

DAVID Y. IGE
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STATE OF HAWAII
DEPARTMENT OF BUDGET AND FINANCE

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

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

October 1, 2021

The Honorable Ronald D. Kouchi
President of the Senate
Thirty-first State Legislature
State Capitol, Room 409
Honolulu, Hawaii 96813

The Honorable Scott K. Saiki
Speaker of the House of Representatives
Thirty-first State Legislature
State Capitol, Room 431
Honolulu, Hawaii 96813

Dear Senate President Kouchi and Speaker Saiki:

In accordance with Section 37-47, HRS, and Section 3 of Act 87, SLH 2021, I am transmitting, for your information and consideration, a copy of the Report on Non-General Fund Information. As instructed, this submittal pertains to the programs and attached agencies of the Department of Budget and Finance (B&F). Also as instructed, the other Executive Branch Departments will submit their information that pertains to their respective Departments. In accordance with Section 93-16, Hawaii Revised Statutes, I am also informing you that the report may be viewed electronically at:

<https://budget.hawaii.gov/budget/reports-to-the-legislature/department-of-budget-finance/>.

Should you have any questions regarding the B&F Departmental submittal, please have your staff contact Mr. Tracy Ban, Administrative Services Officer at 586-1601 or Ms. Louisa Lee, Budget and Fiscal Officer, at 586-1632.

Sincerely,

/S/

CRAIG K. HIRAI
Director of Finance

ec: BPPM (DBF.BPPM.HI@hawaii.gov)

Report on Non-General Fund Information
for Submittal to the 2022 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-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 Transient 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. Funds transferred to S-316-O in FY 20.

Variances:

Variances in revenues and expenditures over 10% between FY 18 and FY 19 are due to fluctuating collections of Transient Accommodations Tax and county surcharge on General Excise Tax. All collected funds are expended on a quarterly basis.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling		1,000,000,000					
Beginning Cash Balance		0	81,793,821	78,753,160	0	0	0
Revenues		157,125,675	324,683,212				
Expenditures		75,331,854	327,723,873				
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	7/30/2019 S-20-316-O (JS0366)			(78,753,160)			
Net Total Transfers	0	0	0	(78,753,160)	0	0	0
Ending Cash Balance	0	81,793,821	78,753,160	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	81,793,821	78,753,160	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 2022 Legislature

Department: BUF
 Prog ID(s): BUF 101
 Name of Fund: Departmental 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-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 Transient 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, First Special Session Laws of Hawaii 2017 allows for the use of funds for capital costs for a mass transit project. Mass Transit Funds transferred in from S-350-O in FY 20.

Variances:

Variances in revenues and expenditures over 10% between FY 20 and FY 21 are due to fluctuating collections of Transient Accommodations Tax and county surcharge on General Excise Tax. All collected funds are expended on a quarterly basis.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling				363,944,000	377,575,000	377,575,000	377,575,000
Beginning Cash Balance		0	0	0	63,889,675	77,986,294	77,986,294
Revenues				321,589,284	261,847,294	377,575,000	377,575,000
Expenditures				336,452,769	247,750,675	377,575,000	377,575,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
7/30/2019 S-18-350-O (JS0366)				78,753,160			
Net Total Transfers	0	0	0	78,753,160	0	0	0
Ending Cash Balance	0	0	0	63,889,675	77,986,294	77,986,294	77,986,294
Encumbrances							
Unencumbered Cash Balance	0	0	0	63,889,675	77,986,294	77,986,294	77,986,294

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 2022 Legislature

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

Contact Name: Tracy Ban
 Phone: 586-1601
 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:

Variances:
 No variances in revenues or expenditures over 10% between any years from FY 17 to FY 21.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	6,275	6,275	6,275	6,275	6,275	0	0
Revenues							
Expenditures							
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
9/1/2020 G-000-O					(6,275)		
Net Total Transfers	0	0	0	0	(6,275)	0	0
Ending Cash Balance	6,275	6,275	6,275	6,275	0	0	0
Encumbrances							
Unencumbered Cash Balance	6,275	6,275	6,275	6,275	0	0	0

Additional Information:

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

**Non-General Fund Program Measures Report
for submittal to the 2022 Legislature
Department of: BUF**

Name of Fund: Mass Transit Special Fund
 Apprn. Acct. Number: S-350-O
 Fund Type (MOF): B
 Legal Authority: Act 1 SLH 2017 1st Special Session

Statement of Objectives

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.

Fund Measures of Effectiveness	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1. Inactive Account, See S-316-O						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

Program Size Indicators	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1. Inactive Account, See S-316-O							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2022 Legislature
Department of: BUF**

Name of Fund: Mass Transit Special Fund
 Apprn. Acct. Number: S-350-O
 Fund Type (MOF): B
 Legal Authority: Act 1 SLH 2017 1st Special Session

Fund Activities Encompassed

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1. Inactive Account, See S-316-O						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Program Measures Report
for submittal to the 2022 Legislature
Department of: BUF**

Name of Fund: Departmental Administration & Budget (Mass Transit Special Fund)

Apprn. Acct. Number: S-316-O

Fund Type (MOF): B

Legal Authority: Act 1 SLH 2017 1st Special Session

Statement of Objectives

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.

Fund Measures of Effectiveness		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1.	% of vendor payments made within 30 days	100.00	100.00	100.00	100.00	100.00	100.00
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Program Size Indicators		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1.	% of funds going to Hawaii Authority for Rapid Transportation (HART)	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2022 Legislature
Department of: BUF**

Name of Fund: Departmental Administration & Budget (Mass Transit Special Fund)
 Apprn. Acct. Number: S-316-O
 Fund Type (MOF): B
 Legal Authority: Act 1 SLH 2017 1st Special Session

Fund Activities Encompassed

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1. Number of Quarterly payments to HART	4.00	4.00	4.00	4.00	4.00	4.00
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Program Measures Report
for submittal to the 2022 Legislature
Department of: BUF**

Name of Fund: Temporary Deposits
 Apprn. Acct. Number: T-909-O
 Fund Type (MOF): T
 Legal Authority: Administratively Created

Statement of Objectives

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

Fund Measures of Effectiveness		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1.	None						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Program Size Indicators		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1.	None							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2022 Legislature
Department of: BUF**

Name of Fund: Temporary Deposits
 Apprn. Acct. Number: T-909-O
 Fund Type (MOF): T
 Legal Authority: Administratively Created

Fund Activities Encompassed

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1. None						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report
for submittal to the 2022 Legislature**

Department: BUF
 Name of fund: Mass Transit Special Fund
 Legal Authority: Act 1 SLH 2017 1st Special Session
 Fund Type (MOF): B
 Apprn. Account. No.: S-350-O

	FY 2021-22 Estimated	FY 2022-23 Estimated
A. Personal Services	0	0
B. Other Current Expenses	0	0
C. Equipment	0	0
M. Motor Vehicles	0	0
L. Leases	0	0
TOTAL	0	0

**Non-General Fund Cost Element Report
for submittal to the 2022 Legislature**

Department: BUF
 Name of fund: Departmental Administration & Budget (Mass Transit Special Fund)
 Legal Authority: Act 1 SLH 2017 1st Special Session
 Fund Type (MOF): B
 Apprn. Account. No.: S-316-O

	FY 2021-22 Estimated	FY 2022-23 Estimated
A. Personal Services	0	0
B. Other Current Expenses	377,575,000	377,575,000
C. Equipment	0	0
M. Motor Vehicles	0	0
L. Leases	0	0
TOTAL	377,575,000	377,575,000

**Non-General Fund Cost Element Report
for submittal to the 2022 Legislature**

Department: BUF
 Name of fund: Temporary Deposits
 Legal Authority: Administratively Created
 Fund Type (MOF): T
 Apprn. Account. No.: T-909-O

