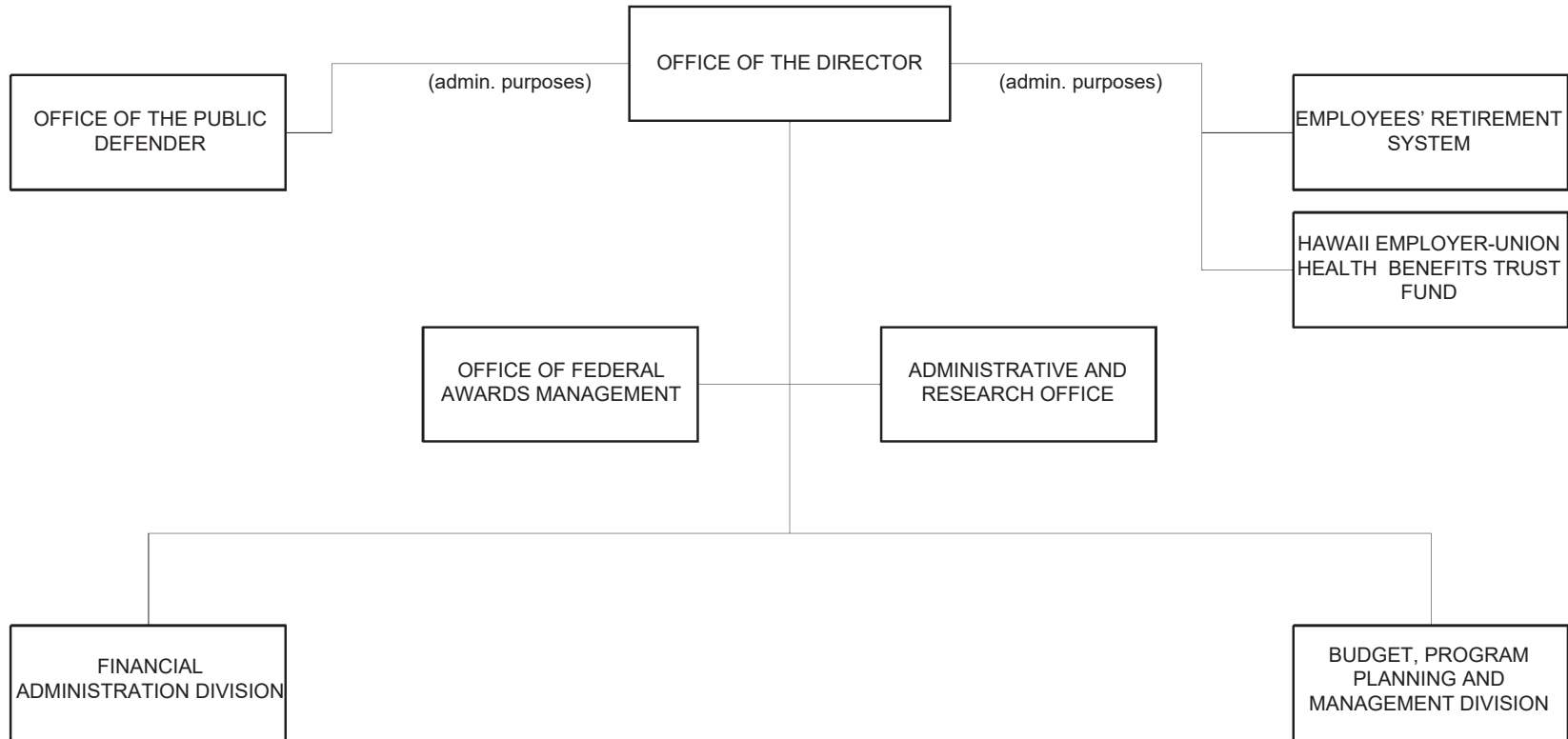




## **Department of Budget and Finance**

**STATE OF HAWAII  
DEPARTMENT OF BUDGET AND  
FINANCE  
ORGANIZATION CHART**



# DEPARTMENT OF BUDGET AND FINANCE

## Department Summary

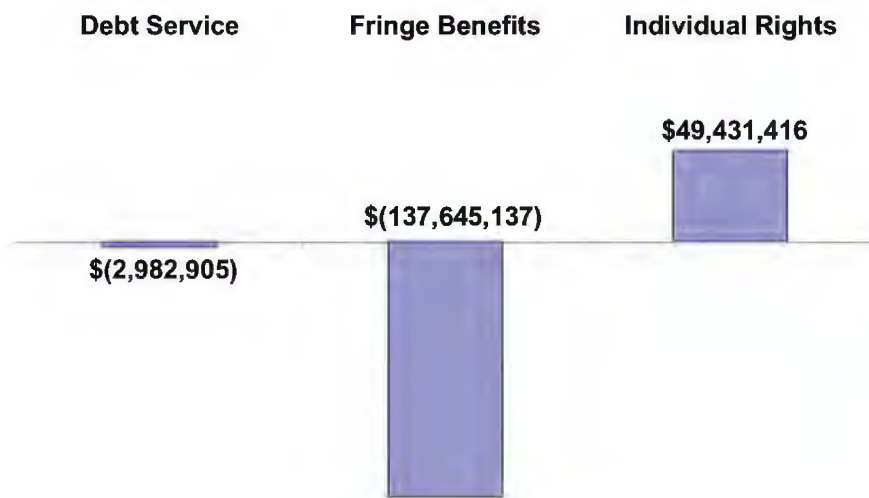
### ***Mission Statement***

To enhance long-term productivity and efficiency in government operations by providing quality budget and financial services that prudently allocate and effectively manage available resources.

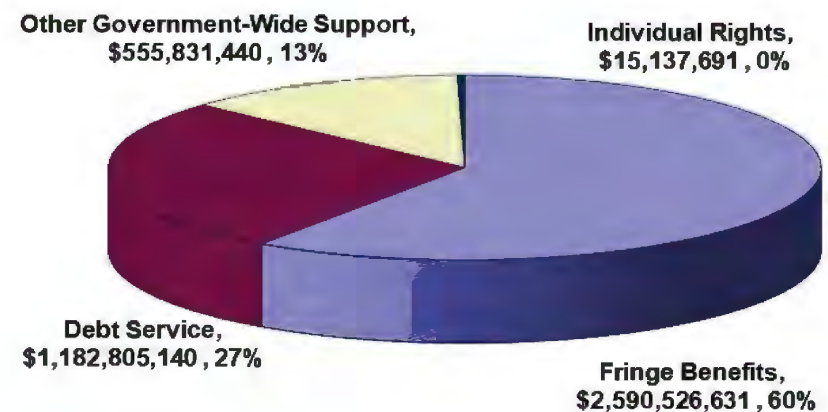
### ***Department Goals***

Improve the executive resource allocation process through the following: planning, analysis and recommendation on all phases of program scope and funding; maximizing the value, investment, and use of State funds through planning, policy development, timely scheduling of State bond financing and establishment of appropriate cash management controls and procedures; administering retirement and survivor benefits for State and County members and prudently managing the return on investments; administering health and life insurance benefits for eligible active and retired State and County public employees and their dependents by providing quality services and complying with federal and State legal requirements; and safeguarding the rights of indigent individuals in need of assistance in criminal and related cases by providing statutorily entitled and effective legal representation.

### **FY 2027 Supplemental Operating Budget Adjustments by Major Program**



### **FY 2027 Supplemental Operating Budget**



## DEPARTMENT OF BUDGET AND FINANCE

### MAJOR FUNCTIONS

- Administers the multi-year program and financial plan and executive budget, management improvement, and financial management programs of the State under the general direction of the Governor.
- Coordinates State budget services and prepares the Governor's budget for submission to the legislature; administers the financial affairs of the State.
- Plans, directs, and coordinates the State's investments and financing programs.
- Directs and coordinates a statewide retirement benefits program for State and county government employees.
- Administers health and life insurance benefits for eligible State and county active and retired public employees and dependents.
- Provides comprehensive legal and related services to persons who are financially unable to obtain legal and related services.

### MAJOR PROGRAM AREAS

The Department of Budget and Finance has programs in the following major program areas:

#### Government-Wide Support

BUF 101	Departmental Administration and Budget Division
BUF 102	Collective Bargaining – Statewide
BUF 103	Vacation Payout – Statewide
BUF 115	Financial Administration
BUF 141	Employees' Retirement System
BUF 143	Hawaii Employer–Union Trust Fund
BUF 721	Debt Service Payments – State
BUF 741	Retirement Benefits Payments – State
BUF 761	Health Premium Payments – State
BUF 762	Health Premium Payments – ARC

#### Formal Education

BUF 725	Debt Service Payments – DOE
BUF 728	Debt Service Payments – UH
BUF 745	Retirement Benefits Payments – DOE
BUF 748	Retirement Benefits Payments – UH
BUF 765	Health Premium Payments – DOE
BUF 768	Health Premium Payments – UH

#### Individual Rights

BUF 151	Office of the Public Defender
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**Department of Budget and Finance**  
**Operating Budget**

			Act 250/2025 FY 2026	Act 250/2025 FY 2027	FY 2026 Adjustments	FY 2027 Adjustments	Total FY 2026	Total FY 2027
<b>Funding Sources:</b>	Positions	Perm	204.50	209.50	-		204.50	209.50
		Temp	-					
General Funds		\$	3,860,142,444	3,951,169,922	(149,343,339)	(95,307,874)	3,710,799,105	3,855,862,048
		Perm	-					
		Temp	-					
Special Funds		\$	427,305,000	427,305,000	-	320,844	427,305,000	427,625,844
		Perm	72.00	72.00	-	1.00	72.00	73.00
		Temp	-		-		-	
Trust Funds		\$	27,150,927	27,294,646	-	139,598	27,150,927	27,434,244
		Perm	-		-		-	
		Temp	-	-	-	-	-	
Interdepartmental Transfers		\$	4,000,000	4,000,000	-		4,000,000	4,000,000
		Perm	117.00	117.00		1.00	117.00	118.00
		Temp	-				-	
Other Funds		\$	30,773,357	25,727,960	-	3,650,806	30,773,357	29,378,766
		Perm	393.50	398.50		2.00	393.50	400.50
		Temp	-	-	-		-	
<b>Total Requirements</b>		\$	4,349,371,728	4,435,497,528	(149,343,339)	(91,196,626)	4,200,028,389	4,344,300,902

**Highlights:** (general funds and FY 27 unless otherwise noted)

1. Reduces a total of \$149,343,339 in FY 26 and \$137,645,137 in FY 27 for debt service payments.
2. Reduces a total of \$2,982,905 for health premium payments.
3. Adds \$1,820,168 in general funds and \$320,844 in special funds for salary adjustments recommended by the Commission on Salaries.
4. Adds \$3,527,463 in other funds for fringe benefit costs for the Employees' Retirement System (ERS).
5. Adds 1.00 permanent position and \$123,343 in other funds for a Retirement Business Analyst for ERS.
6. Adds 1.00 permanent position and \$139,598 in trust funds for an Investment Officer for the Employer-Union Trust Fund.
7. Adds a total of \$43,500,000 to earmark funding for projects to be funded by the Green Fee pursuant to Act 96, SLH 2025.

