,744,257

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii Community Colleges**

Name of Fund: UH Student Activities RF  
 Appropriation Account Number: S-380-F  
 Fund Type (MOF): W  
 Legal Authority: 340A-2257 HRS

**Statement of Objectives**

Foster a vibrant student life through unique and enriching student educational experiences via diversity of co-curricular student programs, activities, and services.

<b>Fund Measures of Effectiveness</b>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.	Number of Degrees & Certificates of Achievement Earned	4,452	4,674	4,908	5,154	5,411	5,682
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.	Undergraduate Headcount Enrollment (Fall Semester)	24,931	26,551	28,277	30,115	32,072	34,157	36,377
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

<b>Fund Activities Encompassed</b>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.	Dollars Spent Student Activities/Student Life (\$Thousands)	711.36	716.27	721.28	726.39	731.61	736.92
2.	Dollars Spent Student Government (\$Thousands)	320.61	323.90	327.25	330.68	334.17	337.73
3.	Dollars Spent Student Publications (\$Thousands)	286.08	289.96	293.92	297.95	302.07	306.27
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii Community Colleges  
 Name of Fund: Student Activities RF  
 Legal Authority: 304A-2257  
 Fund Type (MOF): W  
 Appropriation Account Number: S-380-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	480,969	480,969	480,969	480,969	480,969	480,969
B. Other Current Expenses	507,150	517,293	527,639	538,192	548,956	559,935
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>988,119</b>	<b>998,262</b>	<b>1,008,608</b>	<b>1,019,161</b>	<b>1,029,925</b>	<b>1,040,904</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-800  
 Name of Fund: Community College Conference Center RF  
 Legal Authority: 304A-2273, HRS

Contact Name: Michael Unebasami  
 Phone: 956-6280  
 Fund type (MOF): W  
 Appropriation Acct. No.: S-380-F

**Intended Purpose:**

Per statute, this fund was established for conference center programs conducted by the various community colleges. The fund is used to account for receipts and disbursements related to conferences, seminars, and courses.

**Source of Revenues:**

Revenues are from fees paid by participants and/or sponsors for conferences, seminars, and courses.

**Current Program Activities/Allowable Expenses:**

The fund is used to account for receipts and expenses associated with conducting conference center activities, including but not limited to, expenses for honoraria, hotel and room rentals, food and refreshment, printing and mailing, airfare and per diem, leis, rental of audio visual equipment, and conference supplies and materials.

**Variances:**

Decrease in revenue are the result of smaller or lower number of conferences during FY 2022. The magnitude of the fluctuations from year to year vary based on the number, size, duration, and complexity of the conferences. Timing differences between the collection of conference fees and disbursement of funds for conference arrangements which cross fiscal years also contribute to differences in the level of revenues and expenditures between fiscal years. Projections for future years are minimal as social distancing requirements and limitations on the number of people who may gather in groups have essentially shut down in person conferences.

**Cash balance lapse to general fund? (Yes / No) No**

§304A-2273 The chancellor of each community college or a designee is authorized to expend funds from the appropriate account in the revolving fund for all costs associated with conducting conferences, seminars, and courses by the conference center program, including but not limited to expenses for honoraria, hotel and room rentals, food and refreshment, printing and mailing, airfare and per diem, leis, rental of audiovisual equipment, and conference supplies and materials, without regard to section 103D-1002 and any competitive bidding requirements pursuant to state procurement requirements.

**Statutory language:**

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	590,000	590,000	590,000	590,000	590,000	590,000	590,000
Beginning Cash Balance	751,114	620,239	616,138	618,161	713,460	674,802	631,850
Revenues	272,194	9,123	5,926	287,608	211,967	211,966	211,966
Expenditures	402,407	3,390	3,404	192,262	247,612	254,918	254,918
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Other Transfers	(662)	(9,834)	(499)	(48)	(3,013)	0	0
Net Total Transfers	(662)	(9,834)	(499)	(48)	(3,013)	0	0
Ending Cash Balance	620,239	616,138	618,161	713,460	674,802	631,850	588,898
Encumbrances	19,521	15,130	9,451	21,685	3,390	3,390	3,390
Unencumbered Cash Balance	600,718	601,008	608,710	691,774	671,412	628,460	585,508

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							



**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii Community Colleges**

Name of Fund: Conference Center RF - UH Community Colleges  
 Appropriation Account Number: S-380-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2273 HRS

**Statement of Objectives**

Provide professional and academic conferences, seminars, and workshops.

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Dollars Generated Through Conference Center Activities	211,967	211,967	211,967	211,967	211,967	211,967
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Total State Population (in thousands)	1452	1463	1475	1487	1499	1511	1523
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

<b>Fund Activities Encompassed</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of Conferences	4	4	4	4	4	4
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii Community Colleges  
 Name of Fund: Conference Center RF  
 Legal Authority: 304A-2273 HRS  
 Fund Type (MOF): W  
 Appropriation Account Number: S-380-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	4,066	4,066	4,066	4,066	4,066	4,066
B. Other Current Expenses	250,852	255,869	260,986	266,206	271,530	276,961
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>254,918</b>	<b>259,935</b>	<b>265,052</b>	<b>270,272</b>	<b>275,596</b>	<b>281,027</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-800  
 Name of Fund: Nurse Training  
 Legal Authority: 328L-3, Act 236, SLH 2005

Contact Name: Michael Unebasami  
 Phone: 956-6280  
 Fund type (MOF) B  
 Appropriation Acct. No. S-322-F

**Intended Purpose:**

Funds were appropriated under Act 236 of SLH 2005, from the Emergency and Budget Reserve Fund established by section 328L-3, Hawaii Revised Statutes for nurse training, including a clinical component, teaching by qualified instructors, nurses review course, and certified nursing assistance course. This was a one-time activity.

**Source of Revenues:**

Funds were appropriated under Act 236 of the 2005, from the Emergency and Budget Reserve Fund established by section 328L-3, Hawaii Revised Statutes to meet emergency economic situations facing the State.

**Current Program Activities/Allowable Expenses:**

No current activities/expenses as funds were only appropriated for one fiscal year. Program activities during the year of funding included a certified nursing assistance course which targeted students who were registered nurses who were not previously employed as nurses and individuals who were preparing for the licensure examination. The training provided a means to enter the workforce as qualified registered nurses. It's aim was to improve the nursing shortage, which will in turn would benefit all the residents of the State.

**Variances:**

Cash balance lapse to general fund? (Yes / No) Yes

SECTION 2. The appropriations contained in the following sections of Act 45, Session Laws of Hawaii 2004, for fiscal year 2004-2005, shall not lapse on June 30, 2005; provided that all moneys from the appropriations that are unencumbered as of June 30, 2007, shall lapse as of that date: (1) Section 2, appropriation to Hale Mahaolu; (2) Section 4, appropriation to Hawaii Youth Services Network; (3) Section 29, appropriation to Family Support Services of West Hawaii; (4) Section 30, appropriation to Friends of Foster Kids; (5) Section 31, appropriation to Na Lei Will Area Health Education Center; (6) Section 34, appropriation to Parents and Children Together; (7) Section 36, appropriation to the Boys and Girls Club of Hawaii, as amended by this Act; (8) Section 39, appropriation to Ho'omau Ke Ola, as amended by this Act; and (9) Section 41, appropriation to Kokua Kalihi Valley Comprehensive Family Services.

Statutory language:

Financial Data							
	FY 2020 (actual)	FY 2021 (actual)	FY 2022 (actual)	FY 2023 (actual)	FY 2024 (actual)	FY 2025 (estimated)	FY 2026 (estimated)
Appropriation Ceiling							
Beginning Cash Balance	2,730	2,730	2,730	2,730	2,730	2,730	2,730
Revenues							
Expenditures							
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	2,730	2,730	2,730	2,730	2,730	2,730	2,730
Encumbrances							
Unencumbered Cash Balance	2,730	2,730	2,730	2,730	2,730	2,730	2,730

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
University of Hawaii Community Colleges**

Name of fund: Nurse Training SF  
 Apprn. Acct. Number: S-322-F  
 Fund Type (MOF): B  
 Legal Authority: 328L-3

**Statement of Objectives**

Fund is no longer active

<b>Fund Measures of Effectiveness</b>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

<b>Fund Activities Encompassed</b>		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii Community Colleges  
 Name of Fund: Nurse Training SF  
 Legal Authority: 328L-3  
 Fund Type (MOF): B  
 Apprn. Account. No.: S-322-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>						

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-800  
 Name of Fund: Federal Work Study Program  
 Legal Authority: Federal Fund

Contact Name: Michael Unebasami  
 Phone: 956-6280  
 Fund type (MOF): N  
 Appropriation Acct. No.: S-200-F

**Intended Purpose:**

The fund is used to account for receipts and disbursement related to the Federal Work Study Financial Aid Program.

**Source of Revenues:**

Revenues are from the US Department of Education, which reimburses the University for student wages paid to students who qualify for financial aid under the Federal Work Study Program.

**Current Program Activities/Allowable Expenses:**

The fund is used to account for reimbursements from the US Department of Education and disbursements for student wages paid to students who qualify for financial aid under the Federal Work Study Program.

**Variances:**

The Federal Work Study program is a need based financial aid program in which the US Department of Education reimburses the university for a portion of student wages paid to students who qualify. Revenues and expenditures are based on the number of students who qualify and the amount of financial aid each student can receive which may vary from year to year depending on the financial resources of individual students.

**Cash balance lapse to general fund? (Yes / No) No**

§304A-2401 Land-grant college aid. The State hereby accepts and assents to the terms and provisions of paragraph 14(e) of the Act of Congress, approved July 12, 1960, entitled: "to amend certain laws of the United States in light of the admission of the State of Hawaii into the Union, and for other purposes" (Public Law 86-624), and hereby consents to receive the benefits thereof in the manner and form and for the purpose in the Act intended and provided.

Until otherwise provided by law, the university shall be the beneficiary of the income from the funds in the Act mentioned and shall use and disburse the income from the funds only for the purposes and in the manner provided in the Act. The board of regents shall be the custodian of the funds. The board shall invest the funds in the manner provided by the Act. All income earned by the funds shall be credited to the university and used only for the purposes provided in the Act. The funds and all income earned therefrom shall be deemed to be trust money.

**Statutory language:**

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	540,927	540,927	540,927	540,927	540,927	540,927	540,927
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	387,170	329,038	195,400	269,183	290,914	291,918	291,918
Expenditures	387,170	329,038	195,400	269,183	290,914	291,918	291,918
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	0	0

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report**  
**for submittal to the 2025 Legislature**  
**Department of: University of Hawaii Community Colleges**

Name of Fund: College Work Study Program  
 Appropriation Account Number: S-200-F  
 Fund Type (MOF): N  
 Legal Authority: Federal Fund

**Statement of Objectives**

Develop eligible individuals to higher levels of intellectual, personal, social and vocational competency by providing financial assistance and support for students to complete certificates or degrees

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Work Study Expended as % of Total Student Hire Expenditures	10.10%	10.10%	10.10%	10.10%	10.10%	10.10%
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Pell Grant Recipients	5323	5323	5323	5323	5323	5323	5323
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

<b>Fund Activities Encompassed</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of Students Participating in Work Study Program	60	60	60	60	60	60
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii Community Colleges  
 Name of Fund: Work Study Program  
 Legal Authority: Federal Fund  
 Fund Type (MOF): N  
 Appropriation Account Number: S-200-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	257,478	257,478	257,478	257,478	257,478	257,478
B. Other Current Expenses	34,440	35,129	35,831	36,548	37,279	38,024
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>291,918</b>	<b>292,607</b>	<b>293,309</b>	<b>294,026</b>	<b>294,757</b>	<b>295,502</b>



**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-800  
 Name of Fund: Carl D. Perkins Voc & Applied Technology Act of 1990  
 Legal Authority: 304A-2403, HRS

Contact Name: Michael Unebasami  
 Phone: 956-6280  
 Fund type (MOF) N  
 Appropriation Acct. No. S-200-F

**Intended Purpose:**

The fund is used to account for receipts and disbursements related to the Federal Perkins Vocational and Applied Technology Program which provides funding for courses directly related to preparing individuals for employment in current or emerging occupations requiring other than a baccalaureate or advanced degree. Programs include competency-based applied learning which contributes to an individual's academic knowledge, higher-order reasoning, problem-solving skills, and the occupational-specific skills.

**Source of Revenues:**

Revenues are from the US Department of Education, which reimburses the University for disbursements related to the Federal Perkins Vocational and Applied Technology Program.

**Current Program Activities/Allowable Expenses:**

The fund is used to maintain, extend, improve, and develop new vocational education programs at the community college campuses. Allowable expenses include occupationally-relevant equipment, vocational curriculum materials, materials for learning labs, curriculum development or modification, staff development, career counseling and guidance activities, efforts for academic-vocational integration, supplemental services for special populations, hiring vocational staff, remedial classes, and expansion of tech prep programs.

**Variances:**

Variances are subject to Federal Government allocation which has been declining.

**Cash balance lapse to general fund? (Yes / No) No**

[§304A-2403] Acceptance of federal aid; career and technical education. (a) The State accepts, together with the benefits of all respective funds appropriated thereby, all of the provisions of the Act of Congress approved February 23, 1917, entitled: "An Act to provide for the promotion of vocational education; to provide for cooperation with the states in the promotion of such education in agriculture, trade and industries; to provide for the cooperation of the States in the preparation of teachers of vocational subject; and to appropriate money and regulate its expenditure" and any Acts that amend or supplement the Act.

**Statutory language:**

(b) The state board for career and technical education shall be the board of regents as designated under section

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	3,887,369	3,887,369	3,887,369	3,887,369	3,887,369	3,887,369	3,887,369
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	2,652,564	2,595,015	2,081,381	2,331,498	3,569,547	3,583,647	3,583,647
Expenditures	2,652,564	2,595,015	2,081,381	2,331,498	3,569,547	3,583,647	3,583,647
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
<b>Encumbrances</b>							
Unencumbered Cash Balance	0	0	0	0	0	0	0

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii Community Colleges**

Name of Fund: Carl D. Perkins - Vocational & Applied Tech Act  
 Appropriation Account Number: S-200-F  
 Fund Type (MOF): N  
 Legal Authority: 304A-2403

**Statement of Objectives**

Provides funding for courses directly related to preparing individuals for employment in current or emerging occupations requiring other than a baccalaureate or advanced degree.

