

**Report on Non-General Fund Information**  
for Submittal to the 2020 Legislature

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

Contact Name: Tracy Ban  
 Phone: 586-1601  
 Fund type (MOF) B  
 Appropriation Acct. No. S-xx-316-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:**

Act 1, SLH 2017 allows for the use of funds for capital costs for a mass transit project.

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

**Variances:**

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling					363,944,000	377,575,000	377,575,000
Beginning Cash Balance		0	0	0	0	78,753,160	78,753,160
Revenues					363,944,000	377,575,000	377,575,000
Expenditures					363,944,000	377,575,000	377,575,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
7/30/2019 S-18-350-O					78,753,160		
Net Total Transfers	0	0	0	0	78,753,160	0	0
Ending Cash Balance	0	0	0	0	78,753,160	78,753,160	78,753,160
<b>Encumbrances</b>							
Unencumbered Cash Balance	0	0	0	0	78,753,160	78,753,160	78,753,160

**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 2020 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) B  
 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):**

**Variances:**

<b>Financial Data</b>							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			1,000,000,000				
Beginning Cash Balance		0	0	81,793,821	78,753,160	0	0
Revenues			157,125,675	324,683,212	0	0	0
Expenditures			75,331,854	327,723,873	0	0	0
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
7/30/2019 S-20-316-O					(78,753,160)		
Net Total Transfers	0	0	0	0	(78,753,160)	0	0
Ending Cash Balance	0	0	81,793,821	78,753,160	0	0	0
<b>Encumbrances</b>							
Unencumbered Cash Balance	0	0	81,793,821	78,753,160	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 2020 Legislature

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

Contact Name: Wendy Moranha  
 Phone: 586-1570  
 Fund type (MOF): B  
 Appropriation Acct. No.: S-xx-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 2016 (actual)	FY 2017 (actual)	FY 2018 (actual)	FY 2019 (actual)	FY 2020 (estimated)	FY 2021 (estimated)	FY 2022 (estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	51,534,839	51,896,767	52,326,080	52,815,080	53,304,080
Revenues		51,534,839	361,927	429,314	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	51,534,839	51,896,767	52,326,080	52,815,080	53,304,080	53,793,080
Encumbrances							
Unencumbered Cash Balance	0	51,534,839	51,896,767	52,326,080	52,815,080	53,304,080	53,793,080

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 2020 Legislature

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

Contact Name: Wendy Moranha  
 Phone: 586-1570  
 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: 15% of tobacco settlement revenues after the first \$350,000 are transferred into the emergency and budget reserve fund (EBRF); FY 16 includes a \$1 M appropriation to the EBRF (Act 64/16), FY 17 includes a \$150 M appropriation to the EBRF (Act 104/16). Act 12, SLH 2018 deposited \$58,711,173.87 from the Tobacco Arbitration Agreement to the EBRF. FY 20 includes a \$5 M appropriation to the EBRF (Act 44, SLH 2019). In addition, FY20 includes \$4,850,000 in tobacco settlement revenues that was inadvertently not deposited in FY19.

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 16 includes a \$1 M appropriation to the EBRF (Act 64/16) and FY 17 includes a \$150 M appropriation to the EBRF (Act 104/16). FY18 reflects a deposit to the fund of \$58,711,173.87 pursuant to Act 12/18. FY20 includes a \$5 M appropriation to EBRF (Act 44/19) plus \$4,850,000, in tobacco settlement revenues that was inadvertently not deposited in FY19.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	90,194,986	100,881,987	259,795,464	323,760,753	325,911,080	343,219,080	350,647,080
Revenues	8,511,234	158,241,073	63,951,075	2,164,540	17,308,000	7,428,000	7,468,000
Expenditures							
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
9/25/2015	S-11-352-K	15,980					
9/25/2015	S-11-354-K	0					
9/25/2015	S-11-355-K	4,059					
10/7/2015	S-11-338-K	25,686					
10/7/2015	S-11-356-K	6,646					
3/4/2016	S-11-379-K	3,541					
3/4/2016	S-11-370-K	1					
3/4/2016	S-11-366-K	50,000					
3/4/2016	S-11-374-K	198,218					
3/4/2016	S-11-375-K	82					
3/4/2016	S-11-381-K	5,570					
4/22/2016	S-09-391-C	967,809					