**Department of Budget and Finance**  
**Capital Improvements Budget**

	Act 250/2025 FY 2026	Act 250/2025 FY 2027	FY 2026 Adjustments	FY 2027 Adjustments	Total FY 2026	Total FY 2027
<b>Funding Sources:</b>						
General Obligation Bonds	-			43,500,000	42,000,000	43,500,000
<b>Total Requirements</b>	-			43,500,000	42,000,000	43,500,000

**Highlights:** (general obligation bonds and FY 27 unless otherwise noted)

1. Adds a total of \$42,000,000 in FY 26 and \$43,500,000 in FY 27 to earmark funding for projects to be funded by the Green Fee.

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-



## **Operating Budget Details**

# EXECUTIVE SUPPLEMENTAL BUDGET (IN DOLLARS)

REPORT: S61-A

PROGRAM ID: BUF-  
PROGRAM STRUCTURE NO: 07  
PROGRAM TITLE: FORMAL EDUCATION

PROGRAM COSTS	FY 2026			FY 2027			BIENNIUM TOTALS		
	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT BIENNIUM	RECOMMEND BIENNIUM	PERCENT CHANGE
OTH CURRENT EXPENSES	1,640,513,888	-80,884,352	1,559,629,536	1,773,525,083	-78,280,063	1,695,245,020	3,414,038,971	3,254,874,556	
TOTAL OPERATING COST	1,640,513,888	-80,884,352	1,559,629,536	1,773,525,083	-78,280,063	1,695,245,020	3,414,038,971	3,254,874,556	-4.66
BY MEANS OF FINANCING									
	*	*	*	*	*	*	*	*	
	**	**	**	**	**	**	**	**	
GENERAL FUND	1,640,513,888	-80,884,352	1,559,629,536	1,773,525,083	-78,280,063	1,695,245,020	3,414,038,971	3,254,874,556	
TOTAL PERM POSITIONS	*	*	*	*	*	*	*	*	
TOTAL TEMP POSITIONS	**	**	**	**	**	**	**	**	
TOTAL PROGRAM COST	1,640,513,888	-80,884,352	1,559,629,536	1,773,525,083	-78,280,063	1,695,245,020	3,414,038,971	3,254,874,556	-4.66

**EXECUTIVE SUPPLEMENTAL BUDGET**  
(IN DOLLARS)

REPORT: S61-A

PROGRAM ID: BUF-  
PROGRAM STRUCTURE NO: 0701  
PROGRAM TITLE: LOWER EDUCATION

PROGRAM COSTS	FY 2026			FY 2027			BIENNIUM TOTALS		
	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT BIENNIUM	RECOMMEND BIENNIUM	PERCENT CHANGE
OTH CURRENT EXPENSES	1,186,678,194	-59,035,421	1,127,642,773	1,285,990,589	-57,649,827	1,228,340,762	2,472,668,783	2,355,983,535	
TOTAL OPERATING COST	1,186,678,194	-59,035,421	1,127,642,773	1,285,990,589	-57,649,827	1,228,340,762	2,472,668,783	2,355,983,535	-4.72
BY MEANS OF FINANCING									
	*	*	*	*	*	*	*	*	*
	**	**	**	**	**	**	**	**	**
GENERAL FUND	1,186,678,194	-59,035,421	1,127,642,773	1,285,990,589	-57,649,827	1,228,340,762	2,472,668,783	2,355,983,535	
TOTAL PERM POSITIONS	*	*	*	*	*	*	*	*	*
TOTAL TEMP POSITIONS	**	**	**	**	**	**	**	**	**
TOTAL PROGRAM COST	1,186,678,194	-59,035,421	1,127,642,773	1,285,990,589	-57,649,827	1,228,340,762	2,472,668,783	2,355,983,535	-4.72

**EXECUTIVE SUPPLEMENTAL BUDGET**  
(IN DOLLARS)

REPORT: S61-A

PROGRAM ID: BUF-  
PROGRAM STRUCTURE NO: 070101  
PROGRAM TITLE: DEPARTMENT OF EDUCATION

PROGRAM COSTS	FY 2026			FY 2027			BIENNIUM TOTALS		
	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT BIENNIUM	RECOMMEND BIENNIUM	PERCENT CHANGE
OTH CURRENT EXPENSES	1,186,678,194	-59,035,421	1,127,642,773	1,285,990,589	-57,649,827	1,228,340,762	2,472,668,783	2,355,983,535	
TOTAL OPERATING COST	1,186,678,194	-59,035,421	1,127,642,773	1,285,990,589	-57,649,827	1,228,340,762	2,472,668,783	2,355,983,535	-4.72
BY MEANS OF FINANCING									
	*	*	*	*	*	*	*	*	*
	**	**	**	**	**	**	**	**	**
GENERAL FUND	1,186,678,194	-59,035,421	1,127,642,773	1,285,990,589	-57,649,827	1,228,340,762	2,472,668,783	2,355,983,535	
TOTAL PERM POSITIONS	*	*	*	*	*	*	*	*	*
TOTAL TEMP POSITIONS	**	**	**	**	**	**	**	**	**
TOTAL PROGRAM COST	1,186,678,194	-59,035,421	1,127,642,773	1,285,990,589	-57,649,827	1,228,340,762	2,472,668,783	2,355,983,535	-4.72

# EXECUTIVE SUPPLEMENTAL BUDGET (IN DOLLARS)

REPORT: S61-A

PROGRAM ID: BUF-745  
PROGRAM STRUCTURE NO: 07010192  
PROGRAM TITLE: RETIREMENT BENEFITS - DOE

PROGRAM COSTS	FY 2026			FY 2027			BIENNIUM TOTALS		
	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT BIENNIUM	RECOMMEND BIENNIUM	PERCENT CHANGE
OTH CURRENT EXPENSES	552,407,076		552,407,076	572,505,610		572,505,610	1,124,912,686	1,124,912,686	
TOTAL OPERATING COST	552,407,076		552,407,076	572,505,610		572,505,610	1,124,912,686	1,124,912,686	0.00
BY MEANS OF FINANCING									
	*	*	*	*	*	*	*	*	*
	**	**	**	**	**	**	**	**	**
GENERAL FUND	552,407,076		552,407,076	572,505,610		572,505,610	1,124,912,686	1,124,912,686	
TOTAL PERM POSITIONS	*	*	*	*	*	*	*	*	*
TOTAL TEMP POSITIONS	**	**	**	**	**	**	**	**	**
TOTAL PROGRAM COST	552,407,076		552,407,076	572,505,610		572,505,610	1,124,912,686	1,124,912,686	0.00

# EXECUTIVE SUPPLEMENTAL BUDGET (IN DOLLARS)

REPORT: S61-A

PROGRAM ID: BUF-765  
PROGRAM STRUCTURE NO: 07010194  
PROGRAM TITLE: HEALTH PREMIUM PAYMENTS - DOE

PROGRAM COSTS	FY 2026			FY 2027			BIENNIUM TOTALS		
	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT BIENNIUM	RECOMMEND BIENNIUM	PERCENT CHANGE
OTH CURRENT EXPENSES	187,755,868		187,755,868	191,510,985	-3,238,705	188,272,280	379,266,853	376,028,148	
TOTAL OPERATING COST	187,755,868		187,755,868	191,510,985	-3,238,705	188,272,280	379,266,853	376,028,148	-0.85
BY MEANS OF FINANCING									
	*	*	*	*	*	*	*	*	*
	**	**	**	**	**	**	**	**	**
GENERAL FUND	187,755,868		187,755,868	191,510,985	-3,238,705	188,272,280	379,266,853	376,028,148	
TOTAL PERM POSITIONS	*	*	*	*	*	*	*	*	*
TOTAL TEMP POSITIONS	**	**	**	**	**	**	**	**	**
TOTAL PROGRAM COST	187,755,868		187,755,868	191,510,985	-3,238,705	188,272,280	379,266,853	376,028,148	-0.85

## Narrative for Supplemental Budget Requests

FY 2027

Program ID: BUF 765

Program Structure Level: 07 01 01 94

Program Title: HEALTH PREMIUM PAYMENTS - DOE

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### A. Program Objective

To provide funds for health premium payments to support Department of Education (DOE) personnel.

### B. Description of Request

Decrease health premium payments for active employees by \$3,328,705 in general funds.

### C. Reasons for Request

To provide funding for health premium payments for DOE. Assumptions are as follows: 1) annual growth of 2% in employees; and 2) matching provisions per contracts or other agreements.

### D. Significant Changes to Measures of Effectiveness and Program Size

None.

# EXECUTIVE SUPPLEMENTAL BUDGET (IN DOLLARS)

REPORT: S61-A

PROGRAM ID: BUF-725  
PROGRAM STRUCTURE NO: 07010196  
PROGRAM TITLE: DEBT SERVICE PAYMENTS - DOE

PROGRAM COSTS	FY 2026			FY 2027			BIENNIUM TOTALS		
	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT BIENNIUM	RECOMMEND BIENNIUM	PERCENT CHANGE
OTH CURRENT EXPENSES	446,515,250	-59,035,421	387,479,829	521,973,994	-54,411,122	467,562,872	968,489,244	855,042,701	
TOTAL OPERATING COST	446,515,250	-59,035,421	387,479,829	521,973,994	-54,411,122	467,562,872	968,489,244	855,042,701	-11.71
BY MEANS OF FINANCING									
	*	*	*	*	*	*	*	*	*
	**	**	**	**	**	**	**	**	**
GENERAL FUND	446,515,250	-59,035,421	387,479,829	521,973,994	-54,411,122	467,562,872	968,489,244	855,042,701	
TOTAL PERM POSITIONS	*	*	*	*	*	*	*	*	*
TOTAL TEMP POSITIONS	**	**	**	**	**	**	**	**	**
TOTAL PROGRAM COST	446,515,250	-59,035,421	387,479,829	521,973,994	-54,411,122	467,562,872	968,489,244	855,042,701	-11.71

**Narrative for Supplemental Budget Requests  
FY 2027**

Program ID: BUF 725

Program Structure Level: 07 01 01 96

Program Title: DEBT SERVICE PAYMENTS - DOE

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**A. Program Objective**

To provide funds for debt service to support the Department of Education's (DOE) capital improvement program.

**B. Description of Request**

Reduce DOE debt service payments by \$59,035,421 in FY 26 and \$54,411,122 in FY 27.

