

Report on Non-General Fund Information
for Submittal to the 2013 Legislature

Department: Budget and Finance
 Prog ID(s): BUF 101/BA
 Name of Fund: Emergency and Budget Reserve Fund
 Legal Authority: Section 328L-3, HRS

Contact Name: Neal Miyahira
 Phone: 586-1530
 Fund type (MOF) B
 Appropriation Acct. No. S-355-O

Intended Purpose: Temporary supplemental source of funding for the State during times of emergency, economic downturn, or unforeseen reduction in revenues.

Source of Revenues: No revenues anticipated for FYs 12 & 13; for FYs 14 & out, 15% of tobacco settlement revenues after the first \$350,000 are transferred into the emergency and budget reserve fund. Fiscal Year 2015 also reflects the Administration's proposal to appropriate \$25 million to recapitalize the Emergency and Budget Reserve Fund.

Current Program Activities/Allowable Expenses: Temporary supplemental source of funding for the State during times of emergency, economic downturn, or unforeseen reduction in revenues.

Purpose of Proposed Ceiling Increase (if applicable): None.

Encumbrances: None.

Financial Data							
	FY 2010 (actual)	FY 2011 (actual)	FY 2012 (actual)	FY 2013 (estimated)	FY 2014 (estimated)	FY 2015 (estimated)	FY 2016 (estimated)
Appropriation Ceiling	10,806,131						
Beginning Cash Balance	60,422,784	62,493,490	9,667,267	24,196,782	24,196,782	31,707,482	64,218,182
Revenues	6,941,047	6,742,413			7,510,700	32,510,700	7,510,701
Expenditures							
Transfers							
List each by JV# and date							
JS0706			(62,500)				
JS0707			(466,000)				
JS0797			762,500				
JS1694			(75,000)				
JS2197			19,122				
JS3006			(261,500)				
JS3571			(270,000)				
JS6645			14,882,893				
Net Total Transfers	(4,870,341)	(59,568,636)	14,529,515				
Ending Cash Balance	62,493,490	9,667,267	24,196,782	24,196,782	31,707,482	64,218,182	71,728,883
Encumbrances							
Unencumbered Cash Balance	62,493,490	9,667,267	24,196,782	24,196,782	31,707,482	64,218,182	71,728,883

Additional Information:

Amount Req. for Bond Conveyance							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2013 Legislature

Department: BUF
 Prog ID(s): BUF115
 Name of Fund: Interest Earned - Investment Pool
 Legal Authority: Administratively established

Contact Name: Scott Kami
 Phone: 586-1612
 Fund type (MOF) T
 Appropriation Acct. No. T-xx-907-O

Intended Purpose:

Account was established as holding account to deposit interest earned from the State Treasury centralized pool investments before distribution to participating accounts.

Source of Revenues:

Interest earned on centralized investment pool investments.

Current Program Activities/Allowable Expenses:

JV's are generated each month to allocate interest earnings to the various appropriation accounts of departments participating in the investment pool. Interest is allocated monthly by the investment pool system, to approx. 2,500 accounts.

Purpose of Proposed Ceiling Increase (if applicable):

N/A

Encumbrances:

Financial Data							
	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	13,662,778	17,195,412	2,407,075	620,989	(0)	(0)	(0)
Revenues	29,057,548	8,782,487	589,356	1,060,000	1,060,000	1,060,000	1,060,000
Expenditures	25,524,914	23,570,824	2,375,443	1,680,989	1,060,000	1,060,000	1,060,000
Transfers							
List each by JV# and date							
Net Total Transfers	0						
Ending Cash Balance	17,195,412	2,407,075	620,989	(0)	(0)	(0)	(0)
Encumbrances							
Unencumbered Cash Balance	17,195,412	2,407,075	620,989	(0)	(0)	(0)	(0)

Additional Information:

Amount Req. for Bond Conveyance							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2013 Legislature

Department: BUF
 Prog ID(s): BUF115
 Name of Fund: Interest Earned - Bond Investment Pool
 Legal Authority: Administratively established

Contact Name: Scott Kami
 Phone: 586-1612
 Fund type (MOF): T
 Appropriation Acct. No.: T-xx-908-O

Intended Purpose:

Account was established as holding account to deposit interest earned from the State Treasury centralized Bond Investment Pool before distribution to participating accounts.

