

DAVID Y. IGE
GOVERNOR



CRAIG K. HIRAI
DIRECTOR

TRACY M. BAN
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)

November 7, 2022

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, a copy of the Report on Non-General Fund Information as it pertains to the programs and attached agencies of the Department of Budget and Finance (B&F). The other Executive Branch Departments will submit their information as it pertains to their respective Departments. In accordance with Section 93-16, Hawaii Revised Statutes, I am also informing you that the B&F Departmental report may be viewed electronically at:

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

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 2023 Legislature

Department: BUF
 Program 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 Number: 586-1601
 Fund Type (MOF): B
 Appropriation Account Number 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 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(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	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)							
Net Total Transfers	0	0	(78,753,160)	0	0	0	0
Ending Cash Balance	81,793,821	78,753,160	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	81,793,821	78,753,160	0	0	0	0	0

Additional Information:

Amount Requested 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 2023 Legislature

Department: BUF
 Program 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 Number: 586-1601
 Fund Type (MOF): B
 Appropriation Account Number: 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 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling			363,944,000	377,575,000	377,575,000	377,575,000	377,575,000
Beginning Cash Balance	0	0	0	63,889,675	(0)	95,877,228	95,877,228
Revenues			321,589,284	261,847,294	359,067,328	377,575,000	377,575,000
Expenditures			336,452,769	247,750,675	341,176,394	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-20-316-O (JS0366)			78,753,160				
7/18/2021 S-316-O (JS0113)				(52,208,527)	52,208,527		
7/23/2021 S-316-O (JS0215)				(25,777,768)	25,777,768		
Net Total Transfers	0	0	78,753,160	(77,986,294)	77,986,294	0	0
Ending Cash Balance	0	0	63,889,675	(0)	95,877,228	95,877,228	95,877,228
Encumbrances							
Unencumbered Cash Balance	0	0	63,889,675	(0)	95,877,228	95,877,228	95,877,228

Additional Information:

Amount Requested 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 2023 Legislature

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

Contact Name: Tracy Ban
 Phone Number: 586-1601
 Fund Type (MOF): T
 Appropriation Account Number 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 18 to FY 22.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	6,275	6,275	6,275	6,275	0	0	0
Revenues							
Expenditures							
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
9/1/220 G-000-O				(6,275)			
Net Total Transfers	0	0	0	(6,275)	0	0	0
Ending Cash Balance	6,275	6,275	6,275	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	6,275	6,275	6,275	0	0	0	0

Additional Information:

Amount Requested 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 2023 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 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	0	0	648,000,000	0	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	648,000,000	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 2023 Legislature

Department:	Budget and Finance	Contact Name:	Neal Miyahira
Prog ID(s):	BUF 101	Phone:	586-1530
Name of Fund:	Emergency and Budget Reserve Fund Separate Acco Fund type (MOF) B		
Legal Authority	Section 328L-3 (3), HRS 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: FY 2023 revenue estimate includes a \$130M deposit from the general fund pursuant to Section 6 of Article VII and Section 328L-3, HRS.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	51,534,839	51,896,767	52,326,080	54,256,221	54,569,579	54,795,460	185,946,049
Revenues	361,927	429,314	1,930,141	313,358	225,881	131,150,589	200,000
Expenditures							
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							

Report on Non-General Fund Information
for Submittal to the 2023 Legislature

Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	51,896,767	52,326,080	54,256,221	54,569,579	54,795,459.72	185,946,049	186,146,049
Encumbrances							
Unencumbered Cash Balance	51,896,767	52,326,080	54,256,221	54,569,579	54,795,460	185,946,049	186,146,049

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 2023 Legislature

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

Contact Name: Neal Miyahira
Phone: 586-1530
Fund type (MOF) B
Appropriation Acct. No. S-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. 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. Act 115, SLH 2022, appropriated \$500M to the EBRF in FY23.

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:

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 2023 Legislature

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	259,795,464	323,760,753	325,911,080	4,624,449	264,904,730.96	271,016,350	776,240,593
Revenues	63,951,075	2,164,540	43,713,369	260,280,282	6,111,619.16	505,224,243	5,941,251
Expenditures							
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
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	14,213	(14,213)	(365,000,000)	0	-	0	0
Ending Cash Balance	323,760,753	325,911,080	4,624,449	264,904,731	271,016,350.12	776,240,593	782,181,844
Encumbrances							
Unencumbered Cash Balance	323,760,753	325,911,080	4,624,449	264,904,731	271,016,350.12	776,240,593	782,181,844

Additional Information:

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

	FY 2021	FY 2022	FY 2023	FY 2024
S-355-O	264,904,731	271,016,350	776,240,593	782,181,844
S-354-O	54,569,579	54,795,460	185,946,049	186,146,049
	319,474,310	325,811,810	962,186,642	968,327,893

Report on Non-General Fund Information
for Submittal to the 2023 Legislature

Department:	<u>Budget and Finance</u>	Contact Name:	<u>Neal Miyahira</u>
Prog ID(s):	<u>BUF 101</u>	Phone:	<u>586-1530</u>
Name of Fund:	<u>Overpayment Collections to OHA-Ceded Lands</u>	Fund type (MOF)	<u>Trust</u>
Legal Authority	<u>Executive Order No. 06-06</u>	Appropriation Acct. No.	<u>T-xx-955-O</u>

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:

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. Revenues in FY 22 include the return of \$ 641,217.13 for the 3rd quarter of FY 21 due from OHA.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	11,768,747	13,974,733	21,287,134	23,770,439	25,439,163	32,246,276	32,246,276
Revenues	2,205,987	7,312,401	2,483,305	1,668,724	6,807,113		
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	13,974,733	21,287,134	23,770,439	25,439,163	32,246,276	32,246,276	32,246,276
Encumbrances							
Unencumbered Cash Balance	13,974,733	21,287,134	23,770,439	25,439,163	32,246,276	32,246,276	32,246,276

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 2023 Legislature

Department: BUF
Program 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 Number: 586-2367
Fund Type (MOF): P
Appropriation Account Number S-20-247-O

Intended Purpose: The Coronavirus Aid, Relief, and Economic Security Act, P.L. 116-136 awarded the State of Hawai'i \$862,823,979 to be used for cover necessary expenditures incurred due to the public health emergency with respect to COVID-19.
Source of Revenues: U.S. Department of the Treasury, funded by P.L. 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 31, 2021 and were not accounted for in the budget most recently approved as of March 20, 2020 for the state or government.

Variances:

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling			862,823,978.80	663,174,574.75	658,966,487.38		
Beginning Cash Balance		0	0	771,820,893.41	52,069.90	120,492	0
Revenues			862,842,882.91	2,282,041.14	930,580.40	89,903	
Expenditures			87,661,989.50	98,627,414.55	4,208,087.37	210,466	
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 S-20-556-K				31,220.90			
12/3/2021 S-20-524-G					409,923.70		
12/3/2021 S-20-527-G					2,932,463.48	70.47	
1/21/2022 S-20-524-G					3,542.03		
Net Total Transfers	0	0	(3,360,000)	(675,423,450)	3,345,929	70.47	0
Ending Cash Balance	0	0	771,820,893	52,070	120,492	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	771,820,893	52,070	120,492	0	0

Additional Information:

Amount Requested 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 2023 Legislature

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

Contact Name: Jessie Inazu
 Phone Number: 586-2367
 Fund Type (MOF): B
 Appropriation Account Number: 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: U.S. Department of the Treasury, funded by P.L. 116-136.
 \$635,986,000 cash was transferred from Coronavirus Relief Fund S-20-247-O (MOF P) to the EBRF S-20-503-O (MOF P).
 \$635,986,000 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)

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 31, 2021 and were not accounted for in the budget most recently approved as of March 20, 2020 for the state or government.

Variances:

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling			635,986,000	160,498,086	13,765,042.21		
Beginning Cash Balance		0	0	0.00	6,187,037.85	0	0
Revenues				635,986,000.00	0.00		
Expenditures				160,498,086.13	17,584,957.79		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
8/12/2020	TRANSFER TO S-21-353-K			(15,000,000.00)			
8/12/2020	TRANSFER FR S-21-353-D			(70,000,000.00)			
8/12/2020	TRANSFER TO S-21-383-B			(50,000,000.00)			
8/12/2020	TRANSFER TO S-21-352-L			(5,000,000.00)			
8/12/2020	TRANSFER TO S-21-350-G			(61,000,000.00)			
8/14/2020	TRANSFER TO S-21-350-Q			(39,986,000.00)			
8/20/2020	TRANSFER TO S-21-365-B			(10,000,000.00)			
8/25/2020	TRANSFER TO S-21-384-B			(3,000,000.00)			
9/3/2020	TRANSFER TO S-21-383-B			(50,000,000.00)			
9/8/2020	TRANSFER TO S-21-363-B			(5,000,000.00)			
9/11/2020	TRANSFER TO S-21-363-B			(5,000,000.00)			
9/25/2020	TRANSFER TO S-21-361-H			(34,993,325.00)			
9/25/2020	TRANSFER TO S-21-363-H			(35,000,000.00)			
9/25/2020	TRANSFER TO S-21-354-K			(4,650,000.00)			
9/25/2020	TRNSFR TO S-21-352-V1			(3,750,000.00)			
9/25/2020	TRNSFR TO S-21-353-V1			(5,100,000.00)			
9/29/2020	TRANSFER TO S-21-390-H			(14,000,000.00)			
9/29/2020	TRANSFER TO S-21-386-B			(66,600,000.00)			
10/1/2020	TRANSFER TO S-21-389-H			(891,907.82)			
10/27/2020	TRANSFER TO S-21-366-B			(25,000,000.00)			
10/27/2020	TRANSFER TO S-21-356-L			(15,976,400.00)			
10/27/2020	TRANSFER TO S-21-357-K			(1,950,000.00)			

Report on Non-General Fund Information
for Submittal to the 2023 Legislature

		Financial Data					
		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
		(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)
							(estimated)
10/29/2020	TRANSFER TO S-21-389-B				(70,000.00)		
10/30/2020	TRANSFER FROM S-21-350				7,000,000.00		
11/2/2020	TRANSFER TO S-21-386-B				(8,400,000.00)		
11/4/2020	TRANSFER TO S-21-351-G				(7,000,000.00)		
11/12/2020	TRANSFR TO S-21-350-Y2				(700,000.00)		
11/16/2020	TRANSFER TO S-21-377-E				(24,000,000.00)		
11/16/2020	TRANSFER TO S-21-356-P				(2,000,000.00)		
11/17/2020	TRANSFER TO S-21-391-B				(131,150.00)		
12/3/2020	TRANSFER TO S-21-389-B				(33,962.00)		
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	TRANSFER FR S-21-353-K				109,223.25		
12/24/2020	TRANSFR TO S-21-350-Y1				(120,862.92)		
12/29/2020	TRANSFER FR S-21-391-B				16,411.55		
12/30/2020	TRANSFER FR S-21-350-G				255,086.00		
1/5/2021	TRANSFER FR S-21-366-B				6,363,432.00		
1/6/2021	TRANSFER FR S-21-363-B				2,834,224.92		
1/6/2021	TRANSFER TO S-21-359-O				(750,000.00)		
1/14/2021	TRANSFER FR S-21-386-B				4,955,249.48		
1/26/2021	TRANSFER FR S-21-383-B				28,830,695.00		
2/2/2021	JS3493				3,435.84		
2/5/2021	S-21-384-B				55.98		
3/1/2021	TRANSFER FR S 21 391 B				4,913.45		
4/21/2021	JS4864				600.80		
4/30/2021	RETURN UNUSED CARES FU				3,484.06		
5/5/2021	S-21-353-D				96,519.73		
5/12/2021	S-21-353-K				57.34		
7/9/2021	TRANSFER FR S-21-385-B				2,526,661.00		
7/9/2021	TRANSFER FR S-21-385-B				3,554,801.47		
8/3/2021	TRANSFER IN					120,967.97	
8/4/2021	TRANSFER TO S-20-528-L					(200,000.00)	
8/11/2021	TRANSFER TO S-21-361-H					(40,000.00)	
8/19/2021	JS0713					233,527.66	
9/30/2021	S-21-366-B					345,000.00	
9/30/2021	TRANSFER TO S-20-528-L					200,000.00	
12/3/2021	TRANSFER FROM S-21-350					5,064,477.99	
12/3/2021	JS2512					263,062.07	
12/8/2021	S-21-360-Q					4,244,128.15	
12/8/2021	TRANSFER TO S-21-359-O					750,000.00	
12/30/2021	VASH CON 17031/S6					96,040.44	
1/21/2022	TRANSFER FROM S-21-350					25,423.37	

Report on Non-General Fund Information
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Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
1/25/2022 TRANSFER FR S-21-385-B					136,339.53		
1/25/2022 TRANSFER FR S-21-385-B					109,275.46		
2/24/2022 JS3849					1,584.09		
3/22/2022 S-21-363-H					18,889.22		
4/4/2022 S-21-361-H					29,203.99		
Net Total Transfers	0	0	0	(469,300.876)	11,397,920	0	0
Ending Cash Balance	0	0	0	6,187,038	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	6,187,038	0	0	0

Additional Information:

Amount Requested 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 2023 Legislature

Department: BUF
 Program ID(s): BUF101
 Name of Fund: Emergency Rental Asst Pgm (COVID19)
 Legal Authority: Non-appropriated

Contact Name: Jessie Inazu
 Phone Number: 586-2367
 Fund Type (MOF): P
 Appropriation Account Number 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: U.S. Department of the Treasury, funded by P.L. 116-260

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

Variances:

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling				124,772,000	4,411,789		
Beginning Cash Balance		0	0	0	100,242,649	41,375	0
Revenues				125,242,649	158,937	30,925	
Expenditures				25,000,000	95,360,211	72,300	
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
9/14/2021 TRANSFER TO S-22-515-I					(5,000,000)		
Net Total Transfers	0	0	0	0	(5,000,000)	0	0
Ending Cash Balance	0	0	0	100,242,649	41,375	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	100,242,649	41,375	0	0

Additional Information:

Amount Requested 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 2023 Legislature

Department: BUF
 Program ID(s): BUF101
 Name of Fund: Emergency Rental Assistance Program #2
 Legal Authority: Non-appropriated

Contact Name: Jessie Inazu
 Phone Number: 586-2367
 Fund Type (MOF): P
 Appropriation Account Number 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, funded by P.L. 117-2

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.

Variances:

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling				95,184,413	66,628,089	23,576,674	
Beginning Cash Balance		0	0	0	38,073,765	70,802	0
Revenues				38,073,765	28,625,127	23,505,872	
Expenditures					66,628,089	23,576,674	
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	38,073,765	70,802	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	38,073,765	70,802	0	0

Additional Information:

Amount Requested 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 2023 Legislature

Department: BUF
 Program ID(s): BUF101
 Name of Fund: Homeowner Assistance Fund
 Legal Authority: Non-appropriated

Contact Name: Jessie Inazu
 Phone Number: 586-2367
 Fund Type (MOF): P
 Appropriation Account Number 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 hardships after January 21, 2020.

Source of Revenues: U.S. Department of the Treasury, funded by P.L. 117-2.

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

Variances:

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling				50,000,000	29,625,000		
Beginning Cash Balance		0	0	0	5,000,000	25,000	0
Revenues				5,000,000	45,000,000		
Expenditures					20,350,000	25,000	
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
12/21/2021 TR TO S-22-544-B					(29,625,000)		
Net Total Transfers	0	0	0	0	(29,625,000)	0	0
Ending Cash Balance	0	0	0	5,000,000	25,000	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	5,000,000	25,000	0	0

Additional Information:

Amount Requested 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 2023 Legislature

Department: BUF
 Program ID(s): BUF101
 Name of Fund: Coronavirus State Fiscal Recovery Fund
 Legal Authority: Act 88; Non-appropriated

Contact Name: Jessie Inazu
 Phone Number: 586-2367
 Fund Type (MOF): V
 Appropriation Account Number: S-21-248-O

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

Source of Revenues: U.S. Department of the Treasury, funded by P.L. 117-2

Current Program Activities/Allowable Expenses: Help government address revenue losses as a result of the COVID-19 crisis, cover costs incurred during the period that begins on March 3, 2021 and ends on December 31, 2024 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.

Variances:

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling				1,641,602,610	1,641,602,610	902,392,610	
Beginning Cash Balance		0	0	0	1,641,602,610	307,594,569	(0)
Revenues				1,641,602,610	2,008,519	0	
Expenditures					739,210,000	307,594,569	
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
7/21/2021	TRANSFER TO S-22-509-O				(16,416,026.10)		
8/2/2021	TRANSFER TO S-22-262-B				(3,210,000.00)		
8/2/2021	TRANSFER TO S-22-222-B				(490,000.00)		
8/11/2021	TRANSFER TO S-22-200-T				(3,241,332.00)		
8/12/2021	TRANSFER TO S-22-279-K				(500,000.00)		
8/12/2021	TRANSFER TO S-22-205-M				(1,000,000.00)		
8/12/2021	TRANSFER TO S-22-207-M				(60,000.00)		
8/13/2021	TRANSFER TO S-22-246-L				(70,000,000.00)		
8/13/2021	TRANSFER TO S-22-232-H				(32,315,400.00)		
8/19/2021	TRANSFER TO S-22-224-B				(300,000.00)		
8/26/2021	TRANSFER TO S-22-223-B				(4,000,000.00)		
8/26/2021	TRANSFER TO S-22-243-H				(84,257,043.00)		
8/26/2021	TRANSFER TO S-22-206-M				(80,000.00)		
8/27/2021	TRANSFER TO S-22-249-H				(1,500,000.00)		
8/27/2021	TRANSFER TO S-22-212-K				(832,500.00)		
8/27/2021	TRANSFER TO S-22-561-K				(520,000.00)		
9/1/2021	TRANSFER TO S-22-209-M				(2,300,000.00)		
9/2/2021	TRANSFER TO S-22-242-C				(750,000.00)		
9/2/2021	TRANSFER TO S-22-244-C				(995,000.00)		

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Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
9/2/2021	TRANSFER TO S-22-239-H				(1,383,931.00)		
9/2/2021	TRANSFER TO S-22-208-M				(1,346,000.00)		
9/13/2021	TRANSFER TO S-22-245-C				(2,548,290.00)		
9/14/2021	TRANSFER TO S-22-531-G				(41,571,188.00)		
9/16/2021	TRANSFER TO S-22-266-H				(2,900,000.00)		
9/23/2021	TRANSFER TO S-22-243-C				(1,000,000.00)		
9/23/2021	TRANSFER TO S-22-237-H				(6,180,433.00)		
9/23/2021	TRANSFER TO S-22-262-B				(56,790,000.00)		
9/30/2021	TR TO S-22-515-V1				(48,451,794.96)		
10/1/2021	TR TO S-22-517-N				(5,000,000.00)		
10/4/2021	TR TO S-22-510-M				(15,000,000.00)		
10/8/2021	TRANSFER TO S-22-230-H				(16,320,700.00)		
10/13/2021	TRANSFER TO S-22-511-M				(2,273,000.00)		
10/13/2021	TRANSFER TO S-22-201-T				(507,300.00)		
10/13/2021	TRANSFER TO S-22-512-M				(500,000.00)		
10/18/2021	TRANSFER TO S-22-259-C				(5,000,000.00)		
10/18/2021	TRANSFER TO S-22-241-C				(150,000.00)		
10/18/2021	TRANSFER TO S-22-246-C				(728,080.00)		
10/18/2021	TRANSFER TO S-22-563-K				(77,064.00)		
10/20/2021	TRANSFER TO S-22-259-A				(350,000.00)		
10/20/2021	TRANSFER TO S-22-200-P				(582,775.00)		
10/21/2021	TRANSFER TO S-22-531-L				(100,000,000.00)		
10/28/2021	TRANSFER TO S-22-521-D				(1,667,832.00)		
11/4/2021	DE-OBLIG FR S-22-509-O				2,273,000.00		
11/4/2021	DE-OBLIG FR S-22-509-O				500,000.00		
11/9/2021	TRANSFER TO S-22-201-P				(3,700,000.00)		
11/15/2021	TRANSFER TO S-22-513-M				(500,000.00)		
11/29/2021	TRANSFER FROM S-22-205-M				1,000,000.00		
12/2/2021	TR TO S-22-515-V1				(1,500,000.00)		
12/14/2021	TR TO S-22-520-V1				(587,314.47)		
12/14/2021	TR TO S-22-292-B				(150,000.00)		
12/15/2021	TR TO S-22-505-R				(701,064.00)		
12/17/2021	TR TO S-22-222-B				(10,510,000.00)		
12/22/2021	TRANSFER TO S-22-572-K				(3,170,948.00)		
12/27/2021	TRANSFER TO S-22-514-M				(359,886.00)		
12/28/2021	TRANSFER TO S-22-280-K				(10,800,000.00)		
12/28/2021	TRANSFER TO S-22-287-A				(100,000.00)		
1/5/2022	TRANSFER TO S-22-506-R				(909,000.00)		
1/5/2022	TRANSFER TO S-22-220-B				(100,000.00)		
1/5/2022	TRANSFER TO S-22-247-L				(3,541,937.00)		
2/1/2022	TRANSFER TO S-22-233-H				(11,585,000.00)		
2/7/2022	TRANSFER TO S-22-672-H				(18,000,000.00)		
2/25/2022	TRANSFER TO S-22-238-C				(1,700,000.00)		
5/31/2022	TRANSFER FROM S-22-220-B				100,000.00		

Report on Non-General Fund Information
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Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
6/6/2022 TRANSFER FROM S-22-224-B					277,972.00		
6/23/2022 TRANSFER FROM S-22-207-M					53,298.93		
6/30/2022 TRANSFER FROM S-22-224-B					8.00		
Net Total Transfers	0	0	0	0	(596,806,560)	0	0
Ending Cash Balance	0	0	0	1,641,602,610	307,594,569	(0)	(0)
Encumbrances							
Unencumbered Cash Balance	0	0	0	1,641,602,610	307,594,569	(0)	(0)

Additional Information:

Amount Requested 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 2023 Legislature

Department: BUF
 Program ID(s): BUF101
 Name of Fund: Governor's Emergency Education Relief Fund
 Legal Authority: Non-appropriated

Contact Name: Jessie Inazu
 Phone Number: 586-2367
 Fund Type (MOF): P
 Appropriation Account Number: 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 Education, funded by P.L. 116-136 (CARES)

Current Program Activities/Allowable Expenses: The CARES Act includes allowable uses of funds related to preventing, preparing for and responding to COVID-19

Variances:

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling			9,993,387	8,343,387	8,343,387		
Beginning Cash Balance		0	0	0	219,000	0	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	219,000	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	219,000	0	0	0

Additional Information:

Amount Requested 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 2023 Legislature

Department: BUF
 Program ID(s): BUF101
 Name of Fund: Governor's Emergency Education Relief Fund #2 (GEER II)
 Legal Authority: Non-appropriated

Contact Name: Jessie Inazu
 Phone Number: 586-2367
 Fund Type (MOF): P
 Appropriation Account Number 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 Education, funded by P.L. 116-260

Current Program Activities/Allowable Expenses: Same as GEER Fund (CARES Act): The CARES Act includes allowable uses of funds related to preventing, preparing for, and responding to COVID-19.

Variances:

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling				4,455,694	4,455,694		
Beginning Cash Balance		0	0	0	0	0	0
Revenues					4,455,694		
Expenditures					4,455,694		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Requested 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 2023 Legislature

Department: BUF
 Program ID(s): BUF101
 Name of Fund: Federal Recovery Plan Perf & Rep (CSFRF)
 Legal Authority: Non-appropriated

Contact Name: Jessie Inazu
 Phone Number: 586-2367
 Fund Type (MOF): V
 Appropriation Account Number 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 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling					16,416,026		
Beginning Cash Balance		0	0	0	0	12,722,658	11,126,270
Revenues							
Expenditures					920,369	1,596,388	1,588,091
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
7/21/2021 TRANSFER FR S-21-248-O					16,416,026		
11/4/2021 DE-OBLIG TO S-21-248-O					(2,273,000)		
11/4/2021 DE-OBLIG TO S-21-248-O					(500,000)		
Net Total Transfers	0	0	0	0	13,643,026	0	0
Ending Cash Balance	0	0	0	0	12,722,658	11,126,270	9,538,179
Encumbrances					8,297		
Unencumbered Cash Balance	0	0	0	0	12,714,360	11,126,270	9,538,179

Additional Information:

Amount Requested 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 2023 Legislature

Department: BUF
 Program ID(s): BUF101
 Name of Fund: Coronavirus Capital Projects Fund
 Legal Authority: Non-appropriated

Contact Name: Jessie Inazu
 Phone Number: 586-2367
 Fund Type (MOF): V
 Appropriation Account Number S-22-250-O

Intended Purpose: The American Rescue Plan appropriated \$10 billion to Treasury to provide payments to States, territories, freely associated states, and Tribal Governments “to carry out critical capital projects directly enabling work, education, and health monitoring, including remote options, in response to the public health emergency with respect to the Coronavirus Disease (COVID-19).”

Source of Revenues: U.S. Department of the Treasury, funded by P.L. 117-2

Current Program Activities/Allowable Expenses: The Capital Projects Fund allows for investment in high-quality broadband infrastructure as well as other connectivity infrastructure, devices, and equipment. In addition to supporting broadband, it also provides flexibility for each State, territory, freely associated state, and Tribal Government to make investments in other Capital Projects designed to directly enable work, education, and health monitoring and that meet Treasury’s other criteria.

Variances:

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling					0	115,475,318	87,475,318
Beginning Cash Balance		0	0	0	0	19,642	0
Revenues					19,642	27,980,358	28,000,000
Expenditures					0	28,000,000	28,000,000
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	19,642	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	19,642	0	0

Additional Information:

Amount Requested 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 2023 Legislature

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

Contact Name: Roderick Becker
 Phone Number: 586-1612
 Fund Type (MOF): T
 Appropriation Account Number: 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.

Variances:

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	6,083,785	43,180,126	117,435,867	12,421,450	1,006,199	5,918,140	35,252,116
Revenues	70,555,727	117,574,097	120,982,892	25,825,347	32,842,604	29,333,976	31,088,290
Expenditures							
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	(33,459,386)	(43,318,356)	(225,997,309)	(37,240,598)	(27,930,663)		
Net Total Transfers	(33,459,386)	(43,318,356)	(225,997,309)	(37,240,598)	(27,930,663)	0	0
Ending Cash Balance	43,180,126	117,435,867	12,421,450	1,006,199	5,918,140	35,252,116	66,340,406
Encumbrances							
Unencumbered Cash Balance	43,180,126	117,435,867	12,421,450	1,006,199	5,918,140	35,252,116	66,340,406

Additional Information:

Amount Requested 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 2023 Legislature

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

Contact Name: Roderick Becker
 Phone Number: 586-1612
 Fund Type (MOF): T
 Appropriation Account Number 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.

Variances:

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	603,586	5,311,146	15,074,321	1,259,399	1,264,393	1,304,981	7,616,302
Revenues	7,825,554	13,925,014	14,030,325	2,623,339	2,280,298	6,311,321	3,738,319
Expenditures							
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	(3,117,994)	(4,161,839)	(27,845,247)	(2,618,345)	(2,239,710)		
Net Total Transfers	(3,117,994)	(4,161,839)	(27,845,247)	(2,618,345)	(2,239,710)	0	0
Ending Cash Balance	5,311,146	15,074,321	1,259,399	1,264,393	1,304,981	7,616,302	11,354,621
Encumbrances							
Unencumbered Cash Balance	5,311,146	15,074,321	1,259,399	1,264,393	1,304,981	7,616,302	11,354,621

Additional Information:

Amount Requested 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 2023 Legislature

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

Contact Name: Roderick Becker
 Phone Number: 586-1612
 Fund Type (MOF): T
 Appropriation Account Number: 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.

Variances:

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	9,000	10,000	6,000	2,000	0	0	2,000
Revenues	1,000	6,000	2,000		0	2,000	2,000
Expenditures							
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
JM 0308 dated 7/31/18		(10,000)					
JM 0404 dated 8/1/19			(6,000)				
JM0142 dated 7/21/20				(2,000)			
Net Total Transfers	0	(10,000)	(6,000)	(2,000)	0	0	0
Ending Cash Balance	10,000	6,000	2,000	0	0	2,000	4,000
Encumbrances							
Unencumbered Cash Balance	10,000	6,000	2,000	0	0	2,000	4,000

Additional Information:

Amount Requested 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 2023 Legislature

Department: BUF
 Program ID(s): BUF115
 Name of Fund: Taxes Payable to Other State Agencies
 Legal Authority: Administratively established

Contact Name: Roderick Becker
 Phone Number: 586-1612
 Fund Type (MOF): T
 Appropriation Account Number: 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.

Variances:

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		1,526,488	1,344,914	1,168,238	1,318,784	1,146,169	0
Revenues	16,498,821	15,670,035	15,088,352	14,342,663	12,590,140	14,007,052	13,646,618
Expenditures	14,972,334	15,851,609	15,265,027	14,192,118	12,762,755	15,153,220	13,646,618
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	1,526,488	1,344,914	1,168,238	1,318,784	1,146,169	0	0
Encumbrances							
Unencumbered Cash Balance	1,526,488	1,344,914	1,168,238	1,318,784	1,146,169	0	0

Additional Information:

Amount Requested 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 2023 Legislature

Department: BUF
 Program ID(s): BUF115
 Name of Fund: Taxes Payable to Counties/HTA - TAT
 Legal Authority: Administratively established

Contact Name: Roderick Becker
 Phone Number: 586-1612
 Fund Type (MOF): T
 Appropriation Account Number: 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.

Variances:

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	0	0	0	0
Revenues	216,000,000	203,000,000	169,166,667	39,504,557	15,500,000	74,723,741	43,242,766
Expenditures	216,000,000	203,000,000	169,166,667	39,504,557	15,500,000	74,723,741	43,242,766
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Requested 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 2023 Legislature

Department: BUF
 Program ID(s): BUF115
 Name of Fund: Taxes Payable to Counties - Fuel Tax
 Legal Authority: Administratively established

Contact Name: Roderick Becker
 Phone Number: 586-1612
 Fund Type (MOF): T
 Appropriation Account Number: T-xx-918-O

Intended Purpose:

Account was established to enable B7F to generate SWV's on-line for transmittal of liquid fuel tax distributed monthly to the counties.
 It serves as a clearing account for fuel tax revenues pending distribution per statute.

Source of Revenues:

Liquid Fuel Tax collected by the DoTax.

Current Program Activities/Allowable Expenses:

B&F processes SWV's from this account for payment to the counties of their statutory distribution of fuel tax.

Variances:

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	7,554,132	7,865,039	5,280,080	7,615,551	7,540,502	0
Revenues	86,945,807	90,642,707	87,585,548	77,943,417	88,766,585	84,765,183	83,825,062
Expenditures	79,391,675	90,331,800	90,170,507	75,607,946	88,841,634	92,305,685	83,825,062
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	7,554,132	7,865,039	5,280,080	7,615,551	7,540,502	0	0
Encumbrances							
Unencumbered Cash Balance	7,554,132	7,865,039	5,280,080	7,615,551	7,540,502	0	0

Additional Information:

Amount Requested 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 2023 Legislature

Department: BUF
 Program ID(s): BUF115
 Name of Fund: Taxes Payable to Counties - GETax surcharge
 Legal Authority: Administratively established

Contact Name: Roderick Becker
 Phone Number: 586-1612
 Fund Type (MOF): T
 Appropriation Account Number: T-xx-919-O

Intended Purpose:

Account was established to enable B&F to generate SWV's on-line for transmittal of county GET surcharge collected by DoTax and distributed per statute HRS 248-2.6 to the City & County of Honolulu. It serves as a clearing account for the surcharge pending distribution.

Source of Revenues:

General Excise Tax collections by state Dept. of Taxation (DoTax)

Current Program Activities/Allowable Expenses:

B&F processes JVs to transfer taxes into this account in order to pay City & County of Honolulu for their statutory distribution of GETax

Variances:

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	53,472,882	0	12,686,546	15,156,473	20,648,415	25,164,521	0
Revenues	305,215,298	348,072,486	383,782,784	333,480,773	458,202,846	483,404,003	509,991,223
Expenditures	358,688,180	335,385,940	381,312,856	327,988,831	453,686,740	508,568,523	509,991,223
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	12,686,546	15,156,473	20,648,415	25,164,521	0	0
Encumbrances							
Unencumbered Cash Balance	0	12,686,546	15,156,473	20,648,415	25,164,521	0	0

Additional Information:

Amount Requested 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 2023 Legislature

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

Contact Name: Roderick Becker
 Phone Number: 586-1612
 Fund Type (MOF): T
 Appropriation Account Number: T-xx-922-O

Intended Purpose:

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

Source of Revenues:

Income tax refund designation by taxpayer.

Current Program Activities/Allowable Expenses:

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

Variances:

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	130,085	116,395	130,000	125,225	0
Revenues	161,865	290,295	130,115	244,502	139,275	171,297	185,025
Expenditures	161,865	160,210	143,805	230,897	144,050	296,522	185,025
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	130,085	116,395	130,000	125,225	0	0
Encumbrances							
Unencumbered Cash Balance	0	130,085	116,395	130,000	125,225	0	0

Additional Information:

Amount Requested 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 2023 Legislature

Department: BUF
 Program ID(s): BUF115
 Name of Fund: Temporary deposits - B&F FAD
 Legal Authority: Administratively established

Contact Name: Roderick Becker
 Phone Number: 586-1612
 Fund Type (MOF): T
 Appropriation Account Number T-xx-923-O

Intended Purpose:

Account was established as a temporary holding account to deposit funds received from outside state, to pass through to another outside entity.

Source of Revenues:

N/A not revenue to state

Current Program Activities/Allowable Expenses:

N/A

Variances:

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	0	0	0	0
Revenues				30,177			
Expenditures							
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
4/20/2021 VP 2766 PASS THRU FR FHB TO PR				(30,177)			
Net Total Transfers	0	0	0	(30,177)	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 Requested 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 2023 Legislature

Department: BUF
 Program ID(s): BUF115
 Name of Fund: Unclaimed Property Trust Fund
 Legal Authority: Administratively established

Contact Name: Roderick Becker
 Phone Number: 586-1612
 Fund Type (MOF): T
 Appropriation Account Number: 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 after it became payable or distributable is presumed abandoned.

Current Program Activities/Allowable Expenses:

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

Variances:

The variance is due to the increase in current, pending and anticipated claims filed by owners.

The UP program has no direct control over the number of claims submitted on an annual basis.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	12,939,216	19,648,008	20,922,134	21,639,488	25,803,551	31,190,934	35,727,221
Revenues	29,807,415	30,417,719	31,987,575	41,082,004	41,550,080	40,000,000	41,000,000
Expenditures	11,492,440	10,824,808	11,686,428	16,589,152	11,684,140	14,000,000	15,000,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
9/28/17 JM 1436 TF to GF	(11,606,183)						
9/20/18 JM 1241 TF to GF		(18,318,785)					
8/31/19 JM 0956 TF to GF			(19,583,792)				
8/18/20 JM 0605 TF to GF				(20,308,603)			
6/26/21 JT2297 Retro Pay				(20,187)			
9/30/21 JM 1601 TF to GF					(24,478,557)		
Net Total Transfers	(11,606,183)	(18,318,785)	(19,583,792)	(20,328,790)	(24,478,557)	(21,463,713)	(22,090,353)
Ending Cash Balance	19,648,008	20,922,134	21,639,488	25,803,551	31,190,934	35,727,221	39,636,868
Encumbrances	1,316	295	705	24,952	22,183	46,584	48,914
Unencumbered Cash Balance	19,646,692	20,921,839	21,638,783	25,778,599	31,168,751	35,680,637	39,587,954

Additional Information:

Amount Requested 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 2023 Legislature

Department: BUF
 Program ID(s): BUF115 CA
 Name of Fund: College Savings Program Trust Fund
 Legal Authority: Chapter 256,HRS

Contact Name: Roderick Becker
 Phone Number: 586-1612
 Fund Type (MOF): T
 Appropriation Account Number 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.

Variances:

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	77,280,232	80,863,303	86,021,047	89,150,487	105,683,234	93,618,311	98,618,311
Revenues							
Expenditures							
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	3,583,071	5,157,744	3,129,440	16,532,747	(12,064,923)	5,000,000	5,000,000
Net Total Transfers	3,583,071	5,157,744	3,129,440	16,532,747	(12,064,923)	5,000,000	5,000,000
Ending Cash Balance	80,863,303	86,021,047	89,150,487	105,683,234	93,618,311	98,618,311	103,618,311
Encumbrances							
Unencumbered Cash Balance	80,863,303	86,021,047	89,150,487	105,683,234	93,618,311	98,618,311	103,618,311

Additional Information:

Amount Requested 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 2023 Legislature

Department: Budget & Finance
Program 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 Number: 547-2333
Fund Type (MOF): T
Appropriation Account Number: 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.

Variances:

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	191,331,085	251,569,394	293,553,012	134,585,101	259,001,002.76	244,133,141	244,133,141
Revenues	1,240,753,235	1,288,268,228	1,326,446,302	1,478,873,568	1,477,380,824.21	1,635,100,000	1,635,100,000
Expenditures	1,172,914,927	1,238,684,610	1,276,961,570	1,337,157,666	1,402,418,685.76	1,635,100,000	1,635,100,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Transfer to T-18-997	(7,600,000)						
Transfer to T-19-997		(7,600,000)					
Transfer to T-20-997			(8,800,000)				
Transfer from T-20-998			20,000,000				
Transfer to T-20-998			(219,652,642)				
Transfer to T-21-997				(3,700,000)			
Transfer to T-21-997				(3,700,000)			
Transfer to T-21-998				(7,000,000)			
Transfer from T-21-998				2,500,000			
Transfer to T-21-997				(2,800,000)			
Transfer to T-21-997				(2,600,000)			
Transfer to T-22-997					(3,200,000.00)		
Transfer to T-22-997					(3,050,000.00)		
Transfer to T-22-998					(50,000,000.00)		
Transfer to T-22-997					(2,200,000.00)		
Transfer to T-22-998					(27,780,000.00)		
Transfer to T-22-997					(3,600,000.00)		
Net Total Transfers	(7,600,000)	(7,600,000)	(208,452,642)	(17,300,000)	(89,830,000.00)	0	0
Ending Cash Balance	251,569,394	293,553,012	134,585,101	259,001,003	244,133,141.21	244,133,141	244,133,141
Encumbrances							
Unencumbered Cash Balance	251,569,394	293,553,012	134,585,101	259,001,003	244,133,141.21	244,133,141	244,133,141

Additional Information:

Amount Requested 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 2023 Legislature

Department: Budget & Finance
 Program 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 Number: 547-2333
 Fund Type (MOF): T
 Appropriation Account Number 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.

Variances:

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	7,584,071	7,776,516	18,531,260	9,223,787	9,102,778	9,102,778	9,102,778
Beginning Cash Balance	387,139	444,151	297,672	764,597	360,208	525,823	525,823
Revenues	53,927	171,810	11,293	30,366	992	9,102,778	9,102,778
Expenditures	6,991,950	7,476,465	8,024,314	7,817,600	6,918,235	9,102,778	9,102,778
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Transfer from T-18-942	7,600,000						
Transfer to T-18-906	(86,837)						
Transfer to T-14-997							
Transfer to T-15-997	(20,833)						
Transfer to T-16-997							
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)					
Transfer from T-20-942			8,800,000				
Transfer to T-19-997			(320,054)				
Transfer from T-21-942				3,700,000			
Transfer to T-20-997				(161,000)			
Transfer to T-20-997				(1,146,615)			

Report on Non-General Fund Information
for Submittal to the 2023 Legislature

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Transfer to T-20-997				(70,000)			
Transfer from T-21-942				3,700,000			
Transfer to T-20-997				(30,430)			
Transfer to T-20-997				(1,543,618)			
Transfer to T-20-997				(70,000)			
Transfer to T-20-997				(124,892)			
Transfer to T-20-997				(70,000)			
Transfer to T-20-997				(18,000)			
Transfer from T-21-942				2,800,000			
Transfer to T-20-997				(1,099,446)			
Transfer to T-20-997				(69,583)			
Transfer to T-20-997				(652,500)			
Transfer from T-21-942				2,600,000			
Transfer to T-20-997				(361,070)			
Transfer from T-22-942					3,200,000.00		
Transfer to T-20-997					(257,950.00)		
Transfer to T-20-997					(717,241.32)		
Transfer to T-21-997					(84,999.99)		
Transfer from T-22-942					3,050,000.00		
Transfer to T-20-997					(192,050.00)		
Transfer to T-20-997					(971,505.13)		
Transfer to T-21-997					(150,899.99)		
Transfer from T-22-942					2,200,000.00		
Transfer to T-21-997					(116,638.00)		
Transfer to T-20-997					(581,960.14)		
Transfer to T-21-997					(54,105.95)		
Transfer from T-22-942					3,600,000.00		
Transfer to T-20-997					(129,500.00)		
Transfer to T-21-997					(80,000.07)		
Transfer to T-21-997					(530,844.50)		
Transfer to T-20-997					(1,099,446.32)		
Net Total Transfers	6,995,034	7,158,177	8,479,946	7,382,845	7,082,858.59	0	0
Ending Cash Balance	444,151	297,672	764,597	360,208	525,823	525,823	525,823
Encumbrances			(10,130,000)				
Unencumbered Cash Balance	444,151	297,672	10,894,597	360,208	525,823	525,823	525,823

Additional Information:

Amount Requested 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 2023 Legislature

Department: Budget & Finance
Program 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 Number: 547-2333
Fund Type (MOF): T
Appropriation Account Number 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: Act 229 SLH 2021 suspends the provisions of Act 268 for FY22 and FY23.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	1,673,325,875	2,189,336,116	2,859,375,492	3,719,221,392	4,616,384,361	5,575,173,250	6,576,945,250
Revenues	519,874,091	705,379,093	1,218,558,437	1,508,906,336	1,424,036,851	1,544,800,000	1,590,700,000
Expenditures	3,863,850	35,339,718	558,365,178	616,243,367	543,027,963	543,028,000	543,028,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Transfer from T-20-942			219,652,642				
Transfer to T-20-942			(20,000,000)				
Transfer from T-21-942				7,000,000			
Transfer to T-21-942				(2,500,000)			
Transfer from T-22-942					50,000,000.00		
Transfer from T-22-942					27,780,000.00		
Net Total Transfers	0	0	199,652,642	4,500,000	77,780,000	0	0
Ending Cash Balance	2,189,336,116	2,859,375,492	3,719,221,392	4,616,384,361	5,575,173,250	6,576,945,250	7,624,617,250
Encumbrances							
Unencumbered Cash Balance	2,189,336,116	2,859,375,492	3,719,221,392	4,616,384,361	5,575,173,250	6,576,945,250	7,624,617,250

Additional Information:

Amount Requested 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 2023 Legislature

Department: BUF/OPD
 Program ID(s): BUF 151
 Name of Fund: COVID-19 Rresponse Project No. 20-VD-04
 Legal Authority: CARES Act, Public Law 116-136, Div. B, 42 U.S.C. 530C

Contact Name: James Tabe
 Phone Number: (808) 586-2090
 Fund Type (MOF): Coronavirus Emergency Supplemental Funding (CESF)
 Appropriation Account Number S-21-504-O

Intended Purpose: To provide the OPD attorneys and staff the necessary equipment and products to comply with the Governor's order to work from home

Source of Revenues: CARES Act, Public Law 116-136, Div. B, 42 U.S.C. 530C.

Current Program Activities/Allowable Expenses: To ensure that the OPD attorneys continue to fulfill their constitutional duty to provide effective assistance of

Variances: The grant FY 2020 CESF was terminated December 30, 2020 and fully closed out. Thus, there are no future revenues or expenditures.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	65,398	0	0	0
Revenues	0	0	0	0	0	0	0
Expenditures				55,647			
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	9,751	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	9,751	0	0	0

Additional Information:

Amount Requested 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 2023 Legislature
Department of Budget & Finance**

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 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1. Inactive Account, See S-316-O						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

Program Size Indicators

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
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 2023 Legislature
Department of Budget & Finance**

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

<u>Fund Activities Encompassed</u>		FY	FY	FY	FY	FY	FY
		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
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 2023 Legislature
Department of Budget & Finance**

Name of Fund: 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 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
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 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	% of funds going to Hawaii Authority for Rapid Transportation (HART)	100	100	100	100	100	100	100
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2023 Legislature
Department of Budget & Finance**

Name of Fund: Mass Transit Special Fund

Apprn. Acct. Number: S-316-O

Fund Type (MOF): B

Legal Authority: Act 1 SLH 2017 1st Special Session

<u>Fund Activities Encompassed</u>		FY	FY	FY	FY	FY	FY
		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
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 2023 Legislature
Department of Budget & Finance**

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 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	None						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Program Size Indicators

		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	None							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2023 Legislature
Department of Budget & Finance**

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

<u>Fund Activities Encompassed</u>		FY	FY	FY	FY	FY	FY
		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
1.	None						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2023 Legislature**

Department: Budget and Finance
 Name of Fund: Mass Transit Special fund
 Legal Authority: Act 1, SLH 2017 1st Special Session
 Fund Type (MOF): B
 Appropriation Account Number: S-350-O

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	0	0	0	0	0	0

**Non-General Fund Cost Element Report
for submittal to the 2023 Legislature**

Department: Budget and Finance

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

Legal Authority: Act 1, SLH 2017 1st Special Session

Fund Type (MOF): B

Appropriation Account Number: S-316-O

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	377,575,000	377,575,000	377,575,000	377,575,000	377,575,000	377,575,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	377,575,000	377,575,000	377,575,000	377,575,000	377,575,000	377,575,000

**Non-General Fund Cost Element Report
for submittal to the 2023 Legislature**

Department: Budget and Finance

Name of Fund: Temporary Deposits

Legal Authority: Administratively Created

Fund Type (MOF): T

Appropriation Account Number: T-909-O

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	0	0	0	0	0	0

**Non-General Fund Program Measures Report
for submittal to the 2023 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 2023 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 2023 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 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Not applicable					
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

Program Size Indicators

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Not applicable						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2023 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

<u>Fund Activities Encompassed</u>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Not applicable						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2023 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 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Not applicable					
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

Program Size Indicators

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Not applicable						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2023 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

<u>Fund Activities Encompassed</u>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Not applicable						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2023 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.

Fund Measures of Effectiveness

		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Not applicable						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Program Size Indicators

		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Not applicable							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2023 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

<u>Fund Activities Encompassed</u>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Not applicable						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2023 Legislature**

Department: Budget and Finance

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 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL						

Note: No appropriations or anticipated appropriations for FY 23 through FY 28.

**Non-General Fund Cost Element Report
for submittal to the 2023 Legislature**

Department: Budget and Finance
 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 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL						

Note: No appropriations or anticipated appropriations for FY 23 through FY 28.

**Non-General Fund Cost Element Report
for submittal to the 2023 Legislature**

Department: Budget and Finance
 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 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL						

Note: No appropriations or anticipated appropriations for FY 23 through FY 28.

**Non-General Fund Cost Element Report
for submittal to the 2023 Legislature**

Department: Budget and Finance
 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 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL						

Note: No appropriations or anticipated appropriations for FY 23 through FY 28.

**Non-General Fund Program Measures Report
for submittal to the 2023 Legislature
Department of Budget and Finance**

Name of Fund: Coronavirus Relief Fund (CARES)

Appropriation Account Number: S-20-247-O

Fund Type (MOF): P

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

Statement of Objectives

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Fund Measures of Effectiveness

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

Program Size Indicators

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2023 Legislature
Department of Budget and Finance**

Name of Fund: Coronavirus Relief Fund (CARES)

Appropriation Account Number: S-20-247-O

Fund Type (MOF): P

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

Fund Activities Encompassed		FY	FY	FY	FY	FY	FY
		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2023 Legislature
Department of Budget and Finance**

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

Appropriation Account Number: S-20-358-O

Fund Type (MOF): B

Legal Authority: Act 008, SLH 2020

Statement of Objectives

--

Fund Measures of Effectiveness

		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Program Size Indicators

		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2023 Legislature
Department of Budget and Finance**

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

Appropriation Account Number: S-20-358-O

Fund Type (MOF): B

Legal Authority: Act 008, SLH 2020

<u>Fund Activities Encompassed</u>		FY	FY	FY	FY	FY	FY
		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2023 Legislature
Department of Budget and Finance**

Name of Fund: Emergency Rental Asst Pgm (COVID 19)
 Appropriation Account Number: S-21-505-O
 Fund Type (MOF): P
 Legal Authority: Non-appropriated

Statement of Objectives

<u>Fund Measures of Effectiveness</u>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2023 Legislature
Department of Budget and Finance**

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

Appropriation Account Number: S-21-505-O

Fund Type (MOF): P

Legal Authority: Non-appropriated

Fund Activities Encompassed		FY	FY	FY	FY	FY	FY
		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2023 Legislature
Department of Budget and Finance**

Name of Fund: Emergency Rental Assistance Program #2
Appropriation Account Number: S-21-508-O
Fund Type (MOF): P
Legal Authority: Non-appropriated

Statement of Objectives

--

Fund Measures of Effectiveness

		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Program Size Indicators

		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2023 Legislature
Department of Budget and Finance**

Name of Fund: Emergency Rental Assistance Program #2

Appropriation Account Number: S-21-508-O

Fund Type (MOF): P

Legal Authority: Non-appropriated

Fund Activities Encompassed		FY	FY	FY	FY	FY	FY
		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2023 Legislature
Department of Budget and Finance**

Name of Fund: Homeowner Assistance Fund
Appropriation Account Number: S-21-507-O
Fund Type (MOF): P
Legal Authority: Non-appropriated

Statement of Objectives

--

Fund Measures of Effectiveness

		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Program Size Indicators

		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2023 Legislature
Department of Budget and Finance**

Name of Fund: Homeowner Assistance Fund
 Appropriation Account Number: S-21-507-O
 Fund Type (MOF): P
 Legal Authority: Non-appropriated

Fund Activities Encompassed		FY	FY	FY	FY	FY	FY
		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2023 Legislature
Department of Budget and Finance**

Name of Fund: Coronavirus State Fiscal Recovery Fund
Appropriation Account Number: S-21-248-O
Fund Type (MOF): V
Legal Authority: Non-appropriated

Statement of Objectives

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Fund Measures of Effectiveness

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

Program Size Indicators

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2023 Legislature
Department of Budget and Finance**

Name of Fund: Coronavirus State Fiscal Recovery Fund

Appropriation Account Number: S-21-248-O

Fund Type (MOF): V

Legal Authority: Non-appropriated

Fund Activities Encompassed		FY	FY	FY	FY	FY	FY
		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2023 Legislature
Department of Budget and Finance**

Name of Fund: Governor's Emergency Education Relief Fund

Appropriation Account Number: S-20-502-O

Fund Type (MOF): P

Legal Authority: Non-appropriated

Statement of Objectives

--

Fund Measures of Effectiveness

		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Program Size Indicators

		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2023 Legislature
Department of Budget and Finance**

Name of Fund: Governor's Emergency Education Relief Fund

Appropriation Account Number: S-20-502-O

Fund Type (MOF): P

Legal Authority: Non-appropriated

Fund Activities Encompassed		FY	FY	FY	FY	FY	FY
		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2023 Legislature
Department of Budget and Finance**

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

Appropriation Account Number: S-21-506-O

Fund Type (MOF): P

Legal Authority: Non-appropriated

Statement of Objectives

--

Fund Measures of Effectiveness

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

Program Size Indicators

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2023 Legislature
Department of Budget and Finance**

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

Appropriation Account Number: S-21-506-O

Fund Type (MOF): P

Legal Authority: Non-appropriated

<u>Fund Activities Encompassed</u>		FY	FY	FY	FY	FY	FY
		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2023 Legislature
Department of Budget and Finance**

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

Appropriation Account Number: S-22-509-O

Fund Type (MOF): V

Legal Authority: Non-appropriated

Statement of Objectives

--

Fund Measures of Effectiveness

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

Program Size Indicators

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2023 Legislature
Department of Budget and Finance**

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

Appropriation Account Number: S-22-509-O

Fund Type (MOF): V

Legal Authority: Non-appropriated

Fund Activities Encompassed		FY	FY	FY	FY	FY	FY
		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2023 Legislature
Department of Budget and Finance**

Name of Fund: Coronavirus Capital Projects Fund
Appropriation Account Number: S-22-250-O
Fund Type (MOF): V
Legal Authority: Non-appropriated

Statement of Objectives

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Fund Measures of Effectiveness

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

Program Size Indicators

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2023 Legislature
Department of Budget and Finance**

Name of Fund: Coronavirus Capital Projects Fund
Appropriation Account Number: S-22-250-O
Fund Type (MOF): V
Legal Authority: Non-appropriated

Fund Activities Encompassed		FY	FY	FY	FY	FY	FY
		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2023 Legislature**

Department: BUF
 Name of Fund: Coronavirus Relief Fund (CARES)
 Legal Authority: Non-appropriated (Governor's approval May 22, 2020)
 Fund Type (MOF): P
 Appropriation Account Number: S-20-247-O

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 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 2023 Legislature**

Department: BUF
 Name of Fund: Emergency & Budget Reserve FND-CARES Act
 Legal Authority: Act 008, SLH 2020
 Fund Type (MOF): B
 Appropriation Account Number: S-20-358-O

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 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 2023 Legislature**

Department: BUF
 Name of Fund: Emergency Rental Asst Pgm (COVID 19)
 Legal Authority: Non-appropriated
 Fund Type (MOF): P
 Appropriation Account Number: S-21-505-O

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 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 2023 Legislature**

Department: BUF
 Name of Fund: Emergency Rental Assistance Program #2
 Legal Authority: Non-appropriated
 Fund Type (MOF): P
 Appropriation Account Number: S-21-508-O

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 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 2023 Legislature**

Department: BUF
 Name of Fund: Homeowner Assistance Fund
 Legal Authority: Non-appropriated
 Fund Type (MOF): P
 Appropriation Account Number: S-21-507-O

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 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 2023 Legislature**

Department: BUF
 Name of Fund: Coronavirus State Fiscal Recovery Fund
 Legal Authority: Act 88; Non-appropriated
 Fund Type (MOF): V
 Appropriation Account Number: S-21-248-O

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 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 2023 Legislature**

Department: BUF
 Name of Fund: Governor's Emergency Education Relief Fund
 Legal Authority: Non-appropriated
 Fund Type (MOF): P
 Appropriation Account Number: S-20-502-O

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 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 2023 Legislature**

Department: BUF

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

Legal Authority: Non-appropriated

Fund Type (MOF): P

Appropriation Account Number: S-21-506-O

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 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 2023 Legislature**

Department: BUF
 Name of Fund: Coronavirus Capital Projects Fund
 Legal Authority: Non-appropriated
 Fund Type (MOF): V
 Appropriation Account Number: S-22-250-O

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 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 2023 Legislature**

Department: BUF
 Name of Fund: Federal Recovery Plan Perf & Rep (CSFRF Subaward)
 Legal Authority: Non-appropriated
 Fund Type (MOF): V
 Appropriation Account Number: S-22-509-O

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services	1,588,091	1,588,091	1,588,091			
B. Other Current Expenses						
C. Equipment	8,297					
M. Motor Vehicles						
L. Leases						
TOTAL	1,596,388	1,588,091	1,588,091			

**Non-General Fund Program Measures Report
for submittal to the 2023 Legislature
Department of Budget and Finance**

Name of Fund: Interest Earned - Investment Pool
Appropriation Account Number: T-xx-907-O
Fund Type (MOF): T
Legal Authority: Administratively established

Statement of Objectives

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

Fund Measures of Effectiveness

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1. N/A, used as a clearing account for accounting purposes only.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

Program Size Indicators

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1. N/A, used as a clearing account for accounting purposes only.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Fund Activities Encompassed

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1. JV's are generated each month to allocate interest earnings to the various appropriation accounts of departments participating in the investment pool.						
2. Interest is allocated monthly by the investment pool system, to approx. 2,500 accounts.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Program Measures Report
for submittal to the 2023 Legislature
Department of Budget and Finance**

Name of Fund: Interest Earned - Bond Investment Pool
Appropriation Account Number: T-xx-908-O
Fund Type (MOF): T
Legal Authority: Administratively established

Statement of Objectives

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

Fund Measures of Effectiveness

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	N/A, used as a clearing account for accounting purposes only.					
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

Program Size Indicators

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	N/A, used as a clearing account for accounting purposes only.						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Fund Activities Encompassed

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	JV's are generated each month to allocate interest earnings to the various appropriation accounts of departments participating in the in the Bond fund pool.					
2.	Interest is allocated monthly by the investment pool system.					
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Program Measures Report
for submittal to the 2023 Legislature
Department of Budget and Finance**

Name of Fund: Temporary Deposits - Special Purpose Revenue Bond - Security Deposit
Appropriation Account Number: T-xx-914-O
Fund Type (MOF): T
Legal Authority: Administratively established

Statement of Objectives

Account was established as holding account for non-refundable security deposits from project parties to reimburse the State for all the costs and expenses incurred relating to the issuance of special purpose revenue bonds.

Fund Measures of Effectiveness

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	N/A, used as a holding account for the security deposits.					
2.						
3.						
4.						
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9.						
10.						

Program Size Indicators

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Deposite amount (Estimate)						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Fund Activities Encompassed

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Non-refundable security deposits were deposited in this account, JV is prepared at the end of fiscal year to transfer the balance to General Fund.					
2.						
3.						
4.						
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9.						
10.						

**Non-General Fund Program Measures Report
for submittal to the 2023 Legislature
Department of Budget and Finance**

Name of Fund: Taxes Payable to Other State Agencies

Appropriation Account Number: T-xx-916-O

Fund Type (MOF): T

Legal Authority: Administratively established

Statement of Objectives

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 Act316/SLH2006. It also serves as a clearing account for fuel tax revenues pending distribution.

Fund Measures of Effectiveness		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	N/A, used as a clearing account for accounting purposes only.						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Program Size Indicators		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	N/A, used as a clearing account for accounting purposes only.							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Fund Activities Encompassed		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	B&F processes JVs to transfer taxes into this account in order to pay UH and other state agencies for their statutory distribution of taxes.						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2023 Legislature
Department of Budget and Finance**

Name of Fund: Taxes Payable to Counties/HTA - TAT

Appropriation Account Number: T-xx-917-O

Fund Type (MOF): T

Legal Authority: Administratively established

Statement of Objectives

Account was established to enable B&F to generate SWV's on-line for transmittal of Transient Accom Tax collected by DoTax and distributed to HTA and semi-annually to the counties. It serves as a clearing account pending TAT distribution per statute.

Fund Measures of Effectiveness		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	N/A, used as a clearing account for accounting purposes only.						
2.							
3.							
4.							
5.							
6.							
7.							
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9.							
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Program Size Indicators		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	N/A, used as a clearing account for accounting purposes only.							
2.								
3.								
4.								
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8.								
9.								
10.								

Fund Activities Encompassed		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	B&F processes SWV's from this account for payment to HTA and the counties of their statutory distribution of TAT.						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2023 Legislature
Department of Budget and Finance**

Name of Fund: Taxes Payable to Counties - Fuel Tax
Appropriation Account Number: T-xx-918-O
Fund Type (MOF): T
Legal Authority: Administratively established

Statement of Objectives

Account was established to enable B&F to generate SWV's on-line for transmittal of liquid fuel tax collected by DoTax and distributed monthly to the counties. It serves as a clearing account for fuel taxes pending distribution to counties.

Fund Measures of Effectiveness

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	N/A, used as a clearing account for accounting purposes only.					
2.						
3.						
4.						
5.						
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10.						

Program Size Indicators

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	N/A, used as a clearing account for accounting purposes only.						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Fund Activities Encompassed

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	B&F processes SWV's from this account for payment to the counties of their statutory distribution of fuel tax.					
2.						
3.						
4.						
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9.						
10.						

**Non-General Fund Program Measures Report
for submittal to the 2023 Legislature
Department of Budget and Finance**

Name of Fund: Taxes Payable to Counties - GETax surcharge

Appropriation Account Number: T-xx-919-O

Fund Type (MOF): T

Legal Authority: Administratively established

Statement of Objectives

Account was established to enable B&F to generate SWV's on-line for transmittal of county GET surcharge collected by DoTax and distributed per statute HRS248-2.6 to the various counties authorized. It serves as a clearing account for the surcharge pending distribution.

Fund Measures of Effectiveness		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	N/A, used as a clearing account for accounting purposes only.						
2.							
3.							
4.							
5.							
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Program Size Indicators		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	N/A, used as a clearing account for accounting purposes only.							
2.								
3.								
4.								
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Fund Activities Encompassed		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	B&F processes JVs to transfer taxes into this account in order to pay the various Counties their statutory distribution of GETax.						
2.							
3.							
4.							
5.							
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**Non-General Fund Program Measures Report
for submittal to the 2023 Legislature
Department of Budget and Finance**

Name of Fund: Hawaii Children's Trust Fund
Appropriation Account Number: T-xx-922-O
Fund Type (MOF): T
Legal Authority: Administratively established

Statement of Objectives

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 Hawai'i Children's Trust Fund at the Hawai'i Community Foundation.

Fund Measures of Effectiveness

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	N/A, used as a clearing account for accounting purposes only.					
2.						
3.						
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10.						

Program Size Indicators

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	N/A, used as a clearing account for accounting purposes only.						
2.							
3.							
4.							
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10.							

Fund Activities Encompassed

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	B&F processes JVs to transfer funds into this account in order to remit to the Hawai'i Children's Trust Fund, per income tax refund designation.					
2.						
3.						
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**Non-General Fund Program Measures Report
for submittal to the 2023 Legislature
Department of Budget and Finance**

Name of Fund: Temporary deposits - B&F FAD
Appropriation Account Number: T-xx-923-O
Fund Type (MOF): T
Legal Authority: Administratively established

Statement of Objectives

Account was established as a temporary holding account to deposit funds received from outside state, to pass through to another outside entity.

Fund Measures of Effectiveness

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1. N/A						
2.						
3.						
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10.						

Program Size Indicators

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1. N/A							
2.							
3.							
4.							
5.							
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7.							
8.							
9.							
10.							

Fund Activities Encompassed

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1. N/A						
2.						
3.						
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**Non-General Fund Program Measures Report
for submittal to the 2023 Legislature
Department of Budget and Finance**

Name of Fund: Unclaimed Property Trust Fund
Appropriation Account Number: T-xx-932-O
Fund Type (MOF): T
Legal Authority: Administratively established

Statement of Objectives

THE UNCLAIMED PROPERTY TRUST FUND WAS ESTABLISHED IN 2000 TO COLLECT REMITTANCES OF ABANDONED PROPERTY AND IS THE SOURCE FROM WHICH CLAIMS FOR RETURN OF ABANDONED PROPERTY ARE PAID. THE STATE SERVES AS THE CUSTODIAN OF UNCLAIMED PROPERTY AND RETAINS SUCH PROPERTY UNTIL THE RIGHTFUL OWNER FILES A CLAIM.

Fund Measures of Effectiveness

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1. % INCREASE IN UNCLAIMED PROPERTY HOLDER REPORTS RECEIVED	2	2	1	1	1	1
2. % INCREASE IN UNCLAIMED PROPERTY AMOUNTS REPORTED	5	5	5	1	3	3
3. % INCREASE IN RETURNS OF UNCLAIMED PROPERTY TO RIGHTFUL OWNERS	5	5	10	1	1	1
4.						
5.						
6.						
7.						
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10.						

Program Size Indicators

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1. NO. OF UNCLAIMED PROPERTY HOLDER REPORTS RECEIVED	3742	3800	3850	3800	3800	3800	3800
2. NO. OF OWNERS OF UNCLAIMED PROPERTY	1924072	2050000	2150000	2200000	2200000	2201000	2201500
3. NO. OF UNCLAIMED PROPERTIES REPORTED	1812093	2012000	2200000	2250000	2250000	2250500	2251000
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Fund Activities Encompassed

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1. NO. OF UNCLAIMED PROPERTIES PAID	18000	18500	19000	17000	16500	16000
2. AMOUNT OF UNCLAIMED PROPERTY CLAIMS PAID	15,000,000.00	15,000,000.00	15,500,000.00	14,000,000.00	14,000,000.00	14,000,000.00
3.						
4.						
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**Non-General Fund Program Measures Report
for submittal to the 2023 Legislature
Department of Budget and Finance**

Name of Fund: College Savings Program Trust Fund
Appropriation Account Number: N/A *
Fund Type (MOF): T
Legal Authority: Chapter 256,HRS

* College Savings program funds held outside of the State Treasury.

Statement of Objectives

The College Savings Program Trust Fund was established in 2002 with the commencement of Hawaii's 529 program. Funds are maintained outside the State Treasury by the custodial bank of the contracted program manager, on behalf of participants or account owners, and are invested as directed by the participants according to program rules.

Fund Measures of Effectiveness

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

Program Size Indicators

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Total accounts	8,941	9,209	9,486	9,770	10,063	10,365
2.	Total unique account owners	3,387	3,489	3,593	3,701	3,812	3,926
3.	Total beneficiaries	5,178	5,333	5,493	5,658	5,828	6,003
4.	Total assets (net asset value \$)	93,618,311	96,426,860	99,319,666	102,299,256	105,368,234	108,529,281
5.							
6.							
7.							
8.							
9.							
10.							

Fund Activities Encompassed

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Trust fund for Hawaii's 529 College Savings Program, per program description and IRS rules.					
2.	Funds may be withdrawn by account owners, intended for designated beneficiaries' college expenses per IRS Section 529.					
3.	Procuring, contracting a program manager and recordkeeper					
4.	Fiduciary oversight of program, program description/rules					
5.	Investment options and performance					
6.	Procuring, contracting performance review investment consultant.					
7.	Marketing and outreach with program manager.					
8.						
9.						
10.						

**Non-General Fund Cost Element Report
for submittal to the 2023 Legislature**

Department: Budget and Finance
 Name of Fund: Unclaimed Property Trust Fund
 Legal Authority: Administratively established
 Fund Type (MOF): T
 Appropriation Account Number: T-xx-932-O

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services	678,589	678,589	678,589	678,589	678,589	678,589
B. Other Current Expenses	11,060,399	11,060,399	11,060,399	11,060,399	11,060,399	11,060,399
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	11,738,988	11,738,988	11,738,988	11,738,988	11,738,988	11,738,988

**Non-General Fund Program Measures Report
for submittal to the 2023 Legislature
Department of Budget and Finance**

Name of Fund: Hawaii Employer-Union Health Benefits Trust Fund

Apprn. Acct. Number: T-xx-942

Fund Type (MOF): T

Legal Authority: Chapter 87A-30, HRS

Statement of Objectives

The EUTF provides eligible State and county employees and retirees and their eligible dependents with health and life insurance benefits at a cost affordable to both the public employers and participants.

Fund Measures of Effectiveness

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

Program Size Indicators

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2023 Legislature
Department of Budget and Finance**

Name of Fund: Hawaii Employer-Union Health Benefits Trust Fund
Apprn. Acct. Number: T-xx-942
Fund Type (MOF): T
Legal Authority: Chapter 87A-30, HRS

<u>Fund Activities Encompassed</u>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2023 Legislature
Department of Budget and Finance**

Name of Fund: Hawaii Employer-Union Health Benefits Trust Fund

Apprn. Acct. Number: T-xx-998

Fund Type (MOF): T

Legal Authority: Chapter 87A-30, HRS

Statement of Objectives

The EUTF provides eligible State and county employees and retirees and their eligible dependents with health and life insurance benefits at a cost affordable to both the public employers and participants.

Fund Measures of Effectiveness

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

Program Size Indicators

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2023 Legislature
Department of Budget and Finance**

Name of Fund: Hawaii Employer-Union Health Benefits Trust Fund
Apprn. Acct. Number: T-xx-998
Fund Type (MOF): T
Legal Authority: Chapter 87A-30, HRS

<u>Fund Activities Encompassed</u>		FY	FY	FY	FY	FY	FY
		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
1.							
2.							
3.							
4.							
5.							
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8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2023 Legislature**

Department: Budget & Finance
 Name of fund: Hawaii Employer-Union Health Benefits Trust Fund
 Legal Authority: Chapter 87A-30, HRS
 Fund Type (MOF): T
 Apprn. Account. No.: T-xx-992

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 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 2023 Legislature**

Department: Budget & Finance
 Name of fund: Hawaii Employer-Union Health Benefits Trust Fund
 Legal Authority: Chapter 87A-30, HRS
 Fund Type (MOF): T
 Apprn. Account. No.: T-xx-998

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL						

**Non-General Fund Program Measures Report
for submittal to the 2023 Legislature
Department of Budget and Finance**

Name of Fund: COVID-19 Response Project No. 20-VD-04

Appropriation Account Number: S-21-504-O

Fund Type (MOF): Coronavirus Emergency Supplemental Funding (CDSF)

CARES ACT, Public Law 116-136, Div B, 42 U.S.C. 530C

Statement of Objectives

To ensure that the OPD continue to fulfill their constitutional duty to provide effective counsel for their indigent clients, the OPD requests CCESF to provide the necessary office equipment to allow the attorneys to appear in court remotely and to allow the attorneys and staff to participate in meetings. CESF is also necessary to purchase personal protective equipment and sanitizing/disinfecting products to ensure the health and safety of the attorneys, staff, and clients. CESF is especially critical as the OPD

<u>Fund Measures of Effectiveness</u>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.		0.00	0.00	0.00	0.00	0.00	0.00
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Number of OPD employees	133.5	133.50	133.50	133.50	133.50	133.50	133.50
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2023 Legislature
Department of Budget and Finance**

Name of Fund: COVID-19 Response Project No. 20-VD-04
Appropriation Account Number: S-21-504-O
Fund Type (MOF): Coronavirus Emergency Supplemental Funding (CDSF)
CARES ACT, Public Law 116-136, Div B, 42 U.S.C. 530C

<u>Fund Activities Encompassed</u>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.		0.00	0.00	0.00	0.00	0.00	0.00
2.							
3.							
4.							
5.							
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**Non-General Fund Cost Element Report
for submittal to the 2023 Legislature**

Department: Budget and Finance

Name of Fund: COVID-19 Response Project No. 20-VD-04

Legal Authority: CARES ACT Public Law 116-136, Div B, 42 U.S.C. 530 C

Fund Type (MOF): Coronavirus Emergency Supplemental Funding (CESF)

Appropriation Account Number: S-21-504-O

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	0	0	0	0	0	0
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	0	0	0	0	0	0