**C. Reasons for Request**

To provide funding for debt service for the DOE. Based on projections updated November 2025 (currently authorized in Act 305, SLH 2025). Assumption: projected interest rate of 7.50% and bond sales of \$1.8 billion in FY 26, \$1.8 billion in FY 27, \$1.8 billion in FY 28, and \$1.7 billion in FY 29; 60/40 split between not-taxable and taxable bonds; and 10-year term with no principal deferral for taxable.

**D. Significant Changes to Measures of Effectiveness and Program Size**

None.

# EXECUTIVE SUPPLEMENTAL BUDGET (IN DOLLARS)

REPORT: S61-A

PROGRAM ID: BUF-  
PROGRAM STRUCTURE NO: 0703  
PROGRAM TITLE: HIGHER EDUCATION

PROGRAM COSTS	FY 2026			FY 2027			BIENNIUM TOTALS		
	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT BIENNIUM	RECOMMEND BIENNIUM	PERCENT CHANGE
OTH CURRENT EXPENSES	453,835,694	-21,848,931	431,986,763	487,534,494	-20,630,236	466,904,258	941,370,188	898,891,021	
TOTAL OPERATING COST	453,835,694	-21,848,931	431,986,763	487,534,494	-20,630,236	466,904,258	941,370,188	898,891,021	-4.51
BY MEANS OF FINANCING									
	*	*	*	*	*	*	*	*	*
	**	**	**	**	**	**	**	**	**
GENERAL FUND	453,835,694	-21,848,931	431,986,763	487,534,494	-20,630,236	466,904,258	941,370,188	898,891,021	
TOTAL PERM POSITIONS	*	*	*	*	*	*	*	*	*
TOTAL TEMP POSITIONS	**	**	**	**	**	**	**	**	**
TOTAL PROGRAM COST	453,835,694	-21,848,931	431,986,763	487,534,494	-20,630,236	466,904,258	941,370,188	898,891,021	-4.51

# EXECUTIVE SUPPLEMENTAL BUDGET (IN DOLLARS)

REPORT: S61-A

PROGRAM ID: BUF-  
PROGRAM STRUCTURE NO: 070308  
PROGRAM TITLE: UNIVERSITY OF HAWAII, PAYMENTS

PROGRAM COSTS	FY 2026			FY 2027			BIENNIUM TOTALS		
	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT BIENNIUM	RECOMMEND BIENNIUM	PERCENT CHANGE
OTH CURRENT EXPENSES	453,835,694	-21,848,931	431,986,763	487,534,494	-20,630,236	466,904,258	941,370,188	898,891,021	
TOTAL OPERATING COST	453,835,694	-21,848,931	431,986,763	487,534,494	-20,630,236	466,904,258	941,370,188	898,891,021	-4.51
BY MEANS OF FINANCING									
	*	*	*	*	*	*	*	*	*
	**	**	**	**	**	**	**	**	**
GENERAL FUND	453,835,694	-21,848,931	431,986,763	487,534,494	-20,630,236	466,904,258	941,370,188	898,891,021	
TOTAL PERM POSITIONS	*	*	*	*	*	*	*	*	*
TOTAL TEMP POSITIONS	**	**	**	**	**	**	**	**	**
TOTAL PROGRAM COST	453,835,694	-21,848,931	431,986,763	487,534,494	-20,630,236	466,904,258	941,370,188	898,891,021	-4.51

# EXECUTIVE SUPPLEMENTAL BUDGET (IN DOLLARS)

REPORT: S61-A

PROGRAM ID: BUF-748  
PROGRAM STRUCTURE NO: 07030892  
PROGRAM TITLE: RETIREMENT BENEFITS - UH

PROGRAM COSTS	FY 2026			FY 2027			BIENNIUM TOTALS		
	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT BIENNIUM	RECOMMEND BIENNIUM	PERCENT CHANGE
OTH CURRENT EXPENSES	219,919,128		219,919,128	224,317,511		224,317,511	444,236,639	444,236,639	
TOTAL OPERATING COST	219,919,128		219,919,128	224,317,511		224,317,511	444,236,639	444,236,639	0.00
BY MEANS OF FINANCING									
	*	*	*	*	*	*	*	*	*
	**	**	**	**	**	**	**	**	**
GENERAL FUND	219,919,128		219,919,128	224,317,511		224,317,511	444,236,639	444,236,639	
TOTAL PERM POSITIONS	*	*	*	*	*	*	*	*	*
TOTAL TEMP POSITIONS	**	**	**	**	**	**	**	**	**
TOTAL PROGRAM COST	219,919,128		219,919,128	224,317,511		224,317,511	444,236,639	444,236,639	0.00

# EXECUTIVE SUPPLEMENTAL BUDGET (IN DOLLARS)

REPORT: S61-A

PROGRAM ID: BUF-768  
PROGRAM STRUCTURE NO: 07030894  
PROGRAM TITLE: HEALTH PREMIUM PAYMENTS - UH

PROGRAM COSTS	FY 2026			FY 2027			BIENNIUM TOTALS		
	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT BIENNIUM	RECOMMEND BIENNIUM	PERCENT CHANGE
OTH CURRENT EXPENSES	68,661,870		68,661,870	70,035,107	-492,752	69,542,355	138,696,977	138,204,225	
TOTAL OPERATING COST	68,661,870		68,661,870	70,035,107	-492,752	69,542,355	138,696,977	138,204,225	-0.36
BY MEANS OF FINANCING									
	*	*	*	*	*	*	*	*	*
	**	**	**	**	**	**	**	**	**
GENERAL FUND	68,661,870		68,661,870	70,035,107	-492,752	69,542,355	138,696,977	138,204,225	
TOTAL PERM POSITIONS	*	*	*	*	*	*	*	*	*
TOTAL TEMP POSITIONS	**	**	**	**	**	**	**	**	**
TOTAL PROGRAM COST	68,661,870		68,661,870	70,035,107	-492,752	69,542,355	138,696,977	138,204,225	-0.36

## Narrative for Supplemental Budget Requests

FY 2027

Program ID: BUF 768

Program Structure Level: 07 03 08 94

Program Title: HEALTH PREMIUM PAYMENTS - UH

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### A. Program Objective

To provide funds for health premium payments to support University of Hawaii (UH) personnel.

### B. Description of Request

Decrease health premium payments for active employees by \$492,752 in general funds.

### C. Reasons for Request

To provide funding for health premium payments for UH. Assumptions are as follows: 1) annual growth of 2% in employees; and 2) matching provisions per contracts or other agreements.

### D. Significant Changes to Measures of Effectiveness and Program Size

None.

# EXECUTIVE SUPPLEMENTAL BUDGET (IN DOLLARS)

REPORT: S61-A

PROGRAM ID: BUF-728  
PROGRAM STRUCTURE NO: 07030896  
PROGRAM TITLE: DEBT SERVICE PAYMENTS - UH

PROGRAM COSTS	FY 2026			FY 2027			BIENNIUM TOTALS		
	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT BIENNIUM	RECOMMEND BIENNIUM	PERCENT CHANGE
OTH CURRENT EXPENSES	165,254,696	-21,848,931	143,405,765	193,181,876	-20,137,484	173,044,392	358,436,572	316,450,157	
TOTAL OPERATING COST	165,254,696	-21,848,931	143,405,765	193,181,876	-20,137,484	173,044,392	358,436,572	316,450,157	-11.71
BY MEANS OF FINANCING									
	*	*	*	*	*	*	*	*	*
	**	**	**	**	**	**	**	**	**
GENERAL FUND	165,254,696	-21,848,931	143,405,765	193,181,876	-20,137,484	173,044,392	358,436,572	316,450,157	
TOTAL PERM POSITIONS	*	*	*	*	*	*	*	*	*
TOTAL TEMP POSITIONS	**	**	**	**	**	**	**	**	**
TOTAL PROGRAM COST	165,254,696	-21,848,931	143,405,765	193,181,876	-20,137,484	173,044,392	358,436,572	316,450,157	-11.71

**Narrative for Supplemental Budget Requests  
FY 2027**

Program ID: BUF 728

Program Structure Level: 07 03 08 96

Program Title: DEBT SERVICE PAYMENTS - UH

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**A. Program Objective**

To provide funds for debt service to support the University of Hawaii's (UH) capital improvement program.

**B. Description of Request**

Reduce UH debt service payments by \$21,848,931 in FY 26 and \$20,137,484 in FY 27.

**C. Reasons for Request**

To provide funding for debt service for UH. Based on projections updated November 2025 (currently authorized in Act 305, SLH 2025). Assumption: projected interest rate of 7.50% and bond sales of \$1.8 billion in FY 26, \$1.8 billion in FY 27, \$1.8 billion in FY 28, and \$1.7 billion in FY 29; 60/40 split between not-taxable and taxable bonds; and 10-year term with no principal deferral for taxable.

**D. Significant Changes to Measures of Effectiveness and Program Size**

None.

EXECUTIVE SUPPLEMENTAL BUDGET  
(IN DOLLARS)

REPORT: S61-A

PROGRAM ID: BUF-  
PROGRAM STRUCTURE NO: 10  
PROGRAM TITLE: INDIVIDUAL RIGHTS

PROGRAM COSTS	FY 2026			FY 2027			BIENNIUM TOTALS		
	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT BIENNIUM	RECOMMEND BIENNIUM	PERCENT CHANGE
OPERATING	133.50*	*	133.50*	133.50*	*	133.50*	*	*	*
	**	**	**	**	**	**	**	**	**
PERSONAL SERVICES	14,392,001		14,392,001	14,392,001		14,392,001	28,784,002	28,784,002	
OTH CURRENT EXPENSES	745,690		745,690	745,690		745,690	1,491,380	1,491,380	
TOTAL OPERATING COST	15,137,691		15,137,691	15,137,691		15,137,691	30,275,382	30,275,382	0.00
BY MEANS OF FINANCING									
	133.50*	*	133.50*	133.50*	*	133.50*	*	*	*
	**	**	**	**	**	**	**	**	**
GENERAL FUND	15,137,691		15,137,691	15,137,691		15,137,691	30,275,382	30,275,382	
TOTAL PERM POSITIONS	133.50*	*	133.50*	133.50*	*	133.50*	*	*	*
TOTAL TEMP POSITIONS	**	**	**	**	**	**	**	**	**
TOTAL PROGRAM COST	15,137,691		15,137,691	15,137,691		15,137,691	30,275,382	30,275,382	0.00

# EXECUTIVE SUPPLEMENTAL BUDGET (IN DOLLARS)

REPORT: S61-A

PROGRAM ID: BUF-  
PROGRAM STRUCTURE NO: 1003  
PROGRAM TITLE: LEGAL & JUDICIAL PROTECTION OF RIGHTS

PROGRAM COSTS	FY 2026			FY 2027			BIENNIUM TOTALS		
	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT BIENNIUM	RECOMMEND BIENNIUM	PERCENT CHANGE
OPERATING	133.50*	*	133.50*	133.50*	*	133.50*	*	*	*
	**	**	**	**	**	**	**	**	**
PERSONAL SERVICES	14,392,001		14,392,001	14,392,001		14,392,001	28,784,002	28,784,002	
OTH CURRENT EXPENSES	745,690		745,690	745,690		745,690	1,491,380	1,491,380	
TOTAL OPERATING COST	15,137,691		15,137,691	15,137,691		15,137,691	30,275,382	30,275,382	0.00
BY MEANS OF FINANCING	133.50*	*	133.50*	133.50*	*	133.50*	*	*	*
	**	**	**	**	**	**	**	**	**
GENERAL FUND	15,137,691		15,137,691	15,137,691		15,137,691	30,275,382	30,275,382	
TOTAL PERM POSITIONS	133.50*	*	133.50*	133.50*	*	133.50*	*	*	*
TOTAL TEMP POSITIONS	**	**	**	**	**	**	**	**	**
TOTAL PROGRAM COST	15,137,691		15,137,691	15,137,691		15,137,691	30,275,382	30,275,382	0.00

**EXECUTIVE SUPPLEMENTAL BUDGET**  
**(IN DOLLARS)**

REPORT: S61-A

PROGRAM ID: BUF-151  
PROGRAM STRUCTURE NO: 100301  
PROGRAM TITLE: OFFICE OF THE PUBLIC DEFENDER

PROGRAM COSTS	FY 2026			FY 2027			BIENNIUM TOTALS		
	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT BIENNIUM	RECOMMEND BIENNIUM	PERCENT CHANGE
OPERATING	133.50*	*	133.50*	133.50*	*	133.50*	*	*	*
	**	**	**	**	**	**	**	**	**
PERSONAL SERVICES	14,392,001		14,392,001	14,392,001		14,392,001	28,784,002	28,784,002	
OTH CURRENT EXPENSES	745,690		745,690	745,690		745,690	1,491,380	1,491,380	
TOTAL OPERATING COST	15,137,691		15,137,691	15,137,691		15,137,691	30,275,382	30,275,382	0.00
BY MEANS OF FINANCING									
	133.50*	*	133.50*	133.50*	*	133.50*	*	*	*
	**	**	**	**	**	**	**	**	**
GENERAL FUND	15,137,691		15,137,691	15,137,691		15,137,691	30,275,382	30,275,382	
TOTAL PERM POSITIONS	133.50*	*	133.50*	133.50*	*	133.50*	*	*	*
TOTAL TEMP POSITIONS	**	**	**	**	**	**	**	**	**
TOTAL PROGRAM COST	15,137,691		15,137,691	15,137,691		15,137,691	30,275,382	30,275,382	0.00

# EXECUTIVE SUPPLEMENTAL BUDGET (IN DOLLARS)

REPORT: S61-A

PROGRAM ID: BUF-  
PROGRAM STRUCTURE NO: 11  
PROGRAM TITLE: GOVERNMENT-WIDE SUPPORT

PROGRAM COSTS	FY 2026			FY 2027			BIENNIUM TOTALS		
	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT BIENNIUM	RECOMMEND BIENNIUM	PERCENT CHANGE
OPERATING	260.00*	*	260.00*	265.00*	2.00*	267.00*	*	*	*
	**	**	**	**	**	**	**	**	**
PERSONAL SERVICES	41,193,242		41,193,242	40,790,481	5,927,516	46,717,997	81,983,723	87,911,239	
OTH CURRENT EXPENSES	2,652,063,507	-68,458,987	2,583,604,520	2,605,874,773	-18,846,379	2,587,028,394	5,257,938,280	5,170,632,914	
EQUIPMENT	463,400		463,400	169,500	2,300	171,800	632,900	635,200	
TOTAL OPERATING COST	2,693,720,149	-68,458,987	2,625,261,162	2,646,834,754	-12,916,563	2,633,918,191	5,340,554,903	5,259,179,353	-1.52
BY MEANS OF FINANCING	71.00*	*	71.00*	76.00*	*	76.00*	*	*	*
	**	**	**	**	**	**	**	**	**
GENERAL FUND	2,204,490,865	-68,458,987	2,136,031,878	2,162,507,148	-17,027,811	2,145,479,337	4,366,998,013	4,281,511,215	
	*	*	*	*	*	*	*	*	*
	**	**	**	**	**	**	**	**	**
SPECIAL FUND	427,305,000		427,305,000	427,305,000	320,844	427,625,844	854,610,000	854,930,844	
	72.00*	*	72.00*	72.00*	1.00*	73.00*	*	*	*
	**	**	**	**	**	**	**	**	**
TRUST FUNDS	27,150,927		27,150,927	27,294,646	139,598	27,434,244	54,445,573	54,585,171	
	*	*	*	*	*	*	*	*	*
	**	**	**	**	**	**	**	**	**
INTERDEPT. TRANSF	4,000,000		4,000,000	4,000,000		4,000,000	8,000,000	8,000,000	
	117.00*	*	117.00*	117.00*	1.00*	118.00*	*	*	*
	**	**	**	**	**	**	**	**	**
OTHER FUNDS	30,773,357		30,773,357	25,727,960	3,650,806	29,378,766	56,501,317	60,152,123	
CAPITAL INVESTMENT									
PLANS		3,000	3,000		3,000	3,000		6,000	
LAND ACQUISITION		3,000	3,000		3,000	3,000		6,000	
DESIGN		3,000	3,000		3,000	3,000		6,000	
CONSTRUCTION		41,988,000	41,988,000		43,488,000	43,488,000		85,476,000	
EQUIPMENT		3,000	3,000		3,000	3,000		6,000	
#LUMP SUM									
TOTAL CAPITAL COST		42,000,000	42,000,000		43,500,000	43,500,000		85,500,000	100.00

# EXECUTIVE SUPPLEMENTAL BUDGET (IN DOLLARS)

REPORT: S61-A

PROGRAM ID:  
PROGRAM STRUCTURE NO:  
PROGRAM TITLE:

BUF-  
11  
GOVERNMENT-WIDE SUPPORT

PROGRAM COSTS	FY 2026			FY 2027			BIENNIUM TOTALS		
	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT BIENNIUM	RECOMMEND BIENNIUM	PERCENT CHANGE
BY MEANS OF FINANCING G.O. BONDS		42,000,000	42,000,000		43,500,000	43,500,000		85,500,000	
TOTAL PERM POSITIONS	260.00*	*	260.00*	265.00*	2.00*	267.00*	*	*	*
TOTAL TEMP POSITIONS	**	**	**	**	**	**	**	**	**
TOTAL PROGRAM COST	2,693,720,149	-26,458,987	2,667,261,162	2,646,834,754	30,583,437	2,677,418,191	5,340,554,903	5,344,679,353	0.08

## EXECUTIVE SUPPLEMENTAL BUDGET

REPORT: S61-A

PROGRAM ID: BUF-  
 PROGRAM STRUCTURE NO: 1101  
 PROGRAM TITLE: EXEC DIRECTN, COORD, & POLICY DEVELOPMENT

(IN DOLLARS)

PROGRAM COSTS	FY 2026			FY 2027			BIENNIUM TOTALS		
	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT BIENNIUM	RECOMMEND BIENNIUM	PERCENT CHANGE
OPERATING	53.00*	*	53.00*	58.00*	*	58.00*	*	*	
	**	**	**	**	**	**	**	**	**
PERSONAL SERVICES	16,342,386		16,342,386	15,795,906	2,141,012	17,936,918	32,138,292	34,279,304	
OTH CURRENT EXPENSES	434,713,831		434,713,831	434,713,831	43,500,000	478,213,831	869,427,662	912,927,662	
TOTAL OPERATING COST	451,056,217		451,056,217	450,509,737	45,641,012	496,150,749	901,565,954	947,206,966	5.06
BY MEANS OF FINANCING	53.00*	*	53.00*	58.00*	*	58.00*	*	*	
	**	**	**	**	**	**	**	**	**
GENERAL FUND	23,751,217		23,751,217	23,204,737	45,320,168	68,524,905	46,955,954	92,276,122	
	*	*	*	*	*	*	*	*	*
	**	**	**	**	**	**	**	**	**
SPECIAL FUND	427,305,000		427,305,000	427,305,000	320,844	427,625,844	854,610,000	854,930,844	
CAPITAL INVESTMENT									
PLANS		3,000	3,000		3,000	3,000			6,000
LAND ACQUISITION		3,000	3,000		3,000	3,000			6,000
DESIGN		3,000	3,000		3,000	3,000			6,000
CONSTRUCTION		41,988,000	41,988,000		43,488,000	43,488,000		85,476,000	
EQUIPMENT		3,000	3,000		3,000	3,000			6,000
#LUMP SUM									
TOTAL CAPITAL COST		42,000,000	42,000,000		43,500,000	43,500,000		85,500,000	100.00
BY MEANS OF FINANCING									
G.O. BONDS		42,000,000	42,000,000		43,500,000	43,500,000		85,500,000	
TOTAL PERM POSITIONS	53.00*	*	53.00*	58.00*	*	58.00*	*	*	
TOTAL TEMP POSITIONS	**	**	**	**	**	**	**	**	**
TOTAL PROGRAM COST	451,056,217	42,000,000	493,056,217	450,509,737	89,141,012	539,650,749	901,565,954	1,032,706,966	14.55