Source of Revenues:

Interest earned on centralized Bond Investment Pool investments.

Current Program Activities/Allowable Expenses:

JV's are generated each month to allocate interest earnings to the various appropriation accounts of departments participating in the Bond pool. Interest is allocated monthly by the Bond Investment pool system.

Purpose of Proposed Ceiling Increase (if applicable):

N/A

Encumbrances:

Financial Data							
	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	2,669,522	513,737	1,541,272	1,857,441	(0)	(0)	(0)
Revenues	502,667	1,027,535	316,169	1,000,000	1,000,000	1,000,000	1,000,000
Expenditures	2,658,453	0	0				
Transfers							
List each by JV# and date							
Net Total Transfers	0			(2,857,441)	(1,000,000)	(1,000,000)	(1,000,000)
Ending Cash Balance	513,737	1,541,272	1,857,441	(0)	(0)	(0)	(0)
Encumbrances							
Unencumbered Cash Balance	513,737	1,541,272	1,857,441	(0)	(0)	(0)	(0)

Additional Information:

Amount Req. for Bond Conveyance							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2013 Legislature

Department: BUF
 Prog ID(s): BUF115 CA
 Name of Fund: Transient Accommodation Tax Trust Fund
 Legal Authority: Section 237D-5.5, HRS

Contact Name: Scott Kami
 Phone: 586-1612
 Fund type (MOF) T
 Appropriation Acct. No. T-xx-911-O

Intended Purpose:

Account was established in the State Treasury to serve as a holding account for TAT revenues to supplement shortfalls in the Tourism Special Fund, if that fund does not receive \$63.3 million in TAT transfers.

Source of Revenues:

Transient Accommodations Tax (TAT) collected by the DoTax.

Current Program Activities/Allowable Expenses:

Any balance remaining in the TAT Trust Fund is to be transferred to General Fund. For FY07, \$11,921,355.96 was transferred to General fund at FYE. Note, per Act 235/SLH2005 the TAT Trust Fund is repealed effective 7/01/07. No activity from FY2008 on.

Purpose of Proposed Ceiling Increase (if applicable):

N/A

Encumbrances:

Financial Data							
	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues							
Expenditures							
Transfers							
List each by JV# and date							
Net Total Transfers							
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Req. for Bond Conveyance							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2013 Legislature

Department: BUF
 Prog ID(s): BUF115
 Name of Fund: Temporary Deposits - Special Purpose Revenue Bond - Security Deposit
 Legal Authority: Administratively established

Contact Name: Scott Kami
 Phone: 586-1612
 Fund type (MOF) T
 Appropriation Acct. No. T-xx-914-O

Intended Purpose:

To record non-refundable security deposits from project parties for the purpose of reimbursing the State for all the costs and expenses incurred relating to the issuance of special purpose revenue bonds.

Source of Revenues:

Security deposits from the project parties.

Current Program Activities/Allowable Expenses:

Purpose of Proposed Ceiling Increase (if applicable):

N/A

Encumbrances:

Financial Data							
	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	8,000	10,000	12,000	13,000	0	0	0
Revenues	2,000	2,000	1,000	2,000	2,000	2,000	2,000
Expenditures	0	0	0	0			
Transfers	0						
List each by JV# and date							
Net Total Transfers				(15,000)	(2,000)	(2,000)	(2,000)
Ending Cash Balance	10,000	12,000	13,000	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	12,000	13,000	0	0	0	0

Additional Information:

Amount Req. for Bond Conveyance							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2013 Legislature

Department: BUF
 Prog ID(s): BUF115
 Name of Fund: Taxes Payable to Other State Agencies
 Legal Authority: Administratively established

Contact Name: Scott Kami
 Phone: 586-1612
 Fund type (MOF) T
 Appropriation Acct. No. T-xx-916-O

Intended Purpose:

Account was established to enable B&F to generate SWV's on-line for transmittal of tobacco tax collected by DoTax and distributed per statute to UH per Act 316/SLH2006. It serves as a clearing account for fuel tax revenues pending distribution.

