



UNIVERSITY
of HAWAII®

Ke Kulanui o Hawai'i

Wendy F. Hensel
President

DEPT. COMM. NO. 533

October 27, 2025

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

The Honorable Nadine K. Nakamura, Speaker
and Members of the House of Representatives
Thirty-Third State Legislature
Honolulu, Hawai'i 96813

Dear President Kouchi, Speaker Nakamura, 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/2026/hrs37-47_37-48_37-49_2026_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.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Wendy Hensel'.

Wendy F. Hensel
President

Enclosure

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

UNIVERSITY OF HAWAI‘I SYSTEM ANNUAL REPORT



REPORT TO THE 2026 LEGISLATURE

Annual Report on Non-General Funds

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

October 2025

Report on Non-General Fund Information
for Submittal to the 2026 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 were expected to be relatively flat after FY24

FY22 expenditures were 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 were anticipated to be higher due to a few large investments into the Manoa campus, such as the Ching Field expansion,

NOAA Facility, and Snyder Replacement. The variance was also due to a change in funding profile from FY23 where Manoa

received federal MOF funds from the state which offset FY23 expenditures. The balance of the increase was due to inflationary factors.

FY25 expenditures were anticipated to be higher to have further progress on the Ching Field expansion, Snyder Hall replacement and the Sinclair renovation. These costs were anticipated to carry through FY26 which attributes for the higher than average expenditures.

FY26 Expenditures are expected to include one time investments in Sinclair Hall renovations and Snyder Hall replacement which will carry through FY27; FY28 should reflect a more stable level of expenditures with just CB and inflationary increases.

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(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	11,023,102	15,391,973	38,532,439	60,331,611	47,512,478	10,312,060	10,356,149
Revenues	239,213,955	238,341,812	248,819,122	254,785,833	263,367,198	267,041,987	265,164,950
Expenditures	172,710,689	128,003,041	178,254,390	198,109,531	236,144,603	212,956,703	209,102,208
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(62,134,395)	(87,198,304)	(48,765,561)	(69,495,435)	(64,423,013)	(54,041,195)	(56,161,205)
Ending Cash Balance	15,391,973	38,532,439	60,331,611	47,512,478	10,312,060	10,356,149	10,257,686
Encumbrances	15,872,622	38,852,133	60,126,154	46,834,369	10,000,000	10,000,000	10,000,000
Unencumbered Cash Balance	(480,649)	(319,694)	205,457	678,109	312,060	356,149	257,686

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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Degree attainment by Native Hawaiians	640	650	660	670	680	680
2.	Number of degrees and certificates of achievement earned	4,560	4,565	4,570	4,575	4,580	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.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Total state population (in thousands)	1,462	1,473	1,485	1,497	1,497	1,497	1,497
2.	Resident Undergrad Degrees & Certs of Achievement Earned 18-24	1,922	1,926	1,928	1,930	1,933	1,935	1,935
3.	Resident Undergrad Degrees & Certs of Achievement Earned 18+	2,412	2,417	2,419	2,422	2,425	2,427	2,427
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

Fund Activities Encompassed		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of bacclaureate degrees granted	3,060	3,060	3,060	3,060	3,060	3,060
2.	Number of graduate and professional degrees granted	1,400	1,400	1,400	1,400	1,400	1,400
3.	Undergraduate Headcount Enrollment (Fall Semester)	14,550	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)	233,120	233,120	233,120	233,120	233,120	233,120
6.	Number of Classes (Fall Semester)	2,715	2,715	2,715	2,715	2,715	2,715
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	104,383,639	99,297,571	100,076,101	100,424,336	100,431,877	100,362,995
B. Other Current Expenses	131,760,964	113,659,132	109,026,107	106,384,001	108,677,690	111,184,558
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	236,144,603	212,956,703	209,102,208	206,808,337	209,109,567	211,547,553

Report on Non-General Fund Information
for Submittal to the 2026 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:

Revenue variance occurred due to lower fees and fines as schools reopened after COVID-19 and more services shifted online.

Planned expenditures for FY23, FY24, and FY25 were not executed due to oversight and staffing shortages.

Future year expenditures are expected to be in line with revenue collections.

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Beginning Cash Balance	0	686	1,054	1,566	1,787	987	687
Revenues	686	368	513	220	200	200	200
Expenditures	0	0	0	0	1,000	500	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	686	1,054	1,566	1,787	987	687	387
Encumbrances							
Unencumbered Cash Balance	686	1,054	1,566	1,787	987	687	387

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 2026 Legislature
University of Hawai'i**

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.

Fund Measures of Effectiveness

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. # of students (head count)	385	385	385	385	385	385
2. Number of UH affiliated patrons	3,877	3,997	3,997	3,997	3,997	3,997
3. Number of non-UH affiliated patrons	110	120	120	120	120	120
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 2030-31
1. Graduate headcount enrollment (Law School Only)	365	385	385	385	385	385	385
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

Fund Activities Encompassed		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Percentage of delinquent reference materials collected.	75%	75%	75%	75%	75%	75%
2.	Number of (printed) books in circulation	405,561	406,561	406,561	406,561	406,561	406,561
3.	Number of eBooks available	307,750	309,750	309,750	309,750	309,750	309,750
4.	Number of databases available	150	150	150	150	150	150
5.	Number of (e or print) journals available	5,550	5,600	5,600	5,600	5,600	5,600
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	1,000	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
TOTAL	1,000	500	500	500	500	500

Report on Non-General Fund Information
for Submittal to the 2026 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 recovery 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.

Variances:

Revenue:

1. For FY25: Received a one-time payment from an external agency.
2. The library receives fines and fees from Loanable technology items, Inter-library loans, and book replacements, which fluctuate based on usage.

Expenditures:

1. One-time purchase of large digitization system for congressional archives in FY24.

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(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	341,818	248,947	264,511	230,447	267,753	263,353	258,553
Revenues	15,687	22,450	29,355	54,905	14,900	14,500	13,500
Expenditures	121,469	6,886	63,419	17,599	19,300	19,300	19,300
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	12,910	0	0	0	0	0	0
Ending Cash Balance	248,947	264,511	230,447	267,753	263,353	258,553	252,753
Encumbrances	12,717	154		1,436			
Unencumbered Cash Balance	236,230	264,356	230,447	266,317	263,353	258,553	252,753

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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Gate Count	445,495	445,495	445,495	445,495	445,495	445,495
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Undergraduate headcount enrollment	14,870	15,023	14,829	14,849	14,927	15,002	15,002
2.	Graduate headcount enrollment	4,768	4,780	4,790	4,799	4,808	4,813	4,813
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

Fund Activities Encompassed		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	19,300	19,300	19,300	19,300	19,300	19,300
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
TOTAL	19,300	19,300	19,300	19,300	19,300	19,300

Report on Non-General Fund Information
for Submittal to the 2026 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 with funds transferred to Auxiliary Enterprises programs in Architecture

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	47,644	(0)	(0)	(0)
Revenues			93,327	0	0	0	0
Expenditures			220,437	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	174,754	(47,644)	0	0	0
Ending Cash Balance	0	0	47,644	(0)	(0)	(0)	(0)
Encumbrances			7,779				
Unencumbered Cash Balance	0	0	39,865	(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 2026 Legislature
University of Hawai'i**

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

Fund Measures of Effectiveness

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.						
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 2030-31
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
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 2026 Legislature

Department: <u>UOH</u>	Contact Name: <u>Charlene Lagondino</u>
Program ID(s): <u>UOH-100</u>	Phone Number: <u>956-8656</u>
Name of Fund: <u>Auxiliary Enterprise SF (Arch EDRL 3-D REVIT BLDG INFO MODELING)</u>	Fund Type (MOF): <u>B</u>
Legal Authority: <u>304A-2157, HRS</u>	Appropriation Account Number <u>S-306-F</u>

Fund to be closed out in FY 2026

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.

Variances:

Anticipate project to end on 12/31/2025

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	0	1,106	0	0
Revenues				392	0	0	0
Expenditures				51,285	1,106	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	52,000	0	0	0
Ending Cash Balance	0	0	0	1,106	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	1,106	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 2026 Legislature
University of Hawai'i**

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.

Fund Measures of Effectiveness

		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Students served through employment	1.00					
2.	Revised 3-D Revit models including sheets with individual floor plans.	15,000					
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 2030-31
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	0					
B. Other Current Expenses	1,106					
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	1,106					

Report on Non-General Fund Information
for Submittal to the 2026 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:

Revenue variance anticipated for FY 2025 as all projects from UH under B Strawn will no longer be processed.

Expenditures are anticipated to increase due to market condiditons.

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	0	17,277	17,277	17,277
Revenues				27,825	20,000	20,000	20,000
Expenditures				17,561	20,000	20,000	20,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	7,014	0	0	0
Ending Cash Balance	0	0	0	17,277	17,277	17,277	17,277
Encumbrances							
Unencumbered Cash Balance	0	0	0	17,277	17,277	17,277	17,277

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 2026 Legislature
University of Hawai'i**

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 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.

Fund Measures of Effectiveness		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Students served through employment	8	8	8	8	8	8
2.	Students served through Arch related coursework	300	300	300	300	300	300
3.	Number of UHCDC projects served,	15	15	15	15	15	15
4.	Revenue generaged through the labs.	27,825	20,000	20,000	20,000	20,000	20,000
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 2030-31
1.	Total SOA enrollment, faculty and staff count	450	450	450	450	450	450	450
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of students, faculty and staff	450	450	450	450	450	450
2.	Number of UHCDC projects	18	18	18	18	18	18
3.	Number of faculty contracts and grants	2	2	2	2	2	2
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	20,000	20,000	20,000	20,000	20,000	20,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	20,000	20,000	20,000	20,000	20,000	20,000

Report on Non-General Fund Information
for Submittal to the 2026 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 was on hold during the pandemic (from FY20), but has since restarted in FY25.
 Variances:
 Revenue from Study Abroad for FY 2025 not paid until FY 2026.
 Cash balance lapse to general fund? (Yes / No) No
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	0	(16,348)	652	652
Revenues				(434)	32,000	15,000	15,000
Expenditures				15,914	15,000	15,000	15,000
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	(16,348)	652	652	652
Encumbrances							
Unencumbered Cash Balance	0	0	0	(16,348)	652	652	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 2026 Legislature
University of Hawai'i**

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 D. Arch degree from UH SoA.

Fund Measures of Effectiveness

		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of dual degree graduate students	5	5	5	5	5	5
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 2030-31
1.	Number of students	5	5	5	5	5	5	5
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Tuition	15,000	15,000	15,000	15,000	15,000	15,000
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services						
B. Other Current Expenses	15,000	15,000	15,000	15,000	15,000	15,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	15,000	15,000	15,000	15,000	15,000	15,000

Report on Non-General Fund Information
for Submittal to the 2026 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.

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

FY23 and FY24 revenues were expected to be zero (except for interest) and operating expenditures were minimal.

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

FY25 thru FY26 revenues are expected to be zero (except for interest) and operating expenditures are anticipated to be minimal.

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	190,000	190,000	190,000	190,000	190,000		
Beginning Cash Balance	7,226	5,591	5,934	6,129	6,372	6,372	6,372
Revenues	1,193	116	195	243	225	225	225
Expenditures	2,827	(227)	0	0	225	225	225
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	5,591	5,934	6,129	6,372	6,372	6,372	6,372
Encumbrances							
Unencumbered Cash Balance	5,591	5,934	6,129	6,372	6,372	6,372	6,372

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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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	0	0	0	0	0	0
4.	Ceramic Workshop Attendees	0	0	0	0	0	0
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Total state population (in thousands)	1,450	1,460	1,470	1,481	1,491	1,502	1,512
2.	Undergraduate headcount enrollment	14,421	14,594	14,826	14,953	14,717	14,751	14,785
3.	Graduate headcount enrollment	4,870	4,985	4,997	5,009	5,019	5,026	5,033
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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	0	0	0	0	0
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	225	225	225	225	225	225
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
TOTAL	225	225	225	225	225	225

Report on Non-General Fund Information
for Submittal to the 2026 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 are 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.

FY23 - Material/Repair expenditures were higher due to unexpected maintenance (rigging, forklift, etc.).

Payroll expenses increased from the previous year due to the return to full-time operations following COVID.

FY24 performance revenue increased due to significant growth in in-person attendance driven by popular productions.

FY25 revenue is slightly higher, driven by an increased number of productions and mainstage musicals, while expenses declined due to lower production costs for these shows.

Band Activity:

FY22 revenues and expenditures were minimal, as the Rainbow Invitational Marching Band Festival could not be held due to COVID and location issues, resulting in no revenue for the year.

With the return of the Rainbow Invitational, FY23 revenues and expenditures returned to pre-pandemic amounts.

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Music Dept Activity:

The amount of revenue generated depends on the number of performances scheduled each year and the volume of ticket sales for each event, which naturally varies annually. Performance expenses typically include student staffing, ticket printing, posters, programs, and, for certain performers, a 70% share of ticket sales. Most venue rentals are at high school auditoriums; however, in some years, performances are held at the Blaisdell, which results in significantly higher rental costs.

FY22 revenues and expenditures decreased as a result of the pandemic's impact. The primary factors contributing to the lower revenue were the inability of the Music Department to host events and performances due to COVID restrictions, and delays in establishing a UH contract to bill external vendors for facility use.

FY23 revenues and expenditures rose following the introduction of a credit card reader, enabling customers to charge tickets for music performances. Since the ticketing contract with Arts People was still in progress, revenue levels were lower than pre-pandemic amounts.

FY 24 revenues increased as events and the number of attendees returned to pre-COVID levels.

FY25 revenues increased primarily due to the RENT production selling out multiple shows, while expenditures decreased as alternative funding sources were secured for various productions.

FY26 is expected to reflect a return to normal revenue and expenditure levels.

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	260,000	260,000	260,000	260,000	260,000	260,000	260,000
Beginning Cash Balance	178,815	158,569	90,919	71,914	120,840	120,840	120,840
Revenues	42,157	67,585	120,765	145,039	100,000	100,000	100,000
Expenditures	62,404	135,234	139,771	96,113	100,000	100,000	100,000
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	158,569	90,919	71,914	120,840	120,840	120,840	120,840
Encumbrances	17,400	6,793	6,650	12,269			
Unencumbered Cash Balance	141,169	84,126	65,263	108,571	120,840	120,840	120,840

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 2026 Legislature
University of Hawai'i**

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).

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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 2026 Legislature
University of Hawai'i**

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Total state population (in thousands)	1,450	1,460	1,470	1,481	1,491	1,502	1,512
2.	Undergraduate headcount enrollment	14,421	14,594	14,826	14,953	14,717	14,751	14,785
3.	Graduate headcount enrollment	4,870	4,985	4,997	5,009	5,019	5,026	5,033
4.								
5.								
6.								
7.								
8.								
9.								
10.								

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	45,000	45,000	45,000	45,000	45,000	45,000
B. Other Current Expenses	55,000	55,000	55,000	55,000	55,000	55,000
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
TOTAL	100,000	100,000	100,000	100,000	100,000	100,000

Report on Non-General Fund Information
for Submittal to the 2026 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 offers intensive English language instruction for international students and scholars preparing for undergraduate or graduate studies, academic research, or professional settings. It also provides customized English language training programs for educators.

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.

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. In FY 2023 returned to normal, with countries beginning to open up and with students attending in-person classes. In 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 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(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	1,745,138	1,833,137	2,251,491	2,596,324	2,967,487	3,242,480	3,483,823
Revenues	794,248	1,352,615	1,302,565	1,378,794	1,300,000	1,300,000	1,300,000
Expenditures	706,249	934,260	957,732	1,007,631	1,025,007	1,058,657	1,093,581
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	1,833,137	2,251,491	2,596,324	2,967,487	3,242,480	3,483,823	3,690,242
Encumbrances	10,453	7,216	11,714	13,124			
Unencumbered Cash Balance	1,822,684	2,244,276	2,584,610	2,954,362	3,242,480	3,483,823	3,690,242

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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of international students served	450	450	450	450	450	450.00
2.	Number of teachers trained by HELP	60	60	60	60	60	60.00
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	International partner institutions	20	25	25	25	25	25	25
2.	SLS Graduate Assistantships	5	6	6	6	6	6	6
3.	SLS faculty research supported by HELP (# of projects)	5	5	5	5	5	5	5
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of courses offered - international students	130	130	130	130	130	130
2.	Number of courses offered - teacher training	6	6	6	6	6	6
3.	Number of courses taught by SLS graduate students	80	80	80	80	80	80
4.	Number of TOEFL exams administered	460	460	460	460	460	460
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	887,850	921,500	956,424	992,673	1,030,295	1,069,343
B. Other Current Expenses	137,157	137,157	137,157	137,157	137,157	137,157
C. Equipment	0	0	0	0	0	
M. Motor Vehicles	0	0	0	0	0	
L. Leases	0	0	0	0	0	
TOTAL	1,025,007	1,058,657	1,093,581	1,129,830	1,167,452	1,206,500

Report on Non-General Fund Information
for Submittal to the 2026 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 demand for rooms, computer labs, and related revenues fluctuates annually, depending on whether conferences, workshops, or classes requiring the services of the Center for Language & Technology are held on campus.. Expenditures decreased significantly because earlier years saw a big increase due to renovations and facility upgrades. Improvements included new furniture, painting and soundproofing rooms, and computer upgrades/ replacement. Expenditures are typically relatively low as 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. FY 2022, room rentals and professional training started up again and revenues returned to levels similar to those experienced 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. In FY 2023, the center undertook a major project that fell outside its usual sources of revenue. Modest upgrades were made to the facilities, resulting in an increase in expenditures.

Upgrades were made in FY 2024, therefore expenditures were higher. Revenues did not reach expected levels.

FY 2025, room usage decreased; space was renovated resulting in increased expenditures.

FY 2026, the center is hoping for increased room usage and does not anticipate any extraordinary expenditures.

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

NO

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Beginning Cash Balance	60,288	53,982	78,951	68,497	15,502	15,502	15,502
Revenues	3,143	35,586	4,773	2,908	5,000	5,000	5,000
Expenditures	9,449	10,617	15,227	55,903	5,000	5,000	5,000
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	53,982	78,951	68,497	15,502	15,502	15,502	15,502
Encumbrances			2,469	96			
Unencumbered Cash Balance	53,982	78,951	66,028	15,406	15,502	15,502	15,502

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 2026 Legislature
University of Hawai'i**

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.

Fund Measures of Effectiveness

		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of rentals of facilities	8	8	8	8	8	8
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 2030-31
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 2026 Legislature
University of Hawai'i

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	5,000	5,000	5,000	5,000	5,000	5,000
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
TOTAL	5,000	5,000	5,000	5,000	5,000	5,000

Report on Non-General Fund Information
for Submittal to the 2026 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:

Variances:

Funds transferred 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 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	(0)	(0)	(0)	(0)
Revenues			37,401				
Expenditures			14,139				
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	(23,262)	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 2026 Legislature
University of Hawai'i**

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

Fund Measures of Effectiveness

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.						
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 2030-31
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
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 2026 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.

FY 2025 - increased revenue is due to a conference not being held in FY 2024 (conference was held in FY 2025). Increased expenditures due to more conference attendees than originally anticipated, cap for number of attendees was not set due to large cash balance.

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	5,262	30,926	6,909	6,909	6,909
Revenues		8,616	18,372	31,501	30,000	30,000	30,000
Expenditures		3,354	15,970	55,518	30,000	30,000	30,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	23,262	0	0	0	0
Ending Cash Balance	0	5,262	30,926	6,909	6,909	6,909	6,909
Encumbrances		2,697	493	1,758			
Unencumbered Cash Balance	0	2,565	30,434	5,152	6,909	6,909	6,909

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 2026 Legislature
University of Hawai'i**

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.

Fund Measures of Effectiveness

		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of participants	100	100	100	100	100	100
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 2030-31
1.	non-UH entities represented	20	21	22	23	24	25	26
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	# of Conferences	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 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services						
B. Other Current Expenses	30,000	30,000	30,000	30,000	30,000	30,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	30,000	30,000	30,000	30,000	30,000	30,000

Report on Non-General Fund Information
for Submittal to the 2026 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 Kauiohalehale Iki (K-Iki) housing project. Other expenses include payroll and operating expenses.

Variances:

Increase in revenues in FY23, FY24, and FY25 due to increase in interest rates.
 Increase in revenues in FY23 and FY25 are also due to an increase in occupancy. Occupancy rates increased from 92% in FY22 to 96% in FY23 and from 94% in FY24 to 97% in FY25.
 Increase in expenditures in FY23 due to return of excess OH allocation to Campus Service departments. In FY24, implementing a new OH allocation method.
 Increase in revenues in FY24 are also due to a rate increase occurring in Jan 2024.
 Increase in expenditures in FY25 due to various projects for Kiki (exterior repainting \$405k, carpet replacement, tub/shower reglazing, and painting \$50k, replacement of aging appliances \$18k), COVID related hazard pay (HGEA) (\$7k assessed to Kiki and \$110k allocated to Campus Service departments through overhead assessment), and payroll due to the hiring of a Admin & Fiscal Support Specialist as a casual in Sep (\$30k) and APT in May (\$12k).
 Increase in projected expenditures in FY28 due to unit refurbishment project for Kiki (\$563k)

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(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	7,711,580	8,107,437	8,575,673	9,088,534	9,302,126	9,634,904	9,996,328
Revenues	713,379	867,586	994,005	1,107,960	1,131,305	1,165,244	1,200,202
Expenditures	318,764	399,350	431,145	841,611	761,545	768,716	977,188
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
MA-2303588 Trf in due to clearing of Covid Acct Related OT & Testing	1,242						
MA-2279462 Trf in due to allocation of Faculty Housing Administration Operational Costs (FACULTY HOUSING)					16,905	17,099	19,595
MA-2279502 Trf in due to Voluntary R&R Reserve Contribution	240,890	40,890	40,890	40,890	40,890	40,890	40,890
MA-2279482 Trf out due Voluntary R&R Reserve Contribution	(240,890)	(40,890)	(40,890)	(40,890)	(40,890)	(40,890)	(40,890)
MA-2221272 Trf out from Aux to Conference Center Acct to clear neg cash bal			(50,000)	(50,000)	(50,000)	(48,272)	
MA-2221272 Trf out from Aux to Bkstr Advertising & Data Processing Acct to Clear neg cash bal				(2,757)			
MA-2279482 Trf out due to allocation of Faculty Housing Admin Operational Costs (KIKI)					(3,887)	(3,931)	(4,505)
Net Total Transfers	1,242	0	(50,000)	(52,757)	(36,982)	(35,105)	15,090
Ending Cash Balance	8,107,437	8,575,673	9,088,534	9,302,126	9,634,904	9,996,328	10,234,431
Encumbrances	30,053	129,213	518,235	139,213			
Unencumbered Cash Balance	8,077,385	8,446,460	8,570,299	9,162,913	9,634,904	9,996,328	10,234,431

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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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	12	12	12	12	12	12
3.	Revenue generated from auxiliary services provided	\$ 1,131,305	\$ 1,165,244	\$ 1,200,202	\$ 1,211,419	\$ 1,222,974	\$ 1,234,875
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Total number of employees (UH Wide)	9,436	9,436	9,436	9,436	9,436	9,436	9,436
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Total Number of Applications Received for All Properties Including Those Not Covered by This Account	175	175	175	175	175	175
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 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	136,404	140,571	147,381	159,762	159,550	159,332
B. Other Current Expenses	625,141	628,145	829,807	316,826	327,953	339,413
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	761,545	768,716	977,188	476,588	487,503	498,745

Report on Non-General Fund Information
for Submittal to the 2026 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:

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

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

Decrease in expenditures in 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 in FY25 due to the increased Campus Services OH allocation (\$34k), student payroll (\$15k) from continued employment of three students hired in FY24, regular payroll (\$213k) due to the hiring of an Automotive Technician I in Aug 2025 and the correction of account coding for the Fleet Services Manager from MA-2262642 to MA-2221362, vehicle maintenance and supply costs (\$73k), and COVID related hazard pay (HGEA) (\$60k).

Increase in expenditures in FY25 is also due to the purchase of vehicles for the Long Term Rental (LTR) program (\$363k). Additional vehicles are also projected to be purchased in FY26 (\$470k) along with other one-time expenditures (Scanning Tool (\$6k), EV Charging Stations (\$75k), Fuel Tank Replacement (\$450k)). These non-recurring costs contribute to the projected expenditure increase in FY26, with a subsequent decrease expected in FY27 as these one-time expenditures are not anticipated to repeat.

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(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	1,937,751	2,251,976	3,010,177	3,799,312	3,959,403	3,317,941	3,703,551
Revenues	1,203,289	1,494,294	1,447,599	1,558,364	1,640,051	1,622,022	1,626,859
Expenditures	889,064	736,093	658,463	1,398,274	2,281,513	1,236,412	1,283,142
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	2,251,976	3,010,177	3,799,312	3,959,403	3,317,941	3,703,551	4,047,268
Encumbrances	101,136	145,419	65,731	104,085			
Unencumbered Cash Balance	2,150,840	2,864,757	3,733,581	3,855,317	3,317,941	3,703,551	4,047,268

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 2026 Legislature
University of Hawai'i**

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.

Fund Measures of Effectiveness		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Short Term Rental Uptime (Fleet Average) - e.g. 50% = used 6 months of year	75%	75%	75%	75%	75%	75%
2.	Number of vehicles acquired	8	8	8	8	8	8
3.	Revenue generated from auxiliary services provided	\$ 1,640,051	\$ 1,622,022	\$ 1,626,859	\$ 1,631,841	\$ 1,636,973	\$ 1,642,258
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 2030-31
1.	Total number of employees (UH Wide)	9,436	9,436	9,436	9,436	9,436	9,436	9,436
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of vehicles serviced (vehicles receive service multiple times/year)	1,100	1,100	1,100	1,100	1,100	1,100
2.	Number of gallons of gas dispensed (gas + diesel using monthly purchases)	51,925	51,925	51,925	51,925	51,925	51,925
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	831,358	773,832	806,929	838,032	838,111	838,192
B. Other Current Expenses	449,155	462,580	476,213	485,890	500,318	515,182
C. Equipment	531,000					
M. Motor Vehicles	470,000					
L. Leases						
TOTAL	2,281,513	1,236,412	1,283,142	1,323,922	1,338,429	1,353,374

Report on Non-General Fund Information
for Submittal to the 2026 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 East West Center (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:

Decrease in projected revenue in FY26 is due to EWC security fees for both FY24 and FY25 being received in FY25, along with payments for security services provided during the HHSAA football event and the prior year's Moanalua High School graduation. This revenue is not expected to recur, as Athletics has agreed to directly reimburse the Department of Public Safety (DPS) for future event-related security costs, rather than DPS receiving reimbursement from external customers. Decrease in projected expenses in FY26 is due to personnel cost for security services provided during the HHSAA football event. This is not expected to recur as Athletics has agreed to directly reimburse DPS for future event-related security costs, rather than DPS receiving reimbursement from external customers.

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	0	59,774	97,855	135,955
Revenues	0	0	0	60,141	38,082	38,099	38,117
Expenditures	0	0	0	367	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	0	0	0
Ending Cash Balance	0	0	0	59,774	97,855	135,955	174,072
Encumbrances							
Unencumbered Cash Balance	0	0	0	59,774	97,855	135,955	174,072

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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Revenue generated from auxiliary services provided	\$ 37,500	\$ 37,500	\$ 37,500	\$ 37,500	\$ 37,500	\$ 37,500
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of people in attendance at outside events	10k-17k	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 2026 Legislature
University of Hawai'i

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Average no. of outside events requiring security 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 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	0	0	0	0	0	0

Report on Non-General Fund Information
for Submittal to the 2026 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.

Variances:

The 34% Revenue Variance for FY25 is primarily attributed to large non-recurring external contract with NIH for the Pathology Shared Resource (PSR) which was deferred from FY24, as well as a large, non-recurring contract with Kaiser Permanente for the Genomics Shared Resource (GSR). FY26+ estimated revenue is adjusted down to reflect lost income from the Metabolomics Shared Resource which has terminated.

The 54.7% Expenditure Variance for FY25 is primarily attributed to the high cost of Genomics related lab supplies, in particular the Illumina Methylation bead arrays (EPIC chips), which increased their supply expenses by 1M in FY25.

FY26+ estimated expenses is based on a average of the past 3 years, and adjusted down to reflect discontinued costs for terminated Metabolomics Shared Resource.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	5,000	479,507	772,580	576,394	380,208
Revenues		5,000	2,122,704	2,843,591	1,731,279	1,731,279	1,732,000
Expenditures			1,648,197	2,550,518	1,927,465	1,927,465	1,928,000
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	5,000	479,507	772,580	576,394	380,208	184,208
Encumbrances			252,600	177,162			
Unencumbered Cash Balance	0	5,000	226,907	595,418	576,394	380,208	184,208

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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Extramural Research Fund Support (\$ millions per FY)	21	21	21	21	21	21
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.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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	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 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	1,156,479	1,156,479	1,156,800	1,156,800	1,156,800	1,156,800
B. Other Current Expenses	770,986	770,986	771,200	771,200	771,200	771,200
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	1,927,465	1,927,465	1,928,000	1,928,000	1,928,000	1,928,000

Report on Non-General Fund Information
for Submittal to the 2026 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 was in FY25.

FY2025 - FY 2026: Currently, there are no planned workshops/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 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	0	46,334	46,334	92,668
Revenues				62,090	0	62,090	0
Expenditures				15,756	0	15,756	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	46,334	46,334	92,668	92,668
Encumbrances				2			
Unencumbered Cash Balance	0	0	0	46,332	46,334	92,668	92,668

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 2026 Legislature
University of Hawai'i**

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.

Fund Measures of Effectiveness

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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	2	2	2	2	2	2
4. Number of partnerships with researchers outside Hawaii	10	10	10	10	10	10
5. Number of community outreach programs	1	2	1	2	1	2
6. Patient/advocate participation in outreach	50	100	50	100	50	100
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.						

Program Size Indicators

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. Number of scientific oral presentations	30		30		30		30
2. Number of poster presentations	60		60		60		60
3. Global coverage - number of participating countries	14		14		14		14
4. Number of attendees	150		150		150		150
5. Number for staff partially employed by workshop	10		10		10		10
6. Number of external sponsors	8		8		8		8
7. Average grant size (\$)	10,000		10,000		10,000		10,000
8. Largest single grant (\$)	50,000		50,000		50,000		50,000
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services						
B. Other Current Expenses	0	15,756	0	15,756	0	15,756
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	0	15,756	0	15,756	0	15,756

Report on Non-General Fund Information
for Submittal to the 2026 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 SRRC "S(HEE)R" lab was created to provide research standard soil testing.

In FY26 ADSC's revenue sources should begin to increase as CTAHR reconstituted soil testing operation. Operations in Komohana had also slowed due to construction but revenue should increase again.

Estimated revenue and expense based on 5% inflation rate

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	358,242	358,242	358,242	358,242	358,242	358,242	358,242
Beginning Cash Balance	1,863	(4,851)	4,392	6,082	6,282	6,492	6,712
Revenues	55,963	47,797	2,233	349	366	384	404
Expenditures	62,677	38,554	543	149	156	164	172
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	(4,851)	4,392	6,082	6,282	6,492	6,712	6,943
Encumbrances		519					
Unencumbered Cash Balance	(4,851)	3,873	6,082	6,282	6,492	6,712	6,943

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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of service requests.	5	100	100	100	100	100.00
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Total state population (in thousands) - flat projection due to changes	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 2026 Legislature
University of Hawai'i

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of samples analyzed	8	200	200	200	200	200.00
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	156	164	172	181	190	199
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
TOTAL	156	164	172	181	190	199

Report on Non-General Fund Information
for Submittal to the 2026 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.

Variances: SRRC were established in FY24. Most funds were transferred over from existing RCUH revolving accounts. Most of which 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:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	250,097	233,384	195,816	163,252
Revenues			1,420,011	286,836	172,102	187,591	204,474
Expenditures			703,822	199,686	209,670	220,155	231,162
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	(466,093)	(103,863)	0	0	0
Ending Cash Balance	0	0	250,097	233,384	195,816	163,252	136,564
Encumbrances			19,991	90,385			
Unencumbered Cash Balance	0	0	230,106	142,999	195,816	163,252	136,564

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 2026 Legislature
University of Hawai'i**

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 Hawai'i'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 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. Number of transactions (revenue and expenses):						
2. HNFAS RESEARCH SUPPORT FUND	2	2	2	2	2	2
3. PACIFIC TRACKER (PACTRAC)	14	14	14	14	14	14
4. NEMATODE RESEARCH REVOLVING ACCOUNT	1	1	1	1	1	1
5. NEMATODE COMMUNITY ANALYSIS	1	1	1	1	1	1
6. OPER & MAINT OF PEPS SHARED EQUIP	2	2	2	2	2	2
7. SOILS AND ECOSYSTEMS (SHEER) LABORATORY	50	50	50	50	50	50
8. AGROFORESTRY SERVICES	18	18	18	18	18	18
9. HAWAII COUNTY TISSUE CULTURE LAB	4	4	4	4	4	4
10.						

Program Size Indicators

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. Total state population (in thousands)	1440	1440	1440	1440	1440	1440	1440
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of SRRC accounts established	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 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	124,590	130,820	137,361	144,229	151,440	159,012
B. Other Current Expenses	85,080	89,335	93,801	98,492	103,415	108,587
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	209,670	220,155	231,162	242,721	254,855	267,599

Report on Non-General Fund Information
for Submittal to the 2026 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 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 is planning to expend accumulated balance of funds to help address backlog of facilities needs at extension stations in FY26 and FY27 with a return to normal O&M in FY28.

Anticipation is that with stability and increased knowledge, programs can establish an aux entries account to collect workshop fees and revenue from project excess; Funds revenue & expenses will increase within 3 years and will eventually stabilize.

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	470,852	682,670	461,023	228,896
Revenues			25,722	503,881	485,336	495,043	504,944
Expenditures			(1,500)	387,673	706,983	727,170	448,369
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	443,630	95,610	0	0	0
Ending Cash Balance	0	0	470,852	682,670	461,023	228,896	285,471
Encumbrances				84,834			
Unencumbered Cash Balance	0	0	470,852	597,836	461,023	228,896	285,471

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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Workshops Held	55.00	60.00	70.00	80.00	90.00	90.00
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Total state population (in thousands) - flat projection due to changes in State Pop.	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 2026 Legislature
University of Hawai'i

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of workshop participants/registrations	300	400	425	450	500	500
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	140,477	147,500	154,876	162,620	170,750	179,287
B. Other Current Expenses	566,506	579,670	293,493	308,167	323,576	339,755
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	706,983	727,170	448,369	470,787	494,326	519,042

Report on Non-General Fund Information
for Submittal to the 2026 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:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	217,471	0	0	0
Revenues			289,427	0			
Expenditures			89,455	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	(48,398)	(217,471)	0	0	0
Ending Cash Balance	0	0	151,574	0	0	0	0
Encumbrances			11,647				
Unencumbered Cash Balance	0	0	139,927	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 2026 Legislature
University of Hawai'i**

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

Fund Measures of Effectiveness

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.						
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 2030-31
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
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 2026 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 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	434,204	4,227	(0)	(0)
Revenues			623,604	0			
Expenditures			189,400	4,566			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	(425,411)	(4,227)	0	0
Ending Cash Balance	0	0	434,204	4,227	(0)	(0)	(0)
Encumbrances			7,874				
Unencumbered Cash Balance	0	0	426,330	4,227	(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 2026 Legislature
University of Hawai'i**

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

Fund Measures of Effectiveness

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.						
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 2030-31
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
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 2026 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:

Variances:

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	415,584	12,932	0	0
Revenues			1,015,324	737			
Expenditures			599,741	232			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	(403,157)	(12,932)	0	0
Ending Cash Balance	0	0	415,584	12,932	0	0	0
Encumbrances			63,686	0			
Unencumbered Cash Balance	0	0	351,898	12,932	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 2026 Legislature
University of Hawai'i**

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

Fund Measures of Effectiveness

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.						
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 2030-31
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
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 2026 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.

Variances:

FY2026 revenue to increase due to summits and sessions this year.

FY2026 expenditures to increase due to summits and sessions this year, payroll and other expenditures will be incurred.

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	0	6,707	6,707	6,707
Revenues				0	10,000	10,000	10,000
Expenditures				13,142	10,000	10,000	10,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	19,849	0	0	0
Ending Cash Balance	0	0	0	6,707	6,707	6,707	6,707
Encumbrances							
Unencumbered Cash Balance	0	0	0	6,707	6,707	6,707	6,707

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 2026 Legislature
University of Hawai'i**

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

Fund Measures of Effectiveness

		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Annual summit	1	1	1	1	1	1
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 2030-31
1.	Number of participating organizations	10	10	10	10	10	10	10
2.	Number of workshop/speaker sessions	15	15	15	15	15	15	15
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services						
B. Other Current Expenses	10,000	10,000	10,000	10,000	10,000	10,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	10,000	10,000	10,000	10,000	10,000	10,000

Report on Non-General Fund Information
for Submittal to the 2026 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.

Variances:

FY 2026 revenues are projected to increase due to marketing efforts for summer programs and printing jobs.

FY 2026 expenditures are expected to increase due to additional employees (more clients and more work) and increase in the salaries and fringe benefits.

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	0	298,677	378,677	458,677
Revenues				709,717	970,000	970,000	970,000
Expenditures				814,197	890,000	890,000	890,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	403,157	0	0	0
Ending Cash Balance	0	0	0	298,677	378,677	458,677	538,677
Encumbrances				72,936			
Unencumbered Cash Balance	0	0	0	225,741	378,677	458,677	538,677

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 2026 Legislature
University of Hawai'i**

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

Fund Measures of Effectiveness

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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	6	3	3	3	3	3
4. PD workshops (Subject matter)	3	3	3	3	3	3
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 2030-31
1.							
2. number of SP registrations (students register to multiple classes)	700	710	710	720	720	720	720
3. number of schools/individuals buying curriculum	5,000	5,000	4,000	4,000	4,000	4,000	4,000
4. Faculty/Staff/DOE teachers enrolling in PD workshops	275	300	300	300	300	300	300
5.							
6.							
7.							
8.							
9.							
10.							

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	475,000	475,000	475,000	475,000	475,000	475,000
B. Other Current Expenses	375,000	375,000	375,000	375,000	375,000	375,000
C. Equipment	32,500	32,500	32,500	32,500	32,500	32,500
M. Motor Vehicles	7,500	7,500	7,500	7,500	7,500	7,500
L. Leases						
TOTAL	890,000	890,000	890,000	890,000	890,000	890,000

Report on Non-General Fund Information
for Submittal to the 2026 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 Revenues: 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.

Variances:

FY2026 decrease in revenues are expected due to the loss of clients and computer work requests.

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	0	198,911	168,911	138,911
Revenues				56,755	30,000	30,000	30,000
Expenditures				55,466	60,000	60,000	60,000
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
Net Total Transfers	0	0	0	197,622	0	0	0
Ending Cash Balance	0	0	0	198,911	168,911	138,911	108,911
Encumbrances				5,716			
Unencumbered Cash Balance	0	0	0	193,195	168,911	138,911	108,911

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 2026 Legislature
University of Hawai'i**

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

Fund Measures of Effectiveness

		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Website Development & Maintenance	2	2	2	2	2	2
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 2030-31
1.	UH Colleges/Schools/Departments	12	12	12	12	12	12	12
2.	External clients and stakeholders	2	2	2	2	2	2	2
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of websites developed and maintained	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 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	55,000	55,000	55,000	55,000	55,000	55,000
B. Other Current Expenses	5,000	5,000	5,000	5,000	5,000	5,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	60,000	60,000	60,000	60,000	60,000	60,000

Report on Non-General Fund Information
for Submittal to the 2026 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 College of Education (COE) faculty, University exchanges for students and possibly new international projects.

Variances:

FY2026 expenses to increase due to increase in costs for salary and fringe benefits.

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	48,398	51,246	51,246	51,246
Revenues				29,365	30,000	30,000	30,000
Expenditures				26,517	30,000	30,000	30,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
			48,398				
Net Total Transfers	0	0	48,398	0	0	0	0
Ending Cash Balance	0	0	48,398	51,246	51,246	51,246	51,246
Encumbrances				396			
Unencumbered Cash Balance	0	0	48,398	50,850	51,246	51,246	51,246

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 2026 Legislature
University of Hawai'i**

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.

Fund Measures of Effectiveness

		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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.							

Program Size Indicators

		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of academic units in the COE to host J-1s	5	5	5	5	5	5	5
2.	Number of student participants in hosted study tours	35	35	35	35	35	35	35
3.	conference attendees	50	50	50	50	50	50	50
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	15,000	15,000	15,000	15,000	15,000	15,000
B. Other Current Expenses	15,000	15,000	15,000	15,000	15,000	15,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	30,000	30,000	30,000	30,000	30,000	30,000

Report on Non-General Fund Information
for Submittal to the 2026 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.

Variances:

FY2026 increase expenditures are projected due to increase in salaries and fringe benefits.

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	0	356,340	356,340	356,340
Revenues				249,599	250,000	250,000	250,000
Expenditures				200,673	250,000	250,000	250,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	307,414	0	0	0
Ending Cash Balance	0	0	0	356,340	356,340	356,340	356,340
Encumbrances				16,165			
Unencumbered Cash Balance	0	0	0	340,175	356,340	356,340	356,340

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 2026 Legislature
University of Hawai'i**

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

Fund Measures of Effectiveness

		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Annual conference	1	1	1	1	1	1
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 2030-31
1.	Number of sessions	125	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 2026 Legislature
University of Hawai'i

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services						
B. Other Current Expenses	250,000	250,000	250,000	250,000	250,000	250,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	250,000	250,000	250,000	250,000	250,000	250,000

Report on Non-General Fund Information
for Submittal to the 2026 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:

FY2026 increase in expenditures are due to increase in salaries and fringe benefits.

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	0	31,262	36,762	42,262
Revenues			0	7,600	8,000	8,000	8,000
Expenditures			0	1,905	2,500	2,500	2,500
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	25,567	0	0	0
Ending Cash Balance	0	0	0	31,262	36,762	42,262	47,762
Encumbrances							
Unencumbered Cash Balance	0	0	0	31,262	36,762	42,262	47,762

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 2026 Legislature
University of Hawai'i**

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.

Fund Measures of Effectiveness

		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of participants	45	45	45	45	45	45
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 2030-31
1.	Number of participants	45	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 2026 Legislature
University of Hawai'i

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services						
B. Other Current Expenses	2,500	2,500	2,500	2,500	2,500	2,500
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	2,500	2,500	2,500	2,500	2,500	2,500

Report on Non-General Fund Information
for Submittal to the 2026 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.

Variances:

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	0	92,615	92,615	92,615
Revenues				46,592	47,000	47,000	47,000
Expenditures				46,407	47,000	47,000	47,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	92,430	0	0	0
Ending Cash Balance	0	0	0	92,615	92,615	92,615	92,615
Encumbrances							
Unencumbered Cash Balance	0	0	0	92,615	92,615	92,615	92,615

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 2026 Legislature
University of Hawai'i**

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

Fund Measures of Effectiveness

		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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.							

Program Size Indicators

		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of clients served	50	50	50	50	50	50	50
2.	Number of external agencies served	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 2026 Legislature
University of Hawai'i

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services						
B. Other Current Expenses	47,000	47,000	47,000	47,000	47,000	47,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	47,000	47,000	47,000	47,000	47,000	47,000

Report on Non-General Fund Information
for Submittal to the 2026 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 leaning 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

Variances:

Fund moved to Aux Enterprise from SRRC in FY24

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	(0)	(0)	(0)	(0)
Revenues			19,317				
Expenditures			0				
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
MA2305011			(19,317)				
Net Total Transfers	0	0	(19,317)	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 2026 Legislature
University of Hawai'i**

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.

Fund Measures of Effectiveness

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.						
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 2030-31
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
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 2026 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: Daylen Koga
 Phone Number: 956-0774
 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 leaning 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

Variances: Expenses and revenues were less due to the utilization of UH Foundation resources.

Projected expenses for repair, maintenance, and supplies in FY2026 and on is greater due to anticipated one-time purchases.

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	17,376	16,932	14,932	12,932
Revenues				0	9,000	9,000	9,000
Expenditures			1,941	445	11,000	11,000	11,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
MA2305574			19,317				
Net Total Transfers	0	0	19,317	0	0	0	0
Ending Cash Balance	0	0	17,376	16,932	14,932	12,932	10,932
Encumbrances							
Unencumbered Cash Balance	0	0	17,376	16,932	14,932	12,932	10,932

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 2026 Legislature
University of Hawai'i**

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).

Fund Measures of Effectiveness		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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.							

Program Size Indicators		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Total state population (in thousands)	1,450	1,460	1,470	1,481	1,491	1,502	1,502
2.	Undergraduate headcount enrollment	14,421	14,594	14,826	14,953	14,717	14,751	14,751
3.	Graduate headcount enrollment	4,870	4,985	4,997	5,009	5,019	5,026	5,026
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services						
B. Other Current Expenses	11,000	11,000	11,000	11,000	11,000	11,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	11,000	11,000	11,000	11,000	11,000	11,000

Report on Non-General Fund Information
for Submittal to the 2026 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 expenses 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 closed in FY25, moving to Aux Enterprises SF.
 Variances:

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

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	265	0	0	0
Revenues			1,374				
Expenditures			1,109				
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
Net Total Transfers	0	0	0	(265)	0	0	0
Ending Cash Balance	0	0	265	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	265	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 2026 Legislature
University of Hawai'i**

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).