# EXECUTIVE SUPPLEMENTAL BUDGET (IN DOLLARS)

REPORT: S61-A

PROGRAM ID: BUF-  
PROGRAM STRUCTURE NO: 110103  
PROGRAM TITLE: POLICY DEVELOPMENT & COORDINATION

PROGRAM COSTS	FY 2026			FY 2027			BIENNIUM TOTALS		
	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT BIENNIUM	RECOMMEND BIENNIUM	PERCENT CHANGE
OPERATING	53.00*	*	53.00*	58.00*	*	58.00*	*	*	
	**	**	**	**	**	**	**	**	**
PERSONAL SERVICES	16,342,386		16,342,386	15,795,906	2,141,012	17,936,918	32,138,292	34,279,304	
OTH CURRENT EXPENSES	434,713,831		434,713,831	434,713,831	43,500,000	478,213,831	869,427,662	912,927,662	
TOTAL OPERATING COST	451,056,217		451,056,217	450,509,737	45,641,012	496,150,749	901,565,954	947,206,966	5.06
BY MEANS OF FINANCING	53.00*	*	53.00*	58.00*	*	58.00*	*	*	
	**	**	**	**	**	**	**	**	**
GENERAL FUND	23,751,217		23,751,217	23,204,737	45,320,168	68,524,905	46,955,954	92,276,122	
	*	*	*	*	*	*	*	*	*
	**	**	**	**	**	**	**	**	**
SPECIAL FUND	427,305,000		427,305,000	427,305,000	320,844	427,625,844	854,610,000	854,930,844	
CAPITAL INVESTMENT									
PLANS		3,000	3,000		3,000	3,000			6,000
LAND ACQUISITION		3,000	3,000		3,000	3,000			6,000
DESIGN		3,000	3,000		3,000	3,000			6,000
CONSTRUCTION		41,988,000	41,988,000		43,488,000	43,488,000		85,476,000	
EQUIPMENT		3,000	3,000		3,000	3,000			6,000
#LUMP SUM									
TOTAL CAPITAL COST		42,000,000	42,000,000		43,500,000	43,500,000		85,500,000	100.00
BY MEANS OF FINANCING									
G.O. BONDS		42,000,000	42,000,000		43,500,000	43,500,000		85,500,000	
TOTAL PERM POSITIONS	53.00*	*	53.00*	58.00*	*	58.00*	*	*	
TOTAL TEMP POSITIONS	**	**	**	**	**	**	**	**	**
TOTAL PROGRAM COST	451,056,217	42,000,000	493,056,217	450,509,737	89,141,012	539,650,749	901,565,954	1,032,706,966	14.55

## EXECUTIVE SUPPLEMENTAL BUDGET

REPORT: S61-A

PROGRAM ID:  
PROGRAM STRUCTURE NO:  
PROGRAM TITLE:

BUF-101  
11010305  
DEPARTMENTAL ADMINISTRATION & BUDGET DIV

(IN DOLLARS)

PROGRAM COSTS	FY 2026			FY 2027			BIENNIUM TOTALS		
	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT BIENNIUM	RECOMMEND BIENNIUM	PERCENT CHANGE
OPERATING	53.00*	*	53.00*	58.00*	*	58.00*	*	*	
	**	**	**	**	**	**	**	**	**
PERSONAL SERVICES	6,642,386		6,642,386	6,095,906		6,095,906	12,738,292	12,738,292	
OTH CURRENT EXPENSES	434,713,831		434,713,831	434,713,831	43,500,000	478,213,831	869,427,662	912,927,662	
TOTAL OPERATING COST	441,356,217		441,356,217	440,809,737	43,500,000	484,309,737	882,165,954	925,665,954	4.93
BY MEANS OF FINANCING	53.00*	*	53.00*	58.00*	*	58.00*	*	*	
	**	**	**	**	**	**	**	**	**
GENERAL FUND	14,051,217		14,051,217	13,504,737	43,500,000	57,004,737	27,555,954	71,055,954	
	*	*	*	*	*	*	*	*	*
	**	**	**	**	**	**	**	**	**
SPECIAL FUND	427,305,000		427,305,000	427,305,000		427,305,000	854,610,000	854,610,000	
CAPITAL INVESTMENT									
PLANS		3,000	3,000		3,000	3,000			6,000
LAND ACQUISITION		3,000	3,000		3,000	3,000			6,000
DESIGN		3,000	3,000		3,000	3,000			6,000
CONSTRUCTION		41,988,000	41,988,000		43,488,000	43,488,000		85,476,000	
EQUIPMENT		3,000	3,000		3,000	3,000			6,000
#LUMP SUM									
TOTAL CAPITAL COST		42,000,000	42,000,000		43,500,000	43,500,000		85,500,000	100.00
BY MEANS OF FINANCING									
G.O. BONDS		42,000,000	42,000,000		43,500,000	43,500,000		85,500,000	
TOTAL PERM POSITIONS	53.00*	*	53.00*	58.00*	*	58.00*	*	*	
TOTAL TEMP POSITIONS	**	**	**	**	**	**	**	**	**
TOTAL PROGRAM COST	441,356,217	42,000,000	483,356,217	440,809,737	87,000,000	527,809,737	882,165,954	1,011,165,954	14.62

**Narrative for Supplemental Budget Requests  
FY 2027**

Program ID: BUF 101

Program Structure Level: 11 01 03 05

Program Title: DEPARTMENTAL ADMINISTRATION & BUDGET DIV

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**A. Program Objective**

To facilitate and improve the executive resource allocation process by thorough planning, programming, and budgeting and analyses; through sound recommendations on all phases of program scope and funding; and by efforts to simplify and more directly tie program performance with resource allocation decisions.

**B. Description of Request**

1. Add \$14,500,000 in general funds for Environmental Stewardship projects to protect, manage, and restore the State's natural resources, including native forests, native plants and animals, aquatic resources, coastal lands, and freshwater resources.
2. Add \$14,500,000 in general funds for Climate and Hazard Resilience projects to increase the resilience of structures and infrastructure to natural and climate-related disasters, and perform hazard mitigation activities, such as wildfire and flood mitigation.
3. Add \$14,500,000 in general funds for Sustainable Tourism projects to improve the visitor experience, mitigate the impacts of tourism on the natural environment, ensure the State's natural resources are maintained for future residents and visitors, and support destination management, such as park improvements, beach improvements, and maintenance projects.
4. For the capital improvement program (CIP), add \$14,000,000 in general obligation (G.O.) bond funds in FY 26 and \$14,500,000 in G.O. bond funds in FY 27 for Green Fee Environmental Stewardship Projects, Statewide.
5. For CIP, add \$14,000,000 in G.O. bond funds in FY 26 and \$14,500,000 in G.O. bond funds in FY 27 for Green Fee Climate and Hazard Resilience Projects, Statewide.
6. For CIP, add \$14,000,000 in G.O. bond funds in FY 26 and \$14,500,000 in G.O. bond funds in FY 27 for Green Fee Sustainable Tourism Projects, Statewide.

**C. Reasons for Request**

1-6. Pursuant to Act 96, SLH 2025, the Governor shall request an amount of general funds that approximates the additional revenue generated by any increase to the transient accommodations tax rates, as provided in Section 237D-2(a)(6) and (c)(4) beginning on January 1, 2026, and Section 237D-2(e) beginning on July 1, 2026. Additionally, the approximation includes the proceeds derived from cruise fares pursuant to Section 237D-2(a).

**D. Significant Changes to Measures of Effectiveness and Program Size**

None.

EXECUTIVE SUPPLEMENTAL BUDGET  
(IN DOLLARS)

REPORT: S61-A

PROGRAM ID:  
PROGRAM STRUCTURE NO:  
PROGRAM TITLE:

BUF-102  
11010307  
COLLECTIVE BARGAINING STATEWIDE

PROGRAM COSTS	FY 2026			FY 2027			BIENNIUM TOTALS		
	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT BIENNIUM	RECOMMEND BIENNIUM	PERCENT CHANGE
OPERATING	*	*	*	*	*	*	*	*	*
	**	**	**	**	**	**	**	**	**
PERSONAL SERVICES					2,141,012	2,141,012		2,141,012	
TOTAL OPERATING COST					2,141,012	2,141,012		2,141,012	>999.99
BY MEANS OF FINANCING	*	*	*	*	*	*	*	*	*
	**	**	**	**	**	**	**	**	**
GENERAL FUND	*	*	*	*	1,820,168	1,820,168	*	1,820,168	*
	**	**	**	**	**	**	**	**	**
SPECIAL FUND					320,844	320,844		320,844	
TOTAL PERM POSITIONS	*	*	*	*	*	*	*	*	*
TOTAL TEMP POSITIONS	**	**	**	**	**	**	**	**	**
TOTAL PROGRAM COST					2,141,012	2,141,012		2,141,012	>999.99

## Narrative for Supplemental Budget Requests

FY 2027

Program ID: BUF 102

Program Structure Level: 11 01 03 07

Program Title: COLLECTIVE BARGAINING STATEWIDE

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### A. Program Objective

To facilitate the allotment and disbursement of statewide collective bargaining appropriations.

### B. Description of Request

Add \$1,820,168 in general funds and \$320,844 in special funds for salary adjustments tied to the recommendations of the Commission on Salaries (COS).

### C. Reasons for Request

The COS recommendations increased the salaries for the Governor, the Lieutenant Governor, all Cabinet Members, and their Deputies. This request will allow the Department of Budget and Finance to distribute funding to Executive Branch departments to cover the increased salaries for these positions and for other positions that are statutorily tied to the affected positions.

### D. Significant Changes to Measures of Effectiveness and Program Size

None.

# EXECUTIVE SUPPLEMENTAL BUDGET (IN DOLLARS)

REPORT: S61-A

PROGRAM ID: BUF-103  
PROGRAM STRUCTURE NO: 11010308  
PROGRAM TITLE: VACATION PAYOUT - STATEWIDE

PROGRAM COSTS	FY 2026			FY 2027			BIENNIUM TOTALS		
	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT BIENNIUM	RECOMMEND BIENNIUM	PERCENT CHANGE
OPERATING	*		*	*		*	*		*
	**		**	**		**	**		**
PERSONAL SERVICES	9,700,000		9,700,000	9,700,000		9,700,000	19,400,000	19,400,000	
TOTAL OPERATING COST	9,700,000		9,700,000	9,700,000		9,700,000	19,400,000	19,400,000	0.00
BY MEANS OF FINANCING									
	*		*	*		*	*		*
	**		**	**		**	**		**
GENERAL FUND	9,700,000		9,700,000	9,700,000		9,700,000	19,400,000	19,400,000	
TOTAL PERM POSITIONS	*		*	*		*	*		*
TOTAL TEMP POSITIONS	**		**	**		**	**		**
TOTAL PROGRAM COST	9,700,000		9,700,000	9,700,000		9,700,000	19,400,000	19,400,000	0.00

**EXECUTIVE SUPPLEMENTAL BUDGET**  
**(IN DOLLARS)**

REPORT: S61-A

PROGRAM ID: BUF-  
PROGRAM STRUCTURE NO: 1102  
PROGRAM TITLE: FISCAL MANAGEMENT

PROGRAM COSTS	FY 2026			FY 2027			BIENNIUM TOTALS		
	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT BIENNIUM	RECOMMEND BIENNIUM	PERCENT CHANGE
OPERATING	27.00*	*	27.00*	27.00*	*	27.00*	*	*	*
	**	**	**	**	**	**	**	**	**
PERSONAL SERVICES	2,442,415		2,442,415	2,442,415		2,442,415	4,884,830	4,884,830	
OTH CURRENT EXPENSES	684,812,411	-68,458,987	616,353,424	621,677,303	-63,096,531	558,580,772	1,306,489,714	1,174,934,196	
EQUIPMENT	3,000		3,000				3,000	3,000	
TOTAL OPERATING COST	687,257,826	-68,458,987	618,798,839	624,119,718	-63,096,531	561,023,187	1,311,377,544	1,179,822,026	-10.03
BY MEANS OF FINANCING	18.00*	*	18.00*	18.00*	*	18.00*	*	*	*
	**	**	**	**	**	**	**	**	**
GENERAL FUND	671,300,196	-68,458,987	602,841,209	608,162,088	-63,096,531	545,065,557	1,279,462,284	1,147,906,766	
	9.00*	*	9.00*	9.00*	*	9.00*	*	*	*
	**	**	**	**	**	**	**	**	**
TRUST FUNDS	15,957,630		15,957,630	15,957,630		15,957,630	31,915,260	31,915,260	
TOTAL PERM POSITIONS	27.00*	*	27.00*	27.00*	*	27.00*	*	*	*
TOTAL TEMP POSITIONS	**	**	**	**	**	**	**	**	**
TOTAL PROGRAM COST	687,257,826	-68,458,987	618,798,839	624,119,718	-63,096,531	561,023,187	1,311,377,544	1,179,822,026	-10.03