Source of Revenues:

Tobacco Tax collections by state Dept. of Taxation (DoTax)

Current Program Activities/Allowable Expenses:

B&F processes JVs to transfer taxes into this account in order to pay UH for their statutory distribution of tobacco tax.

Purpose of Proposed Ceiling Increase (if applicable):

N/A

Encumbrances:

Financial Data							
	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	17,966,280	19,828,074	19,457,024	19,083,793	19,456,297	19,332,371	19,290,820
Expenditures	17,966,280	19,828,074	19,457,024	19,083,793	19,456,297	19,332,371	19,290,820
Transfers							
List each by JV# and date							
Net Total Transfers							
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Req. for Bond Conveyance							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2013 Legislature

Department: BUF
 Prog ID(s): BUF115
 Name of Fund: Taxes Payable to Counties/HTA - TAT
 Legal Authority: Administratively established

Contact Name: Scott Kami
 Phone: 586-1612
 Fund type (MOF) T
 Appropriation Acct. No. T-xx-917-O

Intended Purpose:

Account was established to enable B&F to generate SWV's on-line for transmittal of TAT distributed monthly to HTA and semi-annually to the counties. It serves as a clearing account for TAT revenues pending distribution per statute.

Source of Revenues:

Transient Accommodations Tax (TAT) collected by the DoTax.

Current Program Activities/Allowable Expenses:

B&F processes SWV's from this account for payment to HTA and the counties of their statutory distribution of TAT.

Purpose of Proposed Ceiling Increase (if applicable):

N/A

Encumbrances:

Financial Data							
	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	8,923,885	7,510,359	7,464,547	0	0	0	0
Revenues	192,546,058	224,706,283	197,637,490	204,963,277	209,102,350	203,901,039	205,988,889
Expenditures	193,959,585	224,752,095	205,102,037	204,963,277	209,102,350	203,901,039	205,988,889
Transfers							
List each by JV# and date							
Net Total Transfers							
Ending Cash Balance	7,510,359	7,464,547	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	7,510,359	7,464,547	0	0	0	0	0

Additional Information:

Amount Req. for Bond Conveyance							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2013 Legislature

Department: BUF
 Prog ID(s): BUF115
 Name of Fund: Taxes Payable to Counties - Fuel Tax
 Legal Authority: Administratively established

Contact Name: Scott Kami
 Phone: 586-1612
 Fund type (MOF) T
 Appropriation Acct. No. T-xx-918-O

Intended Purpose:

Account was established to enable B7F to generate SWV's on-line for transmittal of liquid fuel tax distributed monthly to the counties. It serves as a clearing account for fuel tax revenues pending distribution per statute.

Source of Revenues:

Liquid Fuel Tax collected by the DoTax.

Current Program Activities/Allowable Expenses:

B&F processes SWV's from this account for payment to the counties of their statutory distribution of fuel tax.

Purpose of Proposed Ceiling Increase (if applicable):

N/A

Encumbrances:

Financial Data							
	FY 2010 (actual)	FY 2011 (actual)	FY 2012 (actual)	FY 2013 (estimated)	FY 2014 (estimated)	FY 2015 (estimated)	FY 2016 (estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	67,911,359	75,299,027	72,297,063	71,835,816	73,143,969	72,425,616	72,468,467
Expenditures	67,911,359	75,299,027	72,297,063	71,835,816	73,143,969	72,425,616	72,468,467
Transfers							
List each by JV# and date							
Net Total Transfers							
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Req. for Bond Conveyance							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2013 Legislature