Fund Measures of Effectiveness

		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.							
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 2030-31
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
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 2026 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 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	0	0	0	0
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 2026 Legislature
University of Hawai'i**

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)

Fund Measures of Effectiveness

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.						
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 2030-31
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
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 2026 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.
 Agency funding level expected to decrease in FY26; expenditures projected to match.
 Cash balance lapse to general fund? (Yes / No) N
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	2,000	4,457	4,457	4,457
Revenues			2,000	13,059	2,000	2,000	2,000
Expenditures				10,866	2,000	2,000	2,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Transfer from IFA SRRC				265			
Net Total Transfers	0	0	0	265	0	0	0
Ending Cash Balance	0	0	2,000	4,457	4,457	4,457	4,457
Encumbrances							
Unencumbered Cash Balance	0	0	2,000	4,457	4,457	4,457	4,457

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 2026 Legislature
University of Hawai'i**

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

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of students	10	10	10	10	10	10
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of sessions	1	1	1	1	1	1	1
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Reimbursement of travel expenses and supplies	2,000	2,000	2,000	2,000	2,000	2,000
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
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
TOTAL	2,000	2,000	2,000	2,000	2,000	2,000

Report on Non-General Fund Information
for Submittal to the 2026 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 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	0	0	0	0
Revenues			7,719				
Expenditures							
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	(7,719)	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 2026 Legislature
University of Hawai'i**

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

Fund Measures of Effectiveness

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.						
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 2030-31
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
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 2026 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.

Variances:

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 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	0	0	0	0
Revenues			487,513				
Expenditures			214,858				
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	(272,655)	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 2026 Legislature
University of Hawai'i**

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

Fund Measures of Effectiveness

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.						
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 2030-31
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
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 2026 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. FY25 variance in expenditures is due to staff turnover.

FY25 increase in revenues is primarily due to two unusually strong plant sales. FY26-28 estimates are based on past averages.

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	294,108	381,064	331,064	281,064
Revenues			22,063	252,040	200,000	200,000	200,000
Expenditures			610	165,083	250,000	250,000	250,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	272,655	0	0	0	0
Ending Cash Balance	0	0	294,108	381,064	331,064	281,064	231,064
Encumbrances							
Unencumbered Cash Balance	0	0	294,108	381,064	331,064	281,064	231,064

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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	K-12 guided tours (number of school groups)	65	65	65	65	65	65
2.	University guided tours (number of class groups)	40	40	40	40	40	40
3.	Community Class enrollment	250	250	250	250	250	250
4.	Plants produced for restoration by partners	1,400	1,400	1,400	1,400	1,400	1,400
5.	Plants produced for restoration at Lyon	600	600	600	600	600	600
6.	Plants grown for research use	200	200	200	200	200	200
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	K-12 tour attendees	3,260	3,100	3,100	3,100	3,100	3,100	3,100
2.	University tour attendees	560	650	650	650	650	650	650
3.	Public tour attendees	589	900	900	900	900	900	900
4.	General public visitors	21,403	20,000	20,000	20,000	20,000	20,000	20,000
5.	Plant sale attendees	1,933	1,500	1,500	1,500	1,500	1,500	1,500
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Plant sales conducted	2	2	2	2	2	2
2.	Community classes conducted	15	15	15	15	15	15
3.	Tours conducted	125	125	125	125	125	125
4.	Plants produced	5,000	5,000	5,000	5,000	5,000	5,000
5.	Plants sold	3,000	3,000	3,000	3,000	3,000	3,000
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	135,000	142,000	150,000	157,000	165,000	165,000
B. Other Current Expenses	115,000	108,000	100,000	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
TOTAL	250,000	250,000	250,000	257,000	265,000	265,000

Report on Non-General Fund Information
for Submittal to the 2026 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:

One project subsidized FY25 instructional usage, and did not settle the subsidy bill until FY26. Variance is due to the missing subsidy bill.

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	57,229	38,566	39,951	41,336
Revenues			459,449	315,445	400,000	400,000	400,000
Expenditures			402,220	334,108	398,615	398,615	398,615
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	57,229	38,566	39,951	41,336	42,721
Encumbrances			31,502	30,140			
Unencumbered Cash Balance	0	0	25,726	8,426	39,951	41,336	42,721

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 2026 Legislature
University of Hawai'i**

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

Fund Measures of Effectiveness

		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	NMR machine hours	2,500	2,500	2,500	2,500	2,500	2,500
2.	Liters of Liquid Nitrogen	15,000	15,000	15,000	15,000	15,000	15,000
3.	Gene sequences analyzed	73,648	73,648	73,648	73,648	73,648	73,648
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 2030-31
1.	NMR users	15	15	15	15	15	15	15
2.	Liquid Nitrogen Customers	115	115	115	115	115	115	115
3.	Gene sequencing, number of UH departments served	27	27	27	27	27	27	27
4.	Gene sequencing, community users served	15	15	15	15	15	15	15
5.								
6.								
7.								
8.								
9.								
10.								

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	NMR machine hours	2,500	2,500	2,500	2,500	2,500	2,500
2.	Liters of Liquid Nitrogen	15,000	15,000	15,000	15,000	15,000	15,000
3.	Gene sequences analyzed	73,648	73,648	73,648	73,648	73,648	73,648
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
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						
TOTAL	398,615	398,615	398,615	398,615	398,615	398,615

Report on Non-General Fund Information
for Submittal to the 2026 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:

There are 3 conferences on varying schedules (3-4 years). No activity will occur during the intervening years between conferences.

Expenditures from FY25 were recorded in error to this fund; anticipating to correct it in FY26 thus a negative expense.

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	26	(2,832)	(0)	(0)
Revenues			31,000	4,640	0	0	31,000
Expenditures			30,974	7,498	(2,832)	0	31,000
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	26	(2,832)	(0)	(0)	(0)
Encumbrances							
Unencumbered Cash Balance	0	0	26	(2,832)	(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 2026 Legislature
University of Hawai'i**

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 3 CNS conference held every three to four years.

Fund Measures of Effectiveness

		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Conference attendees	0	0	75	0	0	0
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 2030-31
1.	Conference attendees	73	0	0	75	0	0	0
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Conferences held	0	0	1	0	0	0
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	-2,832	0	31,000	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
TOTAL	-2,832	0	31,000	0	0	0

Report on Non-General Fund Information
for Submittal to the 2026 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 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 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

Cash balance lapse to general fund? No

Statutory language: N/A

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	30,000	30,000	30,000	30,000	30,000		
Beginning Cash Balance	10,864	10,869	10,900	10,947	11,301	11,301	11,301
Revenues	32,973	29,703	38,634	42,276	41,500	41,500	41,500
Expenditures	32,968	29,672	38,587	41,922	41,500	41,500	41,500
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	10,869	10,900	10,947	11,301	11,301	11,301	11,301
Encumbrances							
Unencumbered Cash Balance	10,869	10,900	10,947	11,301	11,301	11,301	11,301

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 2026 Legislature
University of Hawai'i**

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

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of degrees and certificates of achievement earned	15	19	20	20	20	20
2.	Number of community partnerships	22	22	22	22	22	22
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	320	320	320	320	320	320
6.	Number of students participating in community engaged learning	54	60	60	60	60	60
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Total state population (in thousands)	1424	1,418	1,412	1,407	1,401	1,395	1,395
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

Fund Activities Encompassed		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	# of patients receiving dental cleanings performed by students at DH Clinic	2,700	2,700	2,700	2,700	2,700	2700
2.	# of patient X-rays performed by students at DH Clinic	1,060	580	580	580	580	580
3.	# of patient anesthetics performed by students with direct supervision at DH	2,030	1,880	1,880	1,880	1,880	1880
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	40,670	40,670	40,670	40,670	40,670	40,670
B. Other Current Expenses	830	830	830	830	830	830
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
TOTAL	41,500	41,500	41,500	41,500	41,500	41,500

Report on Non-General Fund Information
for Submittal to the 2026 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 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	6,155	0	0	0
Revenues			98,318	(6,155)			
Expenditures			92,163				
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	6,155	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	6,155	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 2026 Legislature
University of Hawai'i**

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

Fund Measures of Effectiveness

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.						
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 2030-31
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
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 2026 Legislature

Department: UOH
 Prog ID(s): UOH-100
UH Auxiliary Enterprises SF (Outreach College
 Name of Fund: Summer Session - Acad Support)
 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.

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,451,615	2,451,615					
Beginning Cash Balance	(4,373,526)	0	0	0	0	0	0
Revenues	14,404						
Expenditures	99,994						
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	4,459,117	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 2026 Legislature
University of Hawai'i**

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 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.						
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 2030-31
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
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 2026 Legislature

Department: UOH
Prog ID(s): UOH-100
Name of Fund: UH Auxiliary Enterprises SF (Outreach College 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 include 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, goods and services associated with the offering of courses and artistic performances.

Variances:

FY22 Revenue Variance : Increase in revenue due to increase course and program offerings, significantly in International Programs.

FY22 Expenditure Variance :Decrease in expenditures mainly due to decrease in payroll expenses allocated to non-credit accounts. Salary transferred to credit accounts as a result of reorg.

FY23 Revenue Variance : Increase in revenue due to increased enrollment and program offerings under International Programs and Professional Programs.

FY23 Expenditure Variance : The increase in expenses is attributed to higher direct costs resulting from expanded course and program offerings—particularly in International Programs—and increased salary expenses due to collective bargaining adjustments.

FY24 Expenditure Variance : Increase in salary expenditures due to CBA and hiring to fill currently vacant positions.

FY24 Expenditure Variance : Decrease in expenditures due to decrease in salary expenses as a result of Director of Community Programs appointed as Interim Dean of Outreach College.

FY25 Expenditure Variance : Increase in expenditures due to hazard payment, increase cost for artist fees due to biennial Asia Pacific Dance Festival, and increased expenses due to increased in course offerings for International Programs.

FY25 Revenue Variance: Increase in estimated revenue due to increase in International Program enrollment and courses and increased tickets sales for biennial Asia Pacific Dance Festival.

FY26 Expenditure Variance : Anticipate decrease in estimated expenditures due to fewer performance related expenses for Community Programs.

Variance between FY25 and FY26 is also due to one time hazard payment in FY25.

FY26 Revenue Variance : Anticipate increase in revenue due to ARTEMIS program.

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(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	(4,510,702)	(5,516,056)	(6,059,242)	(5,795,349)	(7,012,587)	507,484	507,484
Revenues	821,877	1,309,059	1,088,237	1,255,848	1,495,000	1,539,000	1,585,000
Expenditures	1,365,305	1,755,669	1,783,055	2,706,762	1,890,417	2,224,000	2,297,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
2303947				23,058			
2304011				(102,140)			
2304024				447,000			
2304036				12,423			
2304090				(102,675)			
2304185				(43,990)			
Net Total Transfers	(461,926)	(96,577)	958,711	233,676	7,915,488	685,000	712,000
Ending Cash Balance	(5,516,056)	(6,059,242)	(5,795,349)	(7,012,587)	507,484	507,484	507,484
Encumbrances	14,273	19,500	540,924	165,148			
Unencumbered Cash Balance	(5,530,329)	(6,078,742)	(6,336,273)	(7,177,736)	507,484	507,484	507,484

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 2026 Legislature
University of Hawai'i**

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 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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)	600	600	600	600	600	600
3.	Number of participants - Summer	130	130	130	130	130	130
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 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Total state population (in thousands)	1,444	1,451	1,458	1,466	1,473	1,480	1,488
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

Fund Activities Encompassed		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	1,604,917	1,938,500	2,011,500	2,087,500	2,087,500	2,087,500
B. Other Current Expenses	281,000	281,000	281,000	281,000	281,000	281,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	1,890,417	2,224,000	2,297,000	2,373,000	2,373,000	2,373,000

Report on Non-General Fund Information
for Submittal to the 2026 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:

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 to due 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. Increase in Visa applications processed.
 FY27-28 Expenditure variance is an estimated increase due to rising costs of event expenses and additional students participating in MIX programs.

Cash balance lapse to general fund? NO

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	33,164	27,868	27,452	17,260	32,078	47,078	62,078
Revenues	19,016	23,976	16,880	59,033	60,000	65,000	70,000
Expenditures	24,312	24,391	27,073	44,216	45,000	50,000	55,000
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	27,868	27,452	17,260	32,078	47,078	62,078	77,078
Encumbrances							
Unencumbered Cash Balance	27,868	27,452	17,260	32,078	47,078	62,078	77,078

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 2026 Legislature
University of Hawai'i**

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.

Fund Measures of Effectiveness		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Revenue generated from auxiliary services provided (ISS & MIX)	60,000	65,000	70,000	75,000	75,000	75,000
2.	Number of degrees and certificates of achievement earned (ISS)	30	30	30	35	35	40.00
3.	Number of Degrees & Certificates of Achievement Earned (FY) (ISS)	30	30	30	35	35	40.00
4.	Number international students (participating in entrepreneurship and non-credit	30	30	35	35	40	40.00
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 2030-31
1.	Total state population (in thousands)	1,424	1,418	1,412	1,407	1,401	1,395	1,395
2.	Undergraduate headcount enrollment	14,870	15,023	14,829	14,849	14,927	15,002	15,002
3.	Graduate headcount enrollment	4,768	4,780	4,790	4,799	4,808	4,813	4,813
4.	Undergraduate headcount enrollment (ISS)	25.00	30.00	30.00	30.00	35.00	35.00	40.00
5.	Number of international students served (participating in	30.00	30.00	30.00	30.00	35.00	35.00	40.00
6.	Undergrad headcount enrollment (MIX)	137.00	145.00	153.00	162.00	172.00	182.00	192.00
7.	Graduate headcount enrollment (MIX)	8.00	7.00	7.00	8.00	8.00	9.00	9.00
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of international students served (participating in entrepreneurship	30	30	30	35	35	40
2.	Number of community service/non-credit programs (ISS)	3	3	3	4	4	40
3.	Number of visa documents issued (I-20/ DS-2019 issued) to international	30	30	30	35	35	40
4.	Number of events organized for international students (ISS)	3	3	3	4	4	4
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	45,000	50,000	55,000	55,000	55,000	55,000
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
TOTAL	45,000	50,000	55,000	55,000	55,000	55,000

Report on Non-General Fund Information
for Submittal to the 2026 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 entrepreneurship, and family business center.

Variances: The variances 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 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	2,607,307	25,632	0	0
Revenues			4,671,153				
Expenditures			2,063,846	(31,643)			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Closeout - transfer funds to Aux Ent					(25,632)		
Net Total Transfers	0	0	0	(2,613,318)	(25,632)	0	0
Ending Cash Balance	0	0	2,607,307	25,632	0	0	0
Encumbrances			4,476				
Unencumbered Cash Balance	0	0	2,602,831	25,632	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 2026 Legislature
University of Hawai'i**

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.

Fund Measures of Effectiveness

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.						
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 2030-31
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
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 2026 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:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	0	0	0	0
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 2026 Legislature
University of Hawai'i**

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.

Fund Measures of Effectiveness

		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of participants in offerings						
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 2030-31
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
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 2026 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:

The variance in revenues from FY2025 to FY2026 is due to a decrease in the forecasted number of conference participants due to various nationwide and institutional budget cuts and restrictions.

The increase in expenditures in FY2026 is due anticipated inflation resulting in higher conference and related expenses.

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	13,376	1,884,222	1,742,222	1,561,222
Revenues			13,481	1,276,665	1,095,000	1,095,000	1,095,000
Expenditures			105	993,316	1,237,000	1,276,000	1,250,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	1,587,497	0	0	0
Ending Cash Balance	0	0	13,376	1,884,222	1,742,222	1,561,222	1,406,222
Encumbrances				2,115			
Unencumbered Cash Balance	0	0	13,376	1,882,107	1,742,222	1,561,222	1,406,222

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 2026 Legislature
University of Hawai'i**

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).

Fund Measures of Effectiveness		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of papers published (HICSS)	750	750	750	750	750	750
2.	Number of symposia, workshops, & tutorials (HICSS)	34	36	38	34	36	38
3.	Number of papers published (HARC)	208	280	220	220	220	220
4.	Number of Universities represented by attendees (HARC)	180	250	196	196	196	196
5.	Number of FBCH sponsored events	25	25	25	25	25	25
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 2030-31
1.	Number of papers submitted (HICSS)	1,510	1,559	1,530	1,530	1,560	1,530	1,530
2.	Number of subscribers on mailing list (HICSS)	21,000	22,000	22,000	22,500	23,000	23,500	24,000
3.	Number of papers submitted (HARC)	418	408	550	420	420	420	420
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 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of conference attendees (HICSS)	1,000	1,000	1,000	1,000	1,000	1,000
2.	Number of conference attendees (HARC)	300	400	300	300	300	300
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 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	245,000	250,000	250,000	250,000	250,000	250,000
B. Other Current Expenses	992,000	1,026,000	1,000,000	1,000,000	1,000,000	1,000,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	1,237,000	1,276,000	1,250,000	1,250,000	1,250,000	1,250,000

Report on Non-General Fund Information
for Submittal to the 2026 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 2022: All revenue came from students and faculty volunteering their time to serve the community. Activities were limited due to reduced opportunities from COVID-19 and a decrease from two to one supervising faculty member, who was also managing major operational transitions such as implementing an electronic health record system.

FY 2023: The amount reflects higher interest income from increased rates. No revenues were received due to the Department of Education ending its assessment contract with PSY. PSY plans to expand training and services to include grief, bereavement, and eating disorder treatments, with sliding-scale fees expected to generate modest ongoing income starting in FY 2024.

FY 2023: Expenditures include travel support. Following COVID-19-related delays in conference participation and clinical internship applications, student funding requests rebounded this year. The unit expects expenditures to remain within projected revenues.

FY 2024–FY 2025: Revenue variance reflects changes in interest rate yields from the prior year. As noted previously, the Department of Education contract ending permanently closed that income stream, and alternative revenue sources have been slow to develop.

FY 2024–FY 2025: Expenditure variance was lower due to fewer students traveling to in-person conferences, as many meetings remained online; those who did travel secured other funding support.

FY 2025: Revenue variance reflects interest earned—~2% this year versus ~2.8% last year—along with a lower principal. Expanded state-funded contracts have limited capacity for paid consulting work.

FY 2025: Expenditure variance increased due to more students requiring support to travel for conference presentations.

FY 2026: The program plans to close, with remaining funds allocated for the closeout process.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Beginning Cash Balance	7,195	5,215	1,877	1,554	435	0	0
Revenues	18	60	52	31	0	0	0
Expenditures	1,997	3,398	376	1,150	435	0	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	5,215	1,877	1,554	435	0	0	0
Encumbrances							
Unencumbered Cash Balance	5,215	1,877	1,554	435	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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of graduate students learning in the clinic	0	0	0	0	0	0
2.	Revenue generated from auxiliary services provided	0	0	0	0	0	0
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Total state population (in thousands)	1,424	0	0	0	0	0	0
2.	Graduate Students in training in the Clinical Studies Program	32	0	0	0	0	0	0
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY	FY	FY	FY	FY	FY
		2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
1.	Number of sliding fee assessments provided to community members						
2.	Number of sliding fee psychotherapy sessions provided to community members						
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	435	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
TOTAL	435	0	0	0	0	0

Report on Non-General Fund Information
for Submittal to the 2026 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 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	0	0	0	0
Revenues			73,060				
Expenditures			32,024				
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	(41,036)	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 2026 Legislature
University of Hawai'i**

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

Fund Measures of Effectiveness

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.						
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 2030-31
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
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 2026 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.

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	552,692	(6,864)	10,496	10,732
Revenues			1,797,586	1,409,171	1,390,000	1,423,900	1,478,000
Expenditures			1,244,894	1,444,564	1,372,640	1,423,664	1,478,313
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	(524,162)	0	0	0
Ending Cash Balance	0	0	552,692	(6,864)	10,496	10,732	10,419
Encumbrances			25,456				
Unencumbered Cash Balance	0	0	527,236	(6,864)	10,496	10,732	10,419

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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Economic Forecast Reports and Blogs	60	65	70	75	80	85
2.	Presentations (speaker fees)	4	4	4	4	4	4
3.	Data dashboard and data warehouse hosting	10	15	20	25	30	35
4.	Number of Graduate Students Trained	6	6	6	6	6	6
5.	Number of Communities Served	2	2	2	2	2	2
6.	Number of Reports	2	3	3	3	3	3
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

Program Size Indicators		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Total target groups and beneficiary groups	3,756	3,800	3,825	3,850	3,875	3,900	3,925
2.	Number of locations observed for data collection	6	6	6	6	6	6	6
3.	Number of Homeless People in Waikiki	215	215	215	215	215	215	215
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Fund Activities Encompassed		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Employee Hours	12,500	12,750	13,000	13,250	13,500	13,750
2.	Number of Surveys Conducted	2	3	3	3	3	3
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	1,206,140	1,253,714	1,303,265	1,354,787	1,408,356	1,464,056
B. Other Current Expenses	166,500	169,950	175,048	180,300	187,512	193,137
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	1,372,640	1,423,664	1,478,313	1,535,087	1,595,868	1,657,193

Report on Non-General Fund Information
for Submittal to the 2026 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 24-25 Account was created in FY 2024 and transferred funds from previous SRRC account.

FY 26-27 Plan to increase number of program participants resulting in increase in fees.

FY 25 Revenue variance - implemented 2 new short-term programs for Yonsei University and Kanagawa University.

FY 25 Expenditure variance - due to a greater effort of Director from increase in programs, salary paid on account was more than anticipated.

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	80,076	17,843	11,316	4,823
Revenues			69,982	101,015	104,795	109,849	115,150
Expenditures			30,943	155,389	111,322	116,342	117,393
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
edoc 9836710; fr MA2305044 to MA2305388			43,125				
edoc 9899919; fr MA2305388 to MA2305044			(200)				
edoc 10151442; fr 2305388 to MA2305044			(1,888)				
Net Total Transfers	0	0	41,037	(7,859)	0	0	0
Ending Cash Balance	0	0	80,076	17,843	11,316	4,823	2,580
Encumbrances							
Unencumbered Cash Balance	0	0	80,076	17,843	11,316	4,823	2,580

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 2026 Legislature
University of Hawai'i**

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 and support faculty exchange programs.

Fund Measures of Effectiveness		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Foreign student participants (# students)	186	195	204	213	222	222
2.	Foreign Chaperones interacting with UHM Faculty and Staff (# individuals)	25	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.							

Program Size Indicators		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Meikai University	22	23	24	25	26	27	27
2.	Chiba-Kansai-Kobe-Meiji Gakuin-Toyo University	26	27	28	29	30	31	31
3.	Soka University	21	22	23	24	25	26	26
4.	Konan University	17	18	19	20	21	22	22
5.	Tohoku University	9	12	13	14	15	16	16
6.	Aichi-Aoyama Gakuin - Meiji- Ryukyus- Waseda Law & Society	35	40	41	42	43	44	44
7.	Kanagawa University		20	21	22	23	24	24
8.	Kansai University	16	17	18	19	20	21	21
9.	Mohawk Community College	20						
10.	Yonsei University	6	7	8	9	10	11	11

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

Fund Activities Encompassed		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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						
10.	Yonsei University	1	1	1	1	1	1

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	45,322	46,342	47,393	48,475	49,590	50,738
B. Other Current Expenses	66,000	70,000	70,000	72,100	74,263	76,491
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	111,322	116,342	117,393	120,575	123,853	127,229

Report on Non-General Fund Information
for Submittal to the 2026 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, PI conference attendance, National Disaster Life Support (NDLS) meetings, study tours, staff trainings, etc to stay updated on emerging topics and user training requirements. The Pacific EMPRINTS website, which hosts over 130K users needs routine maintenance and web support services.

Variances: The initial projections anticipated a 22.2% reduction of expenditures in FY27 due to the proposed reassignment of office spaces that would separate training equipment from the training office.

The equipment, weighing approximately 3 tons, would have been situated at opposite ends of campus, which would require additional staff, and this was not fiscally affordable. This posed a significant obstacle in offering face to face trainings.

The equipment was instructed to be moved to Saunders, however, on 8/20/25. This move resulted in an additional unanticipated moving expenditures of approximately \$2,000, which is reflected in the variances section.

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.

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	0	22,745	18,745	16,745
Revenues					5,000	5,000	5,000
Expenditures				9,652	9,000	7,000	7,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	32,397	0	0	0
Ending Cash Balance	0	0	0	22,745	18,745	16,745	14,745
Encumbrances				5,435			
Unencumbered Cash Balance	0	0	0	17,310	18,745	16,745	14,745

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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Percentage of participants passing course post-exams	90	90	90	90	90	90
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	No. of participants enrolled in courses	128,642	134,642	140,142	145,542	150,842	156,092	161,292
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

Fund Activities Encompassed		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	No. of health care workers and first responders newly enrolled in courses	3,500	3,500	3,500	3,500	3,500	3,500
2.	No. of health care students newly enrolled in courses	2,500	2,500	2,500	2,500	2,500	2,500
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	2,000	2,000	2,000	2,000	2,000	2,000
B. Other Current Expenses	7,000	5,000	5,000	5,000	5,000	5,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	9,000	7,000	7,000	7,000	7,000	7,000

Report on Non-General Fund Information
for Submittal to the 2026 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 costs to provide service requests.

FY28 variance: Expecting expenses to decrease as most of the startup expenses to take place in FY25 and FY26. TASI activity is anticipated to end in FY28.

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.

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	0	403,718	243,118	72,174
Revenues					2,500	2,500	2,500
Expenditures				88,045	163,100	173,444	74,674
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	491,763	0	0	0
Ending Cash Balance	0	0	0	403,718	243,118	72,174	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	403,718	243,118	72,174	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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of data report requests	5	10	15			
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Total target groups	5	5	5	3			
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Establish baseline information	5	5	5			
2.	Monitor and analyze healthcare costs	2	2	2			
3.	Assess population health			3			
4.	Measure utilization of services	3	3	3			
5.	Identify health disparities		2	2			
6.	Inform consumers of cost and quality of healthcare	1	1	3			
7.	Support planning and evaluation of healthcare operations and care	1	1	2			
8.	Improve coordination of care	1	1	2			
9.	Enable oversight of health insurance premium medical loss ratios	2	2	2			
10.	Waste, fraud and abuse studies			1			

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	147,100	153,444	59,674			
B. Other Current Expenses	16,000	20,000	15,000			
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	163,100	173,444	74,674			

Report on Non-General Fund Information
for Submittal to the 2026 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 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	0	0	0	0
Revenues			1,805	0	0	0	0
Expenditures			1,805	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	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 2026 Legislature
University of Hawai'i**

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 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.						
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 2030-31
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
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 2026 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.

Variances:

FY24 was the transition period (from RCUH Revolving to SRRC). This caused uncertainties so the program limited their activities. It is forecasted to 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 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	1,129,632	1,000,707	667,271	655,803
Revenues			5,160,972	3,852,025	4,217,469	4,368,067	4,476,524
Expenditures			3,936,106	3,953,356	4,385,085	4,379,535	4,457,898
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Accts switched to AUX					(165,820)		
Net Total Transfers	0	0	(95,235)	(27,593)	(165,820)	0	0
Ending Cash Balance	0	0	1,129,632	1,000,707	667,271	655,803	674,429
Encumbrances			391,708	306,565			
Unencumbered Cash Balance	0	0	737,924	694,142	667,271	655,803	674,429

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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	2,857,692	2,863,766	2,923,979	2,986,575	3,051,654	3,119,314
B. Other Current Expenses	1,527,393	1,515,769	1,533,919	1,578,772	1,594,639	1,646,864
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
TOTAL	4,385,085	4,379,535	4,457,898	4,565,347	4,646,293	4,766,178

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: UOH
 Program ID(s): UOH-100
 Name of Fund: Auxiliary Enterprise SF (SOEST Marine Center / Ship Ops 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. The Ship Operations and ancillary accounts are classified as an SSF. 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.

Variances:

The R/V Kilo Moana is undergoing a drydock (major overhaul R&M) which started January 2025-July 2026 totalling over \$12.9M. The payments hit both FY25 and FY26. The next major overhaul is planned for FY28.

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	0	(12,812,080)	5,685,348	7,585,348
Revenues				9,183,163	15,000,000	12,000,000	10,000,000
Expenditures				21,995,243	11,075,000	10,100,000	15,386,001
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
general/MOSA/ATO/cost match/VPRI					14,572,427		
Net Total Transfers	0	0	0	0	14,572,427	0	0
Ending Cash Balance	0	0	0	(12,812,080)	5,685,348	7,585,348	2,199,347
Encumbrances					4,582,890		
Unencumbered Cash Balance	0	0	0	(12,812,080)	1,102,457	7,585,348	2,199,347

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 2026 Legislature
University of Hawai'i**

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.

Fund Measures of Effectiveness

		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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.							

Program Size Indicators

		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	6,000,000	6,300,000	6,615,000	6,945,750	7,293,038	7,657,689
B. Other Current Expenses	5,075,000	3,800,000	8,771,001	4,000,000	4,105,000	4,213,150
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
TOTAL	11,075,000	10,100,000	15,386,001	10,945,750	11,398,038	11,870,839

Report on Non-General Fund Information
for Submittal to the 2026 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 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	39,071	32,958	4,958	958
Revenues			8,242	45,754	35,000	45,000	50,000
Expenditures			2,045	51,868	63,000	49,000	50,000
Transfers							
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	32,874	0	0	0	0
Ending Cash Balance	0	0	39,071	32,958	4,958	958	958
Encumbrances							
Unencumbered Cash Balance	0	0	39,071	32,958	4,958	958	958

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 2026 Legislature
University of Hawai'i**

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;

Fund Measures of Effectiveness		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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.							

Program Size Indicators		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of public school students	171700	173,417	175,151	176,903	178,672	180,458	182,263
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of community education tours	450	450	450	450	450	450
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	38,000	34,000	35,000	35,000	35,000	35,000
B. Other Current Expenses	25,000	15,000	15,000	15,000	15,000	15,000
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
TOTAL	63,000	49,000	50,000	50,000	50,000	50,000

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: <u>UOH</u>	Contact Name: <u>Sandy French</u>
Program ID(s): <u>UOH-100</u>	Phone Number: <u>956-5495</u>
Name of Fund: <u>Auxiliary Enterprise SF (SOEST HIMB MARINE SCI RES LEARNING CTR)</u>	Fund Type (MOF): <u>B</u>
Legal Authority: <u>304A-2157, HRS</u>	Appropriation Account Number: <u>S-306-F</u>

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:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	38,934	23,046	1,046	1,046
Revenues			27,815	20,848	25,000	30,000	30,000
Expenditures			0	36,736	47,000	30,000	30,000
Transfers							
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	11,119	0	0	0	0
Ending Cash Balance	0	0	38,934	23,046	1,046	1,046	1,046
Encumbrances							
Unencumbered Cash Balance	0	0	38,934	23,046	1,046	1,046	1,046

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 2026 Legislature
University of Hawai'i**

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

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of public school students	171,700	173,417	175,151	176,903	178,672	180,458	182,263
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i

Fund Activities Encompassed		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of visiting group tours	150	150	150	150	150	150
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	12,000	10,000	10,000	10,000	10,000	10,000
B. Other Current Expenses	35,000	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
TOTAL	47,000	30,000	30,000	30,000	30,000	30,000

Report on Non-General Fund Information
for Submittal to the 2026 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

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:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	18,047	24,080	2,080	2,080
Revenues			3,275	23,053	23,000	25,000	25,000
Expenditures			886	17,020	45,000	25,000	25,000
Transfers							
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	15,658	0	0	0	0
Ending Cash Balance	0	0	18,047	24,080	2,080	2,080	2,080
Encumbrances							
Unencumbered Cash Balance	0	0	18,047	24,080	2,080	2,080	2,080

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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of public school students	171,700	173,417	175,151	176,903	178,672	180,458	182,263
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of vessel usage/service	170	170	170	170	170	170
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	15,000	10,000	10,000	10,000	10,000	10,000
B. Other Current Expenses	30,000	15,000	15,000	15,000	15,000	15,000
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
TOTAL	45,000	25,000	25,000	25,000	25,000	25,000

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: <u>UOH</u>	Contact Name: <u>Sandy French</u>
Program ID(s): <u>UOH-100</u>	Phone Number: <u>956-5495</u>
Name of Fund: <u>Auxiliary Enterprise SF (SOEST OCN SHIPBOARD ADCP SUPPORT SVCS)</u>	Fund Type (MOF): <u>B</u>
Legal Authority: <u>304A-2157, HRS</u>	Appropriation Account Number <u>S-306-F</u>

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 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	0	(46,792)	0	0
Revenues				79,991	184,868	138,076	138,076
Expenditures				126,783	138,076	138,076	138,076
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	(46,792)	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	(46,792)	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 2026 Legislature
University of Hawai'i**

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.

Fund Measures of Effectiveness

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.						
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 2030-31
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	117,411	117,411	117,411	117,411	117,411	117,411
B. Other Current Expenses	20,665	20,665	20,665	20,665	20,665	20,665
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
TOTAL	138,076	138,076	138,076	138,076	138,076	138,076

Report on Non-General Fund Information
for Submittal to the 2026 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 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	58,330	16,444	12,888	12,888
Revenues			911	12,300	10,000	10,000	10,000
Expenditures			454	15,880	10,000	10,000	10,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
2305065/2305480 SRRC bal to AUX			33,705	(19,594)			
2304967/2305514 SRRC bal to AUX			10,724	(9,145)	(1,579)		
2305053/2305515 SRRC bal to AUX			13,444	(11,467)	(1,977)		
CSS Conf/Prog-Trf to Sea Grant				1,900			
Net Total Transfers	0	0	57,874	(38,306)	(3,556)	0	0
Ending Cash Balance	0	0	58,330	16,444	12,888	12,888	12,888
Encumbrances							
Unencumbered Cash Balance	0	0	58,330	16,444	12,888	12,888	12,888

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 2026 Legislature
University of Hawai'i**

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

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Revenue collected	1,768	1,768	1,768	1,768	1,768	1,768
2.	\$30 (\$900) a book for Hawaii Reef plants \$6.48 Snorkler's Guide (777.6)						
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of books available	2950	2800	2650	2500	2350	2200	2050
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of books purchased	150	150	150	150	150	150
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	2,000	2,000	2,000	2,000	2,000	2,000
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
TOTAL	10,000	10,000	10,000	10,000	10,000	10,000

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: <u>UOH</u>	Contact Name: <u>Sandy French</u>
Program ID(s): <u>UOH-100</u>	Phone Number: <u>956-5495</u>
Name of Fund: <u>Auxiliary Enterprise SF (SOEST CMORE OCEAN BIOCHEM SPEC PROJ)</u>	Fund Type (MOF): <u>B</u>
Legal Authority: <u>304A-2157, HRS</u>	Appropriation Account Number: <u>S-306-F</u>

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:

Variances:

Revenue variance for FY 26 and FY 27 is due to Revenue expected in FY 25 to be collected in FY 26. Expenditure variance for FY 27 and FY 28 is due to expenditures decreased due to changes in salary allocation

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	0	(8,172)	2,988	183
Revenues				4,150	12,000	8,000	8,000
Expenditures				12,322	12,350	10,805	7,717
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Transfer SRRC Balance 2304911 to 2305593					11,511		
Net Total Transfers	0	0	0	0	11,511	0	0
Ending Cash Balance	0	0	0	(8,172)	2,988	183	466
Encumbrances							
Unencumbered Cash Balance	0	0	0	(8,172)	2,988	183	466

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 2026 Legislature
University of Hawai'i**

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.

Fund Measures of Effectiveness

		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Revenue Collected	12,000	8,000	8,000			
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 2030-31
1.	Number of Programs	1	1	1	1			
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	CO2 Samples	25	16	16			
2.	Shipboard Sampling	8	7	7			
3.	Preparation of Seawater	2	1	1			
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	12,000	10,500	7,500	7,500	7,500	7,500
B. Other Current Expenses	350	305	217	217	217	217
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
TOTAL	12,350	10,805	7,717	7,717	7,717	7,717

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: <u>UOH</u>	Contact Name: <u>Sandy French</u>
Program ID(s): <u>UOH-100</u>	Phone Number: <u>956-5495</u>
Name of Fund: <u>Auxiliary Enterprise SF (SOEST CENTER FOR STUDY OF ACTIVE VOLCANOES)</u>	Fund Type (MOF): <u>B</u>
Legal Authority: <u>304A-2157, HRS</u>	Appropriation Account Number: <u>S-306-F</u>

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 collaborate 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:

Revenue variance for FY 26 and FY 27 is due to \$42k that was billed and received early in FY 2025. Expenditure variance for FY 26 and FY 27 is due to expenditures being incurred in FY26 rather than the FY 25 period that the charges were intended to be allocated to

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	0	86,902	146,307	146,307
Revenues				252,000	168,000	210,000	210,000
Expenditures				165,098	254,902	210,000	210,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
					146,307		
Net Total Transfers	0	0	0	0	146,307	0	0
Ending Cash Balance	0	0	0	86,902	146,307	146,307	146,307
Encumbrances							
Unencumbered Cash Balance	0	0	0	86,902	146,307	146,307	146,307

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 2026 Legislature
University of Hawai'i**

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 monitor 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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	How many people invited	15	15	15	15	15	15
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of programs	1	1	1	1	1	1	1
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Estimated fees for 15 international participants	210,000	210,000	210,000	210,000	210,000	210,000
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	60,000	60,000	60,000	60,000	60,000	60,000
B. Other Current Expenses	194,902	150,000	150,000	150,000	150,000	150,000
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
TOTAL	254,902	210,000	210,000	210,000	210,000	210,000

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: <u>UOH</u>	Contact Name: <u>Sandy French</u>
Program ID(s): <u>UOH-100</u>	Phone Number: <u>956-5495</u>
Name of Fund: <u>Auxiliary Enterprise SF (SOEST WYRTKI CONFERENCE ACCOUNT)</u>	Fund Type (MOF): <u>B</u>
Legal Authority: <u>304A-2157, HRS</u>	Appropriation Account Number: <u>S-306-F</u>

Intended Purpose:

Klaus Wyrtki of the University of Hawaii was a pioneering oceanographer who made groundbreaking contributions to our understanding of El Niño/Southern Oscillation (ENSO). The burgeoning field of modern ENSO research, forecasting and applications is tremendously indebted to him for his profound insights and visionary leadership that so fundamentally shaped the course of ENSO science. The year 2025 marks the 50th anniversary of two milestone events that involved Klaus. The first was the publication of his seminal Journal of Physical Oceanography 1975 paper: "El Niño—The dynamic response of the equatorial Pacific Ocean to atmospheric forcing." The second was the launch of the El Niño Watch Expedition that took place from February to May 1975. Klaus conceived of and organized this cruise to verify the first ever El Niño forecast based on a statistical model using the Southern Oscillation Index. The field has made enormous strides since these early days of ENSO research and today's challenges are very different than they were 50 years ago. How climate change affects ENSO characteristics, dynamics and impacts has become, in the past decade, one of the most compelling problems in Earth system science. ENSO has tremendous societal and environmental impacts that are being amplified by human influences on the climate system, leading to a growing number of weather extremes around the world. Thus, the urgency to advance ENSO science is greater now than ever before. Thus, we held a 3-day symposium and 8-day workshop to 1) Honor the scientific legacy of Klaus Wyrtki on the 50th anniversary of his Kelvin wave publication and the El Niño Watch cruise. Coincidentally, 2025 is also the 100th anniversary of Klaus's birth 2) Building on this legacy, showcase the transformative advances that have taken place in the past 50 years in our ability to observe, understand, and predict ENSO 3) Highlight today's ENSO research challenges in the context of a changing climate and the urgent need to address them. The purpose of this account is to collect registration fees and pay costs for the symposium and workshop.

Source of Revenues:

Collected registration fees

Current Program Activities/Allowable Expenses:

Necessary and allocable workshop expenses to conduct the symposium and workshop that are in compliance with UH/RCUH procurement rules

Variances:

This was a one time conference. Fund expended to close out in FY26.

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	0	57,079	0	0
Revenues				116,620	0	0	0
Expenditures				59,541	57,079	0	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	57,079	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	57,079	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 2026 Legislature
Department of: University of Hawai'i**

Name of Fund: Auxiliary Enterprise SF (SOEST WYRTKI CONFERENCE ACCOUNT)

Appropriation Account Number: S-306-F

Fund Type (MOF): B

Legal Authority: 304A-2157 HRS

Statement of Objectives

This account is to collect registration fees and pay for expenses for the Wyrcki Symposium and ENSO Winter School Workshop.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: University of Hawai'i**

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

Fund Activities Encompassed		FY	FY	FY	FY	FY	FY
		2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: University of Hawaii
 Name of Fund: Auxiliary Enterprise SF (SOEST WYRTKI CONFERENCE ACCOUNT)
 Legal Authority: 304A-2157, HRS
 Fund Type (MOF): B
 Appropriation Account Number: S-306-F

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	57,079	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
TOTAL	57,079	0	0	0	0	0

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: UOH
 Program ID(s): UOH-100
 Name of Fund: Auxiliary Enterprise SF (SOEST HIMB LAB SYS SUPPORT & MAINT)
 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 allow marine scientists, students and visiting researchers to complete their research using our housing and dorm facilities.
 These facilities enable scientists to conduct their research at HIMB without the need to avail other accommodations and means outside of Coconut Island.

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. Dorm use)

Current Program Activities/Allowable Expenses:
 Expenses are incurred for the general operations of the program including salaries of non-general funded employee(s)

Variances:

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

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	0	12,924	5,537	537
Revenues				7,924	80,000	85,000	90,000
Expenditures				0	90,000	90,000	90,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Transfer SRRC Balance 2304909 to 2305793				5,000	2,613		
Net Total Transfers	0	0	0	5,000	2,613	0	0
Ending Cash Balance	0	0	0	12,924	5,537	537	537
Encumbrances							
Unencumbered Cash Balance	0	0	0	12,924	5,537	537	537

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 2026 Legislature
Department of: University of Hawai'i**

Name of Fund: Auxiliary Enterprise SF (SOEST HIMB LAB SYS SUPPORT & MAINT)

Appropriation Account Number: S-306-F

Fund Type (MOF): B

Legal Authority: 304A-2157 HRS

Statement of Objectives

To allow marine scientists, students and visiting researchers to complete their research using our housing and dorm facilities. These facilities enable scientists to conduct their research at HIMB without the need to avail other accommodations and means outside of Coconut Island.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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 2026 Legislature
Department of: University of Hawai'i**

Name of Fund: Auxiliary Enterprise SF (SOEST HIMB LAB SYS SUPPORT & MAINT)

Appropriation Account Number: S-306-F

Fund Type (MOF): B

Legal Authority: 304A-2157 HRS

Fund Activities Encompassed		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of different services, research facilities & equipment	140	140	140	140	140	140
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: University of Hawaii
Name of Fund: Auxiliary Enterprise SF (SOEST HIMB LAB SYS SUPPORT & MAINT)
Legal Authority: 304A-2157, HRS
Fund Type (MOF): B
Appropriation Account Number: S-306-F

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	70,000	70,000	70,000	70,000	70,000	70,000
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
TOTAL	90,000	90,000	90,000	90,000	90,000	90,000

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: <u>UOH</u>	Contact Name: <u>Sandy French</u>
Program ID(s): <u>UOH-100</u>	Phone Number: <u>956-5495</u>
Name of Fund: <u>Auxiliary Enterprise SF (SOEST HIMB RESEARCH FACILITY SUPPORT)</u>	Fund Type (MOF): <u>B</u>
Legal Authority: <u>304A-2157, HRS</u>	Appropriation Account Number: <u>S-306-F</u>

Intended Purpose: To allow marine scientists and students to complete their research using our unique facilities (at a quality, scale price, and degree of flexibility) superior to all other public or private options on Oahu.

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. facility 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:

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	0	1,858	(753)	247
Revenues				1,858	47,000	50,000	50,000
Expenditures				0	55,000	49,000	50,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Transfer SRRC Balance 2305083 to 2305794					5,389		
Net Total Transfers	0	0	0	0	5,389	0	0
Ending Cash Balance	0	0	0	1,858	(753)	247	247
Encumbrances							
Unencumbered Cash Balance	0	0	0	1,858	(753)	247	247

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 2026 Legislature
Department of: University of Hawai'i**

Name of Fund: Auxiliary Enterprise SF (SOEST HIMB RESEARCH FACILITY SUPPORT)

Appropriation Account Number: S-306-F

Fund Type (MOF): B

Legal Authority: 304A-2157 HRS

Statement of Objectives

To allow marine scientists and students to complete their research using our unique facilities (at a quality, scale price, and degree of flexibility) superior to all other public or private options on Oahu.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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 2026 Legislature
Department of: University of Hawai'i**

Name of Fund: Auxiliary Enterprise SF (SOEST HIMB RESEARCH FACILITY SUPPORT)

Appropriation Account Number: S-306-F

Fund Type (MOF): B

Legal Authority: 304A-2157 HRS

Fund Activities Encompassed		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of different services, research facilities & equipment	100	100	100	100	100	100
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: University of Hawaii
Name of Fund: Auxiliary Enterprise SF (SOEST HIMB RESEARCH FACILITY SUPPORT)
Legal Authority: 304A-2157, HRS
Fund Type (MOF): B
Appropriation Account Number: S-306-F

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	55,000	49,000	50,000	50,000	50,000	50,000
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
TOTAL	55,000	49,000	50,000	50,000	50,000	50,000

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: UOH
 Program ID(s): UOH-100
 Name of Fund: Auxiliary Enterprise SF (SOEST FISH RESILIENCE SUPPORT)
 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 services for the use of respirometry, specialized aquaria systems, and camera tracking systems, allowing researchers and students to continue their research activities.

