

**Report on Non-General Fund Information**  
for Submittal to the 2019 Legislature

Department: BUF  
 Prog ID(s): BUF 101  
 Name of Fund: Mass Transit Special Fund  
 Legal Authority: Act 1 SLH 2017 1st Special Session

Contact Name: Tracy Ban  
 Phone: 586-1601  
 Fund type (MOF) S  
 Appropriation Acct. No. S-XX-350-O

**Intended Purpose:**

**Act 1**, First Special Session, Session Laws of Hawaii 2017 established the Mass Transit Special Fund from which a portion of the Transit Accommodations Tax and surcharge on State tax revenues are earmarked beginning January 1, 2018 to December 31, 2030 to provide a stable source of funding for the Honolulu Authority for Rapid Transit (HART) to accomplish the purposes as stipulated in Act 1, First Special Session Laws of Hawaii 2017.

**Source of Revenues:**

A portion of the Transit Accommodations Tax and surcharge on State tax revenues are earmarked beginning Jan 1, 2018 to Dec 31, 2030.

**Current Program Activities/Allowable Expenses:**

The legislature appropriated \$1,000,000,000 in special funds for FY18 to B&F. Extended lapse date of June 30, 2019.

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

Ceiling for the Mass Transit Special Fund will be established in the budget in FB 19-21.

**Variance:**

<b>Financial Data</b>							
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling				1,000,000,000		363,944,000	377,575,000
Beginning Cash Balance	0	0	0	0	81,793,821	81,793,821	81,793,821
Revenues	0	0	0	157,125,675	350,980,000	363,944,000	377,575,000
Expenditures				75,331,854	350,980,000	363,944,000	377,575,000
<b>Transfers</b>							
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	81,793,821	81,793,821	81,793,821	81,793,821
<b>Encumbrances</b>							
Unencumbered Cash Balance	0	0	0	81,793,821	81,793,821	81,793,821	81,793,821

**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 2019 Legislature

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

Contact Name: Neal Miyahira  
 Phone: 586-1530  
 Fund type (MOF): B  
 Appropriation Acct. No.: S-354-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:

Section 328L-3, HRS, provides that whenever State general fund revenues for each of two successive fiscal years exceeds revenues for each of the preceding fiscal years by 5%, 5% of the State general fund balance at the end of the fiscal year shall be deposited into the EBRF; however, no such transfer shall be made whenever the balance of the EBRF is equal to or more than 10% of general fund revenues for the preceding fiscal year. Article VII, Section 6, of the Hawaii State Constitution, also requires that the general fund balance at the close of each of two successive fiscal years must exceed 5% of general fund revenues for each of the two fiscal years before a deposit into an emergency fund is required. The transfer shall be executed by the director of finance; provided that all moneys deposited into the emergency and budget reserve fund under paragraph paragraph (3) shall be kept in a separate and distinct account.

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: None.

Financial Data							
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	51,534,839	51,896,767	52,385,767	52,874,767
Revenues			51,534,839	361,927	489,000	489,000	489,000
Expenditures							
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	51,534,839	51,896,767	52,385,767	52,874,767	53,363,767
Encumbrances							
Unencumbered Cash Balance	0	0	51,534,839	51,896,767	52,385,767	52,874,767	53,363,767

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 2019 Legislature

Department: BUF  
 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-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: 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), and FY 17 includes a \$150 M apprn to the EBRF (Act 104/16). Act 12, SLH 2018 deposited \$58,711,173.87 from the Tobacco Arbitration Agreement 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 (Act 64/16) and FY 17 includes a \$150 M apprn to the EBRF (Act 104/16). FY18 reflects a deposit to the fund of \$58,711,173.87 pursuant to Act 12/18.

