

Report on Non-General Fund Information
for Submittal to the 2017 Legislature

Department: Budget and Finance
 Prog ID(s): BUF 101
 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 \$1 M apprn to the EBRF (Act 64/16), FY 17 includes a \$150 M apprn to the EBRF (Act 104/16), and FY 18 includes a proposed \$25 M deposit to the EBRF.

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 Adjustment (if applicable):

Variances: FY 14 reflects a deposit to the fund pursuant to Act 267/13. FY 16 includes a \$1 M apprn to the EBRF and FY 17 includes a \$150 M apprn to the EBRF pursuant to Act 104/16 and \$51.4 M pursuant to Section 328L-3, HRS and Article VII, Section 6, of the Hawaii State Constitution.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	24,196,781	24,196,781	83,174,164	90,194,986	100,881,986	310,663,743	342,243,362
Revenues		57,571,001	7,020,822	8,511,234	209,781,757	31,579,619	6,580,000
Expenditures							
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
10.7.15		1,406,383		32,331			
9.25.15				20,039			
7.9.16				489,055			
6.9.16				409,119			
4.22.16				967,809			
3.4.16				257,412			
Net Total Transfers	0	1,406,383	0	2,175,766	0	0	0
Ending Cash Balance	24,196,781	83,174,164	90,194,986	100,881,986	310,663,743	342,243,362	348,823,362
Encumbrances							
Unencumbered Cash Balance	24,196,781	83,174,164	90,194,986	100,881,986	310,663,743	342,243,362	348,823,362

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 2017 Legislature

Department: Budget and Finance
 Prog ID(s): BUF 101
 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 Adjustment (if applicable):

Variances:

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

Expenditures in FY 16 reflect the return of Dept of Transportation's pro rata share of overpayments for FY?

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	1,599,188	5,007,264	8,491,069	3,845,946	3,845,946	3,845,946
Revenues	1,599,188	4,098,158	3,483,805	1,821,966			
Expenditures		690,082		6,467,089			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	1,599,188	5,007,264	8,491,069	3,845,946	3,845,946	3,845,946	3,845,946
Encumbrances							
Unencumbered Cash Balance	1,599,188	5,007,264	8,491,069	3,845,946	3,845,946	3,845,946	3,845,946

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 2017 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 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)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	620,989	(23,347)	0	95,012	4,375	0	0
Revenues	(18,649)	11,521,652	18,746,942	27,783,004	23,264,973	25,523,988	24,394,481
Expenditures	0	0	0	0	0	0	0
Transfers	(700,687)						
List each net transfer in/out/ or projection in/out; list each account number							
JV monthly to transfer revenue from	75,000						
T-907 to agencies		(11,498,305)	(18,651,930)	(27,618,283)			
8/3/15 JT0089 T-16-907				(130,510)			
7/14/16 JM6984 T-19-907				(124,848)			
Net Total Transfers	(625,687)	(11,498,305)	(18,651,930)	(27,873,641)	(23,269,348)	(25,523,988)	(24,394,481)
Ending Cash Balance	(23,347)	0	95,012	4,375	0	0	0
Encumbrances							
Unencumbered Cash Balance	(23,347)	0	95,012	4,375	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 2017 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 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)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	1,857,440	55,841	1,281	25,395	25,433	0	0
Revenues	545,697	360,547	485,811	1,058,097	634,818	726,242	806,386
Expenditures	0	0	0	0			
Transfers							
List each net transfer in/out/ or projection 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)	(1,058,059)			
Net Total Transfers	(2,347,296)	(415,107)	(461,697)	(1,058,059)	(660,252)	(726,242)	(806,386)
Ending Cash Balance	55,841	1,281	25,395	25,433	0	0	0
Encumbrances							
Unencumbered Cash Balance	55,841	1,281	25,395	25,433	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 2017 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 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)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues							
Expenditures							
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers							
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 2017 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 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)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	13,000	15,000	1,000	0	5,000	0	0
Revenues	2,000	1,000	0	5,000	2,000	2,000	2,000
Expenditures	0	0	1,000	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
JM0369 dated 07/31/13		(15,000)					
Net Total Transfers		(15,000)	0	0	(7,000)	(2,000)	(2,000)
Ending Cash Balance	15,000	1,000	0	5,000	0	0	0
Encumbrances							
Unencumbered Cash Balance	15,000	1,000	0	5,000	0	0	0