Department: BUF
 Prog ID(s): BUF115
 Name of Fund: Taxes Payable to Counties - GETax surcharge
 Legal Authority: Administratively established

Contact Name: Scott Kami
 Phone: 586-1612
 Fund type (MOF) T
 Appropriation Acct. No. T-xx-919-O

Intended Purpose:

Account was established to enable B&F to generate SWV's on-line for transmittal of county GET surcharge collected by DoTax and distributed per statute HRS 248-2.6 to the City & County of Honolulu. It serves as a clearing account for the surcharge pending distribution.

Source of Revenues:

General Excise Tax collections by state Dept. of Taxation (DoTax)

Current Program Activities/Allowable Expenses:

B&F processes JVs to transfer taxes into this account in order to pay City & County of Honolulu for their statutory distribution of GETax

Purpose of Proposed Ceiling Increase (if applicable):

N/A

Encumbrances:

Financial Data							
	FY 2010 (actual)	FY 2011 (actual)	FY 2012 (actual)	FY 2013 (estimated)	FY 2014 (estimated)	FY 2015 (estimated)	FY 2016 (estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	175,061,467	199,009,525	211,849,993	222,654,342	237,794,838	252,538,118	278,044,467
Expenditures	175,061,467	199,009,525	211,849,993	222,654,342	237,794,838	252,538,118	278,044,467
Transfers							
List each by JV# and date							
Net Total Transfers							
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Req. for Bond Conveyance							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2013 Legislature

Department: BUF
 Prog ID(s): BUF115
 Name of Fund: Hawaii Children's Trust Fund
 Legal Authority: Administratively established

Contact Name: Scott Kami
 Phone: 586-1612
 Fund type (MOF) T
 Appropriation Acct. No. T-xx-922-O

Intended Purpose:

Account was established to enable B&F to generate SWV's on-line for transmittal of taxes collected by DoTax and distributed per statute Act 228/SLH2004 to the Hawaii Children's Trust Fund at the Hawaii Community Foundation.

Source of Revenues:

Income tax refund designation by taxpayer.

Current Program Activities/Allowable Expenses:

B&F processes JVs to transfer funds into this account in order to pay HI Community Foundation per income tax refund designation.

Purpose of Proposed Ceiling Increase (if applicable):

N/A

Encumbrances:

Financial Data							
	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	8,413	8,413	8,413	8,413	0	0	0
Revenues	134,445	129,045	10,885	143,580	91,458	91,458	91,458
Expenditures	134,445	129,045	10,885	151,993	91,458	91,458	91,458
Transfers							
List each by JV# and date							
Net Total Transfers							
Ending Cash Balance	8,413	8,413	8,413	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	8,413	8,413	8,413	0	0	0	0

Additional Information:

Amount Req. for Bond Conveyance							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2013 Legislature

Department: BUF
 Prog ID(s): BUF115
 Name of Fund: Unclaimed Property Trust Fund
 Legal Authority: Administratively established

Contact Name: Scott Kami
 Phone: 586-1612
 Fund type (MOF): T
 Appropriation Acct. No. T-xx-932-O

Intended Purpose:

Account was established to deposit and disburse moneys in Unclaimed Property Program. All funds in excess of \$1.3 million remaining on balance at the end of the fiscal year will be transferred to the general fund.

Source of Revenues:

Property that is held, issued, or owing in the ordinary course of a holder's business and has remained unclaimed by the owner for more than five years after it became payable or distributable is presumed abandoned.

Current Program Activities/Allowable Expenses:

It is estimated that \$15 million will be collected and \$6.5 million was be disbursed to unclaimed property owners in FY 2011.

