

**Report on Non-General Fund Information**  
for Submittal to the 2015 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

Variances:

Financial Data							
	FY 2012 *	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	2,292,897.59	620,988.97	(23,347)	0	0	0	0
Revenues	703,534.06	(18,649.02)	11,521,652	14,000,000	14,000,000	14,000,000	14,000,000
Expenditures	0.00	0.00	0	0	0	0	0
Transfers	(2,375,442.68)	(700,687.15)					
List each by JV# and date		75,000.00					
JV monthly to transfer revenue from T-907 to agencies			(11,498,305)				
Net Total Transfers	(2,375,442.68)	(625,687.15)	(11,498,305)	(14,000,000)	(14,000,000)	(14,000,000)	(14,000,000)
Ending Cash Balance	620,988.97	(23,347.20)	0	0	0	0	0
Encumbrances			ok				
Unencumbered Cash Balance	620,988.97	(23,347.20)	0	0	0	0	0

Additional Information:

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

\*FY2013 Report: Modified Accrual Basis. FY2014 Report: Cash Basis (Recommended format by DAGS Audit staff).

**Report on Non-General Fund Information**  
for Submittal to the 2015 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

Variances:

Financial Data							
	FY 2012*	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	1,518,424	1,857,440	55,841	1,281			
Revenues	339,016	545,697	360,547	175,000	175,000	175,000	175,000
Expenditures	0	0	0	0	0	0	0
Transfers							
List each by JV# and date		(2,272,296)					
JV monthly to transfer revenue from T-908 to agencies		(75,000)	(415,107)				
Net Total Transfers	0	(2,347,296)	(415,107)	(176,281)	(175,000)	(175,000)	(175,000)
Ending Cash Balance	1,857,440	55,841	1,281	0	0	0	0
Encumbrances			ok				
Unencumbered Cash Balance	1,857,440	55,841	1,281	0	0	0	0

Additional Information:

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

\*FY2013 Report: Modified Accrual Basis. FY2014 Report: Cash Basis (Recommended format by DAGS Audit staff).

**Report on Non-General Fund Information**  
for Submittal to the 2015 Legislature

Department: BUF  
 Prog ID(s): BUF115 CA  
 Name of Fund: Transient Accommodation Tax Trust Fund  
 Legal Authority: Section 237D-5.5, HRS (Subsequently repealed by Act 235, SLH 2005)

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

Intended Purpose:  
 TAT Trust Fund was repealed by Act 235, SLH 2005 and no longer exists.

Source of Revenues:

Current Program Activities/Allowable Expenses:

Purpose of Proposed Ceiling Increase (if applicable):  
 N/A

Variances:

Financial Data							
	FY 2012 (actual)	FY 2013 (actual)	FY 2014 (actual)	FY 2015 (estimated)	FY 2016 (estimated)	FY 2017 (estimated)	FY 2018 (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. 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 2015 Legislature

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

Any balance remaining in the Trust Fund is to be transferred to General Fund.

Purpose of Proposed Ceiling Increase (if applicable):

N/A

Variances:

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	12,000	13,000	15,000	1,000	0	0	0
Revenues	1,000	2,000	1,000	2,000	2,000	2,000	2,000
Expenditures	0	0	0	0	0	0	0
Transfers							
List each by JV# and date							
JM0369 dated 07/31/13			(15,000)				
Net Total Transfers			(15,000)	(3,000)	(2,000)	(2,000)	(2,000)
Ending Cash Balance	13,000	15,000	1,000	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	13,000	15,000	1,000	0	0	0	0

Additional Information:

Amount Req. 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 2015 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

**Variances:**

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	19,457,024	18,366,176	69,557,540	61,668,585	49,864,100	60,363,408	57,298,698
Expenditures	19,457,024	18,366,176	69,557,540	0	0	0	0
Transfers							
List each by JV# and date							
Net Total Transfers				(61,668,585)	(49,864,100)	(60,363,408)	(57,298,698)
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. 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 2015 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

**Variances:**

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	7,464,548	0	0	0	0	0	0
Revenues	197,637,490	197,000,000	208,000,000	200,879,163	201,959,721	203,612,961	202,150,615
Expenditures	205,102,037	197,000,000	208,000,000	0	0	0	0
Transfers							
List each by JV# and date							
Net Total Transfers				(200,879,163)	(201,959,721)	(203,612,961)	(202,150,615)
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. 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 2015 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