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. calibration and testing services)

Current Program Activities/Allowable Expenses:

Expenses are incurred for the general operations of the program including salaries of non-general funded employee(s)

Variances:

Revenue variance explanation for FY27

- This account was just transitioned to an Auxiliary Account and the project estimates an increase of customers availing their services during FY27

Expense variance explanation for FY27

- As the project estimates most of the service and equipment upgrades will be done on FY26, the project expects fewer expenditures during FY27

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	0	22,598	598	598
Revenues				0	5,000	10,000	10,000
Expenditures				0	27,000	10,000	10,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Transfer SRRC Balance 2305100 to 2305795				22,598			
Net Total Transfers	0	0	0	22,598	0	0	0
Ending Cash Balance	0	0	0	22,598	598	598	598
Encumbrances							
Unencumbered Cash Balance	0	0	0	22,598	598	598	598

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 2026 Legislature
Department of: University of Hawai'i**

Name of Fund: Auxiliary Enterprise SF (SOEST FISH RESILIENCE SUPPORT)

Appropriation Account Number: S-306-F

Fund Type (MOF): B

Legal Authority: 304A-2157 HRS

Statement of Objectives

To provide services for the use of respirometry, specialized aquaria systems, and camera tracking systems) allowing researchers and students to continue their research activities.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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 2026 Legislature
Department of: University of Hawai'i**

Name of Fund: Auxiliary Enterprise SF (SOEST FISH RESILIENCE SUPPORT)

Appropriation Account Number: S-306-F

Fund Type (MOF): B

Legal Authority: 304A-2157 HRS

Fund Activities Encompassed		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of different services, research facilities & equipment	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 2026 Legislature**

Department: University of Hawaii
Name of Fund: Auxiliary Enterprise SF (SOEST FISH RESILIENCE SUPPORT)
Legal Authority: 304A-2157, HRS
Fund Type (MOF): B
Appropriation Account Number: S-306-F

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	10,000	5,000	5,000	5,000	5,000	5,000
B. Other Current Expenses	17,000	5,000	5,000	5,000	5,000	5,000
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
TOTAL	27,000	10,000	10,000	10,000	10,000	10,000

Report on Non-General Fund Information
for Submittal to the 2026 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

Variances: None

Additional employees will be hired for service training, also in hopes of reducing the surplus. The variance in revenues is due to carryover from the previous years added to FY2024 revenue.

Cash balance lapse to general fund: No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	27,951	15,457	7,957	457
Revenues			68,880	24,317	27,000	27,000	27,000
Expenditures			40,929	36,811	34,500	34,500	34,500
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	0	0	27,951	15,457	7,957	457	(7,043)
Encumbrances							
Unencumbered Cash Balance	0	0	27,951	15,457	7,957	457	(7,043)

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 2026 Legislature
University of Hawai'i**

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 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Trainings and Certifications	138	138	138	138	138	138
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 2030-31
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.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	30,000	30,000	30,000	30,000	30,000	30,000
B. Other Current Expenses	4,500	4,500	4,500	4,500	4,500	4,500
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	34,500	34,500	34,500	34,500	34,500	34,500

Report on Non-General Fund Information
for Submittal to the 2026 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 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 - Revenue increased due to additional test services offered. Personnel expenses increased due to full year of temporary 1.0 FTE (still supporting both CSDC front desk & Testing)

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	130,000	130,000	130,000	130,000	130,000	130,000	130,000
Beginning Cash Balance	200,938	192,831	183,675	175,707	162,865	150,702	136,922
Revenues	2,877	10,089	23,713	30,381	30,500	30,500	30,500
Expenditures	10,984	19,245	31,681	43,223	42,663	44,280	46,051
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	192,831	183,675	175,707	162,865	150,702	136,922	121,371
Encumbrances		52					
Unencumbered Cash Balance	192,831	183,623	175,707	162,865	150,702	136,922	121,371

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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Undergraduate headcount enrollment	14,870	15,023	14,829	14,849	14,927	15,002	
2.	Graduate headcount enrollment	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 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	42,663	44,280	46,051	47,888	47,888	47,888
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
TOTAL	42,663	44,280	46,051	47,888	47,888	47,888

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: UOH
 Prog ID(s): UOH-100
UH Auxiliary Enterprises SF (Manoa Career
 Name of Fund: Center)
 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 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 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 - expenditures increased due to promotional items needed and also additional parking for employers.
 FY 2026 - revenue variance is expected to decrease due to less employer registrations collected

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	40,828	46,822	55,376	69,940	81,202	87,977	95,407
Revenues	7,133	21,066	28,030	28,486	24,000	25,000	25,000
Expenditures	1,140	12,511	13,466	17,225	17,225	17,570	17,921
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	46,822	55,376	69,940	81,202	87,977	95,407	102,486
Encumbrances							
Unencumbered Cash Balance	46,822	55,376	69,940	81,202	87,977	95,407	102,486

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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of students who attend the career fair and graduate and law school fair	1200	1100	1000	1000	1000	1000
2.	Number of community partnerships	190	190	190	190	190	190
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Undergraduate headcount enrollment	14,870	15,023	14,829	14,849	14,927	15,002	
2.	Graduate headcount enrollment	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 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	17,225	17,570	17,921	18,279	18,645	19,018
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
TOTAL	17,225	17,570	17,921	18,279	18,645	19,018

Report on Non-General Fund Information
for Submittal to the 2026 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 in FY24 closed out (Waste Water Training). New service started in FY25 (WRRC Lab Services) and is projected to continue.

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	5,622	5,622	5,622	5,622
Revenues			5,622	96,053	96,053	96,053	96,053
Expenditures			0	96,053	96,053	96,053	96,053
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	5,622	5,622	5,622	5,622	5,622
Encumbrances							
Unencumbered Cash Balance	0	0	5,622	5,622	5,622	5,622	5,622

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 2026 Legislature
University of Hawai'i**

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. New SRRC account: To provide specialized research support services to UH units and the local community.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of samples	1,755	1,755	1,755	1,755	1,755	1,755
2.	Hours of instrument time	2,110	2,110	2,110	2,110	2,110	2,110
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of internal users	17	17	17	17	17	17	17
2.	Number of ORS or departments served	6	6	6	6	6	6	6
3.	Number of external users	5	10	10	10	10	10	10
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of samples	1,755	1,755	1,755	1,755	1,755	1,755
2.	Hours of instrument time	2,110	2,110	2,110	2,110	2,110	2,110
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	17,001	17,001	17,001	17,001	17,001	17,001
B. Other Current Expenses	79,052	79,052	79,052	79,052	79,052	79,052
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	96,053	96,053	96,053	96,053	96,053	96,053

Report on Non-General Fund Information
for Submittal to the 2026 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:

Increase of scholarships awarded

Cash balance lapse to general fund? No.

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	1,840,451	(911,709)	(4,835,230)	(3,773,081)	(3,719)	1	1
Revenues	0	0	0				
Expenditures	38,509,539	41,653,249	42,732,546	49,055,465	44,762,024	44,762,024	44,762,024
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Clear FY 2023 Deficit			38,959,465		3,719		
			4,835,230		44,762,024	44,762,024	44,762,024
Net Total Transfers	35,757,379	37,729,728	43,794,696	52,824,827	44,765,743	44,762,024	44,762,024
Ending Cash Balance	(911,709)	(4,835,230)	(3,773,081)	(3,719)	1	1	1
Encumbrances							
Unencumbered Cash Balance	(911,709)	(4,835,230)	(3,773,081)	(3,719)	1	1	1

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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Degree attainment by Pell eligible students	820	820	820	820	820	820
2.	Number of degree and certificates of achievement earned	4,827	4,972	5,121	5,275	5,433	5,433
3.	Amount of institutional aid awarded to students (in millions)	43	43	43	43	43	43
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Total state population (in thousands)	1,424	1,418	1,412	1,407	1,401	1,395	1,395
2.	Undergraduate headcount enrollment	14,421	15,365	15,519	15,674	15,831	15,989	15,989
3.	Graduate headcount enrollment	4,870	4,633	4,679	4,726	4,773	4,821	4,821
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of scholarships awarded	11,000	11,000	11,000	11,000	11,000	11,000
2.	Number of FAFSA submitted	30,000	30,000	30,000	30,000	30,000	30,000
3.	Number of students packaged for financial aid	19,000	19,500	19,500	20,000	20,000	20,000
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	44,762,024	44,762,024	44,762,024	44,762,024	44,762,024	44,762,024
C. Equipment	0	0	0	0	0	
M. Motor Vehicles	0	0	0	0	0	
L. Leases	0	0	0	0	0	
TOTAL	44,762,024	44,762,024	44,762,024	44,762,024	44,762,024	44,762,024

Report on Non-General Fund Information
for Submittal to the 2026 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 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:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	1	99,229	94,802	94,481	128,678	128,678	128,678
Revenues	0	0	0				
Expenditures	900,772	1,004,427	1,000,321	965,804	1,000,000	1,000,000	1,000,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
					1,000,000	1,000,000	1,000,000
Net Total Transfers	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Ending Cash Balance	99,229	94,802	94,481	128,678	128,678	128,678	128,678
Encumbrances							
Unencumbered Cash Balance	99,229	94,802	94,481	128,678	128,678	128,678	128,678

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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Undergraduate student athletes	480	480	480	480	480	480	480
2.	Graduate student athletes	47	47	47	47	47	47	47
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of student athletes receiving scholarship	389	389	389	389	389	389
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
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		
M. Motor Vehicles	0	0	0	0		
L. Leases	0	0	0	0		
TOTAL	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000

Report on Non-General Fund Information
for Submittal to the 2026 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:

FY 2022: Expenditure variance reflects unused Summer 2021 funds added to the Summer 2022 budget, increasing overall scholarship expenditures.

FY 2023: Expenditure variance reflects the timing of summer scholarship disbursements; actual scholarship expenses decreased about 8% from Summer 2022 to Summer 2023.

FY 2024: Net transfer increase reflects funding for two summer terms (2023 and 2024) instead of the usual single term.

FY 2026: Expenditure variance reflects late disbursement of Summer 2025 scholarships alongside Summer 2026 disbursements.

FY 2027: Expenditure variance reflects reduced disbursements due to the late timing of Summer 2025 scholarships in FY 2026.

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	(471,069)	215,994	(797,020)	(2,163,848)	803,277	(0)	(0)
Revenues	0	0	0	0	0	0	
Expenditures	1,708,431	1,013,014	1,366,828	972,196	2,307,277	1,504,000	1,504,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
2271472				3,939,321	1,504,000	1,504,000	1,504,000
Net Total Transfers	2,395,494	0	0	3,939,321	1,504,000	1,504,000	1,504,000
Ending Cash Balance	215,994	(797,020)	(2,163,848)	803,277	(0)	(0)	(0)
Encumbrances							
Unencumbered Cash Balance	215,994	(797,020)	(2,163,848)	803,277	(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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Amount of institutional aid awarded to students (in millions)	1.5	1.5	1.5	1.5	1.5	1.5
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Total state population (in thousands)	1,444	1,451	1,458	1,466	1,473	1,480	1,487
2.	Undergraduate headcount enrollment	14,870	15,023	14,829	14,849	14,927	15,002	15,077
3.	Graduate headcount enrollment	4,768	4,780	4,790	4,799	4,808	4,813	4,837
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of students who applied for scholarships from Summer Sessions only; FinAid process adt'l applications.	1,170	1,287	1,287	1,287	1,287	1,287
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	2,307,277	1,504,000	1,504,000	1,504,000	1,504,000	1,504,000
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
TOTAL	2,307,277	1,504,000	1,504,000	1,504,000	1,504,000	1,504,000

Report on Non-General Fund Information
for Submittal to the 2026 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:

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.

FY25 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 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	50,528	59,321	59,738	55,311	59,834	59,834	59,834
Revenues	0	0	0	0	0	0	0
Expenditures	(8,793)	(417)	4,427	(4,523)	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
					0		
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	59,321	59,738	55,311	59,834	59,834	59,834	59,834
Encumbrances							
Unencumbered Cash Balance	59,321	59,738	55,311	59,834	59,834	59,834	59,834

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 2026 Legislature
University of Hawai'i**

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

Fund Measures of Effectiveness

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.						
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 2030-31
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
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
TOTAL	0	0	0	0	0	0

Report on Non-General Fund Information
for Submittal to the 2026 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 2022-2028 only actual and estimated interest revenue reported as revenue; interest revenues fluctuate based on interest rate and cash during applicable fiscal years.

FY 2022-2028 - 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, FY28 proj \$1,892,760) and lower volume in odd FYs (FY 25 \$545,520, FY 27 proj \$303,900). Revenues/transfers for FY 22 (\$79,040) and FY 23 (\$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.

Cash balance lapse to general fund? No

Statutory language: N/A

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	463,306	463,306	463,306	463,306	463,306	463,306	463,306
Beginning Cash Balance	846,250	360,879	1,255,700	2,458,324	2,070,435	2,759,034	1,957,251
Revenues	1,626	25,139	50,283	142,050	2,000	2,000	2,000
Expenditures	566,036	641,259	894,739	1,075,458	1,116,041	1,107,683	1,153,061
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Special Nursing License fees from DCCA	79,040	1,510,940	2,047,080		1,802,640	303,900	1,892,760
Net Total Transfers	79,040	1,510,940	2,047,080	545,520	1,802,640	303,900	1,892,760
Ending Cash Balance	360,879	1,255,700	2,458,324	2,070,435	2,759,034	1,957,251	2,698,950
Encumbrances	8,649	4,572	31,611	28,577			
Unencumbered Cash Balance	352,231	1,251,128	2,426,713	2,041,858	2,759,034	1,957,251	2,698,950

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 2026 Legislature
University of Hawai'i**

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.

Fund Measures of Effectiveness		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number (average) of nursing student clinical hours supported through the	300,000	300,000	300,000	300,000	300,000	300,000
2.	Number of preceptors recommended to receive HSCN preceptor tax credit	230	230	230	230	230	230
3.	Number of nursing research reports per year	3	2	3	2	3	2
4.	Number of nursing continuing nursing education hours offered per year	12	12	12	12	12	12
5.	Percent of nursing schools in educational capacity survey per year	100	100	100	100	100	100
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 2030-31
1.	# of respondents to HSCN workforce survey	9,800	N/A	13,000	N/A	13,000	N/A	13,000
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	10	10	10	10	10	10	10
4.	# registered preceptors in the HSCN Preceptor Tax Program	700	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 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	# of HSCN research products produced	5	5	5	5	5	5
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	150	150	150	150	150	150
4.	# of HSCN preceptor tax credits allocated	500	500	500	500	500	500
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	962,675	999,160	1,039,125	1,080,690	1,123,920	1,168,875
B. Other Current Expenses	153,366	108,523	113,936	119,622	125,590	131,853
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
TOTAL	1,116,041	1,107,683	1,153,061	1,200,312	1,249,510	1,300,728

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: UOH
 Prog ID(s): UOH-100
 UH Revenue Undertakings Fund (UHRUF-UBS)
 Name of Fund: Administration)
 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.

Administration of the University Revenue-Undertakings Fund and the University Bond System (UBS).

Source of Revenues:

Interest income and transfer from Department of Health for Refunding Series 2006A, Series 2015D(R), Series 2015E(R), Series 2017B and Series 2017C revenue bond debt service (Section 328L-2, HRS and Section 3 of Act 12, SLH 2018).

Current Program Activities/Allowable Expenses:

Develops and implements policies, rules, and procedures to ensure the self-financing nature of the bond projects. Prepares prospectus and financing models; complies 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.

Variances:

Revenues - pool interest distribution (rise in interest rates which resulted in more interest income distributed by the UH Treasury Office)

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	12,172,371	12,190,360	12,845,334	12,496,848	11,336,459	10,146,111	8,934,763
Revenues	19,678	128,957	213,702	140,768	111,000	88,000	82,000
Expenditures	0	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
transfer in - tobacco settlement	9,394,598	9,920,615	8,833,035	8,094,567	8,094,000	8,094,000	8,094,000
transfer out - debt service	(9,396,286)	(9,394,598)	(9,395,223)	(9,395,723)	(9,395,348)	(9,393,348)	(10,036,020)
Net Total Transfers	(1,688)	526,017	(562,188)	(1,301,156)	(1,301,348)	(1,299,348)	(1,942,020)
Ending Cash Balance	12,190,360	12,845,334	12,496,848	11,336,459	10,146,111	8,934,763	7,074,743
Encumbrances							
Unencumbered Cash Balance	12,190,360	12,845,334	12,496,848	11,336,459	10,146,111	8,934,763	7,074,743

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 2026 Legislature
University of Hawai'i**

Name of Fund: UH Revenue Undertakings Fund (UBS Admin)
Apprn. Acct. Number: S-306-F
Fund Type (MOF): B
Legal Authority: 304A-2167.5, HRS

Statement of Objectives

Administrative operating fund. Receive tobacco settlement funds for JABSOM Kakaako debt service.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Non-General Fund Cost Element Report **for submittal to the 2026 Legislature**

Department: University of Hawaii
 Name of Fund: UH Revenue Undertakings Fund (UBS Admin)
 Legal Authority: 304A-2167.5, HRS
 Fund Type (MOF): B
 Apprn. Acct. Number: S-306-F

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
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 2026 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:

Revenue will vary with fluctuations in interest rates.

There are no anticipated R&R costs expected for the current reporting period.

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. Current transfers are to fund the R&R obligation.

No anticipated expenditures expected for FY26-28; Revenues are estimated interest income

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	166,163	(72,434)	129,581	382,260	425,365	490,365	555,365
Revenues	24,234	172	6,728	14,657	5,000	5,000	5,000
Expenditures	50,437	4,503	389	36,850	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
					60,000	60,000	60,000
Net Total Transfers	(212,394)	206,346	246,339	65,297	60,000	60,000	60,000
Ending Cash Balance	(72,434)	129,581	382,260	425,365	490,365	555,365	620,365
Encumbrances	4,116	0	36,450				
Unencumbered Cash Balance	(76,550)	129,581	345,810	425,365	490,365	555,365	620,365

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 2026 Legislature
University of Hawai'i**

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.

Fund Measures of Effectiveness

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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	4	4	4	4	4
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 2030-31
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	4	4	4	4	4	4
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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	4	4	4	4	4
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
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 2026 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 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 in FY25 due to COVID related hazard pay (HGEA) (\$502k)

Increase in revenues in FY25 due to 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 (Win PRISM) amounts, thus, may include timing difference when compared to KFS.

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

Statutory language:

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(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	(2,792,068)	(2,665,467)	(3,252,489)	(3,638,976)	(4,686,231)	(4,857,292)	(5,042,946)
Revenues	24,147,640	13,230,707	13,991,245	15,489,014	15,801,836	16,275,891	16,764,168
Expenditures	23,699,949	13,428,559	13,838,991	16,217,836	15,651,643	16,141,401	16,664,289
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
MA-2300145							
MA-2262902							
MA-2262892							
MA-2262912	Trf in due to CARES Higher Education Emergency Relief Fund (HEERF)						
MA-2262882							
MA-2262752		2,005,899					
MA-2262862		(241,090)	(241,093)	(241,056)	(241,190)	(241,254)	(240,144)
WO-8100105	Trf out for new mandatory debt service acct			(241,254)			
MA-2262752	Trf out for Campus Center - Bookstore's annual bond commitment	(80,000)	(80,000)	(80,000)	(80,000)	(80,000)	(80,000)
MA-2262752	Trf out for HZone to Athletics Annual Transfer		(68,076)	23,569			
Net Total Transfers		(321,090)	(389,169)	(538,741)	(318,433)	(321,254)	(320,144)
Ending Cash Balance		(2,665,467)	(3,252,489)	(3,638,976)	(4,686,231)	(4,857,292)	(5,042,946)
Encumbrances		1,195,773	1,036,476	1,190,733	5,936,734		
Unencumbered Cash Balance		(3,861,241)	(4,288,965)	(4,829,709)	(10,622,965)	(4,857,292)	(5,042,946)

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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Gross Revenue	\$ 15,801,836	\$ 16,275,891	\$ 16,764,168	\$ 17,267,093	\$ 17,785,106	\$ 18,318,659
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of students enrolled (Avg Headcount enrollment calculated using Fall and Spring enrollment)	49,083	49,083	49,083	49,083	49,083	49,083	49,083
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 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of transactions	175,000	175,000	175,000	175,000	175,000	175,000
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	2,873,191	3,021,199	3,150,481	3,268,008	3,274,208	3,274,208
B. Other Current Expenses	12,778,452	13,120,202	13,513,808	13,919,222	14,336,800	14,766,902
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
TOTAL	15,651,643	16,141,401	16,664,289	17,187,230	17,611,008	18,041,110

Report on Non-General Fund Information
for Submittal to the 2026 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 in FY24 due to various projects for K-Nui and Wa'ahila - exterior light replacement project \$210k, wall repair and trash enclosure removal \$63k, electrical enclosure replacement \$42k, and driveway asphalt repair and resealing \$250k. Increase in expenditures in FY24 also partially due to the one-time rental of a generator (\$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. Expenses increased in FY25 due to the continuation of these projects - wall repair and trash enclosure removal \$1k, electrical enclosure replacement \$71k, driveway asphalt repair and resealing \$123k, and exterior repainting \$699k.
 Increase in expenditures in FY25 also partially due to an increase in Campus Services OH Assessment (\$50k), regular payroll due to the hiring of an Admin & Fiscal Support Specialist (\$26k), COVID related hazard pay (HGEA) (\$14k), annual tree trimming (\$53k), and increase in R&M due to carpet replacement, tub/shower reglazing, and painting (\$27k).
 In FY26, expenses are projected to increase due to these projects - exterior light replacement project \$34k, exterior repainting \$179k, driveway asphalt repair and resealing \$6k.
 Increase in projected expenses in FY26 also due to K-Nui and Wa'ahila unit refurbishment project (\$1.5M). Unit refurbishment expected to continue into FY27 (\$1.5M), but plans to conclude in FY28 (\$804k) resulting in a decrease in related expenditures. Final debt service transfer anticipated in FY26.

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(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	5,959,655	6,262,853	6,731,071	6,632,883	6,310,632	5,439,659	5,913,770
Revenues	2,987,267	3,111,073	3,257,953	3,430,861	3,695,214	3,803,928	3,915,903
Expenditures	1,596,109	1,558,993	2,273,423	2,668,862	3,476,910	3,318,840	2,639,181
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
MA-8882082 Trf in due to Voluntary R&R Reserve Contribution (WA'AHILA)	212,809	100,000	37,809	37,809	40,000	40,000	40,000
MA-8882282 Trf in due to Voluntary R&R Reserve Contribution (KNUI)	271,826	271,826	271,826	271,826	280,000	280,000	280,000
MA-2262612 Trf out due to Voluntary R&R Reserve Contribution (WA'AHILA)	(212,809)	(100,000)	(37,809)	(37,809)	(37,809)	(37,809)	(37,809)
MA-2262682 Trf out due to Voluntary R&R Reserve Contribution (KNUI)	(271,826)	(271,826)	(271,826)	(271,826)	(280,000)	(280,000)	(280,000)
MA-2262682 Trf out for Debt Service	(1,087,960)	(1,083,863)	(1,082,718)	(1,084,251)	(1,078,450)	0	0
MA-2262612 Trf out due to allocation of Faculty Housing Administration Operational Costs (WA'AHILA)	0	0	0	0	(3,217)	(3,254)	(3,729)
MA-2262682 Trf out due to Allocation of Faculty Housing Administration Operational Costs (KNUI)	0	0	0	0	(9,801)	(9,913)	(11,361)
Net Total Transfers	(1,087,960)	(1,083,863)	(1,082,718)	(1,084,251)	(1,089,277)	(10,976)	(12,899)
Ending Cash Balance	6,262,853	6,731,071	6,632,883	6,310,632	5,439,659	5,913,770	7,177,594
Encumbrances	503,214	577,537	320,388	447,167			
Unencumbered Cash Balance	5,759,639	6,153,534	6,312,495	5,863,465	5,439,659	5,913,770	7,177,594

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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Total Number of Eligible Employees Who Had a Lease During the Period	250	250	250	250	250	250
2.	Total Number of Employees Entering into New Leases	80	80	80	80	80	80
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of University Personnel Meeting Employment Eligibility	4,876	4,876	4,876	4,876	4,876	4,876	4,876
2.	Number of Personnel Meeting Highest Priority Employment Eligibility	320	320	320	320	320	320	320
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

Fund Activities Encompassed		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Total Number of Applications Received for All Properties Including Those Not Covered by This Account	175	175	175	175	175	175
2.	Total Number of Eligible Employees Who Had a Lease During the Period	250	250	250	250	250	250
3.	Total Number of Employees Entering into New Leases	80	80	80	80	80	80
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 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	365,310	378,720	393,700	408,878	410,225	411,612
B. Other Current Expenses	3,111,600	2,940,120	2,245,481	1,469,632	1,513,543	1,558,772
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	3,476,910	3,318,840	2,639,181	1,878,510	1,923,768	1,970,384

Report on Non-General Fund Information
for Submittal to the 2026 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 in FY23 due to campus population and sales increasing to pre-COVID levels.
 Increase in expenditures in FY23 due to a purchase of an ice maker (\$13k), increase in Campus Service OH Assessment (\$8k), and increase in electricity (\$104k) due to increase in traffic at Paradise Palms. Also, Admin & Fiscal Support Specialist resigned in the beginning of FY23 resulting in a decrease in personnel expenses (\$72k).
 Increase in expenditures in FY23 also due to various R&R projects for Paradise Palms (replacement of walk-in box condenser and evaporator \$23k, replacement of exhaust hood \$174k, replacement of grease trap \$48k, replacement of chiller condenser coils \$81k, and roof improvements \$259k). In FY24, there was a decrease in R&R projects (roof improvements \$131k, replace exhaust fans \$6k) resulting in a decrease in expenditures for FY24. In FY25, no R&R projects occurred at Paradise palms resulting in a further decrease in expenditures in FY25. No projects are projected going forward.
 Increase in revenues in FY24 and FY25 due to an increase in rebates received from Paradise Palms vendors and vending machines due to an increase in campus population.

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	553,441	553,441	553,441	553,441	553,441	553,441	553,441
Beginning Cash Balance	794,374	965,960	722,089	760,066	1,061,002	1,349,921	1,644,148
Revenues	444,646	734,325	811,656	908,895	906,958	908,131	909,338
Expenditures	327,897	985,670	586,679	397,941	431,040	426,903	439,711
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
MA-2262702 Trf in due to CARES Higher Education Emergency Relief Fund (HEERF)	264,071	194,475					
MA-8882372 Trf in due to Voluntary R&R Reserve Contribution	8,953	417,506	90,267	23,018	25,000	25,000	25,000
MA-2262702 Trf out due to Voluntary R&R Reserve Contribution	(8,953)	(417,506)	(90,267)	(23,018)	(25,000)	(25,000)	(25,000)
MA-2262702 Trf out for Coke sponsorship transfer to (Athletics) Ching Field	(209,233)	(187,000)	(187,000)	(187,000)	(187,000)	(187,000)	(187,000)
Net Total Transfers	54,838	7,475	(187,000)	(210,018)	(187,000)	(187,000)	(187,000)
Ending Cash Balance	965,960	722,089	760,066	1,061,002	1,349,921	1,644,148	1,926,775
Encumbrances	424,598	209,194	76,692	35,203			
Unencumbered Cash Balance	541,361	512,895	683,374	1,025,799	1,349,921	1,644,148	1,926,775

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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Total Number of Annual Transactions	320,000	320,000	320,000	320,000	320,000	320,000
2.	Total Number of Annual Vending Transactions	250,000	250,000	250,000	250,000	250,000	250,000
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Total Number of Students	20,028	20,028	20,028	20,028	20,028	20,028	20,028
2.	Total Number of Personnel	6,440	6,440	6,440	6,440	6,440	6,440	6,440
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Total Number of Annual Transactions	320,000	320,000	320,000	320,000	320,000	320,000
2.	Total Number of Annual Vending Transactions	250,000	250,000	250,000	250,000	250,000	250,000
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	27,227	28,043	28,885	29,751	30,644	31,563
B. Other Current Expenses	387,242	398,860	410,826	452,900	466,488	480,484
C. Equipment	16,571	0	0	0	0	0
M. Motor Vehicles						
L. Leases						
TOTAL	431,040	426,903	439,711	482,651	497,132	512,047

Report on Non-General Fund Information
for Submittal to the 2026 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 in FY23, FY24, and FY25 due to an increase in parking rates from the prior years. Increase in revenues in FY23 also due to COVID recovery/return to normal, increase in activity level and rates.

Increase in expenditures in 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. In FY23, an issue with the electricity meters led to an overstatement of electricity expenses. This error was identified in FY 2024 and corrected in FY 2025, resulting in a \$309k adjustment, which accounts for the decrease in utility expenses in FY25 compared to FY24.

Increase in revenues in FY24 and FY25 also due to an increase in event parking and implementations of new systems. Events such as Maui Invitational, NBA preseason game (JazzvClippers), and Festpac were held in FY24 but were not held in FY23. Events such as Hawai'i Book and Music Festival, UH Band Rainbow Invitational, Diamond Head Classic, and the HHSAA Baseball, Softball, and Judo Tournaments were held in FY25 but were not held in FY24. In FY24 Commuter Services also implemented a new system/parking management software that resulted in increased efficiency and better management of parking stalls. In FY25, Commuter Services introduced an app-based parking platform to streamline upper campus visitor parking fee collection. The platform underwent a soft launch in January 2025, with full implementation completed by May 2025. This new system offers a modern and scalable solution that enhances the customer experience while significantly reducing maintenance requirements and staff workload compared to the legacy pay station model.

Increase in expenditures in FY25 due to increases in Outside Services due to the delayed payment of FY24 invoices from Diamond Parking Services LLC for gate operations, enforcement, and HPD services, totaling \$686k. Additionally, there was a \$195k increase in services from Diamond Parking due to a higher volume of daily and event parking and rate adjustments tied to prevailing wage increases. Further contributing to the increase are expenses related to the Commuter Services app-based parking platform, used for upper campus visitor parking fee collection, totaling \$50k. The increase also reflects payment of Park hub Suite license fees for both FY 2024 and FY 2025, which were paid in FY25, \$13k for FY24 and \$10k for FY25.

Increase in expenses in FY25 also due to increases in Improvements, Furniture & Equipment due to two key capital investments. First, an expense of \$690k was incurred toward the ongoing Elevator Modernization project for the parking structure. Second, an additional \$18k was spent on the purchase of a License Plate Recognition (LPR) system to enhance enforcement and management of upper campus visitor parking. In FY26, Commuter Services projects to incur additional costs related to both the Elevator Modernization project (\$74k) and purchase additional LPR systems (\$36k). These expenses are not expected to reoccur in FY27 resulting in a decrease in expenditures.

Increase in expenses in FY26 also due to an increase in regular payroll due to the hiring of an Assistant Commuter Services Manager (\$115k) in June 2025.

Increase in projected expenditures in FY26 also due to various Commuter Services projects (demolition of building 1171G and 1069 \$150k and parking structure lighting replacement \$1M). These projects are also not expected to reoccur in FY27 resulting in further decrease in expenditures.

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(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	5,590,128	8,868,284	12,129,612.07	14,939,487	18,827,983	22,069,076	26,483,840
Revenues	5,049,526	7,741,810	9,150,575	10,563,669	11,018,264	11,038,760	11,059,871
Expenditures	3,328,822	4,683,855	5,047,941	6,027,574	7,129,442	5,977,592	6,202,341
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
MA-2262642 Trf in due to CARES Higher Education Emergency Relief Fund (HEERF)	2,204,642	847,953	0	0	0	0	0
MA-8882102 Trf in due to Voluntary R&R Reserve Contrib	381,710	398,445	518,165	550,277	567,000	567,000	567,000
MA-2262642 Trf out due to Voluntary R&R Reserve Contrib	(381,710)	(398,445)	(518,165)	(550,277)	(567,000)	(567,000)	(567,000)
MA-2262642 Trf out for Debt Service	(647,189)	(644,579)	(646,126)	(646,632)	(646,262)	(644,938)	(647,599)
MA-2262642 Trf out due to New Mandatory Debt Service Acct	0	0	(646,632)	(967)	(1,466)	(1,466)	(1,466)
Net Total Transfers	1,557,453	203,373	(1,292,758)	(647,599)	(647,729)	(646,404)	(649,066)
Ending Cash Balance	8,868,284	12,129,612	14,939,487	18,827,983	22,069,076	26,483,840	30,692,305
Encumbrances	1,395,125	1,237,478	1,763,683	2,556,797			
Unencumbered Cash Balance	7,473,159	10,892,134	13,175,804	16,271,185	22,069,076	26,483,840	30,692,305

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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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)	10,109	10,109	10,109	10,109	10,109	10,109
3.	Number of parking passes (department requests/special events)	836	836	836	836	836	836
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of stalls maintained in inventory	5,675	5,675	5,675	5,675	5,675	5,675
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	2,260,889	2,285,382	2,399,665	2,483,181	2,483,924	2,484,690
B. Other Current Expenses	4,868,553	3,692,210	3,802,676	3,910,098	4,027,123	4,147,656
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	7,129,442	5,977,592	6,202,341	6,393,279	6,511,047	6,632,346

Report on Non-General Fund Information
for Submittal to the 2026 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 occurred 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 resulted in cost savings, noted, beginning FY2022.
 FY23 Revenue increased due to fluctuations in disbursements.
 FY23 Expenditures decreased due to reallocation of center wide expense to another funding source.
 FY24 Revenue increased due to fluctuations in disbursements.
 FY24 Expenditures increased due to the unexpected replacement of network infrastructure that failed and a window replacement on the 3rd floor lab that was not expected and included in the FY24 budget.
 FY25 Expenditures decreased due to deferred maintenance of the Edmonson Freezer Farm

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	5,430,816	4,811,794	4,367,683	3,619,519	3,462,117	3,588,117	3,714,117
Revenues	14,743	97,043	142,460	146,067	146,000	146,000	146,000
Expenditures	633,765	541,154	890,624	20,052	20,000	20,000	20,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
2267482		6,917,133	6,912,633				
2275932		(6,917,133)	(6,912,633)				
Net Total Transfers	0	0	0	(283,417)	0	0	0
Ending Cash Balance	4,811,794	4,367,683	3,619,519	3,462,117	3,588,117	3,714,117	3,840,117
Encumbrances	511,231	139,111	54,895	75,728			
Unencumbered Cash Balance	4,300,563	4,228,572	3,564,624	3,386,389	3,588,117	3,714,117	3,840,117

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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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	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 2026 Legislature
University of Hawai'i**

Fund Activities Encompassed		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	0	0	0	0	0	0
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
TOTAL	20,000	20,000	20,000	20,000	20,000	20,000

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: UOH
 Prog ID(s): UOH-100
UH Revenue Undertakings Fund (IFA -
 Name of Fund: PANSTARRS 2)
 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 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

Variances:

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:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	168,494	224,746	275,468	428,991	470,002	520,671	571,440
Revenues	511	4,696	9,471	18,525	4,700	4,800	4,900
Expenditures	481	344	345	354	400	400	400
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	56,223	46,369	144,397	22,840	46,369	46,369	46,369
Ending Cash Balance	224,746	275,468	428,991	470,002	520,671	571,440	622,309
Encumbrances							
Unencumbered Cash Balance	224,746	275,468	428,991	470,002	520,671	571,440	622,309

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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Amount invested in maintenance of facilities	352,570	398,589	398,589	398,589	398,589	398,589
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	N/A							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
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
TOTAL	400	400	400	400	400	400

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: UOH
 Prog ID(s): UOH-100
UH Revenue Undertakings Fund
 Name of Fund: (Telecommunications)
 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 fund Telecommunication operations

Source of Revenues:

To fund Telecommunication operations

Current Program Activities/Allowable Expenses:

Supplies and equipment to support the Telecommunication operations

Variances:

Increase in expenditures for FY22 was the result of battery replacement for telecom equipment.

FY24 Revenue decline was due predominantly due to less requests for moves, adds, and change fees.

Revenue increase in FY25 was a return to more normal levels of fees from moves, adds, and changes

There was a one time emergency call box removal project in 2023 that drove the actual expenses higher in 2023. In 2024, expenses returned to "normal".

Expenses anticipated to increase slightly due to the cost of telephone equipment to be on an upward trend.

Cash balance lapse to general fund? No

Statutory language: N/A

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(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	6,088,013	6,674,590	7,417,417	8,348,465	9,775,864	10,775,864	11,775,864
Revenues	2,448,206	2,542,747	2,302,323	2,744,165	2,500,000	2,500,000	2,500,000
Expenditures	1,861,629	1,799,921	1,371,274	1,365,106	1,500,000	1,500,000	1,500,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	48,340	0	0	0
Ending Cash Balance	6,674,590	7,417,417	8,348,465	9,775,864	10,775,864	11,775,864	12,775,864
Encumbrances	1,476,352	1,238,413	1,292,311	2,771,188			
Unencumbered Cash Balance	5,198,238	6,179,003	7,056,154	7,004,676	10,775,864	11,775,864	12,775,864

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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Faculty, Staff and Researchers (UHM)	6,337	6,337	5,933	5,933	5,933	5,933	5,933
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
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
TOTAL	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: UOH
 Prog ID(s): UOH-100
UH Revenue Undertakings Fund (Law - Exp/Mod
 Name of Fund: Oper)
 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.

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, including rating fees, etc.

Variances:

Increased revenue in FY23 reflects higher interest rates in participate earned accounts.

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	43,087	111,184	180,344	253,134	317,811	379,384	440,958
Revenues	190	2,747	6,381	10,979	8,000	8,000	8,000
Expenditures	396	412	415	426	426	426	426
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	68,304	66,824	66,824	54,124	54,000	54,000	54,000
Ending Cash Balance	111,184	180,344	253,134	317,811	379,384	440,958	502,531
Encumbrances							
Unencumbered Cash Balance	111,184	180,344	253,134	317,811	379,384	440,958	502,531

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 2026 Legislature
University of Hawai'i**

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.

Fund Measures of Effectiveness		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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.							

Program Size Indicators		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of employees.	7	12	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 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of work orders submitted.	15	20	20	20	20	20
2.	Number of major repair and maintenance projects.	1	1	1	1	1	1
3.	Occupancy	85%	85%	85%	85%	85%	85%
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	426	426	426	426	426	426
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
TOTAL	426	426	426	426	426	426

Report on Non-General Fund Information
for Submittal to the 2026 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 3,100 students. There are approximately 39% Hawai'i residents and 61% from out-of-state.

Student Housing offers wellness halls, honors floors, freshmen year experience halls and a variety of resident programs and projects throughout the academic year. All expenses 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 2022 rental revenues were up \$10.4M due 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.

FY 2025 rental revenues increased by \$1.1M due to the increase in housing rates and available beds. Conference Housing was only open during the summer. Interest income increased by \$138k representing 13 months of interest.

Expense Variance Explanations:

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.

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

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.

FY 2025: Expenses increased due to the following: 1.) increase in Payroll cost because of filling of vacant positions and payment of hazard pay to APT employees; 2.) FY2024 internet charges paid this fiscal year; 3.) Increase in R&M costs due to repairs in the dormitories;

FY 2026: Expenses include payroll increases of 3.5% and 14% on regular and student payroll; payment of hazard pay to UPW employees; repairs and maintenance to the dormitories and the catch up payment of utilities cost in this fiscal year.

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(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	32,033,942	50,972,132	52,815,294	50,215,193	44,914,817	38,601,783	32,200,666
Revenues	22,092,106	22,671,967	24,821,390	26,698,905	28,715,473	28,408,257	29,739,695
Expenditures	13,041,962	15,534,141	21,103,364	25,723,343	28,706,024	28,387,708	29,725,718
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Transfers-out for debt service	(6,319,770)	(6,322,965)	(6,318,127)	(6,276,438)	(6,322,483)	(6,421,666)	(6,678,989)
Transfers-in from UH for Atherton	825,000						
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		500			
Net Total Transfers	9,888,045	(5,294,664)	(6,318,127)	(6,275,938)	(6,322,483)	(6,421,666)	(6,678,989)
Ending Cash Balance	50,972,132	52,815,294	50,215,193	44,914,817	38,601,783	32,200,666	25,535,654
Encumbrances	1,505,110	1,565,942	9,219,509	2,536,189			
Unencumbered Cash Balance	49,467,022	51,249,353	40,995,685	42,378,628	38,601,783	32,200,666	25,535,654

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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Net revenues collected annually.	\$26,698,905	\$28,715,473	\$28,408,257	\$29,739,695	\$29,681,670	\$29,638,124
2.	Number of students residing in residence halls (average). Fall - 95%, Spring -	2,958	2,958	2,958	2,958	2,958	2,958
3.	Number of available beds.	3,198	3,198	3,198	3,198	3,198	3,198
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Undergraduate headcount enrollment	14,870	15,023	14,829	14,849	14,927	15,002	15,002
2.	Graduate headcount enrollment	4,768	4,780	4,790	4,799	4,808	4,813	4,813
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of applications processed for residence hall occupancy.	5,375	5,375	5,375	5,375	5,375	5,375
2.	Dollar amount of repairs completed during FY (including major projects)	\$2,813,717	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	10,756,567	10,213,273	10,346,377	10,426,258	10,426,258	10,426,258
B. Other Current Expenses	17,949,457	18,174,435	19,379,341	19,235,209	19,196,100	19,157,531
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
TOTAL	28,706,024	28,387,708	29,725,718	29,661,467	29,622,358	29,583,789

Report on Non-General Fund Information
for Submittal to the 2026 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 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(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
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	3	3	3	3	3	3	3
Encumbrances							
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 2026 Legislature
University of Hawai'i**

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 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	N/A						
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 2030-31
1.	N/A							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
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
TOTAL	0	0	0	0	0	0

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: UH Revenue Undertakings Fund (OVCERGE 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 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	3	(3,446)	(7)	961	(1,195)	(413)	347
Revenues	205	1,769	3,043	40	3,000	3,000	3,000
Expenditures	3,653	2,103	2,141	2,196	2,218	2,240	2,263
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	3,772	65	0	0	0	0
Ending Cash Balance	(3,446)	(7)	961	(1,195)	(413)	347	1,084
Encumbrances							
Unencumbered Cash Balance	(3,446)	(7)	961	(1,195)	(413)	347	1,084

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 2026 Legislature
University of Hawai'i**

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 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	N/A						
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 2030-31
1.	N/A							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	2,218	2,240	2,263	2,263	2,263	2,263
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
TOTAL	2,218	2,240	2,263	2,263	2,263	2,263

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: UOH
 Prog ID(s): UOH-100
 UH Revenue Undertakings Fund (Campus Center
 Name of Fund: 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:

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 reroofing & 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 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(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	16,245,610	24,214,094	27,302,409	30,344,547	32,728,052	36,585,818	40,443,585
Revenues	8,019,949	7,515,110	9,918,432	9,498,072	9,972,976	9,972,976	9,972,976
Expenditures	6,772,587	4,440,073	5,582,413	5,824,009	6,115,209	6,115,209	6,115,209
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	6,721,122	13,278	(1,293,881)	(1,290,558)	0	0	0
Ending Cash Balance	24,214,094	27,302,409	30,344,547	32,728,052	36,585,818	40,443,585	44,301,352
Encumbrances	453,099	1,026,539	869,038	31,437,493			
Unencumbered Cash Balance	23,760,995	26,275,870	29,475,509	1,290,558	36,585,818	40,443,585	44,301,352

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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of room users (rooms, courtyards, tables)	133,900	137,917	137,917	137,917	137,917	137,917
2.	Number of tabling reservations	750	750	800	800	750	750
3.	Number of retail dining location options	8	8	8	9	9	9
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Undergraduate headcount enrollment	14,870	15,023	14,829	14,849	14,927	15,002	15,080
2.	Graduate headcount enrollment	4,768	4,780	4,790	4,799	4,808	4,813	4,822
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of reservations placed in the reservation system.	2,500	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)	15	15	15	15	15	15
3.	Number of retail dining transactions	650,000	650,000	650,000	700,000	700,000	700,000
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	4,162,578	4,162,578	4,162,578	4,200,865	4,200,865	4,200,865
B. Other Current Expenses	1,952,631	1,952,631	1,952,631	2,050,263	2,050,263	2,050,263
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
TOTAL	6,115,209	6,115,209	6,115,209	6,251,128	6,251,128	6,251,128

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: UOH
 Prog ID(s): UOH-100
UH Revenue Undertakings Fund (MCO SODA
 Name of Fund: FUND)
 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.
 Provision of food services for MCO events.

