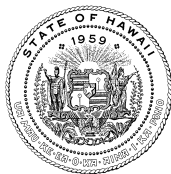


DAVID Y. IGE  
GOVERNOR



CRAIG K. HIRAI  
DIRECTOR  
  
ROBERT YU  
DEPUTY DIRECTOR

EMPLOYEES' RETIREMENT SYSTEM  
HAWAII EMPLOYER-UNION HEALTH BENEFITS TRUST FUND  
OFFICE OF THE PUBLIC DEFENDER

**STATE OF HAWAII**  
**DEPARTMENT OF BUDGET AND FINANCE**  
P.O. BOX 150  
HONOLULU, HAWAII 96810-0150

ADMINISTRATIVE AND RESEARCH OFFICE  
BUDGET, PROGRAM PLANNING AND  
MANAGEMENT DIVISION  
FINANCIAL ADMINISTRATION DIVISION  
OFFICE OF FEDERAL AWARDS MANAGEMENT (OFAM)

June 10, 2021

FINANCE MEMORANDUM

MEMO NO. 21-08

TO: All Department Heads

FROM: Craig K. Hirai /s/  
Director of Finance

SUBJECT: House Bill No. 1298, H.D. 1, S.D. 1, C.D. 1, Relating to State Funds –  
Review of Excess Non-General Fund Balances

House Bill (H.B.) No. 1298, H.D. 1, S.D. 1, C.D. 1, Relating to State Funds, was passed by the 2021 Legislature for the purpose of triggering a full accounting of various non-general funded program objectives, performance, and results and transfer of excess balances of identified non-general funds to the general fund. This bill authorizes the Director of Finance to transfer the identified amounts or so much thereof as may be necessary for FY 21 from the specified funds or accounts to the general fund.

Because this bill, once approved, would be effective on June 30, 2021 and the transfers must be done in FY 21, time is of the essence. As such, your assistance is requested to facilitate the review of the non-general fund balances identified in H.B. No. 1298 for transfer to the general fund.

To determine unrequired cash balances, departments shall consider the following for each respective fund or account, as applicable:

- Operating costs, such as payroll and contract requirements, until June 30, 2021.
- Capital improvement program (CIP) costs for contracts expected to be encumbered by June 30, 2021, as applicable.
- Revenue collection schedules and the impact of COVID-19 on anticipated revenues.
- Funding required to support operating and CIP costs for FB 2021-23.

- State, federal, or other limitations on the use of the fund.

Departments shall provide the information specified in the attached format, which shall include the following:

1. Each fund or account listed individually (prefilled).
2. Amount authorized in H.B. No. 1298 to be transferred by the Director of Finance from the respective fund or account to the general fund (prefilled).
3. The estimated unrequired cash balance as of June 30, 2021 that can be transferred to the general fund.
4. If the unrequired cash balance is less than the amount authorized to be transferred to the general fund, please explain.

All affected departments will be provided a prefilled Excel file by their Department of Budget and Finance (B&F) analyst. Each department shall submit via email its completed review with an official transmittal memorandum in PDF format from your department's designated email account to B&F at [DBF.DOCS@hawaii.gov](mailto:DBF.DOCS@hawaii.gov) by June 18, 2021. The completed Excel file shall also be submitted via email to your B&F analyst.

Your attention and cooperation in this matter is appreciated.

Attachment (as applicable)

**House Bill 1298, HD1, SD1, CD1 Relating to State Funds  
Details of Non-General Fund Transfer to the General Fund**

	Dept	Prog ID	Account Code	Fund Name	Minimum amount in excess of the requirements of the fund as determined by the legislature	Amount authorized to be transferred to the general fund by the director of finance (\$)	Unrequired cash balance as of 6/30/2021	Comments (Explain if the unrequired cash balance is less than the amount authorized to be transferred to the general fund)
4	AGR		S-301-A	AGRICULTURAL LOAN RESERVE FUND	1,136,940.48	1,136,940.48		
5	AGR		S-308-A	SEAL OF QUALITY SPECIAL FUND	20,000.00	20,000.00		
6	AGR		S-309-A	MEASUREMENT STANDARDS	213,778.75	213,778.75		
7	AGR		S-312-A	BIOSECURITY PROGRAM	94,561.80	94,561.80		
8	AGR		S-317-A	AGRICULTURAL PARKS SPECIAL FUND	200,000.00	200,000.00		
9	AGR		S-319-A	GENERAL ADMINISTRATION FOR AGRICULTURE	494,008.43	494,008.43		
10	AGR		S-321-A	AGR DEV/FOOD SECURITY - ADD	161,273.02	161,273.02		
11	AGR		S-331-A	AGRICULTURAL DEVELOPMENT & FOOD SECURITY	7,993,163.95	7,993,163.95		
12	AGR		S-333-A	AGR DEV/FOOD SECURITY - PI	303,931.03	303,931.03		
13	AGR		S-335-A	AGR DEV/FOOD SECURITY - ARM	25,612.68	25,612.68		
14	AGR		S-337-A	AGRIBUSINESS DEVELOPMENT & RESEARCH	32,510.49	32,510.49		
15	AGR		S-352-A	AGRICULTURAL DEV & FOOD SECURITY SPEC FD	177,204.55	177,204.55		
16	AGR		S-354-A	HAWAII WATER INFRASTRUCTURE SPEC FUND	813,719.76	813,719.76		

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1	AGS	130	S-333-M	INFORMATION MGMT & TECHNOLOGY SVCS	100,000.00	100,000.00		
2	AGS	HMS224	S-335-M	LEEWARD COAST HOMELESS PROJECT	7,868.73	7,868.73		
3	AGS	111	S-365-M	STATE ARCHIVES PRESERVATION LT ACCESS SF	200,000.00	200,000.00		

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17	ATG	100	S-305-N	DNA REGISTRY SPECIAL FUND	50,000.00	50,000.00		
18	ATG	100	S-350-N	INTERNET CRIMES AGAINST CHILD SF	120,000.00	120,000.00		

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19	BED		S-302-B	FOREIGN TRADE ZONE	250,000.00	250,000.00		
20	BED		S-305-B	ENERGY SECURITY FUND	2,400,000.00	2,400,000.00		
21	BED		S-308-B	HYDROGEN INVESTMENT CAPITAL SPECIAL FUND	1,303.29	1,303.29		
22	BED		S-309-B	CREATIVE INDUSTRIES DIVISION	30,000.00	30,000.00		

**House Bill 1298, HD1, SD1, CD1 Relating to State Funds  
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23	DEF	110	S-351-G	COVID19 RESPONSE	600.80	600.80		
24	DEF	110	T-905-G	ASSET FORFEITURE TRUST ACCOUNT - FEDERAL	49,782.79	49,782.79		

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25	EDN	200	S-321-E	HAWAII TEACHER STANDARDS BOARD SPL FUND	1,098.41	1,098.41		
26	EDN	500	S-333-E	PVT TRADE, VOC & TECH SCHOOL LICENSURE	23,801.19	23,801.19		
27	EDN	100	S-350-E	DRIVER EDUCATION PROGRAM	2,000,000.00	2,000,000.00		



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44	HMS	902	S-302-K	GENERAL SUPPORT FOR HEALTH CARE PAYMENTS	14,355.00	14,355.00		
45	HMS	N/A	S-339-K	FINANCIAL ASSISTANCE FOR HOUSING	1,769.44	1,769.44		
46	HMS	401	S-368-K	NURSING FACILITY SUSTAINABILITY SP FUND	28,097.30	28,097.30		
47	HMS	401	S-372-K	NURSING FACILITY SUSTAINABILITY SP FUND	1,119,729.15	1,119,729.15		
48	HMS	401	S-382-K	NURSING FACILITY SUSTAINABILITY PROG SF	166,325.66	166,325.66		
49	HMS	224	T-920-K	KAHIKOLU OHANA O WAIANAE PROJECT	1,061.50	1,061.50		

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43	HRD	HRD102	S-310-P	HUMAN RESOURCES DEVELOPMENT SPECIAL FUND	1,800,000.00	1,800,000.00		

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	Dept	Prog ID	Account Code	Fund Name	Minimum amount in excess of the requirements of the fund as determined by the legislature	Amount authorized to be transferred to the general fund by the director of finance (\$)	Unrequired cash balance as of 6/30/2021	Comments (Explain if the unrequired cash balance is less than the amount authorized to be transferred to the general fund)
28	HTH	HTH560	S-305-H	COMMUNITY HEALTH CENTERS SPECIAL FUND	10,000,000.00	10,000,000.00		
29	HTH	HTH440	S-307-H	DRUG DEMAND REDUCTION ASSESSMENTS SP FUND	242,915.31	242,915.31		
30	HTH	HTH906	S-309-H	STATE HEALTH PLANNING AND DEV.	400,000.00	400,000.00		
31	HTH	HTH730	S-311-H	TRAUMA SYSTEM	5,000,000.00	5,000,000.00		
32	HTH	HTH840	S-313-H	DEPOSIT BEVERAGE CONTAINER DEPOSIT SP FD	5,000,000.00	5,000,000.00		
33	HTH	HTH501	S-314-H	NEUROTRAUMA SPECIAL FUND	400,000.00	400,000.00		
34	HTH	HTH849	S-315-H	ENVIRONMENTAL HEALTH ADMINISTRATION	26,306.42	26,306.42		
35	HTH	HTH840	S-319-H	ELECTRONIC DEVICE RECYCLING	1,000,000.00	1,000,000.00		
36	HTH	HTH520	S-334-H	DISABILITY AND COMM ACCESS BOARD	1,000,000.00	1,000,000.00		
37	HTH	HTH610	S-340-H	ENVIRONMENTAL HTH PGM ENHANCE	6,000,000.00	6,000,000.00		
38	HTH		S-355-H	MAUI MEMORIAL HOSPITAL	153.76	153.76		
39	HTH		S-356-H	HANA MEDICAL CENTER	1.82	1.82		
40	HTH		S-358-H	LANAI COMMUNITY HOSPITAL	0.58	0.58		
41	HTH		S-371-H	KULA HOSPITAL	3,846.63	3,846.63		
42	HTH	HTH720	S-388-H	DIETITIAN LICENSURE SPECIAL FUND	87,757.26	87,757.26		

**House Bill 1298, HD1, SD1, CD1 Relating to State Funds  
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50	LBR	111	S-318-L	PLACEMENT SERVICES (EMPLOYMENT & TRNG)	0.09	0.09		
51	LBR	143	S-330-L	HOISTING MACHINE OPER CERT REVOLVING FUND	\$200,000.00	200,000.00		
52	LBR	903	S-338-L	OFFICE OF COMMUNITY SERVICES	270.00	270.00		

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53	LNR		S-302-C	CONSERVATION & RESOURCES ENFORCEMENT	150,000.00	150,000.00		
54	LNR		S-303-C	WATER AND LAND DEVELOPMENT	450,000.00	450,000.00		
55	LNR		S-309-C	BUREAU OF CONVEYANCES SPECIAL FUND	1,300,000.00	1,300,000.00		
56	LNR		S-312-C	STATE PARKS SPECIAL FUND	1,000,000.00	1,000,000.00		
57	LNR		S-314-C	NATIVE RESOURCES & FIRE PROTECTION PGM	115.74	115.74		
58	LNR		S-315-C	PUBLIC LAND TRUST INVENTORY & INFO SYS	90.18	90.18		
59	LNR		S-316-C	SPECIAL LAND DEVELOPMENT FUND	10,000,000.00	10,000,000.00		
60	LNR		S-317-C	LAND CONSERVATION FUND	15,000,000.00	15,000,000.00		
61	LNR		S-325-C	BEACH RESTORATION SPECIAL FUND	500,000.00	500,000.00		
62	LNR		S-341-C	ECOSYSTEM PROTECTION AND RESTORATION	5,800.75	5,800.75		
63	LNR		S-342-C	NATURAL AREA RESERVE FUND	227,000.00	227,000.00		
64	LNR		S-371-C	IUCN - SLDF	20,276.45	20,276.45		
65	LNR		S-373-C	HAWAII HISTORIC PRESERVATION SPECIAL FUND	68,400.83	68,400.83		
66	LNR		S-376-C	COUNTY LIFE GUARD SERVICES SPEC FD	0.04	0.04		

**House Bill 1298, HD1, SD1, CD1 Relating to State Funds  
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67	PSD	900	S-350-VI	AUTO VICTIM INFO & NOTIFICATION SYS SF	700,000.00	700,000.00		
68	PSD	502	T-905-VI	DRUG LAW ENFORCEMENT EQUIPMENT PROCUREMENT	8,055.13	8,055.13		

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69	TAX		S-325-T	CIGARETTE TAX STAMP ADMIN SPECIAL FUND	1,000,000.00	1,000,000.00		
70	TAX		S-327-T	TAX ADMINISTRATION SPECIAL FUND	15,000,000.00	15,000,000.00		
71	TAX		T-936-T	SALE OF ASSETS FOR DELINQUENT TAXES-OAHU	3,380.50	3,380.50		

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72	UOH	100	S-309-F	CENTER FOR NURSING SPECIAL FUND	0.96	0.96		
73	UOH	100	S-320-F	GRANT FOR THE BRIDGE-TO-HOPE PROGRAM	87,659.78	87,659.78		
74	UOH	100	S-399-F	LEGISLATIVE RELIEF FOR CLAIMS - UH	1,586.08	1,586.08		