**Report on Non-General Fund Information**  
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	FY 2016 (actual)	FY 2017 (actual)	FY 2018 (actual)	FY 2019 (actual)	FY 2020 (estimated)	FY 2021 (estimated)	FY 2022 (estimated)
6/9/2016 S-01-345-K	6,500						
6/9/2016 S-04-366-K	110,000						
6/9/2016 S-05-366-K	1						
6/9/2016 S-05-368-K	91,205						
6/9/2016 S-05-372-K	69,904						
6/9/2016 S-06-326-K	6,837						
6/9/2016 S-06-370-K	0						
6/9/2016 S-06-377-K	100,000						
6/9/2016 S-06-378-K	30						
6/9/2016 S-15-363-K	23,942						
6/9/2016 S-16-363-K	700						
7/9/2016 S-07-318-G	489,055						
9/13/2016 S-11-337-E		3,790					
1/17/2017 S-11-353-K		427,159					
1/17/2017 S-11-359-K		74,779					
1/17/2017 S-11-361-K		14,574					
1/17/2017 S-11-358-K		100,000					
3/3/2017 S-04-330-K		2,500					
3/3/2017 S-06-330-K		44,141					
3/15/2017 S-11-359-K		5,222					
3/15/2017 S-11-366-K		240					
7/14/2017 S-15-308-H			12,472				
7/17/2017 S-10-347-H			1,741				
8/31/2018 S-15-308-H				(12,472)			
8/31/2018 S-10-347-H				(1,741)			
<b>Net Total Transfers</b>	<b>2,175,767</b>	<b>672,404</b>	<b>14,213</b>	<b>(14,213)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Cash Balance</b>	<b>100,881,987</b>	<b>259,795,464</b>	<b>323,760,753</b>	<b>325,911,080</b>	<b>343,219,080</b>	<b>350,647,080</b>	<b>358,115,080</b>
<b>Encumbrances</b>							
<b>Unencumbered Cash Balance</b>	<b>100,881,987</b>	<b>259,795,464</b>	<b>323,760,753</b>	<b>325,911,080</b>	<b>343,219,080</b>	<b>350,647,080</b>	<b>358,115,080</b>

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 2020 Legislature

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

Contact Name: Tracy Ban  
 Phone: 586-1601  
 Fund type (MOF) T  
 Appropriation Acct. No. T-xx-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:**

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

**Variances:**

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(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							
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 2020 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: Wendy Moranha  
 Phone: 586-1570  
 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):

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.

Revenues in FY 19 Include the repayment of funds returned FY 16 to Dept of Transportation of pro rata share of overpayments for FY 13, FY 14, and FY 15.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	8,491,068	3,845,945	11,768,747	13,974,733	21,287,134	21,287,134	21,287,134
Revenues	1,821,966	7,922,801	2,205,987	7,312,401			
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	3,845,945	11,768,747	13,974,733	21,287,134	21,287,134	21,287,134	21,287,134
Encumbrances							
Unencumbered Cash Balance	3,845,945	11,768,747	13,974,733	21,287,134	21,287,134	21,287,134	21,287,134

**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 2020 Legislature

Department: BUF  
 Prog ID(s): BUF 115  
 Name of Fund: Interest Earned - Investment Pool  
 Legal Authority: Administratively established