Source of Revenues:

Revenue is derived from vending operation rebates.

Current Program Activities/Allowable Expenses:

Food and beverage expenses for MCO sponsored events.

Variances:

FY 22 expenditures projected to increase as in-person events are once again scheduled.

FY 24 revenues and expenditures are minimal as small remaining balance is spent.

FY 26 unanticipated negative investment income from FY24 to be cleared in FY26

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	24,308	12,295	10	(3)	(3)	0	0
Revenues	64	189	(3)	(0)		0	0
Expenditures	12,077	12,473	10	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
transfer into MA-2302640					3		
Net Total Transfers	0	0	0	0	3	0	0
Ending Cash Balance	12,295	10	(3)	(3)	0	0	0
Encumbrances	346						
Unencumbered Cash Balance	11,949	10	(3)	(3)	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 2026 Legislature
University of Hawai'i**

Name of Fund: UH Revenue Undertakings Fund (MCO Soda Fund)
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 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.						
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 2030-31
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: University of Hawaii
 Name of Fund: UH Revenue Undertakings Fund (MCO Soda Fund)
 Legal Authority: 304A-2167.5, HRS
 Fund Type (MOF): B
 Legal Authority: 304A-2167.5, HRS

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
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 2026 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. Per Act 95, SLH 2025, after December 31, 2025 until July 1, 2030, each amount deposited shall be used exclusively for debt service of capital expenditures and building maintenance.

Source of Revenues:

State revenues from taxes on the purchase of cigarettes.

Current Program Activities/Allowable Expenses:

Current year research, operating, and capital expenses. Per Act 95, SLH 2025, after December 31, 2025 until July 1, 2030, each amount deposited shall be used exclusively for debt service of capital expenditures and building maintenance.

Variances:

Expenditures in FY2021-FY2023 reflect the elimination of Governor's allocation of reserve funds.
 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.
 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.
 FY26 Expenditures are expected to decrease due to financial mitigation measures and transferring expenses to alternate funding sources.
 FY26 and 27 Revenue is expected to increase due to a larger cash balance generating more interest revenue and Act 95, SLH 2025, which increases the allocation received by 2 cents per cigarette after December 31, 2025.
 FY27 Expenditures are expected to increase to cover an anticipated lower level of RTRF funding.
 FY28 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 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(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	21,178,839	20,247,697	16,459,823	14,542,537	19,701,274	33,723,317	47,476,505
Revenues	10,761,608	10,211,457	8,989,980	8,296,421	9,730,456	13,463,179	12,299,044
Expenditures	4,774,390	7,208,619	3,994,603	4,279,994	1,176,643	3,108,225	3,215,682
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Debt service (2265392)	(6,918,359)	(6,917,133)	(6,912,663)	(6,904,508)	(4,000,000)	(6,900,258)	(6,893,133)
Lost Revenue Replacement		126,420					
R&R						(2,400,000)	(2,400,000)
Net Total Transfers	(6,918,359)	(6,790,713)	(6,912,663)	1,142,309	5,468,230	3,398,234	2,226,494
Ending Cash Balance	20,247,697	16,459,823	14,542,537	19,701,274	33,723,317	47,476,505	58,786,361
Encumbrances	539,435	284,239	411,640	509,155			
Unencumbered Cash Balance	19,708,263	16,175,584	14,130,897	19,192,119	33,723,317	47,476,505	58,786,361

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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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 2026 Legislature
University of Hawai'i**

Fund Activities Encompassed		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	0	2,264,576	2,355,160	2,449,366	2,498,354	2,548,320
B. Other Current Expenses	1,176,643	843,649	860,522	877,732	895,287	913,193
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
TOTAL	1,176,643	3,108,225	3,215,682	3,327,098	3,393,641	3,461,513

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Energy Systems Development SF (OPF - Sustainability Initiative)
 Name of Fund: 304A-2169.1, HRS
 Legal Authority:

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:

FY2023 Revenue increased due to amount of Hi Energy Rebates received which fluctuates based on projects completed.
 FY2024 Revenue decreased due to amount of Hi Energy Rebates received which fluctuates based on projects completed.
 FY2025 Revenue increased due to \$45,402 Hi Energy Rebate for the Stan Sheriff Court Lighting project.
 FY2026 Revenue projection increased due to the anticipated Hi Energy Rebate of \$250,000 for Parking Garage Lighting.
 FY2027 Revenue projection for Hi Energy Rebate is calculated using the average of FY23 - FY25.
 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 included only Stan Sheriff Ctr Upgrade Court Lighting for \$65K and Institute of Astronomy Replacement Light Fixtures of \$5K.
 FY2026 Expense projections is calculated using the average of FY23-FY25.

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

Statutory language: None

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	302,095	328,416	376,216	377,581	442,807	774,754	797,691
Revenues	29,447	63,506	48,455	98,868	379,852	89,090	90,008
Expenditures	3,125	15,707	125,907	70,155	70,600	70,600	70,600
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Transfer fr SW2302688 (one time)			68,076				
Transfer fr MA2302445-Energy Savings MOU			10,741	36,514	22,695	4,447	4,583
Net Total Transfers	0	0	78,818	36,514	22,695	4,447	4,583
Ending Cash Balance	328,416	376,216	377,581	442,807	774,754	797,691	821,682
Encumbrances			64,665				
Unencumbered Cash Balance	328,416	376,216	312,915	442,807	774,754	797,691	821,682

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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Savings from Project(kwh)	5,266,000	5,193,000	5,206,000	5,192,125	5,149,009	4,904,113
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	# of buildings on campus	267	267	267	267	267	267	267
2.	Total Campus Energy usage (kwh)	102,195,937	102,195,937	102,195,937	102,195,937	102,195,937	102,195,937	102,195,937
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 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	# of projects applied for rebates	14	14	14	14	14	14
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	70,600	70,600	70,600	70,600	70,600	70,600
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
TOTAL	70,600	70,600	70,600	70,600	70,600	70,600

Report on Non-General Fund Information
for Submittal to the 2026 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 Hawai'i 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 Hawai'i'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 FY25. These agreements should be executed in the next FY or two which explainis the significant increase in expenditures. 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 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(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	11,439,923	12,658,993	14,083,852	15,619,418	16,591,576	16,268,672	15,581,553
Revenues	32,878	267,701	477,661	652,283	663,663	650,747	623,262
Expenditures	868,019	257,813	316,864	1,016,859	2,283,200	2,595,600	2,673,468
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	2,054,211	1,414,971	1,374,769	1,336,735	1,296,633	1,257,734	1,220,002
Ending Cash Balance	12,658,993	14,083,852	15,619,418	16,591,576	16,268,672	15,581,553	14,751,349
Encumbrances	2,500	2,500	2,890				
Unencumbered Cash Balance	12,656,493	14,081,352	15,616,528	16,591,576	16,268,672	15,581,553	14,751,349

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 2026 Legislature
University of Hawai'i**

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 (ESDSF) 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. In its December 2024 report to the legislature, HNEI reported a total of 42 extramural awards with a total value of approximately \$39 million. Approximately 15 of these awards with a total value of \$15 million resulted directly from cost share provided by the ESDSF or supported ESDSF funded activities supporting Hawaii's energy transformation. This corresponds to approximately 5 new projects valued at \$ 5million each year.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Matching funds obtained (in \$)	\$5-8m	\$5-8m	\$5-8m	\$5-8m	\$5-8m	\$5-8m
2.	Projects awarded	6-10	6-10	6-10	6-10	6-10	6-10
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Total state population (in thousands)	1,430	1,450	1,450	1,450	1,450	1,450	1,450
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

Fund Activities Encompassed		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Proposals submitted for matching funds	5-10	5-11	5-12	5-13	5-14	5-15
2.	Total amount of funds encumbered and expended (\$ millions)	5-8m	5-8m	5-8m	5-8m	5-8m	5-8m
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 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	1,203,200	1,415,600	1,458,068	1,501,810	1,546,864	1,593,270
B. Other Current Expenses	1,080,000	1,180,000	1,215,400	1,251,862	1,289,418	1,328,100
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
TOTAL	2,283,200	2,595,600	2,673,468	2,753,672	2,836,282	2,921,370

Report on Non-General Fund Information
for Submittal to the 2026 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

FY23 Revenue from CIP Assessment decreased to \$16.3M as high project costs reduced funds available for CIP assessment.

FY24 Revenue from CIP Assessment increased with \$38,500 collected in assessment from various projects.

FY25 Revenue decreased as no CIP assessment was collected and interest is no longer credited to this account.

FY26 Revenue projection decreased as it is based on the two-year average of prior CIP assessment collections.

FY23 Expenses declined primarily from lower training costs.

FY24 expenses declined primarily from lower training and travel costs.

FY25 Expenses higher due to training costs for Fire Safety \$8,544 and Fall Protection \$5,000

FY26 Expense projections based on three year average of FY23-FY25.

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

Statutory language: None

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	75,735	132,629	140,034	174,318	159,938	168,238	176,538
Revenues	76,780	18,925	43,354	0	20,000	20,000	20,000
Expenditures	19,886	11,520	9,069	14,380	11,700	11,700	11,700
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	132,629	140,034	174,318	159,938	168,238	176,538	184,838
Encumbrances							
Unencumbered Cash Balance	132,629	140,034	174,318	159,938	168,238	176,538	184,838

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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of RIM / CRDM projects completed or closed	226	226	226	226	226	226
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Campus Gross Square Footage	9,128,119	9,128,119	9,128,119	9,128,119	9,128,119	9,128,119	9,128,119
2.	Campus Deferred Maintenance Backlog (\$000)	845,117	845,117	845,117	845,117	845,117	845,117	845,117
3.	Campus Current Replacement Value (\$000)	6,460,898	6,460,898	6,460,898	6,460,898	6,460,898	6,460,898	6,460,898
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

Fund Activities Encompassed		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Amount of CIP/RIM Administered (\$ millions)	29.7	29.7	29.7	29.7	29.7	29.7
2.	Number of projects being design/planned under the supervision of COPF	121	121	121	121	121	121
3.	Number of projects under construction being observed by COPF	151	151	151	151	151	151
4.	Amount of design & construction contracts executed (\$ millions)	29.7	29.7	29.7	29.7	29.7	29.7
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	0	0	0	0	0	
B. Other Current Expenses	11,700	11,700	11,700	11,700	11,700	11,700
C. Equipment	0	0	0	0	0	
M. Motor Vehicles	0	0	0	0	0	
L. Leases	0	0	0	0	0	
TOTAL	11,700	11,700	11,700	11,700	11,700	11,700

Report on Non-General Fund Information
for Submittal to the 2026 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 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 increased with anticipated relocation of UHMCC to Hale Haukani including the addition of 1 APT teacher & increased usage of 2 casual hires as on-call substitute teachers to maintain the license requirement for teacher/child ratio and transferring \$250,000 payroll & fringe from our tuition account back to UHMCC special funds due to decreased tuition allocation from VPSS.
 UHMCC signed a new food contract with Lanakila FY2025 - FY2029 with 4% annual increase.
 FY 2026 - UHMCC revenue increase based on expected submission of new 10% fee increase proposal to address higher expenditures; revenue calculation is based on the current ratio and expected enrollment increase of approximately 28 additional children upon the move of UHMCC to Hale Haukani during the fiscal year.
 Expenditures increased with the addition of 4 APT teachers (2 new & 2 replacement) projected to start Fall 2025 & increased usage of 2 casual hires as on call substitute teachers to maintain license requirements for teacher/child ratio for coverage at Hale Haukani. New food contract with Lanakila until 2029 4% increase annually.
 FY 2027 - Assume increase of revenue based on UHMCC new 10% fee increase proposal and full enrollment of 128.
 Expenditure increase based on CB 3.79% increase + 66% fringe; newly hired APT teachers from FY2026 calculated for the full FY approximately \$100,000.
 FY 2028 - Assume increase of revenue based on UHMCC new 10% fee increase proposal and full enrollment of 128.

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(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	42,682	1,237,759	1,864,318	2,238,662	2,078,388	1,882,388	1,719,988
Revenues	1,090,686	1,278,382	1,103,021	1,061,285	1,300,000	1,500,000	1,650,000
Expenditures	529,603	799,293	728,677	1,221,560	1,496,000	1,662,400	1,727,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	633,994	147,471	0	0	0	0	0
Ending Cash Balance	1,237,759	1,864,318	2,238,662	2,078,388	1,882,388	1,719,988	1,642,988
Encumbrances	280,614	324,660	263,153	177,666			
Unencumbered Cash Balance	957,145	1,539,658	1,975,509	1,900,722	1,882,388	1,719,988	1,642,988

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 2026 Legislature
University of Hawai'i**

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.

Fund Measures of Effectiveness

		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of student parents assisted	66	66	66	66	66	66
2.	Number of faculty & staff parents assisted	62	62	62	62	62	62
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 2030-31
1.	Undergraduate headcount enrollment	14,870	15,023	14,829	14,849	14,927	15,002	15,002
2.	Graduate headcount enrollment	4,768	4,780	4,790	4,799	4,808	4,813	4,813
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Family support workshops & events	12	12	12	12	12	12
2.	Number of children enrolled	132	132	132	132	132	132
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	1,266,000	1,497,400	1,559,000	1,622,000	1,676,200	1,746,500
B. Other Current Expenses	230,000	165,000	168,000	170,000	172,000	175,000
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
TOTAL	1,496,000	1,662,400	1,727,000	1,792,000	1,848,200	1,921,500

Report on Non-General Fund Information
for Submittal to the 2026 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 Mānoa 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 Mānoa 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 Mānoa 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 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. 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. 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.

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

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 increase in revenues in FY 2026 due to an anticipated increase in ticket sales and fundraising revenue

Anticipated increase in expenses in FY 2026 due to increases in salaries, benefits, scholarship and general increases in operating costs (travel, supplies, recruiting, meals, etc.)

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(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	(39,363,995)	(27,775,513)	(22,842,543)	(23,187,591)	1,004,524	747,389	461,479
Revenues	14,922,202	21,875,387	24,225,270	26,188,648	29,570,514	30,234,764	31,050,052
Expenditures	21,779,280	22,094,152	24,646,851	26,244,285	29,827,649	30,520,674	31,412,566
Transfers							
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 Trf of Funds for Athletics - 2301147	1,000,000						
7207163 082-Trf funds for Athletics School - 2304356	1,000,000						
7207179 039-Trf 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						
10585471 JN - Trf Cash - Reverse 8590217							
8590217 32-DI AWD 40295 LOST REVENUE (H3-37)		5,144,387					
Trf cash from Athletics to the Campus Recapitalization account (FY23). Original calculation moved the deficits in Athletics prior to receipt of HEERF lost revenue funding which would have partially offset the deficit transferred.							
10585471				(5,144,387)			
Other transfers		7,349	76,534	29,392,139			
Net Total Transfers	18,445,561	5,151,736	76,534	24,247,752	0	0	0
Ending Cash Balance	(27,775,513)	(22,842,543)	(23,187,591)	1,004,524	747,389	461,479	98,965
Encumbrances	1,433,146	999,995	1,006,122	1,248,917			
Unencumbered Cash Balance	(29,208,659)	(23,842,538)	(24,193,713)	(244,393)	747,389	461,479	98,965

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 2026 Legislature
University of Hawai'i**

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).

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of Student Athletes	497	497	497	497	497	497
2.	All-Conference Academic Awards (Big West, Mountain West, MPSF)	182	182	182	182	182	182
3.	All-District Academic Awards	44	44	44	44	44	44
4.	All-America Academic Awards	2	2	2	2	2	2
	Number of NCAA/Conference Athletic Awards						
	NCAA All-America: 10						
	NCAA All-District/Region: 7						
	Conference Coach of the Year: 5						
	Conference Player of the Year: 11						
	Conference Freshmen of the Year: 7						
5.	Other Postseason Awards: 11	51	51	51	51	51	51
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

Program Size Indicators		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Total state population (in thousands)	1,424	1,418	1,412	1,407	1,401	1,395	1,395
2.	Undergraduate headcount enrollment	14,870	15,023	14,829	14,849	14,927	15,002	15,002
3.	Graduate headcount enrollment	4,768	4,780	4,790	4,799	4,808	4,813	4,813
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Fund Activities Encompassed		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of athletic competitions sponsored on O'ahu/Neighbor Island	223	223	223	223	223	223
2.	Number of athletic competitions participated in the mainland	239	239	239	239	239	239
3.	Season Ticket Sales (\$)	2,354,913	2,472,658	2,596,291	2,726,106	2,862,411	3,005,532
4.	General Ticket Sales (\$)	2,562,236	2,690,348	2,824,865	2,966,109	3,114,414	3,270,135
5.	Corporate Sponsorships (\$)	2,800,000	2,900,000	3,000,000	3,100,000	3,200,000	3,300,000
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	17,860,416	18,054,359	18,754,163	19,573,368	20,426,721	21,315,617
B. Other Current Expenses	11,967,232	12,466,315	12,658,402	13,190,248	14,042,697	14,922,509
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
TOTAL	29,827,649	30,520,674	31,412,566	32,763,616	34,469,419	36,238,126

Report on Non-General Fund Information
for Submittal to the 2026 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 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	87,660	(0)	(0)	(0)	(0)	(0)	(0)
Revenues	(87,660)						
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							

Report on Non-General Fund Information
for Submittal to the 2026 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:

More students accepted the loan

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	625,000	625,000	625,000	625,000	625,000	625,000	625,000
Beginning Cash Balance	1,235,699	1,477,393	1,729,777	2,204,327	1,901,707	1,901,707	1,901,707
Revenues	627,085	579,739	669,171	454,939	500,000	500,000	500,000
Expenditures	385,391	327,354	194,622	757,558	500,000	500,000	500,000
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	1,477,393	1,729,777	2,204,327	1,901,707	1,901,707	1,901,707	1,901,707
Encumbrances							
Unencumbered Cash Balance	1,477,393	1,729,777	2,204,327	1,901,707	1,901,707	1,901,707	1,901,707

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 2026 Legislature
University of Hawai'i**

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

<u>Fund Measures of Effectiveness</u>		FY	FY	FY	FY	FY	FY
		2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
1.	Total amount of loans awarded	140	140	140	140	140	140
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY	FY	FY	FY	FY	FY	FY
		2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
1.	Undergraduate headcount enrollment	15,365	15,519	15,674	15,831	15,989	15,989	15,989
2.	Graduate headcount enrollment	4,633	4,679	4,726	4,773	4,821	4,821	4,821
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY	FY	FY	FY	FY	FY
		2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
1.	Number of Hawai'i resident students enrolled who apply for federal aid	7,800	7,800	7,800	7,800	7,800	7,800
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services						
B. Other Current Expenses	500,000	500,000	500,000	500,000	500,000	500,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	500,000	500,000	500,000	500,000	500,000	500,000

Report on Non-General Fund Information for Submittal to the 2026 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.

Variances: 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:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(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	1,567,255	1,978,355	1,921,833	1,751,426	1,066,566	753,284	793,266
Revenues	4,283,345	3,993,101	3,859,712	4,094,019	4,220,000	4,346,600	4,476,998
Expenditures	3,872,246	4,049,623	4,030,119	4,771,876	4,533,282	4,306,618	4,091,287
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	(7,003)	0	0	0
Ending Cash Balance	1,978,355	1,921,833	1,751,426	1,066,566	753,284	793,266	1,178,977
Encumbrances	827,107	837,727	1,067,266	1,078,597	1,023,957	870,363	739,809
Unencumbered Cash Balance	1,151,248	1,084,106	684,160	(12,031)	(270,673)	(77,097)	439,168

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 2026 Legislature
University of Hawai'i**

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.

Fund Measures of Effectiveness		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of print books disseminated	150,004	153,004	156,064	159,186	162,369	165,617
2.	Number of print journals disseminated	6,200	6,324	6,450	6,579	6,711	6,845
3.	Total downloads of UH Press Open Access editions from ScholarSpace	265,592	270,904	276,322	281,848	287,485	293,235
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 2030-31
1.	Total number of active books (works) available	4,337	4,424	4,512	4,602	4,695	4,788	4,884
2.	Total number of active journals (issues) available	2,072	2,113	2,156	2,199	2,243	2,288	2,333
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Fund Activities Encompassed

		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of new books (works) added	110	50	51	52	53	54
2.	Number of new journals (issues) added	51	50	51	52	53	54
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	2,991,807	3,081,561	3,174,008	3,269,228	3,367,305	3,468,324
B. Other Current Expenses	1,541,475	1,225,057	917,279	793,273	492,071	198,083
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
TOTAL	4,533,282	4,306,618	4,091,287	4,062,502	3,859,377	3,666,408

Report on Non-General Fund Information
for Submittal to the 2026 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 Office of Technology Transfer and Economic Development (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.

No anticipated expenditures expected in the near future; nominal interest earning only.

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	222,810	202,354	183,760	190,076	190,143	190,208	190,273
Revenues	3,701	4,606	6,316	67	65	65	65
Expenditures	35,819	23,200	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	11,662						
Net Total Transfers	11,662	0	0	0	0	0	0
Ending Cash Balance	202,354	183,760	190,076	190,143	190,208	190,273	190,338
Encumbrances							
Unencumbered Cash Balance	202,354	183,760	190,076	190,143	190,208	190,273	190,338

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 2026 Legislature
University of Hawai'i**

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 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.						
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 2030-31
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
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
TOTAL	0	0	0	0	0	0

Report on Non-General Fund Information
for Submittal to the 2026 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 Counsel 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 Hawaii based on MOUs

Variances: Revenue variance for FY 27

Effective FY 26, all UH related projects will no longer be handled by UH Community Design Center (UHCDC), resulting in declining revenue in out years
 Last payment received from UH in September 2025.

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	40,440	(183,206)	(243,281)	134,996	228,331	428,331	328,331
Revenues	1,028,314	1,242,346	2,159,982	1,735,651	1,700,000	1,300,000	1,300,000
Expenditures	1,251,960	1,302,421	1,605,225	1,642,317	1,500,000	1,400,000	1,400,000
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	(183,206)	(243,281)	311,476	228,331	428,331	328,331	228,331
Encumbrances	1,483	3,824	27,715	8,145	0	0	0
Unencumbered Cash Balance	(184,689)	(247,105)	283,761	220,185	428,331	328,331	228,331

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 2026 Legislature
University of Hawai'i**

Name of Fund: UH Commercial Enterprises RF (Architecture - HIDE SIGN 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.

Fund Measures of Effectiveness		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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
		200-400	200-400	200-400	200-400	200-400	200-400
		Directly/15,000	Directly/15,000	Directly/15,000	Directly/15,000	Directly/15,000	Directly/15,000
		via outreach	via outreach	via outreach	via outreach	via outreach	via outreach
		mailers	mailers	mailers	mailers	mailers	mailers
5.	Number of people reached through outreach events						
6.	Revenue generated through commercial enterprise projects	1,735,651	1,700,000	1,300,000	1,300,000	1,300,000	1,300,000
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 2030-31
1.	Total state population (in thousands)	1,460	1,470	1,481	1,491	1,502	1,512	1,522
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

Fund Activities Encompassed		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of commercial enterprise projects		18	18	18	18	18
2.	Number of outreach events (symposia, competitions, exhibitions)		2	2	2	2	2
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: University of Hawaii
Name of Fund: UH Commercial Enterprises RF (Architecture - HIDE SIGN Community Design Center)
Legal Authority: 304A-2251, HRS
Fund Type (MOF): W
Apprn. Acct. Number: S-351-F

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	1,300,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
B. Other Current Expenses	200,000	200,000	200,000	200,000	200,000	200,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	1,500,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000

Report on Non-General Fund Information
for Submittal to the 2026 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. Starting January 1, 2022 the licensing for the University was assigned to the Manoa Athletics Department and included in this fund.

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 FY22 due to COVID and no spectators/fans being allowed to attend athletic contests and therefore having no sales at the athletic events. In FY22, 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 FY23, 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 due to the licensing revenue being received for royalties. In FY23, 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. In FY24, 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 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	289,379	597,603	798,780	1,056,170	734,385	984,385	1,273,385
Revenues	174,204	534,602	587,460	558,238	600,000	630,000	661,500
Expenditures	69,345	153,639	167,943	177,253	180,000	180,000	180,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	203,365	(179,787)	(162,127)		180,000	189,000	198,450
					(350,000)	(350,000)	(350,000)
Net Total Transfers	203,365	(179,787)	(162,127)	(702,770)	(170,000)	(161,000)	(151,550)
Ending Cash Balance	597,603	798,780	1,056,170	734,385	984,385	1,273,385	1,603,335
Encumbrances							
Unencumbered Cash Balance	597,603	798,780	1,056,170	734,385	984,385	1,273,385	1,603,335

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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Net revenue produced by H Zone operations and shared with the Athletics	180,000	189,000	198,450	208,373	218,791	229,731
2.	Net revenue produced by the Licensing program for the University	420,000	450,000	481,500	514,575	549,304	585,769
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Total number of tickets sold to Athletics Events (*optimistic projections)	372,959	391,607	411,187	431,747	453,334	476,001	499,801
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

Fund Activities Encompassed		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	172,000	172,000	172,000	172,000	172,000	172,000
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
TOTAL	180,000	180,000	180,000	180,000	180,000	180,000

Report on Non-General Fund Information
for Submittal to the 2026 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 in 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 in FY23 due to increase in resale items for H Zone and increased redistribution of payroll bookstore support services OH.
Increase in revenues in 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 in FY24 due to increase in redistribution of payroll bookstore support service OH and resale items for H Zone

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(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	(1,440,072)	(1,412,670)	(1,242,444)	(1,259,783)	(1,197,498)	(1,096,598)	(821,922)
Revenues	275,230	615,840	923,911	945,948	1,018,241	1,048,788	1,080,252
Expenditures	247,828	445,613	775,842	755,617	752,007	774,112	799,181
Transfers							
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)	(165,334)		
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			
Net Total Transfers	0	0	(165,408)	(128,046)	(165,334)	0	0
Ending Cash Balance	(1,412,670)	(1,242,444)	(1,259,783)	(1,197,498)	(1,096,598)	(821,922)	(540,851)
Encumbrances	(9,667)	(9,533)	(8,398)	(8,654)			
Unencumbered Cash Balance	(1,403,004)	(1,232,911)	(1,251,385)	(1,188,844)	(1,096,598)	(821,922)	(540,851)

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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Gross Revenues	1,018,241.00	1,048,788.23	1,080,251.88	1,112,659.43	1,146,039.22	1,180,420.39
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of students enrolled (Avg Headcount enrollment calculated using Fall and Spring enrollment)	47676	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 2026 Legislature
University of Hawai'i**

Fund Activities Encompassed		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	114,788	117,776	123,155	128,808	128,808	128,808
B. Other Current Expenses	637,219	656,336	676,026	696,306	717,196	738,711
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
TOTAL	752,007	774,112	799,181	825,114	846,004	867,519

Report on Non-General Fund Information
for Submittal to the 2026 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 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	2,642	5,142	3,642	2,142
Revenues			2,642	2,500	2,500	2,500	2,500
Expenditures			0	0	4,000	4,000	4,000
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	2,642	5,142	3,642	2,142	642
Encumbrances							
Unencumbered Cash Balance	0	0	2,642	5,142	3,642	2,142	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 2026 Legislature
University of Hawai'i**

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

Fund Measures of Effectiveness

		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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.							

Program Size Indicators

		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Total state population (in thousands)	1,450	1,460	1,470	1,480	1,490	1,500	1,500
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	4,000	4,000	4,000	4,000	4,000	4,000
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	4,000	4,000	4,000	4,000	4,000	4,000

Report on Non-General Fund Information
for Submittal to the 2026 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: Timing of collections and changes in utilization.

Cash balance lapse to general fund? (No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Beginning Cash Balance	13,445	11,219	20,330	21,988	24,961	22,061	25,061
Revenues	2,700	10,800	9,610	4,700	1,100	7,000	7,000
Expenditures	4,926	1,689	7,952	1,728	4,000	4,000	4,000
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	11,219	20,330	21,988	24,961	22,061	25,061	28,061
Encumbrances							
Unencumbered Cash Balance	11,219	20,330	21,988	24,961	22,061	25,061	28,061

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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of Assessment Leadership Fellows supported	2	4	4	4	4	4
2.	Number of training events attended	3	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.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of faculty directly benefited from the activities	17	10	10	12	14	18	18
2.	Undergraduate headcount enrollment	4,876	4,870	4,985	4,997	5,009	5,019	5,026
3.	Graduate headcount enrollment	4,870	4,985	4,997	5,009	5,019	5,026	5,026
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Support Assessment Leadership Fellows	2	4	4	4	4	4
2.	Attend assessment training events	3	4	4	4	4	4
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	4,000	4,000	4,000	4,000	4,000	4,000
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
TOTAL	4,000	4,000	4,000	4,000	4,000	4,000

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: UOH
 Prog ID(s): UOH-100
UH Commercial Enterprises RF (Division Food
Service)
 Name of Fund: 304A-2251, HRS
 Legal Authority:

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:

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 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(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	3,411,119	959,502	1,043,130	1,556,249	2,297,889	3,049,057	3,800,225
Revenues	(2,446,293)	154,634	513,119	751,168	751,168	751,168	751,168
Expenditures	5,323	71,006	0	9,529	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	0	0	0
Ending Cash Balance	959,502	1,043,130	1,556,249	2,297,889	3,049,057	3,800,225	4,551,393
Encumbrances	121,040	50,034	43,074	43,074	0	0	0
Unencumbered Cash Balance	838,462	993,096	1,513,175	2,254,814	3,049,057	3,800,225	4,551,393

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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of Voluntary Student Housing and Commuter Meal Plans sold for Fall &	800	800	800	800	800	800.00
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.	8	8	8	9	9	9
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Undergraduate headcount enrollment	14,870	15,023	14,829	14,849	14,927	15,002	15,080
2.	Graduate headcount enrollment	4,768	4,780	4,790	4,799	4,808	4,813	4,822
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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	2	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	650,000	650,000	650,000	700,000	700,000	700,000
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
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 2026 Legislature

Department: UOH
 Prog ID(s): UOH-100
UH Commercial Enterprises RF (OSA - Mānoa One
 Name of Fund: Card)
 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 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 - Decrease in revenue due to discontinued interest income distribution. 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 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	51,598	59,542	69,627	79,226	78,114	79,395	80,676
Revenues	178	1,488	2,530	107	2,500	2,500	2,500
Expenditures	(7,766)	(8,596)	(7,070)	1,219	1,219	1,219	1,219
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	59,542	69,627	79,226	78,114	79,395	80,676	81,957
Encumbrances							
Unencumbered Cash Balance	59,542	69,627	79,226	78,114	79,395	80,676	81,957

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 2026 Legislature
University of Hawai'i**

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.

Fund Measures of Effectiveness

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. Number of programs that accept and utilize Campus Cash.	6	8	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.						

Program Size Indicators

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. Undergraduate headcount enrollment	14,870	15,023	14,829	14,849	14,927	15,002	15,080
2. Graduate headcount enrollment	4,768	4,780	4,790	4,799	4,808	4,813	4,822
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 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Campus Cash promotional marketing events per year.	1	2	2	2	2	2
2.	Number of cards issued per year.	9,000	9,000	9,000	9,000	9,000	9000
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	1,219	1,219	1,219	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
TOTAL	1,219	1,219	1,219	1,500	1,500	1,500

Report on Non-General Fund Information
for Submittal to the 2026 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:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(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	19,705,303	24,630,473	37,259,605	44,090,834	51,177,337	61,165,832	75,948,579
Revenues	28,785,671	34,855,069	42,327,936	47,830,933	48,000,000	48,000,000	48,000,000
Expenditures	21,967,804	20,466,269	32,014,271	37,995,440	35,633,696	31,099,864	31,049,970
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(1,892,698)	(1,759,668)	(3,482,435)	(2,748,991)	(2,377,809)	(2,117,389)	(3,810,182)
Ending Cash Balance	24,630,473	37,259,605	44,090,834	51,177,337	61,165,832	75,948,579	89,088,427
Encumbrances	1,460,013	2,003,260	1,901,033	3,502,571			
Unencumbered Cash Balance	23,170,460	35,256,344	42,189,801	47,674,766	61,165,832	75,948,579	89,088,427

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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Extramural fund support (\$ millions)	452.97	475.61	475.61	475.61	475.61	475.61
2.	Indirect Cost Recovery (\$ millions)	43.50	43.93	44.37	44.37	44.37	44.37
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Total State Population (in thousands)	1,450	1,460	1,470	1,481	1,491	1,502	1,502
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of grants submitted	1,963	1,982	2,002	2,022	2,042	2,063
2.	Number of Extramural grants funded	1,666	1,682	1,699	1,716	1,733	1,751
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	21,531,226	18,289,824	18,433,955	18,182,995	18,420,124	18,716,968
B. Other Current Expenses	14,102,470	12,810,040	12,616,015	12,599,456	12,789,152	12,986,126
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	35,633,696	31,099,864	31,049,970	30,782,451	31,209,276	31,703,094

Report on Non-General Fund Information
for Submittal to the 2026 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 2023 - Expenses increased over FY 2022 due to filling of vacant positions.

FY 2024 - 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 - Expenditures exceeded FY 2024 due to \$230,000 in temporary hazard payouts plus applicable fringe for current and former employees and collective bargaining agreement increases. Post-doctoral fellowships were converted from stipend-paid to payroll in January 2024 so FY 2025 included full year of salaries/fringe, net increase of \$69K (payroll/fringe vs stipend). FY 2025 also included full year of payroll for several positions.

FY 2027 - Expenditures include clinic renovation payments estimated at \$2.0M.

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(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	9,167,694	10,895,929	12,423,718	13,196,844	12,574,462	11,510,162	8,267,667
Revenues	4,626,697	5,003,530	5,297,132	4,908,802	4,933,700	4,854,900	4,854,900
Expenditures	3,073,014	3,475,741	4,524,006	5,531,184	5,998,000	8,097,395	8,321,148
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	174,551	0	0	0	0	0	0
Ending Cash Balance	10,895,929	12,423,718	13,196,844	12,574,462	11,510,162	8,267,667	4,801,419
Encumbrances	143,518	230,995	311,975	222,794			
Unencumbered Cash Balance	10,752,411	12,192,723	12,884,869	12,351,667	11,510,162	8,267,667	4,801,419

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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Patient visits *	10,416	10,416	10,416	10,416	10,416	10,416	10,416
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 2026 Legislature
University of Hawai'i**

Fund Activities Encompassed		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	5,060,700	5,505,302	5,720,013	5,930,813	5,930,813	5,930,813
B. Other Current Expenses	937,300	2,592,093	2,601,135	610,477	620,020	629,564
C. Equipment	0	0	0	0	0	
M. Motor Vehicles	0	0	0	0	0	
L. Leases	0	0	0	0	0	
TOTAL	5,998,000	8,097,395	8,321,148	6,541,290	6,550,833	6,560,377

Report on Non-General Fund Information
for Submittal to the 2026 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 and diploma fees

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.
 2025 - Variance due to student assistants cost moved to tuition account
 2026 - Filled vacant position

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	425,000	425,000	425,000	425,000	425,000	425,000	425,000
Beginning Cash Balance	119,348	130,526	114,040	63,880	119,996	99,996	88,996
Revenues	277,104	253,292	265,939	275,262	260,000	260,000	260,000
Expenditures	265,926	269,778	316,100	219,146	280,000	271,000	271,000
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	130,526	114,040	63,880	119,996	99,996	88,996	77,996
Encumbrances	24,394						
Unencumbered Cash Balance	106,132	114,040	63,880	119,996	99,996	88,996	77,996

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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of Degrees & Certificates of Achievement Earned (AY)	4,687	4,922	5,168	5,426	5,697	5,982.00
2.	Number of transcripts provided	20,147	21,155	22,213	23,323	24,489	25,713.00
3.	Number of paper diplomas provided (regular and replacement orders)	9,608	10,088	10,592	11,122	11,678	12,262.00
4.	Number of Diplomas provided	4,553	4,780	5,019	5,270	5,534	5,810.00
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Resident Undergrad Degrees & Certs of Achievement Earned 18-24	2,579	2,708	2,843	2,985	3,134	3,134	3,284.00
2.	Resident Undergrad Degrees & Certs of Achievement Earned 18+	3,362	3,530	3,706	3,891	4,086	4,086	4,286.00
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

Fund Activities Encompassed		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of graduation application requests processed	5,356	5,570	5,784	6,073	6,073	6,373.00
2.	Number of transcripts issued	18,316	18,395	18,474	19,398	19,398	19,898.00
3.	Number of diplomas issued	7,576	7,720	7,864	8,257	8,257	8,557.00
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	280,000	271,000	271,000	271,000	271,000	271,000
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
TOTAL	280,000	271,000	271,000	271,000	271,000	271,000

Report on Non-General Fund Information
for Submittal to the 2026 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.

FY 2027 - Increase in revenues is due to projected drawdown of Stadium stock fund of \$300K vs. \$250K in FY 2026 and anticipated student fees increase.

FY 2028 - Increase in revenues is due to projected drawdown of Stadium stock fund of \$300K vs. \$250K in FY 2027 and anticipated student fees increase in FY27.

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	436,187	436,187	436,187	436,187	436,187	436,187	436,187
Beginning Cash Balance	65,755	124,939	141,351	89,325	137,297	185,291	233,285
Revenues	358,159	262,750	319,907	372,126	383,289	383,289	383,289
Expenditures	297,976	242,337	368,933	325,529	335,295	335,295	335,295
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(1,000)	(4,000)	(3,000)	1,375	0	0	0
Ending Cash Balance	124,939	141,351	89,325	137,297	185,291	233,285	281,279
Encumbrances	8,052	8,158	7,759	1,127	2,571	2,571	2,571
Unencumbered Cash Balance	116,887	133,194	81,566	136,170	182,720	230,714	278,708

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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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)	50	75	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.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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 2026 Legislature
University of Hawai'i**

Fund Activities Encompassed		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of Graduate Test Prep and Research Awards Applications	20	20	20	20	20	20
2.	Number of Scholarships Applications	170	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 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	177,851	177,851	177,851	177,851	177,851	177,851
B. Other Current Expenses	157,444	157,444	157,444	173,188	173,188	173,188
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
TOTAL	335,295	335,295	335,295	351,039	351,039	351,039

for Submittal to the 2026 Legislature

Department:	UOH
Prog ID(s):	UOH-100
Name of Fund:	UH Student Activities RF (Broadcast Communication 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, service awards, food and other program-related expenses. Other allowable expense relates to expenses that the SMB may incur to operate as the governing organization.

Variances:

FY2022 expenditure decrease due to low number of stipend and cash award payout. Positions were also not filled.

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.

FY2025 - Increase in expenditures is primarily due to filling up all student employee vacancies and the THP payout; decrease in revenue due to discontinued distribution of interest income. In addition, revenues from video production were consolidated under Manoa Now.

FY2026 - FY2028 anticipated increase in revenue due to anticipated increase in student fees from student enrollment; conservatively expected to reduce the expenditures should revenues in reality become stagnant.

The anticipated decrease in expenditures due to reduce to advertising costs, operating expenses and repairs and maintenance.

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

Statutory language:

Financial Data							
	FY 2022 (actual)	FY 2023 (actual)	FY 2024 (actual)	FY 2025 (actual)	FY 2026 (estimated)	FY 2027 (estimated)	FY 2028 (estimated)
Appropriation Ceiling	220,000	220,000	220,000	220,000	220,000	220,000	220,000
Beginning Cash Balance	39,377	62,822	93,019	92,264	56,016	62,759	82,822
Revenues	110,024	111,300	120,642	118,054	126,318	139,638	139,638
Expenditures	86,579	81,103	121,397	151,651	119,575	119,575	119,575
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	62,822	93,019	92,264	58,666	62,759	82,822	102,885
Encumbrances	0	0	3,865	0	0	0	0
Unencumbered Cash Balance	62,822	93,019	88,399	58,666	62,759	82,822	102,885

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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of students that can participate in the broadcast programs - graduate and undergraduate	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.	35	40	45	50	55	60
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Undergraduate headcount enrollment	###	15,023	14,829	14,849	14,927	15,002	15,080
2.	Graduate headcount enrollment	###	4,780	4,790	4,799	4,808	4,813	4,822
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of identified projects and activities that promote collaboration between student media programs.	6	8	8	8	8	8
2.	The number of programming hours offered.	8,736	8,736	8,736	8,736	8,736	8736
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	98,400	88,560	88,560	88,560	88,560	88,560
B. Other Current Expenses	21,175	31,015	31,015	34,117	34,117	34,117
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
TOTAL	119,575	119,575	119,575	122,677	122,677	122,677

Report on Non-General Fund Information
for Submittal to the 2026 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; Hawai'i Review - UH Mānoa literary journal; Student Media Board operation; and Manoa Now which is responsible for marketing and promotion of media programs.

Allowable expenses include personnel costs, general operating expenses, repairs & maintenance costs, equipment, printing expenses, stipends, travel, food, and other program-related expenses.

Variances:

FY 2023 - increase in expenditures primarily due to higher student payroll, 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 and filling of FTE position. Start of consolidation of video production with Manoa Now. There were also collective bargaining and fringe benefit increases.

FY 2025 - Decrease in revenue due to the discontinued distribution of interest income. Projections during the forecast period are based on more conservative sales levels.

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(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	365,919	493,154	580,926	564,803	544,200	571,410	571,410
Revenues	447,940	461,475	524,729	493,316	496,224	496,224	496,224
Expenditures	320,704	373,703	540,852	513,919	488,223	488,223	488,223
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	493,154	580,926	564,803	544,200	552,201	579,411	579,411
Encumbrances	6,646	33,581	15,590	26,360	31,500	31,500	31,500
Unencumbered Cash Balance	486,508	547,345	549,213	517,840	520,701	547,911	547,911

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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of students participating in the publication and marketing programs.	40	45	50	55	60	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	7500
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Undergraduate headcount enrollment	14,870	15,023	14,829	14,849	14,927	15,002	15,080
2.	Graduate headcount enrollment	4,768	4,780	4,790	4,799	4,808	4,813	4,822
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

Fund Activities Encompassed		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of Ka Leo print editions (bi monthly)	9	9	9	9	9	9
2.	Ka Leo Web average monthly page views	17,904	18,441	18,994	19,564	20,150	20,755
3.	Average kaleo.org monthly visitors	831	855	881	908	935	963
4.	Social media followers on average	5,073	5,225	5,382	5,544	5,710	5,881
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	396,543	377,290	377,290	396,543	396,543	396,543
B. Other Current Expenses	91,680	110,933	110,933	122,026	122,026	122,026
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
TOTAL	488,223	488,223	488,223	518,569	518,569	518,569

Report on Non-General Fund Information
for Submittal to the 2026 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 - FY2024 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.

FY2025 increase in revenue due CCB special projects-sales, and services. Anticipated increase revenue on collectible student fees and CCB special events sales tickets.

Increase in payroll due to the mandatory student salary increase to be expected in January 2026.

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(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	642,503	913,386	886,055	754,744	734,090	697,386	628,990
Revenues	511,454	539,273	541,567	596,718	620,397	620,397	620,397
Expenditures	240,570	566,604	572,878	544,372	566,147	588,793	588,793
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	(100,000)	(73,000)	(100,000)	(100,000)	(100,000)
Ending Cash Balance	913,386	886,055	754,744	734,090	688,340	628,990	560,594
Encumbrances	105	1,600	0	7,847			
Unencumbered Cash Balance	913,281	884,455	754,744	726,243	688,340	628,990	560,594

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 2026 Legislature
University of Hawai'i**

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.

Fund Measures of Effectiveness

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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.						

Program Size Indicators

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. Undergraduate headcount enrollment		14,870	15,023	14,829	14,849	14,927	15,080
2. Graduate headcount enrollment		4,768	4,780	4,790	4,799	4,808	4,822
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

Fund Activities Encompassed		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	98,840	98,840	101,805	104,859	104,859	104,859
B. Other Current Expenses	467,307	489,953	486,988	501,598	501,598	588,793
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
TOTAL	566,147	588,793	588,793	606,457	606,457	693,652

Report on Non-General Fund Information
for Submittal to the 2026 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.

Variances:

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.

FY 2025 - Decrease in revenues due to discontinued distribution of interest income. Expenditures for the Food Vault Hawaii are expected to increase to continued supports to students that need assistance.