**EXECUTIVE SUPPLEMENTAL BUDGET**  
(IN DOLLARS)

REPORT: S61-A

PROGRAM ID: BUF-  
PROGRAM STRUCTURE NO: 110203  
PROGRAM TITLE: FINANCIAL ADMINISTRATION

PROGRAM COSTS	FY 2026			FY 2027			BIENNIUM TOTALS		
	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT BIENNIUM	RECOMMEND BIENNIUM	PERCENT CHANGE
OPERATING	27.00*	*	27.00*	27.00*	*	27.00*	*	*	*
	**	**	**	**	**	**	**	**	**
PERSONAL SERVICES	2,442,415		2,442,415	2,442,415		2,442,415	4,884,830	4,884,830	
OTH CURRENT EXPENSES	684,812,411	-68,458,987	616,353,424	621,677,303	-63,096,531	558,580,772	1,306,489,714	1,174,934,196	
EQUIPMENT	3,000		3,000				3,000	3,000	
TOTAL OPERATING COST	687,257,826	-68,458,987	618,798,839	624,119,718	-63,096,531	561,023,187	1,311,377,544	1,179,822,026	-10.03
BY MEANS OF FINANCING	18.00*	*	18.00*	18.00*	*	18.00*	*	*	*
	**	**	**	**	**	**	**	**	**
GENERAL FUND	671,300,196	-68,458,987	602,841,209	608,162,088	-63,096,531	545,065,557	1,279,462,284	1,147,906,766	
	9.00*	*	9.00*	9.00*	*	9.00*	*	*	*
	**	**	**	**	**	**	**	**	**
TRUST FUNDS	15,957,630		15,957,630	15,957,630		15,957,630	31,915,260	31,915,260	
TOTAL PERM POSITIONS	27.00*	*	27.00*	27.00*	*	27.00*	*	*	*
TOTAL TEMP POSITIONS	**	**	**	**	**	**	**	**	**
TOTAL PROGRAM COST	687,257,826	-68,458,987	618,798,839	624,119,718	-63,096,531	561,023,187	1,311,377,544	1,179,822,026	-10.03

# EXECUTIVE SUPPLEMENTAL BUDGET (IN DOLLARS)

REPORT: S61-A

PROGRAM ID: BUF-115  
PROGRAM STRUCTURE NO: 11020301  
PROGRAM TITLE: FINANCIAL ADMINISTRATION

PROGRAM COSTS	FY 2026			FY 2027			BIENNIUM TOTALS		
	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT BIENNIUM	RECOMMEND BIENNIUM	PERCENT CHANGE
OPERATING	27.00*	*	27.00*	27.00*	*	27.00*	*	*	
	**	**	**	**	**	**	**	**	**
PERSONAL SERVICES	2,442,415		2,442,415	2,442,415		2,442,415	4,884,830	4,884,830	
OTH CURRENT EXPENSES	16,382,896		16,382,896	16,382,896		16,382,896	32,765,792	32,765,792	
EQUIPMENT	3,000		3,000				3,000	3,000	
TOTAL OPERATING COST	18,828,311		18,828,311	18,825,311		18,825,311	37,653,622	37,653,622	0.00
BY MEANS OF FINANCING	18.00*	*	18.00*	18.00*	*	18.00*	*	*	
	**	**	**	**	**	**	**	**	**
GENERAL FUND	2,870,681		2,870,681	2,867,681		2,867,681	5,738,362	5,738,362	
	9.00*	*	9.00*	9.00*	*	9.00*	*	*	
	**	**	**	**	**	**	**	**	**
TRUST FUNDS	15,957,630		15,957,630	15,957,630		15,957,630	31,915,260	31,915,260	
TOTAL PERM POSITIONS	27.00*	*	27.00*	27.00*	*	27.00*	*	*	
TOTAL TEMP POSITIONS	**	**	**	**	**	**	**	**	**
TOTAL PROGRAM COST	18,828,311		18,828,311	18,825,311		18,825,311	37,653,622	37,653,622	0.00

## EXECUTIVE SUPPLEMENTAL BUDGET

REPORT: S61-A

PROGRAM ID: BUF-721  
 PROGRAM STRUCTURE NO: 11020303  
 PROGRAM TITLE: DEBT SERVICE PAYMENTS - STATE

(IN DOLLARS)

PROGRAM COSTS	FY 2026			FY 2027			BIENNIUM TOTALS		
	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT BIENNIUM	RECOMMEND BIENNIUM	PERCENT CHANGE
OTH CURRENT EXPENSES	668,429,515	-68,458,987	599,970,528	605,294,407	-63,096,531	542,197,876	1,273,723,922	1,142,168,404	
TOTAL OPERATING COST	668,429,515	-68,458,987	599,970,528	605,294,407	-63,096,531	542,197,876	1,273,723,922	1,142,168,404	-10.33
BY MEANS OF FINANCING									
	*	*	*	*	*	*	*	*	
	**	**	**	**	**	**	**	**	
GENERAL FUND	668,429,515	-68,458,987	599,970,528	605,294,407	-63,096,531	542,197,876	1,273,723,922	1,142,168,404	
TOTAL PERM POSITIONS	*	*	*	*	*	*	*	*	
TOTAL TEMP POSITIONS	**	**	**	**	**	**	**	**	
TOTAL PROGRAM COST	668,429,515	-68,458,987	599,970,528	605,294,407	-63,096,531	542,197,876	1,273,723,922	1,142,168,404	-10.33

## Narrative for Supplemental Budget Requests

FY 2027

Program ID: BUF 721

Program Structure Level: 11 02 03 03

Program Title: DEBT SERVICE PAYMENTS - STATE

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### A. Program Objective

To make and record debt service payments in a timely and accurate manner.

### B. Description of Request

Reduce State debt service payments by \$68,458,986 in FY 26 and \$63,096,531 in FY 27.

### C. Reasons for Request

To provide funding for debt service for the State (except the Department of Education and University of Hawaii). Based on projections updated November 2025 (currently authorized in Act 305, SLH 2025). Assumption: projected interest rate of 7.50% and bond sales of \$1.8 billion in FY 26, \$1.8 billion in FY 27, \$1.8 billion in FY 28, and \$1.7 billion in FY 29; 60/40 split between not-taxable and taxable bonds; and 10-year term with no principal deferral for taxable.

### D. Significant Changes to Measures of Effectiveness and Program Size

None.

**EXECUTIVE SUPPLEMENTAL BUDGET**  
**(IN DOLLARS)**

REPORT: S61-A

PROGRAM ID: BUF-  
PROGRAM STRUCTURE NO: 1103  
PROGRAM TITLE: GENERAL SERVICES

PROGRAM COSTS	FY 2026			FY 2027			BIENNIUM TOTALS		
	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT BIENNIUM	RECOMMEND BIENNIUM	PERCENT CHANGE
OPERATING	180.00*	*	180.00*	180.00*	2.00*	182.00*	*	*	
	**	**	**	**	**	**	**	**	**
PERSONAL SERVICES	22,408,441		22,408,441	22,552,160	3,786,504	26,338,664	44,960,601	48,747,105	
OTH CURRENT EXPENSES	1,532,537,265		1,532,537,265	1,549,483,639	750,152	1,550,233,791	3,082,020,904	3,082,771,056	
EQUIPMENT	460,400		460,400	169,500	2,300	171,800	629,900	632,200	
TOTAL OPERATING COST	1,555,406,106		1,555,406,106	1,572,205,299	4,538,956	1,576,744,255	3,127,611,405	3,132,150,361	0.15
BY MEANS OF FINANCING									
	*	*	*	*	*	*	*	*	
	**	**	**	**	**	**	**	**	**
GENERAL FUND	1,509,439,452		1,509,439,452	1,531,140,323	748,552	1,531,888,875	3,040,579,775	3,041,328,327	
	63.00*	*	63.00*	63.00*	1.00*	64.00*	*	*	
	**	**	**	**	**	**	**	**	**
TRUST FUNDS	11,193,297		11,193,297	11,337,016	139,598	11,476,614	22,530,313	22,669,911	
	*	*	*	*	*	*	*	*	
	**	**	**	**	**	**	**	**	**
INTERDEPT. TRANSF	4,000,000		4,000,000	4,000,000		4,000,000	8,000,000	8,000,000	
	117.00*	*	117.00*	117.00*	1.00*	118.00*	*	*	
	**	**	**	**	**	**	**	**	**
OTHER FUNDS	30,773,357		30,773,357	25,727,960	3,650,806	29,378,766	56,501,317	60,152,123	
TOTAL PERM POSITIONS	180.00*	*	180.00*	180.00*	2.00*	182.00*	*	*	
TOTAL TEMP POSITIONS	**	**	**	**	**	**	**	**	**
TOTAL PROGRAM COST	1,555,406,106		1,555,406,106	1,572,205,299	4,538,956	1,576,744,255	3,127,611,405	3,132,150,361	0.15