**Variances:**

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	72,297,063	74,406,621	73,998,948	73,567,544	73,991,038	73,852,510	73,803,697
Expenditures	72,297,063	74,406,621	73,998,948	0	0	0	0
Transfers							
List each by JV# and date							
Net Total Transfers				(73,567,544)	(73,991,038)	(73,852,510)	(73,803,697)
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. 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 2015 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

Variances:

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	50,356,185	0	0	0	0
Revenues	211,849,993	193,136,117	242,656,503	251,149,481	264,962,702	279,535,651	294,910,112
Expenditures	211,849,993	142,779,931	293,012,688	0	0	0	0
Transfers							
List each by JV# and date							
Net Total Transfers				(251,149,481)	(264,962,702)	(279,535,651)	(294,910,112)
Ending Cash Balance	0	50,356,185	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	50,356,185	0	0	0	0	0

Additional Information:

Amount Req. 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 2015 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 SWW'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

Variances:

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	8,413	8,413	8,413	0	0	0	0
Revenues	10,885	153,205	151,960	143,705	105,350	105,350	105,350
Expenditures	10,885	153,205	160,373	0	0	0	0
Transfers							
List each by JV# and date							
Net Total Transfers				(143,705)	(105,350)	(105,350)	(105,350)
Ending Cash Balance	8,413	8,413	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	8,413	8,413	0	0	0	0	0

Additional Information:

Amount Req. 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 2015 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 \$20 million will be collected and \$8 million will be disbursed to unclaimed property owners in FY 2015.

**Purpose of Proposed Ceiling Increase (if applicable):**

N/A

**Variances:**

Financial Data							
	FY 2012 *	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	2,913,556	13,285,838	21,658,137	18,433,584	1,300,000	1,300,000	1,300,000
Revenues	18,867,122	26,204,921	24,831,379	20,000,000	20,000,000	20,000,000	20,000,000
Expenditures	6,894,495	5,879,761	7,713,785	8,000,000	8,000,000	8,000,000	8,000,000
Transfers	(1,600,345)	(11,952,861)	(20,324,559)	(6,767)			
List each by JV# and date			(17,588)	(17,060,386)			
				(12,066,431)			
Net Total Transfers	(1,600,345)	(11,952,861)	(20,342,147)	(29,133,584)	(12,000,000)	(12,000,000)	(12,000,000)
Ending Cash Balance	13,285,838	21,658,137	18,433,584	1,300,000	1,300,000	1,300,000	1,300,000
Encumbrances	32,974	15,988	72,628				
Unencumbered Cash Balance	13,252,864	21,642,149	18,360,957	1,300,000	1,300,000	1,300,000	1,300,000

**Additional Information:**

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

\*FY2013 Report: Modified Accrual Basis. FY2014 Report: Cash Basis (Recommended format by DAGS Audit staff).

**Report on Non-General Fund Information**  
for Submittal to the 2015 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 \*

**Variances:**

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	51,941,100	54,956,275	58,651,920	66,985,821	71,985,821	76,985,821	81,985,821
Revenues							
Expenditures							
Transfers							
List each by JV# and date							
Net Total Transfers	3,015,175	3,695,645	8,333,901	5,000,000	5,000,000	5,000,000	5,000,000
Ending Cash Balance	54,956,275	58,651,920	66,985,821	71,985,821	76,985,821	81,985,821	86,985,821
Encumbrances							
Unencumbered Cash Balance	54,956,275	58,651,920	66,985,821	71,985,821	76,985,821	81,985,821	86,985,821

**Additional Information:**

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

\* College Savers Trust fund is held outside of thee 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 2015 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 / Larry Wolfe  
 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' interest and investment earnings of the Pension Trust are allocated for the ERS Administrative budget to the ERS Expense Fund. All unused funds revert back to the Pension Trust. No cash or investments are held in the ERS Expense Fund.

**Current Program Activities/Allowable Expenses:**

Under the policy and executive direction of its Board of Trustees, the ERS plans, directs, and coordinates statewide retirement, disability, and survivor benefits program for State and county employees; administers the ERS Member Home Loan Program; and safeguards and accounts for ERS investments in stocks, bonds, foreign securities, real estate, alternative investments and mortgage loans.

**Purpose of Proposed Ceiling Increase (if applicable):**

Increase in FY 2016 and FY 2017 Appropriation Ceiling represents increase in fixed costs for the required increase in fringe benefit assessment from 42.04% to 52.00% of ERS payroll, pay raises and required reimbursements to other State departments.

**Variances:**

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	10,603,291	10,828,223	16,598,987	11,255,963	12,911,965	13,260,693	13,260,693
Beginning Cash Balance		0	0	0	0	0	0
Revenues	10,603,921	10,828,223	16,598,987	11,255,963	12,911,965	13,260,693	13,260,693
Expenditures	10,603,921	10,828,223	16,598,987	11,255,963	12,911,965	13,260,693	13,260,693
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. 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 2015 Legislature

Department: BUF  
 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) B  
 Appropriation Acct. No. S-14-352-O

**Intended Purpose:**

To pay for expenses incurred by the Public Utilities 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, motor carrier, application and intervention filing, Hawaii One Call, and duplicating fees; and penalties and interest..

**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 269-33, HRS, proceeds of the Special Fund shall be used by the Public Utilities Commission and the Division of Consumer Advocacy of the Department of Commerce and Consumer Affairs for all expenses incurred in the administration of chapters 269, 269E, 271, 271G, and 486J provided that the expenditures are in accordance with the legislative appropriations. All monies in excess of \$1M remaining on balance in the Special Fund on June 30 of each year shall lapse to the credit of the State General Fund.

**Purpose of Proposed Ceiling Increase (if applicable):**

FY 15 reflects the addition of approved funding for the Commission's Office Space Renovation project ("Project"). FY 16 and 17 reflect the anticipated budget increase requests that will be submitted for the completion of the Project and related expenditures; the three (3) additional staff positions authorized pursuant to Act 108, SLH 2014; the increase in the State's fringe benefit assessment rate to 52%; and the increase to cover special fund assessments for departmental administrative expenses in accordance with Section 36-60, HRS.

**Variances:**

FY 13's revenue increase of 12.9% over FY12 was primarily due to the 12.9% increase of public utility fees over the previous year. FY13's 10.1% expenditure increase over FY12 was primarily due to two (2) transfers from the Commission's Special Fund to DAGS Job Nos. 22-13-7475/7519 of \$120K and \$687K respectively, for the Commission's Office Renovation project, which increased "Other Current Expenditures" by 40.2%.

**Financial Data**

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	11,049,409	11,269,551	11,412,174	16,379,347	18,281,664	15,506,004	14,824,284
Beginning Cash Balance	12,510,872	13,489,908	15,108,272	16,136,769	8,128,982	11,396,903	17,439,198
Revenues	19,270,946	21,761,873	22,924,116	21,843,410	21,843,410	21,843,410	21,843,410
Expenditures	18,291,910	20,143,509	21,895,619	16,379,347	18,575,489	15,801,115	15,119,394
Transfers							
List each by JV# and date							
JV#JM1060(BF12-020),9/19/2011	(10,012,145)						
JV#JS5509(BF12-33), 5/16/12	(150,000)						
JM#1931(BF13-028), 10/31/13		(13,515)					
JM#2192 (BF13-028), 10/29/12		(10,175,778)					

**Report on Non-General Fund Information  
for Submittal to the 2015 Legislature**

JM#6622 (BF13-089), 06/21/13		(190,930)						
JS#0072 (13-01) 07/10/12		(4,000)						
JS#1987 (13-18) 10/24/12		(120,000)						
JS#5938 (13-35) 4/30/13		(687,000)						
JM#0579 (BF14-06) 8/19/13			(12,283,086)					
JM#4618 (BF14-51) 3/24/14			(75,886)					
JM#6844 (BF14-81) 6/30/14			(104,221)					
JM#585 (BF 15-022) 8/22/14						(13,471,850)		
<b>Net Total Transfers</b>	(10,162,145)	(11,191,223)	(12,463,193)	(13,471,850)	0	0	0	
<b>Ending Cash Balance</b>	13,489,908	15,108,272	16,136,769	8,128,982	11,396,903	17,439,198	24,163,214	
<b>Encumbrances</b>	2,305,687	1,825,294	1,666,179					
<b>Unencumbered Cash Balance</b>	11,184,221	13,282,978	14,470,590	8,128,982	11,396,903	17,439,198	24,163,214	

Additional Information:

Amount Req. 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 2015 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

Intended Purpose The fund was created 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:

Administrative Fees collected from employers and employees. FY 2014, this fund will be closed and an account outside of the State Treasury was established (T-xx-997-O)

Current Program Activities/Allowable Expenses:

Administrative Operating Expenses such as personal services, contracted services, lease rent, insurance and other miscellaneous expenses are included in this appropriation.

Purpose of Proposed Ceiling Increase (if applicable):

N/A

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	5,109,314	5,334,612	-	-	-	-	-
Beginning Cash Balance	2,132,842	2,479,463	1,826,572	0	-	-	-
Revenues	373,410	134,622	0	0			
Expenditures	4,507,961	5,064,917	1,826,572				
Transfers							
List each by JV# and date							
Transfers from T-904	4,500,000	4,150,000					
Transfers from T-925 & T-926		98,364					
Transfers to T-925/926	(18,828)						
Net Total Transfers	4,481,172	4,248,364	0	0			
Ending Cash Balance	2,479,463	1,797,532	0	-	-	-	-
Encumbrances	2,509,000	1,827,000	0				
Unencumbered Cash Balance	(29,537)	(29,468)	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 2015 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. Txx-904-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. Effective 7/1/13, this fund is closed and an account outside of the State Treasury was created (T-942).

**Source of Revenues:**

Employer and employee health benefit premium contributions.

**Current Program Activities/Allowable Expenses:**

Premium payments to insurance carriers, Medicare Part B reimbursements to retirees and their spouses. Administrative fees are transferred to Account T-903 (effective 7/1/13 to T-997).

**Purpose of Proposed Ceiling Increase (if applicable):**

Not applicable.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	97,513,422	90,403,357	113,773,875	0	-	-	-
Revenues	873,600,763	905,019,943	0	-			
Expenditures	875,960,828	802,836,973	113,773,875	-			
Transfers							
List each by JV# and date							
Transfers to T-903/927	(4,750,000)	(4,150,000)	0				
Transfers to T-925/926							
Transfers to T-942		(75,000,000)	0				
Net Total Transfers	(4,750,000)	(79,150,000)	0	0	-	-	-
Ending Cash Balance	90,403,357	113,436,327	0	-	-	-	-
Encumbrances							
Unencumbered Cash Balance	90,403,357	113,436,327	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 2015 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 which include administrative fees

Current Program Activities/Allowable Expenses:

Personnel and Contracted Services

Purpose of Proposed Ceiling Increase (if applicable):

Not applicable.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	98,364	98,364	0	0	0	0	0
Revenues							
Expenditures							
Transfers							
List each by JV# and date							
JT1081 (5/31/13) - T925 & T926 to T903		(98,364)	0				
Net Total Transfers		(98,364)	0				
Ending Cash Balance	98,364	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	98,364	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 2015 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-942

**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. Effective July 1, 2013, there was a transition from T-904 to T-942 (an account outside of the State Treasury).

**Source of Revenues:**

Employer and employee health benefit premium contributions and experience gains returned by carriers.

**Current Program Activities/Allowable Expenses:**

Premium payments to insurance carriers, Medicare Part B reimbursements to retirees and their spouses.

**Purpose of Proposed Ceiling Increase (if applicable):**

Not applicable.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		40,702	24,497,399	182,291,342	216,789,251	240,321,060	263,852,869
Revenues	40,817	54,645,096	1,082,149,775	950,289,100	939,323,000	939,323,000	939,323,000
Expenditures	115	105,188,399	920,855,832	921,000,000	921,000,000	921,000,000	921,000,000
Transfers							
List each by JV# and date							
Transfers from T-904		75,000,000					
Transfer from T-13-942			(24,497,400)				
Transfer in from T-13-904			20,997,400				
Transfer to T-xx-942				5,208,809	5,208,809	5,208,809	5,208,809
Net Total Transfers	-	75,000,000	(3,500,000)	5,208,809	5,208,809	5,208,809	5,208,809
Ending Cash Balance	40,702	24,497,399	182,291,342	216,789,251	240,321,060	263,852,869	287,384,678
Encumbrances							
Unencumbered Cash Balance	40,702	24,497,399	182,291,342	216,789,251	240,321,060	263,852,869	287,384,678

**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 2015 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-997-O

**Intended Purpose** The fund was created 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:**

Administrative Fees collected from employers and employees and Interest Earned. Effective July 1, 2013, there was a transition from T-903 to T-997. T-997 is held outside of the State treasury. Effective January 1, 2014 and July 1, 2014, no administrative fees were assessed to retirees and active employees, respectively.

**Current Program Activities/Allowable Expenses:**

Administrative Operating Expenses such as personal services, contracted services, lease rent, insurance and other miscellaneous expenses are included in this appropriation.

**Purpose of Proposed Ceiling Increase (if applicable):**

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			6,415,876	6,408,809	6,408,809	6,408,809	6,408,809
Beginning Cash Balance			0	577,516	577,516	577,516	577,516
Revenues			1,991,249	1,200,000	1,200,000	1,200,000	1,200,000
Expenditures			4,913,733	6,408,809	6,408,809	6,408,809	6,408,809
Transfers							
List each by JV# and date							
Transfer from T-13-942			3,500,000				
Transfer from T-xx-942				5,208,809	5,208,809	5,208,809	5,208,809
Net Total Transfers			3,500,000	5,208,809	5,208,809	5,208,809	5,208,809
Ending Cash Balance			577,516	577,516	577,516	577,516	577,516
Encumbrances							
Unencumbered Cash Balance				577,516	577,516	577,516	577,516

**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 2015 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-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. During 2007, the Trust Fund adopted Governmental Accounting Standards Board ("GASB") Statement No. 43, Financial Reporting for Postemployment Benefit Plans Other than Pensions.

Source of Revenues:

Funds are contributed by various employers for pre-funding of Other Post-Employment Benefits (OPEB). At the end of FY 2011, T-905 transferred funds into this T-998 which is held outside of the State treasury. There will be investment earnings due to the investments made with the funds.

Current Program Activities/Allowable Expenses:

Custodial fees and investment consulting service fees are paid from this fund.

Purpose of Proposed Ceiling Increase (if applicable):

Not applicable

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	148,770,739	231,706,062	296,132,225	569,804,797	712,206,797	972,989,797	1,373,051,797
Revenues	83,143,262	64,763,206	274,001,122	142,732,000	261,113,000	400,392,000	529,740,000
Expenditures	207,939	337,043	328,550	330,000	330,000	330,000	330,000
Transfers							
List each by JV# and date							
Net Total Transfers	-	-	-				
Ending Cash Balance	231,706,062	296,132,225	569,804,797	712,206,797	972,989,797	1,373,051,797	1,902,461,797
Encumbrances							
Unencumbered Cash Balance	231,706,062	296,132,225	569,804,797	712,206,797	972,989,797	1,373,051,797	1,902,461,797

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 2015 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 & 15, 15% of tobacco settlement revenues after the first \$350,000 are transferred into the emergency and budget reserve fund (EBRF); FY 14 also reflects \$50M appropriated pursuant to Act 267/13 to recapitalize the EBRF; FYs 16 & out, the distribution to EBRF changes from 15% to 24.5%.

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):

Variations: FY 14 reflects a deposit to the fund pursuant to Act 267/13.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	9,667,267	24,196,782	24,196,782	83,174,164	90,932,864	103,448,341	115,963,818
Revenues			57,571,001	7,758,700	12,515,477	12,515,477	9,557,377
Expenditures							
Transfers							
List each by JV# and date			1,406,382				
Net Total Transfers	14,529,515		1,406,382				
Ending Cash Balance	24,196,782	24,196,782	83,174,164	90,932,864	103,448,341	115,963,818	125,521,195
Encumbrances							
Unencumbered Cash Balance	24,196,782	24,196,782	83,174,164	90,932,864	103,448,341	115,963,818	125,521,195

**Additional Information:**

Amount Req. 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 2015 Legislature

Department: Budget and Finance  
 Prog ID(s): BUF 101 BA  
 Name of Fund: Overpayment Collections to OHA - Ceded Lands  
 Legal Authority: Executive Order No. 06 - 06

Contact Name: Neal Miyahira  
 Phone: 586-1530  
 Fund type (MOF): Trust  
 Appropriation Acct. No. T-XX-955-O

**Intended Purpose:**

Account is used to collect overpayments made to the Office of Hawaiian Affairs for ceded lands, and to make up shortage amounts due to OHA pursuant to Executive Order No. 06 - 06.

**Source of Revenues:**

Account revenues are quarterly amounts paid to OHA in excess of the \$3,775,000, pursuant to Act 178, SLH 2006.

**Current Program Activities/Allowable Expenses:**

Funds can be expended to make up shortfalls in payments to OHA per Executive Order No. 06 - 06.

**Purpose of Proposed Ceiling Increase (if applicable):**

**Variances:**

The variance in revenues between FY 13 and FY 14 is due to a delayed FY 13 transfer.

Financial Data							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	1,599,188	5,007,264	5,007,264	5,007,264	5,007,264
Revenues		1,599,188	4,098,158				
Expenditures							
Transfers							
List each by JV# and date							
JV# JT0285 10/4/2013			(118,104)				
JV# JT0570 1/24/2014			(571,978)				
Net Total Transfers			(690,082)				
Ending Cash Balance	0	1,599,188	5,007,264	5,007,264	5,007,264	5,007,264	5,007,264
Encumbrances							
Unencumbered Cash Balance	0	1,599,188	5,007,264	5,007,264	5,007,264	5,007,264	5,007,264

**Additional Information:**

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