	FY 2021-22 Estimated	FY 2022-23 Estimated
A. Personal Services	0	0
B. Other Current Expenses	0	0
C. Equipment	0	0
M. Motor Vehicles	0	0
L. Leases	0	0
TOTAL	0	0

**Non-General Fund Cost Element Report
for submittal to the 2022 Legislature**

Department: _____
 Name of fund: _____
 Legal Authority: _____
 Fund Type (MOF): _____
 Apprn. Account. No.: _____

	FY 2021-22 Estimated	FY 2022-23 Estimated
A. Personal Services		
B. Other Current Expenses		
C. Equipment		
M. Motor Vehicles		
L. Leases		
TOTAL	0	0

Report on Non-General Fund Information
for Submittal to the 2022 Legislature

Department: BUF
 Prog ID(s): BUF 101
 Name of Fund: Emergency and Budget Reserve Fund appropriation to the general fund
 Legal Authority: Act 9, SLH 2020, Section 39

Contact Name: Neal Miyahira
 Phone: 586-1530
 Fund type (MOF) B
 Appropriation Acct. No. S-20-352-O

Intended Purpose: One time appropriation from the emergency and budget reserve fund to the general fund.

Source of Revenues:

Current Program Activities/Allowable Expenses:

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances: None.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	648,000,000	0	0	0
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	0	0	0	0	0	0	0
Expenditures				648,000,000			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
11/12/2020 S-20-355-O				648,000,000			
Net Total Transfers	0	0	0	648,000,000	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 2022 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: 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. This account also receives revenues from interest.

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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	0	51,534,839	51,896,767	52,326,080	54,256,221	54,569,579	54,769,579
Revenues	51,534,839	361,927	429,314	1,930,141	313,358	200,000	200,000
Expenditures							
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
11/12/2020 S-							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	51,534,839	51,896,767	52,326,080	54,256,221	54,569,579	54,769,579	54,969,579
Encumbrances							
Unencumbered Cash Balance	51,534,839	51,896,767	52,326,080	54,256,221	54,569,579	54,769,579	54,969,579

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 2022 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:

Revenues to the Emergency and Budget Reserve Fund (EBRF) normally include interest income and 15% of tobacco settlement revenues (after the first \$350,000 and special fund assessment are deducted) and any appropriations made by the Legislature; FY 17 includes a \$150 M appropriation to the EBRF (Act 104/16). FY18 includes \$58,711,173.87 from the Tobacco Arbitration Agreement pursuant to Act 12, SLH 2018. FY 20 includes a \$5 M appropriation to the EBRF (Act 44, SLH 2019), \$4,850,000 in FY19 tobacco settlement revenues that was inadvertently not deposited in FY19, only \$1,852,983.93 of \$4,921,385.67 FY20 tobacco settlement revenues were deposited in FY20 due to insufficient appropriation ceiling in the Tobacco Settlement Special Fund, and a \$20.0 M general fund appropriation to the EBRF (Act 4, SLH 2020, as amended by Act 9, SLH 2020). Act 6, SSLH 2021 appropriated \$250M to the EBRF in FY21.

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:

FY17 includes a \$150 M appropriation to the EBRF (Act 104/16). FY18 reflects a deposit to the fund of \$58,711,173.87 from the Tobacco Arbitration Agreement pursuant to Act 12/18. FY20 includes a \$5 M appropriation to EBRF (Act 44/19) plus \$4,850,000, in FY19 tobacco settlement revenues that were inadvertently not deposited in FY19, and only \$1,852,983.93 of the \$4,921,385.67 FY20 tobacco settlement revenues were deposited in FY20 due to insufficient appropriation ceiling for the Tobacco Settlement Special Fund. FY20 includes transfers authorized by the Legislature for FY20, but transacted in FY21 because Act 9, SLH 2020 became law after FY20 ended and due to accounting system limitations. Act 4, SLH 2020, as amended by Act 9, SLH 2020 included transfer of \$250 M from DBEDT-HHFDC's Rental Housing Revolving Fund to the EBRF in FY20, transfer \$25 M from the Mental Health and Substance Abuse Special Fund to the EBRF in FY20, transfer \$8 M from the Hawai'i Tobacco Settlement Special Fund to the EBRF for FY 20, appropriation of \$20 M in general funds to the EBRF for FY 20, and appropriation of \$648 M from the EBRF to the general fund for FY20.

Report on Non-General Fund Information
for Submittal to the 2022 Legislature

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	100,881,987	259,795,464	323,760,753	325,911,080	4,624,449	264,904,731	269,935,521
Revenues	158,241,073	63,951,075	2,164,540	43,713,369	260,280,282	5,030,790	5,221,649
Expenditures							
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
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)				
9/25/2020 S-20-335-H				25,000,000			
9/25/2020 S-20-346-H				8,000,000			
9/28/2020 S-20-380-B				239,000,000			
9/28/2020 S-20-390-B				11,000,000			
11/12/2020 S-20-352-O				(648,000,000)			
Net Total Transfers	672,404	14,213	(14,213)	(365,000,000)	0	0	0
Ending Cash Balance	259,795,464	323,760,753	325,911,080	4,624,449	264,904,731	269,935,521	275,157,171
Encumbrances							
Unencumbered Cash Balance	259,795,464	323,760,753	325,911,080	4,624,449	264,904,731	269,935,521	275,157,171

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 2022 Legislature

Department: BUF
 Prog ID(s): BUF 101
 Name of Fund: Federal Recovery Plan Perf & Rep (CSFRF)
 Legal Authority: _____

Contact Name: Neal Miyahira
 Phone: 586-1530
 Fund type (MOF) B
 Appropriation Acct. No. S-509-O

Intended Purpose:

Source of Revenues:

Current Program Activities/Allowable Expenses:

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances: None.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0		0	0	0
Beginning Cash Balance	0	0	0	0	0	0	16,416,026
Revenues	0	0	0	0	0	0	0
Expenditures							
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
7/21/2021 JS0173						16,416,026	
Net Total Transfers	0	0	0		0	16,416,026	0
Ending Cash Balance	0	0	0	0	0	16,416,026	16,416,026
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	16,416,026	16,416,026

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 2022 Legislature

Department: BUF
 Prog ID(s): BUF 101
 Name of Fund: COVID-19 Economic Impact Response Fund
 Legal Authority: _____

Contact Name: Neal Miyahira
 Phone: 586-1530
 Fund type (MOF) Trust
 Appropriation Acct. No. T-910-O

Intended Purpose:

Source of Revenues:

Current Program Activities/Allowable Expenses:

Purpose of Proposed Ceiling Adjustment (if applicable):

Variations:

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	0	0	0	0	22,185,000	774,143	774,143
Revenues	0	0	0	42,000,000	0		
Expenditures				19,815,000	21,410,857		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	22,185,000	774,143	774,143	774,143
Encumbrances							
Unencumbered Cash Balance	0	0	0	22,185,000	774,143	774,143	774,143

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 2022 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) Trust
 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):

Variances:

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 in FY 16 to Dept of Transportation of pro rata share of overpayments for FY 13, FY 14, and FY 15.