**EXECUTIVE SUPPLEMENTAL BUDGET**  
**(IN DOLLARS)**

REPORT: S61-A

PROGRAM ID: BUF-  
PROGRAM STRUCTURE NO: 110306  
PROGRAM TITLE: EMPLOYEE FRINGE BENEFIT ADMINISTRATION

PROGRAM COSTS	FY 2026			FY 2027			BIENNIUM TOTALS		
	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT BIENNIUM	RECOMMEND BIENNIUM	PERCENT CHANGE
OPERATING	180.00*	*	180.00*	180.00*	2.00*	182.00*	*	*	
	**	**	**	**	**	**	**	**	**
PERSONAL SERVICES	22,408,441		22,408,441	22,552,160	3,786,504	26,338,664	44,960,601	48,747,105	
OTH CURRENT EXPENSES	1,532,537,265		1,532,537,265	1,549,483,639	750,152	1,550,233,791	3,082,020,904	3,082,771,056	
EQUIPMENT	460,400		460,400	169,500	2,300	171,800	629,900	632,200	
TOTAL OPERATING COST	1,555,406,106		1,555,406,106	1,572,205,299	4,538,956	1,576,744,255	3,127,611,405	3,132,150,361	0.15
BY MEANS OF FINANCING									
	*	*	*	*	*	*	*	*	
	**	**	**	**	**	**	**	**	**
GENERAL FUND	1,509,439,452		1,509,439,452	1,531,140,323	748,552	1,531,888,875	3,040,579,775	3,041,328,327	
	63.00*	*	63.00*	63.00*	1.00*	64.00*	*	*	
	**	**	**	**	**	**	**	**	**
TRUST FUNDS	11,193,297		11,193,297	11,337,016	139,598	11,476,614	22,530,313	22,669,911	
	*	*	*	*	*	*	*	*	
	**	**	**	**	**	**	**	**	**
INTERDEPT. TRANSF	4,000,000		4,000,000	4,000,000		4,000,000	8,000,000	8,000,000	
	117.00*	*	117.00*	117.00*	1.00*	118.00*	*	*	
	**	**	**	**	**	**	**	**	**
OTHER FUNDS	30,773,357		30,773,357	25,727,960	3,650,806	29,378,766	56,501,317	60,152,123	
TOTAL PERM POSITIONS	180.00*	*	180.00*	180.00*	2.00*	182.00*	*	*	
TOTAL TEMP POSITIONS	**	**	**	**	**	**	**	**	**
TOTAL PROGRAM COST	1,555,406,106		1,555,406,106	1,572,205,299	4,538,956	1,576,744,255	3,127,611,405	3,132,150,361	0.15

**EXECUTIVE SUPPLEMENTAL BUDGET**  
**(IN DOLLARS)**

REPORT: S61-A

PROGRAM ID: BUF-141  
PROGRAM STRUCTURE NO: 11030601  
PROGRAM TITLE: EMPLOYEES' RETIREMENT SYSTEM

PROGRAM COSTS	FY 2026			FY 2027			BIENNIUM TOTALS		
	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT BIENNIUM	RECOMMEND BIENNIUM	PERCENT CHANGE
OPERATING	117.00*	*	117.00*	117.00*	1.00*	118.00*	*	*	
	**	**	**	**	**	**	**	**	**
PERSONAL SERVICES	15,010,361		15,010,361	15,010,361	3,646,906	18,657,267	30,020,722	33,667,628	
OTH CURRENT EXPENSES	15,302,996		15,302,996	10,548,499	1,600	10,550,099	25,851,495	25,853,095	
EQUIPMENT	460,000		460,000	169,100	2,300	171,400	629,100	631,400	
TOTAL OPERATING COST	30,773,357		30,773,357	25,727,960	3,650,806	29,378,766	56,501,317	60,152,123	6.46
BY MEANS OF FINANCING	117.00*	*	117.00*	117.00*	1.00*	118.00*	*	*	
	**	**	**	**	**	**	**	**	**
OTHER FUNDS	30,773,357		30,773,357	25,727,960	3,650,806	29,378,766	56,501,317	60,152,123	
TOTAL PERM POSITIONS	117.00*	*	117.00*	117.00*	1.00*	118.00*	*	*	
TOTAL TEMP POSITIONS	**	**	**	**	**	**	**	**	**
TOTAL PROGRAM COST	30,773,357		30,773,357	25,727,960	3,650,806	29,378,766	56,501,317	60,152,123	6.46

**Narrative for Supplemental Budget Requests  
FY 2027**

Program ID: BUF 141

Program Structure Level: 11 03 06 01

Program Title: EMPLOYEES' RETIREMENT SYSTEM

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**A. Program Objective**

Administer the retirement and survivor benefits program for State and county members and to anticipate and exceed their needs; manage the Retirement System's resources in a responsible and cost-effective manner; prudently manage investments in accordance with fiduciary standards; and to provide an open and participative work environment for staff.

**B. Description of Request**

1. Add \$3,527,463 in other funds for fringe benefit costs.
2. Add 1.00 permanent full-time equivalent and \$123,343 in other funds to establish a Retirement Business Analyst position dedicated to the Retirement Benefits Branch (RBB) to ensure effective implementation of the Pension Administration System (PAS) and RBB's business procedures.

**C. Reasons for Request**

1. Pursuant to Finance Memorandum No. 25-13, the State's fringe benefit assessment rate for non-general fund programs is 60% for FY 27. The Employees' Retirement System requires the requested budget increase to effectively fund all authorized positions.
2. The Retirement Business Analyst position will bridge the gap between PAS technology changes and RBB's business process. Its role will be to analyze system impacts, design process improvements, and ensure smooth adoption of changes. It will also provide structured knowledge development and support for business process improvement, change management, and governance reducing the reliance on external vendors, which will mitigate risk and minimize productivity loss during transitions. Furthermore, it will be vital in adapting RBB to a new, continuous-change operational model where processes, systems, and staff capabilities must evolve regularly to remain aligned with PAS updates and compliance requirements.

**D. Significant Changes to Measures of Effectiveness and Program Size**

Measures of Effectiveness:

1. Average Time to Process Initial Check To Terminating Employees (weeks): increased from 7 to 8 weeks (14% change).
2. Annualized Return on Investments Over Past 5 Years: increased from 7% to 9% (29% change).

**EXECUTIVE SUPPLEMENTAL BUDGET**  
(IN DOLLARS)

REPORT: S61-A

PROGRAM ID: BUF-143  
PROGRAM STRUCTURE NO: 11030603  
PROGRAM TITLE: HAWAII EMPLOYER-UNION TRUST FUND

PROGRAM COSTS	FY 2026			FY 2027			BIENNIUM TOTALS		
	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT BIENNIUM	RECOMMEND BIENNIUM	PERCENT CHANGE
OPERATING	63.00*	*	63.00*	63.00*	1.00*	64.00*	*	*	
	**	**	**	**	**	**	**	**	**
PERSONAL SERVICES	7,398,080		7,398,080	7,541,799	139,598	7,681,397	14,939,879	15,079,477	
OTH CURRENT EXPENSES	3,794,817		3,794,817	3,794,817		3,794,817	7,589,634	7,589,634	
EQUIPMENT	400		400	400		400	800	800	
TOTAL OPERATING COST	11,193,297		11,193,297	11,337,016	139,598	11,476,614	22,530,313	22,669,911	0.62
BY MEANS OF FINANCING	63.00*	*	63.00*	63.00*	1.00*	64.00*	*	*	
	**	**	**	**	**	**	**	**	**
TRUST FUNDS	11,193,297		11,193,297	11,337,016	139,598	11,476,614	22,530,313	22,669,911	
TOTAL PERM POSITIONS	63.00*	*	63.00*	63.00*	1.00*	64.00*	*	*	
TOTAL TEMP POSITIONS	**	**	**	**	**	**	**	**	**
TOTAL PROGRAM COST	11,193,297		11,193,297	11,337,016	139,598	11,476,614	22,530,313	22,669,911	0.62

## Narrative for Supplemental Budget Requests

FY 2027

Program ID: BUF 143

Program Structure Level: 11 03 06 03

Program Title: HAWAII EMPLOYER-UNION TRUST FUND

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### A. Program Objective

To administer health and life insurance benefits for eligible active and retired State and county public employees and their dependents by: 1) providing quality service levels to employee-beneficiaries and dependent-beneficiaries; and 2) complying with federal and State legal requirements.

### B. Description of Request

Add 1.00 permanent full-time equivalent and \$139,598 in trust funds to establish an Investment Officer position for the Hawaii Employer-Union Trust Fund's (EUTF) Investment Office.

### C. Reasons for Request

The EUTF Other Post-employment Benefits Trust (OPEB Trust) has grown significantly since the passage of Act 268, SLH 2013. Employer contributions and investment returns resulted in growth of the OPEB Trust from \$150.7 million as of June 30, 2011, to approximately \$8.9 billion as of June 30, 2025. To ensure the EUTF's staffing level remains adequate to manage the growth of the OPEB Trust's assets, the addition of one EUTF Investment Officer position is necessary.

### D. Significant Changes to Measures of Effectiveness and Program Size

None.

EXECUTIVE SUPPLEMENTAL BUDGET  
(IN DOLLARS)

REPORT: S61-A

PROGRAM ID: BUF-741  
PROGRAM STRUCTURE NO: 11030605  
PROGRAM TITLE: RETIREMENT BENEFITS - STATE

PROGRAM COSTS	FY 2026			FY 2027			BIENNIUM TOTALS		
	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT BIENNIUM	RECOMMEND BIENNIUM	PERCENT CHANGE
OTH CURRENT EXPENSES	516,718,644		516,718,644	526,870,219		526,870,219	1,043,588,863	1,043,588,863	
TOTAL OPERATING COST	516,718,644		516,718,644	526,870,219		526,870,219	1,043,588,863	1,043,588,863	0.00
BY MEANS OF FINANCING									
	*	*	*	*	*	*	*	*	
	**	**	**	**	**	**	**	**	
GENERAL FUND	512,718,644		512,718,644	522,870,219		522,870,219	1,035,588,863	1,035,588,863	
	*	*	*	*	*	*	*	*	
	**	**	**	**	**	**	**	**	
INTERDEPT. TRANSF	4,000,000		4,000,000	4,000,000		4,000,000	8,000,000	8,000,000	
TOTAL PERM POSITIONS	*	*	*	*	*	*	*	*	
TOTAL TEMP POSITIONS	**	**	**	**	**	**	**	**	
TOTAL PROGRAM COST	516,718,644		516,718,644	526,870,219		526,870,219	1,043,588,863	1,043,588,863	0.00

## EXECUTIVE SUPPLEMENTAL BUDGET

REPORT: S61-A

PROGRAM ID: BUF-761  
 PROGRAM STRUCTURE NO: 11030607  
 PROGRAM TITLE: HEALTH PREMIUM PAYMENTS - STATE

(IN DOLLARS)

PROGRAM COSTS	FY 2026			FY 2027			BIENNIUM TOTALS		
	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT BIENNIUM	RECOMMEND BIENNIUM	PERCENT CHANGE
OTH CURRENT EXPENSES	158,214,808		158,214,808	161,379,104	748,552	162,127,656	319,593,912	320,342,464	
TOTAL OPERATING COST	158,214,808		158,214,808	161,379,104	748,552	162,127,656	319,593,912	320,342,464	0.23
BY MEANS OF FINANCING									
	*	*	*	*	*	*	*	*	*
	**	**	**	**	**	**	**	**	**
GENERAL FUND	158,214,808		158,214,808	161,379,104	748,552	162,127,656	319,593,912	320,342,464	
TOTAL PERM POSITIONS	*	*	*	*	*	*	*	*	*
TOTAL TEMP POSITIONS	**	**	**	**	**	**	**	**	**
TOTAL PROGRAM COST	158,214,808		158,214,808	161,379,104	748,552	162,127,656	319,593,912	320,342,464	0.23

## Narrative for Supplemental Budget Requests

FY 2027

Program ID: BUF 761

Program Structure Level: 11 03 06 07

Program Title: HEALTH PREMIUM PAYMENTS - STATE

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### A. Program Objective

To provide employer contribution payments for health premiums in an effective and timely manner.

### B. Description of Request

Increase health premium payments for active employees by \$748,552 in general funds.

### C. Reasons for Request

To provide funding for health premium payments for the State (except for the Department of Education and the University of Hawaii). Assumptions are as follows: 1) annual growth of 2% in employees; and 2) matching provisions per contracts or other agreements.

### D. Significant Changes to Measures of Effectiveness and Program Size

None.

**EXECUTIVE SUPPLEMENTAL BUDGET**  
(IN DOLLARS)

REPORT: S61-A

PROGRAM ID: BUF-762  
PROGRAM STRUCTURE NO: 11030609  
PROGRAM TITLE: HEALTH PREMIUM PAYMENTS FOR ARC

PROGRAM COSTS	FY 2026			FY 2027			BIENNIUM TOTALS		
	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT BIENNIUM	RECOMMEND BIENNIUM	PERCENT CHANGE
OTH CURRENT EXPENSES	838,506,000		838,506,000	846,891,000		846,891,000	1,685,397,000	1,685,397,000	
TOTAL OPERATING COST	838,506,000		838,506,000	846,891,000		846,891,000	1,685,397,000	1,685,397,000	0.00
BY MEANS OF FINANCING									
	*	*	*	*	*	*	*	*	*
	**	**	**	**	**	**	**	**	**
GENERAL FUND	838,506,000		838,506,000	846,891,000		846,891,000	1,685,397,000	1,685,397,000	
TOTAL PERM POSITIONS	*	*	*	*	*	*	*	*	*
TOTAL TEMP POSITIONS	**	**	**	**	**	**	**	**	**
TOTAL PROGRAM COST	838,506,000		838,506,000	846,891,000		846,891,000	1,685,397,000	1,685,397,000	0.00

**EXECUTIVE SUPPLEMENTAL BUDGET**  
(IN DOLLARS)

REPORT: S61-A

PROGRAM ID:  
PROGRAM STRUCTURE NO:  
PROGRAM TITLE:

DEPARTMENT OF BUDGET AND FINANCE

PROGRAM COSTS	FY 2026			FY 2027			BIENNIUM TOTALS		
	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT BIENNIUM	RECOMMEND BIENNIUM	PERCENT CHANGE
OPERATING	393.50*	*	393.50*	398.50*	2.00*	400.50*	*	*	*
	**	**	**	**	**	**	**	**	**
PERSONAL SERVICES	55,585,243		55,585,243	55,182,482	5,927,516	61,109,998	110,767,725	116,695,241	
OTH CURRENT EXPENSES	4,293,323,085	-149,343,339	4,143,979,746	4,380,145,546	-97,126,442	4,283,019,104	8,673,468,631	8,426,998,850	
EQUIPMENT	463,400		463,400	169,500	2,300	171,800	632,900	635,200	
TOTAL OPERATING COST	4,349,371,728	-149,343,339	4,200,028,389	4,435,497,528	-91,196,626	4,344,300,902	8,784,869,256	8,544,329,291	-2.74
BY MEANS OF FINANCING	204.50*	*	204.50*	209.50*	*	209.50*	*	*	*
	**	**	**	**	**	**	**	**	**
GENERAL FUND	3,860,142,444	-149,343,339	3,710,799,105	3,951,169,922	-95,307,874	3,855,862,048	7,811,312,366	7,566,661,153	
	*	*	*	*	*	*	*	*	*
	**	**	**	**	**	**	**	**	**
SPECIAL FUND	427,305,000		427,305,000	427,305,000	320,844	427,625,844	854,610,000	854,930,844	
	72.00*	*	72.00*	72.00*	1.00*	73.00*	*	*	*
	**	**	**	**	**	**	**	**	**
TRUST FUNDS	27,150,927		27,150,927	27,294,646	139,598	27,434,244	54,445,573	54,585,171	
	*	*	*	*	*	*	*	*	*
	**	**	**	**	**	**	**	**	**
INTERDEPT. TRANSF	4,000,000		4,000,000	4,000,000		4,000,000	8,000,000	8,000,000	
	117.00*	*	117.00*	117.00*	1.00*	118.00*	*	*	*
	**	**	**	**	**	**	**	**	**
OTHER FUNDS	30,773,357		30,773,357	25,727,960	3,650,806	29,378,766	56,501,317	60,152,123	
CAPITAL INVESTMENT									
PLANS		3,000	3,000		3,000	3,000		6,000	
LAND ACQUISITION		3,000	3,000		3,000	3,000		6,000	
DESIGN		3,000	3,000		3,000	3,000		6,000	
CONSTRUCTION		41,988,000	41,988,000		43,488,000	43,488,000		85,476,000	
EQUIPMENT		3,000	3,000		3,000	3,000		6,000	
#LUMP SUM									
TOTAL CAPITAL COST		42,000,000	42,000,000		43,500,000	43,500,000		85,500,000	100.00

# EXECUTIVE SUPPLEMENTAL BUDGET (IN DOLLARS)

REPORT: S61-A

PROGRAM ID:  
PROGRAM STRUCTURE NO:  
PROGRAM TITLE:

DEPARTMENT OF BUDGET AND FINANCE  
FY 2026

PROGRAM COSTS	FY 2026			FY 2027			BIENNIUM TOTALS		
	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT BIENNIUM	RECOMMEND BIENNIUM	PERCENT CHANGE
BY MEANS OF FINANCING G.O. BONDS		42,000,000	42,000,000		43,500,000	43,500,000		85,500,000	
TOTAL PERM POSITIONS	393.50*		393.50*	398.50*	2.00*	400.50*	*		*
TOTAL TEMP POSITIONS	**	**	**	**	**	**	**	**	**
TOTAL PROGRAM COST	4,349,371,728	-107,343,339	4,242,028,389	4,435,497,528	-47,696,626	4,387,800,902	8,784,869,256	8,629,829,291	-1.76



## Capital Budget Details

STATE OF HAWAII  
PROGRAM ID:  
PROGRAM STRUCTURE NO:  
PROGRAM TITLE:

BUF101  
11010305  
DEPARTMENTAL ADMINISTRATION & BUDGET DIV

# REQUIRED CAPITAL APPROPRIATIONS - BY CAPITAL PROJECT

## IN THOUSANDS OF DOLLARS

REPORT S78  
1 of 3

PROJECT NUMBER	PRIORITY NUMBER	SCOPE	PROJECT TITLE	FY 2026			FY 2027		
				CURRENT APPRN	ADJUSTMENT	RECOM APPRN	CURRENT APPRN	ADJUSTMENT	RECOM APPRN
O27001	NEW		GREEN FEE ENVIRONMENTAL STEWARDSHIP PROJECTS, STATEWIDE						
			PLANS		1	1		1	1
			LAND ACQUISITION		1	1		1	1
			DESIGN		1	1		1	1
			CONSTRUCTION		13,996	13,996		14,496	14,496
			EQUIPMENT		1	1		1	1
			#LUMP SUM						
			TOTAL		14,000	14,000		14,500	14,500
			G.O. BONDS		14,000	14,000		14,500	14,500
O27002	NEW		GREEN FEE CLIMATE AND HAZARD RESILIENCE PROJECTS, STATEWIDE						
			PLANS		1	1		1	1
			LAND ACQUISITION		1	1		1	1
			DESIGN		1	1		1	1
			CONSTRUCTION		13,996	13,996		14,496	14,496
			EQUIPMENT		1	1		1	1
			#LUMP SUM						
			TOTAL		14,000	14,000		14,500	14,500
			G.O. BONDS		14,000	14,000		14,500	14,500
O27003	NEW		GREEN FEE SUSTAINABLE TOURISM PROJECTS, STATEWIDE						
			PLANS		1	1		1	1
			LAND ACQUISITION		1	1		1	1
			DESIGN		1	1		1	1
			CONSTRUCTION		13,996	13,996		14,496	14,496
			EQUIPMENT		1	1		1	1
			#LUMP SUM						
			TOTAL		14,000	14,000		14,500	14,500
			G.O. BONDS		14,000	14,000		14,500	14,500

STATE OF HAWAII  
PROGRAM ID:  
PROGRAM STRUCTURE NO:  
PROGRAM TITLE:

BUF101  
11010305  
DEPARTMENTAL ADMINISTRATION & BUDGET DIV

REQUIRED CAPITAL APPROPRIATIONS - BY CAPITAL PROJECT  
IN THOUSANDS OF DOLLARS

REPORT S78  
2 of 3

PROJECT NUMBER	PRIORITY NUMBER	SCOPE	PROJECT TITLE	FY 2026			FY 2027		
				CURRENT APPRN	ADJUSTMENT	RECOM APPRN	CURRENT APPRN	ADJUSTMENT	RECOM APPRN
		COST ELEMENT/MOF							
PROGRAM TOTALS									
		PLANS			3	3		3	3
		LAND ACQUISITION			3	3		3	3
		DESIGN			3	3		3	3
		CONSTRUCTION			41,988	41,988		43,488	43,488
		EQUIPMENT			3	3		3	3
		# LUMP SUM							
		TOTAL			42,000	42,000		43,500	43,500
		G.O. BONDS			42,000	42,000		43,500	43,500

STATE OF HAWAII  
PROGRAM ID:  
PROGRAM STRUCTURE NO:  
PROGRAM TITLE:

BUF  
DEPARTMENT OF BUDGET AND FINANCE

REQUIRED CAPITAL APPROPRIATIONS - BY CAPITAL PROJECT  
IN THOUSANDS OF DOLLARS

PROJECT NUMBER	PRIORITY NUMBER	SCOPE	PROJECT TITLE	FY 2026			FY 2027		
				CURRENT APPRN	ADJUSTMENT	RECOM APPRN	CURRENT APPRN	ADJUSTMENT	RECOM APPRN
		COST ELEMENT/MOF							
		PLANS			3	3		3	3
		LAND ACQUISITION			3	3		3	3
		DESIGN			3	3		3	3
		CONSTRUCTION			41,988	41,988		43,488	43,488
		EQUIPMENT			3	3		3	3
		#LUMP SUM							
		TOTAL			42,000	42,000		43,500	43,500
		G.O. BONDS			42,000	42,000		43,500	43,500