Contact Name: Roderick Becker  
 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 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	95,012	4,375	6,083,785	43,180,126	117,435,867	0	0
Revenues	27,783,004	44,529,796	70,555,727	117,574,097	94,064,912	105,819,505	99,942,208
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	(27,618,283)	(38,450,386)	(33,459,386)	(43,318,356)			
7/14/16 JM6984 T-19-907	(130,510)						
	(124,848)						
Net Total Transfers	(27,873,641)	(38,450,386)	(33,459,386)	(43,318,356)	(211,500,779)	(105,819,505)	(99,942,208)
Ending Cash Balance	4,375	6,083,785	43,180,126	117,435,867	0	0	0
Encumbrances							
Unencumbered Cash Balance	4,375	6,083,785	43,180,126	117,435,867	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 2020 Legislature

Department: BUF  
 Prog ID(s): BUF 115  
 Name of Fund: Interest Earned - Bond Investment Pool  
 Legal Authority: Administratively established

Contact Name: Roderick Becker  
 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 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	23,385	23,423	603,586	5,311,147	15,074,322	0	0
Revenues	1,058,097	2,817,666	7,825,554	13,925,014	8,189,411	9,979,993	10,698,140
Expenditures	0	0	0	0			
Transfers							
List each by JV# and date							
Adj. entry	(1,058,059)	(2,239,513)	(3,117,994)	(4,161,839)			
Net Total Transfers	(1,058,059)	(2,237,503)	(3,117,994)	(4,161,839)	(23,263,733)	(9,979,993)	(10,698,140)
Ending Cash Balance	23,423	603,586	5,311,147	15,074,322	0	0	0
Encumbrances							
Unencumbered Cash Balance	23,423	603,586	5,311,147	15,074,322	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 2020 Legislature

Department: BUF  
 Prog ID(s): BUF 115  
 Name of Fund: Temporary Deposits - Special Purpose Revenue Bond - Security Deposit  
 Legal Authority: Administratively established

Contact Name: Roderick Becker  
 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 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	5,000	9,000	10,000	6,000	0	0
Revenues	5,000	4,000	1,000	6,000	2,000	2,000	2,000
Expenditures	0	0	0	0	0	0	0
Transfers							
List each by JV# and date							
JM 0308 dated 7/31/18	0	0	0	(10,000)			
Net Total Transfers	0	0	0	(10,000)	(8,000)	(2,000)	(2,000)
Ending Cash Balance	5,000	9,000	10,000	6,000	0	0	0
Encumbrances							
Unencumbered Cash Balance	5,000	9,000	10,000	6,000	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 2020 Legislature

Department: BUF  
 Prog ID(s): BUF 115  
 Name of Fund: Taxes Payable to Other State Agencies  
 Legal Authority: Administratively established

Contact Name: Roderick Becker  
 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 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	222,967	0	0	1,526,488	1,344,914	0	0
Revenues	17,020,931	16,860,243	16,498,821	15,670,035	16,343,033	16,170,630	16,061,233
Expenditures	17,243,898	16,860,243	14,972,334	15,851,609	17,687,947	16,170,630	16,061,233
Transfers							
List each by JV# and date							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	1,526,488	1,344,914	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	1,526,488	1,344,914	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 2020 Legislature

Department: BUF  
 Prog ID(s): BUF 115  
 Name of Fund: Taxes Payable to Counties/HTA - TAT  
 Legal Authority: Administratively established

Contact Name: Roderick Becker  
 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 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	213,000,000	216,000,000	216,000,000	203,000,000	211,666,667	210,222,222	208,296,296
Expenditures	213,000,000	216,000,000	216,000,000	203,000,000	211,666,667	210,222,222	208,296,296
Transfers							
List each by JV# and date							
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 2020 Legislature

Department: BUF  
 Prog ID(s): BUF 115  
 Name of Fund: Taxes Payable to Counties - Fuel Tax  
 Legal Authority: Administratively established

Contact Name: Roderick Becker  
 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 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	7,554,132	7,865,039	0	0
Revenues	78,676,804	81,277,583	86,945,807	90,642,707	86,288,699	87,959,071	88,296,826
Expenditures	78,676,804	81,277,583	79,391,675	90,331,800	94,153,738	87,959,071	88,296,826
Transfers							
List each by JV# and date							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	7,554,132	7,865,039	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	7,554,132	7,865,039	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 2020 Legislature

Department: BUF  
 Prog ID(s): BUF 115  
 Name of Fund: Taxes Payable to Counties - GET surcharge  
 Legal Authority: Administratively established

Contact Name: Roderick Becker  
 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 General Excise Tax (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:

GET 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 GET

Purpose of Proposed Ceiling Increase (if applicable):

N/A

Variances:

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	53,472,882	0	12,686,546	0	0
Revenues	259,248,034	248,158,469	305,215,298	348,072,486	367,216,473	387,413,379	408,721,115
Expenditures	259,248,034	194,685,587	358,688,180	335,385,940	379,903,018	387,413,379	408,721,115
Transfers							
List each by JV# and date							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	53,472,882	0	12,686,546	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	53,472,882	0	12,686,546	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 2020 Legislature

Department: BUF  
 Prog ID(s): BUF 115  
 Name of Fund: Hawaii Children's Trust Fund  
 Legal Authority: Administratively established

Contact Name: Roderick Becker  
 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 Hawaii Community Foundation per income tax refund designation.

Purpose of Proposed Ceiling Increase (if applicable):

N/A

Variances:

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	0	130,085	0	0
Revenues	148,735	154,680	161,865	290,295	150,720	147,005	99,242
Expenditures	148,735	154,680	161,865	160,210	280,805	147,005	99,242
Transfers							
List each by JV# and date							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	130,085	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	130,085	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 2020 Legislature

Department: BUF  
 Prog ID(s): BUF 115  
 Name of Fund: Unclaimed Property Trust Fund  
 Legal Authority: Administratively established

Contact Name: Roderick Becker  
 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 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2021
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	7,148,438	11,674,867	11,684,692	11,684,692	11,715,179	11,715,179	11,715,179
Beginning Cash Balance	20,214,660	38,698,147	12,939,216	19,648,008	20,922,134	0	0
Revenues	30,581,216	26,825,417	29,807,415	30,417,719	20,000,000	20,000,000	20,000,000
Expenditures	12,097,729	15,193,285	11,492,440	10,824,808	8,000,000	8,000,000	8,000,000
Transfers							
List each net transfer in/out; list each account number							
9/6/16 JM0940		(37,391,063)					
9/28/17 JM 1436 TF to GF			(11,606,183)				
9/20/18 JM 1241 TF to GF				(18,318,785)			
Net Total Transfers	0	(37,391,063)	(11,606,183)	(18,318,785)	(32,922,134)	(12,000,000)	(12,000,000)
Ending Cash Balance	38,698,147	12,939,216	19,648,008	20,922,134	0	0	0
Encumbrances	7,084		1,316	295			
Unencumbered Cash Balance	38,691,063	12,939,216	19,646,692	20,921,839	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 2020 Legislature

Department: BUF  
 Prog ID(s): BUF 115  
 Name of Fund: College Savings Program Trust Fund  
 Legal Authority: Chapter 256,HRS

Contact Name: Roderick Becker  
 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 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(Actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	69,607,347	72,043,320	77,280,232	80,863,303	86,021,047	91,021,047	96,021,047
Revenues							
Expenditures							
Transfers							
List each by JV# and date							
	2,435,973	5,236,912	3,583,071	5,157,744			
Net Total Transfers	2,435,973	5,236,912	3,583,071	5,157,744	5,000,000	5,000,000	5,000,000
Ending Cash Balance	72,043,320	77,280,232	80,863,303	86,021,047	91,021,047	96,021,047	101,021,047
Encumbrances							
Unencumbered Cash Balance	72,043,320	77,280,232	80,863,303	86,021,047	91,021,047	96,021,047	101,021,047

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 2020 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):**

Decrease in FY 2021 and FY 2022 Appropriation Ceiling represents elimination of one-time costs for projects and software license purchases.

**Variations:**

Variance for FY 2020 includes one time costs for Oracle software licenses required to remain compliant in migration to the Cloud.

<b>Financial Data</b>							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	13,014,314	20,418,249	17,279,607	18,009,878	20,427,078	18,679,890	18,300,000
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	13,014,314	20,164,177	16,603,243	17,622,083	20,427,078	18,679,890	18,300,000
Expenditures	13,014,314	20,164,177	16,603,243	17,622,083	20,427,078	18,679,890	18,300,000
<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	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 2020 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 personel 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.

Variances:

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			86,837	104,616			
Beginning Cash Balance		0	0	0	0	0	0
Revenues							
Expenditures			86,837	104,616	0	0	0
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Transfer from T-18-997			86,837				
Transfer from T-19-997				104,616			
Net Total Transfers	0	0	86,837	104,616	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 2020 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): N/A.

Variations:

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	164,586,104	175,133,805	191,331,085	251,569,393	293,553,012	361,053,012	428,553,012
Revenues	1,141,022,631	1,173,430,970	1,240,753,235	1,288,268,228	1,306,500,000	1,306,500,000	1,306,500,000
Expenditures	1,049,474,929	1,143,233,690	1,172,914,927	1,238,684,610	1,239,000,000	1,239,000,000	1,239,000,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
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)				
Transfer to T-19-997				(7,600,000)			
Net Total Transfers	(81,000,000)	(14,000,000)	(7,600,000)	(7,600,000)	0	0	0
Ending Cash Balance	175,133,805	191,331,085	251,569,393	293,553,012	361,053,012	428,553,012	496,053,012
Encumbrances							
Unencumbered Cash Balance	175,133,805	191,331,085	251,569,393	293,553,012	361,053,012	428,553,012	496,053,012

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 2020 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 1/1/19 and 7/1/19, 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.

Variations: FY20 budget includes \$9.956M for a new Benefits Administration System.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	6,902,897	7,099,272	7,584,071	7,776,516	18,531,260	8,823,787	8,823,787
Beginning Cash Balance	672,080	334,725	387,139	444,150	297,672	297,672	297,672
Revenues	240,728	28,728	53,927	171,810	18,531,260	8,823,787	8,823,787
Expenditures	5,794,444	5,951,988	6,991,950	7,476,465	18,531,260	8,823,787	8,823,787
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
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)				
Transfer from T-19-942				7,600,000			
Transfer to T-17-997				(22,083)			
Transfer to T-18-997				(315,124)			
Transfer to T-19-906				(104,616)			
Net Total Transfers	5,216,361	5,975,674	6,995,034	7,158,177	0	0	0
Ending Cash Balance	334,725	387,139	444,150	297,672	297,672	297,672	297,672
Encumbrances							
Unencumbered Cash Balance	334,725	387,139	444,150	297,672	297,672	297,672	297,672

**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 2020 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 T-998 account 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 annual 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 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	843,766,582	1,278,791,349	1,673,325,875	2,189,336,116	2,859,375,492	3,602,426,492	4,380,526,492
Revenues	381,924,855	389,918,750	519,874,091	705,379,093	778,551,000	814,100,000	854,502,000
Expenditures	21,900,088	2,584,224	3,863,850	35,339,718	35,500,000	36,000,000	36,500,000
<b>Transfers</b>							
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	75,000,000	7,200,000	0	0	0	0	0
Ending Cash Balance	1,278,791,349	1,673,325,875	2,189,336,116	2,859,375,492	3,602,426,492	4,380,526,492	5,198,528,492
Encumbrances							
Unencumbered Cash Balance	1,278,791,349	1,673,325,875	2,189,336,116	2,859,375,492	3,602,426,492	4,380,526,492	5,198,528,492

**Additional Information:**

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