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of Career & Technical Education (CTE) Participants	9,251	9,325	9,400	9,475	9,551	9,627
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Total State Population (\$ Thousands)	1452	1463	1475	1487	1499	1511	1523
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

<b>Fund Activities Encompassed</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of Projects Funded Through Perkins Grants	34	34	34	34	34	34
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii Community Colleges  
 Name of Fund: Carl D. Perkins - Vocational & Applied Tech Act  
 Legal Authority: 304A-2403  
 Fund Type (MOF): N  
 Appropriation Account Number: S-200-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	1,727,589	1,711,242	1,711,242	1,711,242	1,711,242	1,711,242
B. Other Current Expenses	1,145,172	1,167,977	1,191,238	1,214,964	1,239,165	1,263,850
C. Equipment	710,886	725,104	739,606	754,398	769,486	784,876
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>3,583,647</b>	<b>3,604,323</b>	<b>3,642,086</b>	<b>3,680,604</b>	<b>3,719,893</b>	<b>3,759,968</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-900  
 Name of Fund: Innovation and Commercialization Initiative SF  
 Legal Authority: 304A-1953, HRS

Contact Name: Blanche Fountain  
 Phone: 956-5090  
 Fund type (MOF) B  
 Appropriation Acct. No. S-340-F

**Intended Purpose:**

By statute, moneys in this fund may be expended for costs and expenses associated with the innovation and commercialization initiative program. The fund was established to promote, sponsor, and participate in the transformation of the products of its research and instructional activities into viable economic enterprises, and may create, finance, and participate in organizations that contribute to the economic development and workforce diversification of the State using University research and personnel.

**Source of Revenues:**

Repayment of loans, investment earnings, venture agreements, royalties, premiums or fees charged by the University.

**Current Program Activities/Allowable Expenses:**

Expenditures related to the innovation and commercialization initiative programs.

**Variances:**

The increase in FY 2021 revenue are due to increase in rental income from the Mānoa Innovation Center.

The increase in FY 2021 expenditures were due to additional repair and maintenance expense for the Mānoa Innovation Center.

The increase in FY2022 expenditures were due to increased repairs and maintenance for HVAC system; upgraded security system, including all building locks switched to key card system.

The decrease in FY2023 revenue is due to a decrease in Manoa Innovation Center lease revenue

The increase in FY2024 revenue is due to a projected increase for the Manoa Innovation Center renovation cost.

Cash balance lapse to general fund? No

Statutory language: NA

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Beginning Cash Balance	(511,401)	253,511	1,100,636	1,505,032	1,573,517	1,675,540	1,385,540
Revenues	923,101	1,358,971	1,265,880	1,126,714	1,259,006	1,175,000	1,250,000
Expenditures	748,312	904,346	1,011,484	1,058,229	1,156,983	1,465,000	2,535,930
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	590,123	392,500	150,000	0	0	0	0
Ending Cash Balance	253,511	1,100,636	1,505,032	1,573,517	1,675,540	1,385,540	99,610
Encumbrances	167,888	119,729	146,542	138,093	231,343	0	0
Unencumbered Cash Balance	85,623	980,906	1,358,490	1,435,424	1,444,197	1,385,540	99,610

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: UOH-900**

Name of Fund: Innovation and Commercialization Initiative SF  
 Appropriation Account Number: S-340-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-1953, HRS

**Statement of Objectives**

The Office of the Vice President for Research and Innovation is responsible for the building management of the Mānoa Innovation Center, 2800 Woodlawn Drive.

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Occupancy Percentage	90%	90%	90%	90%	90%	90%
2.	Number of Inquiries	10.00	10.00	10.00	10.00	10.00	10.00
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of New Tenants	5.00	5.00	5.00	5.00	5.00	5.00	5.00
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

<b>Fund Activities Encompassed</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Energy Efficiency and Contactless Renovations	\$ 500,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: UOH-900  
 Name of Fund: Innovation and Commercialization Initiative Special Fund  
 Legal Authority: 304A-1953  
 Fund Type (MOF): B  
 Apprn. Account. No.: S-340

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	35,000	50,000	50,000	50,000	50,000	50,000
B. Other Current Expenses	1,465,000	2,535,930	1,400,649	1,000,000	1,000,000	1,000,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>1,500,000</b>	<b>2,585,930</b>	<b>1,450,649</b>	<b>1,050,000</b>	<b>1,050,000</b>	<b>1,050,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-900  
 Name of Fund: UH Risk Management Special Fund  
 Legal Authority: 304A-2151, HRS

Contact Name: Blanche Fountain  
 Phone: 956-5090  
 Fund type (MOF) B  
 Appropriation Acct. No. S-340-F

**Intended Purpose:**

By statute, moneys in this fund may be expended for costs and expenses associated with the administration and operation of the risk management program.

To pay for settlements and judgments, claims, insurance premiums, legal fees & costs for the University of Hawai'i .

**Source of Revenues:**

Assessment of the campuses within the University system.

**Current Program Activities/Allowable Expenses:**

To pay for costs and expenses associated with the administration and operation of the Risk Management program, including but not limited to, insurance premiums, retention payments, claims administration & operation, settlements, payment of judgments, other obligations and legal fees and costs.

**Variances:**

This is not a revenue generating account, but revenues in FY 2020 through FY 2022 were due to settlements in the University's favor. FY 2020 revenues were augmented with a settlement for the Pacific Ocean Sciences and Technology building recovery costs and insurance proceeds from Sedgwick for POST Building Recovery settlement. The revenue increase in FY 2024 is due to the interest rate increase.

Expenditures will vary from year to year depending on how many legal claims of loss and settlements are received for that year.

The variance in expenditures in FY 2020 through FY 2025 were attributed to reimbursements of legal fees incurred in FY 2019 through FY 2025.

Cash balance lapse to general fund? No

Statutory language: NA

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Beginning Cash Balance	6,780,118	7,070,513	7,514,016	7,518,892	8,071,997	7,611,592	7,856,009
Revenues	221,674	58,230	728,718	151,787	218,657	218,657	218,657
Expenditures	1,837,202	1,511,242	2,610,009	1,473,464	2,566,366	1,858,746	1,604,280
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	1,905,924	1,896,515	1,886,167	1,874,783	1,887,304	1,884,506	1,884,506
Ending Cash Balance	7,070,513	7,514,016	7,518,892	8,071,997	7,611,592	7,856,009	8,354,892
Encumbrances	462,294	3,279,072	393,407	808,424	485,345	562,392	618,720
Unencumbered Cash Balance	6,608,219	4,234,944	7,125,485	7,263,574	7,126,248	7,293,618	7,736,172

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: UOH-900**

Name of Fund: UH Risk Management Special Fund  
 Apprn. Acct. Number: S-340-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2151, HRS

**Statement of Objectives**

By statute, moneys in this fund may be expended for costs and expenses associated with the administration and operation of the risk management

**Fund Measures of Effectiveness**

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. As this fund is administrative/operational in nature, Measures of Effectiveness are not appropriate for this fund.						
2.						
3.						
4.						
5.						
7.						
8.						
9.						
10.						

**Program Size Indicators**

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. N/A							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Fund Activities Encompassed**

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. N/A						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						



**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: UOH-900  
 Name of Fund: Risk Management Special Fund  
 Legal Authority: 304A-2151  
 Fund Type (MOF): B  
 Apprn. Account. No.: S-340

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	1,858,746	1,604,280	1,649,475	1,704,222	1,651,422	1,667,243
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>1,858,746</b>	<b>1,604,280</b>	<b>1,649,475</b>	<b>1,704,222</b>	<b>1,651,422</b>	<b>1,667,243</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-900  
 Name of Fund: UH Tuition & Fees Special Fund  
 Legal Authority: 304A-2153, HRS

Contact Name: Blanche Fountain  
 Phone: 956-5090  
 Fund type (MOF) B  
 Appropriation Acct. No. S-340-F

**Intended Purpose:**

By statute, all revenue collected by the University for regular, summer, and continuing education credit tuition, tuition-related course and fee charges, and any other charges for students shall be deposited in this fund, to be expended to maintain or improve the University's programs and operations.

**Source of Revenues:**

Late registration fees, interest income, transfers.

**Current Program Activities/Allowable Expenses:**

Funds are expended to maintain and improve the University's programs and operations, including a variety of personnel, operating, equipment and utility expenses; funds are also used for promoting alumni relations and generating private donations for deposit into the University of Hawai'i Foundation for the purposes of the University.

**Variances:**

Revenues are derived from late registration fees, tuition payment plan fees, and interest income. Interest income revenues decreased significantly in FY21 and FY22 due to COVID-19 global pandemic and economic downturn. In FY23, interest income earnings increased significantly due to the Federal Government increasing short-term interest rates a total of four times, and by 125 basis points in FY23 alone. Higher cash balances held at every campus was also a contributor to the increased interest earnings. In FY24, the increase in short-term interest rates as well as increase in the cash balances contributed to the variance. The decrease in expenditures for FY21 is due to conservative spending on tuition funds.

The increase in expenditures for FY 2024 reflects strategic investments in IT to support student success and research and innovation; information security, conservation stewardship center, and a long-range plan for the University Avenue Ewa parcel.

Cash balance lapse to general fund? No

Statutory language: NA

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	9,397,000	9,397,000	8,418,608	8,418,608	10,295,946	10,777,217	10,777,217
Beginning Cash Balance	156,691,380	191,285,634	262,799,137	331,565,026	408,312,461	425,047,748	405,113,390
Revenues	2,188,829	1,902,667	1,358,244	8,615,888	15,702,499	15,453,500	12,953,500
Expenditures	7,761,259	4,768,027	5,105,151	5,744,383	6,221,625	14,837,799	11,821,634
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	40,166,683	74,378,863	72,512,796	73,875,931	7,254,412	(20,550,059)	(64,033,037)
Ending Cash Balance	191,285,634	262,799,137	331,565,026	408,312,461	425,047,748	405,113,390	342,212,219
Encumbrances	5,347,175	2,062,943	2,190,721	4,765,797	7,444,861	1,630,589	1,630,589
Unencumbered Cash Balance	185,938,459	260,736,194	329,374,305	403,546,665	417,602,887	403,482,801	340,581,630

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: UOH-900**

Name of Fund: UH Tuition & Fees Special Fund  
 Apprn. Acct. Number: S-340-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2153, HRS

**Statement of Objectives**

TFSF funds in System are expended to maintain and improve the University's programs and operations, including a variety of personnel, operating, equipment and utility expenses.

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

<b>Fund Activities Encompassed</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: UOH-900  
 Name of Fund: Tuition and Fees Special Fund  
 Legal Authority: 304A-2153  
 Fund Type (MOF): B  
 Apprn. Account. No.: S-340

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	2,503,942	1,686,717	1,413,345	1,426,888	1,413,628	1,413,780
B. Other Current Expenses	12,333,857	10,134,917	9,682,063	9,746,751	9,869,631	9,177,238
C. Equipment	0	0	0	0	0	
M. Motor Vehicles	0	0	0	0	0	
L. Leases	0	0	0	0	0	
<b>TOTAL</b>	<b>14,837,799</b>	<b>11,821,634</b>	<b>11,095,408</b>	<b>11,173,639</b>	<b>11,283,259</b>	<b>10,591,018</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-900  
 Name of Fund: Systemwide Information Technology Services SF  
 Legal Authority: 304A-2154, HRS

Contact Name: Blanche Fountain  
 Phone: 956-5090  
 Fund type (MOF) B  
 Appropriation Acct. No. S-340-F

**Intended Purpose:**

By statute, revenues collected from users of information technology services and any user fees shall be deposited in this fund, and used in support of systemwide information technology and services including personnel, equipment costs, and other expenses, as well as planning, design, and implementation of information technology infrastructure within the university.

**Source of Revenues:**

Recharge of UH departments for software licenses purchased and made available by ITS for distribution systemwide.

**Current Program Activities/Allowable Expenses:**

Purchase of site licenses and payroll cost for administrative support.

**Variances:**

The increase in revenue is the result of colocation recharges to various departments. Expenditures increase is due to continued investments being made in information system projects that increase process efficiency and provide improved data for management and decision making, as well as investments in IT Security for defense incident response measures and support for mandatory protection of regulated data and research activity.

Decrease in FY 2022 personnel expense is due to a normal operating year with no anticipated large one-time investments.