Financial Data							
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	83,174,164	90,194,986	100,881,987	259,795,464	323,760,753	331,788,753	339,816,753
Revenues	7,020,822	8,511,234	158,241,073	63,951,075	8,028,000	8,028,000	8,028,000
Expenditures							
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
9/25/2015	S-11-352-K		15,980.33				
9/25/2015	S-11-354-K		0.01				
9/25/2015	S-11-355-K		4,059.09				
10/7/2015	S-11-338-K		25,686.03				
10/7/2015	S-11-356-K		6,646.00				
3/4/2016	S-11-379-K		3,541.20				
3/4/2016	S-11-370-K		0.56				
3/4/2016	S-11-366-K		50,000.00				
3/4/2016	S-11-374-K		198,218.11				
3/4/2016	S-11-375-K		82.36				
3/4/2016	S-11-381-K		5,570.00				
4/22/2016	S-09-391-C		967,808.98				
6/9/2016	S-01-345-K		6,500.00				



**Report on Non-General Fund Information**  
for Submittal to the 2019 Legislature

Department: BUF  
 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): T  
 Appropriation Acct. No.: T-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):

Variations:

Expenditures in FY 16 reflect the return of Dept of Transportation's pro rata share of overpayments for FY 13, FY 14, and FY 15.

Financial Data							
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	5,007,264	8,491,068	3,845,945	11,768,746	13,974,733	13,974,733	13,974,733
Revenues	3,483,805	1,821,966	7,922,801	2,205,987			
Expenditures		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	8,491,068	3,845,945	11,768,746	13,974,733	13,974,733	13,974,733	13,974,733
Encumbrances							
Unencumbered Cash Balance	8,491,068	3,845,945	11,768,746	13,974,733	13,974,733	13,974,733	13,974,733

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 2019 Legislature

Department: BUF  
 Prog ID(s): BUF 101  
 Name of Fund: Temporary Deposits  
 Legal Authority: Administratively Established

Contact Name: Tracy Ban  
 Phone: 586-1632  
 Fund type (MOF): T  
 Appropriation Acct. No.: T-909-O

Intended Purpose:

To hold temporary deposits related to vendor bids, performance bonds, salary overpayments, and various other administrative type temporary deposits.

Source of Revenues:

Temporary deposits from salary overpayments, performance bonds, vendor bids, and other administrative temporary deposits.

Current Program Activities/Allowable Expenses:

N/A

Purpose of Proposed Ceiling Adjustment (if applicable):

N/A

Variance:

Financial Data							
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	6,275	6,275	6,275	6,275	6,275	6,275	6,275
Revenues	0	0	0	0	0	0	0
Expenditures							
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	6,275	6,275	6,275	6,275	6,275	6,275	6,275
Encumbrances							
Unencumbered Cash Balance	6,275	6,275	6,275	6,275	6,275	6,275	6,275

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 2019 Legislature

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

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

Intended Purpose:

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

Source of Revenues:

Interest earned on centralized investment pool investments.

Current Program Activities/Allowable Expenses:

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

Purpose of Proposed Ceiling Increase (if applicable):

N/A

Encumbrances:

Financial Data							
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	95,012	4,375	6,083,785	43,180,126	0	0
Revenues	18,746,942	27,783,004	44,529,796	70,555,727	57,542,762	64,049,244	60,796,003
Expenditures	0	0	0	0	0	0	0
Transfers							
JV monthly to transfer revenue from T-907 to agencies							
8/3/15 JT0089 T-16-907	(18,651,930)	(27,618,283)	(38,450,386)	(33,459,386)			
7/14/16 JM6984 T-16-907		(130,510)					
		(124,848)					
Net Total Transfers	(18,651,930)	(27,873,641)	(38,450,386)	(33,459,386)	(100,722,888)	(64,049,244)	(60,796,003)
Ending Cash Balance	95,012	4,375	6,083,785	43,180,126	0	0	0
Encumbrances							
Unencumbered Cash Balance	95,012	4,375	6,083,785	43,180,126	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 2019 Legislature

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

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

Intended Purpose:

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

Source of Revenues:

Interest earned on centralized Bond Investment Pool investments.