Revenues in FY 21 do not include the return of \$ 641,217.13 for the 3rd quarter of FY 21 due from OHA.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	3,845,945	11,768,747	13,974,733	21,287,134	23,770,439	25,439,163	25,439,163
Revenues	7,922,801	2,205,987	7,312,401	2,483,305	1,668,724		
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	11,768,747	13,974,733	21,287,134	23,770,439	25,439,163	25,439,163	25,439,163
Encumbrances							
Unencumbered Cash Balance	11,768,747	13,974,733	21,287,134	23,770,439	25,439,163	25,439,163	25,439,163

Additional Information:

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

**Non-General Fund Program Measures Report
for submittal to the 2022 Legislature
Department of Budget and Finance**

Name of Fund: Emergency and Budget Reserve Fund appropriation to the general fund
 Apprn. Acct. Number: S-352-O
 Fund Type (MOF): Special Fund
 Legal Authority: Act 9, SLH 2020, Section 39

Statement of Objectives

One time appropriation from the emergency and budget reserve fund to the general fund.

Fund Measures of Effectiveness		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1.	Not applicable						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Program Size Indicators		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1.	Not applicable							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2022 Legislature
Department of Budget and Finance**

Name of Fund: Emergency and Budget Reserve Fund appropriation to the general fund
 Apprn. Acct. Number: S-352-O
 Fund Type (MOF): Special Fund
 Legal Authority: Act 9, SLH 2020, Section 39

<u>Fund Activities Encompassed</u>		FY	FY	FY	FY	FY	FY
		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
1.	Not applicable						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2022 Legislature
Department of Budget and Finance**

Name of Fund: Emergency and Budget Reserve Fund Separate Account
 Apprn. Acct. Number: S-354-O
 Fund Type (MOF): Special Fund
 Legal Authority: Section 328L-3 (3), HRS

Statement of Objectives

Temporary supplemental source of funding for the State during times of emergency, economic downturn, or unforeseen reduction in revenues.

Fund Measures of Effectiveness		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1.	Not applicable						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Program Size Indicators		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1.	Not applicable							
2.								
3.								
4.								
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**Non-General Fund Program Measures Report
for submittal to the 2022 Legislature
Department of Budget and Finance**

Name of Fund: Emergency and Budget Reserve Fund Separate Account

Apprn. Acct. Number: S-354-O

Fund Type (MOF): Special Fund

Legal Authority: Section 328L-3 (3), HRS

Fund Activities Encompassed

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1. Not applicable						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Program Measures Report
for submittal to the 2022 Legislature
Department of Budget and Finance**

Name of Fund: Emergency and Budget Reserve Fund
 Apprn. Acct. Number: S-355-O
 Fund Type (MOF): Special Fund
 Legal Authority: Section 328L-3, HRS

Statement of Objectives

Temporary supplemental source of funding for the State during times of emergency, economic downturn, or unforeseen reduction in revenues.

Fund Measures of Effectiveness		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1.	Not applicable						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Program Size Indicators		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1.	Not applicable							
2.								
3.								
4.								
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**Non-General Fund Program Measures Report
for submittal to the 2022 Legislature
Department of Budget and Finance**

Name of Fund: Emergency and Budget Reserve Fund
 Apprn. Acct. Number: S-355-O
 Fund Type (MOF): Special Fund
 Legal Authority: Section 328L-3, HRS

Fund Activities Encompassed

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1. Not applicable						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Program Measures Report
for submittal to the 2022 Legislature
Department of Budget and Finance**

Name of Fund: Federal Recovery Plan Perf & Rep (CSFRF)
 Apprn. Acct. Number: S-509-O
 Fund Type (MOF): Special Fund
 Legal Authority:

Statement of Objectives



Fund Measures of Effectiveness		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1.	Not applicable						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Program Size Indicators		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1.	Not applicable							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
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**Non-General Fund Program Measures Report
for submittal to the 2022 Legislature
Department of Budget and Finance**

Name of Fund: Federal Recovery Plan Perf & Rep (CSFRF)
 Apprn. Acct. Number: S-509-O
 Fund Type (MOF): Special Fund
 Legal Authority:

Fund Activities Encompassed

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1. Not applicable						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Program Measures Report
for submittal to the 2022 Legislature
Department of Budget and Finance**

Name of Fund: COVID-19 Economic Impact Response Fund
 Apprn. Acct. Number: T-910-O
 Fund Type (MOF): Trust Fund
 Legal Authority:

Statement of Objectives



Fund Measures of Effectiveness		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1.	Not applicable						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Program Size Indicators		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1.	Not applicable							
2.								
3.								
4.								
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6.								
7.								
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**Non-General Fund Program Measures Report
for submittal to the 2022 Legislature
Department of Budget and Finance**

Name of Fund: COVID-19 Economic Impact Response Fund
 Apprn. Acct. Number: T-910-O
 Fund Type (MOF): Trust Fund
 Legal Authority:

Fund Activities Encompassed

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1. Not applicable						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Program Measures Report
for submittal to the 2022 Legislature
Department of Budget and Finance**

Name of Fund: Overpayment Collections to OHA - Ceded Lands
 Apprn. Acct. Number: T-955-O
 Fund Type (MOF): Trust Fund
 Legal Authority: Executive Order No. 06-06

Statement of Objectives

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.

<u>Fund Measures of Effectiveness</u>		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1.	Not applicable						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1.	Not applicable							
2.								
3.								
4.								
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**Non-General Fund Program Measures Report
for submittal to the 2022 Legislature
Department of Budget and Finance**

Name of Fund: Overpayment Collections to OHA - Ceded Lands
 Apprn. Acct. Number: T-955-O
 Fund Type (MOF): Trust Fund
 Legal Authority: Executive Order No. 06-06

Fund Activities Encompassed

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1. Not applicable						
2.						
3.						
4.						
5.						
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9.						
10.						

**Non-General Fund Cost Element Report
for submittal to the 2022 Legislature**

Department: BUF
 Name of Fund: Emergency and Budget Reserve Fund Appropriation to the General Fund
 Legal Authority: Act 9, SLH 2020, Section 39
 Fund Type (MOF): Special Fund
 Apprn. Acct. Number: S-352-O

	FY 2021-22 Estimated	FY 2022-23 Estimated
A. Personal Services		
B. Other Current Expenses		
C. Equipment		
M. Motor Vehicles		
L. Leases		
TOTAL		

Note: No appropriations for FB 21-23

**Non-General Fund Cost Element Report
for submittal to the 2022 Legislature**

Department: _____
 Name of fund: _____
 Legal Authority: _____
 Fund Type (MOF): _____
 Apprn. Account. No.: _____

	FY 2021-22 Estimated	FY 2022-23 Estimated
A. Personal Services		
B. Other Current Expenses		
C. Equipment		
M. Motor Vehicles		
L. Leases		
TOTAL	0	0

**Non-General Fund Cost Element Report
for submittal to the 2022 Legislature**

Department: BUF
 Name of Fund: Emergency and Budget Reserve Fund Separate Account
 Legal Authority: Section 328L-3 (3), HRS
 Fund Type (MOF): Special Fund
 Apprn. Acct. Number: S-354-O

	FY 2021-22 Estimated	FY 2022-23 Estimated
A. Personal Services		
B. Other Current Expenses		
C. Equipment		
M. Motor Vehicles		
L. Leases		
TOTAL		

Note: No appropriations for FB 21-23

**Non-General Fund Cost Element Report
for submittal to the 2022 Legislature**

Department: _____
 Name of fund: _____
 Legal Authority: _____
 Fund Type (MOF): _____
 Apprn. Account. No.: _____

	FY 2021-22 Estimated	FY 2022-23 Estimated
A. Personal Services		
B. Other Current Expenses		
C. Equipment		
M. Motor Vehicles		
L. Leases		
TOTAL	0	0

**Non-General Fund Cost Element Report
for submittal to the 2022 Legislature**

Department: BUF
 Name of Fund: Emergency and Budget Reserve Fund
 Legal Authority: Section 328L-3, HRS
 Fund Type (MOF): Special Fund
 Apprn. Acct. Number: S-355-O