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	180,054	171,364	198,057	303,568	272,599	265,510	258,421
Revenues	490	4,259	8,078	0	0	0	0
Expenditures	9,181	44,565	71,717	103,969	107,089	107,089	107,089
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	67,000	169,150	73,000	100,000	100,000	100,000
Ending Cash Balance	171,364	198,057	303,568	272,599	265,510	258,421	251,332
Encumbrances		5,000		2,257	0	0	0
Unencumbered Cash Balance	171,364	193,057	303,568	270,342	265,510	258,421	251,332

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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of students participating in leadership development opportunities.	1,000	1,000	1,000	1,000	1,000	1000
2.	Number of UHM students requesting food and toiletries from the pantry.	500	500	500	500	500	500
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Undergraduate headcount enrollment	14870	15,023	14,829	14,849	14,927	15,002	15,080
2.	Graduate headcount enrollment	4768	4,780	4,790	4,799	4,808	4,813	4,822
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	35,000	36,050	36,050	36,050	36,050	36,050
B. Other Current Expenses	72,089	71,039	71,039	74,591	74,591	74,591
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
TOTAL	107,089	107,089	107,089	110,641	110,641	110,641

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: UOH
 Prog ID(s): UOH-100
UH Student Activities RF (Graduate Student
 Name of Fund: 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 to the administration and faculty of the University of Hawai'i at Mānoa; (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

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 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.

FY 2025 - Decrease in revenue due to discontinued distribution of interest income.

FY 2026 - 2028 Expected increase in revenue due to increase in enrollment and increase in student fees. Anticipated increase in expenditures due to timing of cash merit award processed.

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	179,300	179,300	179,300	179,300	179,300	179,300	179,300
Beginning Cash Balance	164,544	186,181	215,586	237,933	214,408	227,376	238,866
Revenues	97,539	98,885	98,942	92,393	93,317	94,250	94,250
Expenditures	75,903	69,479	76,595	76,523	80,349	82,760	82,760
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	(39,395)	0	0	0
Ending Cash Balance	186,181	215,586	237,933	214,408	227,376	238,866	250,356
Encumbrances							
Unencumbered Cash Balance	186,181	215,586	237,933	214,408	227,376	238,866	250,356

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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY	FY	FY	FY	FY	FY
		2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
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.							

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Graduate headcount enrollment	4,768	4,780	4,790	4,799	4,808	4,813	4,821
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of Social and professional development events	8	8	8	8	8	9
2.	Number of advisory bodies and campus-wide committees with GSO	8	8	8	8	8	8
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	6,100	6,283	6,471	6,795	6,795	6,795
B. Other Current Expenses	74,249	76,477	76,289	78,578	78,578	78,578
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
TOTAL	80,349	82,760	82,760	85,373	85,373	85,373

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: UOH
 Prog ID(s): UOH-100
UH Student Activities RF (Student Activity & Program Fee Board)
 Name of Fund: 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 programs which maximally benefit co-curricular programs and activities on the University of Hawai'i at Mānoa Campus.

Source of Revenues:

Mandatory student fees, interest income

Current Program Activities/Allowable Expenses:

A grant-funding program is conducted twice a year where 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 travel, advertising, printing, food, and other program-related expenses.

Variances:

FY2022 - 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 - 2028 Increase in expenditures is primarily due to SAPFB awards being projected at a more normal level.

Expected increase in revenue due to anticipated increase in student fees and enrollment.

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	408,200	408,200	408,200	408,200	408,200	408,200	408,200
Beginning Cash Balance	563,095	817,610	932,202	870,646	640,062	421,421	225,440
Revenues	413,502	423,625	440,909	421,190	453,201	475,861	475,861
Expenditures	158,987	263,690	436,316	651,774	671,842	671,842	671,842
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	(45,343)	(66,150)	0	0	0	0
Ending Cash Balance	817,610	932,202	870,646	640,062	421,421	225,440	29,459
Encumbrances	17,472	5,601	24,873	42,023	35,720	35,720	17,860
Unencumbered Cash Balance	800,138	926,601	845,773	598,039	385,701	189,720	11,599

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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of UHM Student Leadership Opportunities on SAPFB	8	8	8	8	8	8
2.	Number of RIOs supported by SAPFB	250	300	300	300	300	300
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Undergraduate headcount enrollment	14870	15,023	14,829	14,849	14,927	15,002	15,080
2.	Graduate headcount enrollment	4768	4,780	4,790	4,799	4,808	4,813	4,822
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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	125	150	150	150	150	150
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	42,500	43,775	45,088	45,088	45,088	45,088
B. Other Current Expenses	629,342	628,067	626,754	658,092	658,092	658,092
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
TOTAL	671,842	671,842	671,842	703,180	703,180	703,180

Report on Non-General Fund Information
for Submittal to the 2026 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 22 Revenue increase due to increase on collectable student fee and Summer Upass as UH reopens for in person class from Sp 22

FY 2025 - Expenditures will also increase as the collected fee will be remit to CC Honolulu and there after.

Decrease in revenue due to discontinue of the interest income distribution. This is a pass-through account.

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(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	216,962	232,851	315,460	375,966	430,350	487,995	591,575
Revenues	1,650,689	1,676,809	1,690,391	1,681,156	1,765,214	1,853,475	1,853,475
Expenditures	1,634,800	1,594,200	1,629,885	1,682,106	1,732,569	1,749,895	1,837,390
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	55,334	25,000	0	0
Ending Cash Balance	232,851	315,460	375,966	430,350	487,995	591,575	607,660
Encumbrances							
Unencumbered Cash Balance	232,851	315,460	375,966	430,350	487,995	591,575	607,660

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 2026 Legislature
University of Hawai'i**

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.

Fund Measures of Effectiveness		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of Unique UHM Students Using the UPASS	6,500	6,500	6,500	6,500	6,500	6500
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 2030-31
1.	Undergraduate headcount enrollment	14870	15,023	14,829	14,849	14,927	15,002	15,080
2.	Graduate headcount enrollment	4768	4,780	4,790	4,799	4,808	4,813	4,822
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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	1	1	1	1	1	1
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	1,732,569	1,749,895	1,837,390	1,837,390	1,837,390	1,837,390
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
TOTAL	1,732,569	1,749,895	1,837,390	1,837,390	1,837,390	1,837,390

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: UOH
 Prog ID(s): UOH-100
UH Student Activities RF - National Student
 Name of Fund: Exchange
 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.

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:

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 events, student assistants, telecom, duplicating, mailing, supplies, etc.).

Variances:

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

FY25 Decrease in expenses & revenue due to Director on Sabbatical and leave

FY26 Increase recruitment and resume and add new student activities

FY27-28 Expenditure variance is an estimated increase due to rising costs of event expenses and additional students participating in NSE programs.

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	26,235	36,863	34,484	36,180	41,682	42,682	42,682
Revenues	20,952	22,458	21,991	18,224	21,000	22,000	23,000
Expenditures	10,324	24,837	20,295	12,722	20,000	22,000	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	36,863	34,484	36,180	41,682	42,682	42,682	41,682
Encumbrances							
Unencumbered Cash Balance	36,863	34,484	36,180	41,682	42,682	42,682	41,682

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 2026 Legislature
University of Hawai'i**

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.

Fund Measures of Effectiveness

		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of incoming undergraduate exchange students	185	190	200	205	210	215
2.	Number of outgoing undergraduate exchange students	25	30	35	40	45	50
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 2030-31
1.	Undergraduate headcount enrollment	14421	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 2026 Legislature
University of Hawai'i

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	# of students attending activities	150	155	160	165	170	175
2.	Dollars spent student activities/student life	4,500	4,800	5,150	5,450	5,750	6,050
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	20,000	22,000	24,000	26,000	28,000	30,000
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
TOTAL	20,000	22,000	24,000	26,000	28,000	30,000

Report on Non-General Fund Information
for Submittal to the 2026 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:

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, supplies, and replacment office computers/scanners/laptops for office staff

FY24 to FY25: Revenue increase due to increase in Graduate Applications.

FY25 to FY26: Increase in expenses due to hiring of (1) APT band B position and training/travel for staff

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	600,000	600,000	600,000	600,000	600,000	600,000	600,000
Beginning Cash Balance	154,356	206,483	412,970	620,679	823,640	923,640	1,023,640
Revenues	395,134	369,758	368,983	413,200	400,000	400,000	400,000
Expenditures	343,008	163,271	160,620	210,239	300,000	300,000	300,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	(653)	0	0	0	0
Ending Cash Balance	206,483	412,970	620,679	823,640	923,640	1,023,640	1,123,640
Encumbrances		15,549	21,104	760			
Unencumbered Cash Balance	206,483	397,421	599,575	822,880	923,640	1,023,640	1,123,640

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 2026 Legislature
University of Hawai'i**

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.

Fund Measures of Effectiveness

		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of admitted students	2,000	2,000	2,000	2,000	2,000	2,000.00
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 2030-31
1.	Total state population (in thousands)	1450	1,460	1,470	1,481	1,491	1,502	1,502
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of Applications processed	3,500	3,500	3,500	3,500	3,500	3,500
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 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	300,000	300,000	300,000	300,000	300,000	300,000
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
TOTAL	300,000	300,000	300,000	300,000	300,000	300,000

Report on Non-General Fund Information
for Submittal to the 2026 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 a revenue associated 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. In FY25, the online program fully launched, accompanied by increased recruitment expenses.

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	72,000	72,000	72,000	72,000	80,000	80,000	80,000
Beginning Cash Balance	3,771	12,264	19,832	63,212	83,892	99,892	113,892
Revenues	101,767	50,329	65,325	85,927	86,000	86,000	86,000
Expenditures	93,274	42,762	21,944	65,247	70,000	72,000	74,000
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	12,264	19,832	63,212	83,892	99,892	113,892	125,892
Encumbrances	75	75					
Unencumbered Cash Balance	12,189	19,757	63,212	83,892	99,892	113,892	125,892

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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of enrolled students	140	140	150	150	150	155
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Total state population (in thousands)	1,450	1,460	1,470	1,481	1,491	1,502	1,548
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of applications received	1770	1770	1770	1770	1770	1770
2.	Number of admitted students	500	500	500	500	500	500
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	70,000	72,000	74,000	74,000	74,000	74,000
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
TOTAL	70,000	72,000	74,000	74,000	74,000	74,000

Report on Non-General Fund Information
for Submittal to the 2026 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 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.

The variance in revenues from FY2024 to FY2025 is due to a change in the application software system and subsequent delay in receiving net application fee revenue.

The increase in expenditures in FY2026 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:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	5,161	2,594	16,667	34,834	39,502	28,502	17,902
Revenues	20,333	18,301	18,783	5,800	9,000	9,400	9,900
Expenditures	22,900	4,228	616	1,132	20,000	20,000	20,000
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	2,594	16,667	34,834	39,502	28,502	17,902	7,802
Encumbrances	1,518						
Unencumbered Cash Balance	1,076	16,667	34,834	39,502	28,502	17,902	7,802

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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of admitted students	211	222	234	246	259	272.00
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Total state population (in thousands)	1,460	1,470	1,481	1,491	1,502	1,502	1,502
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of Applications processed	550	500	550	550	550	550
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
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
TOTAL	20,000	20,000	20,000	20,000	20,000	20,000

Report on Non-General Fund Information
for Submittal to the 2026 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:

Expenditures dipped previously due to staff turnover. We anticipate increased revenue as we staff up in FY26. CTAHR intends to use the accumulated balance of funds in FY26 to help address the facilities maintenance backlog and return to normal O&M in FY27.

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 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	68,264	68,264	68,264	68,264	68,264	68,264	68,264
Beginning Cash Balance	84,974	96,534	102,177	104,390	99,176	33,747	28,084
Revenues	51,998	45,825	38,043	23,762	24,950	26,198	27,507
Expenditures	40,438	40,181	35,830	28,976	90,379	31,860	33,415
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	96,534	102,177	104,390	99,176	33,747	28,084	22,177
Encumbrances			280				
Unencumbered Cash Balance	96,534	102,177	104,110	99,176	33,747	28,084	22,177

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 2026 Legislature
University of Hawai'i

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Total state population (in thousands) - flat projection due to changes	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 2026 Legislature
University of Hawai'i

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	13,176	13,835	14,527	15,253	16,016	16,817
B. Other Current Expenses	77,203	18,025	18,888	19,793	20,741	21,735
C. Equipment	0	0	0	0	0	
M. Motor Vehicles	0	0	0	0	0	
L. Leases	0	0	0	0	0	
TOTAL	90,379	31,860	33,415	35,046	36,757	38,552

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: UH Real Property & Facilities Use RF (Arts & Humanities)
 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 derived and collected from the University's facilities use program shall be deposited into this fund to be used for the costs of providing public service programs as follows:

The purpose of the Facility Fund account is to support the Kennedy Theatre equipment and facility needs in repairing, replacing, and maintaining as needed. This is funded by rentals from other campus organizations. This also allows for current Theatre and Dance students to have on the job training working live theatrical events as well as employing outside theatrical professionals to work these events.

Source of Revenues:

The source of revenue would be the labor and equipment costs for the use of equipment, technicians, front of house, maintenance, and facility fees needed for each event.

Current Program Activities/Allowable Expenses:

Revenues from room rentals; Expenditures related to rental equipment and personnel costs.

Variances:

FY2022, we will see an increase in income if we are able to start having rentals again. If we are still under COVID restrictions then revenue and expenditures will be down or flat.

FY2023 revenues are estimated to increase due to the easing restrictions of COVID. We are seeing more of our returning customers, especially the returning of the Ohana Arts program this past summer.

FY2023 expenditure variances are increasing due to replacing outdated equipment and the additional overtime costs for personnel due to COVID and the retirement of our Lighting & Design faculty and Theatre Stage Technician.

FY2024- There are an unusual amount of events due to events delayed by COVID all taking place in Spring/early Summer 2024. There will increase both revenue and expense. Also looking at possible replacement of some lighting inventory this year.

FY2025 - Revenues and expenditures increased as facilities and equipment rentals increased; additionally, some expenditures were incurred for Ohana Arts in the current year but revenues will not be earned until FY2026 due to services occurring over two fiscal years.

FY2026 - Revenues and expenditures are expected to decrease due to staffing changes in the department and not enough capacity to host groups at the same capacity as in previous years (note: FY2026 revenues appear to be an increase due to the expected payment for services that overlap fiscal year:

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	19,966	59,719	93,532	133,906	101,367	101,367	101,367
Revenues	22,663	64,911	59,000	67,800	75,000	75,000	75,000
Expenditures	(17,090)	31,098	18,626	100,340	75,000	75,000	75,000
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	59,719	93,532	133,906	101,367	101,367	101,367	101,367
Encumbrances	13,272	0	200	200			
Unencumbered Cash Balance	46,447	93,532	133,706	101,167	101,367	101,367	101,367
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 (Arts & Humanities)
Apprn. Acct. Number: S-351-F
Fund Type (MOF): W
Legal Authority: 304A-2274, HRS

Statement of Objectives

The purpose of the Facility Fund account is to support the Kennedy Theatre equipment and facility needs in repairing, replacing, and maintaining as needed. This is funded by rentals from other campus organizations and community organizations. This also allows for current Theatre and Dance students to have on the job training working live theatrical events as well as employing outside theatrical professionals to work these events.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Stage Equipment	35,000	35,000	35,000	35,000	35,000	35,000
2.	Room Use	30,000	30,000	30,000	30,000	30,000	30,000
3.	Shop Material	8,000	8,000	8,000	8,000	8,000	8,000
4.	Labor	80,000	80,000	80,000	80,000	80,000	80,000
5.	Prop Rental	1,000	1,000	1,000	1,000	1,000	1,000
6.	Costume Rental	1,000	1,000	1,000	1,000	1,000	1,000
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Gross square footage available for leasing	61,441	61,441	61,441	61,441	61,441	61,441	61,441
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 (Arts & Humanities)

Apprn. Acct. Number: S-351-F

Fund Type (MOF): W

Legal Authority: 304A-2274, HRS

Fund Activities Encompassed		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of Event Agreements	30.00	30.00	30.00	30.00	30.00	30.00
2.	Number of Prop/Costume Rentals	10.00	10.00	10.00	10.00	10.00	10.00
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 Real Property & Facilities Use RF (Arts & Humanities)
Legal Authority: 304A-2274, HRS
Fund Type (MOF): W
Apprn. Acct. Number: S-351-F

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	75,000	75,000	75,000	75,000	75,000	75,000
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
TOTAL	75,000	75,000	75,000	75,000	75,000	75,000

Report on Non-General Fund Information
for Submittal to the 2026 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:

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 decreased due to no longer receiving Disney rent.

Expenditures decreased as repair and maintenance (R&M) expenses of our facilities were either deferred or covered by an alternate funding source.

FY26 No revenue from use of real property and facilities is expected.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	292,583	81,361	523,558	596,091	596,653	596,653	596,653
Revenues	149,847	476,499	72,536	563	0	0	0
Expenditures	361,069	34,302	3	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	0	0	0
Ending Cash Balance	81,361	523,558	596,091	596,653	596,653	596,653	596,653
Encumbrances	200	471	100	100			
Unencumbered Cash Balance	81,161	523,087	595,991	596,553	596,653	596,653	596,653

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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Lease revenue generated	0	0	0	0	0	0.00
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Gross square footage available for leasing	2,500	2,500	2,500	2,500	2,500	2,500	2,500.00
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of real property lease agreements	0	0	0	0	0	0.00
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
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
TOTAL	0	0	0	0	0	0

Report on Non-General Fund Information
for Submittal to the 2026 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 revenues are expected to be lower than FY24 levels due to anticipated repairs and maintenance of several county stations making them less available. These repairs and maintenance will increase the level of expenditures during FY26 and FY27.

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	125,000						
Beginning Cash Balance	138,849	172,271	282,750	419,169	786,804	499,822	294,115
Revenues	31,522	52,477	211,473	192,031	195,872	199,789	203,785
Expenditures	(1,900)	2,179	96,518	42,815	482,854	405,496	57,221
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	60,180	21,463	218,419	0	0	0
Ending Cash Balance	172,271	282,750	419,168	786,804	499,822	294,115	440,679
Encumbrances				62,087			
Unencumbered Cash Balance	172,271	282,750	419,168	724,718	499,822	294,115	440,679

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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of customers served	25	25	25	25	25	25.00
2.	Number of non-UH customers served	20	20	20	20	20	20.00
3.	Lease revenue generated	207,000	207,000	207,000	207,000	207,000	207,000
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of CTAHR available rooms for lease	15	15	15	15	15	15	15
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	0	0	0	0	0	
B. Other Current Expenses	482,854	405,496	57,221	60,082	63,087	66,241
C. Equipment	0	0	0	0	0	
M. Motor Vehicles	0	0	0	0	0	
L. Leases	0	0	0	0	0	
TOTAL	482,854	405,496	57,221	60,082	63,087	66,241

Report on Non-General Fund Information
for Submittal to the 2026 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:

FY23 Revenue increased from higher interest, rental income, and a one-time fund transfer from DAGS for old CIP projects.

FY24 Revenue decreased as the prior year included a one-time fund transfer from DAGS.

FY23 Expenses increased due to the purchase of a forklift and first-time payments to OHA.

FY24 Expenses increased from a one-time purchase of a compact excavator.

FY25 Expenses increased for the purchase of a garbage truck and three pickup trucks.

FY27 Expense projection decreased as the prior year's projection included the purchase of a street cleaner.

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

Statutory language: None

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	450,000	450,000	450,000	450,000	450,000		
Beginning Cash Balance	616,244	1,423,231	2,400,886	2,811,621	2,746,601	2,741,278	2,869,546
Revenues	626,417	918,055	810,613	798,149	809,000	809,000	809,000
Expenditures	23,224	192,648	266,474	736,501	679,900	495,927	502,450
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Trf to Chemistry MA2303354							
Trf to AIM Assess SW3333412.			(270,500)	(278,500)	(286,800)	(295,400)	(304,200)
Trf from MA Utilities MA2302445	203,795	252,248	137,097	151,832	152,377	110,595	118,604
Net Total Transfers	203,795	252,248	(133,403)	(126,668)	(134,423)	(184,805)	(185,596)
Ending Cash Balance	1,423,231	2,400,886	2,811,622	2,746,601	2,741,278	2,869,546	2,990,500
Encumbrances	96,955	552,897	492,978	192,996			
Unencumbered Cash Balance	1,326,276	1,847,990	2,318,644	2,553,605	2,741,278	2,869,546	2,990,500

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 2026 Legislature
University of Hawai'i**

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 functionable and in safe and usable condition. This include having proper service equipment, supplies, tools, resources necessary to accomplish this objective.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Lease revenue/license generated	\$ 672,259	\$ 672,259	\$ 672,259	\$ 672,259	\$ 672,259	\$ 672,259
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.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Gross square footage available for leasing	9,128,119	9,128,119	9,128,119	9,128,119	9,128,119	9,128,119	9,128,119
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i

Fund Activities Encompassed		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	157,484	163,435	169,958	176,757	176,757	176,757
B. Other Current Expenses	82,492	82,492	82,492	82,492	82,492	82,492
C. Equipment	439,924	250,000	250,000	250,000	250,000	250,000
M. Motor Vehicles	0	0	0	0	0	
L. Leases	0	0	0	0	0	
TOTAL	679,900	495,927	502,450	509,249	509,249	509,249

Report on Non-General Fund Information
for Submittal to the 2026 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

FY26-28: usage expected to normalize with inflationary increases in the out years.

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	79,813	103,648	114,124	157,741	163,317	171,117	178,517
Revenues	25,703	20,726	44,485	20,407	21,000	21,000	21,000
Expenditures	1,867	10,250	868	14,831	13,200	13,600	14,000
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	103,648	114,124	157,741	163,317	171,117	178,517	185,517
Encumbrances							
Unencumbered Cash Balance	103,648	114,124	157,741	163,317	171,117	178,517	185,517

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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	13,200	13,600	14,000	14,400	14,800	15,200
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
TOTAL	13,200	13,600	14,000	14,400	14,800	15,200

Report on Non-General Fund Information
for Submittal to the 2026 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 rental revenue due to rent collection starting in December 2021 and ending in March 2023. Intermittent rental use income since. An HIMB Director was hired in March 2025 but elected not to rent the estate initially. The new Director may elect to occupy starting in January 2026. Smithsonian usage agreement is pending OGC finalization and is expected to increase by \$36.6k in FY28
 Expenditures vary based on programmatic needs and funding availability.
 FY26 includes payroll that was previously paid w/other sources, upgrades to the bathrooms and other areas at the Lord Residence, and upgrades and replacements to the Coconut Island New Pauley classroom and meeting room electronics. FY27 includes payroll that was previously paid w/other sources, and upgrades and replacements to the Coconut Island New Pauley classroom and meeting room electronics. FY28 includes upgrades and replacements to the Coconut Island New Pauley classroom and meeting room electronics, and estimated cost to start adding a PV electric system to the Lord Residence.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	284,531	218,684	170,319	160,499	174,677	50,520	520
Revenues	33,774	17,033	(1,614)	17,054	48,600	78,600	115,200
Expenditures	51,450	65,397	8,206	2,876	172,757	128,600	115,200
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(48,171)	0	0	0	0	0	0
Ending Cash Balance	218,684	170,319	160,499	174,677	50,520	520	520
Encumbrances		2,450	40	520			
Unencumbered Cash Balance	218,684	167,869	160,459	174,157	50,520	520	520

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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Lease revenue generated	30,000	30,000	30,000	30,000	30,000	30,000
2.	Rental revenue generated	60,000	60,000	60,000	60,000	60,000	60,000
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of property lease agreements	1	1	1	1	1	1
2.	Number of facility use agreements	2	2	2	2	2	2
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	172,757	128,600	115,200	115,200	115,200	115,200
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
TOTAL	172,757	128,600	115,200	115,200	115,200	115,200

Report on Non-General Fund Information
for Submittal to the 2026 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.

Variances:

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

Loans of \$10k are awarded for qualifying individuals as balance permits

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	600,000	600,000	600,000	600,000	600,000		
Beginning Cash Balance	21,075	21,134	21,557	22,264	22,264	12,264	2,264
Revenues	59	423	707	0	0	0	0
Expenditures	0	0	0	0	10,000	10,000	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	21,134	21,557	22,264	22,264	12,264	2,264	2,264
Encumbrances							
Unencumbered Cash Balance	21,134	21,557	22,264	22,264	12,264	2,264	2,264

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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of student enrolled	20,213	20,415	20,619	20,826	21,034	21,034
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of student enrolled in College of Education	1,828	1,926	1,965	2,004	2,011	2,085	2,127
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of students enrolled in College of Education who apply for federal aid	758	758	758	758	758	758
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	10,000	10,000	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
TOTAL	10,000	10,000	0	0	0	0

Report on Non-General Fund Information
for Submittal to the 2026 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:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	(795)	(39,539)	381	(827)	(29,693)	307	307
Revenues	761,219	834,474	888,517	795,680	880,000	850,000	850,000
Expenditures	799,963	794,553	889,724	824,546	850,000	850,000	850,000
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	(39,539)	381	(827)	(29,693)	307	307	307
Encumbrances							
Unencumbered Cash Balance	(39,539)	381	(827)	(29,693)	307	307	307

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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of students enrolled	20,213	20,415	20,615	20,826	21,034	
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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.								

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of students enrolled offered Federal Work Study funds	1,500	1,500	1,500	1,500	1,500	1,500
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	850,000	850,000	850,000	850,000	850,000	850,000
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	850,000	850,000	850,000	850,000	850,000	850,000

Report on Non-General Fund Information
for Submittal to the 2026 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 delays, 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 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	(165,785)	(235,898)	(5,683)	(70,899)	(36,622)	(28,493)	0
Revenues	776,011	680,973	432,834	557,230	557,230	557,230	557,230
Expenditures	846,125	450,757	498,050	522,953	549,101	528,737	555,174
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	(235,898)	(5,683)	(70,899)	(36,622)	(28,493)	0	2,056
Encumbrances							
Unencumbered Cash Balance	(235,898)	(5,683)	(70,899)	(36,622)	(28,493)	0	2,056

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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Total number of CTAHR extramural projects	160	160	160	160	160	160
2.	Total number of CTAHR Hatch Multistate / Hatch Multistate Integrated projects	30	30	30	30	30	30
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Total number of CTAHR faculty	147	147	147	147	147	147	147
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

Fund Activities Encompassed		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Total number of CTAHR proposals submitted	265	265	265	265	265	265
2.	Total number of CTAHR awards funded	160	160	160	160	160	160
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 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	549,101	528,737	555,174	582,933	612,079	642,683
B. Other Current Expenses	0	0	0	0	0	0
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	549,101	528,737	555,174	582,933	612,079	642,683

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: UOH
 Prog ID(s): UOH-100
Federal Grants-In-Aid For Natural Resources -
 Name of Fund: 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 delays, 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 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	(53,081)	(75,124)	(35,087)	(307,377)	112,466	138,329	237,244
Revenues	1,276,841	1,565,445	794,237	1,929,442	1,410,982	1,410,982	1,410,982
Expenditures	1,298,884	1,525,407	1,066,527	1,509,599	1,385,119	1,312,067	1,196,886
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	(75,124)	(35,087)	(307,377)	112,466	138,329	237,244	451,340
Encumbrances							
Unencumbered Cash Balance	(75,124)	(35,087)	(307,377)	112,466	138,329	237,244	451,340

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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Total number of CTAHR extramural projects	160	160	160	160	160	160
2.	Total number of CTAHR Hatch / Hatch Integrated projects	60	60	60	60	60	60
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Total number of CTAHR faculty	147	147	147	147	147	147	147
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

Fund Activities Encompassed		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Total number of CTAHR proposals submitted	265	265	265	265	265	265
2.	Total number of CTAHR awards funded	160	160	160	160	160	160
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 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	1,385,119	1,312,067	1,196,886	1,256,730	1,319,567	1,385,545
B. Other Current Expenses	0	0	0	0	0	0
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	1,385,119	1,312,067	1,196,886	1,256,730	1,319,567	1,385,545

Report on Non-General Fund Information
for Submittal to the 2026 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:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	(701)	(52,693)	(6,993)	(83,230)	0	0	0
Revenues	232,142	304,585	174,209	232,587	232,587	232,587	232,587
Expenditures	284,135	258,884	250,445	149,357	232,587	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	(52,693)	(6,993)	(83,230)	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	(52,693)	(6,993)	(83,230)	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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Total number of CTAHR extramural projects	160	160	160	160	160	160
2.	Total number of CTAHR McIntire-Stennis projects	12	12	12	12	12	12
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Total number of CTAHR faculty	147	147	147	147	147	147	147
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i

Fund Activities Encompassed		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Total number of CTAHR proposals submitted	265	265	265	265	265	265
2.	Total number of CTAHR awards funded	160	160	160	160	160	160
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 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	232,587	232,587	232,587	244,216	256,427	269,249
B. Other Current Expenses	0	0	0	0	0	
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	232,587	232,587	232,587	244,216	256,427	269,249

Report on Non-General Fund Information
for Submittal to the 2026 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:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	(683)	(1,340)	(1,103)	(1,103)	(1,103)
Revenues	0	6,465	4,643	4,395	4,321	4,321	4,321
Expenditures	0	7,148	5,299	4,158	4,321	4,321	4,321
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	(683)	(1,340)	(1,103)	(1,103)	(1,103)	(1,103)
Encumbrances							
Unencumbered Cash Balance	0	(683)	(1,340)	(1,103)	(1,103)	(1,103)	(1,103)

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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Total number of CTAHR extramural projects	160	160	160	160	160	160
2.	Total number of CTAHR Animal Health projects	1	1	1	1	1	1
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Total number of CTAHR faculty	147	147	147	147	147	147	147
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

Fund Activities Encompassed		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Total number of CTAHR proposals submitted	265	265	265	265	265	265
2.	Total number of CTAHR awards funded	160	160	160	160	160	160
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 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	4,321	4,321	4,321	4,537	4,764	5,002
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	4,321	4,321	4,321	4,537	4,764	5,002

Report on Non-General Fund Information
for Submittal to the 2026 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 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	(46,349)	236,614	(0)	104,141	103,297	126,204	149,111
Revenues	1,254,179	987,446	1,199,683	1,657,065	1,657,139	1,657,139	1,657,139
Expenditures	971,216	1,224,060	1,095,542	1,657,909	1,634,232	1,634,232	1,634,232
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	236,614	(0)	104,141	103,297	126,204	149,111	172,018
Encumbrances							
Unencumbered Cash Balance	236,614	(0)	104,141	103,297	126,204	149,111	172,018

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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Total number of CTAHR extramural projects	160	160	160	160	160	160
2.	Total number of CTAHR Smith Lever projects	69	69	69	69	69	69
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Total number of CTAHR faculty	147	147	147	147	147	147	147
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

Fund Activities Encompassed		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Total number of CTAHR proposals submitted	265	265	265	265	265	265
2.	Total number of CTAHR awards funded	160	160	160	160	160	160
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 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	1,587,453	1,585,582	1,583,636	1,583,636	1,583,636	1,583,636
B. Other Current Expenses	46,779	48,650	50,596	50,596	50,596	50,596
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	1,634,232	1,634,232	1,634,232	1,634,232	1,634,232	1,634,232

Report on Non-General Fund Information
for Submittal to the 2026 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 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

Revenues FY 2026: Estimated premium contributions from residents, med students and UHCC

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

Expenditures FY 2026: Estim premium costs for residents, med students, UHCC

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	700,000	700,000	700,000	700,000	700,000	700,000	700,000
Beginning Cash Balance	518,311	349,213	252,490	562,202	595,028	590,028	585,028
Revenues	2,759	11,452	308,887	23,880	115,000	115,000	115,000
Expenditures	171,857	108,175	(825)	(8,946)	120,000	120,000	120,000
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	349,213	252,490	562,202	595,028	590,028	585,028	580,028
Encumbrances	11,163	11,163	1,625	1,625			
Unencumbered Cash Balance	338,050	241,326	560,577	593,403	590,028	585,028	580,028

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 2026 Legislature
University of Hawai'i**

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.

Fund Measures of Effectiveness		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of malpractice cases	15	15	15	15	15	15
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 2030-31
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 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Conduct Risk Management quality control courses	5	5	5	5	5	5
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Report on Non-General Fund Information
for Submittal to the 2026 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 FY2023: Negative interest accrued due to errant expenditure which made cash balance negative

Revenues FY2024: Interest revenue increase due to remediation of negative cash balance.

Revenues FY2025: Interest revenue increase due to rise in interest rates

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	525,000	525,000	525,000	525,000	525,000	525,000	525,000
Beginning Cash Balance	2,618	2,626	1,016	1,037	1,081	1,124	1,168
Revenues	8	(1,609)	21	44	44	44	44
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	0	0	0
Ending Cash Balance	2,626	1,016	1,037	1,081	1,124	1,168	1,211
Encumbrances							
Unencumbered Cash Balance	2,626	1,016	1,037	1,081	1,124	1,168	1,211

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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Emergency/Urgent HBO treatments delivered within one hour upon arrival to HTC	90.00%	90.00%	90.00%	90.00%	90.00%	90.00%
2.	HBO Treatments - Elective	1,700	1,700	1,700	1,700	1,700	1,700
3.	HBO treatments - Emergency/Urgent	30	30	30	30	30	30
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Total state population (in thousands)	1,424	1,418	1,412	1,407	1,401	1,395	1,395
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	HTC recruits, trains and sustains physician, nurse & tech staff for	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 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
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
TOTAL	0	0	0	0	0	0

Report on Non-General Fund Information
for Submittal to the 2026 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.

Expenditures FY 2025: Variance due to drop in Biostats core personnel cost

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling					450,000	450,000	450,000
Beginning Cash Balance		0	0	483,036	556,174	604,746	639,942
Revenues			564,916	596,961	600,000	600,000	600,000
Expenditures			606,008	538,503	551,428	564,804	578,648
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	524,128	14,680	0	0	0
Ending Cash Balance	0	0	483,036	556,174	604,746	639,942	661,294
Encumbrances			22,934	43,666	43,666	43,666	43,666
Unencumbered Cash Balance	0	0	460,102	512,508	561,080	596,276	617,628

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 2026 Legislature
University of Hawai'i**

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

Fund Measures of Effectiveness

		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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.							

Program Size Indicators

		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	(QHS) 7 customers per year	7	7	7	7	7	7	7
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	(QHS) PhD and Masters Levels of Service	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 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	381,901	395,267	409,101	423,420	438,240	453,578
B. Other Current Expenses	169,527	169,537	169,547	169,558	169,569	169,580
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	551,428	564,804	578,648	592,978	607,809	623,158

Report on Non-General Fund Information
for Submittal to the 2026 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:

Revenues FY2025: Tropical Medicine did not generate workshop revenue in FY2025

Expenditures FY 2025: Simulation center increase in payroll

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling					250,000	250,000	250,000
Beginning Cash Balance		0	0	293,754	237,798	254,278	269,393
Revenues			429,844	381,891	409,000	417,180	425,524
Expenditures			200,814	423,167	392,520	402,065	411,880
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	64,724	(14,680)	0	0	0
Ending Cash Balance	0	0	293,754	237,798	254,278	269,393	283,037
Encumbrances			8,253	9,966	9,966	9,966	9,966
Unencumbered Cash Balance	0	0	285,501	227,832	244,312	259,427	273,071

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 2026 Legislature
University of Hawai'i**

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

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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	600	600	600	600	600
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.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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 2026 Legislature
University of Hawai'i**

Fund Activities Encompassed		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	317,585	327,112	336,925	347,033	357,444	368,168
B. Other Current Expenses	74,935	74,953	74,955	74,973	74,974	74,993
C. Equipment	0	0	0	0	0	
M. Motor Vehicles	0	0	0	0	0	
L. Leases	0	0	0	0	0	
TOTAL	392,520	402,065	411,880	422,006	432,418	443,161

Report on Non-General Fund Information
for Submittal to the 2026 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 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 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	266,180	0	0	0	0	0	0
Revenues	0						
Expenditures	237,000						
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(29,180)	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 2026 Legislature
University of Hawai'i**

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.

Fund Measures of Effectiveness		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Expected MD degrees bestowed	77	77	77	77	77	77
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 2030-31
1.	Total state population (in thousands)	1424	1,418	1,412	1,407	1,401	1,395	1,395
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Awarded scholarships (count)						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
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 2026 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 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 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

Expenditures FY 2025: Design fees for roof replacement and road repaving

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	(1)	67	(37)	1,563,539	2,627,581	3,703,142	4,785,272
Revenues	67	654	4,539	123,321	131,379	137,948	144,845
Expenditures	21,801	14,970	14,968	618,686	615,225	615,225	615,225
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Repair & replace reserve			1,559,407	1,559,407	1,559,407	1,559,407	1,559,407
Transfer to Kakaako Proj R&R acct							
Transfer to cover bond admin fees			14,598				
Net Total Transfers	21,801	14,213	1,574,005	1,559,407	1,559,407	1,559,407	1,559,407
Ending Cash Balance	67	(37)	1,563,539	2,627,581	3,703,142	4,785,272	5,874,299
Encumbrances				237,878			
Unencumbered Cash Balance	67	(37)	1,563,539	2,389,703	3,703,142	4,785,272	5,874,299

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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Expected MD,MS, PhD and undergrad degrees bestowed	105	105	105	105	105	105
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Total state population (in thousands)	1424	1,418	1,412	1,407	1,401	1,395	1,395
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	0	0	0	0	0	
B. Other Current Expenses	615,225	615,225	615,225	15,225	15,225	15,225
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	615,225	615,225	615,225	15,225	15,225	15,225

Report on Non-General Fund Information
for Submittal to the 2026 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

Variances:

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 FY2025-2028: Physician license renewal fees are received biannually hence the high degree of fluctuation each year.

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

Expenditures FY 2025: Drop in payroll and supply cost

Expenditures FY 2026: Will increase 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 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	245,000	245,000	450,000	450,000	500,000	500,000	500,000
Beginning Cash Balance	843,122	640,689	1,011,172	1,340,566	1,331,099	1,526,099	1,180,099
Revenues	4,842	609,387	594,283	131,354	595,000	54,000	595,000
Expenditures	207,274	238,905	264,889	140,821	400,000	400,000	400,000
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	640,689	1,011,172	1,340,566	1,331,099	1,526,099	1,180,099	1,375,099
Encumbrances	116,436	13,482	159,254	163,409			
Unencumbered Cash Balance	524,253	997,690	1,181,311	1,167,690	1,526,099	1,180,099	1,375,099

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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Expected MD,MS, PhD and undergrad degrees bestowed	105	105	105	105	105	105
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Total state population (in thousands)	1,418	1,412	1,407	1,401	1,395	1,395	1,395
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	MD,MS, PhD and undergrad program enrollment	433	433	433	433	433	433
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Report on Non-General Fund Information
for Submittal to the 2026 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 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.

Revenues FY 2025: Variance due to decrease in volume of applicants.

Expenditures FY 2024: Hired Associate Director of Admissions (part time)

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	200,000	200,000	200,000	300,000	300,000	300,000	300,000
Beginning Cash Balance	440,962	515,154	524,278	563,811	541,822	529,567	513,484
Revenues	281,814	222,228	297,431	258,324	277,878	283,435	289,104
Expenditures	207,622	213,104	257,898	280,313	290,133	299,518	309,231
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	515,154	524,278	563,811	541,822	529,567	513,484	493,357
Encumbrances	16,620	6,948	415	415	415	415	415
Unencumbered Cash Balance	498,534	517,330	563,397	541,407	529,152	513,069	492,942

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 2026 Legislature
University of Hawai'i**

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

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Expected MD program degrees bestowed	77	77	77	77	77	77
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Total MD program enrollment count	308	308	308	308	308	308	308
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Total MD program applications processed (count)	2,800	2,800	2,800	2,800	2,800	2,800
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	268,133	277,518	287,231	297,284	307,689	318,458
B. Other Current Expenses	22,000	22,000	22,000	22,000	22,000	22,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	290,133	299,518	309,231	319,284	329,689	340,458

Report on Non-General Fund Information
for Submittal to the 2026 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 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

Revenues FY 2026: Increase reflects lease contract with new food vendor

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 to loss of OHA and Kakaako Waterfront parking leases

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	400,000	400,000	400,000	400,000	400,000	400,000	400,000
Beginning Cash Balance	319,850	498,262	433,299	358,979	265,224	230,568	219,148
Revenues	346,559	461,887	331,791	281,205	332,000	345,280	359,091
Expenditures	146,347	512,637	391,514	374,959	366,656	356,700	346,700
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(21,801)	(14,213)	(14,598)	0	0	0	0
Ending Cash Balance	498,262	433,299	358,979	265,224	230,568	219,148	231,539
Encumbrances	126,214	120,788	142,561	45,006	45,006	45,006	45,006
Unencumbered Cash Balance	372,048	312,512	216,418	220,219	185,563	174,143	186,534

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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	14,800	14,800	14,800	14,800	14,800	14,800
B. Other Current Expenses	351,856	341,900	331,900	321,900	311,900	301,900
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	366,656	356,700	346,700	336,700	326,700	316,700

Report on Non-General Fund Information
for Submittal to the 2026 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 site.

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:

FY25 Revenue - A decline in attendance was observed starting in Nov 2024 of an average of about -14%. This pre-dates the major construction, which started on 01/27/25. Additionally, the luau concession was not renewed after it concluded at the end of FY 2024, it had provided more than 800k in revenue in FY 2024, significantly reducing the revenue in FY 2025.

FY25/26 Revenue - Major injection well construction project will restrict the available space in the lawn, reducing or eliminating rentals in FY2025 and FY 2026. After the construction is complete, a significant reduction in sewer fees is expected and revenues will recover as rentals resume.

FY26 Revenue - Visitors to Oahu has been declining since the end of FY 2025. DBEDT preliminary reports for May, June, and July of 2025 have decreased total visitors compared to the same months in 2024. This trend may continue for several years.

FY26 Exp - Several hires planned in FY 2025 were completed later than expected, bumping up the expenses in FY 2026.

FY27 Revenue - While the extended duration of the construction and decreasing tourism will negatively affect the revenues most significantly in FY2026, the return of the monk seal and several new exhibits opening between late FY2026 and early FY2027 is expected to return attendance and revenues to what they were in previous years. The extended construction should conclude by the end of FY 2026. The return of the monk seal and several new exhibits opening between late FY26 and early FY27 is expected to increase ticket revenue in FY27.

Cash balance lapse to general fund? (No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(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	(642,856)	273,690	720,087	1,009,316	1,724,087	1,456,392	1,179,798
Revenues	1,644,019	2,253,466	2,883,828	2,050,378	1,781,800	2,200,000	3,100,000
Expenditures	727,473	1,807,068	2,469,600	2,535,608	3,149,495	3,176,594	3,278,375
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
FY 2024 Covid loan repayment			(125,000)				
FY 2025-27 transfer from WAQ Giftshop to maintain positive cash balance					1,100,000	700,000	500,000
Net Total Transfers	0	0	(125,000)	1,200,000	1,100,000	700,000	500,000
Ending Cash Balance	273,690	720,087	1,009,316	1,724,087	1,456,392	1,179,798	1,501,423
Encumbrances	35,230	70,597	76,454	207,537			
Unencumbered Cash Balance	238,459	649,490	932,862	1,516,549	1,456,392	1,179,798	1,501,423

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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Annual number of Aquarium visitors	211,000	231,000	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.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Annual visitors to Oahu	5.8mil	5.6mil	5.6mil	5.6mil	5.6mil	5.6mil	5.6mil
2.	Oahu population	989K	989K	989K	989K	989K	989K	989K
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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 participating	30,000	30,000	30,000	30,000	30,000	30,000
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	2,068,591	2,074,131	2,153,864	2,261,469	2,261,469	2,261,469
B. Other Current Expenses	1,080,904	1,102,463	1,124,511	1,147,001	1,147,001	1,147,001
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	3,149,495	3,176,594	3,278,375	3,408,470	3,408,470	3,408,470

Report on Non-General Fund Information
for Submittal to the 2026 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:

FY25 Revenue - A persistent drop in visitors around November 2024 was observed, decreasing revenue.

FY25 Exp - Expenditures are primarily goods for resale, so the expenditures typically follow the revenue changes.

FY25-26 Revenue - The Gift Shop concluded its photo concession contract. The WAQ is working with OPM to finalize a solicitation for a new contract, which may start mid- FY 2026. The photo concession contributes about 0.5M in revenue annually.

FY25-26 Exp - Payroll expenses between FY 2024 and FY 2026 dipped due to employee family leave.

FY26 Exp - The photo concession has much lower profit margins than other items sold in the shop, expenditures are much higher when the concession contract is in effect.

FY27 Revenue: Higher attendance at the Aquarium is expected due to the return of the monk seal and multiple new exhibits in FY27. The photo concession will also be in effect for the full year.

Cash balance lapse to general fund? (No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	996,499	996,499	996,499	996,499	996,499	996,499	996,499
Beginning Cash Balance	2,847	675,076	1,846,895	2,485,374	1,598,215	734,426	578,459
Revenues	1,279,929	1,465,403	1,426,778	884,133	1,044,500	1,375,000	1,500,000
Expenditures	607,700	293,584	788,299	571,291	808,289	830,967	854,361
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Transfers to State Aquarium SF to maintain positive cash balance					(1,100,000)	(700,000)	(500,000)
Net Total Transfers	0	0	0	(1,200,000)	(1,100,000)	(700,000)	(500,000)
Ending Cash Balance	675,076	1,846,895	2,485,374	1,598,215	734,426	578,459	724,098
Encumbrances	49,597	56,606	38,949	58,503			
Unencumbered Cash Balance	625,478	1,790,288	2,446,425	1,539,712	734,426	578,459	724,098

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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Annual number of Gift Shop visitors	195,175	213,675	231,250	231,250	231,250	231,250
2.	Gross Sales	884K	1.0 mil	1.38 mil	1.5 mil	1.5 mil	1.5 mil
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Annual visitors to Oahu	5.8mil	5.6mil	5.6mil	5.6mil	5.6mil	5.6mil	5.6mil
2.	Oahu population	989K	989K	989K	989K	989K	989K	989K
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Renovate and expand Gift Shop area	0	0	50K	50K	50K	50K
2.	Support Aquarium operations.	1.1mil	700K	500K	500K	500K	500K
3.	Books sold	3,700	3,800	3,900	4,000	4,100	4,200
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	162,847	169,360	176,135	183,180	183,180	183,180
B. Other Current Expenses	645,442	661,607	678,226	695,313	695,313	695,313
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	808,289	830,967	854,361	878,493	878,493	878,493

Report on Non-General Fund Information
for Submittal to the 2026 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.