Increase in FY 2024 expenses due to higher than normal operating cost

Cash balance lapse to general fund? No

Statutory language: NA

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	4,000,000	4,000,000
Beginning Cash Balance	4,529,893	4,086,679	5,092,071	6,002,435	6,857,082	8,100,012	6,878,066
Revenues	2,493,808	3,425,035	2,807,110	2,873,046	2,341,438	2,378,172	2,434,188
Expenditures	2,937,021	2,419,644	1,899,645	2,018,399	2,277,940	3,600,118	3,662,584
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	2,900	0	1,179,433	0	0
Ending Cash Balance	4,086,679	5,092,071	6,002,435	6,857,082	8,100,012	6,878,066	5,649,670
Encumbrances	1,106,965	530,157	663,225	1,064,761	4,720,302	2,149,430	2,644,831
Unencumbered Cash Balance	2,979,714	4,561,914	5,339,210	5,792,321	3,379,710	4,728,636	3,004,839

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: UOH-900**

Name of Fund: Systemwide Information Technology Services SF  
 Apprn. Acct. Number: S-340-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2154, HRS

**Statement of Objectives**

The fund supports the ongoing maintenance of the Information Technology Center plant and equipment supporting the University systemwide, as well as the periodic replacement of both core service and premise equipment that support the use of the IT Center plant

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Amount invested in maintenance of facilities	400,000.00	200,000.00	400,000.00	200,000.00	400,000.00	200,000.00
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Total number of users	100,000	100,000	100,000	100,000	100,000	100,000	100,000
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: UOH-900**

Name of Fund: Systemwide Information Technology Services SF

Apprn. Acct. Number: S-340-F

Fund Type (MOF): B

Legal Authority: 304A-2154, HRS

**Fund Activities Encompassed**

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. Amount invested in maintenance and capital refresh of facilities	400,000.00	200,000.00	400,000.00	200,000.00	400,000.00	200,000.00
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: UOH-900  
 Name of Fund: Systemwide Information Technology Services Special Fund  
 Legal Authority: 304A-2154  
 Fund Type (MOF): B  
 Apprn. Account. No.: S-340

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	476,822	476,822	476,822	476,822	476,822	476,822
B. Other Current Expenses	2,997,163	3,057,106	3,118,248	3,180,613	3,244,226	3,309,110
C. Equipment	126,133	128,655	131,229	133,853	136,530	139,261
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>3,600,118</b>	<b>3,662,584</b>	<b>3,726,299</b>	<b>3,791,289</b>	<b>3,857,578</b>	<b>3,925,193</b>



**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-900  
 Name of Fund: UH Auxiliary Enterprises SF  
 Legal Authority: 304A-2157, HRS

Contact Name: Blanche Fountain  
 Phone: 956-5090  
 Fund type (MOF): B  
 Appropriation Acct. No. S-340-F

**Intended Purpose:**

By statute, all revenues collected from the University's provision of auxiliary services shall be deposited into this fund and shall be expended solely for the costs of providing these services.

Revenues collected shall be deposited into this fund and shall be expended for the costs of providing support for the Manoa and Kaka'ako animal facilities.

**Source of Revenues:**

Revenues are from biomedical and behavioral research contract and grants. Researchers who house their animals at the Animal and Veterinary Services Program pay a per diem for each animal that the staff cares for, and for any technical or veterinary services provided.

**Current Program Activities/Allowable Expenses:**

Any expenses necessary to provide animal housing and husbandry for biomedical research and the systemwide administration and oversight for the care and use of vertebrate animals at the University.

**Variances:**

Revenue variances are the result of fluctuations in cage counts of animals being housed and cared for by the Animal and Veterinary Services Program and their corresponding per diem charges. Projected 4% increase in per diem FY22 & FY23.

The FY21 decrease in revenue is due to the drop in cage count resulting from the pandemic.

The FY22 decrease in expenditures is due to attrition in personnel and lower expenditures due to reduced cage count and COVID-19 restrictions.

The FY23 increases in personnel and operating expenses as projects recover from impacts of the pandemic

The FY24 increases in revenue and expenses are due to the SRRC High Performance Computer Center.

Cash balance lapse to general fund? No

Statutory language: NA

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000
Beginning Cash Balance	120,700	121,336	23,392	161,711	224,348	721,428	979,237
Revenues	906,509	780,422	840,972	849,350	1,643,548	1,497,629	1,513,629
Expenditures	905,874	878,365	702,653	786,713	1,125,650	1,169,820	1,417,353
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	(20,817)	(70,000)	0
Ending Cash Balance	121,336	23,392	161,711	224,348	721,428	979,237	1,075,513
Encumbrances	21,157	39,246	54,543	39,978	234,282	0	0
Unencumbered Cash Balance	100,178	(15,854)	107,167	184,369	487,146	979,237	1,075,513

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: UOH-900**

Name of Fund: UH Auxiliary Enterprises SF  
 Appropriation Account Number: S-340-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157, HRS

**Statement of Objectives**

Animal and Veterinary Services Program (AVS) supports the vertebrate animal biomedical and neurobehavioral research and teaching at the University of Hawaii (UH). AVS is a fee for service recharge center funded by extramural funds and/or startup funds. The care of animals is provided in accordance with all Federal, State, and local statutes and regulations relating to animals to ensure their appropriate and humane care and use, including the Public Health Service (PHS) Policy on Humane Care and Use of Laboratory Animals, in order for UH to be eligible to receive PHS support for activities involving animals. AVS also complies with the USDA Animal Welfare Regulations and its amendments.

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Average daily mouse cage census serviced by AVS (average 5 mice/cage)	2,000	2,000	2,000	2,000	2,000	2,000
2.	Extramural funds involving the use of animal biomedical and neurobehavioral activities at the UH	\$11.6-M	\$12.1-M	\$12.7-M	\$13.4-M	\$14-M	\$14-M
3.	Number of noncompliance citations received by AVS from federal regulatory agencies	0	0	0	0	0	0
4.	Assessment and Accreditation for Laboratory Animal Care, International since July 2016)	1	1	1	1	1	1
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of Principal Investigators using AVS services	30.00	30.00	30.00	30.00	30.00	30.00	30.00
2.	Number of vertebrate animal protocol activities supported by AVS	50.00	50.00	50.00	50.00	50.00	50.00	50.00
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: UOH-900**

Name of Fund: UH Auxiliary Enterprises SF  
 Appropriation Account Number: S-340-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157, HRS

**Fund Activities Encompassed**

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. Number of FTE staff employed by AVS supporting the care and use of animals for biomedical and neurobehavioral activities	8.00	8.00	8.00	8.00	8.00	8.00
2. Number of students employed by AVS supporting the care and use of animals for biomedical and neurobehavioral activities	6.00	6.00	6.00	6.00	6.00	6.00
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: UOH-900  
 Name of Fund: Auxiliary Enterprises Special Fund  
 Legal Authority: 304A-2157  
 Fund Type (MOF): B  
 Apprn. Account. No.: S-340

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	666,660	762,460	773,476	683,712	694,153	704,803
B. Other Current Expenses	330,941	380,230	381,035	337,656	344,409	351,296
C. Equipment	122,219	124,663	127,156	129,699	132,293	134,939
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>1,119,819</b>	<b>1,267,353</b>	<b>1,281,667</b>	<b>1,151,067</b>	<b>1,170,855</b>	<b>1,191,038</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-900  
 Name of Fund: UH Scholarship & Assistance Special Fund  
 Legal Authority: 304A-2159, HRS

Contact Name: Blanche Fountain  
 Phone: 956-5090  
 Fund type (MOF) B  
 Appropriation Acct. No. S-340-F

**Intended Purpose:**

The fund shall be used to provide financial assistance to qualified students enrolled at any campus of the University of Hawai'i. It is administered pursuant to the authority of the Board of Regents, as specified under section 304A-501, HRS.

**Source of Revenues:**

Revenues deposited into this fund include, but are not limited to, state, federal, and private funds, funds transferred by the University from the Tuition and Fees Special Fund pursuant to 340A-2153, HRS, and appropriated for any scholarship program, including, but not limited to, the B Plus Scholarship program.

**Current Program Activities/Allowable Expenses:**

Funds are used for the B Plus Scholarship program, including scholarships to students and expenses necessary to administer the program.

**Variances:**

B Plus Scholarships are awarded before each academic year. However, eligibility of students will vary from year to year, and those that are on this scholarship may lose eligibility if their grades are not maintained, they change to part-time, or drop out of school. FY 2020 Revenues include a donation to UH scholarship.

Cash balance lapse to general fund? No

Statutory language: NA

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Beginning Cash Balance	3,401,022	3,410,288	3,410,288	3,410,288	3,410,288	3,410,288	3,410,288
Revenues	9,267	0	0	0	0	0	0
Expenditures	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Ending Cash Balance	3,410,288	3,410,288	3,410,288	3,410,288	3,410,288	3,410,288	3,410,288
Encumbrances							
Unencumbered Cash Balance	3,410,288	3,410,288	3,410,288	3,410,288	3,410,288	3,410,288	3,410,288

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: UOH-900**

Name of Fund: UH Scholarship & Assistance Special Fund  
 Apprn. Acct. Number: S-340-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2159, HRS

**Statement of Objectives**

State of Hawai'i Scholarships are awarded to UH students according to EP 6.206. Students must be Hawai'i residents, have graduated from a public high school in the State of Hawai'i, have completed a rigorous high school curriculum, have earned a cumulative grade point average of 3.0 or higher, be enrolled as a full-time undergraduate student, and have demonstrated financial need according to the Federal FAFSA.

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Annual Number of Student Recipients (unduplicated)	1,400	1,400	1,400	1,400	1,400	1,400
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Total Number of Enrolled First-Time Freshmen from Hawaii Public	3,406	3,450	3,500	3,300	3,350	3,400	3,450
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: UOH-900**

Name of Fund: UH Scholarship & Assistance Special Fund  
 Apprn. Acct. Number: S-340-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2159, HRS

<b>Fund Activities Encompassed</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1. Number of Scholarships Awarded (Fall + Spring to same student = 2 awards)	2,500	2,500	2,500	2,500	2,500	2,500
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: UOH-900  
 Name of Fund: Scholarship & Assistance Special Fund  
 Legal Authority: 304A-2159  
 Fund Type (MOF): B  
 Apprn. Account. No.: S-340

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services						
B. Other Current Expenses	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>



**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-900  
 Name of Fund: University Revenue Undertakings Fund (UHRUF Admin)  
 Legal Authority: 304A-2167.5, HRS

Contact Name: Blanche Fountain  
 Phone: 956-5090  
 Fund type (MOF) B  
 Appropriation Acct. No. S-340-F

**Intended Purpose:**

By Statute, the fund was established to provide for all costs of construction, operation, repair, and maintenance of a University project, University system, network, or any combination thereof, including reserves therefor.

UHRUF Administration provides managerial oversight of the University Revenue-Undertakings Funds and University Bond System to ensure compliance with federal and state requirements and that it remains self-sustaining and self-supporting.

**Source of Revenues:**

Interest income, assessments, bond proceeds and transfers from the Department of Health for debt service on the bonds that financed the school of medicine (Section 328L, HRS).

**Current Program Activities/Allowable Expenses:**

Develops and implements policies, rules, and procedures to ensure the self-financing nature of bond projects. Prepares prospectus and financing models; compiles and analyzes financial data relating to the sale of university revenue bonds; administers the service of debt; and performs required post-issuance financial disclosures and federal tax compliance on issued revenue bonds. UBS covers the following projects: UH Manoa Student Housing, UH Manoa Faculty Housing, UH Manoa Campus Center, UH Manoa Parking Operations, UH Manoa Food Service, University Bookstores System, UH Hilo Student Housing, UH Hilo Food Service, and Telecommunications System.

**Variances:**

Revenues increased in FY 2021 due to proceeds from the Revenue Bond for cost of issuance.

Revenues decreased in FY 2022 because FY 2021 included proceeds from Revenue Bond for cost of issuance.

Revenue increased in FY 2023 and FY 2024 due to the rise in interest rates which resulted in more interest income distributed by the UH Treasury Office.

Expenditures decreased in FY 22 because FY 2021 included cost of issuance expenditures for Revenue Bonds.

Cash balance lapse to general fund? No

Statutory language: NA

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Beginning Cash Balance	1,452,924	1,472,880	1,530,303	1,534,464	1,565,381	1,631,621	1,631,621
Revenues	19,956	157,423	4,161	30,917	66,240	63,000	58,000
Expenditures	0	100,000	0	0	0	0	0
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Debt service reserve						(63,000)	(58,000)
Net Total Transfers	0	0	0		0	(63,000)	(58,000)
Ending Cash Balance	1,472,880	1,530,303	1,534,464	1,565,381	1,631,621	1,631,621	1,631,621
Encumbrances	47,972	122,375	69,775	83,931	46,395	0	0
Unencumbered Cash Balance	1,424,908	1,407,928	1,464,689	1,481,450	1,585,226	1,631,621	1,631,621

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: UOH-900**

Name of Fund: University Revenue Undertakings Fund (UHRUF Admin)

Apprn. Acct. Number: S-340-F

Fund Type (MOF): B

Legal Authority: 304A-2167.5, HRS

**Statement of Objectives**

UHRUF Administration -- to obtain revenue bond financing for University Projects.

<b>Fund Measures of Effectiveness</b>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.	As this fund is administrative/operational in nature, Measures of Effectiveness are not appropriate for this fund.						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.	N/A							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

<b>Fund Activities Encompassed</b>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: UOH-900  
 Name of Fund: University Revenue-Undertakings Fund  
 Legal Authority: 304A-2167.5  
 Fund Type (MOF): B  
 Apprn. Account. No.: S-340

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	0	0	0	0	0	0
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	0	0	0	0	0	0

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-900  
 Name of Fund: University Revenue Undertakings Fund (ITS Building)  
 Legal Authority: 304A-2167.5, HRS

Contact Name: Blanche Fountain  
 Phone: 956-5090  
 Fund type (MOF) B  
 Appropriation Acct. No. S-340-F

**Intended Purpose:**

By statute, the fund was established to provide for all costs of construction, operation, repair, and maintenance of a University project, University system network, or any combination thereof, including reserves therefor.

To provide for all costs of construction, operation, repair and maintenance of the ITS Building.

**Source of Revenues:**

Transfer from Tuition & Fees, interest income.

**Current Program Activities/Allowable Expenses:**

All costs related to construction and operation of the ITS Building, including the repayment of revenue bonds.

**Variances:**

Expenditures are set by an amortization schedule. Interest income revenues fluctuate with interest rates and balance.

Cash balance lapse to general fund? No

Statutory language: NA

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	1,500	1,500	1,500	1,500	1,500	3,000	3,000
Beginning Cash Balance	(1)	(1)	0	(0)	(1)	2,654	5,308
Revenues	857	449	179	1,698	4,720	4,720	4,720
Expenditures	1,406	1,382	3,958	2,026	2,066	2,066	2,066
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	549	934	3,778	328	0	0	0
Ending Cash Balance	(1)	0	(0)	(1)	2,654	5,308	7,962
<b>Encumbrances</b>							
Unencumbered Cash Balance	(1)	0	(0)	(1)	2,654	5,308	7,962

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: UOH-900**

Name of Fund: University Revenue Undertakings Fund (ITS Building)

Apprn. Acct. Number: S-340-F

Fund Type (MOF): B

Legal Authority: 304A-2167.5, HRS

**Statement of Objectives**

By statute, the fund was established to provide for all costs of construction, operation, repair, and maintenance of a University project, University system network, or any combination thereof, including reserves therefor.  
To provide for all costs of construction, operation, repair and maintenance of the ITS Building.