	FY 2021-22 Estimated	FY 2022-23 Estimated
A. Personal Services		
B. Other Current Expenses		
C. Equipment		
M. Motor Vehicles		
L. Leases		
TOTAL		

Note: No appropriations for FB 21-23

**Non-General Fund Cost Element Report
for submittal to the 2022 Legislature**

Department: _____
 Name of fund: _____
 Legal Authority: _____
 Fund Type (MOF): _____
 Apprn. Account. No.: _____

	FY 2021-22 Estimated	FY 2022-23 Estimated
A. Personal Services		
B. Other Current Expenses		
C. Equipment		
M. Motor Vehicles		
L. Leases		
TOTAL	0	0

**Non-General Fund Cost Element Report
for submittal to the 2022 Legislature**

Department: BUF
 Name of Fund: Federal Recovery Plan Perf & Rep (CSFRF)
 Legal Authority:
 Fund Type (MOF): Special Fund
 Apprn. Acct. Number: S-509-O

	FY 2021-22 Estimated	FY 2022-23 Estimated
A. Personal Services		
B. Other Current Expenses		
C. Equipment		
M. Motor Vehicles		
L. Leases		
TOTAL		

Note: No appropriations for FB 21-23

**Non-General Fund Cost Element Report
for submittal to the 2022 Legislature**

Department: _____
 Name of fund: _____
 Legal Authority: _____
 Fund Type (MOF): _____
 Apprn. Account. No.: _____

	FY 2021-22 Estimated	FY 2022-23 Estimated
A. Personal Services		
B. Other Current Expenses		
C. Equipment		
M. Motor Vehicles		
L. Leases		
TOTAL	0	0

**Non-General Fund Cost Element Report
for submittal to the 2022 Legislature**

Department: BUF
 Name of Fund: COVID-19 Economic Impact Response Fund
 Legal Authority:
 Fund Type (MOF): Trust Fund
 Apprn. Acct. Number: T-910-O

	FY 2021-22 Estimated	FY 2022-23 Estimated
A. Personal Services		
B. Other Current Expenses		
C. Equipment		
M. Motor Vehicles		
L. Leases		
TOTAL		

Note: No appropriations for FB 21-23

**Non-General Fund Cost Element Report
for submittal to the 2022 Legislature**

Department: _____
 Name of fund: _____
 Legal Authority: _____
 Fund Type (MOF): _____
 Apprn. Account. No.: _____

	FY 2021-22 Estimated	FY 2022-23 Estimated
A. Personal Services		
B. Other Current Expenses		
C. Equipment		
M. Motor Vehicles		
L. Leases		
TOTAL	0	0

**Non-General Fund Cost Element Report
for submittal to the 2022 Legislature**

Department: BUF
 Name of Fund: Overpayment Collections to OHA - Ceded Lands
 Legal Authority: Executive Order No. 06-06
 Fund Type (MOF): Trust Fund
 Apprn. Acct. Number: T-955-O

	FY 2021-22 Estimated	FY 2022-23 Estimated
A. Personal Services		
B. Other Current Expenses		
C. Equipment		
M. Motor Vehicles		
L. Leases		
TOTAL		

Note: No appropriations for FB 21-23

**Non-General Fund Cost Element Report
for submittal to the 2022 Legislature**

Department: _____
 Name of fund: _____
 Legal Authority: _____
 Fund Type (MOF): _____
 Apprn. Account. No.: _____

	FY 2021-22 Estimated	FY 2022-23 Estimated
A. Personal Services		
B. Other Current Expenses		
C. Equipment		
M. Motor Vehicles		
L. Leases		
TOTAL	0	0

Report on Non-General Fund Information
for Submittal to the 2022 Legislature

Department: Budget and Finance
 Prog ID(s): BUF101
 Name of Fund: Coronavirus Relief Fund (Cares)
 Legal Authority: Non-appropriated (Governor's approval May 22, 2020)

Contact Name: Jessie Inazu
 Phone: 586-2367
 Fund type (MOF) P
 Appropriation Acct. No. S-20-247-O

Intended Purpose: The Coronavirus Aid, Relief, and Economic Security Act, P.L. 116-136 awarded the State of Hawai'i \$867,000,000 to be used for cover necessary expenditures incurred due to the public health emergency with respect o COVID-19.
 Source of Revenues: Coronavirus Relief Fund federal award, funded by PL 116-136.

Current Program Activities/Allowable Expenses: For expenditures incurred by the State of Hawai'i for COVID-19 response during the period March 1, 2020-December 30, 2020 and were not accounted for in the budget most recently approved as of March 20, 2020 for the state or government.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling				862,823,978.80	663,174,574.75	663,174,574.75	
Beginning Cash Balance		0	0	0	771,820,893.41	52,069.90	(0.0000)
Revenues				862,842,882.91	2,282,041.14	0.00	
Expenditures				87,661,989.50	98,627,414.55	52,069.90	
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
6/2/2020	S-20-525-L			(1,360,000.00)			
6/15/2020	S-20-556-K			(2,000,000.00)			
07/22/2020	S-20-524-G				(10,000,000.00)		
08/11/2020	S-20-503-O				(635,986,000.00)		
08/12/2020	S-20-527-G				(30,000,000.00)		
09/01/2020	S-20-528-L				(8,154,000.00)		
12/01/2020	S-20-525-L				1,360,000.00		
12/30/2020	S-20-527-G				7,200,013.00		
12/30/2020	S-20-524-G				125,316.00		
02/05/2021					31,220.90		
Net Total Transfers	0	0	0	(3,360,000.00)	(675,423,450.10)	0.0000	0.0000
Ending Cash Balance	0	0	0	771,820,893.41	52,069.90	(0.00)	(0.0000)
Encumbrances							
Unencumbered Cash Balance	0	0	0	771,820,893.41	52,069.90	(0.0000)	(0.0000)

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 2022 Legislature

Department: Budget and Finance
 Prog ID(s): BUF101
 Name of Fund: Coronavirus State Fiscal Recovery Funds
 Legal Authority Non-appropriated, P.L. 117-2

Contact Name: Jessie Inazu
 Phone: 586-2367
 Fund type (MOF) P
 Appropriation Acct. No. S-21-248-O

Intended Purpose: Emergency funding for state and local governments to respond to the COVID-19 public health emergency, or it negative economic impacts.

Source of Revenues: U.S. Department of the Treasury.

Current Program Activities/Allowable Expenses: Help government address revenue losses as a result of the COVID-19 crisis, cover costs incurred to respond to the public health emergency, provide support for recovery through assistance to households, small businesses and nonprofits and aid to impacted industries; resources for governments to provide premium pay to essential workers and make necessary investments in water, sewer, and broadband infrastructure.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variations:

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling					1,641,602,609.60	1,641,602,609.60	
Beginning Cash Balance		0	0	0		1,641,602,609.60	400,000
Revenues					1,641,602,609.60		
Expenditures						700,505,000.00	400,000
					0		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
07/21/2021	TRANSFER TO S-22-509-O					16,416,026.10	
08/02/2021	TRANSFER TO S-22-262-B					3,210,000.00	
08/02/2021	TRANSFER TO S-22-222-B					490,000.00	
08/11/2021	TRANSFER TO S-22-200-T					3,241,332.00	
08/12/2021	TRANSFER TO S-22-279-K					500,000.00	
08/12/2021	TRANSFER TO S-22-205-M					1,000,000.00	
08/12/2021	TRANSFER TO S-22-207-M					60,000.00	
08/13/2021	TRANSFER TO S-22-246-L					70,000,000.00	
08/13/2021	TRANSFER TO S-22-232-H					32,315,400.00	
08/19/2021	TRANSFER TO S-22-224-B					300,000.00	
08/26/2021	TRANSFER TO S-22-223-B					4,000,000.00	
08/26/2021	TRANSFER TO S-22-243-H					84,257,043.00	
08/26/2021	TRANSFER TO S-22-206-M					80,000.00	
08/27/2021	TRANSFER TO S-22-249-H					1,500,000.00	
08/27/2021	TRANSFER TO S-22-212-K					832,500.00	
08/27/2021	TRANSFER TO S-22-561-K					520,000.00	
09/01/2021	TRANSFER TO S-22-209-M					2,300,000.00	
09/02/2021	TRANSFER TO S-22-242-C					750,000.00	
09/02/2021	TRANSFER TO S-22-244-C					995,000.00	
09/02/2021	TRANSFER TO S-22-239-H					1,383,931.00	
09/02/2021	TRANSFER TO S-22-208-M					1,346,000.00	
09/13/2021	TRANSFER TO S-22-245-C					2,548,290.00	
09/14/2021	TRANSFER TO S-22-531-G					41,571,188.00	
09/16/2021	TRANSFER TO S-22-266-H					2,900,000.00	
Net Total Transfers	0.00	0.00	0.00	0.00	0.00	272,516,710.10	0.00
Ending Cash Balance	0	0	0	0	1,641,602,609.60	668,580,899.50	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	1,641,602,609.60	668,580,899.50	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 2022 Legislature

Department: Budget and Finance
 Prog ID(s): BUF101
 Name of Fund: Emergency & Budget Reserve FND-CARES Act
 Legal Authority: Act 008, SLH 2020

Contact Name: Jessie Inazu
 Phone: 586-2367
 Fund type (MOF) B
 Appropriation Acct. No. S-20-358-O

Intended Purpose: Section 15 of Act 8, SLH 2020 required the deposit of \$635,968,000 of the Coronavirus Relief Fund award into a separate and distinct account within the Emergency and Budget Reserve Fund (EBRF).

Source of Revenues: Coronavirus Relief Fund federal award, funded by PL 116-136.
 \$635,968,000 cash was transferred from Coronavirus Relief Fund S-20-247-O (MOF P) to the EBRF S-20-503-O (MOF P).
 \$635,968,000 cash was transferred from the EBRF S-20-503-O (MOF P) to the Emergency and Budget Reserve Fund S-20-358-O (MOF B) S-20-358-O (MOF B).

Current Program Activities/Allowable Expenses: For expenditures incurred by the State of Hawai'i for COVID-19 response during the period March 1, 2020-December 30, 2020 and were not accounted for in the budget most recently approved as of March 20, 2020 for the state or government.

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

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling				635,986,000	160,498,086	6,350,000.00	
Beginning Cash Balance		0	0	0	0.00	6,187,037.85	0
Revenues					635,986,000.00	0	
Expenditures					160,498,086.13	6,187,037.85	
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
10/30/2020	TRANSFER FROM S-21-350				7,000,000.00		
12/11/2020	TRANSFER FR S-21-377-E				7,000,000.00		
12/11/2020	TRANSFER FR S-21-356-P				300,000.00		
12/11/2020	TRANSFER FR S-21-353-D				6,300,000.00		
12/17/2020	TRANSFER FR S-21-351-G				5,550,000.00		
12/21/2020	TRANSFER FR S-21-356-L				3,000,000.00		
12/21/2020	TRANSFER FR S-21-361-H				11,000,000.00		
12/21/2020	TRANSFER FR S-21-377-E				2,900,000.00		
12/22/2020	TRANSFER FR S-21-353-K				3,197,879.85		
12/24/2020					109,223.25		
12/29/2020	TRANSFER FR S-21-391-B				16,411.55		
12/30/2020	TRANSFER FR S-21-350-G				255,086.00		
01/06/2021	TRANSFER FR S-21-363-B				2,834,224.92		
01/05/2021	TRANSFER FR S-21-366-B				6,363,432.00		
01/14/2021	TRANSFER FR S-21-386-B				4,955,249.48		
01/26/2021	TRANSFER FR S-21-383-B				28,830,695.00		
02/02/2021					3,435.84		
02/05/2021					55.98		
03/01/2021	TRANSFER FR S 21 391 B				4,913.45		
04/21/2021					600.8		
04/30/2021	RETURN UNUSED CARES FU				3,484.06		
05/05/2021					96,519.73		
05/12/2021					57.34		
07/09/2021	TRANSFER FR S-21-385-B				2,526,661.00		
07/09/2021	TRANSFER FR S-21-385-B				3,554,801.47		
08/12/2020	TRANSFER TO S-21-353-K				-1500000.00		
08/12/2020	TRANSFER FR S-21-353-D				-7000000.00		
08/12/2020	TRANSFER TO S-21-383-B				-5000000.00		
08/12/2020	TRANSFER TO S-21-352-L				-5000000.00		
08/12/2020	TRANSFER TO S-21-350-G				-6100000.00		
08/14/2020	TRANSFER TO S-21-350-Q				-3998600.00		
08/20/2020	TRANSFER TO S-21-365-B				-1000000.00		
08/25/2020	TRANSFER TO S-21-384-B				-3000000.00		
09/03/2020	TRANSFER TO S-21-383-B				-5000000.00		
09/08/2020	TRANSFER TO S-21-363-B				-5000000.00		
09/11/2020	TRANSFER TO S-21-363-B				-5000000.00		
09/25/2020	TRANSFER TO S-21-361-H				-34993325.00		
09/25/2020	TRANSFER TO S-21-363-H				-3500000.00		
09/25/2020	TRANSFER TO S-21-354-K				-4650000.00		
09/25/2020	TRNSFR TO S-21-352-V1				-3750000.00		
09/25/2020	TRNSFR TO S-21-353-V1				-5100000.00		
09/29/2020	TRANSFER TO S-21-390-H				-1400000.00		
09/29/2020	TRANSFER TO S-21-386-B				-6660000.00		
10/01/2020	TRANSFER TO S-21-389-H				-891907.82		
10/27/2020	TRANSFER TO S-21-366-B				-2500000.00		
10/27/2020	TRANSFER TO S-21-356-L				-15976400.00		
10/27/2020	TRANSFER TO S-21-357-K				-1950000.00		
10/29/2020	TRANSFER TO S-21-389-B				-70000.00		
11/02/2020	TRANSFER TO S-21-386-B				-8400000.00		
11/04/2020	TRANSFER TO S-21-351-G				-7000000.00		
11/12/2020	TRNSFR TO S-21-350-Y2				-700000.00		
11/16/2020	TRANSFER TO S-21-377-E				-2400000.00		
11/16/2020	TRANSFER TO S-21-356-P				-2000000.00		
11/17/2020	TRANSFER TO S-21-391-B				-131150.00		
12/03/2020	TRANSFER TO S-21-389-B				-33962.00		
12/24/2020	TRNSFR TO S-21-350-Y1				-120862.92		
01/06/2021	TRANSFER TO S-21-359-O				-750000		
Net Total Transfers	0	0	0	0	(469,300,876.02)	0	0
Ending Cash Balance	0	0	0	0	6,187,037.85	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	6,187,037.85	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 2022 Legislature

Department: Budget and Finance
 Prog ID(s): BUF101
 Name of Fund: Governor's Emergency Education Relief Fund
 Legal Authority: NonAppropriated P.L. 116-136

Contact Name: Jessie Inazu
 Phone: 586-2367
 Fund type (MOF) P
 Appropriation Acct. No. S-20-502-O

Intended Purpose: To provide LEAs, IHEs, and other education entities with emergency assistance to address the impact that the coronavirus pandemic has had on students and parents across the nation. This includes both continuing to provide educational services while schools and campuses are closed and supporting the on-going functionality of schools and campuses.

Source of Revenues: U.S. Department of the Education

Current Program Activities/Allowable Expenses:

Variances:

Financial Data							
	FY 2017 (actual)	FY 2018 (actual)	FY 2019 (actual)	FY 2020 (actual)	FY 2021 (actual)	FY 2022 (estimated)	FY 2023 (estimated)
Appropriation Ceiling				9,993,387	8,343,387		
Beginning Cash Balance		0	0	0	0	219,000	0
Revenues				0	1,869,000	8,124,387	
Expenditures				0	1,650,000	8,343,387	
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	219,000	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	219,000	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 2022 Legislature**

Department: Budget and Finance
 Prog ID(s): BUF101
 Name of Fund: Emergency & Budget Reserve Fund-Cares Act
 Legal Authority: Act 008, SLH 2020

Contact Name: Jessie Inazu
 Phone: 586-2367
 Fund type (MOF): P
 Appropriation Acct. No. S-20-503-O

Intended Purpose: Section 15 of Act 8, SLH 2020 required the deposit of \$635,968,000 of the Coronavirus Relief Fund award into a separate and distinct account within the Emergency and Budget Reserve Fund (EBRF).

Source of Revenues: Coronavirus Relief Fund federal award, funded by PL 116-136.
 \$635,986,000 cash was transferred from Coronavirus Relief Fund S-20-247-O (MOF P).
 \$635,986,000 cash was transferred to the Emergency and Budget Reserve Fund S-20-358-O (MOF B)

Current Program Activities/Allowable Expens: For expenditures incurred by the State of Hawai'i for COVID-19 response during the period March 1, 2020-December 30, 2020 and were not accounted for in the budget most recently approved as of March 20, 2020 for the state or government.

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

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling					635,986,000		
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues					635,986,000		
Expenditures					635,986,000		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
8/11/2020 S-20-358-O							
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 2022 Legislature

Department: Budget and Finance
 Prog ID(s): BUF101
 Name of Fund: EMERGENCY RENTAL ASST PGM (COVID19)
 Legal Authority: Non-Appropriated. P.L. 116-260

Contact Name: Jessie Inazu
 Phone: 586-2367
 Fund type (MOF) P
 Appropriation Acct. No. S-21-505-O

Intended Purpose: To assist households that are unable to pay rent and utilities due to the COVID-19 pandemic.

Source of Revenues: Department of the US Treasury

Current Program Activities/Allowable Expenses: Rent and utilities to eligible households.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling					124,772,000	99,772,000	
Beginning Cash Balance		0	0	0	0	100,242,649	0
Revenues					125,242,649	0	
Expenditures					25,000,000	100,242,649	
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	100,242,649	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	100,242,649	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 2022 Legislature

Department: Budget and Finance
 Prog ID(s): BUF101
 Name of Fund: Governor's Emergency Education Relief Fund #2 (GEER II)
 Legal Authority: Nonappropriated P.L. 116-260

Contact Name: Jessie Inazu
 Phone: 586-2367
 Fund type (MOF) P
 Appropriation Acct. No. S-21-506-O

Intended Purpose: To provide LEAs, IHEs, and other education entities with emergency assistance to address the impact that the coronavirus pandemic has had on students and parents across the nation.

Source of Revenues: U.S. Department of the Education

Current Program Activities/Allowable Expenses:

Variances:

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)
Appropriation Ceiling					4,455,694.00	4,455,694.00	
Beginning Cash Balance		0	0	0	0	0.00	0
Revenues						4,455,694.00	
Expenditures						4,455,694.00	
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0.00	0
Ending Cash Balance	0	0	0	0	0	0.00	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	0.00	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 2022 Legislature

Department: Budget and Finance
 Prog ID(s): BUF101
 Name of Fund: Homeowner Assistance Fund
 Legal Authority: Non-appropriated. P.L. 117-2

Contact Name: Jessie Inazu
 Phone: 586-2367
 Fund type (MOF) P
 Appropriation Acct. No. S-21-507-O

Intended Purpose: To mitigate financial hardships associated with COVID-19 by providing funds to eligible entities for the purpose of preventing homeowner mortgage delinquencies, defaults, foreclosures, loss of utilities or home energy services and displacements of homeowners experiencing financial hardships after January 21, 2020.

Source of Revenues: Department of the U.S. Treasury.

Current Program Activities/Allowable Expenses: For qualified expenses related to mortgage and housing.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variations:

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling					50,000,000	50,000,000	
Beginning Cash Balance		0	0	0	0	5,000,000	0
Revenues					5,000,000	45,000,000	
Expenditures						50,000,000	
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	5,000,000	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	5,000,000	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 2022 Legislature

Department: Budget and Finance
 Prog ID(s): BUF101
 Name of Fund: Emergency Rental Assistance Program #2
 Legal Authority: Non-appropriated. P.L. 117-2

Contact Name: Jessie Inazu
 Phone: 586-2367
 Fund type (MOF): P
 Appropriation Acct. No.: S-21-508-O

Intended Purpose: To provide financial assistance and housing stability services to eligible households.

Source of Revenues: U.S. Department of the Treasury.

Current Program Activities/Allowable Expenses: Funds may be used for rent, rent arrears, utilities and home energy costs, other expenses related to housing, housing stability services, administrative costs.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling					95,184,413.30	95,184,413	
Beginning Cash Balance		0	0	0	0	38,073,765	0
Revenues					38,073,765	57,110,648	
Expenditures						95,184,413	
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	38,073,765	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	38,073,765	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 2022 Legislature

Department: Budget and Finance
 Prog ID(s): BUF101
 Name of Fund: Federal Recovery Plan Perf & Rep (CSFRF)
 Legal Authority: Non-appropriated. P.L. 117-2

Contact Name: Jessie Inazu
 Phone: 586-2367
 Fund type (MOF) V
 Appropriation Acct. No. S-22-509-O

Intended Purpose Coordinate and participate in projects; identify and analyze significant issues, problems and opportunities related to strategic initiatives associated with the funds received through ARPA; respond to mandated reporting.

Source of Revenues: U.S. Department of the Treasury; CSFRF Subaward.

Current Program Activities/Allowable Expenses: Payroll for project staff .

Variances:

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling						16,416,026	13,132,821
Beginning Cash Balance		0	0	0	0		13,203,044
Revenues						70,223	
Expenditures						3,283,205	3,283,205
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
						16,416,026	
Net Total Transfers	0	0	0	0	0	16,416,026	0
Ending Cash Balance	0	0	0	0	0	13,203,044	9,919,839
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	13,203,044	9,919,839

Additional Information:

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

**Non-General Fund Program Measures Report
for submittal to the 2022 Legislature**

Department of: BUDGET AND FINANCE

Name of Fund: Coronavirus Relief Fund (CARES)

Apprn. Acct. Number: S-20-247-O

Fund Type (MOF): P

Legal Authority: Non-appropriated (Governor's approval May 22, 2020)

Statement of Objectives



Fund Measures of Effectiveness

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1.						
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Program Size Indicators

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
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**Non-General Fund Program Measures Report
for submittal to the 2022 Legislature**

Department of: BUDGET AND FINANCE

Name of Fund: Coronavirus Relief Fund (CARES)

Apprn. Acct. Number: S-20-247-O

Fund Type (MOF): P

Legal Authority: Non-appropriated (Governor's approval May 22, 2020)

<u>Fund Activities Encompassed</u>	FY	FY	FY	FY	FY	FY
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
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**Non-General Fund Program Measures Report
for submittal to the 2022 Legislature**

Department of: Budget and Finance

Name of Fund: Coronavirus State Fiscal Recovery Fund

Apprn. Acct. Number: S-21-248-O

Fund Type (MOF): P

Legal Authority: Non-appropriated

Statement of Objectives



Fund Measures of Effectiveness

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
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Program Size Indicators

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
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**Non-General Fund Program Measures Report
for submittal to the 2022 Legislature**

Department of: Budget and Finance

Name of Fund: Coronavirus State Fiscal Recovery Fund

Apprn. Acct. Number: S-21-248-O

Fund Type (MOF): P

Legal Authority: Non-appropriated

Fund Activities Encompassed

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
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**Non-General Fund Program Measures Report
for submittal to the 2022 Legislature**

Department of: Budget and Finance

Name of Fund: Emergency & Budget Reserve FND-CARES Act

Apprn. Acct. Number: S-20-358-O

Fund Type (MOF): B

Legal Authority: Act 008, SLH 2020

Statement of Objectives



Fund Measures of Effectiveness

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1.						
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Program Size Indicators

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1.							
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**Non-General Fund Program Measures Report
for submittal to the 2022 Legislature**

Department of: Budget and Finance

Name of Fund: Emergency & Budget Reserve FND-CARES Act

Apprn. Acct. Number: S-20-358-O

Fund Type (MOF): B

Legal Authority: Act 008, SLH 2020

Fund Activities Encompassed

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
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**Non-General Fund Program Measures Report
for submittal to the 2022 Legislature**

Department of: Budget and Finance

Name of Fund: Governor's Emergency Education Relief Fund

Apprn. Acct. Number: S-20-502-O

Fund Type (MOF): P

Legal Authority: Non-appropriated

Statement of Objectives



Fund Measures of Effectiveness

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1.						
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Program Size Indicators

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
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**Non-General Fund Program Measures Report
for submittal to the 2022 Legislature**

Department of: Budget and Finance

Name of Fund: Governor's Emergency Education Relief Fund

Apprn. Acct. Number: S-20-502-O

Fund Type (MOF): P

Legal Authority: Non-appropriated

Fund Activities Encompassed

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1.						
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**Non-General Fund Program Measures Report
for submittal to the 2022 Legislature**

Department of: Budget and Finance

Name of Fund: Emergency & Budget Reserve Fund-Cares Act

Apprn. Acct. Number: S-20-503-O

Fund Type (MOF): P

Leg **Act 008, SLH 2020**

Statement of Objectives



Fund Measures of Effectiveness

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1.						
2.						
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10.						

Program Size Indicators

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
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**Non-General Fund Program Measures Report
for submittal to the 2022 Legislature**

Department of: Budget and Finance

Name of Fund: Emergency & Budget Reserve Fund-Cares Act

Apprn. Acct. Number: S-20-503-O

Fund Type (MOF): P

Leg **Act 008, SLH 2020**

Fund Activities Encompassed

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
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**Non-General Fund Program Measures Report
for submittal to the 2022 Legislature**

Department of: Budget and Finance

Name of Fund: Emergency Rental Asst Pgm (COVID 19)

Apprn. Acct. Number: S-21-505-O

Fund Type (MOF): P

Legal Authority: Non-Appropriated.

Statement of Objectives



Fund Measures of Effectiveness

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

Program Size Indicators

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2022 Legislature**

Department of: Budget and Finance

Name of Fund: Emergency Rental Asst Pgm (COVID 19)

Apprn. Acct. Number: S-21-505-O

Fund Type (MOF): P

Legal Authority: Non-Appropriated.

Fund Activities Encompassed

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Program Measures Report
for submittal to the 2022 Legislature**

Department of: Budget and Finance

Name of Fund: Governor's Emergency Education Relief Fund #2 (GEER II)

Apprn. Acct. Number: S-21-506-O

Fund Type (MOF): P

Legal Authority: Non-appropriated

Statement of Objectives



Fund Measures of Effectiveness

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

Program Size Indicators

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2022 Legislature**

Department of: Budget and Finance

Name of Fund: Governor's Emergency Education Relief Fund #2 (GEER II)

Apprn. Acct. Number: S-21-506-O

Fund Type (MOF): P

Legal Authority: Non-appropriated

Fund Activities Encompassed

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Program Measures Report
for submittal to the 2022 Legislature**

Department of: Budget and Finance

Name of Fund: Homeowner Assistance Fund

Apprn. Acct. Number: S-21-507-O

Fund Type (MOF): P

Legal Authority: Nonappropriated

Statement of Objectives



Fund Measures of Effectiveness

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

Program Size Indicators

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2022 Legislature**

Department of: Budget and Finance

Name of Fund: Homeowner Assistance Fund
 Apprn. Acct. Number: S-21-507-O
 Fund Type (MOF): P
 Legal Authority: Nonappropriated

Fund Activities Encompassed

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Program Measures Report
for submittal to the 2022 Legislature**

Department of: Budget and Finance

Name of Fund: Emergency Rental Assistance Program #2

Apprn. Acct. Number: S-21-508-O

Fund Type (MOF): P

Legal Authority: No-appropriated

Statement of Objectives



Fund Measures of Effectiveness

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

Program Size Indicators

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2022 Legislature**

Department of: Budget and Finance

Name of Fund: Emergency Rental Assistance Program #2

Apprn. Acct. Number: S-21-508-O

Fund Type (MOF): P

Legal Authority: No-appropriated

Fund Activities Encompassed

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Program Measures Report
for submittal to the 2022 Legislature**

Department of: Budget and Finance

Name of Fund: Federal Recovery Plan Perf & Rep (CSFRF)

Apprn. Acct. Number: S-22-509-O

Fund Type (MOF): V

Legal Authority: Non-appropriated

Statement of Objectives



Fund Measures of Effectiveness

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

Program Size Indicators

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2022 Legislature**

Department of: Budget and Finance

Name of Fund: Federal Recovery Plan Perf & Rep (CSFRF)

Apprn. Acct. Number: S-22-509-O

Fund Type (MOF): V

Legal Authority: Non-appropriated

Fund Activities Encompassed

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report
for submittal to the 2022 Legislature**

Department: Budget and Finance
 Name of fund: Coronavirus Relief Funds (CARES)
 Legal Authority: Non-appropriated (Governor's approval May 22, 2020)
 Fund Type (MOF): P
 Apprn. Account. No.: S-20-247-O

	FY 2021-22 Estimated	FY 2022-23 Estimated
A. Personal Services		
B. Other Current Expenses		
C. Equipment		
M. Motor Vehicles		
L. Leases		
TOTAL		

**Non-General Fund Cost Element Report
for submittal to the 2022 Legislature**

Department: _____
 Name of fund: _____
 Legal Authority: _____
 Fund Type (MOF): _____
 Apprn. Account. No.: _____

	FY 2021-22 Estimated	FY 2022-23 Estimated
A. Personal Services		
B. Other Current Expenses		
C. Equipment		
M. Motor Vehicles		
L. Leases		
TOTAL	0	0

**Non-General Fund Cost Element Report
for submittal to the 2022 Legislature**

Department: Budget & Finance
 Name of fund: Coronavirus State Fiscal Recovery Funds
 Legal Authority: Nonappropriated
 Fund Type (MOF): P
 Apprn. Account. No.: S-21-248-O

	FY 2021-22 Estimated	FY 2022-23 Estimated
A. Personal Services		
B. Other Current Expenses		
C. Equipment		
M. Motor Vehicles		
L. Leases		
TOTAL		

**Non-General Fund Cost Element Report
for submittal to the 2022 Legislature**

Department: _____
 Name of fund: _____
 Legal Authority: _____
 Fund Type (MOF): _____
 Apprn. Account. No.: _____

	FY 2021-22 Estimated	FY 2022-23 Estimated
A. Personal Services		
B. Other Current Expenses		
C. Equipment		
M. Motor Vehicles		
L. Leases		
TOTAL	0	0

**Non-General Fund Cost Element Report
for submittal to the 2022 Legislature**

Department: Budget & Finance
 Name of fund: Emergency & Budget Reserve FND-CARES Act
 Legal Authority: Act 008, SLH 2020
 Fund Type (MOF): B
 Apprn. Account. No.: S-20-358-O

	FY 2021-22 Estimated	FY 2022-23 Estimated
A. Personal Services		
B. Other Current Expenses		
C. Equipment		
M. Motor Vehicles		
L. Leases		
TOTAL		

**Non-General Fund Cost Element Report
for submittal to the 2022 Legislature**

Department: _____
 Name of fund: _____
 Legal Authority: _____
 Fund Type (MOF): _____
 Apprn. Account. No.: _____

	FY 2021-22 Estimated	FY 2022-23 Estimated
A. Personal Services		
B. Other Current Expenses		
C. Equipment		
M. Motor Vehicles		
L. Leases		
TOTAL	0	0

**Non-General Fund Cost Element Report
for submittal to the 2022 Legislature**

Department: Budget & Finance
 Name of fund: Governor's Emergency Education Relief Fund
 Legal Authority: Nonappropriated
 Fund Type (MOF): P
 Apprn. Account. No.: S-20-502-O

	FY 2021-22 Estimated	FY 2022-23 Estimated
A. Personal Services		
B. Other Current Expenses		
C. Equipment		
M. Motor Vehicles		
L. Leases		
TOTAL		

**Non-General Fund Cost Element Report
for submittal to the 2022 Legislature**

Department: _____
 Name of fund: _____
 Legal Authority: _____
 Fund Type (MOF): _____
 Apprn. Account. No.: _____

	FY 2021-22 Estimated	FY 2022-23 Estimated
A. Personal Services		
B. Other Current Expenses		
C. Equipment		
M. Motor Vehicles		
L. Leases		
TOTAL	0	0

**Non-General Fund Cost Element Report
for submittal to the 2022 Legislature**

Department: Budget and Finance
 Name of fund: Emergency & Budget Reserve Fund-Cares Act
 Legal Authority: Act 008, SLH 2020
 Fund Type (MOF): P
 Apprn. Account. No.: S-20-503-O

	FY 2021-22 Estimated	FY 2022-23 Estimated
A. Personal Services		
B. Other Current Expenses		
C. Equipment		
M. Motor Vehicles		
L. Leases		
TOTAL		

**Non-General Fund Cost Element Report
for submittal to the 2022 Legislature**

Department: _____
 Name of fund: _____
 Legal Authority: _____
 Fund Type (MOF): _____
 Apprn. Account. No.: _____

	FY 2021-22 Estimated	FY 2022-23 Estimated
A. Personal Services		
B. Other Current Expenses		
C. Equipment		
M. Motor Vehicles		
L. Leases		
TOTAL	0	0

**Non-General Fund Cost Element Report
for submittal to the 2022 Legislature**

Department: Budget & Finance
 Name of fund: Emergency Rental Asst Pgm (COVID 19)
 Legal Authority: Nonappropriated
 Fund Type (MOF): P
 Apprn. Account. No.: S-20-505-O

	FY 2021-22 Estimated	FY 2022-23 Estimated
A. Personal Services		
B. Other Current Expenses		
C. Equipment		
M. Motor Vehicles		
L. Leases		
TOTAL		

**Non-General Fund Cost Element Report
for submittal to the 2022 Legislature**

Department: _____
 Name of fund: _____
 Legal Authority: _____
 Fund Type (MOF): _____
 Apprn. Account. No.: _____

	FY 2021-22 Estimated	FY 2022-23 Estimated
A. Personal Services		
B. Other Current Expenses		
C. Equipment		
M. Motor Vehicles		
L. Leases		
TOTAL	0	0

**Non-General Fund Cost Element Report
for submittal to the 2022 Legislature**

Department: Budget & Finance
 Name of Fund: Governor's Emergency Education Relief Fund #2 (GEER II)
 Legal Authority: Nonappropriated
 Fund Type (MOF): P
 Apprn. Account. No.: S-21-506-O

	FY 2021-22 Estimated	FY 2022-23 Estimated
A. Personal Services		
B. Other Current Expenses		
C. Equipment		
M. Motor Vehicles		
L. Leases		
TOTAL		

**Non-General Fund Cost Element Report
for submittal to the 2022 Legislature**

Department: _____
 Name of fund: _____
 Legal Authority: _____
 Fund Type (MOF): _____
 Apprn. Account. No.: _____

	FY 2021-22 Estimated	FY 2022-23 Estimated
A. Personal Services		
B. Other Current Expenses		
C. Equipment		
M. Motor Vehicles		
L. Leases		
TOTAL	0	0

**Non-General Fund Cost Element Report
for submittal to the 2022 Legislature**

Department: Budget & Finance
 Name of fund: Homeowner Assistance Fund
 Legal Authority: Non-appropriated
 Fund Type (MOF): P
 Apprn. Account. No.: S-21-507-O

	FY 2021-22 Estimated	FY 2022-23 Estimated
A. Personal Services		
B. Other Current Expenses		
C. Equipment		
M. Motor Vehicles		
L. Leases		
TOTAL		

**Non-General Fund Cost Element Report
for submittal to the 2022 Legislature**

Department: _____
 Name of fund: _____
 Legal Authority: _____
 Fund Type (MOF): _____
 Apprn. Account. No.: _____

	FY 2021-22 Estimated	FY 2022-23 Estimated
A. Personal Services		
B. Other Current Expenses		
C. Equipment		
M. Motor Vehicles		
L. Leases		
TOTAL	0	0

**Non-General Fund Cost Element Report
for submittal to the 2022 Legislature**

Department: Budget & Finance
 Name of fund: Emergency Rental Assistance Program #2
 Legal Authority: Non-appropriated
 Fund Type (MOF): P
 Apprn. Account. No.: S-21-508-O

	FY 2021-22 Estimated	FY 2022-23 Estimated
A. Personal Services		
B. Other Current Expenses		
C. Equipment		
M. Motor Vehicles		
L. Leases		
TOTAL		

**Non-General Fund Cost Element Report
for submittal to the 2022 Legislature**

Department: _____
 Name of fund: _____
 Legal Authority: _____
 Fund Type (MOF): _____
 Apprn. Account. No.: _____

	FY 2021-22 Estimated	FY 2022-23 Estimated
A. Personal Services		
B. Other Current Expenses		
C. Equipment		
M. Motor Vehicles		
L. Leases		
TOTAL	0	0

**Non-General Fund Cost Element Report
for submittal to the 2022 Legislature**

Department: Budget & Finance
 Name of Fund: Federal Recovery Plan Perf & Rep (CSFRF)
 Legal Authority: Nonappropriated
 Fund Type (MOF): V
 Apprn. Account. No.: S-22-509-O

	FY 2021-22 Estimated	FY 2022-23 Estimated
A. Personal Services		
B. Other Current Expenses		
C. Equipment		
M. Motor Vehicles		
L. Leases		
TOTAL		

**Non-General Fund Cost Element Report
for submittal to the 2022 Legislature**

Department: _____
 Name of fund: _____
 Legal Authority: _____
 Fund Type (MOF): _____
 Apprn. Account. No.: _____

	FY 2021-22 Estimated	FY 2022-23 Estimated
A. Personal Services		
B. Other Current Expenses		
C. Equipment		
M. Motor Vehicles		
L. Leases		
TOTAL	0	0