Purpose of Proposed Ceiling Increase (if applicable):

Not Applicable

Encumbrances:

Financial Data							
	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000
Revenues	17,702,570	20,362,734	18,867,122	22,121,234	20,000,000	20,000,000	21,000,000
Expenditures	5,700,125	6,249,181	6,881,287	7,000,000	7,000,000	7,000,000	8,000,000
Transfers	(11,984,594)	(12,000,000)	(11,952,861)	(15,121,234)	(13,000,000)	(13,000,000)	(13,000,000)
List each by JV# and date		(500,000)					
		(1,600,345)					
Net Total Transfers	(11,984,594)	(14,100,345)	(11,952,861)	(15,121,234)	(13,000,000)	(13,000,000)	(13,000,000)
Ending Cash Balance	1,317,851	1,313,209	1,332,974	1,300,000	1,300,000	1,300,000	1,300,000
Encumbrances	17,851	13,209	32,974				
Unencumbered Cash Balance	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000

Additional Information:

Amount Req. for Bond Conveyance							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2013 Legislature

Department: BUF
 Prog ID(s): BUF115 CA
 Name of Fund: College Savings Program Trust Fund
 Legal Authority: Chapter 256,HRS

Contact Name: Scott Kami
 Phone: 586-1612
 Fund type (MOF) T
 Appropriation Acct. No. N/A *

Intended Purpose:

The College Savings Program Trust Fund was established in 2002 with the commencement of Hawaii's 529 program. Funds are maintained in the Trust Fund on behalf of participants or account owners, and are invested as directed by the participants according to program rules.

Source of Revenues:

Account owner contributions and account investment earnings.

Current Program Activities/Allowable Expenses:

Trust fund for Hawaii's 529 College Savings Program, per program description/rules. Funds may be withdrawn by account owners, intended for designated beneficiaries' college expenses.

Purpose of Proposed Ceiling Increase (if applicable):

Not applicable *

Encumbrances: none

Financial Data							
	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	38,746,776	44,545,214	51,941,100	54,956,275	59,956,275	64,956,275	69,956,275
Revenues							
Expenditures							
Transfers							
List each by JV# and date							
Net Total Transfers **	5,798,438	7,395,886	3,015,175	5,000,000	5,000,000	5,000,000	5,000,000
Ending Cash Balance	44,545,214	51,941,100	54,956,275	59,956,275	64,956,275	69,956,275	74,956,275
Encumbrances							
Unencumbered Cash Balance	44,545,214	51,941,100	54,956,275	59,956,275	64,956,275	69,956,275	74,956,275

Additional Information:

Amount Req. for Bond Conveyance							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

* College Savers Trust fund is held outside of the State Treasury.

** Net Transfers represent change in net asset value of the total accounts (contributions and withdrawals by program participants) per QE June program report

Report on Non-General Fund Information
for Submittal to the 2013 Legislature

Department: BUDGET AND FINANCE
 Prog ID(s): BUF 141
 Name of Fund: Expense Fund
 Legal Authority: Section 88-116, HRS

Contact Name: Kanoe Margol
 Phone: 586-1700
 Fund type (MOF) X
 Appropriation Acct. No. S-xx-315-O

Intended Purpose:

The fund which all money shall be credited to pay for the administrative and operational expenses of the ERS.

Source of Revenues:

ERS' investment earnings.

Current Program Activities/Allowable Expenses:

FY 14 through FY 15 reflects the biennium budget request

Purpose of Proposed Ceiling Increase (if applicable):

Additional 3.00 FTE positions have been requested.

Encumbrances:

Not Applicable

Financial Data							
	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	9,215,000	10,603,291	10,828,223	16,598,987	11,048,393	11,255,963	11,255,963
Beginning Cash Balance							
Revenues							
Expenditures							
Transfers							
List each by JV# and date							
Net Total Transfers							
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Req. for Bond Conveyance							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2013 Legislature

Department: Budget & Finance
 Prog ID(s): BUF 143
 Name of Fund: Hawaii Employer-Union Health Benefits Trust Fund
 Legal Authority: Chapter 87A, HRS

Contact Name: Donna Tonaki
 Phone: 586-1690
 Fund type (MOF) T
 Appropriation Acct. No. T-xx-903-O, Txx-904-O,
T-xx-905-O, and T-xx-998-O

Intended Purpose: To administer health and life insurance benefits for eligible active and retired State and county public employees and their eligible dependents by providing quality service levels to employee-beneficiaries and dependent-beneficiaries and complying with federal and State legal requirements.