Current Program Activities/Allowable Expenses:

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

Purpose of Proposed Ceiling Increase (if applicable):

N/A

Encumbrances:

<b>Financial Data</b>							
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	1,281	23,385	23,423	603,586	5,311,147	0	0
Revenues	485,811	1,058,097	2,817,666	7,825,554	3,900,439	4,847,886	5,524,627
Expenditures	0	0	0	0			
Transfers							
List each by JV# and date							
Adj. entry	(461,697)	(1,058,059)	(2,239,513)	(3,117,994)			
Net Total Transfers	(463,707)	(1,058,059)	(2,237,503)	(3,117,994)	(9,211,586)	(4,847,886)	(5,524,627)
Ending Cash Balance	23,385	23,423	603,586	5,311,147	0	0	0
Encumbrances							
Unencumbered Cash Balance	23,385	23,423	603,586	5,311,147	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 2019 Legislature

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

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

Intended Purpose:

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

Source of Revenues:

Security deposits from the project parties.

Current Program Activities/Allowable Expenses:

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 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	1,000	0	5,000	9,000	10,000	0	0
Revenues	0	5,000	4,000	1,000	2,000	2,000	2,000
Expenditures	1,000	0	0	0	0	0	0
Transfers							
List each by JV# and date							
Net Total Transfers	0	0	0	0	(12,000)	(2,000)	(2,000)
Ending Cash Balance	0	5,000	9,000	10,000	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	5,000	9,000	10,000	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 2019 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 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	222,967	0	0	1,526,488	0	0
Revenues	72,966,644	17,020,931	16,860,243	16,498,821	16,793,332	16,717,465	16,669,873
Expenditures	72,743,678	17,243,898	16,860,243	14,972,334	18,319,819	16,717,465	16,669,873
Transfers							
List each by JV# and date							
Net Total Transfers							
Ending Cash Balance	222,967	0.00	0	1,526,488	0	0	0
Encumbrances							
Unencumbered Cash Balance	222,967	0	0	1,526,488	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 2019 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 Increase (if applicable):

N/A

Variances:

Financial Data							
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	218,000,000	213,000,000	216,000,000	216,000,000	215,000,000	215,666,667	215,555,556
Expenditures	218,000,000	213,000,000	216,000,000	216,000,000	215,000,000	215,666,667	215,555,556
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 2019 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 B&F 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 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	0	7,554,132	7,554,132	7,554,132
Revenues	74,222,590	78,676,804	81,277,583	86,945,807	82,300,065	83,507,818	84,251,230
Expenditures	74,222,590	78,676,804	81,277,583	79,391,675	82,300,065	83,507,818	84,251,230
Transfers							
List each by JV# and date							
Net Total Transfers							
Ending Cash Balance	0	0	0	7,554,132	7,554,132	7,554,132	7,554,132
Encumbrances							
Unencumbered Cash Balance	0	0	0	7,554,132	7,554,132	7,554,132	7,554,132

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 2019 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 Increase (if applicable):

N/A

Variances:

Financial Data							
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	53,472,882	0	0	0
Revenues	248,518,158	259,248,034	248,158,469	305,215,298	322,002,140	339,712,257	358,396,431
Expenditures	248,518,158	259,248,034	194,685,587	358,688,180	322,002,140	339,712,257	358,396,431
Transfers							
List each by JV# and date							
Net Total Transfers	0	0	0	0			
Ending Cash Balance	0	0	53,472,882	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	53,472,882	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 2019 Legislature

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

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

Intended Purpose:

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

Source of Revenues:

Income tax refund designation by taxpayer.

Current Program Activities/Allowable Expenses:

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

Purpose of Proposed Ceiling Increase (if applicable):

N/A

Variances:

Financial Data							
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	153,525	148,735	154,680	161,865	105,515	89,127	64,881
Expenditures	153,525	148,735	154,680	161,865	105,515	89,127	64,881
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 2019 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:

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 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	7,018,984	7,148,438	11,674,867	11,684,692	11,684,692	11,715,179	11,715,179
Beginning Cash Balance	18,433,585	20,214,660	38,698,147	12,939,216	19,648,008	0	0
Revenues	29,614,387	30,581,216	26,825,417	29,807,415	20,000,000	20,000,000	20,000,000
Expenditures	10,794,822	12,097,729	15,193,285	11,492,440	8,000,000	8,000,000	8,000,000
Transfers							
List each net transfer in/out; list each account number							
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						
9/6/16 JM0940			(37,391,063)				
9/28/17 JM1436 TF to GF				(11,606,183)			
Net Total Transfers	(17,038,490)	0	(37,391,063)	(11,606,183)	(31,648,008)	(12,000,000)	(12,000,000)
Ending Cash Balance	20,214,660	38,698,147	12,939,216	19,648,008	0	0	0
Encumbrances	0	7,084		1,316			
Unencumbered Cash Balance	20,214,660	38,691,063	12,939,216	19,646,692	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 2019 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 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
	(actual)	(actual)	(actual)	(Actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	66,985,821	69,607,347	72,043,320	77,280,232	80,863,303	85,863,303	90,863,303
Revenues							
Expenditures							
Transfers							
List each by JV# and date							
	2,621,526	2,435,973	5,236,912	3,583,071			
Net Total Transfers	2,621,526	2,435,973	5,236,912	3,583,071	5,000,000	5,000,000	5,000,000
Ending Cash Balance	69,607,347	72,043,320	77,280,232	80,863,303	85,863,303	90,863,303	95,863,303
Encumbrances							
Unencumbered Cash Balance	69,607,347	72,043,320	77,280,232	80,863,303	85,863,303	90,863,303	95,863,303

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 2019 Legislature

Department: BUF  
 Prog ID(s): BUF 141  
 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 2020 Appropriation Ceiling represents increase in Other Costs to make pension computer system change to implement Hawaii Qualified Domestic Relations Order (HIDRO) Acts 263 & 30, establish Chief Compliance Officer to protect ERS investment and operational assets; a funds for ERS internal audit function established by the Board of Trustees.

Variations: Note: FY2017 Appropriation Ceiling corrected on this report.

<b>Financial Data</b>							
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	11,255,963	13,014,314	20,418,249	17,279,607	18,009,878	20,085,250	18,680,280
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	11,255,963	13,014,314	20,164,177	16,603,243	18,009,878	20,085,250	18,680,280
Expenditures	11,255,963	13,014,314	20,164,177	16,603,243	18,009,878	20,085,250	18,680,280
<b>Transfers</b>							
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
<b>Encumbrances</b>							
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 2019 Legislature

Department: BUF  
 Prog ID(s): BUF 143  
 Name of Fund: Hawaii Employer-Union Health Benefits Trust Fund  
 Legal Authority: Chapter 87A-30, HRS

Contact Name: Amy Cheung  
 Phone: 587-5431  
 Fund type (MOF) T  
 Appropriation Acct. No. T-xx-906

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. Act 145, SLH 2017 provided appropriation to the EUTF to employ certain EUTF staff through the civil service system.

Source of Revenues: Revenues represent an increase in the EUTF FY18 & FY19 budget appropriate for personnel costs.

Current Program Activities/Allowable Expenses: Expenditures are limited to payroll costs resulting from the civil service conversion.

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

Variations:

Financial Data							
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling				86,837	104,616		
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues				0	0	0	0
Expenditures				86,837	104,616	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Transfer from T-18-997				86,837	104,616	0	0
Net Total Transfers	0	0	0	86,837	104,616	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 2019 Legislature

Department: BUF  
 Prog ID(s): BUF 143  
 Name of Fund: Hawaii Employer-Union Health Benefits Trust Fund  
 Legal Authority: Chapter 87A-30, HRS

Contact Name: Amy Cheung  
 Phone: 587-5431  
 Fund type (MOF) T  
 Appropriation Acct. No. T-xx-942