**Fund Measures of Effectiveness**

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. As this fund is administrative/operational in nature, Measures of Effectiveness are not appropriate for this fund.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Program Size Indicators**

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2029-30
1. N/A							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Fund Activities Encompassed**

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. N/A						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: UOH-900  
 Name of Fund: University Revenue-Undertakings Fund (ITS Bldg)  
 Legal Authority: 304A-2167.5  
 Fund Type (MOF): B  
 Apprn. Account. No.: S-340

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	2,066	2,066	2,066	2,066	2,066	2,066
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>2,066</b>	<b>2,066</b>	<b>2,066</b>	<b>2,066</b>	<b>2,066</b>	<b>2,066</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-900  
 Name of Fund: University Revenue Undertakings Fund (Sinclair Basement)  
 Legal Authority: 304A-2167.5, HRS

Contact Name: Blanche Fountain  
 Phone: 956-5090  
 Fund type (MOF): B  
 Appropriation Acct. No.: S-340-F

**Intended Purpose:**

By statute, the fund was established to provide for all costs of construction, operation, repair, and maintenance of a University project, University system network, or any combination thereof, including reserves therefor.

To provide for all costs of construction, operation, repair and maintenance of the Sinclair Basement renovation.

**Source of Revenues:**

**Current Program Activities/Allowable Expenses:**

Transfers from Research and Training Revolving Fund. Expenditures related to the construction, operation, repair, and maintenance of the Sinclair Basement renovation, including bond agency fees.

**Variances:**

Expenditure variance in FY 2019 is attributed to the bond agency fee.

Expenditure variance in FY 2022 is attributed to the bond agency fee resulting from increase in the number of bond rating companies.

Revenue variance in FY2023 and FY2024 is attributed to accounts were updated to add interest income creating nominal revenue.

Cash balance lapse to general fund? No

Statutory language: NA

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	1,500	1,500	1,500	1,500	1,500	4,000	4,000
Beginning Cash Balance	0	0	0	0	(5)	818	(1,182)
Revenues	0	0	0	396	1,290	1,000	1,000
Expenditures	1,559	1,554	4,209	2,907	3,125	3,000	3,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	1,559	1,554	4,209	2,506	2,658	0	0
Ending Cash Balance	0	0	0	(5)	818	(1,182)	(3,182)
<b>Encumbrances</b>							
Unencumbered Cash Balance	0	0	0	(5)	818	(1,182)	(3,182)

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: UOH-900**

Name of Fund: University Revenue Undertakings Fund (Sinclair Basement)

Apprn. Acct. Number: S-340-F

Fund Type (MOF): B

Legal Authority: 304A-2167.5, HRS

**Statement of Objectives**

By statute, the fund was established to provide for all costs of construction, operation, repair, and maintenance of a University project, University system network, or any combination thereof, including reserves therefor.  
To provide for all costs of construction, operation, repair and maintenance of the Sinclair Basement renovation.

**Fund Measures of Effectiveness**

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. As this fund is administrative/operational in nature, Measures of Effectiveness are not appropriate for this fund.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Program Size Indicators**

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. N/A							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Fund Activities Encompassed**

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. N/A						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						



**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: UOH-900  
 Name of Fund: University Revenue-Undertakings Fund (Sinclair Basement)  
 Legal Authority: 304A-2167.5  
 Fund Type (MOF): B  
 Apprn. Account. No.: S-340

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services						
B. Other Current Expenses	3,000	3,000	3,000	3,000	3,000	3,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-900  
 Name of Fund: UH CIP Project Assessment Special Fund  
 Legal Authority: 304A-2172, HRS

Contact Name: Blanche Fountain  
 Phone: 956-5090  
 Fund type (MOF) B  
 Appropriation Acct. No. S-340-F

**Intended Purpose:**

By statute, this fund was established to defray costs involved in 1) carrying out capital improvements program (CIP) projects managed by the University; 2) equitably assessing, collecting, and distributing moneys for current and other expenses associated with CIP projects, repair and maintenance projects, and major renovation projects; and 3) managing the payment of expenses assessable against CIP projects managed by or through the University.

**Source of Revenues:**

Assessments on capital improvements program projects, repair and maintenance projects and major renovation projects managed by the University.

**Current Program Activities/Allowable Expenses:**

Personnel costs, printing, employee transportation requirements, project-related travel costs, travel per diem, car mileage, and other expenses incurred in carrying out the CIP projects managed by the University.

**Variances:**

Revenues are dependent on projects undertaken by the University and projections are based on anticipated CIP projects. Expenses for this fund are directly correlated to CIP projects. Therefore variances are due to the number of projects currently managed and are also driven by the current status of the construction project.

Expenses for FY2021 and FY2022 decreased due to operating expenses being covered by other funds.

Expenses for FY2023 increased due to limited availability of other funds to cover expenditures.

Expenses for FY2024 increased due to planned training and site visits to support the projects.

Revenues increased in FY2021 to FY2022 due to \$0 CIP assessment in FY21 due to the funds being needed to support the projects.

Revenues for FY2024 increased due to CIP assessments received, the larger assessment amounts received are \$18K for PBS Building Demo, \$5K for Teaching labs, and others.

Expenses for FY2024 increased due to planned training and site visits to support the projects.

Cash balance lapse to general fund? No

Statutory language: NA

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	350,000	350,000	350,000	350,000	350,000	350,000	350,000
Beginning Cash Balance	233,812	208,967	207,191	216,696	218,396	255,599	226,774
Revenues	31,410	1,058	9,505	3,490	43,775	31,700	31,000
Expenditures	56,254	2,834	0	1,791	6,572	60,525	60,660
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	208,967	207,191	216,696	218,396	255,599	226,774	197,114
Encumbrances	595	7,745	11,140	10,874	5,001	0	0
Unencumbered Cash Balance	208,372	199,446	205,556	207,521	250,598	226,774	197,114

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: UOH-900**

Name of Fund: UH CIP Project Assessment Special Fund  
 Apprn. Acct. Number: S-340-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2172, HRS

**Statement of Objectives**

To defray costs involved in 1) carrying out capital improvements program (CIP) projects managed by the University; 2) equitably assessing, collecting, and distributing moneys for current and other expenses associated with CIP projects, repair and maintenance projects, and major renovation projects; 3) managing the payment of expenses assessable against CIP projects managed by or through the University.

<b>Fund Measures of Effectiveness</b>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.	As this fund is administrative/operational in nature, Measures of Effectiveness are not appropriate for this fund.						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.	N/A							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

<b>Fund Activities Encompassed</b>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: UOH-900  
 Name of Fund: UH CIP Project Assessment Special Fund  
 Legal Authority: 304A-2172  
 Fund Type (MOF): B  
 Apprn. Account. No.: S-340

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services						
B. Other Current Expenses	60,525	60,660	61,590	62,540	63,500	64,480
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>60,525</b>	<b>60,660</b>	<b>61,590</b>	<b>62,540</b>	<b>63,500</b>	<b>64,480</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-900  
 Name of Fund: UH Green Special Fund  
 Legal Authority: 304A-2181, HRS

Contact Name: Blanche Fountain  
 Phone: 956-5090  
 Fund type (MOF) B  
 Appropriation Acct. No. S-340-F

**Intended Purpose:**

By statute, this fund was established to support energy efficiency, renewable energy, and sustainability projects and services.

**Source of Revenues:**

Savings realized by the University from energy conservation measures; investment earnings, gifts, donations, or other income received by the University; any rebates, grants, or incentives associated with energy conservation measures; capital appropriations for energy conservation measures; until June 30, 2020, funds from any special or revolving fund established to fund energy conservation measures projects at the University; and proceeds from University revenue bonds.

**Current Program Activities/Allowable Expenses:**

To support energy efficiency, renewable energy, and sustainability projects and services including personnel, equipment costs, project costs, and other expenses, as well as planning, design, and implementation of sustainability projects for the benefit of the University.

**Variances:**

Revenues will vary based on the savings realized by the University from energy conservation projects. FY21 revenue includes a one-time rebate for Hawaii Energy Rebate for Life Science LED Lighting.

FY24 decrease due to the green special funds being combined with the Mānoa Energy Systems Development Special Funds in order to fund larger sustainability projects. The System Green Fund will not be used in the foreseeable future.

Cash balance lapse to general fund? No

Statutory language: NA

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	250,000	0	0	0	0	0	0
Beginning Cash Balance	12,105	17,539	45,457	76,469	123,388	(0)	(0)
Revenues	140	23,343	25,355	38,923	9,370	0	0
Expenditures	0	0	0	0	0	0	0
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	5,294	4,575	5,658	7,996	(132,758)	0	0
Ending Cash Balance	17,539	45,457	76,469	123,388	(0)	(0)	(0)
<b>Encumbrances</b>							
Unencumbered Cash Balance	17,539	45,457	76,469	123,388	(0)	(0)	(0)

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: UOH-900**

Name of Fund: UH Green Special Fund  
 Apprn. Acct. Number: S-340-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2181, HRS

**Statement of Objectives**

UH Green Special Fund was transferred to Manoa campus.

<b>Fund Measures of Effectiveness</b>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

<b>Fund Activities Encompassed</b>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: UOH-900  
 Name of Fund: UH Green Special Fund  
 Legal Authority: 304A-2181  
 Fund Type (MOF): B  
 Apprn. Account. No.: S-340

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	0	0	0	0	0	0
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	0	0	0	0	0	0

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-900  
 Name of Fund: UH Commercial Enterprises Revolving Fund  
 Legal Authority: 304A-2251, HRS

Contact Name: Blanche Fountain  
 Phone: 956-5090  
 Fund type (MOF): W  
 Appropriation Acct. No. S-355-F

**Intended Purpose:**

By statute, all revenues derived from the operation of commercial enterprises by University programs shall be deposited in this fund, and may be expended for all costs and expenses associated with the operation of the enterprises, including hiring personnel, renovating commercial space, and purchasing merchandise, supplies, and equipment.

For the operation of commercial enterprises by University programs, including the formal licensing program for the commercial use of the University's names and trademarks, the purchasing card program, the hosting of IT workshops and trainings, and other services provided by UH. To develop technologies which have potential commercial value, support the administration of technology transfer activities and facilitate economic development through education and research undertaken at the University for the Office of Technology Transfer and Economic Development (OTTED).

**Source of Revenues:**

Revenues are generated through the assessment of licensing royalties and other various program fees, including registration fees. Revenue proceeds also taken from the technology services that generate commercial value through education and research, license issue fees, maintenance fees, and reimbursements.

**Current Program Activities/Allowable Expenses:**

Current Commercial Enterprise activities conducted by UH system programs include the operation and monitoring of the Collegiate Licensing program and the University's P-Card Operations program. OTTED assesses the commercial potential of new inventions, secures intellectual property rights with commercial potential, and markets and licenses those inventions to the industry. Allowable expenses include expenditures for the associated operating expenses of the various programs.

**Variances:**

Revenues and expenditures will fluctuate year to year depending on the royalties, licensing agreements and how many patents are applied for and how many are sold. Also, increases for FY 2020 revenue and expenditures are due to land development investment.

FY21 expenditure variance is attributed to COVID-19 restrictions and being more selective in pursuing opportunities.

FY22 revenue variance is attributed to higher amounts of royalties on existing licenses than expected and some new licenses were executed.

FY24 expenditure variance is attributed to filling vacant positions.

FY24 decrease in royalty revenues and program expenses is due to the licensing office being moved to the Mānoa Athletics program.

Cash balance lapse to general fund? No

Statutory language: NA

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	4,189,423	4,189,423	4,189,423	4,189,423	4,189,423	1,000,000	1,000,000
Beginning Cash Balance	2,583,280	2,789,628	2,676,736	2,784,026	3,156,756	3,638,745	3,921,480
Revenues	1,891,571	847,864	947,364	848,281	802,423	799,591	899,591
Expenditures	1,469,367	983,807	533,156	518,831	400,434	716,856	828,562
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(215,856)	23,051	(306,917)	43,281	80,000	200,000	250,000
Ending Cash Balance	2,789,628	2,676,736	2,784,026	3,156,756	3,638,745	3,921,480	4,242,509
Encumbrances	326,715	293,197	207,147	153,387	156,328	0	0
Unencumbered Cash Balance	2,462,913	2,383,539	2,576,879	3,003,369	3,482,417	3,921,480	4,242,509

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							



**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: UOH-900**

Name of Fund: UH Commercial Enterprises Revolving Fund  
 Apprn. Acct. Number: S-355-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2251, HRS

**Statement of Objectives**

a) Seek out and identify new UH technologies and innovations for commercialization. Expand entrepreneurship and innovation

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	a) Inventions Disclosed	64	70	77	85	94	103.00
2.	a) Active License/Options	180	198	218	240	264	290.00
3.	a) Royalties Received	\$260,365	\$273,383	\$287,052	\$301,405	\$316,475	\$332,299
4.	a) Start-ups Supported	162	178	196	216	238	262
5.	a) Engagement with Faculty, Staff and Students	373	410	451	496	546	601
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	a) Start-ups Supported	147	162	178	196	216	238	262
2.	a) Engagement with Faculty, Staff and Students	339	373	410	451	496	546	601
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

<b>Fund Activities Encompassed</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	a) Start-ups Supported	162	178	196	216	238	262
2.	a) Engagement with Faculty, Staff and Students	373	410	451	496	546	601
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: UOH-900  
 Name of Fund: Commercial Enterprises Revolving Fund  
 Legal Authority: 304A-2251  
 Fund Type (MOF): W  
 Apprn. Account. No.: S-355

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	296,306	404,601	420,785	437,616	455,121	473,326
B. Other Current Expenses	420,550	423,961	427,440	480,989	534,608	538,300
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>716,856</b>	<b>828,562</b>	<b>848,225</b>	<b>918,605</b>	<b>989,729</b>	<b>1,011,626</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-900  
 Name of Fund: Research and Training Revolving Fund  
 Legal Authority: 304A-2253, HRS

Contact Name: Blanche Fountain  
 Phone: 956-5090  
 Fund type (MOF) W  
 Appropriation Acct. No. S-355-F

**Intended Purpose:**

By statute, one hundred percent of the total amount of indirect overhead revenues generated by the University from research and training programs shall be deposited in this fund, and may be expended on:

- (1) Research and training purposes that may result in additional research and training grants and contracts; and
- (2) Facilitating research and training at the university.