Variances:

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. 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:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	31,554,650	28,754,650	27,754,650	27,509,650	24,381,369	24,381,369	24,381,369
Beginning Cash Balance	3,531,468	2,941,795	5,899,035	5,741,363	5,847,473	6,000,000	6,000,000
Revenues	29,612,096	26,024,537	24,422,060	23,430,680	22,925,502	23,604,484	24,304,507
Expenditures	16,619,109	13,257,085	17,335,326	16,254,562	22,654,572	19,180,236	18,750,490
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Transfer in for Summer Session	606,249	670,705	656,060	670,851	544,978	558,605	572,572
Transfer out for URUF Debt Service	(488,493)	(488,026)	(487,210)	(422,090)	(487,724)	(488,040)	(488,715)
Transfer out for COP Debt Service Reserve	0	0	(489,115)	0	(323)	0	0
Transfer out for URUF R&R	(133,024)	(133,024)	(182,428)	(133,952)	(133,952)	(133,952)	(133,952)
Transfer out for Scholarships	(6,550,000)	(6,550,000)	(6,550,000)	(6,550,000)	(6,950,000)	(6,550,000)	(6,550,000)
Transfer out for System Assessments	(735,566)	(695,504)	(771,080)	(717,522)	(723,970)	(723,970)	(723,970)
Transfer out for Programmatic Support	(877,020)	(707,975)	(683,234)	(710,483)	(735,068)	(803,695)	(817,662)
Transfer in/out for Act 236	(7,684,806)	(1,906,389)	1,262,601	793,188	8,367,655	3,716,804	2,587,710
Transfer in for HEERF	2,280,000	0	0	0	0	0	0
Net Total Transfers	(13,582,660)	(9,810,213)	(7,244,405)	(7,070,008)	(118,403)	(4,424,248)	(5,554,017)
Ending Cash Balance	2,941,795	5,899,035	5,741,363	5,847,473	6,000,000	6,000,000	6,000,000
Encumbrances	2,974,190	6,154,231	5,762,377	5,779,636	6,000,000	6,000,000	6,000,000
Unencumbered Cash Balance	(32,395)	(255,197)	(21,014)	67,837	(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 2026 Legislature
University of Hawai'i**

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

Fund Measures of Effectiveness		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Degree attainment by Native Hawaiians	214	225	236	248	260	273
2.	Number of degrees and certificates of achievement earned	720	756	794	833	875	919
3.	Number of Pell grant recipients	1,045	1,045	1,045	1,045	1,045	1,045
4.	Extramural fund support (\$ millions)	24.9	26.2	27.5	28.8	30.3	31.8
5.	Number of degrees in STEM fields	160	168	176	185	194	204
6.	Number of transfers from UH 2 year campuses	153	153	153	153	153	153
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 2030-31
1.	Total State Population (in thousands)	1446	1458	1470	1481	1493	1505	1517
2.	Resident Undergrad Degrees & Certs of Achievement Earned 18–24	252	262	272	283	294	306	318
3.	Resident Undergrad Degrees & Certs of Achievement Earned 18+	394	410	426	443	461	480	499
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

Fund Activities Encompassed		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Undergraduate headcount enrollment	2724	2887	3060	3244	3438	3645
2.	Graduate headcount enrollment	379	390	402	414	426	439
3.	Number of student semester hours	39,618	39,815	40,037	40,316	39,752	39,752
4.	Number of classes	820	820	820	820	820	820
5.	Number of applications for admissions	3,885	3,885	3,885	3,885	3,885	3,885
6.	Number of financial aid applications processed	7,839	7,839	7,839	7,839	7,839	7,839
7.	Number of baccalaureate degrees granted	553	558	564	570	575	581
8.	Number of graduate and professional degrees granted	113	114	116	117	118	119
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: UOH
Name of fund: UH Tuition and Fees SF
Legal Authority: 304A-2153, HRS
Fund Type (MOF): B
Apprn. Account. No.: S-312-F

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	7,482,419	6,784,250	7,468,435	7,940,474	7,988,155	8,038,220
B. Other Current Expenses	14,672,153	11,895,986	10,782,055	11,177,671	11,990,243	12,713,203
C. Equipment	500,000	500,000	500,000	500,000	500,000	500,000
M. Motor Vehicles						
L. Leases						
TOTAL	22,654,572	19,180,236	18,750,490	19,618,145	20,478,398	21,251,423

Report on Non-General Fund Information
for Submittal to the 2026 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. The increase of revenue in FY 2023 and FY 2024 reflect a return to pre-pandemic levels of services and operations but decreased in FY 2025 due to less lost book fines collected. Expenses increased in FY 2023 due to a large purchase for an electronic database subscription. FY 2024 and FY 2025 expenses decreased reflecting normal operations.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	21,309	21,309	21,309	21,309	21,309	21,309	21,309
Beginning Cash Balance	15,009	18,921	17,508	22,065	24,264	32,378	40,766
Revenues	1,622	4,837	6,301	2,925	8,862	9,161	9,470
Expenditures	220	6,250	1,744	726	748	773	798
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	2,511	0	0	0	0	0	0
Ending Cash Balance	18,921	17,508	22,065	24,264	32,378	40,766	49,438
Encumbrances							
Unencumbered Cash Balance	18,921	17,508	22,065	24,264	32,378	40,766	49,438

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 2026 Legislature
University of Hawai'i**

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.

Fund Measures of Effectiveness		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of UH affiliated patrons	6,363	6,379	6,443	6,495	6,535	6,595
2.	Number of non-UH affiliated patrons	100	100	100	100	100	100
3.	Undergraduate headcount enrollment	2,724	2,887	3,060	3,244	3,438	3645
4.	Graduate headcount enrollment	379	390	402	414	426	439
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 2030-31
1.	Total State Population (in thousands)	1,446	1,458	1,470	1,481	1,493	1,505	1,517
2.	Resident Undergrad Degrees & Certs of Achievement Earned 18–24	252	262	272	283	294	306	318
3.	Resident Undergrad Degrees & Certs of Achievement Earned 18+	394	410	426	443	461	480	499
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

Fund Activities Encompassed		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of (printed) books in circulation	185,759	186,688	184,821	182,973	181,327	179,690
2.	Number of eBooks available	226,907	231,445	236,074	240,345	244,671	248,143
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 2026 Legislature**

Department: UOH
 Name of fund: Library SF
 Legal Authority: 304A-2155, HRS
 Fund Type (MOF): B
 Appropriation Account Number: S-312-F

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	748	773	798	825	853	881
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
TOTAL	748	773	798	825	853	881

Report on Non-General Fund Information
for Submittal to the 2026 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:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	179,461	0	0	0	0	0	0
Revenues							
Expenditures							
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(179,461)	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							

Report on Non-General Fund Information
for Submittal to the 2026 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:

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. The revenues include a one time deposit from RCUH to transfer the cash balance to the research-recharge center accounts. The decreased revenues and expenditures in FY 2025 reflect normal operations and the expiration of several research-recharge center accounts effective June 30, 2024.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,328,260	1,328,260	2,328,260	2,193,260	1,955,036	1,955,036	1,955,036
Beginning Cash Balance	593,190	636,074	783,395	2,679,443	3,267,479	3,280,205	3,380,003
Revenues	355,161	602,533	3,148,572	2,074,430	1,733,834	1,820,772	1,673,670
Expenditures	610,739	565,212	1,861,238	1,486,395	1,721,108	1,720,974	1,520,252
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	298,461	110,000	608,715	0	0	0	0
Ending Cash Balance	636,074	783,395	2,679,443	3,267,479	3,280,205	3,380,003	3,533,421
Encumbrances	97,736	88,117	115,529	88,996	80,000	90,000	80,000
Unencumbered Cash Balance	538,338	695,278	2,563,914	3,178,483	3,200,205	3,290,003	3,453,421

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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of degrees and certificates of achievement earned	720	756	794	833	875	919
2.	Revenue generated from auxiliary services provided (\$ millions)	1.7	1.8	1.6	1.8	1.6	1.8
3.	Number of community partnerships	48	50	52	54	56	58
4.	Number of students served through the medical clinic	2,000	2,050	2,075	2,100	2,125	2,150
5.	Number of Global Education certificates earned	1	2	2	3	5	5
6.	Number of parcels mailed through the campus mailroom	80,000	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	16	20	24	28	30	30
9.	Number of educational demonstrations at the 'Imiloa Astronomy Center	36	42	48	54	60	60
10.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Total State Population (in thousands)	1,446	1,458	1,470	1,481	1,493	1,505	1,517
2.	Resident Undergrad Degrees & Certs of Achievement Earned 18–24	252	262	272	283	294	306	318
3.	Resident Undergrad Degrees & Certs of Achievement Earned 18+	394	410	426	443	461	480	499
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	25	25	30	35	40	50	50
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

Fund Activities Encompassed		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of students participating in community engaged learning	244	256	268	280	292	304
2.	Number of students accepted for incoming international student exchange	50	55	60	60	60	65
3.	Number of program offerings through student medical services	12	12	12	12	12	12
4.	Number of customers served at the 'Imiloa Astronomy Center dining facility	30,000	30,000	30,000	30,000	30,000	30,000
5.	Number of graphic service jobs completed	703	740	740	740	740	740
6.	Number of motor pool vehicle reservations	400	400	400	400	400	400
7.	Boat Usage for educational and research activities	111	111	111	111	111	111
8.	Number of programs utilizing the 'Imiloa Astronomy Center facilities	45	45	45	45	45	45
9.	Number of field trip attendees at the 'Imiloa Astronomy Center	2,500	3,000	3,500	4,000	5,000	5,000
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	1,212,798	1,049,617	1,061,918	1,101,567	1,114,081	1,126,659
B. Other Current Expenses	508,310	671,357	458,334	745,449	547,524	754,323
C. Equipment						
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	1,721,108	1,720,974	1,520,252	1,847,016	1,661,605	1,880,982

Report on Non-General Fund Information
for Submittal to the 2026 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 TFSF 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 and FY 2025.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	6,754,348	6,754,348	7,554,348	7,554,348	7,554,348	7,364,348	7,364,348
Beginning Cash Balance	856,900	857,779	1,930,760	1,851,488	877,953	307,953	337,953
Revenues	0	0	0	(18,738)	30,000	30,000	30,000
Expenditures	6,549,121	5,477,019	6,629,272	7,504,796	7,550,000	6,550,000	6,550,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Transfer in from Tuition and Fees	6,550,000						
Net Total Transfers	6,550,000	6,550,000	6,550,000	6,550,000	6,950,000	6,550,000	6,550,000
Ending Cash Balance	857,779	1,930,760	1,851,488	877,953	307,953	337,953	367,953
Encumbrances							
Unencumbered Cash Balance	857,779	1,930,760	1,851,488	877,953	307,953	337,953	367,953

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 2026 Legislature
University of Hawai'i**

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

Fund Measures of Effectiveness		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Degree attainment by Pell eligible students	400	420	420	420	420	420
2.	Number of degree and certificates of achievement earned	720	756	794	833	875	919
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.							

Program Size Indicators		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Total State Population (in thousands)	1,446	1,458	1,470	1,481	1,493	1,505	1,517
2.	Undergraduate headcount enrollment	2,569	2,724	2,887	3,060	3,244	3,438	3,645
3.	Graduate headcount enrollment	368	379	390	402	414	426	439
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of FAFSA submitted	6,050	6,100	6,150	6,200	6,250	6,300
2.	Number of students packaged for financial aid	3,050	3,100	3,150	3,200	3,250	3,300
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
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
TOTAL	7,550,000	6,550,000	6,550,000	6,550,000	6,550,000	6,550,000

Report on Non-General Fund Information
for Submittal to the 2026 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:

Revenue and expenses increased in FY 2023 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 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	5,870,129	8,070,129	7,270,129	7,180,129	7,645,129	7,645,129	7,645,129
Beginning Cash Balance	5,699,318	7,123,382	8,901,253	10,212,667	11,080,178	12,406,372	14,093,822
Revenues	5,674,041	7,180,041	7,540,687	8,086,102	8,662,916	8,811,634	9,052,391
Expenditures	4,141,137	5,226,242	5,802,503	6,146,218	6,281,754	6,071,897	6,335,172
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Transfer in for R&R				558,376	572,376	572,692	573,367
Transfer out for Debt Service				(1,630,748)	(1,627,343)	(1,624,979)	(1,630,667)
Other							
Net Total Transfers	(108,840)	(175,927)	(426,770)	(1,072,373)	(1,054,967)	(1,052,287)	(1,057,300)
Ending Cash Balance	7,123,382	8,901,253	10,212,667	11,080,178	12,406,372	14,093,822	15,753,741
Encumbrances	371,797	1,397,903	1,686,360	1,618,501	1,100,000	500,000	1,300,000
Unencumbered Cash Balance	6,751,584	7,503,350	8,526,306	9,461,676	11,306,372	13,593,822	14,453,741

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 2026 Legislature
University of Hawai'i**

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.

Fund Measures of Effectiveness		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Occupancy rate (%)	85%	90%	95%	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%	3%
4.	Amount invested in maintenance of facilities (\$ thousands)	700	700	700	700	300	300
5.	Number of experiential learning activities	125	130	130	130	130	130
6.	Retail food service sales (Fall/Spring) (\$ thousands)	95	97	99	101	103	105
7.	Number of Pharm Sci PhD degrees awarded	0	0	0	0	0	0
8.	Number of PharmD degrees awarded	27	25	25	25	25	25
9.							
10.							

Program Size Indicators		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of student residents	672	696	725	725	750	750	775
2.	Commuter student headcount enrollment	2,265	2,407	2,552	2,737	2,908	3,114	3,309
3.	Total number of employees	766	756	800	800	800	800	800
4.	Head count enrollment in DKICP	102	100	100	100	100	100	100
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

Fund Activities Encompassed		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of housing applications	900	950	950	1,000	1,000	1,000
2.	Number of housing assignments	696	725	725	750	750	775
3.	Number of meal plans purchased	547	575	575	600	600	625
4.	Annual meal plan price increase (%)	4%	4%	4%	4%	4%	4%
5.	Number of work orders submitted	2,500	2,400	2,300	2,200	2,100	2,000
6.	Number of students assigned to a Living, Learning Community (LLC)	0	0	0	0	0	0
7.	Total number of food and beverage menu items (variety of food options)	380	380	400	400	400	420
8.	Annual food and beverage price increase (%)	2%	0%	3%	0%	3%	5%
9.	Number of research grant awarded to DKICP faculty	6	6	6	6	6	6
10.	Extramural grants funded to DKICP faculty (\$ thousands)	394	406	414	414	414	414

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	1,252,662	1,513,460	1,561,360	1,612,700	1,612,700	1,612,700
B. Other Current Expenses	4,994,092	4,523,437	4,738,812	6,035,249	4,146,781	4,085,437
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
TOTAL	6,281,754	6,071,897	6,335,172	7,682,949	5,794,481	5,733,137

Report on Non-General Fund Information
for Submittal to the 2026 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 revenues for FY 2023 to FY 2025 increased per lease contract terms. The increase in expenditures in FY 2023 to FY 2025 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:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	956,000	1,556,000	1,556,000	1,801,000	2,205,000	2,300,000	2,300,000
Beginning Cash Balance	460,864	975,938	1,216,238	1,302,609	1,374,977	1,369,212	1,606,254
Revenues	966,847	1,049,087	1,436,159	1,731,103	2,020,235	2,354,042	2,399,164
Expenditures	451,773	808,787	1,349,788	1,658,735	2,026,000	2,117,000	2,202,000
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	975,938	1,216,238	1,302,609	1,374,977	1,369,212	1,606,254	1,803,418
Encumbrances				9,024			
Unencumbered Cash Balance	975,938	1,216,238	1,302,609	1,365,953	1,369,212	1,606,254	1,803,418

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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of CMP Outcomes Met	16	16	16	n/a	n/a	n/a
2.	Revenue Generated (\$ millions)	2.0	2.3	2.3	n/a	n/a	n/a
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	County of Hawaii Population inclusive of daily visitor counts	1,955,521	1,975,076	1,994,827	2,014,775	n/a	n/a	n/a
2.	Number of leases, licenses, and permits for the use of land and facilities within the Maunakea lands	30	30	29	29	n/a	n/a	n/a
3.	Number of acres managed	11,378	11,378	11,378	11,378	n/a	n/a	n/a
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i

Fund Activities Encompassed		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of CMP management actions completed/ongoing	103	103	103	n/a	n/a	n/a
2.	Number of vehicles entering UH managed Maunakea lands	143,956	146,835	149,771	n/a	n/a	n/a
3.	Number of persons entering UH managed Maunakea lands	396,672	404,605	412,698	n/a	n/a	n/a
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	2,026,000	2,117,000	2,202,000	0	0	0
C. Equipment						
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	2,026,000	2,117,000	2,202,000	0	0	0

Report on Non-General Fund Information
for Submittal to the 2026 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:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Beginning Cash Balance	107	21	21	21	21	21	21
Revenues	0	0	0	0	0	0	0
Expenditures	86	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	0	0	0
Ending Cash Balance	21	21	21	21	21	21	21
Encumbrances							
Unencumbered Cash Balance	21	21	21	21	21	21	21

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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of RIM projects completed and or closed.	7	5	5	6	7	5
2.	Number of CRDM projects completed and or closed.	8	8	5	6	7	8
3.	Amount of reduction in UH Hilo deferred maintenance backlog (\$ millions)	9.94	11.45	8.75	25.00	30.20	20.00
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Campus Gross Square Footage	1,237,894	1,237,894	1,237,894	1,237,894	1,237,894	1,237,894	1,237,894
2.	Campus Deferred Maintenance Backlog (\$ millions)	7.2	45.5	69.1	78.2	56.0	38.3	35.0
3.	Campus Current Replacement Value (\$ millions)	871.9	915.5	961.3	1,009.3	1,059.8	1,112.8	1,168.4
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of projects being design/planned under the supervision of OFPC.	7	5	8	7	4	8
2.	Number of projects under construction being observed by OFPC.	12	9	9	10	8	5
3.	Amount of CIP, R&M funded projects administered (\$ millions)	16.8	16.8	38.9	63.6	70.8	18.2
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
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
TOTAL	0	0	0	0	0	0

Report on Non-General Fund Information
for Submittal to the 2026 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. In FY 2023 to FY 2025 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:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	317,789	317,789	317,789	482,789	472,789	567,789	567,789
Beginning Cash Balance	223,139	209,255	321,063	517,896	405,874	493,674	533,474
Revenues	154,244	237,429	271,169	360,328	547,800	570,800	604,800
Expenditures	169,740	129,328	272,315	480,941	469,000	540,000	562,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	1,613	3,706	197,980	8,591	9,000	9,000	9,000
Ending Cash Balance	209,255	321,063	517,896	405,874	493,674	533,474	585,274
Encumbrances	16,302	7,084	42,794	59,738	0	25,000	0
Unencumbered Cash Balance	192,953	313,978	475,101	346,136	493,674	508,474	585,274

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 2026 Legislature
University of Hawai'i**

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.

Fund Measures of Effectiveness		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of Student Athletes	235	235	235	240	240	240
2.	Pac West/NCAA Academic Awards	140	145	145	150	155	160
3.	Pac West/NCAA Athletic Awards	80	85	90	90	95	100
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 2030-31
1.	Undergraduate headcount enrollment	2,569	2,724	2,887	3,060	3,244	3,438	3,645
2.	Graduate headcount enrollment	368	379	390	402	414	426	439
3.	Total Hawaii county population	210,149	211,431	212,721	214,018	215,324	216,637	217,959
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of Home Games	123	125	130	130	130	130
2.	Season Ticket Sales (\$ thousands)	16	18	20	22	25	27
3.	General Ticket Sales (\$ thousands)	50	56	60	63	65	66
4.	Corporate Sponsorships (\$ thousands)	110	120	130	140	150	175
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	40,000	40,000	40,000	40,000	40,000	40,000
B. Other Current Expenses	429,000	500,000	522,000	537,000	552,000	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
TOTAL	469,000	540,000	562,000	577,000	592,000	442,000

Report on Non-General Fund Information
for Submittal to the 2026 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. 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. The increase of revenue in FY 2025 was due to sales and services. Expenses also increased due to salary increases, hazard pay and increased travel.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	170,035	170,035	170,035	230,035	150,035	150,035	150,035
Beginning Cash Balance	5,032	160,938	291,515	394,633	301,893	271,357	208,740
Revenues	11,173	121,636	110,631	134,389	106,500	66,000	131,900
Expenditures	7,267	131,059	72,498	227,129	137,036	128,617	136,167
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	152,000	140,000	64,986	0	0	0	0
Ending Cash Balance	160,938	291,515	394,633	301,893	271,357	208,740	204,473
Encumbrances	563	34	3,440	7	0	0	0
Unencumbered Cash Balance	160,375	291,480	391,193	301,886	271,357	208,740	204,473

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 2026 Legislature
University of Hawai'i**

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.

Fund Measures of Effectiveness		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of university departments/programs supported	12	5	12	12	12	12
2.	Number of community groups served	15	7	15	15	15	18
3.	Number of K-12 and DOE schools supported	24	24	24	24	24	24
4.	Grant Funds supporting produced and presented events (\$ thousands)	3	3	10	10	10	10
5.	Number of Artists (professional) supported	37	18	40	40	40	40
6.	Number of UH Student Artists supported	200	100	225	225	225	235
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 2030-31
1.	Undergraduate headcount enrollment	2,569	2,724	2,887	3,060	3,244	3,438	3,645
2.	Graduate headcount enrollment	368	379	390	402	414	426	439
3.	Number of university students served (18-25 yrs.)	3,000	3,000	1,500	2,000	2,000	1,900	1,800
4.	Number of community members served (26-90 yrs.)	15,000	16,000	7,500	17,000	17,000	17,300	17,800
5.	Number of children served (5-17 yrs)	5,000	5,000	3,000	6,500	6,500	6,630	6,800
6.	East Hawai'i Island Population	45,650	45,850	46,050	46,050	46,050	47,000	48,000
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of artist groups presented (Nationally and Internationally renowned)	7	3	9	9	10	10
2.	Number of DOE (K-12) events presented	6	3	5	5	5	5
3.	Number of Virtual Events produced and presented	2	3	4	4	4	4
4.	Number of community events supported	40	12	40	40	40	40
5.	Number of university events supported	32	15	32	32	35	35
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	102,036	104,767	108,267	111,883	111,883	100,574
B. Other Current Expenses	35,000	23,850	27,900	30,950	39,000	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
TOTAL	137,036	128,617	136,167	142,833	150,883	151,074

Report on Non-General Fund Information
for Submittal to the 2026 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 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			250,000	250,000	45,000	45,000	45,000
Beginning Cash Balance		0	0	0	0	500	2,500
Revenues					5,000	20,000	25,000
Expenditures					4,500	18,000	23,720
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	500	2,500	3,780
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	500	2,500	3,780

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 2026 Legislature
University of Hawai'i**

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 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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	9	15	15	15	16	20
2. Number of incoming freshmen with prior exposure to PISCES outreach programs	14	16	20	25	35	50
3. Number of K-12 students reached through outreach activities	3,850	4,000	4,200	4,200	4,400	4,500
4. Number of UH students participating in PISCES projects	20	24	24	25	25	27
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 2030-31
1. Undergraduate headcount enrollment	2,569	2,724	2,887	3,060	3,244	3,438	3,645
2. Graduate headcount enrollment	368	379	390	402	414	426	439
3. Revenue Generated (\$ thousands)	0	5	20	25	25	25	30
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

Fund Activities Encompassed		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of applications for PISCES internships	16	18	20	20	20	22
2.	Number of UHH faculty involved in PISCES projects, grants, and outreach	8	10	12	12	12	12
3.	Number of external collaborations pursued	12	14	16	18	18	20
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	3,500	14,000	19,600	19,600	21,000	24,500
B. Other Current Expenses	1,000	4,000	4,120	4,244	4,372	4,504
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	4,500	18,000	23,720	23,844	25,372	29,004

Report on Non-General Fund Information
for Submittal to the 2026 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 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. FY 2025 reflect increased revenues due to increased sales at the 'Imiloa Astronomy Center store and increased expenses due to purchase of items to sell in the store.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	36,702	36,702	96,702	131,702	131,702	131,702	131,702
Beginning Cash Balance	29,990	29,677	29,214	108,578	171,191	189,634	201,578
Revenues	4,071	5,597	138,109	161,799	131,525	136,661	141,800
Expenditures	4,383	6,061	58,745	99,186	113,082	124,717	131,347
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	29,677	29,214	108,578	171,191	189,634	201,578	212,031
Encumbrances			7,843	13,131			
Unencumbered Cash Balance	29,677	29,214	100,735	158,060	189,634	201,578	212,031

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 2026 Legislature
University of Hawai'i**

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

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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	350	350	350	350	500	500
4.	Number of visitors using Imiloa store as an educational resource	4,000	4,000	4,000	4,000	5,000	5,000
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Undergraduate headcount enrollment	2,569	2,724	2,887	3,060	3,244	3,438	3,645
2.	Graduate headcount enrollment	368	379	390	402	414	426	439
3.	Number of faculty (BU 07 & BU 67)	286	284	300	300	300	300	300
4.	Ratio of visitors that purchase items at the store	30%	35%	40%	45%	50%	50%	50%
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

Fund Activities Encompassed		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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	15	15	15	15	25	25
5.	Number of Hawaiian Language items sold at the 'Imiloa store	50	50	50	50	60	60
6.	Overall 'Imiloa store sales (\$ thousands)	125	130	135	140	145	150
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	15,000	22,800	25,593	26,617	27,681	28,789
B. Other Current Expenses	98,082	101,917	105,754	109,594	113,437	117,283
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
TOTAL	113,082	124,717	131,347	136,211	141,118	146,071

Report on Non-General Fund Information
for Submittal to the 2026 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.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	4,156,089	4,156,089	4,156,089	3,901,089	4,156,825	4,156,825	4,156,825
Beginning Cash Balance	995,756	965,733	1,276,863	1,251,595	1,644,225	1,552,743	1,513,256
Revenues	3,204,624	3,517,903	3,101,466	2,500,901	1,517,020	1,517,020	1,517,020
Expenditures	3,192,588	3,071,368	3,279,792	2,163,149	1,626,603	1,575,836	1,562,406
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(42,059)	(135,405)	153,057	54,878	18,101	19,329	22,096
Ending Cash Balance	965,733	1,276,863	1,251,595	1,644,225	1,552,743	1,513,256	1,489,966
Encumbrances	2,590	2,638	87,453				
Unencumbered Cash Balance	963,143	1,274,225	1,164,141	1,644,225	1,552,743	1,513,256	1,489,966

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 2026 Legislature
University of Hawai'i**

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.

Fund Measures of Effectiveness		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Extramural fund support (\$ millions)	24.9	26.2	27.5	28.8	30.3	31.8
2.	Indirect Cost Recovery (\$ millions)	1.5	1.5	1.5	1.4	1.4	1.4
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 2030-31
1.	Total State Population (in thousands)	1,446	1,458	1,470	1,481	1,493	1,505	1,517
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of grants submitted	122	124	126	128	130	132
2.	Number of grants funded	105	107	107	107	107	107
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	559,293	599,344	624,222	540,050	541,748	543,659
B. Other Current Expenses	1,067,310	976,492	938,184	827,100	828,062	829,619
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
TOTAL	1,626,603	1,575,836	1,562,406	1,367,150	1,369,810	1,373,278

Report on Non-General Fund Information
for Submittal to the 2026 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:

Student help expenses fluctuated in FY 2023 to FY 2024 due to the availability of other funds in FY 2023 and FY 2024.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	139,337	139,337	139,337	139,337	139,337	139,337	139,337
Beginning Cash Balance	86,229	110,248	111,944	117,945	129,667	132,723	146,083
Revenues	45,852	45,699	42,225	44,669	40,216	61,098	61,669
Expenditures	21,833	44,003	36,225	32,947	37,160	47,738	56,528
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	110,248	111,944	117,945	129,667	132,723	146,083	151,224
Encumbrances	9,687	4,625	7,101	10,408	3,000	5,000	10,000
Unencumbered Cash Balance	100,561	107,319	110,844	119,259	129,723	141,083	141,224

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 2026 Legislature
University of Hawai'i**

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.

Fund Measures of Effectiveness		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of Degrees & Certificates of Achievement Earned	720	756	794	833	875	919
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 2030-31
1.	Resident Undergrad Degrees & Certs of Achievement Earned 18–24	252	262	272	283	294	306	318
2.	Resident Undergrad Degrees & Certs of Achievement Earned 18+	394	410	426	443	461	480	499
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of transcripts issued	1,251	3,056	3,086	3,117	3,148	3,180
2.	Number of diplomas issued	876	884	893	902	911	920
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: UOH
 Name of fund: Transcript & Diploma RF
 Legal Authority: 304A-2256, HRS
 Fund Type (MOF): W
 Appropriation Account Number: S-317-F

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	12,232	18,348	27,522	34,402	43,003	53,753
B. Other Current Expenses	24,928	29,390	29,006	44,252	50,215	56,995
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
TOTAL	37,160	47,738	56,528	78,654	93,218	110,748

Report on Non-General Fund Information
for Submittal to the 2026 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:

Revenues increased in FY 2023 due to more fees collected since more students returned to in-person classes. FY 2025 revenues increased due to the sale of a dive boat and trailer. Expenses increased in FY 2024 due to the Student Life Center pool renovations and salary increases. FY 2025 expenses are less than FY 2024 but reflect salary increases and hazard pay and normal operational expenses.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,370,355	2,370,355	2,371,311	2,640,724	2,370,724	2,370,724	2,370,724
Beginning Cash Balance	2,197,279	2,249,005	2,615,927	2,060,691	1,961,464	1,936,378	2,020,279
Revenues	1,090,317	1,277,038	1,336,446	1,612,978	1,680,627	1,835,128	1,981,646
Expenditures	1,238,669	1,348,116	2,240,458	1,712,205	1,705,713	1,751,227	1,785,014
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	200,078	438,000	348,776	0	0	0	0
Ending Cash Balance	2,249,005	2,615,927	2,060,691	1,961,464	1,936,378	2,020,279	2,216,911
Encumbrances	192,013	791,541	112,363	568,440	100,000	150,000	200,000
Unencumbered Cash Balance	2,056,992	1,824,386	1,948,329	1,393,024	1,836,378	1,870,279	2,016,911

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 2026 Legislature
University of Hawai'i**

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.

Fund Measures of Effectiveness		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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	104	104	104	104	104	104
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	88	88	88	88	88	88
5.	Number of broadcasts on campus radio and other media	20	20	20	20	20	20
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 2030-31
1.	Undergraduate headcount enrollment	2,569	2,724	2,887	3,060	3,244	3,438	3,645
2.	Graduate headcount enrollment	368	379	390	402	414	426	439
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of programs/events held	104	104	104	104	104	104
2.	Number of students attended programs/events	7,800	7,800	7,800	7,800	7,800	7,800
3.	Number of students participating in institutional governance	15	15	15	15	15	15
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	1,137,853	1,171,973	1,203,766	1,254,478	1,254,478	1,254,478
B. Other Current Expenses	557,860	569,255	571,248	570,908	576,431	582,211
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
TOTAL	1,705,713	1,751,227	1,785,014	1,835,386	1,840,909	1,846,689

Report on Non-General Fund Information
for Submittal to the 2026 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:

Publication sales increased in FY 2023 and FY 2025. FY 2023 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. FY 2025 expenses increased due to increased salaries, hazard pay and printing.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	238,019	238,019	238,019	238,019	238,019	238,019	238,019
Beginning Cash Balance	289,805	284,428	155,322	120,617	62,509	80,802	101,428
Revenues	124,968	150,857	150,852	179,351	185,500	188,000	183,000
Expenditures	130,345	279,964	185,556	237,459	167,207	167,374	173,034
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	284,428	155,322	120,617	62,509	80,802	101,428	111,394
Encumbrances	50,110	12,404	8,074	16,186	0	5,000	5,000
Unencumbered Cash Balance	234,319	142,918	112,543	46,323	80,802	96,428	106,394

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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of degree attainment by Ka Haka 'Ula o Ke'elikōlani students	60	60	65	65	65	65
2.	Number of high school Hawaiian Immersion graduates	91	98	105	110	110	110
3.	Revenue from sales of Hawaiian language materials and resources (\$ thousands)	182	185	180	185	190	190
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of P-12 Hawaiian Immersion students	4,082	4,205	4,332	4,462	4,587	4,587	4,587
2.	Number of K-12 DOE Public and Charter schools	298	300	300	300	300	300	300
3.	Number of students seeking a degree from Ka Haka 'Ula o Ke'elikōlani	210	215	220	225	230	230	230
4.	Total State Population (in thousands)	1,446	1,458	1,470	1,481	1,493	1,505	1,517
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of materials distributed to Hawaiian immersion schools	11,500	11,750	11,750	12,000	12,000	12,000
2.	Number of materials distributed to public sector	7,500	8,000	8,500	9,000	9,000	9,000
3.	Number of hits on the Ulukau Hawaiian electronic library (millions)	19.00	19.50	20.00	20.50	20.50	20.50
4.	Headcount enrollment in Ka Haka 'Ūla 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 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	140,207	145,374	151,034	165,058	165,058	165,058
B. Other Current Expenses	27,000	22,000	22,000	27,000	27,000	27,000
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
TOTAL	167,207	167,374	173,034	192,058	192,058	192,058

Report on Non-General Fund Information
for Submittal to the 2026 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) that is scheduled for every two to three years. Revenues and expenses increased in FY 2025 due to the Gamic conference. **The fund was legislatively repealed effective 7/1/25.**

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			25,000	25,000			
Beginning Cash Balance	3	3	4,108	4,543	6,258	0	0
Revenues		16,173	435	9,705			
Expenditures		12,068	0	7,990			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	(6,258)	0	0
Ending Cash Balance	3	4,108	4,543	6,258	0	0	0
Encumbrances							
Unencumbered Cash Balance	3	4,108	4,543	6,258	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 2026 Legislature
University of Hawai'i**

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. **Legislatively repealed effective 7-1-25**

Fund Measures of Effectiveness

		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Revenue generated (\$ thousands)						
2.	Number events hosted						
3.	Number of community groups benefiting from services						
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 2030-31
1.	Average participation per event	100						
2.	Average number of days per event	2						
3.	Number of annually (or regularly) hosted events	1						
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of Hawaii Island community member participants						
2.	Number of UH Hilo community member participants						
3.	Ratio of UH Hilo and Non-UH Hilo events hosted (%)						
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
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
TOTAL	0	0	0	0	0	0

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: UOH
 Program ID(s): UOH-210
 Name of Fund: Conference Center Revolving Fund
 Legal Authority: 304A-

Contact Name: Lois Fujiyoshi
 Phone Number: 808-932-7664
 Fund Type (MOF): W
 Appropriation Account Number S-317-F

Intended Purpose: This fund was established to facilitate the administration of the revolving fund for conference center programs among various campuses and operating units of the University of Hawaii System.

Source of Revenues: Per statute, all fees, charges, and other moneys collected in conjunction with the conference center programs.

Current Program Activities/Allowable Expenses:

Expenditures related to the administration of conferences, workshops, seminars and other educational activities.

Variances:

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling					40,000	40,000	40,000
Beginning Cash Balance		0	0	0	0	18,758	31,633
Revenues					39,250	30,750	42,250
Expenditures					26,750	17,875	39,000
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
Net Total Transfers	0	0	0	0	6,258	0	0
Ending Cash Balance	0	0	0	0	18,758	31,633	34,883
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	18,758	31,633	34,883

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 2026 Legislature
University of Hawai'i**

Name of Fund: Conference Center RF - UH Hilo
Apprn. Acct. Number: S-317-F
Fund Type (MOF): W
Legal Authority: 304A -

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.

Fund Measures of Effectiveness		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Revenue generated (\$ thousands)	0.0	42.0	0.0	74.4	64.4	64.4
2.	Number events hosted	0	2	0	2	1	2
3.	Number of community groups benefiting from services	0	4	0	4	2	4
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 2030-31
1.	Average participation per event	n/a	0	200	0	200	200	200
2.	Average number of days per event	n/a	0	4	0	4	2	4
3.	Number of annually (or regularly) hosted events	n/a	0	2	0	2	1	2
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Fund Activities Encompassed

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. Number of Hawaii Island community member participants	0	5	0	5	5	30
2. Number of UH Hilo community member participants	0	50	0	50	50	100
3. Ratio of UH Hilo and Non-UH Hilo events hosted (%)	0%	100%	0%	100%	100%	100%
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: UOH
 Name of fund: Conference Center RF - UH Hilo
 Legal Authority: 304A-, HRS
 Fund Type (MOF): W
 Appropriation Account Number: S-317-F

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	0	10,000	20,000	20,000	20,000	20,000
B. Other Current Expenses	26,750	7,875	19,000	50,500	40,500	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
TOTAL	26,750	17,875	39,000	70,500	60,500	70,500

Report on Non-General Fund Information
for Submittal to the 2026 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:

In FY 2023 - FY 2025 interest income increased. In FY 2024, rental income also increased due to a new 1 year lease agreement. In FY 2025, rental income reverted back to pre-2024 levels.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	81,046	81,046	81,046	81,046	81,046	81,046	81,046
Beginning Cash Balance	61,617	71,801	83,363	105,512	115,578	129,778	143,978
Revenues	10,184	11,562	22,149	14,464	14,200	14,200	14,200
Expenditures	0	0	0	4,398	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	0	0	0
Ending Cash Balance	71,801	83,363	105,512	115,578	129,778	143,978	158,178
Encumbrances			4,200				
Unencumbered Cash Balance	71,801	83,363	101,312	115,578	129,778	143,978	158,178

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 2026 Legislature
University of Hawai'i**

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.

Fund Measures of Effectiveness

		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Lease revenue generated (\$ thousands)	10.1	10.1	10.1	10.1	10.1	10.1
2.	Gross square footage of real property leased	329,259	329,259	329,259	329,259	329,259	329,259
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 2030-31
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 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
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
TOTAL	0	0	0	0	0	0

Report on Non-General Fund Information
for Submittal to the 2026 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.

Variances:

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 income, fines and permit fees for student housing residents. Operational expenses and student help expenses increased in FY 2025.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	426,939	426,939	366,939	331,939	331,939	331,939	331,939
Beginning Cash Balance	307,401	208,418	83,344	79,221	62,399	29,960	33,005
Revenues	5,122	6,744	22,784	23,768	20,500	20,620	20,741
Expenditures	108,213	131,818	26,908	40,590	52,939	17,575	17,802
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	4,109	0	0	0	0	0	0
Ending Cash Balance	208,418	83,344	79,221	62,399	29,960	33,005	35,944
Encumbrances	99,686	0	94	94			
Unencumbered Cash Balance	108,733	83,344	79,127	62,305	29,960	33,005	35,944

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 2026 Legislature
University of Hawai'i**

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.

Fund Measures of Effectiveness		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of citations issued	400	400	400	400	400	400
2.	Number of parking stalls available	2,193	2,193	2,193	2,193	2,193	2,193
3.	Number of permits issued	400	400	1,500	2,000	2,000	2,000
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 2030-31
1.	Total number of employees	766	756	800	800	800	800	800
2.	Undergraduate headcount enrollment	2,569	2,724	2,887	3,060	3,244	3,438	3,645
3.	Graduate headcount enrollment	368	379	390	402	414	426	439
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

Fund Activities Encompassed		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of new signs added to designated parking zones	10	10	15	15	15	20
2.	Number of parking lot and roadway improvement projects (painting of curbs,	3	3	3	3	3	3
3.	Number of EV Charging stations added	4	0	2	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	1	1	3	3	3	3
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: UOH
 Name of fund: UH Parking RF
 Legal Authority: 304A-2275, HRS
 Fund Type (MOF): W
 Appropriation Account Number: S-317-F

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	22,439	10,000	10,000	10,000	10,000	10,000
B. Other Current Expenses	30,500	7,575	7,802	33,036	8,277	8,526
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
TOTAL	52,939	17,575	17,802	43,036	18,277	18,526

Report on Non-General Fund Information
for Submittal to the 2026 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 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(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	222,606	304,638	288,750	294,049	291,557	291,557	291,557
Expenditures	222,606	304,638	288,750	294,049	291,557	291,557	291,557
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 2026 Legislature
University of Hawai'i**

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

Fund Measures of Effectiveness		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of degree and certificates of achievement earned	720	756	794	833	875	919
2.	Number of students awarded Work study as a % of eligible students (%)	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
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 2030-31
1.	Undergraduate headcount enrollment	2,569	2,724	2,887	3,060	3,244	3,438	3,645
2.	Graduate headcount enrollment	368	379	390	402	414	426	439
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of students participating in Work study Program	101	95	95	90	90	85
2.	Amount of Work study funds paid to students (\$ thousands)	388	388	388	388	388	388
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: UOH
 Name of fund: College Work Study Program
 Legal Authority: Federal Fund
 Fund Type (MOF): N
 Appropriation Account Number: S-266-F

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	264,726	264,726	264,726	264,726	264,726	264,726
B. Other Current Expenses	26,831	26,831	26,831	26,831	26,831	26,831
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	291,557	291,557	291,557	291,557	291,557	291,557

Report on Non-General Fund Information
for Submittal to the 2026 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.

Variances:

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.
 In FY25 Tuition and Fees expenditures declined due to prudent use of resources.
 In FY26 Tuition and Fees expenditures increased significantly due to one-time investment of \$8M of TFSF into a photovoltaic canopy and storage system.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	17,399,009	17,389,009	17,389,009	17,389,009	17,389,009	17,389,009	17,389,009
Beginning Cash Balance	493,605	385,843	255,500	295,126	314,337	320,000	320,000
Revenues	17,578,955	16,316,767	16,353,955	16,666,039	17,164,586	17,164,586	17,164,586
Expenditures	7,136,740	6,497,800	8,144,885	6,920,506	19,194,967	10,944,967	10,944,967
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Debt Service trans-out	(3,543,711)	(3,774,529)	(3,774,138)	(3,771,590)	(3,770,443)	(3,763,343)	(3,762,986)
Scholarship trans-out	(2,100,449)	(2,656,041)	(1,900,051)	(2,369,016)	(2,517,369)	(2,517,369)	(2,517,369)
EB-5 & Other System Assess.	(124,772)	(1,134,393)	(4,772,707)	(1,147,890)	(223,977)	(223,977)	(223,977)
Act 236	(4,398,312)	(799,359)	2,584,090	(975,094)	8,557,833	295,070	294,713
Repair & Repl. Reserve	(1,462,732)	(1,962,732)	(1,462,732)	(1,462,732)	(10,000)	(10,000)	(10,000)
Revenue Replacement	1,080,000	377,743	1,156,095	0	0	0	0
Net Total Transfers	(10,549,976)	(9,949,311)	(8,169,443)	(9,726,322)	2,036,044	(6,219,619)	(6,219,619)
Ending Cash Balance	385,843	255,500	295,126	314,337	320,000	320,000	320,000
Encumbrances	371,636	241,298	272,215	320,717	320,000	320,000	320,000
Unencumbered Cash Balance	14,207	14,201	22,912	(6,380)	(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 2026 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 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Degree attainment of Native Hawaiians (FY Headcount)	197	208	221	234	248	263
2.	Number of degrees & certificates of achievement earned (FY)	685	727	770	816	865	917
3.	Number of Pell Grant recipients (FY)	1,004	1,004	1,004	1,004	1,004	1,004
4.	Extramural fund support (\$ millions per FY)	\$6.5	\$6.8	\$7.2	\$7.5	\$7.9	\$8.3
5.	Number of transfers from UH 2-year campuses	570	570	570	570	570	570
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 2030-31
1.	Total state population (in thousands)	1,446	1,458	1,470	1,481	1,493	1,505	1,517
2.	Resident undergrad degrees & certs of achievement earned 18–24	310	322	335	349	363	377	392
3.	Resident undergrad degrees & certs of achievement earned 18+	579	602	627	652	678	705	733
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

Fund Activities Encompassed		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Undergraduate headcount enrollment (Fall Semester)	3,464	3,811	4,192	4,611	5,072	5,579
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)	562	568	573	579	585	591
4.	Number of applications for admissions (Fall Semester)	2,809	3,230	3,715	4,272	4,913	5,650
5.	Number of financial aid applications processed (Aid Year)	6,677	7,011	7,361	7,729	8,116	8,521
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	5,989,001	5,989,001	5,989,001	5,989,001	5,989,001	5,989,001
B. Other Current Expenses	13,205,966	4,955,966	4,955,966	4,955,966	4,955,966	4,955,966
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
TOTAL	19,194,967	10,944,967	10,944,967	10,944,967	10,944,967	10,944,967

Report on Non-General Fund Information
for Submittal to the 2026 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:

FY22 revenue and expenditures increased with a 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.

