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August 22, 2024

FINANCE MEMORANDUM

MEMO NO. 24-08

TO: All Department Heads

FROM: Luis P. Salaveria /s/
Director of Finance

SUBJECT: Report on Non-General Fund Information

In accordance with Sections 37-47, 37-48, and 37-49, HRS, all departments are requested to submit a report for each non-general fund account under its control to the Legislature including the following information:

- Form 37-47 concerning non-general funds.
- Form 37-48 concerning non-general fund program measures.
- Form 37-49 concerning non-general fund cost elements.

Make copies of the forms and use additional sheets if necessary. The electronic versions of the forms are available for download at:

<https://budget.hawaii.gov/budget/budget-forms/>.

An electronic copy in Excel format of your completed forms should be submitted directly to the Legislature by October 1, 2024. Please also email a copy to DBF.BPPM.HI@hawaii.gov.

Please have your staff contact Mr. Neal Miyahira, Administrator of the Budget, Program Planning and Management Division, at (808) 586-1530 if there are any questions. Thank you for your cooperation with this request.

Attachments

INSTRUCTIONS FOR FORM 37-47 REPORT ON NON-GENERAL FUND INFORMATION

Please use the following field descriptions to assist in the filling out of the form for each of your non-general funds. Note that some of the cells in Form 37-47 contain formulas for ease of use. You may use or edit the formulas if they do not meet your needs, however, do not replace the formulas by typing actual numbers into those cells.

- Department – the three letter budget acronym (e.g., AGR, AGS, BED) for your department.
- Contact Name – name of the person who can respond to questions on the fund's financial information.
- Program ID(s) – what Program ID (e.g., AGR 101) has the fund ceiling included in their appropriation. If multiple Program IDs have appropriation ceilings for the fund, please footnote each Program ID and the corresponding appropriation ceiling amount.
- Phone Number - phone number for person who can respond to questions on the fund's financial information.
- Name of Fund – statutory name or, if not statutorily established, administrative name.
- Fund Type (MOF) – means of financing.
- Legal Authority – cite the specific HRS section or Session Laws Act that created the fund (e.g., Act XXX, SLH 20XX or Section xx-x, HRS); do not cite an executive budget act unless the fund was expressly created only by that act. If the fund was administratively created, then state "Administratively Created" as the response.
- Appropriation Account Number - the appropriation account number used for the fund (i.e., S-XX-123-A).
- Intended Purpose – the intended purpose of the fund as defined in HRS, Session Laws, or other source if established administratively.
- Source of Revenues – list source(s) of revenues for the fund including transfers. If there are sources of revenues other than those authorized by the legal authority that established the fund, then cite the legal authorities of those sources of revenues.
- Current Program Activities/Allowable Expenses – purposes for which expenditures from the fund may be expended pursuant to the fund's legal authority.
- Variances – explanation of any variances of +/-10% or more in revenues or expenditures between any two years.

- Appropriation Ceiling – For all years FY 21 – FY 27, indicate the appropriation ceiling for this fund, as provided for by the Legislature.
- Beginning Cash Balance – indicate the actual or projected cash balance in the fund at the beginning of the respective fiscal year (July 1).
- Revenues – indicate actual or projected annual revenues for the fund for each respective fiscal year. (This number should be positive and should be consistent with revenue information in eRev.)
- Expenditures – indicate actual or projected annual operating expenditures for the fund for each respective fiscal year.
- Transfers – indicate the actual or projected amounts transferred into and out of the fund for each respective fiscal year, list the net amount by the account number the funds were transferred to or from. (Insert rows as needed.)
- Net Total Transfers – indicate the net total of all transfers into and out of the fund (should be the sum of all the transfers listed).
- Ending Cash Balance – indicate the actual or projected cash balance in the fund at the end of each respective fiscal year. (This number should be the sum of the following: + Beginning Balance + Revenues – Expenditures +/- Net Total Transfers)
- Encumbrances – indicate actual or projected encumbrances as of June 30 for each respective fiscal year.
- Unencumbered Cash Balance – indicate the actual or projected unencumbered cash balance in the fund at the end of each respective fiscal year. (This number should be the sum of + Ending Cash Balance – Encumbrances.)

Additional Information:

- Amount Required by Bond Covenants – the amount of funds in the account which are required by bond covenants or other related bond obligations.
- Amount for Bond Proceeds – the amount of funds in the account derived from bond proceeds.
- Amount Held in CODs, Escrow Accounts, or Other Investments – the amount of funds held in certificates of deposit, escrow accounts or other investments.

INSTRUCTIONS FOR COMPLETION OF FORM 37-48 NON-GENERAL FUND PROGRAM MEASURES REPORT

Data entered in the Non-General Fund Cost-Element Report is being collected to comply with Section 37-48, HRS. Data entered for the form should be typed in all of the cells of the “Non-General Fund Program Measures Report” Excel Worksheet.

Department of:

Fill in the three-letter budget acronym (e.g., AGR, AGS, BED) for your department.

Name of Fund

Fill in the fund name as established in statute (or, if not statutorily established, administrative name).

Appropriation Account Number

Fill in the appropriation account number as is included in FAMIS (Example: S-123-A)

Fund Type (MOF)

Fill in the Means of Financing (MOF) for the non-general fund.

Legal Authority

Please cite the specific HRS section or Session Laws Act that created the fund (e.g., Act XXX, SLH 20XX or Section xx-x, HRS); do not cite an executive budget act unless the fund was expressly created only by that act. If the fund was administratively created, then state “Administratively Created” as the response.

Statement of Objectives

The fund objective represents a statement of the result or product or state of condition desired. It should not be a statement of what activities are carried out by the fund or the size of those activities, but what those activities are expected to accomplish if they are carried out.

Fund Measures of Effectiveness

Measures of effectiveness specifies the degree to which results are expected. They do not measure the size of the program necessary to achieve those results. For example, levels of effectiveness should not be stated in terms of years expended or number of cases processed, since these describe the program activities which will achieve some results, rather than provide information on the result itself. Quite often,

crude indicators of desired results must be accepted as the basis for establishing effectiveness (e.g., number of invasive species intercepted per year).

Fill in the fund's projected measures of effectiveness planned for each of the ensuing six fiscal years.

Program Size Indicators

Program size indicator means a measure to indicate the magnitude of the fund's targeted beneficiaries and stakeholders. Program size indicators are made up of target groups and beneficiary groups. The target group pertains to the group to which the activities of the fund is directed. The group may or may not be comprised of individuals. (e.g., number of cargo containers entering the state)

Fill in the fund's projected program size planned for each of the ensuing six fiscal years.

Fund Activities Encompassed

Fund activities encompassed is a program size indicator which describes a specific action to be taken in carrying out the objective of the non-general fund. (e.g., number of invasive species inspections conducted)

Fill in the fund's projected activities planned to be undertaken for each of the ensuing six fiscal years

Please enter numeric values no smaller than the hundredth decimal place.

INSTRUCTIONS FOR COMPLETION OF FORM 37-49
NON-GENERAL FUND COST ELEMENT REPORT

Data entered in the Non-General Fund Cost-Element Report is being collected to comply with Section 37-49, HRS. Data entered for the form should be typed in all of the cells of the “Non-General Fund Cost Element Report” Excel Worksheet.

Department:

Fill in the three letter budget acronym (e.g., AGR, AGS, BED) for your department.

Name of Fund

Fill in the fund name as established in statute (or, if not statutorily established, administrative name).

Legal Authority

Please cite the specific HRS section or Session Laws Act that created the fund (eg., Act XXX, SLH 20XX or Section xx-x, HRS); do not cite an executive budget act unless the fund was expressly created only by that act. If the fund was administratively created, then state “Administratively Created” as the response.

Fund Type (MOF)

Fill in the Means of Financing (MOF) for the non-general fund.

Appropriation Account Number

Fill in the appropriation account number as is included in FAMIS (Example: S-123-A)

FYs 25 - 30 - Estimated

The amounts in FY 25 and FY 26 should reflect the department’s estimated expenditures from appropriations included in Act 164, SLH 2023. FYs 27-30 should reflect the department’s estimated expenditures beyond the current biennium.

Enter the budgeted/estimated expenditures in FYs 25 – 30 broken down by cost elements:

- A = Personal Services;
- B = Other Current Expenses;
- C = Equipment;
- M = Motor Vehicles; and
- L = Leases

Total estimated expenditures by cost element should total to the budgeted non-general fund amount. If there is no budgeted/estimated amount, a zero (0) should be entered.

All estimated expenditure amounts for FYs 24 – 29 should be entered in whole dollars.