**Source of Revenues:**

Indirect overhead revenue generated by the University from research and training extramural awards.

**Current Program Activities/Allowable Expenses:**

The fund is used to support various offices by providing services and resources that enhance research, training, and other sponsored programs and activities, such as sponsor cost sharing or matching requirements, faculty start-up packages, repairs and maintenance of research buildings and equipment, and other operational expenses related to research and training at the University. The fund is also used to ensure University compliance with federal, state, and sponsor requirements for programmatic, regulatory, fiscal, and property stewardship.

**Variances:**

Indirect cost overhead support will fluctuate with increases or decreases in the number of extramural grants serviced by the University.

Cash balance lapse to general fund? No

Statutory language: NA

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	14,635,577	14,635,577	14,095,470	14,095,470	14,095,470	17,299,655	17,299,655
Beginning Cash Balance	5,218,086	3,777,780	5,565,025	8,987,785	16,027,565	9,026,643	5,483,886
Revenues	16,103,184	16,780,362	16,971,653	20,446,693	11,174,955	17,758,788	18,113,964
Expenditures	16,521,715	15,025,384	13,325,438	13,115,347	16,851,776	19,322,447	19,620,172
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(1,021,775)	32,267	(223,455)	(291,566)	(1,324,101)	(1,979,098)	(1,023,686)
Ending Cash Balance	3,777,780	5,565,025	8,987,785	16,027,565	9,026,643	5,483,886	2,953,992
Encumbrances	3,353,351	1,949,117	1,689,105	1,480,563	1,095,922	697,513	697,513
Unencumbered Cash Balance	424,429	3,615,907	7,298,680	14,547,002	7,930,721	4,786,372	2,256,478

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: UOH-900**

Name of Fund: Research and Training revolving Fund (OVPRI)  
 Appropriation Account Number: S-355-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2253, HRS

**Statement of Objectives**

The Office of the Vice President for Research and Innovation is responsible for providing leadership and administrative support to UH System research institutes and programs. Some of the objectives include: (1) Assist UH faculty in obtaining \$450 million or more per year in extramural awards from FY 22 - FY 24; (2) promote and ensure the integrity of the research conducted at the University of Hawaii; (3) protect the rights and safety of individuals participating in human research; (4) to protect and ensure the welfare of animals used in research and scholarly activity; (5) to ensure the safety of researchers, students and the community from biohazardous materials; (6) to prevent undue foreign influence and access to university research; (7) pursue federal policy priorities that advance the interest of UH, the state of Hawaii and Pacific, and (8) seek out and identify UH technology and innovations for commercialization.

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Dollar amount of awards received (dollars in millions)	495.00	500.00	505.00	510.00	515.00	525.00
2.	Proposals processed	2,340	2,363	2,387	2,411	2,435	2,459
3.	Awards processed	1,970	1,990	2,010	2,030	2,050	2,071
4.	Median days from submission to approval of human research protocols	33	32	30	29	29	28
5.	Median days from submission to approval of animal research protocols	25	24	24	23	23	22
6.	Median days from submission to approval of biosafety protocols	31	30	30	29	29	28
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Faculty FTE supported across UH system	4,300	4,300	4,300	4,300	4,300	4,300	4,300
2.	Number of human research protocols approved	1,513	1,553	1,594	1,620	1,680	1,780	1,827
3.	Number of vertebrate animal research protocols approved	295	300	305	310	315	320	328
4.	Number of biosafety protocols approved	164	169	174	179	184	189	194
5.								
6.								
7.								
8.								
9.								
10.								

**Fund Activities Encompassed**

	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1. Number of post-approval monitoring audits of human research	14	16	18	20	20	22
2. Number of semi-annual inspections of animal facilities	58	58	58	58	58	58.00
3. Number of annual biosafety inspections	192	192	192	192	192	192.00
4. Number of appropriations priorities advanced	32	32	32	32	32	32.00
5. Number of post-approval monitoring reports (animal research)	18	19	19	20	20	21.00
6. Number of post-approval monitoring reports (biosafety)	4	6	6	8	8	10.00
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: UOH-900  
 Name of Fund: Research and Training Revolving Fund  
 Legal Authority: 304A-2253  
 Fund Type (MOF): W  
 Apprn. Account. No.: S-355

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	7,079,466	7,286,461	7,418,622	8,182,595	8,183,291	8,183,291
B. Other Current Expenses	12,242,981	12,333,711	12,426,254	11,445,946	11,672,464	11,763,263
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>19,322,447</b>	<b>19,620,172</b>	<b>19,844,877</b>	<b>19,628,541</b>	<b>19,855,756</b>	<b>19,946,554</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-900  
 Name of Fund: UH Real Property & Facilities Use Revolving Fund  
 Legal Authority: 304A-2274, HRS

Contact Name: Blanche Fountain  
 Phone: 956-5090  
 Fund type (MOF) W  
 Appropriation Acct. No. S-355-F

**Intended Purpose:**

By statute, all revenues collected by the University for the use of real property and facilities shall be deposited in this fund, and shall be expended to pay the costs of operating University facilities.

The fund was established for the use of University real property and facilities, including the sale, lease, or use of University real property and facilities, which include land, buildings, grounds, furnishings, and equipment.

**Source of Revenues:**

Inter-departmental transfers and transfers.

**Current Program Activities/Allowable Expenses:**

Allowable expenses including the payment of the costs of operating University facilities, including maintenance, administrative expenses, salaries, wages and benefits, contractor services, supplies, security, equipment, insurance, utilities and other operational expenses.

**Variances:**

Revenues are chiefly derived from interest income, which fluctuate based on interest rates and balances.

The decrease in FY 2021 revenue projections are due to a decrease in interest rates.

The decrease in FY 2021 expenditures were due to projects being funded by General Fund.

The increase in FY 2022, FY 2023, and FY 2024 revenues was the result of increase in interest rates and income acquired from new lease agreements for real estate properties.

The increase in FY 2024 expenditures is due to the \$10 million development funds for the NOAA Childcare Facility project.

Cash balance lapse to general fund? No

Statutory language: NA

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	175,000	175,000	175,000	175,000	201,582	201,582	201,582
Beginning Cash Balance	1,182,605	936,737	1,182,678	1,077,752	931,471	1,289,148	1,560,929
Revenues	13,417	5,933	20,508	44,009	170,479	216,066	226,368
Expenditures	259,284	116,393	125,434	130,109	10,147,983	336,935	316,610
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	356,400	0	(60,180)	10,335,181	392,650	402,563
Ending Cash Balance	936,737	1,182,678	1,077,752	931,471	1,289,148	1,560,929	1,873,250
Encumbrances	32,000	67,200	33,600	33,600	70,600	0	0
Unencumbered Cash Balance	904,737	1,115,478	1,044,152	897,871	1,218,548	1,560,929	1,873,250

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: UOH-900**

Name of Fund: UH Real Property & Facilities Use Revolving Fund  
 Apprn. Acct. Number: S-355-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2274, HRS

**Statement of Objectives**

To fund information technology services hardware and support for work order and asset management , the update of the budget modeling tool designed to support campuses in documenting the backlog of maintenance and estimating the annual funding, and IT support from the Office of Systems Integration.

**Fund Measures of Effectiveness**

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. As this fund is administrative/operational in nature, Measures of Effectiveness are not appropriate for this fund.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Program Size Indicators**

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. N/A							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Fund Activities Encompassed**

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. N/A						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						



**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: UOH-900  
 Name of Fund: Real Property and Facilities Use Revolving Fund  
 Legal Authority: 304A-2274  
 Fund Type (MOF): W  
 Apprn. Account. No.: S-355

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	152,422	152,422	152,422	152,422	152,422	152,422
B. Other Current Expenses	184,513	164,188	169,766	175,699	181,918	188,462
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>336,935</b>	<b>316,610</b>	<b>322,188</b>	<b>328,121</b>	<b>334,340</b>	<b>340,884</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-900  
 Name of Fund: Professional Student Exchange Program RF  
 Legal Authority: 304A-2277, HRS

Contact Name: N/A  
 Phone: N/A  
 Fund type (MOF) W  
 Appropriation Acct. No. N/A

**Intended Purpose:**

The purpose of this fund is to support the professional student exchange program's activities, including the provision of financial support to participants at Western Interstate Commission on Higher Education receiver institutions; and enforce the collection of delinquent obligations.

**Source of Revenues:**

Principal and interest on loan repayments generated from student exchange programs

**Current Program Activities/Allowable Expenses:**

No funds have been appropriated nor revenues generated from these programs. Fund was repealed by Act 009 SSLH 2021.

**Variances:**

Cash balance lapse to general fund? No

Statutory language: NA

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance							
Revenues							
Expenditures							
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	0	0

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: UOH-900**

Name of Fund: Professional Student Exchange Program RF  
 Apprn. Acct. Number: N/A  
 Fund Type (MOF): W  
 Legal Authority: 304A-2277, HRS

**Statement of Objectives**

The purpose of this fund is to support the professional student exchange program's activities, including the provision of financial support to participants at Western Interstate Commission on Higher Education receiver institutions; and enforce the collection of delinquent obligations.

**Fund Measures of Effectiveness**

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. As this fund is administrative/operational in nature, Measures of Effectiveness are not appropriate for this fund.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Program Size Indicators**

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. N/A							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Fund Activities Encompassed**

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. N/A						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: UOH-900  
 Name of Fund: Professional Student Exchange Program RF  
 Legal Authority: 304A-2277, HRS  
 Fund Type (MOF): W  
 Appropriation Account Number: N/A

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>						

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-900  
 Name of Fund: Carl D. Perkins Career & Technical Education  
 Legal Authority: 304A-2403, HRS

Contact Name: Blanche Fountain  
 Phone: 956-5090  
 Fund type (MOF) N  
 Appropriation Acct. No. S-225-F

**Intended Purpose:**

Funds used for the administration and supervision of the State's Career & Technical Education Program as funded under the Carl D. Perkins Education Act of 2006.

**Source of Revenues:**

Federal appropriation.

**Current Program Activities/Allowable Expenses:**

Statewide leadership and planning, policy implementation, administration and supervision, technical assistance, and State level coordination and evaluation of services and activities delineated in the State Plan for Career & Technical Education/Personal Services, Other Current Expenses, and Equipment.

**Variances:**

Due to an internal review of the CTE subrecipient payment process, the University of Hawaii, with concurrence of its external auditors, has determined a revised process for the CTE subrecipient payment process. This change will impact the revenue and expense being booked for the federal grant; previously, CTE subrecipient payments were recorded as liabilities, which did not impact revenue/expense. Adjusting entries were made in late June 2022 to account for the revenue and expense adjustments, which resulted in the increase to revenue in FY2022; beginning in FY2023, revenue and expense will increase significantly due to the direct booking of revenue and expense.

Cash balance lapse to general fund? No

Statutory language: NA

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	1,094,875	1,094,875	1,094,875	1,094,875	1,094,875	1,094,875	1,094,875
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	515,532	338,462	1,044,364	4,914,504	3,781,371	3,867,000	3,867,000
Expenditures	515,532	338,462	1,044,364	4,914,504	3,781,371	3,867,000	3,867,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	0	0

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: UOH-900**

Name of Fund: Carl D. Perkins Career & Technical Education  
 Apprn. Acct. Number: S-225-F  
 Fund Type (MOF): N  
 Legal Authority: 304A-2403, HRS

**Statement of Objectives**

The purpose of the Carl D. Perkins Career and Technical Education Act, most recently reauthorized in 2018 as the Strengthening Career and Technical Education Act for the 21st Century (Perkins V), is to develop more fully the academic knowledge and technical and employability skills of secondary and postsecondary students enrolled in CTE programs of study. In Hawaii, Perkins V funds will be used to pursue three primary goals: 1) Ensure students have equitable access to high-quality CTE programs -- those programs that meet size, scope, and quality in their design and delivery; 2) Increase participation and improve the equity of participation in high-quality CTE programs; and 3) Improve educational and workforce outcomes of CTE program participants and improve the equity of those outcomes.

<b>Fund Measures of Effectiveness</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of Career & Technical Education (CTE) participants - Hawaii	26,295	26,309	26,322	26,335	26,335	26,348
2.	Number of Career & Technical Education (CTE) participants - UH Community	6,531	6,533	6,536	6,539	6,539	6,540
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Total State Population (in thousands)	1,452	1,463	1,475	1,487	1,499	1,511	1,523
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

<b>Fund Activities Encompassed</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	Number of schools receiving CTE funding - Hawaii Department of Education	45	45	45	45	45	45
2.	Number of projects funded through CTE funding - UH Community Colleges	40	40	40	40	40	40
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: UOH-900  
 Name of Fund: Carl D. Perkins Career & Technical Education  
 Legal Authority: 304A-2403  
 Fund Type (MOF): N  
 Apprn. Account. No.: S-225

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	550,000	550,000	550,000	550,000	550,000	550,000
B. Other Current Expenses	3,317,000	3,317,000	3,317,000	3,317,000	3,317,000	3,317,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>3,867,000</b>	<b>3,867,000</b>	<b>3,867,000</b>	<b>3,867,000</b>	<b>3,867,000</b>	<b>3,867,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100, UOH-210, UOH-700, UOH-800, UOH-900  
 Name of Fund: Non-Federal Contracts and Grants Trust Fund\*  
 Legal Authority: Administratively Established

Contact Name: Michael Ng  
 Phone: 956-6071  
 Fund type (MOF) T  
 Appropriation Acct. No. P280, P281, P282, P284, P285, P

**Intended Purpose:**

Fund is used to account for revenues and expenditures for sponsored research and non-research contracts and grants from entities other than the federal government.