FY25 revenues increased as collections in fines and library print cards increased.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Beginning Cash Balance	9,171	7,992	6,937	21,509	20,582	16,272	11,962
Revenues	4,136	2,848	2,842	3,964	1,400	1,400	1,400
Expenditures	7,182	3,486	4,227	4,329	5,500	5,500	5,500
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Institutional Assessment	(329)	(416)	(1,795)	(563)	(210)	(210)	(210)
Revenue Replacement	2,196		17,752				
Net Total Transfers	1,867	(416)	15,957	(563)	(210)	(210)	(210)
Ending Cash Balance	7,992	6,937	21,509	20,582	16,272	11,962	7,652
Encumbrances	1,444	2,732	1,390	1,206	0	0	0
Unencumbered Cash Balance	6,548	4,205	20,120	19,376	16,272	11,962	7,652

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 2026 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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of patrons	62,000	64,000	68,000	70,000	72,000	74,000
2.	Undergraduate headcount enrollment (Fall Semester)	3,464	3,811	4,192	4,611	5,072	5,579
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Undergraduate headcount enrollment (Fall Semester)	3,149	3,464	3,811	4,192	4,611	5,072	5,579
2.	Total state population (in thousands)	1,446	1,458	1,470	1,481	1,493	1,505	1,517
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

Fund Activities Encompassed		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of (printed) books to be purchased 1/	90	100	120	140	140	150
2.	Number of eBooks to be purchased 1/	40	50	60	70	70	90
3.	Number of subscriptions/databases maintained	95	95	95	95	95	95
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.

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: UOH-700
Name of Fund: Library SF
Legal Authority: 304A-2155, HRS
Fund Type (MOF): B
Apprn. Account. No.: S-335-F

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	5,500	5,500	5,500	3,000	3,000	3,000
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
TOTAL	5,500	5,500	5,500	3,000	3,000	3,000

Report on Non-General Fund Information
for Submittal to the 2026 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:

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 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	76,613	0	0	0	0	0	0
Revenues	7,734						
Expenditures							
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Transfer funds to 304A-2157	(84,347)						
Net Total Transfers	(84,347)	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							

Report on Non-General Fund Information
for Submittal to the 2026 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:

FY22 & FY23 Revenues and Expenditures increased in International Programs as we move towards more normal operations.

FY24 & FY25 revenues and expenditures increase again tied to international programs growth. Additional interest income with higher short term rates.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	50,000	61,000	61,000	250,000	250,000	250,000	250,000
Beginning Cash Balance	143,493	284,869	316,871	434,270	519,023	570,437	621,851
Revenues	108,278	137,988	244,887	269,956	276,986	276,986	276,986
Expenditures	51,579	106,402	163,483	185,766	226,382	226,382	226,382
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Institutional Assessment/Other	(231)	416	1,840	563	810	810	810
Transfer funds from 304A-2156	83,702						
Revenue Replacement/Other	1,205		34,155				
Net Total Transfers	84,676	416	35,995	563	810	810	810
Ending Cash Balance	284,869	316,871	434,270	519,023	570,437	621,851	673,265
Encumbrances							
Unencumbered Cash Balance	284,869	316,871	434,270	519,023	570,437	621,851	673,265

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 2026 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.

Fund Measures of Effectiveness		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of degrees & certificates of achievement earned (FY)	685	727	770	816	865	917
2.	Revenue generated from auxiliary services provided	\$180,000	\$210,000	\$240,000	\$270,000	\$299,700	\$299,700
3.	Number of international schools/institutions involved	12	14	16	18	20	22
4.	Number of international students (short-term programs)	300	350	400	450	500	550
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 2030-31
1.	Total state population (in thousands)	1,446	1,458	1,470	1,481	1,493	1,505	1,517
2.	Undergraduate headcount enrollment (Fall Semester)	2,814	3,464	3,811	4,192	4,611	5,072	5,579
3.	Total number of employees	237	246	246	246	246	246	246
4.	Resident undergrad degrees & certs of achievement earned 18–24	310	322	335	349	363	377	392
5.	Resident undergrad degrees & certs of achievement earned 18+	579	602	627	652	678	705	733
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	# International students served	300	350	400	450	500	550
2.	# Vending machines on campus	18	18	18	18	18	18
3.	# Community service/non-credit programs	12	14	16	18	20	22
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	169,882	169,882	169,882	169,882	169,882	169,882
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
TOTAL	226,382	226,382	226,382	226,382	226,382	226,382

Report on Non-General Fund Information
for Submittal to the 2026 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:

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.

FY25 scholarship awards increased due to normal pick-up rate. Negative revenues attributable to a change in interest earnings on the account and timing of cash transfers in support of scholarships.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,200,000	2,200,000	2,200,000	2,600,000	2,600,000	2,600,000	2,600,000
Beginning Cash Balance	(100)	0	0	1,587	(8,681)	0	0
Revenues	0	0	0	(25,457)	8,681	0	0
Expenditures	2,100,349	2,656,041	1,900,051	2,353,827	2,517,369	2,517,369	2,517,369
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Scholarship trans-in from TFSF	2,100,449	2,656,041	1,901,638	2,369,016	2,517,369	2,517,369	2,517,369
Net Total Transfers	2,100,449	2,656,041	1,901,638	2,369,016	2,517,369	2,517,369	2,517,369
Ending Cash Balance	0	0	1,587	(8,681)	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	1,587	(8,681)	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 2026 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 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Degree attainment by Pell eligible students	371	371	371	371	375	375
2.	Number of degrees & certificates of achievement earned (FY)	685	727	770	816	865	917
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 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Total state population (in thousands)	1,446	1,458	1,470	1,481	1,493	1,505	1,517
2.	Undergraduate headcount enrollment (Fall Semester)	2,814	3,464	3,811	4,192	4,611	5,072	5,579
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of FAFSA submitted	9,080	9,170	9,261	9,261	9,300	9,250
2.	Number of students packaged for financial aid	2,348	2,371	2,394	2,394	2,408	2,377
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	2,517,369	2,517,369	2,517,369	2,517,369	2,217,369	2,217,369
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
TOTAL	2,517,369	2,517,369	2,517,369	2,517,369	2,217,369	2,217,369

Report on Non-General Fund Information
for Submittal to the 2026 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:

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,000						
Beginning Cash Balance		0	0	0	0	0	0
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 2026 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 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.						
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 2030-31
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
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 2026 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 FY22, & FY23 funds in the R&R reserve were used for campus repairs, replacement, and maintenance projects.

In FY23 & FY24 & FY25 revenues increased as a result of additional interest income. FY25 expenditures increased as a result of increase R&R projects.

In FY26 expenditures expected to increase due to anticipated spending of approximately \$1.5 million on chiller replacement.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Beginning Cash Balance	2,793,919	3,871,252	5,566,995	7,174,193	8,428,775	7,388,975	7,774,175
Revenues	8,057	80,730	201,297	455,510	455,000	455,000	455,000
Expenditures	168,186	347,718	56,832	172,966	1,504,800	79,800	79,800
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Rating Agent and Other Fees							
Debt Services/BABS	(225,271)						
R&R Reserve	1,462,732	1,962,732	1,462,732	972,038	10,000	10,000	10,000
Net Total Transfers	1,237,461	1,962,732	1,462,732	972,038	10,000	10,000	10,000
Ending Cash Balance	3,871,252	5,566,995	7,174,193	8,428,775	7,388,975	7,774,175	8,159,375
Encumbrances	470,510	80,745	28,500	3,273	5,000	5,000	5,000
Unencumbered Cash Balance	3,400,742	5,486,250	7,145,693	8,425,502	7,383,975	7,769,175	8,154,375

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 2026 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.

Fund Measures of Effectiveness		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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	1	0	0	0	0	0
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 2030-31
1.	Undergraduate headcount enrollment (Fall Semester)	2,814	3,464	3,811	4,192	4,611	5,072	5,579
2.	Total number of employees 2/	237	246	246	246	246	246	246
3.	Total state population (in thousands)	1,446	1,458	1,470	1,481	1,493	1,505	1,517
4.	Resident undergrad degrees & certs of achievement earned 18–24	310	322	335	349	363	377	392
5.	Resident undergrad degrees & certs of achievement earned 18+	579	602	627	652	678	705	733
6.	Square footage of campus	307,282	347,282	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	170	170	170	170	170	170
9.	Square footage of common areas	81,983	95,000	95,000	95,000	95,000	95,000	95,000
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

Fund Activities Encompassed		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of work orders submitted	1,069	1,090	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

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: UOH-700
Name of Fund: University Revenue-Undertakings SF
Legal Authority: 304A-2167.5, HRS
Fund Type (MOF): B
Apprn. Account. No.: S-335-F

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	1,504,800	79,800	79,800	79,800	79,800	79,800
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
TOTAL	1,504,800	79,800	79,800	79,800	79,800	79,800

Report on Non-General Fund Information
for Submittal to the 2026 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 FY22, FY23 & FY24, revenue equals interest income generated and expenditures fluctuate with various other current expenditures.

In FY25 revenues decreased as a result of a decrease in interest income.

FY27 expenditures decrease in alignment with decrease in revenues and State support provided in the FB25-27 biennium budget.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Beginning Cash Balance	736,172	570,553	478,859	344,934	206,099	70,372	56,872
Revenues	1,830	9,720	13,232	10,981	4,000	1,500	1,500
Expenditures	167,449	101,414	147,158	149,815	139,727	15,000	15,000
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	570,553	478,859	344,934	206,099	70,372	56,872	43,372
Encumbrances	1,924	7,835	0	1,012	0	0	0
Unencumbered Cash Balance	568,629	471,024	344,934	205,087	70,372	56,872	43,372

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 2026 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.

Fund Measures of Effectiveness

		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of online visitors	145,000	157,500	170,000	170,000	170,000	170,000
2.	Number of online page views	884,500	960,750	960,750	960,750	960,750	960,750
3.	Number of in-person reference interactions	15,100	16,300	17,500	17,500	17,500	17,500
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 2030-31
1.	Total state population (in thousands)	1,446	1,458	1,470	1,481	1,493	1,505	1,517
2.	Number of users (online and in-person)	13,750	13,750	15,750	15,750	15,750	15,750	15,750
3.	Number of people reached (film fest, tours, presentations, webinars)	750	750	900	900	900	900	900
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of collections	102	107	112	117	120	125
2.	Number of videotapes and motion picture film reels	68,000	70,000	72,000	74,000	75,000	76,000
3.	Number of reels digitized	9,615	10,615	11,615	12,615	13,000	14,000
4.	Number of hours of digitized footage	4,756	5,256	5,756	6,256	7,000	7,500
5.	Number of digital preservation masters	440	490	540	590	600	700
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	138,427	15,000	15,000	15,000	15,000	15,000
B. Other Current Expenses	1,300	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
TOTAL	139,727	15,000	15,000	15,000	15,000	15,000

Report on Non-General Fund Information
for Submittal to the 2026 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 with a return to pre-covid levels.
- Decrease in FY24 revenue growth due to the expiration of HEERF. Expenditures continue to increase in support of research and training operations.
- Decrease in FY25 revenues due to normalizing extramural related overhead. Expenditures increase with additional investment in research initiatives.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	400,000	400,000	400,000	422,534	422,534	422,534	422,534
Beginning Cash Balance	315,922	406,320	1,160,284	2,352,192	2,547,526	2,547,526	2,447,526
Revenues	173,049	988,280	1,573,434	812,385	562,385	560,000	560,000
Expenditures	102,106	245,116	446,153	829,251	562,385	660,000	660,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
RTRF Adjustment	19,455	10,800	64,627	212,200	0	0	0
System Assessment (TIG)							
Net Total Transfers	19,455	10,800	64,627	212,200	0	0	0
Ending Cash Balance	406,320	1,160,284	2,352,192	2,547,526	2,547,526	2,447,526	2,347,526
Encumbrances	(0)	109	29,850	12,057	5,000	5,000	5,000
Unencumbered Cash Balance	406,320	1,160,175	2,322,342	2,535,469	2,542,526	2,442,526	2,342,526

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 2026 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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Extramural fund support (\$ millions)	\$4.8	\$3.0	\$3.0	\$3.0	\$3.0	\$3.0
2.	Indirect cost recovery (\$ millions)	\$0.31	\$0.19	\$0.19	\$0.19	\$0.19	\$0.19
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Total state population (in thousands)	1,446	1,458	1,470	1,481	1,493	1,505	1,517
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

Fund Activities Encompassed		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	400,000	400,000	400,000	400,000	400,000	400,000
B. Other Current Expenses	162,385	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
TOTAL	562,385	660,000	660,000	660,000	660,000	660,000

Report on Non-General Fund Information
for Submittal to the 2026 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 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.

In FY25 expenditures decreased as the costs associated with the printing and mailing of transcripts and diplomas have flattened out.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Beginning Cash Balance	50,743	64,261	83,196	93,871	108,930	116,911	124,911
Revenues	24,542	29,789	30,198	31,724	32,000	32,000	32,000
Expenditures	11,024	10,854	19,523	16,666	24,019	24,000	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	64,261	83,196	93,871	108,930	116,911	124,911	132,911
Encumbrances	7,253	8,148	8,511	7,956	8,000	8,000	8,000
Unencumbered Cash Balance	57,008	75,048	85,360	100,974	108,911	116,911	124,911

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 2026 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 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. Number of degrees & certificates of achievement earned (FY)	685	727	770	816	865	917
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 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. Resident undergrad degrees & certs of achievement earned 18–24	310	322	335	349	363	377	392
2. Resident undergrad degrees & certs of achievement earned 18+	579	602	627	652	678	705	733
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

Fund Activities Encompassed		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
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
TOTAL	24,019	24,000	24,000	24,000	24,000	24,000

Report on Non-General Fund Information
for Submittal to the 2026 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 FY22, many classes were taught online resulting in a modest increase in revenues and a drop in expenses. In FY23, FY24 and FY25 there was year over year increases in in-person/hybrid courses resulting in a modest increase in revenues. Similarly with more students on campus more activities and services were provided resulting in increased expenditures.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	894,774	894,774	894,774	894,774	894,774	894,774	894,774
Beginning Cash Balance	941,262	989,668	1,072,679	1,291,058	1,248,368	1,122,378	1,002,378
Revenues	258,218	322,019	396,005	418,406	581,280	580,000	580,000
Expenditures	209,813	239,007	420,929	461,097	707,270	700,000	700,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Revenue Replacement			243,303				
Net Total Transfers	0	0	243,303	0	0	0	0
Ending Cash Balance	989,668	1,072,679	1,291,058	1,248,368	1,122,378	1,002,378	882,378
Encumbrances	5,780	718	11,653	4,489	5,000	5,000	5,000
Unencumbered Cash Balance	983,887	1,071,961	1,279,406	1,243,879	1,117,378	997,378	877,378

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 2026 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 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. Number of degrees & certificates of achievement earned (FY)	685	727	770	816	865	917
2. Undergraduate headcount enrollment (Fall Semester)	3,464	3,811	4,192	4,611	5,072	5,579
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 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. Undergraduate headcount enrollment (Fall Semester)	2,814	3,464	3,811	4,192	4,611	5,072	5,579
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.							

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of programs/events held	24	24	24	24	24	24
2.	Number of students attended	600	600	700	700	800	800
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 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	305,107	300,000	300,000	300,000	300,000	300,000
B. Other Current Expenses	402,163	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
TOTAL	707,270	700,000	700,000	700,000	700,000	700,000

Report on Non-General Fund Information
for Submittal to the 2026 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 FY22 due to limited operations on campus during the pandemic, operational costs and revenues were held to a minimum.

In FY23 revenues and expenditures increased due to increases in both Union Staff and parliamentary workshops.

In FY24 revenues decreased with a drop in workshops. With operations restored on campus operating expenditures increased.

In FY25 revenues again increased due to an increase in workshops/trainings.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Beginning Cash Balance	5,644	4,169	6,140	3,365	1,856	19,637	36,137
Revenues	2,954	7,498	3,929	5,525	24,400	24,000	24,000
Expenditures	4,430	5,527	6,704	7,035	6,619	7,500	7,500
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	4,169	6,140	3,365	1,856	19,637	36,137	52,637
Encumbrances		1,418					
Unencumbered Cash Balance	4,169	4,722	3,365	1,856	19,637	36,137	52,637

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 2026 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

Fund Measures of Effectiveness		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Collection of fees pursuant to adopted fee schedule	\$24,400	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000
2.	Defrayed costs of CLEAR operation excluding compensation of permanent staff	\$6,619	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500
3.	Number of contractual obligations	300	400	400	400	400	400
4.	Number of publications	25	25	25	25	25	25
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 2030-31
1.	Total state population (in thousands)	1,446	1,458	1,470	1,481	1,493	1,505	1,517
2.	Number of members in the Labor Education Advisory Council	14	15	15	15	15	15	15
3.	Hawaii Union Density (workers and their organizations)	147,000	147,000	147,000	147,000	147,000	147,000	147,000
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.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of continuing education units	50	55	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.							

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: UOH-700
Name of Fund: Center for Labor Education and Research RF
Legal Authority: 304A-2267, HRS
Fund Type (MOF): W
Apprn. Account. No.: S-348-F

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	6,619	7,500	7,500	7,500	7,500	7,500
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
TOTAL	6,619	7,500	7,500	7,500	7,500	7,500

Report on Non-General Fund Information
for Submittal to the 2026 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 FY22 & FY23 Revenues and Expenditures increased with a return to more normal operations on campus.

FY23 increases due to a 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:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	660,000	660,000	660,000	660,000	660,000	660,000	660,000
Beginning Cash Balance	1,026,984	1,013,602	1,705,907	1,953,777	2,237,399	2,340,871	2,440,871
Revenues	112,195	423,391	357,627	607,495	483,774	485,000	485,000
Expenditures	125,578	238,767	191,866	323,873	380,302	385,000	385,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Revenue Replacement		507,682	82,108				
Net Total Transfers	0	507,682	82,108	0	0	0	0
Ending Cash Balance	1,013,602	1,705,907	1,953,776	2,237,399	2,340,871	2,440,871	2,540,871
Encumbrances	154,778	106,895	25,614	358,953	100,000	100,000	100,000
Unencumbered Cash Balance	858,824	1,599,012	1,928,163	1,878,446	2,240,871	2,340,871	2,440,871

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 2026 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.

Fund Measures of Effectiveness		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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.							

Program Size Indicators		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Available land for leasing (in acres)	383	383	383	383	383	383	383
2.	Total state population (in thousands)	1,446	1,458	1,470	1,481	1,493	1,505	1,517
3.	Undergraduate headcount enrollment (Fall Semester)	2,814	3,464	3,811	4,192	4,611	5,072	5,579
4.	Total number of employees 1/	237	246	246	246	246	246	246
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	40,802	42,000	42,000	42,000	42,000	42,000
B. Other Current Expenses	339,500	343,000	343,000	343,000	343,000	343,000
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
TOTAL	380,302	385,000	385,000	385,000	385,000	385,000

Report on Non-General Fund Information
for Submittal to the 2026 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:

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 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(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	96,649	86,514	110,525	113,001	113,000	113,000	113,000
Expenditures	96,649	86,514	110,525	113,001	113,000	113,000	113,000
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	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 2026 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 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. Number of degree and certificates of achievement earned (FY)	685	727	770	816	865	917
2. Number of students awarded Work-study as a % of eligible students	15	16	16	16	15	15
3. Number of students earned Work-study as a % of eligible students	2.1	2.0	2.0	2.0	2.0	2.0
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 2030-31
1. Undergraduate headcount enrollment (Fall Semester)	2,814	3,464	3,811	4,192	4,611	5,072	5,579
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.							

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of students participating in Work-study Program	29	28	27	27	30	34
2.	Amount of Work-study funds paid to students	\$95,000	\$95,000	\$95,000	\$95,000	\$99,000	\$100,000
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: UOH-700
Name of Fund: Federal Work Study
Legal Authority: Federal Fund
Fund Type (MOF): N
Apprn. Account. No.: S-205-F

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	105,501	107,000	107,000	107,000	107,000	107,000
B. Other Current Expenses	7,500	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
TOTAL	113,001	113,000	113,000	113,000	113,000	113,000

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: UOH
 Prog ID(s): UOH-800
 Name of Fund: UH Tuition and Fees SF
 Legal Authority 304A-2153, HRS

Contact Name: Denise Yoshimori-Yamamoto
 Phone: (808) 956-8373
 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

Statutory language: §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

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	80,079,867	75,630,837	75,630,837	75,630,837	75,650,296	75,650,296	75,650,296
Beginning Cash Balance	9,867,402	8,768,180	11,565,002	13,295,331	19,395,565	19,659,351	19,659,351
Revenues	50,887,773	48,384,830	48,250,893	50,344,851	52,308,656	52,308,656	52,308,656
Expenditures	28,668,395	46,406,905	23,774,185	25,107,284	63,436,671	36,978,798	38,255,033
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Act 236 transfer from UH System	63,888,922	100,776,269	123,784,953	143,491,807	142,403,258	129,843,304	139,505,009
Trf to RUF for debt service	(2,156,900)	(2,156,441)	(2,156,231)	(2,417,363)	(2,417,363)	(2,417,363)	(2,417,363)
Act 236 transfer to UH System	(100,776,269)	(123,784,953)	(143,491,807)	(162,825,886)	(129,843,304)	(139,505,009)	(147,890,479)
HEERF Lost Revenue Transfer	8,456,876	27,762,972		968,850			
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)	(1,783,281)	(1,783,281)
Trf from UH Manoa			4,000,000	4,000,000	4,500,000		
Trf from UH West Oahu				1,000,000			
Other Transfers	7,268,771	(1,778,950)	(430,788)	(1,571,459)	(1,467,509)	(1,467,509)	(1,467,509)
Net Total Transfers	(23,318,600)	818,897	(22,746,379)	(19,137,332)	11,391,801	(15,329,858)	(14,053,623)
Ending Cash Balance	8,768,180	11,565,002	13,295,331	19,395,565	19,659,351	19,659,351	19,659,351
Encumbrances	8,944,519	11,563,082	13,382,251	19,659,350	19,659,350	19,659,350	19,659,350
Unencumbered Cash Balance	(176,339)	1,920	(86,920)	(263,785)	1	1	1

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 2026 Legislature
University of Hawai'i**

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.

Fund Measures of Effectiveness		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Native Hawaiian Degrees & Certificates	1,236	1,298	1,363	1,431	1,502	1,577
2.	Number of Degrees & Certificates of Achievement Earned	4,404	4,625	4,856	5,099	5,354	5,621
3.	Pell Grants Recipients	5,446	5,446	5,446	5,446	5,446	5,446
4.	Number of Degrees in STEM Fields (UHM, UHH, UHCC only)	579	608	638	670	704	739
5.	Number of Transfers to 4-yr Campuses (Manoa, Hilo, West O'ahu)	2,066	2,169	2,278	2,392	2,511	2,637
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 2030-31
1.	Total State population (in thousands)	1,446	1,458	1,470	1,481	1,493	1,505	1,517
2.	Resident Undergrad Degrees & Certs of Achievement Earned 18-24	2,188	2,276	2,367	2,461	2,560	2,662	2,769
3.	Resident Undergrad Degrees & Certs of Achievement Earned 18+	3,648	3,794	3,946	4,104	4,268	4,439	4,616
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Undergraduate Headcount enrollment (Fall Semester)	27,259	29,031	30,918	32,927	35,068	37,347
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)	3,532	3,567	3,603	3,639	3,675	3,712
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	11,278,189	11,488,434	12,201,025	12,441,711	12,441,711	12,441,711
B. Other Current Expenses	42,222,733	18,614,342	18,971,705	17,339,787	17,718,910	18,109,413
C. Equipment	9,935,749	6,876,022	7,082,303	7,294,772	7,513,616	7,739,025
M. Motor Vehicles						
L. Leases						
TOTAL	63,436,671	36,978,798	38,255,033	37,076,270	37,674,237	38,290,149

Report on Non-General Fund Information
for Submittal to the 2026 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: Denise Yoshimori-Yamamoto
 Phone: (808) 956-8373
 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:

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	20,550,970						
Beginning Cash Balance	26,878,814	0	0	0	0	0	0
Revenues	15,516						
Expenditures	15,516						
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Trf to RUF for debt service							
Trf to RUF for Repair & Replacement Reserve							
HEERF Lost Revenue Transfer							
Other Transfers							
Transfer to newly created							
Community College Revolving	(26,878,814)						
Net Total Transfers	(26,878,814)	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							

Report on Non-General Fund Information
for Submittal to the 2026 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: Denise Yoshimori-Yamamoto
 Phone: (808) 956-8373
 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:

Since the CCRF revenues come from fees for specific programs (like summer session or non-credit courses), the 5.85% drop likely reflects declining student enrollment or participation in these fee-based offerings in FY26. The 3.59% increase in expenditures may be due to inflationary pressure on the operating budget or increases in utility and supply costs for running the special programs.

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 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	25,000,000	25,244,000	25,244,000	25,244,000	25,245,796	25,245,796	25,245,796
Beginning Cash Balance	0	35,716,218	40,136,006	45,697,482	48,593,158	50,033,996	51,026,556
Revenues	16,140,227	14,563,403	18,789,843	16,512,156	15,546,475	15,546,475	15,546,475
Expenditures	10,026,255	10,370,993	12,696,376	13,632,697	14,121,856	14,570,134	15,121,669
Transfers							
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)				
Trf to RUF for Repair & Replacemer	(230,098)	(230,327)					
HEERF Lost Revenue Transfer	3,463,921	985,878					
Other Transfers	26,883,903	(12,839)	(16,698)	16,217	16,219	16,219	16,219
Net Total Transfers	29,602,246	227,378	(531,991)	16,217	16,219	16,219	16,219
Ending Cash Balance	35,716,218	40,136,006	45,697,482	48,593,158	50,033,996	51,026,556	51,467,581
Encumbrances	760,501	1,143,062	1,559,410	3,023,841	3,023,841	3,023,841	3,023,841
Unencumbered Cash Balance	34,955,718	38,992,945	44,138,072	45,569,317	47,010,155	48,002,715	48,443,740

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 2026 Legislature
University of Hawai'i**

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.

Fund Measures of Effectiveness		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Summer Session Registration Counts	9,265	9,339	9,414	9,489	9,565	9,642
2.	Non-Credit Workforce Training Registration Counts	8,101	8,344	8,594	8,852	9,118	9,392
3.	Non-Credit Community Education/Enrichment Registration Counts	5,032	5,183	5,338	5,498	5,663	5,833
4.	Non-Credit Career Readiness Registration Counts	1,472	1,516	1,561	1,608	1,656	1,706
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 2030-31
1.	Total State Populations (in thousands)	1446	1458	1470	1481	1493	1505	1,517
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of Summer Session Classes Offered	914	921	928	935	942	950
2.	Number of Non-Credit Workforce Training Classes Offered	929	957	986	1,016	1,046	1,077
3.	Number of Non-Credit Community Education/Enrichment Classes Offered	505	520	536	552	569	586
4.	Number of Non-Credit Career Readiness Classes Offered	122	126	130	134	138	142
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	9,532,153	9,843,395	10,253,782	10,608,362	10,608,362	10,608,362
B. Other Current Expenses	4,556,386	4,692,423	4,832,542	4,976,861	5,125,513	5,278,623
C. Equipment	33,317	34,316	35,345	36,405	37,498	38,623
M. Motor Vehicles						
L. Leases						
TOTAL	14,121,856	14,570,134	15,121,669	15,621,628	15,771,373	15,925,608

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: UOH
 Prog ID(s): UOH-800
 Name of Fund: University Revenue Undertakings Fund
 Legal Authority: 304A-2167.5, HRS

Contact Name: Denise Yoshimori-Yamamoto
 Phone: (808) 956-8373
 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.

Variances:

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 Waiānae 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 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	51,851	53,320	87,808	169,019	128,702	88,255	47,673
Revenues	4,199	38,438	85,459	215,774	215,774	215,774	215,774
Expenditures	7,630	4,178	4,248	4,352	4,482	4,617	4,755
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Transfer for interest and Bond system expenses	4,900	229	0	(251,739)	(251,739)	(251,739)	(251,739)
Net Total Transfers	4,900	229	0	(251,739)	(251,739)	(251,739)	(251,739)
Ending Cash Balance	53,320	87,808	169,019	128,702	88,255	47,673	6,953
Encumbrances					0	0	0
Unencumbered Cash Balance	53,320	87,808	169,019	128,702	88,255	47,673	6,953

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 2026 Legislature
University of Hawai'i**

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.

Fund Measures of Effectiveness

		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of Projects Supported by UHRUF	4	4	4	4	4	
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 2030-31
1.	Undergraduate Headcount Enrollment (Fall Semester)	25,595	27,259	29,031	30,918	32,927	35,068	37,347
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	No. Classes Provided in UHRUF Facilities	6,002	6,091	6,183	6,276	6,370	6,467
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services						
B. Other Current Expenses	4,482	4,617	4,755	4,897	5,044	5,195
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	4,482	4,617	4,755	4,897	5,044	5,195

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: UOH
 Prog ID(s): UOH-800
 Name of Fund: UH Commercial Enterprises RF
 Legal Authority: 304A-2251, HRS

Contact Name: Denise Yoshimori-Yamamoto
 Phone: (808) 956-8373
 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.

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	70,000	70,000	70,000	70,000	70,000	70,000	70,000
Beginning Cash Balance	48,985	49,117	50,036	74,903	120,227	115,229	109,899
Revenues	127	919	3,134	6,063	6,063	6,063	6,063
Expenditures	0	0	919	10,739	11,061	11,393	11,735
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Other Transfers	5	0	22,652	50,000	0	0	0
Net Total Transfers	5	0	22,652	50,000	0	0	0
Ending Cash Balance	49,117	50,036	74,903	120,227	115,229	109,899	104,227
Encumbrances				27,728	27,728	27,728	27,728
Unencumbered Cash Balance	49,117	50,036	74,903	92,499	87,501	82,171	76,499

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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of Commercial Enterprise Projects \ Demonstrating Financial Viability	0	0	0	0	0	0
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Total State Population (in thousands)	1,446	1,458	1,470	1,481	1,493	1,505	1,517
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY	FY	FY	FY	FY	FY
		2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
1.	Number of Commercial Enterprise Projects						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	11,061	11,393	11,735	12,087	12,450	12,824
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	11,061	11,393	11,735	12,087	12,450	12,824

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: UOH
 Prog ID(s): UOH-800
 Name of Fund: Research & Training RF
 Legal Authority: 304A-2253, HRS

Contact Name: Denise Yoshimori-Yamamoto
 Phone: (808) 956-8373
 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 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	3,840,339	3,853,428	3,853,428	3,853,428	3,853,728	3,853,728	3,853,728
Beginning Cash Balance	1,523,341	2,075,289	6,338,310	10,551,098	12,019,965	13,772,908	15,480,500
Revenues	1,501,403	5,095,510	5,164,165	2,989,546	2,990,000	2,990,000	2,990,000
Expenditures	925,057	803,847	1,202,988	1,692,434	1,410,314	1,455,665	1,511,017
Transfers							
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)				
Academy for Creative Media			299,480	173,255	173,257	173,257	173,257
Other Transfers	9,602	5,357	(13,869)	(1,500)			
Net Total Transfers	(24,398)	(28,643)	251,611	171,755	173,257	173,257	173,257
Ending Cash Balance	2,075,289	6,338,310	10,551,098	12,019,965	13,772,908	15,480,500	17,132,740
Encumbrances	3,442	0	44,644	138	138	138	138
Unencumbered Cash Balance	2,071,847	6,338,310	10,506,454	12,019,827	13,772,770	15,480,362	17,132,602

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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Extramural Fund Support (\$ millions)	56.3	59.2	62.1	65.2	68.5	71.90
2.	Indirect Cost Recovery (\$ thousands)	2,990	2,990	2,990	2,990	2,990	2,990
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Total State Population (in thousands)	1,446	1,458	1,470	1,481	1,493	1,505	1,517
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of Extamural Awards	124	130	137	144	151	159
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	1,024,736	1,059,930	1,104,823	1,144,918	1,144,918	1,144,918
B. Other Current Expenses	348,114	357,147	366,448	376,030	385,901	396,067
C. Equipment	37,464	38,588	39,746	40,938	42,166	43,431
M. Motor Vehicles						
L. Leases						
TOTAL	1,410,314	1,455,665	1,511,017	1,561,886	1,572,985	1,584,416

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: UOH
 Prog ID(s): UOH-800
 Name of Fund: UH Student Activities RF
 Legal Authority: 304A-2257, HRS

Contact Name: Denise Yoshimori-Yamamoto
 Phone: (808) 956-8373
 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] The University of Hawaii Student Activities Revolving Fund serves as the central repository for compulsory student activity fees and other revenues generated by chartered student organizations and activity programs across the UH system. The fund is structured with separate accounts for each organization, allowing them to withdraw and expend funds for educational and program purposes, subject to approval by the Board of Regents or its representative. Crucially, while expenditures generally require approval, minor purchases (like food, flowers, and prizes) are exempt up to a limit. The fund also contains special provisions allowing student organizations, with Board of Regents approval, to use the funds to retain legal counsel for defense in litigation or, for media organizations, to seek legal advice to avoid lawsuits.

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,066,658	2,066,658	2,066,658	2,066,658	2,066,808	2,066,808	2,066,808
Beginning Cash Balance	1,702,508	2,064,620	1,802,447	1,683,325	1,794,672	1,881,060	1,942,968
Revenues	807,787	851,420	1,027,235	1,068,160	1,094,049	1,094,049	1,094,049
Expenditures	445,675	1,134,139	1,146,357	956,816	1,007,661	1,032,141	1,083,968
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Other				3			
Net Total Transfers	0	20,546	0	3	0	0	0
Ending Cash Balance	2,064,620	1,802,447	1,683,325	1,794,672	1,881,060	1,942,968	1,953,049
Encumbrances	27,522	33,661	31,133	69,048	69,048	69,048	69,048
Unencumbered Cash Balance	2,037,099	1,768,786	1,652,192	1,725,625	1,812,013	1,873,921	1,884,002

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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of Degrees & Certificates of Achievement Earned	4,404	4,625	4,856	5,099	5,354	5,621
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Undergraduate Headcount Enrollment (Fall Semester)	25,595	27,259	29,031	30,918	32,927	35,068	37,347
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Dollars Spent Student Activities/Student Life (\$Thousands)	518	531	557	571	582	593
2.	Dollars Spent Student Government (\$Thousands)	231	237	249	255	260	265
3.	Dollars Spend Student Publications (\$Thousands)	258	264	278	284	290	296
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	348,862	353,578	385,048	390,421	390,421	390,421
B. Other Current Expenses	658,799	678,563	698,920	719,888	741,485	763,730
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	1,007,661	1,032,141	1,083,968	1,110,309	1,131,906	1,154,151

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: UOH
 Prog ID(s): UOH-800
 Name of Fund: Community College Conference Center RF
 Legal Authority: 304A-2273, HRS

Contact Name: Denise Yoshimori-Yamamoto
 Phone: (808) 956-8373
 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:

Fund was repealed via Act 97 (HB1169), SLH 2025

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

Statutory language: §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.

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	590,000	590,000	590,000	590,000	0	0	0
Beginning Cash Balance	616,138	618,161	713,459	674,803	794,858	0	0
Revenues	5,926	287,608	211,969	336,780	0	0	0
Expenditures	3,404	192,262	247,612	211,724	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Other Transfers	(499)	(48)	(3,013)	(5,000)	(794,858)		
Net Total Transfers	(499)	(48)	(3,013)	(5,000)	(794,858)	0	0
Ending Cash Balance	618,161	713,459	674,803	794,858	0	0	0
Encumbrances	9,451	21,685	3,390	79,242	0		
Unencumbered Cash Balance	608,710	691,774	671,413	715,616	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 2026 Legislature
University of Hawai'i**

Name of Fund: Conference Center RF - UH Community Colleges
Appropriation Account Number: S-380-F
Fund Type (MOF): W
Legal Authority: 304A-2273 HRS [REPEALED, ACT 97 (HB1169), SLH 2025]

Statement of Objectives

Provide professional and academic conferences, seminars, and workshops.

Fund Measures of Effectiveness

		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Dollars Generated Through Conference Center Activities						
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 2030-31
1.	Total State Population (in thousands)							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of Conferences						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	0	0	0	0	0	0

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: UOH
 Program ID(s): UOH-800
 Name of Fund: Conference Center Revolving Fund
 Legal Authority: 304A-

Contact Name: Denise Yoshimori-Yamamoto
 Phone Number: 808-956-8373
 Fund Type (MOF): W
 Appropriation Account Number S-380-F

Intended Purpose: This fund was established to facilitate the administration of the revolving fund for conference center programs among various campuses and operating units of the University of Hawaii System.

Source of Revenues: Per statute, all fees, charges, and other moneys collected in conjunction with the conference center programs.

Current Program Activities/Allowable Expenses: For all costs associated with conducting conferences, seminars, and courses provided by the conference center programs, including but not limited to expenses for honoraria, hotel and room rentals, food and refreshment, printing and mailing, airfare and per diem, lei, rental of audiovisual equipment, and other conference related services, fees, supplies and materials, without regard to section 103D-1002 and any competitive bidding requirements pursuant to state procurement requirements.

Variances:

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling					590,000	590,000	590,000
Beginning Cash Balance		0	0	0	0	912,173	1,022,923
Revenues					335,406	335,406	335,406
Expenditures					218,091	224,656	231,419
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Other Transfers					794,858		
Net Total Transfers	0	0	0	0	794,858	0	0
Ending Cash Balance	0	0	0	0	912,173	1,022,923	1,126,910
Encumbrances					79,242	79,242	79,242
Unencumbered Cash Balance	0	0	0	0	832,931	943,681	1,047,668

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 2026 Legislature
University of Hawai'i**

Name of Fund: _Conference Center Revolving Fund_
Appropriation Account Number: ___S-380-F_____
Fund Type (MOF): ___W_____
Legal Authority: __304A - _____

Statement of Objectives

Provide professional and academic conferences, seminars, and workshops.

Fund Measures of Effectiveness

		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Dollars Generated Through Conference Center Activities	336,780	336,780	336,780	336,780	336,780	336,780
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 2030-31
1.	Total State Population (in thousands)	1446	1458	1470	1481	1493	1505	1,517
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of Conferences	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 2026 Legislature**

Department: _University of Hawai'i
Name of Fund: Conference Center Revolving Fund__
Legal Authority: 304A - _____
Fund Type (MOF): _W_
Appropriation Account Number: _S-380-F_____

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	2,875	2,984	3,097	3,214	3,214	3,214
B. Other Current Expenses	215,216	221,672	228,322	235,172	242,227	249,494
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	218,091	224,656	231,419	238,386	245,441	252,708

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: UOH
 Prog ID(s): UOH-800
 Name of Fund: Nurse Training
 Legal Authority: 328L-3, Act 236, SLH 2005

Contact Name: Denise Yoshimori-Yamamoto
 Phone: (808) 956-8373
 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

SECTION2.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 June30,2007, 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 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(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 2026 Legislature
University of Hawai'i**

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

Fund Measures of Effectiveness

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.						
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 2030-31
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	0	0	0	0	0	0

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: UOH
 Prog ID(s): UOH-800
 Name of Fund: Federal Work Study Program
 Legal Authority: Federal Fund

Contact Name: Denise Yoshimori-Yamamoto
 Phone: (808) 956-8373
 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 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(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	195,400	269,183	290,914	300,515	299,690	300,902	302,149
Expenditures	195,400	269,183	290,914	300,515	299,690	300,902	302,149
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 2026 Legislature
University of Hawai'i**

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

Fund Measures of Effectiveness		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Work Study Expended as % of Total Student Hire Expenditures	8.41%	8.41%	8.41%	8.41%	8.41%	8.41%
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 2030-31
1.	Pell Grant Recipients	5446	5446	5446	5446	5446	5446	5,446
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of Students Participating in Work Study Program	69	69	69	69	69	69
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	259,327	259,327	259,327	259,327	259,327	259,327
B. Other Current Expenses	40,363	41,575	42,822	44,106	45,430	46,793
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	299,690	300,902	302,149	303,433	304,757	306,120

Report on Non-General Fund Information
for Submittal to the 2026 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: Denise Yoshimori-Yamamoto
 Phone: (808) 956-8373
 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 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(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	2,081,381	2,331,498	3,569,547	3,226,000	3,323,613	3,428,754	3,540,765
Expenditures	2,081,381	2,331,498	3,569,547	3,226,000	3,323,613	3,428,754	3,540,765
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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of Career & Technical Education (CTE) Participants	9,491	9,567	9,644	9,721	9,799	9,877
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Total State Population (\$ Thousands)	1446	1458	1470	1481	1493	1505	1,517
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of Projects Funded Through Perkins Grants	30	30	30	30	30	30
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	1,712,807	1,769,624	1,831,862	1,896,590	1,896,590	1,896,590
B. Other Current Expenses	1,053,877	1,085,493	1,118,057	1,151,599	1,186,147	1,221,732
C. Equipment	556,929	573,637	590,846	608,571	626,828	645,633
M. Motor Vehicles						
L. Leases						
TOTAL	3,323,613	3,428,754	3,540,765	3,656,760	3,709,565	3,763,955

Report on Non-General Fund Information
for Submittal to the 2026 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 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

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(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	1,100,636	1,505,032	1,573,517	1,675,540	1,720,166	1,852,166	1,984,166
Revenues	1,265,880	1,126,714	1,259,006	1,195,769	1,175,000	1,175,000	1,175,000
Expenditures	1,011,484	1,058,229	1,156,983	1,151,144	1,043,000	1,043,000	1,043,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	150,000	0	0	0	0	0	0
Ending Cash Balance	1,505,032	1,573,517	1,675,540	1,720,166	1,852,166	1,984,166	2,116,166
Encumbrances	146,542	138,093	231,343	196,402	0	0	0
Unencumbered Cash Balance	1,358,490	1,435,424	1,444,197	1,523,764	1,852,166	1,984,166	2,116,166

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 2026 Legislature
University of Hawai'i**

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.

Fund Measures of Effectiveness

		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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.							

Program Size Indicators

		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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.								

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Energy Efficiency and Contactless Renovations	\$ 300,000	\$ 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 2026 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_

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	43,000	43,000	43,000	40,000	40,000	40,000
B. Other Current Expenses	1,000,000	1,000,000	1,000,000	800,000	800,000	800,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles						
L. Leases						
TOTAL	1,043,000	1,043,000	1,043,000	840,000	840,000	840,000

Report on Non-General Fund Information
for Submittal to the 2026 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 2022 were due to settlements in the University's favor.

The revenue increase in FY 2024 through 2025 were 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 2023 through FY 2026 were attributed to reimbursements of legal fees incurred in FY 2022 through FY 2025.

Cash balance lapse to general fund? No

Statutory language: NA

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(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	7,514,016	7,518,892	8,071,997	7,611,592	7,302,440	7,744,248	8,058,780
Revenues	728,718	151,787	218,657	297,165	297,165	297,165	297,165
Expenditures	2,610,009	1,473,464	2,566,366	2,606,317	1,855,357	1,982,633	2,155,543
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	1,886,167	1,874,783	1,887,304	2,000,000	2,000,000	2,000,000	2,000,000
Ending Cash Balance	7,518,892	8,071,997	7,611,592	7,302,440	7,744,248	8,058,780	8,200,402
Encumbrances	393,407	808,424	485,345	320,303	538,024	447,890	435,406
Unencumbered Cash Balance	7,125,485	7,263,574	7,126,248	6,982,137	7,206,224	7,610,889	7,764,996

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 2026 Legislature
University of Hawai'i**

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 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	As this fund is administrative/operational in nature, Measures of Effectiveness						
2.	are not appropriate for this fund.						
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 2030-31
1.	N/A							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: UOH-900
 Name of Fund: Risk Management Special Fund
 Legal Authority: 304A-2151
 Fund Type (MOF): B
 Apprn. Account. No.: S-340

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	0	0	0	0	0	
B. Other Current Expenses	1,855,357	1,982,633	2,155,543	1,998,924	2,046,365	2,067,788
C. Equipment	0	0	0	0	0	
M. Motor Vehicles						
L. Leases						
TOTAL	1,855,357	1,982,633	2,155,543	1,998,924	2,046,365	2,067,788

Report on Non-General Fund Information
for Submittal to the 2026 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 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 and FY25, the increase in short-term interest rates as well as increase in the cash balances contributed to the variance.

The increase in expenditures for FY 2023 and 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.

The increase in expenditures for FY 2025 is primarily due the one-time Temporary Hazard Pay provided to employees in FY25.

The projected increase in expenditures for FY 2026 represents anticipated system-wide initiatives in alignment with the University's strategic plan.