Report on Non-General Fund Information
for Submittal to the 2017 Legislature

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 2017 Legislature

Department: BUF
 Prog ID(s): BUF115
 Name of Fund: Taxes Payable to Other State Agencies
 Legal Authority: Adminstratively 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 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)	(actual)	(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	17,020,931	53,181,705	47,723,093	39,308,576
Expenditures	18,366,176	69,557,540	72,743,678	17,243,898	53,181,705	47,723,093	39,308,576
Transfers							
List each net transfer in/out/ or projection 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 2017 Legislature

Department: BUF
 Prog ID(s): BUF115
 Name of Fund: Taxes Payable to Counties/HTA - TAT
 Legal Authority: Adminstratively 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 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)	(actual)	(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	213,000,000	213,000,000	214,666,667	213,555,556
Expenditures	197,000,000	208,000,000	218,000,000	213,000,000	213,000,000	214,666,667	213,555,556
Transfers							
List each net transfer in/out/ or projection 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 2017 Legislature

Department: BUF
 Prog ID(s): BUF115
 Name of Fund: Taxes Payable to Counties - Fuel Tax
 Legal Authority: Adminstratively 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 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)	(actual)	(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	78,676,804	75,632,781	76,177,392	76,828,992
Expenditures	74,406,621	73,998,948	74,222,590	78,676,804	75,632,781	76,177,392	76,828,992
Transfers							
List each net transfer in/out/ or projection 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 2017 Legislature

Department: BUF
 Prog ID(s): BUF115
 Name of Fund: Taxes Payable to Counties - GETax surcharge
 Legal Authority: Adminstratively 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 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)	(actual)	(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	259,248,034	273,506,676	288,549,544	304,419,768
Expenditures	142,779,931	293,012,688	248,518,158	259,248,034	273,506,676	288,549,544	304,419,768
Transfers							
List each net transfer in/out/ or projection 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 2017 Legislature

Department: BUF
 Prog ID(s): BUF115
 Name of Fund: Hawaii Children's Trust Fund
 Legal Authority: Adminstratively 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 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)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	8,413	8,413	0	0	0	0	0
Revenues	10,885	151,960	153,525	148,735	100,753	83,163	61,305
Expenditures	10,885	160,373	153,525	148,735	100,753	83,163	61,305
Transfers							
List each net transfer in/out/ or projection 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 2017 Legislature

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

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

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)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	13,285,838	21,658,138	18,433,585	20,214,660	38,698,147	0	0
Revenues	26,204,921	24,831,379	29,614,387	30,581,216	20,000,000	20,000,000	20,000,000
Expenditures	5,879,761	7,713,785	10,794,822	12,097,729	8,000,000	8,000,000	8,000,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	(11,952,861)						
8/19/13 JM0580 T13-932		(20,324,559)					
8/19/13 JM0580 T13-932		(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				
7/7/2015 JT0014 T-15-932							
Net Total Transfers	(11,952,861)	(20,342,147)	(17,038,490)	0	(50,698,147)	(12,000,000)	(12,000,000)
Ending Cash Balance	21,658,138	18,433,585	20,214,660	38,698,147	0	0	0
Encumbrances	15,988	72,628	0	7,084			
Unencumbered Cash Balance	21,642,150	18,360,957	20,214,660	38,691,063	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 2017 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 Adjustment (if applicable):

Not applicable *

Variances:

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(Actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	54,956,275	58,651,920	66,985,821	69,607,347	72,043,320	77,043,320	82,043,320
Revenues							
Expenditures							
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	3,695,645	8,333,901	2,621,526	2,435,973	5,000,000	5,000,000	5,000,000
Ending Cash Balance	58,651,920	66,985,821	69,607,347	72,043,320	77,043,320	82,043,320	87,043,320
Encumbrances							
Unencumbered Cash Balance	58,651,920	66,985,821	69,607,347	72,043,320	77,043,320	82,043,320	87,043,320

Report on Non-General Fund Information
for Submittal to the 2017 Legislature

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 2017 Legislature

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

Contact Name: Thomas Williams / 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' 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 employers 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)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	10,828,223	16,598,987	11,255,963	13,014,314	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	13,014,314	20,168,249	13,468,249	13,468,249
Expenditures	10,828,223	16,598,987	11,255,963	13,014,314	20,168,249	13,468,249	13,468,249
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount 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 2017 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 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)	(actual)	(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/ or projection in/out; list each account number							
	4,150,000						
	98,364						
Net Total Transfers	4,248,364		0	0	0	0	0
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 2017 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-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 :

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

Variations:

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(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/ or projection in/out; list each account number							
	(4,150,000)						
	(75,000,000)						
Net Total Transfers	(79,150,000)		0	0	0	0	0
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 2017 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-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

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)	(actual)	(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/ or projection in/out; list each account number							
	(98,364)						
Net Total Transfers	(98,364)	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount 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 2017 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, 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

Variations:

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	40,702	24,497,399	182,291,342	164,586,104	175,133,805	189,133,805	203,133,805
Revenues	54,645,096	1,082,149,775	979,860,974	1,141,022,631	1,066,000,000	1,066,000,000	1,066,000,000
Expenditures	105,188,399	920,855,832	991,866,212	1,049,474,929	1,052,000,000	1,052,000,000	1,052,000,000
Transfers							
List each net transfer in/out/ or projection 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)				
Transfer to T-16-997				(6,000,000)			
Transfer to T-16-998				(75,000,000)			
Net Total Transfers	75,000,000	(3,500,000)	(5,700,000)	(81,000,000)	0	0	0
Ending Cash Balance	24,497,399	182,291,342	164,586,104	175,133,805	189,133,805	203,133,805	217,133,805
Encumbrances							
Unencumbered Cash Balance	24,497,399	182,291,342	164,586,104	175,133,805	189,133,805	203,133,805	217,133,805

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 2017 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 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)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		6,415,876	6,408,809	6,902,897	7,099,272	7,140,000	7,140,000
Beginning Cash Balance		0	577,516	672,080	334,725	334,725	334,725
Revenues		1,991,249	147,781	240,728	7,099,000	7,140,000	7,140,000
Expenditures		4,913,733	5,753,217	5,794,444	7,099,000	7,140,000	7,140,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Transfer from T-13-942		3,500,000					
Transfer from T-15-942			5,700,000				
Transfer from T-16-942				6,000,000			
Transfer to T-14-997				(415,000)			
Transfer to T-15-997				(368,639)			
Net Total Transfers	0	3,500,000	5,700,000	5,216,361	0	0	0
Ending Cash Balance	0	577,516	672,080	334,725	334,725	334,725	334,725
Encumbrances		899,500	716,614	73,025			
Unencumbered Cash Balance	0	(321,984)	(44,534)	261,700	334,725	334,725	334,725

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 2017 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 Adjustment (if applicable):

N/A

Variations:

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)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	231,706,062	296,132,225	569,804,797	843,766,582	1,278,791,349	1,731,338,440	2,262,156,151
Revenues	64,763,206	274,001,122	274,998,443	381,924,855	522,178,494	538,247,395	686,849,516
Expenditures	337,043	328,550	1,036,658	21,900,088	76,831,403	7,429,684	11,579,220
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Transfer from T-16-942				75,000,000	7,200,000		
Net Total Transfers	0	0	0	75,000,000	7,200,000	0	0
Ending Cash Balance	296,132,225	569,804,797	843,766,582	1,278,791,349	1,731,338,440	2,262,156,151	2,937,426,447
Encumbrances							
Unencumbered Cash Balance	296,132,225	569,804,797	843,766,582	1,278,791,349	1,731,338,440	2,262,156,151	2,937,426,447

Additional Information:

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