**Source of Revenues:**

Derived from state agencies, private individuals, organizations, and foundations.

**Current Program Activities/Allowable Expenses:**

Funds are used for specific research and training services by faculty and staff in accordance with award terms and conditions.

**Variances:**

Cash balance lapse to general fund? No

Statutory language:

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	9,540,705	5,706,880	10,814,882	19,449,363	14,956,613	6,683,196	5,383,196
Revenues	89,632,137	94,606,952	92,940,400	83,845,844	91,984,017	90,600,000	90,600,000
Expenditures	94,290,557	90,203,300	85,411,319	89,345,197	100,257,434	91,900,000	91,900,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	824,596	704,349	1,105,401	0	0	0	0
Ending Cash Balance	5,706,880	10,814,882	19,449,363	13,950,010	6,683,196	5,383,196	4,083,196
Encumbrances	6,953,046	5,829,496	6,764,033	6,515,268	8,464,573	6,900,000	6,900,000
Unencumbered Cash Balance	(1,246,165)	4,985,386	12,685,330	7,434,743	(1,781,378)	(1,516,804)	(2,816,804)

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							



**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature**

Department of: UOH

Name of Fund: Non-Federal Contracts and Grants Trust Fund

Appropriation Account Number: P280, P281, P282, P284, P285, P289

Fund Type (MOF): T

Legal Authority: Administratively Established

**Statement of Objectives**



**Fund Measures of Effectiveness**

		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Program Size Indicators**

		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.	N/A							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Fund Activities Encompassed**

		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: UOH  
 Name of Fund: Non-Federal Contracts and Grants Trust Fund\*  
 Legal Authority: Administratively Established  
 Fund Type (MOF): T  
 Appropriation Account Number: P280, P281, P282, P284, P285, P289

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	66,247,027	66,247,027	66,247,027	66,247,027	66,247,027	66,247,027
B. Other Current Expenses	32,737,385	32,737,385	32,737,385	32,737,385	32,737,385	32,737,385
C. Equipment	718,714	718,714	718,714	718,714	718,714	718,714
M. Motor Vehicles	185,673	185,673	185,673	185,673	185,673	185,673
L. Leases	368,201	368,201	368,201	368,201	368,201	368,201
<b>TOTAL</b>	<b>100,257,000</b>	<b>100,257,000</b>	<b>100,257,000</b>	<b>100,257,000</b>	<b>100,257,000</b>	<b>100,257,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
 Name of Fund: East-West Center Support Trust Fund  
 Legal Authority: Administratively Established

Contact Name: Michael Ng  
 Phone: 956-6071  
 Fund type (MOF) T  
 Appropriation Acct. No. T996

**Intended Purpose:**

Fund is used to promote cooperative and collaborative data collection and research projects between UH and East-West Center.

**Source of Revenues:**

Government grants and private donations to the East-West Center

**Current Program Activities/Allowable Expenses:**

Acquisition of books, periodicals, materials related to East-West Center programs; security and parking assistance, and computer and health services.

**Variances:**

Cash balance lapse to general fund? No

Statutory language:

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	1,053,014	1,066,308	1,072,554	1,075,534	1,097,086	1,133,054	1,149,062
Revenues	13,295	6,245	2,980	21,552	35,968	16,008	16,008
Expenditures	0	0		0	0	0	0
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	1,066,308	1,072,554	1,075,534	1,097,086	1,133,054	1,149,062	1,165,070
Encumbrances							
Unencumbered Cash Balance	1,066,308	1,072,554	1,075,534	1,097,086	1,133,054	1,149,062	1,165,070

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: UOH-100**

Name of Fund: East-West Center Support Trust Fund  
 Apprn. Acct. Number: T996  
 Fund Type (MOF): T  
 Legal Authority: Administratively Established

**Statement of Objectives**

Fund is used to promote cooperative and collaborative data collection and research projects between UH and East-West Center.

<b>Fund Measures of Effectiveness</b>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.	As this fund is administrative/operational in nature, Measures of Effectiveness are not appropriate for this fund.						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.	N/A							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

<b>Fund Activities Encompassed</b>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: UOH-100  
 Name of Fund: East-West Center Support Trust Fund  
 Legal Authority: Administratively Established  
 Fund Type (MOF): T  
 Appropriation Account Number: T996

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	0	0	0	0	0	0
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	0	0	0	0	0	0

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100, UOH-210, UOH-800, UOH-900  
 Name of Fund: Gifts and Donations Trust Fund  
 Legal Authority: Administratively Established

Contact Name: Michael Ng  
 Phone: 956-6071  
 Fund type (MOF) T  
 Appropriation Acct. No. T996

**Intended Purpose:**

Fund is used to account for gifts and donations received directly from private individuals and organizations, or indirectly from endowment funds.

**Source of Revenues:**

Gifts in the form of cash, securities, real estate, or personal property

**Current Program Activities/Allowable Expenses:**

Programs supported include the Student Employee of the Year Program and various cooperative education projects.

**Variances:**

Cash balance lapse to general fund? No

Statutory language:

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	1,112,175	1,119,156	1,565,610	1,172,725	1,508,957	1,481,144	1,546,144
Revenues	651,991	502,765	96,687	756,487	591,700	510,000	510,000
Expenditures	645,010	56,311	489,572	420,255	619,513	445,000	445,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	1,119,156	1,565,610	1,172,725	1,508,957	1,481,144	1,546,144	1,611,144
Encumbrances	1,293	1,293	19,745	1,325	1,376	1,500	1,500
Unencumbered Cash Balance	1,117,864	1,564,318	1,152,981	1,507,632	1,479,768	1,544,644	1,609,644

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawai'i**

Name of Fund: Gifts and Donations Trust Fund  
Appropriation Account Number: T996  
Fund Type (MOF): T  
Legal Authority: Administratively Established

**Statement of Objectives**

Fund is used to account for gifts and donations received directly from private individuals and organizations, or indirectly from endowment funds.

<b>Fund Measures of Effectiveness</b>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.	N/A							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

<b>Fund Activities Encompassed</b>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawai'i  
 Name of Fund: Gifts and Donations Trust Fund  
 Legal Authority: Administratively Established  
 Fund Type (MOF): T  
 Appropriation Account Number: T996

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	0	0	0	0	0	0



**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-900  
 Name of Fund: Workers' Compensation and Unemployment  
 Legal Authority: 304A-2352 HRS

Contact Name: Michael Ng  
 Phone: 956-6071  
 Fund type (MOF): T  
 Appropriation Acct. No.: T996

**Intended Purpose:**

Fund was established to pay employees' claims for workers' compensation and unemployment insurance benefits.

**Source of Revenues:**

Revenues are generated from fringe benefit rates that are charged against all university payroll funds.

**Current Program Activities/Allowable Expenses:**

Employees' claims for workers' compensation and unemployment benefits

**Variances:**

FY2023 revenue variance is attributed to higher fringe benefit rates and higher interest income than FY22. Also, FY23 Unemployment insurance contribution was higher than FY22.

FY2024 revenue variance is due to lower fringe benefit rates than FY23.

FY2024 expense variance is attributed to increase for medical, worker's comp and unemployment benefits payments.

Cash balance lapse to general fund? No

Statutory language:

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	6,990,156	5,821,298	3,776,007	4,824,376	8,795,185	4,629,508	4,157,379
Revenues	4,874,965	4,380,700	5,504,902	7,707,256	3,019,326	5,097,430	5,097,430
Expenditures	6,043,823	6,425,990	4,456,533	3,736,447	7,185,002	5,569,559	5,569,559
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	5,821,298	3,776,007	4,824,376	8,795,185	4,629,508	4,157,379	3,685,250
Encumbrances	5,345,971	1,810,043	1,494,448	6,313,509	2,178,664	3,428,527	3,428,527
Unencumbered Cash Balance	475,327	1,965,965	3,329,928	2,481,675	2,450,845	728,852	256,723

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: UOH-900**

Name of Fund: \_Workers' Compensation and Unemployment Compensation Trust Fund\_  
 Apprn. Acct. Number: \_T996\_  
 Fund Type (MOF): \_T\_  
 Legal Authority: 304A-2352 HRS

**Statement of Objectives**

Fund was established to pay employees' claims for workers' compensation and unemployment insurance benefits.

**Fund Measures of Effectiveness**

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. As this fund is administrative/operational in nature, Measures of Effectiveness are not appropriate for this fund.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Program Size Indicators**

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. N/A							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Fund Activities Encompassed**

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. N/A						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: UOH-900  
 Name of Fund: Workers' Compensation and Unemployment Compensation Trust Fund  
 Legal Authority: 304A-2352  
 Fund Type (MOF): T  
 Apprn. Account. No.: T-996

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	5,569,559	5,569,559	5,569,559	5,569,559	5,569,559	5,569,559
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>5,569,559</b>	<b>5,569,559</b>	<b>5,569,559</b>	<b>5,569,559</b>	<b>5,569,559</b>	<b>5,569,559</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100, UH-800  
 Name of Fund: Mānoa Flood Trust Fund-Oct 2004  
 Legal Authority: Administratively Established

Contact Name: Michael Ng  
 Phone: 956-6071  
 Fund type (MOF): T  
 Appropriation Acct. No. T993

**Intended Purpose:**

To account for all expenditures and reimbursements related to the flood damage the University sustained on October 30, 2004

**Source of Revenues:**

Revenues received are from state, federal, and county reimbursements including FEMA reimbursements and insurance proceeds related to fire loss, damages, and other disasters.

**Current Program Activities/Allowable Expenses:**

Expenditures made within this fund are related to capital improvement projects and disaster related repairs.

**Variances:**

- FY21 Revenue increased due to receiving insurance proceeds for \$221K Makai Pier and \$438K Mauna Kea.
- FY22 Revenue decreased due to two large insurance proceeds received in FY21 as noted above and not received in FY22.
- FY23 Revenue increased due to the insurance claim received in FY23 for Bilger Addition, Thift Shop, Parking Structure 2, Portables Cottage.
- FY24 Revenue decreased due to only insurance claim received in FY24 for Shidler A/C \$31.6K and Thrift shop \$2.0K.
- FY25 Revenue decreased because we do not anticipate receiving any future insurance. We projected \$11.6K insurance claim received in FY25 and interest income. Calculated interest at 1% of beginning cash balance for FY2025.
- FY26 Revenue decreased due to projecting only interest income. Used same interest projection calculated for FY2025.
- FY21 Expenses decreased due to \$434K less costs for UH lab School paid in FY21 offset with expenses for Shidler Classroom Flood Mitigation \$260K
- FY22 No expenditures for projects.
- FY23 Expenses increased due to costs for POST Building project.
- FY24 Expenses decreased because last year included \$475K for Post Building Repair.
- FY25 Projected expenses increased for anticipated project costs for Post Building.
- FY26 No project expenses identified at this time.

Cash balance lapse to general fund? (Yes / No) NO

Statutory language: None

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	1,734,039	1,696,386	1,897,952	1,902,187	1,542,935	1,453,384	703,718
Revenues	507,114	667,844	4,235	125,658	82,391	26,207	14,533
Expenditures	544,767	360,078	0	484,910	171,942	775,873	0
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
MA4440035 to MA2303021 - eDoc 6187211 Trf for Hurricane Lane Expense		(106,201)					
Net Total Transfers	0	(106,201)	0	0	0	0	0
Ending Cash Balance	1,696,386	1,897,952	1,902,187	1,542,935	1,453,384	703,718	718,251
Encumbrances	85,079	85,079	316,011	1,320,000	854,135		
Unencumbered Cash Balance	1,611,308	1,812,873	1,586,176	222,935	599,249	703,718	718,251

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: UH MANOA FLOOD - OCT 2004 (NOT IN S/T)  
 Apprn. Acct. Number: T-993-F  
 Fund Type (MOF): T  
 Legal Authority: 304A-2003, HRS

**Statement of Objectives**

Manoa buildings and other facilities damages caused by natural disasters and unforeseen events are properly repaired and maintained.

<b>Fund Measures of Effectiveness</b>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.	Number of damage repairs completed and reimbursed from insurance	4	0	0	0	0	0
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.	Number of buildings on campus	526	526	526	526	526	526	526
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

<b>Fund Activities Encompassed</b>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.	Number of damages assessed	4	0	0	0	0	0
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: UH MANOA FLOOD - OCT 2004 (NOT IN S/T)  
 Legal Authority: 304A-2003, HRS  
 Fund Type (MOF): T  
 Apprn. Acct. Number: T-993-F

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services						
B. Other Current Expenses	775,873	0	0	0	0	0
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>775,873</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100, UOH-210, UOH-800, UOH-900  
 Name of Fund: UH Quasi-Endowment  
 Legal Authority: Administratively Established

Contact Name: Michael Ng  
 Phone: 956-6071  
 Fund type (MOF): W  
 Appropriation Acct. No.: S371 (see P293 effective FY16)

**Intended Purpose:**

Fund is used to account for revenues and expenditures of the intercollegiate athletics scholarships program at UH-Hilo, interest income on lease revenue generated from the use of community college property, UH Mānoa athletic department's allocation of the Stadium Endowment Fund, and to produce bound copies of the oral histories of former university presidents.

**Source of Revenues:**

Primary source of revenue is the interest earned from the UH Mānoa Stadium Stock Fund. For the community colleges, the primary source of revenue is from lease rents for the use of community college property.

**Current Program Activities/Allowable Expenses:**

Scholarships and service awards, and the Athletic Department's salaries, travel, medical expenses, recruiting, equipment, payments to officials, dues to the Big West and Mountain West conference, guarantees to visiting teams, credit card fees, and other operating expenses

**Variances:**

Cash balance lapse to general fund? No

Statutory language:

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	(2,447)	(2,477)	(2,492)	(2,499)	(2,549)	(5)	(35)
Revenues	(31)	(15)	(7)	(50)	(47)	(30)	(30)
Expenditures	0	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	2,591	0	0
Ending Cash Balance	(2,477)	(2,492)	(2,499)	(2,549)	(5)	(35)	(64)
Encumbrances							
Unencumbered Cash Balance	(2,477)	(2,492)	(2,499)	(2,549)	(5)	(35)	(64)

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100, UOH-210, UOH-800, UOH-900  
 Name of Fund: UH Quasi-Endowment Trust Fund  
 Legal Authority: 304A-2355 HRS

Contact Name: Michael Ng  
 Phone: 956-6071  
 Fund type (MOF) T  
 Appropriation Acct. No. T996

**Intended Purpose:**

Fund is used to account for unrestricted quasi-endowment revenues and expenditures for the intercollegiate athletics scholarship programs at UH Mānoa and UH Hilo, Presidential and Regents scholarships, BOR awards and other projects authorized by the President.

**Source of Revenues:**

Primary source of revenue is the interest earned from the UH Mānoa Stadium Stock Fund. For the community colleges, the primary source of revenue is from lease rents for the use of community college property.

**Current Program Activities/Allowable Expenses:**

Scholarships and service awards, and the Athletic Department's salaries, travel, medical expenses, recruiting, equipment, payments to officials, dues to the Big West and Mountain West conference, guarantees to visiting teams, credit card fees, and other operating expenses

**Variances:**

Cash balance lapse to general fund? No

Statutory language:

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	1,870,330	1,900,413	1,850,753	2,197,586	2,513,821	2,665,997	2,825,497
Revenues	1,183,480	1,042,670	1,155,150	1,256,228	1,198,640	1,168,000	1,168,000
Expenditures	1,147,497	1,086,430	808,317	946,093	1,058,465	1,010,000	1,010,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(5,900)	(5,900)	0	6,100	12,000	1,500	1,500
Ending Cash Balance	1,900,413	1,850,753	2,197,586	2,513,821	2,665,997	2,825,497	2,984,997
Encumbrances	2	0	208	0	0	0	0
Unencumbered Cash Balance	1,900,411	1,850,753	2,197,378	2,513,821	2,665,997	2,825,497	2,984,997

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							



**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
University of Hawai'i**

Name of Fund: UH Quasi-Endowment Trust Fund  
 Appropriation Account Number: T996  
 Fund Type (MOF): T  
 Legal Authority: 304A-2355 HRS

**Statement of Objectives**

Fund is used to account for unrestricted quasi-endowment revenues and expenditures for the intercollegiate athletics scholarship programs at UH Mānoa and UH Hilo, Presidential and Regents scholarships, BOR awards and other projects authorized by the President.

**Fund Measures of Effectiveness**

		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Program Size Indicators**

		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.	N/A							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Fund Activities Encompassed**

		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawai'i  
 Name of Fund: UH Quasi-Endowment Trust Fund  
 Legal Authority: 304A-2355 HRS  
 Fund Type (MOF): T  
 Appropriation Account Number: T996

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	0	0	0	0	0	0

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-900  
 Name of Fund: Vacation Assessment Reserve  
 Legal Authority: Administratively Established

Contact Name: Michael Ng  
 Phone: 956-6071  
 Fund type (MOF): T  
 Appropriation Acct. No. T996

**Intended Purpose:**

To establish consistency in cost accounting for the University's terminal vacation payouts for employees leaving the University because of termination, resignation, retirement or transfer.

**Source of Revenues:**

Revenues are generated from fringe benefit rates that are charged against all university payroll funds. Fringe benefit rate assessment established and monitored by the Office of Research Services (ORS).

**Current Program Activities/Allowable Expenses:**

Terminal vacation payouts.

**Variances:**

FY 2020 revenue variance is due to the terminal vacation payout fringe rate of 0%, pursuant to Act 5, SLH 2019, Section 8 reimbursement. Similar for FY 2021, the terminal vacation payout fringe rate is projected to be 0% pursuant to Act 5, SLH2019, Section 8 reimbursement. FY 2022, expenditure variance is due to no vacation payout reimbursement was allowed, pursuant to HB200 CD1 the Legislature allocated V funds which was deemed an unallowable expense. FY 2024, revenue variance is due to the increase in the terminal vacation payout fringe rate at 2.62%.

Cash balance lapse to general fund? No

Statutory language:

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	6,918,224	4,038,738	491,488	(5,261,785)	(4,833,431)	1,749,139	(1,724,180)
Revenues	73,420	11,632	2,317,897	3,089,138	9,598,214	3,018,060	3,018,060
Expenditures	2,952,906	3,558,882	8,071,170	2,660,785	3,015,644	6,491,380	6,491,380
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	4,038,738	491,488	(5,261,785)	(4,833,431)	1,749,139	(1,724,180)	(5,197,499)
Encumbrances							
Unencumbered Cash Balance	4,038,738	491,488	(5,261,785)	(4,833,431)	1,749,139	(1,724,180)	(5,197,499)

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: UOH-900**

Name of Fund: Vacation Assessment Reserve  
 Apprn. Acct. Number: T996  
 Fund Type (MOF): T  
 Legal Authority: Administratively Established

**Statement of Objectives**

To establish consistency in cost accounting for the University's terminal vacation payouts for employees leaving the University because of termination, resignation, retirement or transfer.

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	As this fund is administrative/operational in nature, Measures of Effectiveness are not appropriate for this fund.						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b><u>Program Size Indicators</u></b>		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	N/A							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

<b><u>Fund Activities Encompassed</u></b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: UOH-900  
 Name of Fund: Vacation Assessment Reserve  
 Legal Authority: Administratively Established  
 Fund Type (MOF): T  
 Apprn. Account. No.: T-996

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services	6,491,380	6,491,380	6,491,380	6,491,380	6,491,380	6,491,380
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>6,491,380</b>	<b>6,491,380</b>	<b>6,491,380</b>	<b>6,491,380</b>	<b>6,491,380</b>	<b>6,491,380</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
 Name of Fund: Intercollegiate Athletics Scholarships Trust Fund  
 Legal Authority: Administratively Established

Contact Name: Michael Ng  
 Phone: 956-6071  
 Fund type (MOF): T  
 Appropriation Acct. No. T995

**Intended Purpose:**

Fund is used to account for private gifts and donations for university athletics scholarships and to provide support for the university's program objectives.

**Source of Revenues:**

Private gifts and donations and distributions from UH Foundation endowment accounts

**Current Program Activities/Allowable Expenses:**

Up to 240 academic scholarships awarded to student athletes annually

**Variances:**

Decreased revenue in 2020 due to not receiving the Foundation endowment accounts interest until July 2020 due to slow UH Foundation processing. Increase in 2021 due to receiving two years (2020 and 2021) of Foundation endowment distributions in one year. Decrease in 2022 due to not receiving the Foundation endowment accounts interest until August 2022 due to slow UH Foundation processing. Increase in 2023 due to receiving two years (2022 and 2023) of Foundation endowment distributions in one year. Decrease in 2024 due to receiving two years (2022 and 2023) of Foundation endowment

Cash balance lapse to general fund? (Yes / No) NO

Statutory language:

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	(333,099)	(335,476)	(41,319)	(41,031)	325,392	494,184	459,184
Revenues	(2,377)	294,157	287	366,423	168,793	165,000	165,000
Expenditures	0	0	0	0	0	200,000	200,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	(335,476)	(41,319)	(41,031)	325,392	494,184	459,184	424,184
Encumbrances							
Unencumbered Cash Balance	(335,476)	(41,319)	(41,031)	325,392	494,184	459,184	424,184

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: \_\_\_Intercollegiate Athletics Scholarships Trust Fund\_\_\_\_\_

Apprn. Acct. Number: \_\_\_T995\_\_\_\_\_

Fund Type (MOF): \_\_\_T\_\_\_\_\_

Legal Authority: \_\_\_304A-106 HRS\_\_\_\_\_

**Statement of Objectives**

The objective of the Intercollegiate Athletics Scholarship Trust Fund is to pay for part of scholarships for University of Hawai'i at Mānoa student-athletes.

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>
		<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>	<b>2029-30</b>
1.	Number of Student Athletes	492	492	492	492	492	492
2.	All-Conference Academic Awards (Big West, Mountain West, MPSF)	169	169	169	169	169	169
3.	All-District Academic Awards:	35	35	35	35	35	35
4.	All-America and Other Organization Academic Awards	49	49	49	49	49	49
	Athletic Awards - National Assistant Coach of the Year: 1 All-America: 14 All-District/Region: 1 Conference Coach of the Year: 5 Conference Player of the Year: 3 Conference Freshmen of the Year: 2 Other Postseason Awards: 5						
5.	All-Conference: 101	132	132	132	132	132	132
6.							
7.							
8.							
9.							
10.							

<b><u>Program Size Indicators</u></b>		<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>
		<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>
1.	Total state population	1,429	1,424	1,418	1,412	1,407	1,395
2.	Undergraduate headcount enrollment	14,538	14,870	15,023	14,829	14,849	15,002
3.	Graduate headcount enrollment	4,680	4,768	4,780	4,790	4,799	4,813
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawaii**

Name of Fund: Intercollegiate Athletics Scholarships Trust Fund  
 Apprn. Acct. Number: T995  
 Fund Type (MOF): T  
 Legal Authority: 304A-106 HRS

**Fund Activities Encompassed**

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. Number of athletic competitions sponsored on O'ahu/Neighbor Island	202	202	202	202	202	202
2. Number of athletic competitions participated in the mainland	255	255	255	255	255	255
3. Season Ticket Sales (\$)	2,108,451	2,129,535	2,150,831	2,172,339	2,194,062	2,216,003
4. General Ticket Sales (\$)	2,308,694	2,331,781	2,355,099	2,378,650	2,402,436	2,426,461
5. Corporate Sponsorships (\$)	2,700,000	2,800,000	2,900,000	3,000,000	3,100,000	3,100,000
6.						
7.						
8.						
9.						
10.						



**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawaii  
 Name of Fund: Intercollegiate Athletics Scholarships Trust Fund  
 Legal Authority: 304A-106 HRS  
 Fund Type (MOF): T  
 Appropriation Account Number: T995

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services						
B. Other Current Expenses	200,000	200,000	200,000	200,000	200,000	200,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100, UOH-210, UOH-700, UOH-800, UOH-900  
 Name of Fund: Financial Aid Scholarships Trust Fund  
 Legal Authority: Administratively Established

Contact Name: Michael Ng  
 Phone: 956-6071  
 Fund type (MOF) T  
 Appropriation Acct. No. T995

**Intended Purpose:**

Fund is used to award financial aid scholarships to students based on scholastic achievement and financial need.

**Source of Revenues:**

Gifts, donations, and funds transferred from endowment funds.

**Current Program Activities/Allowable Expenses:**

Financial aid scholarships

**Variances:**

Cash balance lapse to general fund? No

Statutory language:

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	1,705,354	1,778,635	2,042,525	1,999,112	2,275,693	2,632,183	2,818,183
Revenues	501,152	500,802	427,758	578,882	633,853	530,000	530,000
Expenditures	442,881	261,515	480,157	325,516	309,955	365,000	365,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	15,009	24,604	8,986	23,215	32,593	21,000	21,000
Ending Cash Balance	1,778,635	2,042,525	1,999,112	2,275,693	2,632,183	2,818,183	3,004,183
Encumbrances	797	20,224	764	5,587	2,270	6,000	6,000
Unencumbered Cash Balance	1,777,838	2,022,302	1,998,348	2,270,106	2,629,913	2,812,183	2,998,183

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawai'i**

Name of Fund: Financial Aid Scholarships Trust Fund  
 Appropriation Account Number: T995  
 Fund Type (MOF): T  
 Legal Authority: Administratively Established

**Statement of Objectives**

Fund is used to award financial aid scholarships to students based on scholastic achievement and financial need.

<b>Fund Measures of Effectiveness</b>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.	N/A							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

<b>Fund Activities Encompassed</b>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawai'i  
 Name of Fund: Financial Aid Scholarships Trust Fund  
 Legal Authority: Administratively Established  
 Fund Type (MOF): T  
 Appropriation Account Number: T995

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	0	0	0	0	0	0

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100, UOH-210, UOH-700, UOH-900  
 Name of Fund: Endowment Fund  
 Legal Authority: Administratively Established

Contact Name: Michael Ng  
 Phone: 956-6071  
 Fund type (MOF) T  
 Appropriation Acct. No. T998

**Intended Purpose:**

This fund is used to support university students through donor and Board of Regents scholarships.

**Source of Revenues:**

Revenues are primarily interest/dividends and sale of investments.

**Current Program Activities/Allowable Expenses:**

Scholarships (donor scholarships, Board of Regents and President's scholarships, scholarships for athletic programs)

**Variances:**

Cash balance lapse to general fund? No

Statutory language:

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	78,308,647	77,290,948	81,100,030	82,840,616	80,967,325	82,726,754	83,626,754
Revenues	2,034,397	6,570,484	4,038,491	1,254,408	4,767,090	3,800,000	3,800,000
Expenditures	3,052,096	2,761,402	2,530,914	3,126,658	3,007,661	2,900,000	2,900,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	77,290,948	81,100,030	82,607,607	80,968,366	82,726,754	83,626,754	84,526,754
Encumbrances							
Unencumbered Cash Balance	77,290,948	81,100,030	82,607,607	80,968,366	82,726,754	83,626,754	84,526,754

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
University of Hawai'i**

Name of Fund: Endowment Fund  
 Appropriation Account Number: T998  
 Fund Type (MOF): T  
 Legal Authority: Administratively Established

**Statement of Objectives**

This fund is used to support university students through donor and Board of Regents scholarships.