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. Effective 7/1/13, 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. Administrative fees are transferred to T-997.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Financial Data							
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	182,291,342	164,586,104	175,133,805	191,331,085	251,569,393	361,177,252	460,035,952
Revenues	979,860,974	1,141,022,631	1,173,430,970	1,240,753,235	1,294,131,593	1,307,072,909	1,333,214,367
Expenditures	991,866,212	1,049,474,929	1,143,233,690	1,172,914,927	1,184,523,734	1,208,214,209	1,232,378,493
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Transfer from T-13-942							
Transfer in from T-13-904							
Transfer to T-15-997	(5,700,000)						
Transfer to T-16-997		(6,000,000)					
Transfer to T-16-998		(75,000,000)					
Transfer to T-17-997			(6,800,000)				
Transfer to T-17-998			(7,200,000)				
Transfer to T-18-997				(7,600,000)			
Net Total Transfers	(5,700,000)	(81,000,000)	(14,000,000)	(7,600,000)	0	0	0
Ending Cash Balance	164,586,104	175,133,805	191,331,085	251,569,393	361,177,252	460,035,952	560,871,826
Encumbrances							
Unencumbered Cash Balance	164,586,104	175,133,805	191,331,085	251,569,393	361,177,252	460,035,952	560,871,826

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 2019 Legislature

Department: BUF  
 Prog ID(s): BUF 143  
 Name of Fund: Hawaii Employer-Union Health Benefits Trust Fund  
 Legal Authority: Chapter 87A-30, HRS

Contact Name: Amy Cheung  
 Phone: 587-5431  
 Fund type (MOF) T  
 Appropriation Acct. No. T-xx-997

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 1/1/14 and 7/1/14, 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. Administrative fees are transferred from T-942.

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

Variances:

Financial Data							
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	6,408,809	6,902,897	7,099,272	7,584,071	7,776,516	18,281,213	8,798,391
Beginning Cash Balance	577,516	672,080	334,725	387,139	444,150	444,150	444,150
Revenues	147,781	240,728	28,728	53,927	7,776,516	18,281,213	8,798,391
Expenditures	5,753,217	5,794,444	5,951,988	6,991,950	7,776,516	18,281,213	8,798,391
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Transfer from T-13-942							
Transfer from T-15-942	5,700,000						
Transfer from T-16-942		6,000,000					
Transfer from T-17-942			6,800,000				
Transfer from T-18-942				7,600,000			
Transfer to T-18-906				(86,837)			
Transfer to T-14-997		(415,000)	(484,500)				
Transfer to T-15-997		(368,639)	(301,456)	(20,833)			
Transfer to T-16-997			(38,370)				
Transfer to T-17-997				(497,295)			
Net Total Transfers	5,700,000	5,216,361	5,975,674	6,995,034	0	0	0
Ending Cash Balance	672,080	334,725	387,139	444,150	444,150	444,150	444,150
Encumbrances	716,614	73,025	546,810				
Unencumbered Cash Balance	(44,534)	261,700	(159,672)	444,150	444,150	444,150	444,150

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 2019 Legislature

Department: BUF  
 Prog ID(s): BUF 143  
 Name of Fund: Hawaii Employer-Union Health Benefits Trust Fund  
 Legal Authority: Chapter 87A-30, HRS

Contact Name: Amy Cheung  
 Phone: 587-5431  
 Fund type (MOF) T  
 Appropriation Acct. No. T-xx-998

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: Employers make contributions for the pre-funding of the Other Post-Employment Benefits (OPEB) Trust. 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 due to 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 grows, investment fees will increase.

Financial Data							
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	569,804,797	843,766,582	1,278,791,349	1,673,325,875	2,189,336,116	2,725,942,444	3,257,082,559
Revenues	274,998,443	381,924,855	389,918,750	519,874,091	540,985,000	536,592,000	529,638,000
Expenditures	1,036,658	21,900,088	2,584,224	3,863,850	4,378,672	5,451,885	6,514,165
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Transfer from T-16-942		75,000,000					
Transfer from T-17-942			7,200,000				
Net Total Transfers	0	75,000,000	7,200,000	0	0	0	0
Ending Cash Balance	843,766,582	1,278,791,349	1,673,325,875	2,189,336,116	2,725,942,444	3,257,082,559	3,780,206,394
Encumbrances							
Unencumbered Cash Balance	843,766,582	1,278,791,349	1,673,325,875	2,189,336,116	2,725,942,444	3,257,082,559	3,780,206,394

Additional Information:

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