Source of Revenues: Employer and employee premium contributions were collected. Administrative fees were also collected from the State and County public employers and employees.

Current Program Activities/Allowable Expenses:

Employer and employee contributions were remitted to insurance carriers. Employer contributions were paid to eligible retirees and their spouses for Medicare Part B premium reimbursements. The Trust Fund functions as a processor of centralized enrollment, premium contribution collection and premium payment organization for the public employers and all State and County participants. Administrative costs of the fund are also included.

Purpose of Proposed Ceiling Increase (if applicable):

Increase is due to administering Open Enrollment, new health benefit plans, HSTA VEBA plans, collective bargaining agreement changes and Executive Orders.

Encumbrances: Contract encumbrances for annual lease, benefit plans consultant, computer systems consultants and maintenance, and actuarial consultant. Computers, postage, phone services, etc.

Financial Data							
	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	5,388,703	4,208,426	5,109,314	5,334,612	5,334,612	5,334,612	5,334,612
Beginning Cash Balance	130,368,736	186,562,795	249,908,758	324,955,471	349,131,471	374,032,471	400,054,471
Revenues	722,053,836	774,529,891	955,037,010	898,740,000	925,703,000	967,359,000	1,010,891,000
Expenditures	665,859,777	710,603,152	879,990,297	874,564,000	900,802,000	941,337,000	983,698,000
Transfers							
List each by JV# and date							
JT0160 (8/10/10) - T904 to T927		(223,099)					
JT0287 (9/13/10) - T903 to T925 & T926		(119,226)					
JT0764 (2/15/11) - T904 to T925 & T926		(238,451)					
JT1274 (6/30/11) - T905 to T998		(148,770,739)					
JT1416 (6/30/11) - T998 from T905		148,770,739					
Net Total Transfers	-	(580,776)	-				
Ending Cash Balance	186,562,795	249,908,758	324,955,471	349,131,471	374,032,471	400,054,471	427,247,471
Encumbrances	2,176,001	1,993,080	2,062,109	-	-	-	-
Unencumbered Cash Balance	184,386,794	247,915,678	322,893,362	349,131,471	374,032,471	400,054,471	427,247,471

Additional Information:

Amount Req. for Bond Conveyance							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2013 Legislature

Department: Budget & Finance
 Prog ID(s): BUF 143
 Name of Fund: Hawaii Employer-Union Health Benefits Trust Fund
 Legal Authority: Chapter 87A, HRS - Act 106, SLH 2010

Contact Name: Donna Tonaki
 Phone: 586-1690
 Fund type (MOF) T
 Appropriation Acct. No. T-11-925-O, T-11-926-O and
T-11-927-O

Intended Purpose:

To meet the requirements of Act 106, SLH 2010. The purpose of this Act is to: 1) extend the enabling law for voluntary employees' beneficiary association trust (VEBA) for six months to provide for a smoother transition to the EUTF; 2) appropriate funds for 5 temporary positions to assist in the transition of public employees and their dependents from the VEBA to the EUTF on January 1, 2011; 3) appropriate funds for 5 permanent positions to assist in the performance of duties of the trust fund; 4) appropriate funds to cover costs associated with the transition from the VEBA to the EUTF.

Source of Revenues:

Employer and employee premium contributions are collected. Administrative fees are also collected from the State and County public employers.

Current Program Activities/Allowable Expenses:

Employer and employee contributions are remitted to insurance carriers. Employer contributions are paid to eligible retirees and their spouses for Medicare Part B premium reimbursements. The Trust Fund functions as a processor of centralized enrollment, premium contribution collection and premium payment organization for the public employers and all State and County participants. Administrative costs of the fund are also included.

