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November 26, 2025

FINANCE MEMORANDUM

MEMO NO. 25-24

TO: All Department Heads

FROM: Sabrina Nasir /s/
Acting Director of Finance

SUBJECT: Governor's Decisions on FY 27 Supplemental Budget Requests

All adjustment proposals regarding the Department of Budget and Finance's (B&F) recommendations for each department's FY 27 Supplemental Budget requests for operations and capital improvement program (CIP) projects have been reviewed in relation to program requirements, the Administration's priorities, and the State's fiscal condition. Consequently, the adjustment proposals that have been approved by the Governor and will be included in the Executive Supplemental Budget Request are reflected in the attached Governor's decisions.

The Executive Supplemental Budget Request will propose adding a very limited amount of general funds to the State's FY 27 operating budget. Departments should make prudent use of their existing budgets to fund priority programs and services, as going into FY 27, the Council on Revenues' downward general fund revenue projections and ongoing federal funding changes place a significant drag on the State's fiscal situation.

Departments shall complete the necessary update of budget and program information to reflect all approved budget requests using the guidelines provided in Finance Memorandum (F.M.) No. 25-13, *FY 27 Supplemental Budget Policies and Guidelines (Fiscal Biennium 2025-27)*. **Due to the tight timetable to produce the FY 27 Executive Supplemental Budget, the following deadlines must be strictly adhered to:**

A. By Tuesday, December 2, 2025: The following must be completed, reflecting the Governor's final supplemental budget decisions.

1. For all departments except the Department of Education (DOE), the University of Hawaii'i (UH), and the Department of Transportation (DOT): Updated BJ Summary tables and Budget Narratives in eBUDDI. Totals (by cost element and

means of financing (MOF)) must match the grand totals on Form B for the Governor's decision.

2. For DOE, UH, and DOT: Excel or other electronic files, as authorized for submittal by B&F, of the updated BJ Summary tables must be submitted via email to your B&F analyst. Totals (by cost element and MOF) must match the grand totals on Form B for the Governor's decision. Updated Budget Narratives in eBUDDI are also required.
 3. All departments: Updated Tables P, Q, and R in eCIP. Total (by cost element and MOF) for all Table Ps must match the grand total on the Form S for the Governor's decision.
- B. By Tuesday, December 2, 2025: Form DMC (additional requirement for deferred maintenance costs) and transmittal memoranda from the respective department head submitted in PDF format via email from the department's designated email account to B&F at DBF.DOCS@hawaii.gov. The electronic (Excel) file of Form DMC must be transmitted to your B&F analyst.
- C. By Monday, December 8, 2025: All Excel files that reflect the Governor's final budget decisions of Forms A and A-Attachment (relating to the operating budget); and Forms CIP Details, CIPOp, and CIPOpB, and PDF files of Form PAB (relating to CIP budget) shall be emailed to your B&F analyst.

Please notify your B&F analyst and Mr. Gregg Hirohata-Goto (gregg.h.hirohata-goto@hawaii.gov) via email when all updates have been completed.

Your utmost cooperation is necessary to ensure the specified deadlines are met for the Supplemental Budget to be sent to the Legislature on time. Your prompt attention and understanding in this matter is appreciated.

Attachments