



University of Hawaii BUDGET OFFICE

EXPENDITURES STUDY

The expenditures study looks at all general fund and tuition and fee special fund expenditures during the fiscal year (excludes summer school and continuing education accounts; excludes current year encumbrances). These reports use SSH to make pro rata distributions of unallocated expenditures at the college, discipline and/or campus level to the departments and/or disciplines. Costs are then shown for:

Per Student Semester Hour (SSH) and Per Full-Time Equivalent Course Enrollment (FTECE)

All reports INCLUDE FRINGE BENEFITS unless noted otherwise. Campus expenditures include GASB adjustments in Aux Ent. See campus admin office for explanation.

[Expenditures Trend 2005-06 to 2010-11](#) 11-30-11 (PDF, 1.1 MB)



YEAR	ALL CAMPUSES
2010-11	
2009-10	
2008-09	
2007-08	
2006-07	
2005-06	
2004-05	
2003-04	
2002-03	
2001-02	
2000-01	
1999-00	
1998-99	
1998-99	 Excluding Fringe
1997-98	
1996-97	
1995-96	
1994-95	

SUPPORT ADDITIVES

This analysis develops the per SSH and per FTECE "additives" for each campus. The additive is necessary to calculate the FULL cost per SSH and per FTECE.

FULL COST = the data from the campus report PLUS the SUPPORT ADDITIVE

Support = Community College System Office (allocated only to each CC) = Systemwide Support
(allocated to all campuses)

The method to allocate support to each campus is the ratio of each campus expenditure total to the total expenditures for all campuses.

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