<b>Fund Measures of Effectiveness</b>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.	N/A							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

<b>Fund Activities Encompassed</b>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawai'i  
 Name of Fund: Endowment Fund  
 Legal Authority: Administratively Established  
 Fund Type (MOF): T  
 Appropriation Account Number: T998

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	0	0	0	0	0	0

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100, UOH-210, UOH-700, UOH-800  
 Name of Fund: Short-Term Loan Trust Fund  
 Legal Authority: Administratively Established

Contact Name: Michael Ng  
 Phone: 956-6071  
 Fund type (MOF): T  
 Appropriation Acct. No.: T997

**Intended Purpose:**

Fund was created to provide students with emergency loans to meet expenses incidental to their schooling

**Source of Revenues:**

Private gifts and donations

**Current Program Activities/Allowable Expenses:**

Loans restricted to educational costs not exceeding \$100; exceptions may be approved by the director of financial aid

**Variances:**

Cash balance lapse to general fund? No

Statutory language:

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	309,565	313,474	315,310	316,190	322,529	336,030	341,430
Revenues	3,909	1,836	(3,049)	6,339	10,651	4,000	4,000
Expenditures	0	0	(3,930)	0	(2,850)	(1,400)	(1,400)
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	313,474	315,310	316,190	322,529	336,030	341,430	346,830
Encumbrances							
Unencumbered Cash Balance	313,474	315,310	316,190	322,529	336,030	341,430	346,830

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							



**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
University of Hawai'i**

Name of Fund: Short-Term Loan Trust Fund  
 Appropriation Account Number: T997  
 Fund Type (MOF): T  
 Legal Authority: Administratively Established

**Statement of Objectives**

Fund was created to provide students with emergency loans to meet expenses incidental to their schooling

<b>Fund Measures of Effectiveness</b>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.	N/A							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

<b>Fund Activities Encompassed</b>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawai'i  
 Name of Fund: Short-Term Loan Trust Fund  
 Legal Authority: Administratively Established  
 Fund Type (MOF): T  
 Appropriation Account Number: T997

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>						

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100, UOH-210, UOH-800  
 Name of Fund: Unexpended Plant  
 Legal Authority: Administratively Established

Contact Name: Michael Ng  
 Phone: 956-6071  
 Fund type (MOF): T  
 Appropriation Acct. No.: T990

**Intended Purpose:**

Used as a temporary holding account for funds to acquire physical properties for institutional purposes but unexpended at the date of reporting.

**Source of Revenues:**

Fees assessed to foreign governments, private agencies, and users of the Institute for Astronomy facilities.

**Current Program Activities/Allowable Expenses:**

Telescope infrastructure and building and equipment development and decommissioning for various university and related operations.

**Variances:**

Cash balance lapse to general fund? No

Statutory language:

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	2,747,955	454,190	(1,463,212)	147,611	76,191	(6,878)	(96,878)
Revenues	673,984	46,698	4,134,667	148,186	(83,071)	985,000	985,000
Expenditures	656,114	1,964,100	2,523,844	219,606	(2)	1,075,000	1,075,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(2,311,636)	0	0	0	0	0	0
Ending Cash Balance	454,190	(1,463,212)	147,611	76,191	(6,878)	(96,878)	(186,878)
Encumbrances	475,358	245,047	107,188	7,788	7,788	7,800	7,800
Unencumbered Cash Balance	(21,168)	(1,708,259)	40,424	68,402	(14,667)	(104,678)	(194,678)

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
University of Hawai'i**

Name of Fund: Unexpended Plant  
 Appropriation Account Number: T990  
 Fund Type (MOF): T  
 Legal Authority: Administratively Established

**Statement of Objectives**

Used as a temporary holding account for funds to acquire physical properties for institutional purposes but unexpended at the date of reporting.

**Fund Measures of Effectiveness**

		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Program Size Indicators**

		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.	N/A							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Fund Activities Encompassed**

		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawai'i  
 Name of Fund: Unexpended Plant  
 Legal Authority: Administratively Established  
 Fund Type (MOF): T  
 Appropriation Account Number: T990

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	0	0	0	0	0	0

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100, UOH-210, UOH-700, UOH-800, UOH-900  
 Name of Fund: Agency Funds  
 Legal Authority: Administratively Established

Contact Name: Michael Ng  
 Phone: 956-6071  
 Fund type (MOF): T  
 Appropriation Acct. No.: T999

**Intended Purpose:**

The purpose of this fund is to record accounting transactions related to pooled cash investments, or transactions affecting bank accounts for reconciliation purposes, including the State General Fund appropriation.

For the pooled cash investment transactions, excess cash in funds are placed in Treasury Certificates of Deposit (TCDs) and accounting principles dictate a credit to cash and a debit to investments in the amount of the TCD. Because this report reconciles cash only, the balance is negative.

If we were to reconcile cash and investments, the balances would not be negative.

For bank accounts, state General Funds are not held at UH and are classified as being due from the State Treasury.

See attachment for additional details

**Source of Revenues:**

**Current Program Activities/Allowable Expenses:**

**Variances:**

Cash balance lapse to general fund? No

Statutory language:

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	(833,827,989)	(850,956,496)	(928,297,065)	(1,155,208,532)	(1,304,214,615)	(1,527,866,393)	(1,753,516,393)
Revenues	(16,922,569)	(86,984,033)	(238,945,873)	(226,742,499)	(218,513,984)	(223,000,000)	(223,000,000)
Expenditures	205,937	(9,643,464)	(2,356,567)	79,850	5,137,794	2,650,000	2,650,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	(850,956,496)	(928,297,065)	(1,164,886,372)	(1,382,030,881)	(1,527,866,393)	(1,753,516,393)	(1,979,166,393)
Encumbrances	11,482	11,587	2,971	3,710	3,913	3,550	3,550
Unencumbered Cash Balance	(850,967,978)	(928,308,652)	(1,164,889,343)	(1,382,034,591)	(1,527,870,307)	(1,753,519,943)	(1,979,169,943)

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

University of Hawai'i  
Report on Non-General Fund Information  
Attachment: Agency Funds

Fund Description	Beginning Cash Balance	Revenue	Expenditures	Transfers	Ending Cash Balance	Encumbrances	Unencumbered Ending Cash Balance	Purpose of Fund
P/R Reimb Due State	-	-	(65,781)	-	65,781	-	65,781	Used to record amounts due to state for non general fund payroll and the payment of balanced due
UHGA Pool Invest/Income	(610,860,303)	(85,233,151)	2,107	-	(696,095,561)	3,913	(696,099,474)	Used to record transactions related to pooled cash investments. Negative balance is caused by contra presentation of claim on cash in operating accounts.
EWC - Joint Appointments	(78,291)	-	-	-	(78,291)	-	(78,291)	Used to clear payroll costs for faculty appointed by UH and EWC
RCUH Clearing Account	(186,269)	-	(104,333)	-	(81,936)	-	(81,936)	Used to record amounts due to RCUH for research related spending processed via the RCUH financial system (principally State payroll transactions)
RCUH Clearing Via Pipeline	-	-	-	-	-	-	-	Used to record amounts due to RCUH for research related spending processed via the RCUH financial system
Deposits	11,297,407	13,830	5,301,690	-	6,009,547	-	6,009,547	Principally used for deposits clearing such as deposits to the student information system. Negative balance is attributable to receivables generated from returned financial aid.
Federal Withholding Prog	(8,576)	-	310	-	(8,886)	-	(8,886)	Used for clearing of tax w/h for nonresident aliens and purchasing card transactions.
Payroll Overpayment Rec	151,337	1,641	14,198	-	138,780	-	138,780	Used for clearing of payroll overpayment transactions.
ORS Clearing	(18,007)	-	(10,396)	-	(7,611)	-	(7,611)	Used for clearing of cost share transactions.
Bank Account/GASB/YREND								
Fund Group 75 - Total UH Charts Only	-	-	-	-	-	-	-	To record year end entries for financial statement presentation
Fund Group 80 - Consolidation Charts Only	-	-	-	-	-	-	-	To record year end entries for financial statement presentation
Fund Group 99 - Bank Accounts	(704,511,913)	(133,296,304)	-	-	(837,808,217)	-	(837,808,217)	Used to record transactions affecting bank accounts for reconciliation purposes. Negative balance is due to funds held by the State being reclassified to due-from-State for financial statement presentation purposes. (General Fund appropriation)
Unconverted								No balances
<b>TOTAL</b>	<b>(1,304,214,615)</b>	<b>(218,513,984)</b>	<b>5,137,794</b>	<b>-</b>	<b>(1,527,866,394)</b>	<b>3,913</b>	<b>(1,527,870,307)</b>	

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
University of Hawai'i**

Name of Fund: Agency Funds  
 Appropriation Account Number: T999  
 Fund Type (MOF): T  
 Legal Authority: Administratively Established

**Statement of Objectives**

The purpose of this fund is to record accounting transactions related to pooled cash investments, or transactions affecting bank accounts for reconciliation purposes, including the State General Fund appropriation.

**Fund Measures of Effectiveness**

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Program Size Indicators**

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Fund Activities Encompassed**

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						



**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawai'i  
 Name of Fund: Agency Funds  
 Legal Authority: Administratively Established  
 Fund Type (MOF): T  
 Appropriation Account Number: T999

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	0	0	0	0	0	0

**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100, UOH-210, UOH-700, UOH-800, UOH-900  
University System Bond and Interest Sinking Fund  
 Name of Fund: (Current Debt Service)  
 Legal Authority: Administratively Created

Contact Name: Michael Ng  
 Phone: 956-6071

Fund type (MOF) W (FY20-FY21) / T (FY22-FY26)  
 Appropriation Acct. No. S-356 (FY20-FY21) / T-987 (FY22-FY26)

**Intended Purpose:**

To pay when due all revenue bonds and interest thereon, for the payment of which all or any part of the revenue of the university is or has been pledged, charged, or otherwise encumbered, including reserves therefor.

**Source of Revenues:**

Build America Bonds subsidy from the IRS.

**Current Program Activities/Allowable Expenses:**

Debt service payment on revenue bonds.

Cash balance lapse to general fund? No

**Statutory language:**

Expenditures - FY21 debt service decreased due to refunding of BABs.

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	(1)	(1)	(1)	(1)			
Revenues	4,469,819	2,243,235	0	0	0	0	0
Expenditures	43,916,069	38,334,300	37,950,067	37,940,589	37,933,125	37,922,291	37,911,265
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	39,446,250	36,091,065	37,950,067	37,940,589	37,933,125	37,922,291	37,911,265
Ending Cash Balance	(1)	(1)	(1)	(1)	0	0	0
Encumbrances							
Unencumbered Cash Balance	(1)	(1)	(1)	(1)	0	0	0

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawai'i**

Name of Fund: \_\_\_University System Bond and Interest Sinking Fund (Current Debt Service)\_\_\_  
 Appropriation Account Number: \_\_\_T-987\_\_\_  
 Fund Type (MOF): \_\_\_T\_\_\_  
 Legal Authority: \_\_\_Administratively Created\_\_\_

**Statement of Objectives**

Holding account to service revenue bond debt for financing of University Projects.

**Fund Measures of Effectiveness**

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. As this fund is a holding account for the University Revenue Undertakings Fund's debt service payments on revenue bonds, Measures of Effectiveness are not appropriate for this fund.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Program Size Indicators**

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Fund Activities Encompassed**

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						



**Report on Non-General Fund Information**  
for Submittal to the 2025 Legislature

Department: UOH  
 Prog ID(s): UOH-100, UOH-210, UOH-700, UOH-800, UOH-900  
 University System Bond and Interest Sinking Fund  
 Name of Fund: (Debt Service Reserves)  
 Legal Authority: Administratively Created

Contact Name: Michael Ng  
 Phone: 956-6071

Fund type (MOF) W (FY20-FY21) / T (FY22-FY26)  
 Appropriation Acct. No. S-357 (FY20-FY21) / T-988 (FY22-FY26)

**Intended Purpose:**

Debt service reserve for revenue bonds. To pay when due all revenue bonds and interest thereon, for the payment of which all or any part of the revenue of the university is or has been pledged, charged, or otherwise encumbered, including reserves therefor.

**Source of Revenues:**

N/A

**Current Program Activities/Allowable Expenses:**

N/A

**Variances:**

**Cash balance lapse to general fund? No**

Statutory language:

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	11,169,982	11,169,982	7,957,802	8,566,053	7,192,063	23,220,388	22,110,150
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	(3,212,179)	608,251	(1,373,990)	16,028,325	(1,110,238)	(1,368,500)
Ending Cash Balance	11,169,982	7,957,802	8,566,053	7,192,063	23,220,388	22,110,150	20,741,649
Encumbrances							
Unencumbered Cash Balance	11,169,982	7,957,802	8,566,053	7,192,063	23,220,388	22,110,150	20,741,649

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2025 Legislature  
Department of: University of Hawai'i**

Name of Fund: \_\_\_University System Bond and Interest Sinking Fund (Debt Service Reserves)\_\_\_  
 Appropriation Account Number: \_\_\_T-988\_\_\_  
 Fund Type (MOF): \_\_\_T\_\_\_  
 Legal Authority: \_\_\_Administratively Created\_\_\_

**Statement of Objectives**

Holding account to service revenue bond debt for financing of University Projects.

**Fund Measures of Effectiveness**

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. As this fund is a holding account for the University Revenue Undertakings Fund's debt service payments on revenue bonds, Measures of Effectiveness are not appropriate for this fund.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Program Size Indicators**

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Fund Activities Encompassed**

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2025 Legislature**

Department: University of Hawai'i  
 Name of Fund: \_\_\_University System Bond and Interest Sinking Fund (Debt Service Reserves)  
 Legal Authority: \_\_\_Administratively Created\_\_\_\_\_  
 Fund Type (MOF):\_\_\_T\_\_\_\_\_  
 Appropriation Account Number: \_\_\_T-988\_\_\_\_\_

	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services						0
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	0	0	0	0	0	0