Cash balance lapse to general fund? No

Statutory language: NA

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	8,418,608	8,418,608	10,295,946	9,485,602	9,485,602	9,485,602	9,485,602
Beginning Cash Balance	262,799,137	331,565,026	408,312,461	425,130,326	439,795,310	407,224,684	411,392,002
Revenues	1,358,244	8,615,888	15,702,499	21,857,837	20,429,529	16,429,529	14,429,529
Expenditures	5,105,151	5,744,383	6,221,625	9,810,980	21,219,273	15,417,601	12,245,697
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	72,512,796	73,875,931	7,254,412	2,618,128	(31,780,883)	3,155,390	10,208,606
Ending Cash Balance	331,565,026	408,312,461	425,047,748	439,795,310	407,224,684	411,392,002	423,784,441
Encumbrances	2,190,721	4,765,797	7,444,861	10,807,864	3,284,637	3,311,506	3,368,447
Unencumbered Cash Balance	329,374,305	403,546,665	417,602,887	428,987,446	403,940,046	408,080,496	420,415,994

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 2026 Legislature
University of Hawai'i**

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.

Fund Measures of Effectiveness

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.						
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 2030-31
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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_____

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	3,654,162	3,157,477	2,161,108	2,161,608	2,161,608	2,161,608
B. Other Current Expenses	17,489,732	12,184,745	10,009,210	10,009,710	10,010,710	10,009,243
C. Equipment	75,379	75,379	75,379	75,379	75,379	75,379
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	21,219,273	15,417,601	12,245,697	12,246,697	12,247,697	12,246,230

Report on Non-General Fund Information
for Submittal to the 2026 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.

Increase in FY 2024 and FY 2025 expenses due to higher than normal operating cost

Cash balance lapse to general fund? No

Statutory language: NA

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,100,000	2,100,000	2,100,000	4,000,000	4,000,000	4,000,000	4,000,000
Beginning Cash Balance	5,092,071	6,002,435	6,857,082	8,015,616	4,847,344	1,140,507	(2,507,197)
Revenues	2,807,110	2,873,046	2,341,438	3,263,800	2,829,635	2,886,227	2,943,952
Expenditures	1,899,645	2,018,399	2,277,940	6,432,072	6,536,472	6,533,931	6,533,931
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	2,900	0	1,179,433	0	0	0	0
Ending Cash Balance	6,002,435	6,857,082	8,100,012	4,847,344	1,140,507	(2,507,197)	(6,097,177)
Encumbrances	663,225	1,064,761	4,720,302	4,424,331	3,403,131	4,182,588	4,003,350
Unencumbered Cash Balance	5,339,210	5,792,321	3,379,710	423,013	(2,262,625)	(6,689,785)	(10,100,527)

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 2026 Legislature
University of Hawai'i**

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

Fund Measures of Effectiveness

		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Amount invested in maintenance of facilities	200,000	400,000	200,000	400,000	200,000	200,000
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 2030-31
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 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Amount invested in maintenance and capital refresh of facilities	200,000	400,000	200,000	400,000	200,000	200,000
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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_____

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	385,325	382,784	382,784	382,784	382,784	382,784
B. Other Current Expenses	4,795,511	4,795,511	4,795,511	4,795,511	4,795,511	4,795,511
C. Equipment	1,355,636	1,355,636	1,355,636	1,355,636	1,355,636	1,355,636
M. Motor Vehicles	0	0	0	0		
L. Leases	0	0	0	0		
TOTAL	6,536,472	6,533,931	6,533,931	6,533,931	6,533,931	6,533,931

Report on Non-General Fund Information
for Submittal to the 2026 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 and the SRRC High Performance Computing (HPC) Cluster initiative.

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.
 Revenues collected for the SRRC High Performance Computing (HPC) Cluster initiative.

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.
 Expense to support the SRRC initiative in collaboration with the University of Hawai'i (UH) researchers and the State of Hawaii community.

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 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.
 The FY25 increases in expense are due to increase personnel expense for the SRRC High Performance Computer Center
 The FY26 decrease in revenue for SRRC based on 2 year average

Cash balance lapse to general fund? No

Statutory language: NA

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(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	23,392	161,711	224,348	721,428	1,058,867	1,113,198	1,080,860
Revenues	840,972	849,350	1,643,548	1,819,371	1,571,557	1,584,888	1,598,446
Expenditures	702,653	786,713	1,125,650	1,481,933	1,517,226	1,617,226	1,692,226
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	(20,817)	0	0	0	0
Ending Cash Balance	161,711	224,348	721,428	1,058,867	1,113,198	1,080,860	987,081
Encumbrances	54,543	39,978	234,282	48,442	0	0	0
Unencumbered Cash Balance	107,167	184,369	487,146	1,010,425	1,113,198	1,080,860	987,081

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 2026 Legislature
University of Hawai'i**

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

a) 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) The objective of the SRRC High Performance Computing (HPC) Cluster initiative is to provide cost-effective, scalable, and researcher-focused computational infrastructure, software engineering & data science services, and training programs to support the University of Hawai'i (UH) researchers and the State of Hawaii community.

Fund Measures of Effectiveness		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	a) AVS: 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.	a) AVS: 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.	a) AVS: Number of noncompliance citations received by AVS from federal regulatory agencies	0	0	0	0	0	0
4.	a) AVS: Number of organizations accrediting AVS (successfully maintained accreditation by Association for Assessment and Accreditation for Laboratory Animal Care, International since July 2016)	1	1	1	1	1	1
5.	b) SRRC: Jobs Submitted	3,300,000	3,400,000	3,500,000	3,600,000	3,700,000	3,800,000
6.	b) SRRC: CPU hours	41,000,000	43,000,000	45,100,000	47,300,000	49,600,000	52,000,000
7.	b) SRRC: GPU hours	635,000.00	666,000	699,000	733,000	769,000	807,000
8.	b) SRRC: HPC storage leased (TB)	1,162	1,220	1,280	1,340	1,400	1,470
9.	b) SRRC: Compute nodes purchased	5	5	5	5	5	5
10.	b) SRRC: Amount invested in maintenance of facilities (\$)	7,000	7,350	7,710	8,090	8,490	8,910
11.							

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

Program Size Indicators		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	a) AVS: Number of Principal Investigators using AVS services	30	30	30	30	30	30	30
2.	a) AVS: Number of vertebrate animal protocol activities supported by AVS	50	50	50	50	50	50	50
3.	b) SRRC: HPC users	561	624	701	778	855	932	1009
4.	b) SRRC: Software and data science projects	17	18	19	20	22	24	26
5.	b) SRRC: Total number of users	1783	1,870	1,960	2,050	2,150	2,250	2,360
6.	b) SRRC: Amount of cluster storage allocated	2600	2,700	2,800	2,900	3,000	3,100	3,200
7.	b) SRRC: Amount of cloud storage allocated (TB)	222	230	240	250	260	270	280
8.								
9.								
10.								

Fund Activities Encompassed		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	a) AVS: Number of FTE staff employed by AVS supporting the care and use of animals for biomedical and neurobehavioral activities	8	8	8	8	8	8
2.	a) AVS: Number of students employed by AVS supporting the care and use of animals for biomedical and neurobehavioral activities	6	6	6	6	6	6
3.	b) SRRC: Number nodes integrated in the cluster	5	5	5	5	5	5
4.	b) SRRC: Storage systems maintenance and replacement	0	0	50,000	52,500	55,120	57,870
5.	b) SRRC: Amount invested in maintenance and capital refresh of facilities	7,000	7,350	57,710	60,590	63,610	66,790
6.	b) SRRC: Number of storage lease agreements	56	58	60	63	66	69
7.	b) SRRC: Number of software projects and data science agreements	18	19	20	22	24	26
8.	b) SRRC: Storage leased (TB)	1,162	1,220	1,280	1,340	1,400	1,470
9.	b) SRRC: Million CPU hours supplied	86	90	94	98	102	107
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: _UOH-900_____
 Name of Fund: _Auxiliary Enterprises Special Fund_____
 Legal Authority: __304A-2157_____
 Fund Type (MOF):__B_____
 Apprn. Account. No.: __S-340_____

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	847,591	872,591	897,591	769,643	780,084	790,734
B. Other Current Expenses	533,071	608,071	658,071	303,871	309,787	315,821
C. Equipment	136,564	136,564	136,564	136,564	136,564	136,564
M. Motor Vehicles						
L. Leases						
TOTAL	1,517,226	1,617,226	1,692,226	1,210,078	1,226,435	1,243,119

Report on Non-General Fund Information
for Submittal to the 2026 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

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(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	3,410,288	3,410,288	3,410,288	3,410,288	3,523,681	3,635,630	3,747,579
Revenues	0	0	0	111,949	111,949	111,949	111,949
Expenditures	3,000,000	3,000,000	3,000,000	2,998,556	3,000,000	3,000,000	3,000,000
Transfers							
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	3,523,681	3,635,630	3,747,579	3,859,528
Encumbrances							
Unencumbered Cash Balance	3,410,288	3,410,288	3,410,288	3,523,681	3,635,630	3,747,579	3,859,528

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 2026 Legislature
University of Hawai'i**

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.

Fund Measures of Effectiveness

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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.						

Program Size Indicators

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. Total Number of Enrolled First-Time Freshmen from Hawaii Public	3,726	3,600	3,500	3,400	3,450	3,500	3,600
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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 2026 Legislature**

Department: _UOH-900_____
 Name of Fund: _Scholarship & Assistance Special Fund_____
 Legal Authority: __304A-2159_____
 Fund Type (MOF):__B_____
 Apprn. Account. No.: __S-340_____

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
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						
TOTAL	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000

Report on Non-General Fund Information
for Submittal to the 2026 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:

Revenue increased in FY 2023, FY 2024 and FY 2025 due to the rise in interest rates which resulted in more interest income distributed by the UH Treasury Office.

Cash balance lapse to general fund? No

Statutory language: NA

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Beginning Cash Balance	1,530,303	1,534,464	1,565,381	1,631,621	1,651,120	1,651,120	1,651,120
Revenues	4,161	30,917	66,240	94,499	90,000	85,000	80,000
Expenditures	0	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Transfer out: debt service reserve					(90,000)	(85,000)	(80,000)
Net Total Transfers	0	0	0	(75,000)	(90,000)	(85,000)	(80,000)
Ending Cash Balance	1,534,464	1,565,381	1,631,621	1,651,120	1,651,120	1,651,120	1,651,120
Encumbrances	69,775	83,931	46,395	60,268	0	0	0
Unencumbered Cash Balance	1,464,689	1,481,450	1,585,226	1,590,852	1,651,120	1,651,120	1,651,120

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 2026 Legislature
University of Hawai'i**

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.

Fund Measures of Effectiveness

		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	As this fund is administrative/operational in nature, Measures of Effectiveness						
2.	are not appropriate for this fund.						
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 2030-31
1.	N/A							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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_____

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
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
TOTAL	0	0	0	0	0	0

Report on Non-General Fund Information
for Submittal to the 2026 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.

FY 2025 Beginning Balance variance is due to the updated EP 8.210 for Debt Service and Repair & Replacement reserve balance. Systemwide Financial Reserves has been enhanced to define and make more specific different reserve types and EP 2.212, Management of University Bond System, has been updated to align reserve requirements as outlined in EP 8.210.

Cash balance lapse to general fund? No

Statutory language: NA

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,500	1,500	1,500	3,000	3,000	3,000	3,000
Beginning Cash Balance	0	(0)	(1)	6,449,373	7,096,516	7,743,659	8,390,802
Revenues	179	1,698	4,720	268,431	268,431	268,431	268,431
Expenditures	3,958	2,026	2,066	2,114	2,114	2,114	2,114
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Trans in: From TFSF for debt service				1,246,550	1,246,550	1,246,550	1,246,550
Trans in: Repair & Replacement				513,324	513,324	513,324	513,324
Trans out: Debt Service				(1,379,048)	(1,379,048)	(1,379,048)	(1,379,048)
Net Total Transfers	3,778	328	0	380,826	380,826	380,826	380,826
Ending Cash Balance	(0)	(1)	2,654	7,096,516	7,743,659	8,390,802	9,037,946
Encumbrances							
Unencumbered Cash Balance	(0)	(1)	2,654	7,096,516	7,743,659	8,390,802	9,037,946

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 2026 Legislature
University of Hawai'i**

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 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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 2030-31
1.	N/A							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	0	0	0	0	0	
B. Other Current Expenses	2,114	2,114	2,114	2,114	2,114	2,114
C. Equipment	0	0	0	0	0	
M. Motor Vehicles	0	0	0	0	0	
L. Leases	0	0	0	0	0	
TOTAL	2,114	2,114	2,114	2,114	2,114	2,114

Report on Non-General Fund Information
for Submittal to the 2026 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 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.

Revenue variance in FY2025 is due to increase in interest rate.

FY 2025 Beginning Balance variance is due to the updated EP 8.210 for Debt Service and Repair & Replacement reserve balance. Systemwide Financial Reserves has been enhanced to define and make more specific different reserve types and EP 2.212, Management of University Bond System, has been updated to align reserve requirements as outlined in EP 8.210.

Cash balance lapse to general fund? No

Statutory language: NA

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,500	1,500	1,500	4,000	4,000	4,000	4,000
Beginning Cash Balance	0	0	(5)	428,967	498,920	513,320	527,720
Revenues	0	396	1,290	17,473	17,400	17,400	17,400
Expenditures	4,209	2,907	3,125	3,144	3,000	3,000	3,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	4,209	2,506	2,658	55,625	0	0	0
Ending Cash Balance	0	(5)	818	498,920	513,320	527,720	542,120
Encumbrances							
Unencumbered Cash Balance	0	(5)	818	498,920	513,320	527,720	542,120

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 2026 Legislature
University of Hawai'i**

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 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	As this fund is administrative/operational in nature, Measures of Effectiveness						
2.	are not appropriate for this fund.						
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 2030-31
1.	N/A							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
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						
TOTAL	3,000	3,000	3,000	3,000	3,000	3,000

Report on Non-General Fund Information
for Submittal to the 2026 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 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.

Revenues for FY2025 decreased due to no CIP assessments received during this fiscal year.

Expenses for FY2025 decreased due to less travel and site visits to support the projects.

Revenues for FY2026 increased due to the anticipated CIP assessment budget of \$27,500.

Expenses for FY2026 increased due to the anticipated operating expense budget for travel and site visits, vehicle rental, and copier services.

Cash balance lapse to general fund? No

Statutory language: NA

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	350,000	350,000	350,000	350,000	350,000	350,000	350,000
Beginning Cash Balance	207,191	216,696	218,396	255,599	263,455	239,255	214,055
Revenues	9,505	3,490	43,775	9,171	36,600	35,600	34,700
Expenditures	0	1,791	6,572	1,315	60,800	60,800	60,800
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	216,696	218,396	255,599	263,455	239,255	214,055	187,955
Encumbrances	11,140	10,874	5,001	5,304			
Unencumbered Cash Balance	205,556	207,521	250,598	258,151	239,255	214,055	187,955

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 2026 Legislature
University of Hawai'i**

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.

Fund Measures of Effectiveness

		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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 2030-31
1.	N/A							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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_____

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services						
B. Other Current Expenses	60,800	60,800	60,800	60,800	60,800	60,800
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	60,800	60,800	60,800	60,800	60,800	60,800

Report on Non-General Fund Information
for Submittal to the 2026 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

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	45,457	76,469	123,388	(0)	(0)	(0)	(0)
Revenues	25,355	38,923	9,370	0			
Expenditures	0	0	0	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	5,658	7,996	(132,758)	0	0	0	0
Ending Cash Balance	76,469	123,388	(0)	(0)	(0)	(0)	(0)
Encumbrances							
Unencumbered Cash Balance	76,469	123,388	(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 2026 Legislature
University of Hawai'i**

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.

Fund Measures of Effectiveness

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.						
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 2030-31
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: _UOH-900_____
 Name of Fund: _UH Green Special Fund_____
 Legal Authority: __304A-2181_____
 Fund Type (MOF):__B_____
 Apprn. Account. No.: __S-340_____

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	0	0	0	0	0	0

Report on Non-General Fund Information
for Submittal to the 2026 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 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.

FY23 decrease in royalty revenues and program expenses is due to the licensing office being moved to the Mānoa Athletics program.

FY24 decrease in revenue and expenditure is attributed to less royalties (expiring licenses) and decrease for patents and disclosures.

FY25 and FY26 increase in revenues and expenditures are attributed to the growing purchase card program and increase for patents and disclosures.

Cash balance lapse to general fund? No

Statutory language: NA

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	4,189,423	4,189,423	4,189,423	1,000,000	1,000,000	1,000,000	1,000,000
Beginning Cash Balance	2,676,736	2,784,026	3,156,756	3,638,745	4,273,671	4,513,747	4,731,538
Revenues	947,364	848,281	802,423	925,663	956,479	981,479	1,031,479
Expenditures	533,156	518,831	400,434	460,737	716,403	763,688	899,289
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(306,917)	43,281	80,000	170,000	0	0	0
Ending Cash Balance	2,784,026	3,156,756	3,638,745	4,273,671	4,513,747	4,731,538	4,863,728
Encumbrances	207,147	153,387	156,328	317,093			
Unencumbered Cash Balance	2,576,879	3,003,369	3,482,417	3,956,578	4,513,747	4,731,538	4,863,728

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 2026 Legislature
University of Hawai'i**

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

Fund Measures of Effectiveness		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	a) Inventions Disclosed	64	70	77	85	94	103
2.	a) Active License/Options	180	198	218	240	264	290
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.							

Program Size Indicators		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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 2026 Legislature**

Department: UOH-900
Name of Fund: Commercial Enterprises Revolving Fund
Legal Authority: 304A-2251
Fund Type (MOF): W
Apprn. Account. No.: S-355

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	299,621	310,977	421,578	438,442	438,442	438,442
B. Other Current Expenses	416,782	452,711	477,711	488,894	538,894	538,894
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	716,403	763,688	899,289	927,336	977,336	977,336

Report on Non-General Fund Information
for Submittal to the 2026 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

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	14,095,470	14,095,470	14,095,470	17,300,118	17,300,118	17,300,118	17,300,118
Beginning Cash Balance	5,565,025	8,987,785	16,027,565	9,026,643	13,124,529	6,777,705	642,367
Revenues	16,971,653	20,446,693	11,174,955	26,702,106	23,150,000	23,613,000	24,085,260
Expenditures	13,325,438	13,115,347	16,851,776	21,226,939	20,221,824	20,385,338	20,496,842
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(223,455)	(291,566)	(1,324,101)	(1,377,282)	(9,275,000)	(9,363,000)	(9,502,760)
Ending Cash Balance	8,987,785	16,027,565	9,026,643	13,124,529	6,777,705	642,367	(5,271,976)
Encumbrances	1,689,105	1,480,563	1,095,922	3,205,550	0	0	0
Unencumbered Cash Balance	7,298,680	14,547,002	7,930,721	9,918,979	6,777,705	642,367	(5,271,976)

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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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.							

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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.								

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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
3.	Number of annual biosafety inspections	192	192	192	192	192	192
4.	Number of appropriations priorities advanced	32	32	32	32	32	32
5.	Number of post-approval monitoring reports (animal research)	18	19	19	20	20	21
6.	Number of post-approval monitoring reports (biosafety)	4	6	6	8	8	10
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	8,023,948	8,287,462	8,398,966	8,512,500	8,618,105	8,618,105
B. Other Current Expenses	12,197,876	12,097,876	12,097,876	12,097,876	12,097,876	12,097,876
C. Equipment	0	0	0	0	0	
M. Motor Vehicles						
L. Leases						
TOTAL	20,221,824	20,385,338	20,496,842	20,610,376	20,715,981	20,715,981

Report on Non-General Fund Information
for Submittal to the 2026 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 increase in FY 2023, FY 2024, and FY 2025 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 and decrease in FY 2025 expenditures is attributed 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 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	175,000	175,000	201,582	201,582	201,582	201,582	201,582
Beginning Cash Balance	1,182,678	1,077,752	931,471	1,289,148	2,689,226	3,069,634	3,497,990
Revenues	20,508	44,009	170,479	344,070	337,636	352,086	378,373
Expenditures	125,434	130,109	10,147,983	344,592	355,848	331,280	338,328
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	(60,180)	10,335,181	1,400,600	398,620	407,550	415,813
Ending Cash Balance	1,077,752	931,471	1,289,148	2,689,226	3,069,634	3,497,990	3,953,848
Encumbrances	33,600	33,600	70,600	196,462	0	0	0
Unencumbered Cash Balance	1,044,152	897,871	1,218,548	2,492,764	3,069,634	3,497,990	3,953,848

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 2026 Legislature
University of Hawai'i**

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 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	As this fund is administrative/operational in nature, Measures of Effectiveness						
2.	are not appropriate for this fund.						
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 2030-31
1.	N/A							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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_____

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	157,291	164,530	170,800	177,350	177,898	177,898
B. Other Current Expenses	198,557	166,750	167,528	168,461	169,580	170,924
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	355,848	331,280	338,328	345,811	347,478	348,822

Report on Non-General Fund Information
for Submittal to the 2026 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 Strengthening Career and Technical Education Act for the 21st Century (Perkins V), formally known as Carl D. Perkins Career and Technical Education Act.

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.

Negative cash balance in FY25 was due to deferring the final cash draw down to FY26. The program was not able to complete the final reconciliation and drawdown process prior to the end of the fiscal year. The variance will be cleared in FY26.

Cash balance lapse to general fund? No

Statutory language: NA

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(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	(269,357)	0	0
Revenues	1,044,364	4,914,504	3,781,371	3,817,488	4,269,357	4,000,000	4,000,000
Expenditures	1,044,364	4,914,504	3,781,371	4,086,845	4,000,000	4,000,000	4,000,000
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	(269,357)	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	(269,357)	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 2026 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 Strengthening Career and Technical Education Act for the 21st Century (Perkins V), formally known as Carl D. Perkins Career and Technical Education Act, 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 achieve goals in five priority areas: 1. Access for All: Ensure all students, regardless of background or circumstances, have equitable access to high-quality CTE programs and resources to achieve their career and educational goals; 2. Quality & Pathways Alignment: Develop and maintain CTE programs that are aligned with industry standards and labor market needs, ensuring high quality, rigor, and relevance to current and future job markets; 3. Partnerships: Expand and strengthen partnerships and collaboration with industry, community organizations, and post-secondary institutions to create synergistic opportunities that enhance program quality and student outcomes; 4. College & Career Navigation: Expand and strengthen personalized college and career advising and counseling to help every student reach their career goals; 5. A Native Hawaiian Sense of Place: Integrate and advance Native Hawaiian culture and values across all aspects of career and technical education programs and support the success of all students.

Fund Measures of Effectiveness

		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of Career & Technical Education (CTE) participants - Hawaii	26,282	26,295	26,309	26,322	26,355	27,673
2.	Number of Career & Technical Education (CTE) participants - UH Community	6,528	6,531	6,533	6,536	6,539	6,800
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: UOH-900

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Total State Population (in thousands)	1,446	1,458	1,470	1,481	1,493	1,505	1,517
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	569,175	597,633	627,515	658,891	691,835	726,427
B. Other Current Expenses	3,430,825	3,402,367	3,372,485	3,341,109	3,308,165	3,273,573
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
TOTAL	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000

Report on Non-General Fund Information
for Submittal to the 2026 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, P289

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:

As these are non-federal awards, annual totals fluctuate based on the specific awards the University secures each year.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	10,814,882	19,449,363	14,956,613	7,067,509	30,928,803	6,883,803	(17,161,197)
Revenues	92,940,400	83,845,844	91,984,017	153,367,289	105,500,000	105,500,000	105,500,000
Expenditures	85,411,319	89,345,197	100,257,434	129,544,995	129,545,000	129,545,000	129,545,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Fixed Price residual balances from Fed to Trust		1,006,603	384,309				
Net Total Transfers	1,105,401	1,006,603	384,309	39,000	0	0	0
Ending Cash Balance	19,449,363	14,956,613	7,067,505	30,928,803	6,883,803	(17,161,197)	(41,206,197)
Encumbrances	6,764,033	6,515,268	8,464,573	9,387,506	7,800,000	7,800,000	7,800,000
Unencumbered Cash Balance	12,685,330	8,441,346	(1,397,069)	21,541,297	(916,197)	(24,961,197)	(49,006,197)

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 2026 Legislature
University of Hawai'i**

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

N/A

Fund Measures of Effectiveness

		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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 2030-31
1.	N/A							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i

Fund Activities Encompassed		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	73,772,550	73,772,550	73,772,550	73,772,550	73,772,550	73,772,550
B. Other Current Expenses	53,106,359	53,106,359	53,106,359	53,106,359	53,106,359	53,106,359
C. Equipment	1,899,171	1,899,171	1,899,171	1,899,171	1,899,171	1,899,171
M. Motor Vehicles	169,949	169,949	169,949	169,949	169,949	169,949
L. Leases	596,971	596,971	596,971	596,971	596,971	596,971
TOTAL	129,545,000	129,545,000	129,545,000	129,545,000	129,545,000	129,545,000

Report on Non-General Fund Information
for Submittal to the 2026 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:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	1,072,554	1,075,534	1,097,086	1,133,054	1,166,820	1,190,387	1,213,954
Revenues	2,980	21,552	35,968	33,766	23,567	23,567	23,567
Expenditures	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	0	0	0
Ending Cash Balance	1,075,534	1,097,086	1,133,054	1,166,820	1,190,387	1,213,954	1,237,521
Encumbrances							
Unencumbered Cash Balance	1,075,534	1,097,086	1,133,054	1,166,820	1,190,387	1,213,954	1,237,521

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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	N/A							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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_____

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
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
TOTAL	0	0	0	0	0	0

Report on Non-General Fund Information
for Submittal to the 2026 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:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	1,565,610	1,172,725	1,508,957	1,481,144	1,465,293	1,440,293	1,415,293
Revenues	96,687	756,487	591,700	904,379	590,000	590,000	590,000
Expenditures	489,572	420,255	619,513	920,229	615,000	615,000	615,000
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	1,172,725	1,508,957	1,481,144	1,465,293	1,440,293	1,415,293	1,390,293
Encumbrances	19,745	1,325	1,376	1,338	1,325	1,325	1,325
Unencumbered Cash Balance	1,152,981	1,507,632	1,479,768	1,463,955	1,438,968	1,413,968	1,388,968

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 2026 Legislature
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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

Fund Activities Encompassed		FY	FY	FY	FY	FY	FY
		2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	541,200	541,200	541,200	541,200	541,200	541,200
B. Other Current Expenses	73,800	73,800	73,800	73,800	73,800	73,800
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	615,000	615,000	615,000	615,000	615,000	615,000

Report on Non-General Fund Information
for Submittal to the 2026 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. The fringe benefit rate is established and monitored by the Office of Research Services (ORS) and is subject to change throughout the fiscal year. Adjustments to the fringe benefit rates are based on cash balances and expenditures and will directly impact the beginning cash balances for the outgoing years.

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.

FY2025 revenue variance is due to lower fringe benefit rates than FY24.

FY2026 revenue variance is due to higher fringe benefit rates projected than FY25. Worker's comp increased by .56% and unemployment insurance increased by .29%.

Projected cash balance deficits are based on the actual average revenues and expenditures and will fluctuate with the actual fringe rate adjustments.

The fringe benefit rates will be adjusted throughout the fiscal years to ensure a positive cash balance.

Cash balance lapse to general fund? No

Statutory language:

[§304A-2352] University of Hawaii workers' compensation and unemployment insurance compensation trust fund. There is established the University of Hawaii workers' compensation and unemployment insurance compensation trust fund into which shall be deposited all revenues derived from assessments for workers' compensation costs and unemployment insurance compensation costs against the payroll of university employees. Revenues deposited into this account may be expended by the university for all costs and expenses associated with the administration of the university's workers' compensation and unemployment insurance compensation programs, including benefits payments, claims administration, settlements, insurance premiums, and legal fees. [L 2006, c 75, pt of §2]

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	3,776,007	4,824,376	8,795,185	4,629,508	(589,634)	(1,681,045)	(2,772,455)
Revenues	5,504,902	7,707,256	3,019,326	1,535,478	4,441,740	4,441,740	4,441,740
Expenditures	4,456,533	3,736,447	7,185,002	6,754,620	5,533,151	5,533,151	5,533,151
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	4,824,376	8,795,185	4,629,508	(589,634)	(1,681,045)	(2,772,455)	(3,863,866)
Encumbrances	1,494,448	6,313,509	2,178,664	8,005,788	4,498,102	4,498,102	4,498,102
Unencumbered Cash Balance	3,329,928	2,481,675	2,450,845	(8,595,422)	(6,179,147)	(7,270,558)	(8,361,968)

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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	N/A							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	5,533,151	5,533,151	5,533,151	5,533,151	5,533,151	5,533,151
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	5,533,151	5,533,151	5,533,151	5,533,151	5,533,151	5,533,151

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: UOH
 Prog ID(s): UOH-100, UH-800
 Name of Fund: Mānoa Flood Trust Fund-Oct 2004
 Legal Authority: 304A-2003, HRS

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 and FEMA reimbursements and insurance proceeds.

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:

FY23 Revenue increased due to insurance claim reimbursements for Bilger Addition, Thrift Shop, Parking Structure 2, and Portables Cottage.

FY24 Revenue decreased with only insurance claim received in FY24 for Shidler A/C \$31.6K and Thrift shop \$2.0K.

FY25 Revenue decreased with only insurance claim received for Moore Hall \$11,674 and Jakuan Tea House \$10,111.

FY26 Revenue projection reflects the three- year average of interest received plus claims of \$5,932 for UH Shidler.

FY27 Revenue projection reflects the three- year average of interest received.

FY23 Expenses increased due to costs for POST Building project.

FY24 Expenses decreased because the prior year included \$475K for POST Building repair.

FY25 Expenses increased due to costs for Post Building project.

FY26 Expenses projected reflect encumbered funds for POST Building repair.

FY27 (additional note): No disaster-related repair expenses are projected.

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

Statutory language: None

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	1,897,952	1,902,187	1,542,935	1,453,384	1,096,054	797,542	840,974
Revenues	4,235	125,658	82,391	70,668	49,364	43,432	43,432
Expenditures	0	484,910	171,942	427,998	347,875	0	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	1,902,187	1,542,935	1,453,384	1,096,054	797,542	840,974	884,406
Encumbrances	316,011	1,320,000	854,135	347,875			
Unencumbered Cash Balance	1,586,176	222,935	599,249	748,179	797,542	840,974	884,406

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 2026 Legislature
University of Hawai'i**

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

Manoa buildings and other facilities damages caused by natural disasters and unforeseen events are properly repaired and maintained.

Fund Measures of Effectiveness

		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of damage repairs completed and reimbursed from insurance	1	0	0	0	0	0
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 2030-31
1.	Number of buildings on campus	505	505	505	505	505	505	505
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of damages assessed	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 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services						
B. Other Current Expenses	347,875	0	0	0	0	0
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	347,875	0	0	0	0	0

Report on Non-General Fund Information
for Submittal to the 2026 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:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	(2,492)	(2,499)	(2,549)	(5)	0	0	0
Revenues	(7)	(50)	(47)	0	0	0	0
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	2,591	0	0	0	0
Ending Cash Balance	(2,499)	(2,549)	(5)	(5)	0	0	0
Encumbrances							
Unencumbered Cash Balance	(2,499)	(2,549)	(5)	(5)	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 2026 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:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	1,850,753	2,197,586	2,513,821	2,665,997	2,415,757	2,557,282	2,698,807
Revenues	1,155,150	1,256,228	1,198,640	1,256,280	1,217,000	1,217,000	1,217,000
Expenditures	808,317	946,093	1,058,465	1,518,520	1,083,000	1,083,000	1,083,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	6,100	12,000	12,000	7,525	7,525	7,525
Ending Cash Balance	2,197,586	2,513,821	2,665,997	2,415,757	2,557,282	2,698,807	2,840,332
Encumbrances	208	0	0	0	0	0	0
Unencumbered Cash Balance	2,197,378	2,513,821	2,665,997	2,415,757	2,557,282	2,698,807	2,840,332

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 2026 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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i

Fund Activities Encompassed		FY	FY	FY	FY	FY	FY
		2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services						
B. Other Current Expenses	1,083,000	1,083,000	1,083,000	1,083,000	1,083,000	1,083,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	1,083,000	1,083,000	1,083,000	1,083,000	1,083,000	1,083,000

Report on Non-General Fund Information
for Submittal to the 2026 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 is established and monitored by the Office of Research Services (ORS) and is subject to change throughout the fiscal year.

Current Program Activities/Allowable Expenses:

Terminal vacation payouts.

Variances:

FY 2023, expenditure variance is due to no vacation payout reimbursement was allowed for FY 2022, 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% (increased by 1.7%).

FY 2025, revenue variance is due to the decrease in the terminal vacation payout fringe rate at .60% (decreased by 2.02%). The expense variance is due to the increase in vacation

FY 2026, revenue variance is due to the increase in the average terminal vacation payout fringe rate. The increase in expense is due to the increase in prior year vacation payout reimbursement received.

FY 2027 and FY 2028, projected revenues and expenditures are based on the average actuals (excluding vacation payout reimbursements). The fringe benefit rates will be adjusted throughout the fiscal years to ensure a positive cash balance.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	491,488	(5,261,785)	(4,833,431)	1,749,139	1,965,026	13,551	(1,937,924)
Revenues	2,317,897	3,089,138	9,598,214	2,512,207	4,379,364	4,379,364	4,379,364
Expenditures	8,071,170	2,660,785	3,015,644	2,296,320	6,330,839	6,330,839	6,330,839
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	(5,261,785)	(4,833,431)	1,749,139	1,965,026	13,551	(1,937,924)	(3,889,400)
Encumbrances							
Unencumbered Cash Balance	(5,261,785)	(4,833,431)	1,749,139	1,965,026	13,551	(1,937,924)	(3,889,400)

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 2026 Legislature
University of Hawai'i**

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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	N/A							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i

Fund Activities Encompassed		FY	FY	FY	FY	FY	FY
		2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: UOH-900
 Name of Fund: Vacation Assessment Reserve
 Legal Authority: Administratively Established
 Fund Type (MOF): T
 Apprn. Account. No.: T-996

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	6,330,839	6,330,839	6,330,839	6,330,839	6,330,839	6,330,839
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	6,330,839	6,330,839	6,330,839	6,330,839	6,330,839	6,330,839

Report on Non-General Fund Information
for Submittal to the 2026 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 444 academic scholarships awarded to student athletes annually

Variances:

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 distributions in 2023 and receiving just one year in 2024

Decrease in revenue from FY 2025 to FY 2026 expected due to receiving less interest income (\$27k) and less distribution from UHF. In FY 2025, there was a large one time payout from an account at UHF that was previously not paid out.

Increase in expense from FY 2025 to FY 2026 expected due to expected payments for scholarship expenses now that there is a positive cash balance in the fund.

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	(41,319)	(41,031)	325,392	494,184	717,347	682,347	655,597
Revenues	287	366,423	168,793	223,163	165,000	173,250	181,913
Expenditures	0	0	0		200,000	200,000	200,000
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	(41,031)	325,392	494,184	717,347	682,347	655,597	637,510
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	(41,031)	325,392	494,184	717,347	682,347	655,597	637,510

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 2026 Legislature
University of Hawai'i**

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.

Fund Measures of Effectiveness		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of Student Athletes	497	497	497	497	497	497
2.	All-Conference Academic Awards (Big West, Mountain West, MPSF)	182	182	182	182	182	182
3.	All-District Academic Awards	44	44	44	44	44	44
4.	All-America Academic Awards	2	2	2	2	2	2
	Number of NCAA/Conference Athletic Awards						
	NCAA All-America: 10						
	NCAA All-District/Region: 7						
	Conference Coach of the Year: 5						
	Conference Player of the Year: 11						
	Conference Freshmen of the Year: 7						
5.	Other Postseason Awards: 11	51	51	51	51	51	51
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Total state population	1,424	1,418	1,412	1,407	1,401	1,395	1,395
2.	Undergraduate headcount enrollment	14,870	15,023	14,829	14,849	14,927	15,002	15,002
3.	Graduate headcount enrollment	4,768	4,780	4,790	4,799	4,808	4,813	4,813
4.								
5.								
6.								
7.								
8.								
9.								
10.								

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of athletic competitions sponsored on O'ahu/Neighbor Island	223	223	223	223	223	223
2.	Number of athletic competitions participated in the mainland	239	239	239	239	239	239
3.	Season Ticket Sales (\$)	2,354,913	2,472,658	2,596,291	2,726,106	2,862,411	3,005,532
4.	General Ticket Sales (\$)	2,562,236	2,690,348	2,824,865	2,966,109	3,114,414	3,270,135
5.	Corporate Sponsorships (\$)	2,800,000	2,900,000	3,000,000	3,100,000	3,200,000	3,300,000
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	200,000	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
TOTAL	200,000	200,000	200,000	200,000	200,000	200,000

Report on Non-General Fund Information
for Submittal to the 2026 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:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	2,042,525	1,999,112	2,275,693	2,632,183	3,055,021	3,310,021	3,565,021
Revenues	427,758	578,882	633,853	713,569	590,000	590,000	590,000
Expenditures	480,157	325,516	309,955	363,263	370,000	370,000	370,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	8,986	23,215	32,593	72,531	35,000	35,000	35,000
Ending Cash Balance	1,999,112	2,275,693	2,632,183	3,055,021	3,310,021	3,565,021	3,820,021
Encumbrances	764	5,587	2,270	5,587	3,555	3,555	3,555
Unencumbered Cash Balance	1,998,348	2,270,106	2,629,913	3,049,433	3,306,466	3,561,466	3,816,466

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 2026 Legislature
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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	N/A							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services						
B. Other Current Expenses	370,000	370,000	370,000	370,000	370,000	370,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	370,000	370,000	370,000	370,000	370,000	370,000

Report on Non-General Fund Information
for Submittal to the 2026 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:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	81,100,030	82,840,616	80,967,325	82,727,204	83,879,815	84,514,815	85,149,815
Revenues	4,038,491	1,254,408	4,767,090	4,661,626	3,680,000	3,680,000	3,680,000
Expenditures	2,530,914	3,126,658	3,007,661	3,509,016	3,045,000	3,045,000	3,045,000
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	82,607,607	80,968,366	82,726,754	83,879,815	84,514,815	85,149,815	85,784,815
Encumbrances							
Unencumbered Cash Balance	82,607,607	80,968,366	82,726,754	83,879,815	84,514,815	85,149,815	85,784,815

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 2026 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.

<u>Fund Measures of Effectiveness</u>		FY	FY	FY	FY	FY	FY
		2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY	FY	FY	FY	FY	FY	FY
		2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
1.	N/A							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY	FY	FY	FY	FY	FY
		2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: University of Hawai'i
 Name of Fund: Endowment Fund
 Legal Authority: Administratively Established
 Fund Type (MOF): T
 Appropriation Account Number: T998

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services						
B. Other Current Expenses	3,045,000	3,045,000	3,045,000	3,045,000	3,045,000	3,045,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	3,045,000	3,045,000	3,045,000	3,045,000	3,045,000	3,045,000

Report on Non-General Fund Information
for Submittal to the 2026 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:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	315,310	316,190	322,529	336,030	350,264	357,364	364,464
Revenues	(3,049)	6,339	10,651	14,234	7,100	7,100	7,100
Expenditures	(3,930)	0	(2,850)	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	0	0	0
Ending Cash Balance	316,190	322,529	336,030	350,264	357,364	364,464	371,564
Encumbrances							
Unencumbered Cash Balance	316,190	322,529	336,030	350,264	357,364	364,464	371,564

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 2026 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

<u>Fund Measures of Effectiveness</u>		FY	FY	FY	FY	FY	FY
		2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Program Size Indicators		FY	FY	FY	FY	FY	FY	FY
		2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
1.	N/A							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY	FY	FY	FY	FY	FY
		2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	0	0	0	0	0	0

Report on Non-General Fund Information
for Submittal to the 2026 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:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	(1,463,212)	147,611	76,191	(6,878)	93,807	483,807	873,807
Revenues	4,134,667	148,186	(83,071)	1,574,365	1,445,000	1,445,000	1,445,000
Expenditures	2,523,844	219,606	(2)	1,473,680	1,055,000	1,055,000	1,055,000
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	147,611	76,191	(6,878)	93,807	483,807	873,807	1,263,807
Encumbrances	107,188	7,788	7,788	374,564	125,000	125,000	125,000
Unencumbered Cash Balance	40,424	68,402	(14,667)	(280,757)	358,807	748,807	1,138,807

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 2026 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 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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 2030-31
1.	N/A							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: University of Hawai'i
Name of Fund: Unexpended Plant
Legal Authority: Administratively Established
Fund Type (MOF): T
Appropriation Account Number: T990

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services						
B. Other Current Expenses	1,055,000	1,055,000	1,055,000	1,055,000	1,055,000	1,055,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	1,055,000	1,055,000	1,055,000	1,055,000	1,055,000	1,055,000

Report on Non-General Fund Information
for Submittal to the 2026 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:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	(928,297,065)	(1,155,208,532)	(1,304,214,615)	(1,485,868,397)	(1,610,566,410)	(1,813,651,410)	(2,016,736,410)
Revenues	(238,945,873)	(226,742,499)	(218,513,984)	(121,236,216)	(201,500,000)	(201,500,000)	(201,500,000)
Expenditures	(2,356,567)	79,850	5,137,794	3,461,797	1,585,000	1,585,000	1,585,000
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	(1,164,886,372)	(1,382,030,881)	(1,527,866,393)	(1,610,566,410)	(1,813,651,410)	(2,016,736,410)	(2,219,821,410)
Encumbrances	2,971	3,710	3,913	4,507	3,775	3,775	3,775
Unencumbered Cash Balance	(1,164,889,343)	(1,382,034,591)	(1,527,870,307)	(1,610,570,918)	(1,813,655,185)	(2,016,740,185)	(2,219,825,185)

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	-	2,123,870	-	(2,058,089)	-	(2,058,089)	Used to record amounts due to state for non general fund payroll and the payment of balanced due
UHGA Pool Invest/Income	(696,095,562)	(70,156,869)	4,035	-	(766,256,466)	4,507	(766,260,973)	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	(81,936)	-	13,480	-	(95,416)	-	(95,416)	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	6,009,547	(493,585)	1,335,620	-	4,180,342	-	4,180,342	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	(8,893)	-	(821)	-	(8,072)	-	(8,072)	Used for clearing of tax w/h for nonresident aliens and purchasing card transactions.
Payroll Overpayment Rec	138,780	(11,497)	(25,199)	-	152,482	-	152,482	Used for clearing of payroll overpayment transactions.
ORS Clearing	(7,611)	-	10,812	-	(18,423)	-	(18,423)	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	(795,810,213)	(50,574,266)	-	-	(846,384,479)	-	(846,384,479)	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
TOTAL	(1,485,868,397)	(121,236,216)	3,461,797	-	(1,610,566,412)	4,507	(1,610,570,919)	

**Non-General Fund Program Measures Report
for submittal to the 2026 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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	N/A							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i

Fund Activities Encompassed		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: University of Hawai'i
Name of Fund: Agency Funds
Legal Authority: Administratively Established
Fund Type (MOF): T
Appropriation Account Number: T999

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services						
B. Other Current Expenses	1,585,000	1,585,000	1,585,000	1,585,000	1,585,000	1,585,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	1,585,000	1,585,000	1,585,000	1,585,000	1,585,000	1,585,000

Report on Non-General Fund Information
for Submittal to the 2026 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.

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Revenues	0	0	0	0			
Expenditures	37,950,067	37,940,589	37,933,125	37,922,291	37,911,265	36,903,748	37,805,912
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	37,950,067	37,940,589	37,933,125	37,922,291	37,911,265	36,903,748	37,805,912
Ending Cash Balance	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Encumbrances							
Unencumbered Cash Balance	(1)	(1)	(1)	(1)	(1)	(1)	(1)

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 2026 Legislature
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 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. N/A							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i**

<u>Fund Activities Encompassed</u>		FY	FY	FY	FY	FY	FY
		2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: University of Hawai'i
Name of Fund: ___University System Bond and Interest Sinking Fund (Current Debt Service)___
Legal Authority: ___Administratively Created___
Fund Type (MOF): ___T___
Appropriation Account Number: ___T-987___

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services						
B. Other Current Expenses	37,911,265	36,903,748	37,805,912	37,798,655	37,174,783	37,144,403
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	37,911,265	36,903,748	37,805,912	37,798,655	37,174,783	37,144,403

Report on Non-General Fund Information
for Submittal to the 2026 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:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	7,957,802	8,566,053	7,192,063	6,440,814	7,006,509	7,096,509	7,181,509
Revenues	0	0	0	0			
Expenditures	0	0	0	0			
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
Net Total Transfers	608,251	(1,373,990)	16,028,325	565,695	90,000	85,000	80,000
Ending Cash Balance	8,566,053	7,192,063	23,220,388	7,006,509	7,096,509	7,181,509	7,261,509
Encumbrances							
Unencumbered Cash Balance	8,566,053	7,192,063	23,220,388	7,006,509	7,096,509	7,181,509	7,261,509

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 2026 Legislature
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 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
University of Hawai'i

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 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_____

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL						