

**Report on Non-General Fund Information**  
for Submittal to the 2016 Legislature

Department: Budget and Finance  
 Prog ID(s): BUF101 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-xx-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 FY 13; for FYs 14 & out, 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; FY 16 includes a \$10 M apprn to the EBRF and FY 17 includes a \$100 M apprn to the EBRF (legislative proposal) that the administration plans to submit to the 2016 Legislature.

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. FY 16 includes a \$10 M apprn to the EBRF and FY 17 includes a \$100 M apprn to the EBRF (legislative proposal) that the administration plans to submit to the 2016 Legislature.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	24,196,781	24,196,781	83,174,164	90,194,986	108,045,686	215,896,386	221,936,005
Revenues		57,571,001	7,020,822	17,850,700	107,850,700	6,039,619	6,039,619
Expenditures							
Transfers							
List each net transfer in/out; list each account number							
S-14-355		1,406,383					
Net Total Transfers		1,406,383					
Ending Cash Balance	24,196,781	83,174,164	90,194,986	108,045,686	215,896,386	221,936,005	227,975,624
Encumbrances							
Unencumbered Cash Balance	24,196,781	83,174,164	90,194,986	108,045,686	215,896,386	221,936,005	227,975,624

**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 2016 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.  
 The revenues and expenditures for FY 2016 are as of February 1, 2016.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	1,599,188	5,007,264	8,491,069	10,117,055	10,117,055	10,117,055
Revenues	1,599,188	4,098,158	3,483,805	1,727,475			
Expenditures		690,082		101,489			
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers							
Ending Cash Balance	1,599,188	5,007,264	8,491,069	10,117,055	10,117,055	10,117,055	10,117,055
Encumbrances							
Unencumbered Cash Balance	1,599,188	5,007,264	8,491,069	10,117,055	10,117,055	10,117,055	10,117,055

**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 2016 Legislature

Department: BUF  
 Prog ID(s): BUF115 CA  
 Name of Fund: Interest Earned - Investment Pool  
 Legal Authority: Adminstratively created

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 Adjustment (if applicable):**

N/A

**Variances:**

Financial Data							
	FY 2013 (actual)	FY 2014 (actual)	FY 2015 (actual)	FY 2016 (estimated)	FY 2017 (estimated)	FY 2018 (estimated)	FY 2019 (estimated)
Appropriation Ceiling							
Beginning Cash Balance	620,989	(23,347)	0	95,012	1,060	1,060	1,060
Revenues	(18,649)	11,521,652	18,746,942	15,134,297	16,940,619	16,037,458	16,489,039
Expenditures	0	0	0				
Transfers	(700,687)						
List each net transfer in/out; list each account number							
JV monthly to transfer revenue from T-907 to agencies	75,000	(11,498,305)	(18,651,930)				
Net Total Transfers	(625,687.15)	(11,498,305)	(18,651,930)	(15,228,249)	(16,940,619)	(16,037,458)	(16,489,039)
Ending Cash Balance	(23,347)	(0)	95,012	1,060	1,060	1,060	1,060
Encumbrances							
Unencumbered Cash Balance	(23,347)	(0)	95,012	1,060	1,060	1,060	1,060

**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 2016 Legislature

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

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 Adjustment (if applicable):**

N/A

**Variances:**

Financial Data							
	FY 2013 (actual)	FY 2014 (actual)	FY 2015 (actual)	FY 2016 (estimated)	FY 2017 (estimated)	FY 2018 (estimated)	FY 2019 (estimated)
Appropriation Ceiling							
Beginning Cash Balance	1,857,440	55,841	1,281	25,395			
Revenues	545,697	360,547	485,811	464,018	436,792	462,207	454,339
Expenditures	0	0	0	0	0	0	0
Transfers							
List each net transfer in/out; list each account number							
JV monthly to transfer revenue from T-908 to agencies	(2,272,296)						
	(75,000)	(415,107)	(461,697)				
Net Total Transfers	(2,347,296)	(415,107)	(461,697)	(487,403)	(436,792)	(462,207)	(454,339)
Ending Cash Balance	55,841	1,281	25,395	2,010	0	0	0
Encumbrances							
Unencumbered Cash Balance	55,841	1,281	25,395	2,010	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 2016 Legislature

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

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 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	13,000	15,000	1,000	0	0	0	0
Revenues	2,000	1,000	0	2,000	2,000	2,000	2,000
Expenditures	0	0	1,000	2,000	2,000	2,000	2,000
Transfers							
List each net transfer in/out; list each account number							
JM0369 dated 07/31/13		(15,000)					
Net Total Transfers	0	(15,000)	0				
Ending Cash Balance	15,000	1,000	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	15,000	1,000	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 2016 Legislature

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

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 enery and tobacco tax collected by DoTax and distributed per statute to UH, per Act 73/SLH2010 and Act 316/SLH2006 respectively. It serves as a clearing account for 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 energy and tobacco tax.

Purpose of Proposed Ceiling Increase (if applicable):

N/A

Variances:

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	222,967	(0)	(0)	(0)
Revenues	18,366,176	69,557,540	72,966,644	61,668,585	68,064,257	67,566,495	65,766,446
Expenditures	18,366,176	69,557,540	72,743,678	61,891,552	68,064,257	67,566,495	65,766,446
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers							
Ending Cash Balance	0	0	222,967	(0)	(0)	(0)	(0)
Encumbrances							
Unencumbered Cash Balance	0	0	222,967	(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 2016 Legislature

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

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 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	197,000,000	208,000,000	218,000,000	200,879,163	208,959,721	209,279,628	206,372,837
Expenditures	197,000,000	208,000,000	218,000,000	200,879,163	208,959,721	209,279,628	206,372,837
Transfers							
List each net transfer in/out; list each account number							
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 2016 Legislature

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

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 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	74,406,621	73,998,948	74,222,590	74,209,386	74,143,642	74,191,873	74,181,634
Expenditures	74,406,621	73,998,948	74,222,590	74,209,386	74,143,642	74,191,873	74,181,634
Transfers							
List each net transfer in/out; list each account number							
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 2016 Legislature

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

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 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	50,356,185	0	0	0	0	0
Revenues	193,136,117	242,656,503	248,518,158	263,429,247	277,917,856	293,203,338	307,863,505
Expenditures	142,779,931	293,012,688	248,518,158	263,429,247	277,917,856	293,203,338	307,863,505
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers							
Ending Cash Balance	50,356,185	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	50,356,185	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 2016 Legislature

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

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

Variances:

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	8,413	8,413	0	0	0	0	0
Revenues	10,885	151,960	153,525	152,743	153,134	152,938	153,036
Expenditures	10,885	160,373	153,525	152,743	153,134	152,938	153,036
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers							
Ending Cash Balance	8,413	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	8,413	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 2016 Legislature

Department: BUF  
 Prog ID(s): BUF115 CA  
 Name of Fund: Unclaimed Property Trust Fund  
 Legal Authority: Adminstratively created

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:

Amounts received from abandoned property Holders are received as Revenue and Claims verified and paid out are disbursed as Expenditures.

Purpose of Proposed Ceiling Increase (if applicable):

N/A

Variances:

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	13,285,838	21,658,138	18,433,585	20,214,660	10,095,095	10,095,095	10,095,095
Revenues	26,204,921	24,831,379	29,614,387	20,000,000	20,000,000	20,000,000	20,000,000
Expenditures	5,879,761	7,713,785	10,794,823	10,000,000	10,000,000	10,000,000	10,000,000
Transfers							
List each net transfer in/out; list each account number							
	(11,952,861)						
8/19/13 JM0580 T-13-932		(20,324,559)					
8/19/13 JM0580 T-12-932		(17,588)					
prior year cash revert to GF-JV			(18,433,585)				
7/7/2014 JT0005 T-14-932			1,300,000				
cash balance T-14-932			95,095				
Net Total Transfers	(11,952,861)	(20,342,147)	(17,038,490)	(20,119,564)	(10,000,000)	(10,000,000)	(10,000,000)
Ending Cash Balance	21,658,138	18,433,585	20,214,660	10,095,095	10,095,095	10,095,095	10,095,095
Encumbrances	15,988	72,628	0				
Unencumbered Cash Balance	21,642,150	18,360,957	20,214,660	10,095,095	10,095,095	10,095,095	10,095,095

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 2016 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 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	54,956,275	58,651,920	66,985,821	69,607,347	73,607,347	77,607,347	82,607,347
Revenues							
Expenditures							
Transfers **							
List each net transfer in/out; list each account number							
Net Total Transfers	3,695,645	8,333,901	2,621,526	4,000,000	4,000,000	5,000,000	5,000,000
Ending Cash Balance	58,651,920	66,985,821	69,607,347	73,607,347	77,607,347	82,607,347	87,607,347
Encumbrances							
Unencumbered Cash Balance	58,651,920	66,985,821	69,607,347	73,607,347	77,607,347	82,607,347	87,607,347

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 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 2016 Legislature

Department: Budget and Finance  
 Prog ID(s): BUF 901 MA  
 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-xx-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 ("PUC") and the Division of Consumer Advocacy of the Department of Commerce and Consumer Affairs ("DCCA") 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 Adjustment (if applicable):**

Projections for FYs 16 and beyond have been removed to reflect the transfer of the PUC from "it's administrative status within the Department of Budget and Finance to being administratively attached to the DCCA" pursuant to Act 108, SLH 2014 that was effective July 1, 2015.

**Variances:**

The increase in Commission FY 15 expenditures over FY 14, of 26.6%, was primarily due to the \$4,691,993 transfers for the Commission's renovation project of approximately \$4.2M and approximately \$490K for vacation encumbrance related to the transfer of the Commission from the Department of Budget and Finance to the Department of Commerce and Consumer Affairs which, in total, accounted for 28.2% of total FY 15 expenditures.

Financial Data							
	FY 2013	FY 2014	FY 2015				
	(actual)	(actual)	(actual)				
Appropriation Ceiling	11,269,551	11,412,174	16,379,347				
Beginning Cash Balance	13,489,908	15,108,272	16,136,769				
Revenues	21,761,873	22,924,116	22,403,793				
Expenditures	20,143,509	21,895,619	24,134,898				
Transfers							
List each net transfer in/out; list each account number							
	(13,515)						
	(10,175,778)						
	(190,930)						
	(4,000)						
	(120,000)						
	(687,000)						
		(12,283,086)					
		(75,886)					

**Report on Non-General Fund Information  
for Submittal to the 2016 Legislature**

		(104,221)				
JM585 S-13-352, S-13-352, G-0-000			(13,471,850)			
JS5992 S-15-352, S-15-363			(3,919,000)			
JS6098			(502,992)			
<b>Net Total Transfers</b>	<b>(11,191,223)</b>	<b>(12,463,193)</b>	<b>(17,893,842)</b>			
<b>Ending Cash Balance</b>	<b>15,108,272</b>	<b>16,136,769</b>	<b>9,713,672</b>			
<b>Encumbrances</b>	<b>1,825,294</b>	<b>1,666,179</b>	<b>2,925,161</b>			
<b>Unencumbered Cash Balance</b>	<b>13,282,978</b>	<b>14,470,590</b>	<b>6,788,511</b>			

Additional Information:

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

**Report on Non-General Fund Information**  
for Submittal to the 2016 Legislature

Department: Budget and Finance  
 Prog ID(s): BUF 901 MA  
 Name of Fund: Public Utilities Commission Special Fund  
 Legal Authority: Section 11 Act 108, SLH 2014

Contact Name: Phyllis Paik  
 Phone: 586-3753  
 Fund type (MOF) B  
 Appropriation Acct. No. S-xx-353-O

**Intended Purpose:**

To effectuate the transfer of the public utilities commission from the department of budget and finance to the department of commerce and consumer affairs.

**Source of Revenues:**

The sum of \$450,000, or so much thereof as may be necessary for fiscal year 2014-2015 to effectuate the transfer of the public utilities commission from the department of budget and finance to the department of commerce and consumer affairs, is appropriated out of the public utilities commission special fund established pursuant to Section 269-33, HRS.

**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 ("PUC") and the Division of Consumer Advocacy of the Department of Commerce and Consumer Affairs ("DCCA") 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 Adjustment (if applicable):**

N/A

**Variances:**

N/A

Financial Data							
	FY 2013	FY 2014	FY 2015				
	(actual)	(actual)	(actual)				
Appropriation Ceiling			450,000				
Beginning Cash Balance			0				
Revenues			21,098				
Expenditures			75,974				
Transfers							
List each net transfer in/out; list each account number							
Transfer from S-15-352 to S-15-353			270,000				
Net Total Transfers			270,000				

**Report on Non-General Fund Information**  
for Submittal to the 2016 Legislature

Ending Cash Balance			215,125				
Encumbrances			46,711				
Unencumbered Cash Balance			168,414				

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 2016 Legislature

Department: BUDGET AND FINANCE  
 Prog ID(s): BUF 141 FA  
 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 Adjustment (if applicable):**

Increase in FY 2017 Appropriation Ceiling represents increase in Other Costs for upgrade to current pension system that is near its end of life; increase computer security software/hardware/consultants costs due to increased external threats on ERS's computer systems; completion of ERS internal audit project undertaken by the Board of Trustees; and to convert employers personnel information files to ERS required format due to delays in employer reporting data in consistent usable format.

**Variances:**

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	10,828,223	16,598,987	11,255,963	12,911,965	20,168,249	13,468,249	13,468,249
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	10,828,223	16,598,987	11,255,963	12,911,965	20,168,249	13,468,249	13,468,249
Expenditures	10,828,223	16,598,987	11,255,963	12,911,965	20,168,249	13,468,249	13,468,249
Transfers							
List each net transfer in/out; list each account number							
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	0	0	0	0	0	0	0
Amount from Bond Proceeds	0	0	0	0	0	0	0
Amount Held in CODs, Escrow Accounts, or Other Investments	0	0	0	0	0	0	0

**Report on Non-General Fund Information**  
for Submittal to the 2016 Legislature

Department: Budget & Finance  
 Prog ID(s): BUF 143 EU  
 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 Adjustment (if applicable):**

N/A

**Variations:**

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	5,334,612						
Beginning Cash Balance	2,479,463	1,826,572	0	0	0	0	0
Revenues	134,622	0					
Expenditures	5,064,917	1,826,572					
Transfers							
List each net transfer in/out; list each account number							
Transfers from T-904	4,150,000						
Transfers from T-925 & T-926	98,364						
Net Total Transfers	4,248,364						
Ending Cash Balance	1,797,532	0	0	0	0	0	0
Encumbrances	1,827,000						
Unencumbered Cash Balance	(29,468)	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 2016 Legislature

Department: Budget & Finance  
 Prog ID(s): BUF 143 EU  
 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 Adjustment (if applicable):**

N/A

**Variances:**

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	90,403,357	113,773,875	0	0	0	0	0
Revenues	905,019,943	0					
Expenditures	802,836,973	113,773,875					
Transfers							
List each net transfer in/out; list each account number							
Transfers to T-903/927	(4,150,000)						
Transfers to T-942	(75,000,000)						
Net Total Transfers	(79,150,000)						
Ending Cash Balance	113,436,327	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	113,436,327	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 2016 Legislature

Department: Budget & Finance  
 Prog ID(s): BUF 143 EU  
 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-925-O, Txx-926-O and Txx-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 Adjustment (if applicable):**

N/A

**Variances:**

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	98,364	0	0	0	0	0	0
Revenues							
Expenditures							
Transfers							
List each net transfer in/out; list each account number							
JT1081 (5/31/13) - T925 & T926 to T903	(98,364)						
Net Total Transfers	(98,364)						
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 2016 Legislature

Department: Budget & Finance  
 Prog ID(s): BUF 143 EU  
 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, experience gains returned by carriers and rebates from prescription drug.

**Current Program Activities/Allowable Expenses:**

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

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

N/A

**Variances:**

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	40,702	24,497,399	182,291,342	164,586,104	153,741,104	142,896,104	132,051,104
Revenues	54,645,096	1,082,149,775	979,860,974	981,155,000	981,155,000	981,155,000	981,155,000
Expenditures	105,188,399	920,855,832	991,866,212	992,000,000	992,000,000	992,000,000	992,000,000
Transfers							
List each net transfer in/out; list each account number							
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-15-997			(5,700,000)				
Net Total Transfers	75,000,000	(3,500,000)	(5,700,000)				
Ending Cash Balance	24,497,399	182,291,342	164,586,104	153,741,104	142,896,104	132,051,104	121,206,104
Encumbrances							
Unencumbered Cash Balance	24,497,399	182,291,342	164,586,104	153,741,104	142,896,104	132,051,104	121,206,104

**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 2016 Legislature

Department: Budget & Finance  
 Prog ID(s): BUF 143 EU  
 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 Adjustment (if applicable):**

N/A

**Variances:**

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		6,415,876	6,408,809	6,902,897	6,902,897	6,902,897	6,902,897
Beginning Cash Balance		0	577,516	672,080	(4,827,920)	(4,813,868)	(4,799,816)
Revenues		1,991,249	147,781	1,400,000	6,914,052	6,914,052	6,914,052
Expenditures		4,913,733	5,753,217	6,900,000	6,900,000	6,900,000	6,900,000
Transfers							
List each net transfer in/out; list each account number							
Transfer from T-13-942		3,500,000					
Transfer from T-15-942			5,700,000				
Net Total Transfers	0	3,500,000	5,700,000				
Ending Cash Balance	0	577,516	672,080	(4,827,920)	(4,813,868)	(4,799,816)	(4,785,764)
Encumbrances	0		1,616,114				
Unencumbered Cash Balance	0		(944,034)	(4,827,920)	(4,813,868)	(4,799,816)	(4,785,764)

**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 2016 Legislature

Department: Budget & Finance  
 Prog ID(s): BUF 143 EU  
 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 Adjustment (if applicable):**

N/A

**Variances:**

Revenues: Act 268, SLH, 2013, required employers to contribute to the EUTF OPEB Trust Fund. The required contributions are phased in and employers are required to contribute 100% by fiscal year ending June 30, 2019.

Expenditures: As the OPEB trust fund grows, investment fees increase.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	231,706,062	296,132,225	569,804,797	843,766,582	1,119,232,598	1,529,811,615	2,076,943,633
Revenues	64,763,206	274,001,122	274,998,443	276,466,016	411,579,017	548,132,018	714,752,019
Expenditures	337,043	328,550	1,036,658	1,000,000	1,000,000	1,000,000	1,000,000
Transfers							
List each net transfer in/out; list each account number							
Net Total Transfers	0	0					
Ending Cash Balance	296,132,225	569,804,797	843,766,582	1,119,232,598	1,529,811,615	2,076,943,633	2,790,695,652
Encumbrances							
Unencumbered Cash Balance	296,132,225	569,804,797	843,766,582	1,119,232,598	1,529,811,615	2,076,943,633	2,790,695,652

**Additional Information:**

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