Purpose of Proposed Ceiling Increase (if applicable):

Not applicable.

Encumbrances:

Not applicable.

Financial Data							
	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		700,000					
Beginning Cash Balance		-	98,364	98,364	98,364	98,364	98,364
Revenues		-					
Expenditures		482,412					
Transfers							
List each by JV# and date							
JT0160 (8/10/10) - T904 to T927		223,099					
JT0287 (9/13/10) - T903 to T925 & T926		119,226					
JT0764 (2/15/11) - T904 to T925 & T926		238,451					
Net Total Transfers		580,776					
Ending Cash Balance	0	98,364	98,364	98,364	98,364	98,364	98,364
Encumbrances							
Unencumbered Cash Balance	0	98,364	98,364	98,364	98,364	98,364	98,364

Additional Information:

Amount Req. for Bond Conveyance							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for submittal to the 2013 Legislature

Department: Budget & Finance
 Prog ID(s): BUF 901
 Name of Fund: Public Utilities Commission Special Fund
 Legal Authority: Section 269-33 HRS

Contact Name: Phyllis Paik
 Phone: 586-3753
 Fund type (MOF): Special Fund
 Appropriation Acct. No.: S-13-352-O

Intended Purpose:

To pay for expenses incurred by the Public Utilities Commission ("Commission") and the Department of Commerce and Consumer Affairs Division of Consumer Advocacy.

Source of Revenues:

The Special Fund's sources of income include public utility fees, motor carrier fees, penalties and interest, application and intervention filing fees, Hawaii One Call fees, and duplicating fees.

Current Program Activities/Allowable Expenses:

Ensures that regulated companies provide communication, utilities, and transportation services to the public at acceptable standards of quality, dependability and safety at fair rates by adopting and enforcing appropriate service standards. Pursuant to Section 269-33, HRS proceeds of the Special Fund shall be used for all expenses incurred in the administration of chapters 269, 271, 271G, 269E, and 486J provided that the expenditures are in accordance with the legislative appropriations. All monies in excess of \$1,000,000 remaining on balance in the Special Fund on June 30 each year shall lapse to the credit of the State General Fund.

Purpose of Proposed Ceiling Increase (if applicable):

FY 14-15 Reflect the Budget Ceiling with the addition of FB 13-15 Form A Request for Adjustments to Other Current Expenditures for additional funds for the expansion and renovation of the Commission's O'ahu Office pursuant to Act 177, SLH 2007 ("Act 177").

FY 16 Reflects the Budget Ceiling with the addition of anticipated additional funds required to continue the expansion and renovation of the Commission's O'ahu Office pursuant to Act 177.

Encumbrances:

Financial Data							
	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	9,569,891	9,249,331	11,049,409	11,351,174	13,967,174	11,650,934	14,402,174
Beginning Cash Balance	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Revenues	21,781,808	17,165,178	19,270,946	20,459,882	20,459,882	20,459,882	20,459,882
Expenditures	7,087,541	7,184,937	8,945,168	11,351,174	13,967,174	11,650,934	14,402,174
Transfers							
List each by JV# and date							
JV#JM0458(BF11-005), 8/17/2010	(14,694,267)						
JV#JM1060(BF12-020), 9/19/2011		(9,755,241)					
JV#JS4990(BF11-046), 5/5/2011		(180,000)					
JV#JS4907(BF11-043), 5/2/2011		(45,000)					
JV#JS5509(BF12-33), 5/16/12			(150,000)				
JV#JM (BF13-028), 10/29/12			(10,175,778)				
Net Total Transfers	(14,694,267)	(9,980,241)	(10,325,778)	(9,108,708)	(6,492,708)	(8,808,948)	(6,057,708)
Ending Cash Balance	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Encumbrances							
Unencumbered Cash Balance	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Additional Information:							
Amount Req. for Bond Conveyance							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow							