

HOUSE COMMITTEE ON FINANCE
BIENNIUM BUDGET REQUESTS FOR FISCAL BIENNIUM 2015-2017

JANUARY 6, 2015

TESTIMONY OF THE DEPARTMENT OF BUDGET AND FINANCE

A. OVERVIEW

MISSION STATEMENT

The Department of Budget and Finance's (Department) mission is to enhance long-term productivity and efficiency in government operations by providing quality budget and financial services that prudently allocate and effectively manage and maximize available resources.

ECONOMIC AND FISCAL IMPACTS AFFECTING THE BUDGET

Although Hawaii's economy shows positive signs for the upcoming biennium budget period, long-term fiscal commitments have been made to deal with the large unfunded pension and health benefit liabilities (collectively exceeding \$20 billion) that will affect this biennium and future biennium budgets. Dealing with these commitments now will better ensure the future fiscal viability of the State's and Department's finances and protects the financial future of generations to come.

B. FEDERAL FUNDS

The Department does not have any identified programs which may lose federal funds for the current year (FY 2015) and the upcoming years (FY 2016 and FY 2017).

C. BUDGET REQUESTS DEVELOPMENT AND PRIORITIZATION

The Executive Biennium Budget submittal for the department focuses on meeting the needs in the following key areas:

- A) Additional non-discretionary fixed cost requirements in FY 2016 and FY 2017 for debt service, retirement benefits, which includes Pension Accumulation and Social Security/Medicare (SS/Med) payments for State employees, and the employer health premiums.
- B) Funding in FY 2016 and FY 2017 for the collective bargaining agreement with the University of Hawaii Professional Assembly (UHPA). This agreement with the UHPA was ratified after the 2014 Legislative Session.
- C) Funding level increases for the department's non-general funded programs to reflect the adjustment in the comprehensive fringe benefit assessment rate from the current 42.04 percent to 52 percent which is to be used for the Biennium Budget submittal and;
- D) Budget adjustments for FY 2016 and FY 2017 that are necessary to reflect the transfer of the Public Utilities Commission (PUC), from the Department of Budget and Finance to the Department of Commerce and Consumer Affairs (DCCA) effective June 30, 2015 pursuant to Act 108, SLH 2014. Corresponding budget adjustments are also reflected in the DCCA Biennium Budget submittal.

The Department's Biennium operating budget request (all MOF) represents a net increase of \$157.8 million in FY 2016 and \$395 million in FY 2017 compared against the FY 2015 appropriation funding levels in Act 122, SLH 2014.

In FY 2016 and FY 2017, respectively, General funds are increased by \$171.9 million and \$406.9 million, Special funds are decreased by \$16.7 million and \$15.4 million, Trust funds are increased by \$0.54 million and \$0.65 million. Other funds are increased by \$1.65 million and \$2 million again, as compared to the FY 2015 appropriations.

Requested funding levels for the biennium are as reflected in the following table:

	Budget Request FY 2015-2016	Budget Request FY 2015-2017	Biennium Requirement
(Pos. Count)	(304.50)	(304.50)	(304.50)
Personnel Services	\$49,130,778	\$69,068,337	\$118,199,115
Current Expenses:			
Discretionary	16,186,026	16,186,026	32,372,052
Non-discretionary			
Equipment	0	0	0
Total	\$2,316,361,853	\$2,553,588,409	\$4,869,950,262
(Pos. Count)	(136.75)	(136.75)	(136.75)
General Funds	\$2,283,200,725	\$2,518,180,833	\$4,801,381,558
(Pos. Count)	(0.00)	(0.00)	(0.00)
Special Fund	1,547,739	2,854,560	4,402,299
(Pos. Count)	(64.00)	(64.00)	(64.00)
Trust Fund	13,972,755	14,077,220	28,049,975
(Pos. Count)	(1.75)	(1.75)	(1.75)
Interdepart'l Fund	4,140,882	4,147,627	8,288,509
(Pos. Count)	(102.00)	(102.00)	(102.00)
Other Funds	12,912,672	13,261,462	
Federal Fund	478,486	841,250	1,319,736
Other Federal Fund	5,675	12,196	17,871
Revolving Fund	102,919	213,261	316,180

Please note that 98% of the budget (\$2.2 billion) all means of financing is for non-discretionary statewide expenses (debt service, retirement system, health fund, witness fees, and court-appointed counsel), and \$44.4 million or 2% is for expenses associated with direct departmental operations.

This concludes the department-wide budget overview. Specific additional information pursuant to the 2015 Budget Briefing Testimony Instructions are provided in attached (Tables 1 through 26).

The following are more detailed descriptions of the fifteen programs in the Department. Each Administratively Attached Agency is present to elaborate on their individual budgets should there be questions on details or operations. The nine (9) programs covering fixed cost and entitlement payments (BUF 721, BUF 725, and BUF 728 -Debt Service Payments; BUF 741, BUF 745, and BUF 748 -Retirement Benefit Payments; BUF 761, BUF 765, and BUF 768 -Health Premium Payments), will be discussed in conjunction with related core programs. The program sequencing has been grouped as follows:

The DB&F's fourteen programs are aligned functionally, as follows:

- BUF 101, Departmental Administration and Budget Division program;
- BUF 115, Financial Administration program;
- *BUF 141, the Employees' Retirement System;
- *BUF 143, the Hawaii Employer-Union Trust Fund; and
- *BUF 151, the Office of the Public Defender;

Fixed Costs:

- BUF 721, Debt Service Payments;
- BUF 725, Debt Service Payments-DOE;
- BUF 728, Debt Service Payments-UH;

- BUF 741, Retirement Benefits Payments;
- BUF 745, Retirement Benefits Payments-DOE;

BUF 748, Retirement Benefits Payments-UH;

BUF 761, Health Premium Payments;
BUF 765, Health Premium Payments-DOE;
BUF 768, Health Premium Payments-UH

*Administratively Attached Agencies/Programs

The first two (2) programs are the Department's direct programs, comprised of the Director's Office, the Administrative and Research Office, the Budget, Program Planning and Management Division, and the Office of Federal Awards Management (collectively BUF 101), and the Financial Administration Division (BUF 115). The next three (3) programs, annotated with asterisks, are agencies administratively attached to the Department.

There are also nine (9) programs which cover payments for non-discretionary cost items placed under separate program designations.

BUF 101, DEPARTMENTAL ADMINISTRATION AND BUDGET DIVISION PROGRAM

I. Introduction

- A. The objective of this program is to facilitate and improve the executive resource allocation process by undertaking planning, programming, and budgeting, 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. This program includes: 1) Departmental administration; 2) the Budget, Program Planning and Management Division; and 3) the Office of Federal Awards Management.

II. The major activities undertaken by this program to meet program objectives are as follows:

Program ID Listing of Major Activities

<u>Prog ID/Org</u>	<u>Major Activity or Activities performed</u>	<u>Priority #</u>
DEPARTMENTAL ADMINISTRATION AND BUDGET DIVISION		
BUF 101BA	Conduct continuous review and advise the Director and Governor on the financial condition of the State and on State budget policies.	2
BUF 101BA	Assist in the preparation, explanation, and administration of the State's proposed six-year program and financial plan and the State budget.	1
BUF 101BA	Advise and monitor State agencies for compliance with budget execution policies and procedures.	3
BUF 101BA	Perform analysis of State programs, operations, problems, and issues to provide management with a sound, rational basis for decision making.	3
BUF 101BA	Provide staff services for the Governor as required.	2
BUF 101AA	Provide administrative support activities to the Department.	2
BUF 761, BUF 765, BUF 768	Makes employer contributions for health benefit premiums for State employees, retirees and their dependents.	1

The FB 15-17 budget request for BUF 101 includes additional funds for increases in employee fringe benefits of \$5,063 in both FY 2016 and FY 2017 (for a partially non-general funded Office Assistant position).

Capital Improvement Requests for Fiscal Biennium 2013-2015:

A. Program ID: BUF 101

Project Title and Description: State Educational Facilities Improvement (SEFI)

Special Fund, Statewide - To authorize the transfer of GO bond funds to the SEFI special fund.

Financial Requirements:

<u>Cost Element</u>	<u>MOF</u>	<u>FY 16 Request</u>	<u>FY 17 Request</u>
Construction	C	\$38,113,000	\$0

Explanation and Scope of Project:

To provide G.O. bond fund authorization for the SEFI special fund. The FB 15-17 budget request includes \$38.113 million in FY 2016 for necessary SEFI re-authorizations. In Act 122, SLH 2014, \$46 million was line item vetoed from FY 2015 for SEFI reauthorizations. Current calculations indicates that \$38,113,000 is needed for reauthorizations.

The next three programs are BUF 761, BUF 765, and BUF 768, HEALTH PREMIUM PAYMENTS programs.

I. Introduction

A. These programs were established by the Legislature to separately identify funds available for the payment of employer contributions for State government employee health benefits.

Cost requirements for active employees are based on current benefit plan premiums and projected eligible employees. Premium rates for retirees are based on rates projected by the EUTF benefit consultant and anticipated enrollment levels. Projected enrollments for State active employees and retirees are based on actual 2014 enrollments with an annual growth factor of 2%.

The next program is the BUF 115, FINANCIAL ADMINISTRATION PROGRAM.

I. Introduction

- A. The objective of this program is to maximize the value, investment, and use of State funds through proactive planning, and the development of prudent statewide financial policies, the timely scheduling of State bond financing, and the establishment of appropriate cash management controls and procedures. In addition, the objective of the unclaimed property program is to maximize the receipt of unclaimed property or funds from holders and to return the property or funds to their rightful owners.

II. The major activities undertaken by this program to meet program objectives are as follows:

Program ID Listing of Major Activities

<u>Prog ID/Org</u>	<u>Major Activity or Activities performed</u>	<u>Priority #</u>
FINANCIAL ADMINISTRATION		
BUF 115CA	Receive, safeguard, and disburse funds to meet State funding obligations in the State Treasury.	1
BUF 115CA	Maximize investment of funds.	2
BUF 115CA	Plan, direct, and coordinate the issuance and marketing of bonds.	2
BUF 115CA	Receives unclaimed property or funds from holders and holds them in trust until they are returned to their rightful owner.	3
BUF 721, BUF 725, BUF 728	Makes debt service payments associated with GO and GO Reimbursable Bonds issued by the State.	1

The FB 15-17 budget request includes additional funds for increases in employee fringe benefits of \$84,967 for FY 2016 and \$95,245 for FY 2017 (for Trust funded positions) and \$13,000 for FY 2016 and \$16,125 for FY 2017 (for an Inter-Departmental Transfer funded position).

The next three (3) programs are the BUF 721, BUF 725, and BUF 728, DEBT SERVICE PAYMENTS programs, which are also administered by the Financial Administration Division.

I. Introduction

- A. The programs were established by the Legislature to separately identify funds available for the State's debt service payments.
- B. The programs include principal and interest payments associated with GO Bonds and GO Reimbursable Bonds issued by the State.

Appropriation and expenditures for the Department of Education and the University of Hawaii are included and debt service is paid centrally by the Financial Administration Division.

The proposed FB 15-17 total GO bond debt service funding level (MOF A) is \$730 million in FY 2016 and \$784 million in FY 2017. The requirements support GO CIP projects included in the Executive Biennium Budget request. Interest rate assumption is based on 6 percent.

The next program is the BUF 141, Employees’ Retirement System (ERS).

I. Introduction

A. The ERS’ program objectives are to provide retirement and survivor benefits to State and county employees, retirees, and inactive vested members and to prudently maximize the return on its investment portfolio.

II. The major activities undertaken by this program to meet program objectives are as follows:

Program ID Listing of Major Activities

<u>Prog ID/Org</u>	<u>Major Activity or Activities performed</u>	<u>Priority #</u>
EMPLOYEES’ RETIREMENT SYSTEM		
BUF 141FA	Provides various membership services including pre-retirement counseling; computation of retirement, disability and death benefits; enrollment of new State and county employees into the appropriate retirement plan; conducting disability hearings and appeals.	3
BUF 141FA	Budgets, accounts for and safeguards all assets of the ERS; ensures tax qualified status of the fund; and processes retirement benefit payments.	1
BUF 141FA	Plan, administer and oversee investments of the ERS’ portfolio including stocks, bonds, foreign securities, mortgage loans, real estate, alternative investments, and short-term instruments.	2
BUF 741, BUF 745, BUF 748	Makes payments for employer contributions towards State government employee retirement benefits including pension accumulation and Social Security/Medicare.	1

The FB 15-17 budget request includes additional funds for increases in employee fringe benefits of \$868,704 for FY 2016 and \$966,571 for FY 2017 (for ERS’ non-general funded positions) and \$59,000 in FY 2016 and \$77,000 in FY 2017 (for Deputy Attorney General staff assigned to support the ERS).

The next three (3) programs are BUF 741, BUF 745, and BUF 748, RETIREMENT BENEFIT PAYMENTS.

I. Introduction

- A. The programs were established by the Legislature to separately identify funds available for the payment of employer contributions for State government employee retirement benefits.
- B. The programs includes employer contributions for pension accumulation and Social Security/Medicare (SS/Med) as general fund appropriations for State employees, the Department of Education (DOE), and the University of Hawaii (UOH). Pension accumulation contributions are based on a percentage of payroll as stipulated in Chapter 88, HRS. SS/Med contributions are federally mandated and based on assessment rates of 6.2% for Social Security and 1.45% for Medicare.

The program requests for FB 15-17 includes appropriations for pension accumulation totaling \$548.8 million in FY 2016 and \$572.8 million in FY 2017 (MOF A). Employer contributions are based on statutorily set percentages of payroll — 25% of the member’s compensation for police and firefighters and 17% of the member’s compensation for all other employees. Payroll projections are based on actuals through October 1, 2014.

SS/Med requirements (MOF A) total \$234.5 million in FY 2016 and \$244.8 million in FY 2017 based on actual payroll expenditures through October 1, 2014. Assessment rates are 6.2% for Social Security and 1.45% for Medicare.

The last Government-Wide support program is the BUF 143, the Hawaii Employer-Union Trust Fund (EUTF).

I. Introduction

A. The objective of this program is 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.

II. The major activities undertaken by this program to meet program objectives are as follows:

Program ID Listing of Major Activities

<u>Prog ID/Org</u>	<u>Major Activity or Activities performed</u>	<u>Priority #</u>
HAWAII EMPLOYER-UNION HEALTH BENEFITS TRUST FUND		
BUF 143EU	EUTF Board of Trustees determine the nature and scope of the benefit plans offered, negotiate and enter into contracts with insurance carriers, administer self-funded plans, establish eligibility and management policies for the Trust Fund, and oversee all Trust Fund activities.	1
BUF 143EU	EUTF staff train State and county personnel and fiscal officers on enrollment procedures, collect employer and employee contributions, remit premiums to insurance carriers, provide enrollment services to State and county retirees, administer the federal COBRA Law, assist the Department of Human Resources Development in administration of the State of Hawaii's Premium Conversion Plan and comply with HIPAA privacy and security regulations and policies related to enrollment information.	2

The FB 15-17 budget request includes additional funds for increases in employee fringe benefits of \$334,303 for FY 2016 and \$363,142 for FY 2017 (for EUTF Trust Funded

positions) and \$33,000 in FY 2016 and \$34,000 in FY 2017 (for Deputy Attorney General staff assigned to support the EUTF).

The next administratively attached program is under the Individual Rights major program area.

The BUF 151, Office of the Public Defender program.

I. Introduction

A. The objective of this program is to safeguard the rights of individuals in need of assistance in criminal, mental commitment and family cases by providing constitutionally and statutorily entitled legal services.

II. The major activities undertaken by this program to meet program objectives are as follows:

Program ID Listing of Major Activities

<u>Prog ID/Org</u>	<u>Major Activity or Activities performed</u>	<u>Priority #</u>
OFFICE OF THE PUBLIC DEFENDER		
BUF 151HA	Provide comprehensive legal and other necessary services to the indigent in criminal, mental commitment and family cases as required by federal and State constitutions, State statutes, judicial rules and decisions and opinions, and the canons of professional ethics.	1

No additional funding requirements above the FB 15-17 base budget have been submitted for this program.

This concludes the budget testimony for the Department of Budget and Finance.

Department of Budget and Finance
 Prioritized List of Functions

Table 1

Priority	Description of Function	Activities	Prog ID(s)	Statutory Reference
1	Statewide financial planning and budgeting- Executive Branch	Assist in the preparation, explanation, and administration of the State's proposed six year program and financial plan and the State budget	101/BA	Chapter 26 and 37, HRS
1	State employer contributions for Health Premiums	Make employer contributions for health benefit premiums for State employees, retirees, and their dependents	BUF 761, 765 & 768	Chapter 26 and 37, HRS
2	Statewide analysis, review, and budget policy Executive Branch	Conduct continuous reviews and advises the Director and Governor on the financial condition of the State and on State Budget Policies	101/BA	Chapter 26 and 37, HRS
2	Staff services to the Governor	Provide staff services for the Governor as required	101/BA	Chapter 26-8, HRS
2	Departmental Administration	Provide administrative support activities to the Department	101/AA	Chapter 26-8, HRS
1	Collective bargaining Statewide	Collective bargaining	102/CB	Chapter 26-8, HRS
3	Statewide budget execution implementation Executive Branch	Advise and monitoring of State agencies for compliance with budget execution policies and procedures	101/BA	Chapter 26 and 37, HRS
3	Statewide analysis and reviews of operations and management - Executive Branch	Perform analysis of State programs, operations, problems, and issues to provide management with a sound, rational basis for decision making	101/BA	Chapter 26 and 37, HRS
1	State Treasury operations	Receive, safeguard, and disburse funds to meet State funding obligations in the State Treasury	BUF 115	Chapter 36, 38, and 39, HRS
1	State Debt Service payments	Makes debt service payments associated with General Obligation and General Obligation Reimbursable Bonds issued by the State	BUF 721, 725 & 728	Chapter 36 and 39, HRS
2	State Treasury Investments	Maximize the investment of funds as allowable by statute	BUF 115	Chapter 36 and 38, HRS
2	State Bond Issuances	Plan, direct, and coordinate the issuance and marketing of bonds	BUF 115	Chapter 36 and 39, HRS
3	State Unclaimed Property	Receive unclaimed property of funds from holders and safeguards them in trust until they are returned to their rightful owners	BUF 115	Chapter 523A, HRS
1	ERS' Accounting and Financial operations	Budgets, accounts, and safeguards all assets of the ERS; ensures tax qualified status of the fund; and processes retirement benefit payments	BUF 141	Chapter 88, HRS
1	State employer contributions for Retirement Benefits	Makes payments for State employer contributions towards State government employee retirement benefits including pension accumulation and social security/Medicare	BUF 741, 745 & 748	Chapter 26 and 37, HRS

Department of Budget and Finance
 Prioritized List of Functions

Table 1

Priority	Description of Function	Activities	Prog ID(s)	Statutory Reference
2	ERS' Investment operations	Plans, administers, and oversees investment of the ERS' portfolio including stocks, bonds, foreign securities, mortgage loans, real estate, alternative investments, and short term instruments	BUF 141	Chapter 88, HRS
3	Employees' Retirement System (ERS') membership services	Provide various membership services including pre-retirement counselling; computation of retirement; disability and death benefits; enrollment of new State and county employees into the appropriate retirement plan; conducting disability hearings and appeals	BUF 141	Chapter 88, HRS
1	Hawaii Employer Union Trust Fund (EUTF) - Support of Board of Trustee and management level functions	The EUTF Board determines the nature and scope of the benefit plans offered, negotiates and enters into contracts with insurance carriers, administers self funded plans, establishes eligibility and management policies for the Trust Fund, and oversees all Trust Fund activities.	BUF 143	Chapter 87A, HRS
2	EUTF - support of customer service and enrollment, accounting, financial management, and regulatory compliance functions	Enrollment, customer service, accounting/financial management, regulatory compliance, and IT support related activities	BUF 143	Chapter 87A, HRS
1	Legal and other necessary services to the indigents as required by federal and State constitutions	Legal representation of indigent individuals charged with criminal offenses.	BUF 151	Chapter 802, HRS
1	Regulatory function pertaining to service standards of the regulated public utilities in this State	Establish rules and regulations pertaining to service standards	BUF 901	Chapter 269, 269E, 271, & 271G, HRS
1	Regulatory functions pertaining to rates, fares, and charges of the regulated public utilities	Render decisions on rates, fares, and charges	BUF 901	Chapter 269, 269E, 271, & 271G, HRS
1	Ministerial and regulatory functions pertaining to the processing of applications, certificates, investigations, and audits concerning the regulated public utilities	Process applications, issue certificates to regulated companies, and conduct investigations and audits of regulated companies	BUF 901	Chapter 269, 269E, 271, & 271G, HRS
2	Regulatory function pertaining to investigation of complaints concerning the regulated public utilities	Conduct investigations of complaints filed against public utilities, other regulated entities, and companies utilizing services under the Commission's jurisdiction	BUF 901	Chapter 269, 269E, 271, & 271G, HRS
2	Administrative function pertaining to the operations of the PUC and maintenance of the fiscal integrity of the PUC special fund	Maintain the fiscal integrity of the Public Utilities Commission Special fund	BUF 901	Chapter 269, 269E, 271, & 271G, HRS

Department of Budget and Finance
Department-Wide Totals

Table 2

Fiscal Year 2015				
Act 122/14 Appropriation	Restriction	Emergency Appropriations	Total FY15	MOF
\$ 2,111,301,146.00			\$ 2,111,301,146.00	A
\$ 18,265,089.00			\$ 18,265,089.00	B
\$ 61,539.00			\$ 61,539.00	N
\$ 13,427,793.00			\$ 13,427,793.00	T
\$ 4,118,597.00			\$ 4,118,597.00	U
\$ 110,567.00			\$ 110,567.00	W
\$ 11,255,963.00			\$ 11,255,963.00	X
\$ 2,158,540,694.00	\$ -	\$ -	\$ 2,158,540,694.00	Total
Fiscal Year 2016				
Act 122/14 Appropriation	Reductions	Additions	Total FY16	MOF
\$ 2,111,301,146.00	\$ 5,724,789.00	\$ 1,307,026.00	\$ 2,106,883,383.00	A
\$ 18,265,089.00	\$ 6,152,725.00	\$ 340,264.00	\$ 12,452,628.00	B
\$ 61,539.00	\$ 61,539.00	\$ -	\$ -	N
\$ 13,427,793.00	\$ 80,200.00	\$ 172,892.00	\$ 13,520,485.00	T
\$ 4,118,597.00	\$ 7,372.00	\$ 11,594.00	\$ 4,122,819.00	U
\$ 110,567.00	\$ 110,567.00	\$ -	\$ -	W
\$ 11,255,963.00	\$ -	\$ 729,005.00	\$ 11,984,968.00	X
\$ 2,158,540,694.00	\$ 12,137,192.00	\$ 2,560,781.00	\$ 2,148,964,283.00	Total
Fiscal Year 2017				
Act 122/14 Appropriation	Reductions	Additions	Total FY17	MOF
\$ 2,111,301,146.00	\$ 5,724,789.00	\$ 1,743,230.00	\$ 2,107,319,587.00	A
\$ 18,265,089.00	\$ 6,152,725.00	\$ 449,429.00	\$ 12,561,793.00	B
\$ 61,539.00	\$ 61,539.00	\$ -	\$ -	N
\$ 13,427,793.00	\$ 80,200.00	\$ 237,240.00	\$ 13,584,833.00	T

Department of Budget and Finance
Department-Wide Totals

Table 2

\$ 4,118,597.00	\$ 7,372.00	\$ 15,214.00	\$ 4,126,439.00	U
\$ 110,567.00	\$ 110,567.00	\$ -	\$ -	W
\$ 11,255,963.00	\$ -	\$ -	\$ 11,255,963.00	X
\$ 2,158,540,694.00	\$ 12,137,192.00	\$ 2,445,113.00	\$ 2,148,848,615.00	Total

Department of Budget and Finance
Program ID Totals

Table 3

Prog ID	Program Title	MOF	As budgeted by Act 122/14 (FY15)			Governor's Submittal (FY16)				Percent Change of	Governor's Submittal (FY17)			
			Pos (P)	Pos (T)	\$\$\$	Pos (P)	Pos (T)	\$\$\$	Pos (P)		Pos (T)	\$\$\$	Percent Change of	
BUF 101	Departmental Admin & Budget Div	A	41.25	12.00	\$ 17,116,881	41.25	12.00	\$ 11,766,302	-31.3%	41.25	12.00	\$ 11,874,369	0.9%	
BUF 101	Departmental Admin & Budget Div	U	0.75	-	\$ 42,337	0.75	-	\$ 42,554	0.5%	0.75	-	\$ 42,554	0.0%	
BUF 101	Departmental Admin & Budget Div	B	-	-	\$ 2,092,693	-	-	\$ -	-100.0%	-	-	\$ -	-100.0%	
BUF 101	Departmental Admin & Budget Div	T	-	-	\$ -	-	-	\$ -	0.0%	-	-	\$ -	0.0%	
BUF 101	Departmental Admin & Budget Div	N	-	-	\$ 61,539	-	-	\$ -	-100.0%	-	-	\$ -	-100.0%	
BUF 101	Departmental Admin & Budget Div	W	-	-	\$ 110,567	-	-	\$ -	-100.0%	-	-	\$ -	-100.0%	
BUF 102	Departmental Admin & Budget Div	A	-	-	\$ -	-	-	\$ 18,790,387	100.0%	-	-	\$ 36,045,294	91.8%	
BUF 102	Departmental Admin & Budget Div	B	-	-	\$ -	-	-	\$ 1,547,739	100.0%	-	-	\$ 2,854,560	84.4%	
BUF 102	Departmental Admin & Budget Div	N	-	-	\$ -	-	-	\$ 478,486	100.0%	-	-	\$ 841,250	75.8%	
BUF 102	Departmental Admin & Budget Div	P	-	-	\$ -	-	-	\$ 5,675	100.0%	-	-	\$ 12,196	114.9%	
BUF 102	Departmental Admin & Budget Div	W	-	-	\$ -	-	-	\$ 102,919	100.0%	-	-	\$ 213,261	107.2%	
BUF 115	Financial Administration	A	13.00	-	\$ 1,904,155	13.00	-	\$ 1,977,318	3.8%	13.00	-	\$ 1,998,791	1.1%	
BUF 115	Financial Administration	T	9.00	-	\$ 7,018,984	9.00	-	\$ 7,148,438	1.8%	9.00	-	\$ 7,174,867	0.4%	
BUF 115	Financial Administration	U	1.00	-	\$ 76,260	1.00	-	\$ 98,328	28.9%	1.00	-	\$ 105,073	6.9%	
BUF 141	Employees' Retirement System	X	102.00	1.00	\$ 11,255,963	102.00	1.00	\$ 12,912,672	14.7%	102.00	1.00	\$ 13,261,462	2.7%	
BUF 143	Employer Union Trust Fund	T	55.00	-	\$ 6,408,809	55.00	-	\$ 6,824,317	6.5%	55.00	-	\$ 6,902,353	1.1%	
BUF 151	Office of the Public Defender	A	82.50	50.00	\$ 9,861,113	82.50	50.00	\$ 10,720,766	8.7%	82.50	50.00	\$ 11,027,430	2.9%	
BUF 901	Public Utilities Commission	B	62.00	-	\$ 16,172,396	(62.00)	-	\$ -	-100.0%	(62.00)	-	\$ -	0.0%	
BUF 721	Debt Service Payments	A	-	-	\$ 332,473,416	-	-	\$ 334,601,504	0.6%	-	-	\$ 359,412,019	7.4%	
BUF 725	Debt Service Payments - DOE	A	-	-	\$ 286,707,551	-	-	\$ 288,542,702	0.6%	-	-	\$ 309,937,982	7.4%	
BUF 728	Debt Service Payments - UH	A	-	-	\$ 106,110,080	-	-	\$ 106,789,267	0.6%	-	-	\$ 114,707,632	7.4%	
BUF 741	Retirement Benefits Payments	A	-	-	\$ 289,980,148	-	-	\$ 324,178,407	11.8%	-	-	\$ 339,924,601	4.9%	
BUF 741	Retirement Benefits Payments	U	-	-	\$ 4,000,000	-	-	\$ 4,000,000	0.0%	-	-	\$ 4,000,000	0.0%	
BUF 745	Retirement Benefits Payments -DOE	A	-	-	\$ 285,138,488	-	-	\$ 311,975,236	9.4%	-	-	\$ 327,495,734	5.0%	
BUF 748	Retirement Benefits Payments -UH	A	-	-	\$ 138,691,292	-	-	\$ 143,117,530	3.2%	-	-	\$ 146,188,884	2.1%	
BUF 761	Health Premium Payments	A	-	-	\$ 329,834,645	-	-	\$ 394,070,109	19.5%	-	-	\$ 494,014,116	25.4%	

Department of Budget and Finance
 Program ID Totals

Table 3

Prog ID	Program Title	MOF	As budgeted by Act 122/14 (FY15)			Governor's Submittal (FY16)				Governor's Submittal (FY17)			
			Pos (P)	Pos (T)	\$\$\$	Pos (P)	Pos (T)	\$\$\$	Percent Change of \$\$\$\$	Pos (P)	Pos (T)	\$\$\$	Percent Change of \$\$\$\$
BUF 765	Health Premium Payments - DOE	A	-	-	\$ 228,329,456	-	-	\$ 245,577,984	7.6%	-	-	\$ 268,641,012	9.4%
BUF 768	Health Premium Payments - UH	A	-	-	\$ 85,153,921	-	-	\$ 91,093,213	7.0%	-	-	\$ 96,912,969	6.4%

Proj ID	Sub-Orig	Description of Request	MOF	Initial Department Request FY16			Initial Department Request FY17			Budget & Finance Recommendation FY16			Budget & Finance Recommendation FY17			Governor's Decision FY16			Governor's Decision FY17			
				Pos (P)	Pos (IT)	\$\$\$	MOF	Pos (P)	Pos (IT)	\$\$\$	Pos (P)	Pos (IT)	\$\$\$	Pos (P)	Pos (IT)	\$\$\$	Pos (P)	Pos (IT)	\$\$\$	Pos (P)	Pos (IT)	\$\$\$
BUF101/AA		Add Funds for Personal Services Cost (fringe benefits)	U			5,063	U			5,063			5,063			5,063			5,063			5,063
BUF115/CA		Add Funds for Personal Services Cost (fringe benefits)	T			84,967	T			84,967			84,967			84,967			84,967			84,967
BUF115/CA		Add Funds for Personal Services Cost (fringe benefits)	U			13,000	U			13,000			13,000			13,000			13,000			13,000
BUF141/FA		Add Funds for Personal Services Cost (fringe benefits)	X			868,704	X			868,704			868,704			868,704			868,704			868,704
BUF141/FA		Additional Funds for legal services acquired from Department of Attorney General (fringe benefits)	X			59,000	X			77,000			59,000			77,000			59,000			77,000
BUF143/EU		Fringe Benefits - Attorney General	T			33,000	T			34,000			33,000			34,000			33,000			34,000
BUF143/EU		Add Funds for Personal Services Cost (fringe benefits)	T			334,303	T			363,142			334,303			363,142			334,303			363,142
BUF 901/MA		Transfer PUC to CCA	B	(62.00)		(12,452,628)	B	(62.00)		(12,561,793)	(62.00)		(12,452,628)	(62.00)		(12,561,793)	(62.00)		(12,452,628)	(62.00)		(12,561,793)
BUF721/ST		Additional Debt Svcs Payments for the State Programs (Other than the DOE & UH)	A			2,128,088	A			26,938,603			2,128,088			26,938,603			2,128,088			26,938,603
BUF725/LE		Additional Debt Svcs Payments for the DOE	A			1,835,151	A			23,230,431			1,835,151			23,230,431			1,835,151			23,230,431
BUF728/HE		Additional Debt Svcs Payments for the UH	A			679,187	A			8,597,552			679,187			8,597,552			679,187			8,597,552
BUF741/ST		Additional Retirement Benefits Payments for the State (Other than the DOE & UH)	A			34,198,259	A			49,944,453			34,198,259			49,944,453			34,198,259			49,944,453
BUF745/LE		Additional Retirement Benefits Payments for the DOE	A			26,836,748	A			42,357,246			26,836,748			42,357,246			26,836,748			42,357,246
BUF748/HE		Additional Retirement Benefits Payments for the UH	A			4,426,238	A			7,497,592			4,426,238			7,497,592			4,426,238			7,497,592
BUF761/ST		Additional Health Premium Payments for the State Programs (Other than the DOE & UH)	A			64,235,464	A			164,179,471			64,235,464			164,179,471			64,235,464			164,179,471
BUF765/LE		Additional Health Premium Payments for the DOE	A			17,248,528	A			40,311,556			17,248,528			40,311,556			17,248,528			40,311,556
BUF768/HE		Additional Health Premium Payments for the UH	A			5,939,292	A			11,759,048			5,939,292			11,759,048			5,939,292			11,759,048
BUF 101/AA		Add 1.00 Permanent Position and Funds for Salary, Others and Equipment (IT Specialist)	A	1.00		27,178	A	1.00		50,356												
BUF 101/AA		Add funds for the Bishop Museum annual subsidy	A			12,520	A			12,520												
BUF 102/CB		Collective Bargaining for UHPA	A			18,790,387	A			36,045,294			18,790,387			36,045,294			18,790,387			36,045,294
BUF 102/CB		Collective Bargaining for UHPA	B			1,547,739	B			2,854,560			1,547,739			2,854,560			1,547,739			2,854,560
BUF 102/CB		Collective Bargaining for UHPA	N			478,486	N			841,250			478,486			841,250			478,486			841,250
BUF 102/CB		Collective Bargaining for UHPA	P			5,675	P			12,196			5,675			12,196			5,675			12,196
BUF 102/CB		Collective Bargaining for UHPA	W			102,919	W			213,261			102,919			213,261			102,919			213,261
BUF 141/FA		Add Funds for Personal Services Cost (shortage differential)	X			31,256	X			31,256												
BUF 141/FA		Add 5.00 Permanent Positions and Funds for Salary and Others (Retirement Claims Examiners)	X	5.00		189,404	X	5.00		344,645												
BUF 143/EU		Additional Funds for Office Lease Space	T			90,000	T			90,000												
BUF 143/EU		Additional Funding for Benefits Consultant	T			125,000	T			125,000												
BUF 143/EU		Add 5.00 Permanent Positions and Funds for Salary, Others and Equipment (Enrollment Tech II Branch Chief, Medical Data Analyst, Program Specialists)	T	5.00		259,193	T	5.00		494,366												
BUF 143/EU		Add 2.00 Permanent Position and Funds for Salary, Others and Equipment (Enrollment Tech II & Customer Svc Rep II)	T	2.00		56,415	T	2.00		103,229												
BUF 143/EU		Add 1.00 Permanent Position and Funds for Salary, Others and Equipment (Investment Officer)	T	1.00		78,580	T	1.00		152,360												

Department of Budget and Finance
Proposed Budget Reductions

Table 5

Prog ID	Sub-Org	Description of Reduction	Impact of Reduction	FY16			FY17			FY15 Restriction (Y/N)	
				MOF	Pos (P)	Pos (T)	\$\$\$	Pos (P)	Pos (T)		\$\$\$
BUF901	MA	Transfer the Public Utilities Commission (PUC) to the Department of Commerce and Consumer Affairs (CCA)	Pursuant to Act 108/SLH 2014., the PUC will be transferred from the Department of Budget and Finance to the DCCA effective July 1, 2015. Tjis request will transfer all authorized positions, operational budgeted expenses, and amounts for collective bargaining (CB) and Salary Comission increased from BUF901/MA to CCA 901/MA.	B	(62.00)	-	\$ (12,452,628)	62.00	-	\$ (12,561,793)	N

Department of Budget and Finance
Proposed Budget Additions

Table 6

Prog ID	Sub-Org	Addition Type	Prog ID Priority	Dept-Wide Priority	Description of Addition	Justification	MOF	FY16			FY17		
								Pos (P)	Pos (T)	\$\$\$	Pos (P)	Pos (T)	\$\$\$
BUF 721	ST	FC			Adjust funds for principal and interest payments on debt service for the State (other than the DOE & UH)	Fixed Cost	A	-	-	2,128,088	-	-	26,938,603
BUF 725	LE	FC			Adjust funds for principal and interest payments on debt service for the DOE	Fixed Cost	A	-	-	1,835,151	-	-	23,230,431
BUF 728	HE	FC			Adjust funds for principal and interest payments on debt service for the UH	Fixed Cost	A	-	-	679,187	-	-	8,597,552
BUF 741	ST	FC			Adjust funds for Pension Accumulation & Social Security/Medicare payment for the State (other than the DOE & UH)	Fixed Cost	A	-	-	34,198,259	-	-	49,944,453
BUF 745	LE	FC			Adjust funds for Pension Accumulation & Social Security/Medicare payment for DOE	Fixed Cost	A	-	-	26,836,748	-	-	42,357,246
BUF 748	HE	FC			Adjust funds for Pension Accumulation & Social Security/Medicare for the UH	Fixed Cost	A	-	-	4,426,238	-	-	7,497,592
BUF 761	ST	FC			Adjust funds for Health Premium Payments for the State (other than the DOE & UH)	Fixed Cost	A	-	-	64,235,464	-	-	164,179,471
BUF 765	LE	FC			Adjust funds for Health Premium Payments for the DOE	Fixed Cost	A	-	-	17,248,528	-	-	40,311,556
BUF 768	HE	FC			Adjust funds for Health Premium Payments for the UH	Fixed Cost	A	-	-	5,939,292	-	-	11,759,048
BUF 101	AA	NG			Add Funds for Personal Services Cost (fringe benefits)	The comprehensive Fringe Benefit Assessment rate for employees increased from 42.04% to 52.00%.	U	-	-	5,063	-	-	5,063
BUF 115	CA	NG			Add Funds for Personal Services Cost (fringe benefits)	The comprehensive Fringe Benefit Assessment rate for employees increased from 42.04% to 52.00%.	T	-	-	84,967	-	-	95,245
BUF 115	CA	NG			Add Funds for Personal Services Cost (fringe benefits)	The comprehensive Fringe Benefit Assessment rate for employees increased from 42.04% to 52.00%.	U	-	-	13,000	-	-	16,125
BUF 141	FA	NG			Add Funds for Personal Services Cost (fringe benefits)	The comprehensive Fringe Benefit Assessment rate for employees increased from 42.04% to 52.00%.	X	-	-	868,704	-	-	966,571

Department of Budget and Finance
Proposed Budget Additions

Table 6

Prog ID	Sub-Org	Addition Type	Prog ID Priority	Dept-Wide Priority	Description of Addition	Justification	MOF	Pos (P)	Pos (T)	\$\$\$	Pos (P)	Pos (T)	\$\$\$
BUF 141	FA	NG			Increase Other Current Expenses for Attorney Fees that are reimbursed to the AG due to increase in Fringe Benefit costs and pay raises granted to Deputy Attorney General.	Legal services for ERS are required to be handled through the Department of Attorney General (AG), with the AG having the permanent position cut for Attorney's assigned to the ERS instead of having the official position count under ERS' Personal Services. ERS reimburses AG for actual costs. This request is for the net increase of the required reimbursement from the ERS to the AG for wages plus fringe benefits.	X	-	-	59,000	-	-	77,000
BUF 143	EU	NG			Fringe Benefits - Attorney General	Attorney general's office recently notified EUTF to pay for fringe benefits for its' attorney.	T	-	-	33,000	-	-	34,000
BUF 143	EU	NG			Add Funds for Personal Services Cost (fringe benefits)	The comprehensive Fringe Benefit Assessment rate for employees increased from 42.04% to 52.00%.	T	-	-	334,303	-	-	363,142
BUF 102	CB	AR			Collective Bargaining for UHPA	To provide funding for the collective bargaining agreement with the University of Hawaii Professional Assembly (UHIPA). The agreement was retified when the 2014 Legislature was not in session. Cost updated 10/6/14.	A	-	-	18,790,387	-	-	36,045,294
BUF 102	CB	AR			Collective Bargaining for UHPA	To provide funding for the collective bargaining agreement with the University of Hawaii Professional Assembly (UHIPA). The agreement was retified when the 2014 Legislature was not in session. Cost updated 10/6/14.	B	-	-	1,547,739	-	-	2,854,560
BUF 102	CB	AR			Collective Bargaining for UHPA	To provide funding for the collective bargaining agreement with the University of Hawaii Professional Assembly (UHIPA). The agreement was retified when the 2014 Legislature was not in session. Cost updated 10/6/14.	N	-	-	478,486	-	-	841,250
BUF 102	CB	AR			Collective Bargaining for UHPA	To provide funding for the collective bargaining agreement with the University of Hawaii Professional Assembly (UHIPA). The agreement was retified when the 2014 Legislature was not in session. Cost updated 10/6/14.	P	-	-	5,675	-	-	12,196
BUF 102	CB	AR			Collective Bargaining for UHPA	To provide funding for the collective bargaining agreement with the University of Hawaii Professional Assembly (UHIPA). The agreement was retified when the 2014 Legislature was not in session. Cost updated 10/6/14.	W	-	-	102,919	-	-	213,261

<u>Prog ID</u>	<u>Sub-Org</u>	<u>Addition Type</u>	<u>Prog ID Priority</u>	<u>Dept-Wide Priority</u>	<u>Description of Addition</u>	<u>Justification</u>	<u>MOF</u>	<u>Pos (P)</u>	<u>Pos (T)</u>	<u>\$\$\$</u>	<u>Pos (P)</u>	<u>Pos (T)</u>	<u>\$\$\$</u>

Department of Budget and Finance
FY15 Restrictions

Table 7

<u>Prog ID</u>	<u>Sub-Org</u>	<u>MOF</u>	<u>Budgeted by Dept</u>	<u>Restriction</u>	<u>Difference Between Budgeted & Restricted</u>	<u>Percent Difference</u>	<u>Impact</u>
BUF101	AA	A	9,629,064	\$ 1,082,190	\$ 8,546,874	11.24%	BUF101 Other Current Expenses – Attorney Fees and Witness Fees are difficult to estimate with accuracy. B&F paid attorney fees and witness fees when billed.
BUF151	CA	A	1,904,155	\$ 30,000	\$ 1,874,155	1.58%	BUF 115 Bond Counsel – Services are used to respond to inquiries by the Legislature and are also utilized by the Department of the Attorney General. The department is billed on an hourly basis which results in fluctuations based on the number and complexity of assignments made to the General Advice Counsel. Efforts are made to control expenditures, however, flexibility in the budgeting of funds for this purpose is essential to provide the State with sufficient legal advice with respect to the use of tax-exempt General Obligation and Revenue Bonds, Certificates of Participation, Municipal Lease Financing Agreements, and any other financing scenarios where tax exempt financing is contemplated or utilized.
BUF101	BA	A	7,487,817	\$ 80,000	\$ 7,407,817	1.07%	Collection Bargain (CB) is appropriated in BUF151 for statewide. BUF101 transferred to single department that has association with CB costs. The funds are not expended by B&F. BUF101 Ot

Department of Budget and Finance
 Emergency Appropriation Requests

Table 8

Prog ID	Description of Request	Explanation of Request	MOF	Pos (P)	Pos (T)	\$\$\$
None						

Department of Budget and Finance
Expenditures Exceeding Appropriation Ceilings in FY14 and FY15

Table 9

<u>Prog ID</u>	<u>MOF</u>	<u>Date</u>	<u>Appropriation</u>	<u>Amount Exceeding Appropriation</u>	<u>Percent Exceeded</u>	<u>Reason for Exceeding Ceiling</u>	<u>Legal Authority</u>	<u>Recurring (Y/N)</u>	<u>GF Impact (Y/N)</u>
No instances related to the department exceeding the appropriation ceilings									

Department of Budget and Finance
 Intradepartmental Transfers in FY14 and FY15

Table 10

<u>Actual or Anticipated</u>					<u>Percent of Program ID</u>		<u>Percent of Receiving</u>			<u>Recurring</u>
<u>Date of Transfer</u>	<u>MOF</u>	<u>Pos (P)</u>	<u>Pos (T)</u>	<u>\$\$\$</u>	<u>From Prog ID</u>	<u>Appropriation Transferred From</u>	<u>To Prog ID</u>	<u>Program ID Appropriation</u>	<u>Reason for Transfer</u>	<u>(Y/N)</u>
No Intradepartmental Transfers of funds anticipated										

Department of Budget and Finance
Active Federal Awards as of December 1, 2014

Table 11

<u>State</u> <u>Expending</u> <u>Agency</u>	<u>Program ID</u>	<u>Award</u> <u>Number</u>	<u>CFDA Number</u>	<u>Award</u> <u>Description</u>	<u>Awarding</u> <u>Federal</u> <u>Agency</u>	<u>Award</u> <u>Amount</u>	<u>Award</u> <u>Allocated to</u> <u>the Pgm ID in</u> <u>Column B</u>	<u>State</u> <u>Appropriation</u> <u>Symbol</u>	<u>State Fund</u> <u>Match (If Any)</u>	<u>Contact Name</u>	<u>Contact</u> <u>Phone</u>	<u>Contact</u> <u>Email</u>
None												

COLUMN	DATA ELEMENT	DEFINITION
A	State Expending Agency	State entity authorized to expend the funds as authorized by the appropriation or as delegated by the Governor. Select from drop-down menu. See legend below.
B	Program I.D.	The unique identifier for the specific program responsible for carrying out the program consisting of the abbreviation for the State entity followed by the organization number for the program. Format: XXX###
C	Award Number	The identifying number assigned by the awarding Federal Agency, such as the federal grant number, federal contract number or the federal loan number that appears in the federal award document.
D	CFDA No.	The number associated with the published description of Federal assistance program in the Catalog of Federal Domestic Assistance. Only applies to grants and loans. A list of CFDA codes can be searched at: https://www.cfda.gov/index?s=program&tab=list&mode=list Format: ##.###.
E	Award Description	Award title and description with purpose of funding action.
F	Awarding Federal Agency	Name of the federal agency that awarded and administers the award on behalf of the funding agency. Select from drow-down menu. See agency list below.
G	Award Amount	For Grants: The total amount of the award. For Loans: The total amount of the loan obligated by the Federal Agency; the face value of the loan. For Contracts: The total amount obligated by the Federal Agency.
H	Award Amount Allocated to the Program ID in Column B	Enter the portion of the total award amount allocated to this Program ID. For example, if a federal award in the amount of \$500 is allocated to only AGR100, the "Award Amount" and the "Award Amount Allocated to the Pgm ID in Column B" would both be \$500. However, if the \$500 will be allocated to AGR100, AGR200 and AGR300, in the amounts of \$100, \$250 and \$150, respectively, the "Award Amount" would be the \$500 for all three program IDs but the "Award Amount Allocated to the Pgm ID in Column B" would be \$100 for AGR100, \$250 for AGR200 and \$150 for AGR300.
I	State Appropriation Symbol	The account number established in FAMIS. The appropriation account is a combination of 4 fields: Fund Type, Fiscal Year, Appropriation Account Number, and Dept. Code. If an award has appropriation symbols for multiple fiscal years, enter the symbol for the first fiscal year. Format: X-YY-###-X
J	State Fund Match (If Any)	The amount of state funds necessary to match the award.
K	Contact Name	Name of the individual at the program level responsible for performance of the award.
L	Contact Phone No.	Phone no. of the individual at the program level responsible for performance of the award.
M	Contact Email	Email of the individual at the program level responsible for performance of the award.
	LEGEND:	
	State Expending Agency	
A (AGR)	Department of Agriculture	
B (BED)	Department of Business, Economic Dev & Tourism	
C (LNR)	Department of Land and Natural Resources	
D (TRN)	Department of Transportation	
E (EDN)	Department of Education	
F (UOH)	University of Hawaii	

G (DEF)	Department of Defense
H (HTH)	Department of Health
I (HHL)	Department of Hawaiian Home Lands
J (JUD)	Judiciary
K (HMS)	Department of Human Services
L (LBR)	Department of Labor and Industrial Relations
M (AGS)	Department of Accounting and General Services
N (ATG)	Department of Attorney General
O (BUF)	Department of Budget and Finance
P (HRD)	Department of Human Resources Development
Q (GOV)	Office of the Governor
R (CCA)	Department of Commerce and Consumer Affairs
S (LTG)	Office of the Lieutenant Governor
T (TAX)	Department of Taxation
V1 (PSD)	Department of Public Safety
Z1 (OHA)	Office of Hawaiian Affairs
	Federal Agency
	Dept. of Agriculture
	Dept. of Commerce
	Dept. of Defense
	Dept. of Education
	Dept. of Energy
	Dept. of Health and Human Services
	Dept. of Homeland Security
	Dept. of Housing and Urban Development
	Dept. of Justice
	Dept. of Labor
	Dept. of State
	Dept. of the Interior
	Dept. of the Treasury
	Dept. of Transportation
	Dept. of Veterans Affairs
	Corporation for National & Community Svc
	Environmental Protection Agency
	General Services Administration
	NASA
	National Science Foundation
	Nuclear Regulatory Commission
	Office of Personnel Management
	Small Business Administration
	Social Security Administration
	U.S. Agency for International Development

Department of Budget and Finance
Non-General Funds

Table 12

Name of Fund	Purpose	Statutory Reference	MOF	Beginning FY15 Unencumbered Cash Balance	Estimated FY15 Revenues	Estimated FY15 Expenditures and Encumbrances	Estimated FY15 Net Transfers	Estimated FY15 Ending Unencumbered Cash Balance	Balance in Excess of Program Needs
Emergency and Budget Reserve Fund	Temporary supplemental source of funding for the State during times of emergency, economic downturn, or unforeseen reduction in revenues.	325L-3, HRS	B	\$ 83,148,109.00	\$ 7,758,700.00	\$ -	\$ -	\$ 90,906,809.00	\$ -
Overpayment Collections to OHA-Ceded Lands	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.	Executive Order No. 06-06	T	\$ 5,007,264.00	\$ -	\$ -	\$ -	\$ 5,007,264.00	\$ -
Interest Earned-Investment Pool	Account was established as holding account to deposit interest earned from the State Treasury centralized pool investments before distribution to participating accounts.	Administratively established	T	\$ -	\$ 14,000,000.00	\$ -	\$ (14,000,000.00)	\$ -	\$ -
Interest Earned-Bond Investment Pool	Account was established as holding account to deposit interest earned from the State Treasury centralized Bond Investment Pool before distribution to participating accounts.	Administratively established	T	\$ 1,281.00	\$ 175,000.00	\$ -	\$ (176,281.00)	\$ -	\$ -
Transient Accommodation Tax Trust Fund	Account was established in the State Treasury to serve as a holding account for TAT revenues to supplement shortfalls in the Tourism Special Fund, if that fund does not receive \$63.3 million in TAT transfers.	237D-5.5, HRS	T	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Temporary Deposits-Special Purpose Revenue Bond-Security Deposit	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.	Administratively established	T	\$ 1,000.00	\$ 2,000.00	\$ -	\$ (3,000.00)	\$ -	\$ -
Taxes Payable to Other State Agencies	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.	Administratively established	T	\$ -	\$ 61,668,585.00	\$ -	\$ (61,668,585.00)	\$ -	\$ -
Taxes Payable to Counties/HTA-TAT	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.	Administratively established	T	\$ -	\$ 200,879,163.00	\$ -	\$ (200,879,163.00)	\$ -	\$ -

Name of Fund	Purpose	Statutory Reference	MOF	Beginning FY15 Unencumbered Cash Balance	Estimated FY15 Revenues	Estimated FY15 Expenditures and Encumbrances	Estimated FY15 Net Transfers	Estimated FY15 Ending Unencumbered Cash Balance	Balance in Excess of Program Needs
Taxes Payable to Counties-Fuel Tax	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.	Administratively established	T	\$ -	\$ 73,567,544.00	\$ -	\$ (73,567,544.00)	\$ -	\$ -
Taxes Payable to Counties-GETax surcharge	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.	Administratively established	T	\$ -	\$ 251,149,481.00	\$ -	\$ (251,149,481.00)	\$ -	\$ -
Hawaii Children's Trust Fund	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.	Administratively established	T	\$ -	\$ 143,705.00	\$ -	\$ (143,705.00)	\$ -	\$ -
Unclaimed Property Trust Fund	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.	Administratively established	T	\$ 18,433,584.00	\$ 20,000,000.00	\$ 8,000,000.00	\$ (29,133,584.00)	\$ 1,300,000.00	\$ -
College Savings Program Trust Fund	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.	256, HRS	T	\$ 66,985,821.00	\$ -	\$ -	\$ 5,000,000.00	\$ 71,985,821.00	\$ -

<u>Name of Fund</u>	<u>Purpose</u>	<u>Statutory Reference</u>	<u>MOF</u>	<u>Beginning FY15 Unencumbered Cash Balance</u>	<u>Estimated FY15 Revenues</u>	<u>Estimated FY15 Expenditures and Encumbrances</u>	<u>Estimated FY15 Net Transfers</u>	<u>Estimated FY15 Ending Unencumbered Cash Balance</u>	<u>Balance in Excess of Program Needs</u>
Hawaii Employer-Union Health Trust Fund	To meet the requirements of Act 106, SLH 2010. The purpose of this Act is to: 1) extend the enabling law of voluntary employees' beneficiary association trust (VEBA) for six months to provide for a smoother transition to the EUTF; 2) appropriate funds for 5 temporary positions to assist in the transition of public employees and their dependents from the VEBA to the EUTF on January 1, 2011; 3) appropriate funds for 5 permanent positions to assist in the performance of duties of the trust fund; 4) appropriate funds to cover costs associated with the transition from the VEBA to the EUTF.	87A, HRS-Act 106, SLH 2010	T	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hawaii Employer-Union Health Benefits Trust Fund	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.	87A, HRS	T	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hawaii Employer-Union Health Benefits Trust Fund	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.	87A, HRS	T	\$ 577,516.00	\$ 1,200,000.00	\$ 6,408,809.00	\$ 5,208,809.00	\$ 577,516.00	\$ -
Hawaii Employer-Union Health Benefits Trust Fund	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 July 1, 2013, there was a transition from T-904 to T-942 (an account outside of the State Treasury.)	87A, HRS	T	\$ 182,291,342.00	\$ 950,289,100.00	\$ 921,000,000.00	\$ 5,208,809.00	\$ 216,789,251.00	\$ -

Department of Budget and Finance
Non-General Funds

Table 12

Name of Fund	Purpose	Statutory Reference	MOF	Beginning FY15 Unencumbered Cash Balance	Estimated FY15 Revenues	Estimated FY15 Expenditures and Encumbrances	Estimated FY15 Net Transfers	Estimated FY15 Ending Unencumbered Cash Balance	Balance in Excess of Program Needs
Hawaii Employer-Union Health Benefits Trust Fund	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. During 2007, the Trust Fund adopted Governmental Accounting Standards Board ("GASB") Statement No. 43, Financial Reporting for Postemployment Benefit Plans Other than Pensions.	87A, HRS	T	\$ 569,804,797.00	\$ 142,732,000.00	\$ 330,000.00	\$ -	\$ 712,206,797.00	\$ -
Hawaii Employer-Union Health Benefits Trust Fund	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. During 2007, the Trust Fund adopted Governmental Accounting Standards Board ("GASB") Statement No. 43, Financial Reporting for Postemployment Benefit Plans Other than Pensions.	87A, HRS	T	\$ 569,804,797.00	\$ 142,732,000.00	\$ 330,000.00	\$ -	\$ 712,206,797.00	\$ -
Hawaii Employer-Union Health Benefits Trust Fund	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, this fund is closed and an account outside of the State Treasury was created (T-942).	87A, HRS	T	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Utilities Commission Special Fund	To pay for expenses incurred by the Public Utilities Commission and the Departmental of Commerce and Consumer Affairs' Division of Consumer Advocacy.	269-33 HRS	S	\$ 16,136,769.00	\$ 21,843,410.00	\$ 16,379,347.00	\$ (13,471,850.00)	\$ 8,128,982.00	\$ -

Department of Budget and Finance
Non-General Funds

Table 12

<u>Name of Fund</u>	<u>Purpose</u>	<u>Statutory Reference</u>	<u>MOF</u>	<u>Beginning FY15 Unencumbered Cash Balance</u>	<u>Estimated FY15 Revenues</u>	<u>Estimated FY15 Expenditures and Encumbrances</u>	<u>Estimated FY15 Net Transfers</u>	<u>Estimated FY15 Ending Unencumbered Cash Balance</u>	<u>Balance in Excess of Program Needs</u>
Expense Fund	The fund which all money shall be credited to apyt for the administrative and operational expenses of the ERS.	88-116 HRS	X	\$ -	\$ 1,125,963	\$ 1,125,963	\$ -	\$ -	

Department of Budget and Finance
Vacancy Report as of November 30, 2014

Table 13

Prog ID	Sub-Org	Date of Vacancy	Expected Fill Date	Position Number	Position Title	Exempt (Y/N)	SR Level	BU Code	Perm Temp (P/T)	FTE	MOF	Budgeted Amount	Actual Salary Last Paid	Authority to Hire (Y/N)	Occupied by 89 Day Hire (Y/N)	# of 89 Hire Appts	Describe if Filled by other Means	Priority # to Retain
BUF101AA		9/1/2014		00120918	Personnel Clerk V	N	SR13	63	P	1.00	A	33348	28836	Y	Y	3		
BUF101AA		11/29/2014		00100056	Private Secretary II	Y	SR22	63	P	1.00	A	60780	60780	N	N	0		
BUF101BA		12/31/2013		00012976	Prgm & Budget Analysis Mgr II	N	EM07	35	P	1.00	A	114408	114408	Y	N	0		
BUF101BA		To be established	As needed for ERP	00940120	General Professional	Y	SRNA	73	T	1.00	A	40000	\$ -	N	N	0		
BUF101BA		To be established	As needed for ERP	00940130	General Professional	Y	SRNA	73	T	1.00	A	40000	\$ -	N	N	0		
BUF101BA		To be established	As needed for ERP	00940140	General Professional	Y	SRNA	73	T	1.00	A	40000	\$ -	N	N	0		
BUF101BA		To be established	As needed for ERP	00940150	General Professional	Y	SRNA	73	T	1.00	A	40000	\$ -	N	N	0		
BUF101BA		To be established	As needed for ERP	00940160	General Professional	Y	SRNA	73	T	1.00	A	40000	\$ -	N	N	0		
BUF101BA		To be established	As needed for ERP	00940170	General Professional	Y	SRNA	73	T	1.00	A	40000	\$ -	N	N	0		
BUF101BA		To be established	As needed for ERP	00940180	General Professional	Y	SRNA	73	T	1.00	A	40000	\$ -	N	N	0		
BUF101BA		To be established	As needed for ERP	00940190	General Professional	Y	SRNA	73	T	1.00	A	40000	\$ -	N	N	0		
BUF101BA		To be established	As needed for ERP	00940200	General Professional	Y	SRNA	73	T	1.00	A	40000	\$ -	N	N	0		
BUF101BA		To be established	As needed for ERP	00940210	General Professional	Y	SRNA	73	T	1.00	A	40000	\$ -	N	N	0		
BUF115CA		5/1/2014		00120196	Program Specialist III	N	SR20	13	P	1.00	T	43812	49308	Y	Y	1		
BUF141FA		8/10/2013	12/22/2014	00019501	Information Technol Spclt IV	N	SR08	13	P	1.00	X	47400	25668	Y	N	1		
BUF141FA		9/27/2014		00118201	Information Technol Spclt IV	N	SR22	13	P	1.00	X	51300	21375	Y	N	0		
BUF141FA		11/21/2014		00116681	Office Assistant III	N	SR08	03	P	1.00	X	26700	13350	Y	N	1		
BUF141FA		12/1/2013		00039683	Office Assistant IV	N	SR10	03	P	1.00	X	39480	39480	Y	N	0		
BUF141FA		6/16/2014		00113173	Retirement Claims Examiner III	N	SR20	13	P	1.00	X	45576	45576	Y	N	0		
BUF141FA		10/1/2014	1/2/2015	00016005	Retirement Claims Examiner V	N	SR24	23	P	1.00	X	75960	76972	Y	N	0		
BUF141FA		5/16/2014		00003278	Staff Services Supvr III	N	SR18	84	P	1.00	X	44412	44412	Y	N	0		
BUF143EU		1/19/2014		00015707	Accountant V	N	SR24	13	P	1.00	T	53372	74502	Y	Y	1		
BUF143EU		8/29/2014		00119018	EUTF Accountant	Y	SRNA	13	P	1.00	T	49308	49308	Y	N	1		
BUF143EU		11/15/2014		00116356	EUTF Customer Svc Rep	Y	SRNA	03	P	1.00	T	28872	28872	Y	N	2		
BUF143EU		9/27/2014		00117590	EUTF Customer Svc Rep	Y	SRNA	03	P	1.00	T	28872	28872	Y	N	0		
BUF143EU		6/3/2014		00117591	EUTF Customer Svc Rep	Y	SRNA	03	P	1.00	T	28872	27942	Y	N	2		
BUF143EU		6/14/2014		00118999	Enrollment Technician	Y	SRNA	03	P	1.00	T	27756	27756	Y	N	1		
BUF143EU		11/15/2014		00120340	Outreach & Training Specialist	Y	SRNA	13	P	1.00	T	47403	\$ -	Y	N	3		
BUF143EU		To be established		00920050	Member Svc Spclt	Y	SRNA	13	P	1.00	T	48748	\$ -	Y	N	0		
BUF143EU		To be established		00950060	Member Services Clerk	Y	SRNA	3	P	1.00	T	28872	\$ -	Y	N	0		
BUF151HA		8/15/2014		00101090	Deputy Public Defender III	Y	SRNA	73	P	1.00	A	81420	81420	Y	N	0		

Department of Budget and Finance
Vacancy Report as of November 30, 2014

Table 13

Prog ID	Sub-Org	Date of Vacancy	Expected Fill Date	Position Number	Position Title	Exempt (Y/N)	SR Level	BU Code	Perm Temp (P/T)	FTE	MOF	Budgeted Amount	Actual Salary Last Paid	Authority to Hire (Y/N)	Occupied by 89 Day Hire (Y/N)	# of 89 Hire Appts	Describe if Filled by other Means	Priority # to Retain
BUF151HA		9/11/2014		00107818	Deputy Public Defender III	Y	SRNA	73	T	1.00	A	81420	81420	Y	N	0		
BUF151HA		11/19/2014		00121524	Deputy Public Defender III (Hilo)	Y	SRNA	73	P	1.00	A	40710	\$ -	Y	N	0		
BUF151HA		11/19/2014		00121523	Deputy Public Defender III	Y	SRNA	73	P	1.00	A	40710	\$ -	Y	N	0		
BUF901MA		9/1/2012		00102437	Chief Researcher	Y	SRNA	93	P	1.00	B	91008	\$ -	Y	N	0	TIGA	
BUF901MA		5/24/2014		00117629	Economist (PUC)	Y	SRNA	13	P	1.00	B	60744	60744	Y	N	0		
BUF901MA		3/23/2012		00117642	Enforcement Officer	Y	SRNA	13	P	1.00	B	47412	47412	Y	N	0		
BUF901MA		2/14/2014		00118029	Engineer IV	N	SR22	13	P	1.00	B	53364	51300	Y	N	0		
BUF901MA		3/8/2007		00042690	Investigator IV	N	SR22	13	P	1.00	B	42144	42144	Y	N	0		
BUF901MA		1/12/2008		00106174	Investigator IV	N	SR22	13	P	1.00	B	43824	43824	Y	N	0		
BUF901MA		11/15/2014		00100958	PUC Admr	Y	SRNA	93	P	1.00	B	86028	86028	N	N	0		
BUF901MA		1/16/2014		00102155	PUC Attorney	Y	SRNA	73	P	1.00	B	75552	75552	N	N	0		
BUF901MA		11/1/2014		00117634	PUC Attorney (Gas Cap)	Y	SRNA	73	P	1.00	B	68424	68424	N	N	0		
BUF901MA		8/1/2014		00044862	Puc District Representative	N	SR22	13	P	1.00	B	67512	67512	Y	N	0		
BUF901MA		12/1/2010		00044863	Puc District Representative	N	SR22	13	P	1.00	B	67488	67488	Y	N	0		
BUF901MA		10/9/2012		00120736	PUC Legal Assistant	Y	SRNA	13	P	1.00	B	36070	\$ -	Y	N	0		
BUF901MA		6/2/2014		00102100	Research Asst (PUC)	Y	SRNA	13	P	1.00	B	64920	64920	N	N	0		
BUF901MA		To be established		00900010	Attorney	Y	SRNA	73	P	1.00	B	61750	\$ -	N	N	0		
BUF901MA		To be established		00900020	Research Assistant	Y	SRNA	13	P	1.00	B	52250	\$ -	N	N	0		
BUF901MA		To be established		00900030	Research Assistant	Y	SRNA	13	P	1.00	B	52250	\$ -	N	N	0		
BUF901MA		To be established		00900040	Auditor VI	N	SR26	13	P	1.00	B	52250	\$ -	N	N	0		
BUF901MA		To be established		00900050	Engineer V (Energy / Petroleum)	N	SR26	13	P	1.00	B	52250	\$ -	N	N	0		
BUF901MA		To be established		00900060	Legal Clerk	N	SR14	3	P	1.00	B	30803	\$ -	N	N	0		
BUF901MA		To be established		00900070	Account Clerk III	N	SR11	3	P	1.00	B	27394	\$ -	N	N	0		
BUF901MA		To be established		00990010	Legal Clerk	N	SR14	3	P	1.00	B	30803	\$ -	N	N	0		
BUF901MA		To be established		00990030	PUC Attorney (Petroleum)	Y	SRNA	73	P	1.00	B	58448	\$ -	N	N	0		
BUF901MA		To be established		00990050	Auditor VI (Energy / Petroleum)	N	SR26	13	P	1.00	B	52250	\$ -	N	N	0		
BUF901MA		To be established		00990060	Engineer V (Energy / Petroleum)	N	SR26	13	P	1.00	B	52250	\$ -	N	N	0		
				58														
Footnote:																		
1. PN 19501 was redescribed from Office Assistant (OA) III to Information Technol Splct IV, eff 7/14/14. Actual salary last paid is based on the last 89-day incumbent in the OA position.																		

Department of Budget and Finance
Personnel Separations from July 1, 2013 to November 30, 2014

Table 14

<u>Prog ID</u>	<u>Sub-Org</u>	<u>Separation Date</u>	<u>Position Number</u>	<u>Position Title</u>	<u>Exempt (Y/N)</u>	<u>SR Level</u>	<u>BU Code</u>	<u>T/P</u>	<u>MOF</u>	<u>Budgeted FTE</u>	<u>Budgeted Salary</u>	<u>Actual FTE</u>	<u>Actual Salary</u>
BUF101AA		9/28/2013	97	Management Analyst I	N	SR16	73	R	A	1	47400	1	36025.6
BUF101AA		9/17/2014	43644	Personnel Mgmt Specialist I	N	SR16	73	R	A	1	47400	1	37460.8
BUF101AA		11/29/2014	100056	Private Secretary II	N	SR22	63	R	A	1	60780	1	60780
BUF101AA		11/30/2013	120917	Accountant II	N	SR16	73	R	A	1	43812	1	36025.6
BUF101AA		9/1/2014	120918	Personnel Clerk III	N	SR11	63	R	A	1	33348	1	28836
BUF101BA		12/31/2013	12976	Prgm & Budget Analysis Mgr II	N	EM07	35	R	A	1	114408	1	114408
BUF115CA		8/1/2013	130	Account Clerk IV	N	SR13	3	R	A	1	37980	1	44412
BUF115CA		11/30/2013	130	Account Clerk IV	N	SR13	63	R	A	1	37980	1	31220.8
BUF115CA		10/12/2013	28018	Accountant II	N	SR16	73	R	A	1	43812	1	36025.6
BUF115CA		7/1/2013	45350	Unclaimed Property Prgm Mgr	N	SR22	13	R	T	1	49308	1	57708
BUF141FA		8/23/2013	15412	Retirement Claims Examiner I	N	SR16	73	R	X	1	43812	1	36025.6
BUF141FA		10/1/2014	16005	Retirement Claims Examiner V	N	SR24	23	R	X	1	75960	1	78996
BUF141FA		8/10/2013	19501	Information Technol Spclt IV	N	SR08	3	R	X	1	47400	1	25667.2
BUF141FA		11/1/2013	36371	Retirement Claims Examiner I	N	SR22	13	R	X	1	62424	1	49308
BUF141FA		12/31/2013	39681	Office Assistant IV	N	SR10	3	R	X	1	32460	1	32424
BUF141FA		12/1/2013	39683	Office Assistant IV	N	SR10	3	R	X	1	39486	1	39480
BUF141FA		5/1/2014	113175	Retirement Claims Examiner I	N	SR20	13	R	X	1	51300	1	51300
BUF141FA		4/1/2014	116678	Retirement Claims Examiner I	N	SR16	73	R	X	1	43812	1	37460.8
BUF141FA		11/1/2013	116678	Retirement Claims Examiner I	N	SR16	13	R	X	1	43812	1	37464
BUF141FA		11/21/2014	116681	Office Assistant III	N	SR08	3	R	X	1	26700	1	26700
BUF141FA		9/16/2014	118189	Retirement Claims Examiner I	N	SR18	13	R	X	1	47400	1	43812
BUF141FA		12/7/2013	118201	Information Technol Spclt IV	N	SR22	13	R	X	1	51300	1	47400
BUF141FA		9/27/2014	118201	Information Technol Spclt IV	N	SR22	13	R	X	1	51300	1	51300
BUF141FA		7/24/2013	117312	Office Assistant III	N	SR08	63	T	X	1	26700	1	25667.2
BUF143EU		9/30/2014	13067	Account Clerk IV	N	SR13	63	R	T	1	35064	1	32468.8
BUF143EU		6/28/2014	14960	Account Clerk III	N	SR11	63	R	T	1	28828	1	28828.8
BUF143EU		10/25/2014	15707	Accountant V	N	SR24	73	R	T	1	53372	1	53372.8

Department of Budget and Finance
Personnel Separations from July 1, 2013 to November 30, 2014

Table 14

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BUF143EU		1/19/2014	15707	Accountant V	N	SR24	13	R	T	1	53372	1	75960
BUF143EU		3/22/2014	23885	Outreach & Training Specialist	Y	SRNA	13	R	T	1	55488	1	47400
BUF143EU		10/2/2013	31592	Enrollment Technician	Y	SRNA	63	R	T	1	28872	1	27747.2
BUF143EU		8/20/2013	43753	Office Assistant IV	N	SR10	3	R	T	1	28870	1	28836
BUF143EU		2/1/2014	112874	Health Ben Trust Fund Admr	Y	SRNA	93	R	T	1	120000	1	110526.48
BUF143EU		3/6/2014	113038	Health Benefits TF Asst Admr	Y	SRNA	93	R	T	1	10800	1	104388
BUF143EU		1/19/2014	113043	EUTF Financial Mgt Officer	Y	SRNA	13	R	T	1	75912	1	82140
BUF143EU		11/1/2013	113177	EUTF Info Systems Chief	Y	SRNA	13	R	T	1	70188	1	73380
BUF143EU		1/25/2014	116355	EUTF Customer Svc Rep	Y	SRNA	3	R	T	1	28872	1	27756
BUF143EU		10/8/2013	116356	EUTF Customer Svc Rep	Y	SRNA	3	R	T	1	28872	1	27756
BUF143EU		7/1/2013	116356	EUTF Customer Svc Rep	Y	SRNA	3	R	T	1	28872	1	27756
BUF143EU		11/15/2014	116356	EUTF Customer Svc Rep	Y	SRNA	3	R	T	1	28872	1	28872
BUF143EU		2/15/2014	116357	Member Services Clerk	Y	SRNA	3	R	T	1	26700	1	25668
BUF143EU		12/31/2013	116737	EUTF Customer Svc Rep	Y	SRNA	3	R	T	1	28872	1	27756
BUF143EU		4/1/2014	116737	EUTF Customer Svc Rep	Y	SRNA	3	R	T	1	28872	1	27756
BUF143EU		6/3/2014	117591	EUTF Customer Svc Rep	Y	SRNA	3	R	T	1	28872	1	27756
BUF143EU		6/14/2014	118999	Enrollment Technician	Y	SRNA	3	R	T	1	27756	1	27756
BUF143EU		12/4/2013	118999	Enrollment Technician	Y	SRNA	3	R	T	1	27756	1	27756
BUF143EU		10/5/2013	119003	EUTF Systems Specialist	Y	SRNA	13	R	T	1	47400	1	47400
BUF143EU		9/14/2013	120119	Enrollment Technician	Y	SRNA	63	R	T	1	27756	1	27747.2
BUF143EU		10/28/2014	120119	Enrollment Technician	Y	SRNA	63	R	T	1	27756	1	29993.6
BUF143EU		4/29/2014	120119	Enrollment Technician	Y	SRNA	3	R	T	1	27756	1	27756
BUF143EU		12/21/2013	120119	Enrollment Technician	Y	SRNA	63	R	T	1	27756	1	27747.2
BUF143EU		7/1/2013	120121	Enrollment Technician	Y	SRNA	3	R	T	1	28872	1	27756
BUF143EU		11/16/2013	120122	Enrollment Technician	Y	SRNA	3	R	T	1	28872	1	27756
BUF143EU		3/6/2014	120317	Sr Health Benefits Analyst	Y	SRNA	73	R	T	1	51300	1	47403.2
BUF143EU		8/8/2013	120340	Outreach & Training Specialist	Y	SRNA	73	R	T	1	47403	1	36025.6

Department of Budget and Finance
Personnel Separations from July 1, 2013 to November 30, 2014

Table 14

<u>Prog ID</u>	<u>Sub-Org</u>	<u>Separation Date</u>	<u>Position Number</u>	<u>Position Title</u>	<u>Exempt (Y/N)</u>	<u>SR Level</u>	<u>BU Code</u>	<u>T/P</u>	<u>MOF</u>	<u>Budgeted FTE</u>	<u>Budgeted Salary</u>	<u>Actual FTE</u>	<u>Actual Salary</u>
BUF143EU		3/25/2014	120340	Outreach & Training Specialist	Y	SRNA	73	R	T	1	47403	1	47403.2
BUF143EU		11/15/2014	120340	Outreach & Training Specialist	Y	SRNA	73	R	T	1	47403	1	47403.2
BUF151HA		8/2/2014	100546	Deputy Public Defender III	Y	SRNA	73	R	A	1	81420	1	81420
BUF151HA		11/16/2013	100553	Deputy Public Defender III	Y	SRNA	73	R	A	1	81420	1	81420
BUF151HA		7/1/2013	100559	Legal Stenographer I	N	SR14	3	R	A	1	33720	1	42684
BUF151HA		10/10/2014	100566	PD Office Assistant	Y	SRNA	63	R	A	1	25667	1	26707.2
BUF151HA		6/14/2014	100566	PD Office Assistant	Y	SRNA	3	R	A	1	25667	1	25668
BUF151HA		8/1/2014	100566	PD Office Assistant	Y	SRNA	63	R	A	1	25667	1	25667.2
BUF151HA		1/1/2014	101084	Deputy Public Defender IV	Y	SRNA	73	R	A	1	99600	1	99600
BUF151HA		8/2/2013	101088	Deputy Public Defender V	Y	SRNA	93	R	A	1	106536	1	106536
BUF151HA		10/1/2013	101090	Deputy Public Defender III	Y	SRNA	73	R	A	1	81420	1	81420
BUF151HA		8/15/2014	101090	Deputy Public Defender III	Y	SRNA	73	R	A	1	81420	1	81420
BUF151HA		12/31/2013	102281	PD Legal Office Assistant	N	SR14	3	R	A	1	39492	1	46176
BUF151HA		11/1/2013	117523	Deputy Public Defender III	Y	SRNA	73	R	A	1	81420	1	81420
BUF151HA		7/1/2014	118295	Deputy Public Defender V	Y	SRNA	93	R	A	1	106536	1	106536
BUF151HA		3/22/2014	101211	Deputy Public Defender II	Y	SRNA	73	T	A	1	67884	1	67884
BUF151HA		12/20/2013	101271	Deputy Public Defender II	Y	SRNA	73	T	A	1	67884	1	67884
BUF151HA		7/9/2013	101287	Deputy Public Defender IV	Y	SRNA	73	T	A	1	93168	1	93168
BUF151HA		3/1/2014	101679	Deputy Public Defender IV	Y	SRNA	73	T	A	1	93168	1	93168
BUF151HA		7/12/2014	101992	Deputy Public Defender II	Y	SRNA	73	T	A	1	67884	1	67884
BUF151HA		10/1/2013	101999	Deputy Public Defender IV	Y	SRNA	73	T	A	1	93168	1	93168
BUF151HA		8/28/2014	102003	PD Legal Office Assistant	N	SR14	3	T	A	1	35112	1	35112
BUF151HA		11/6/2014	107817	Deputy Public Defender III	Y	SRNA	73	T	A	1	81420	1	81420
BUF151HA		9/11/2014	107818	Deputy Public Defender III	Y	SRNA	73	T	A	1	81420	1	81420
BUF151HA		1/28/2014	107819	Deputy Public Defender III	Y	SRNA	73	T	A	1	81420	1	81420
BUF901MA		1/25/2014	36924	Office Assistant III	N	SR08	3	R	B	1	26700	1	26700
BUF901MA		8/1/2014	42785	Secretary III	N	SR16	63	R	B	1	51924	1	51924

Department of Budget and Finance
 Personnel Separations from July 1, 2013 to November 30, 2014

Table 14

<u>Prog ID</u>	<u>Sub-Org</u>	<u>Separation Date</u>	<u>Position Number</u>	<u>Position Title</u>	<u>Exempt (Y/N)</u>	<u>SR Level</u>	<u>BU Code</u>	<u>T/P</u>	<u>MOF</u>	<u>Budgeted FTE</u>	<u>Budgeted Salary</u>	<u>Actual FTE</u>	<u>Actual Salary</u>
BUF901MA		8/1/2014	44862	Puc District Representative	N	SR22	13	R	B	1	67512	1	67512
BUF901MA		11/15/2014	100958	PUC Admr	Y	SRNA	93	R	B	1	86028	1	86028
BUF901MA		6/2/2014	102100	Research Asst (PUC)	Y	SRNA	13	R	B	1	64920	1	64920
BUF901MA		11/23/2013	102678	Puc Attorney	Y	SRNA	73	R	B	1	68424	1	71160
BUF901MA		9/14/2013	102679	Puc Attorney	Y	SRNA	73	R	B	1	68424	1	77328
BUF901MA		5/24/2014	117629	Economist (PUC)	Y	SRNA	13	R	B	1	60744	1	60744
BUF901MA		7/1/2013	117633	Research Assistant (PUC)	Y	SRNA	13	R	B	1	64920	1	47424
BUF901MA		11/1/2014	117634	PUC Attorney (Gas Cap)	Y	SRNA	73	R	B	1	68424	1	68424
BUF901MA		2/14/2014	118029	Engineer IV	N	SR22	13	R	B	1	53364	1	51300
Footnotes:													
Budgeted FTE and Salary reflect figures shown on Table BJ-1 and BT-1 (run date 7/30/14) for FY 14-15													
Actual Salary reflects regular salary only, i.e. excluds premium pay such as overtime, temporary assignment													

Department of Budget and Finance
Positions Filled from July 1, 2013 to November 30, 2014

Table 15

Prog ID	Sub-Org	Effective Date	Position	Position Title	Exempt	SR Level	BU Code	T/P	MOF	Budgeted	Budgeted	Actual	Actual Salary	Occupied
		Position Filled	Number		(Y/N)					FTE	Salary	FTE		by 89 Day Hire (Y/N)
BUF101AA		6/20/2014	97	Management Analyst I	N	SR16	73	R	A	1	\$47,400.00	1	\$37,464.00	
BUF101AA		9/18/2014	43644	Personnel Mgmt Special	N	SR16	73	R	A	1	\$47,400.00	1	\$37,464.00	
BUF101AA		1/2/2014	120917	Accountant II	N	SR18	13	R	A	1	\$43,812.00	1	\$40,548.00	
BUF101AA		8/26/2013	120918	Personnel Clerk III	N	SR11	63	R	A	1	\$33,348.00	1	\$28,836.00	
BUF101AA		11/5/2014	120918	Personnel Clerk III	N	SR09	63	R	A	1	\$33,348.00	1	\$27,768.00	Y
BUF101BA		9/3/2013	96	Program Budget Analyst	N	SR18	73	R	A	1	\$53,364.00	1	\$40,548.00	
BUF101BA		8/1/2013	22008	Program Budget Analyst	N	SR18	73	R	A	1	\$53,364.00	1	\$40,548.00	
BUF101BA		6/2/2014	41744	Program Budget Analyst	N	SR18	73	R	A	1	\$53,364.00	1	\$40,548.00	
BUF115CA		12/2/2013	130	Account Clerk IV	N	SR13	3	R	A	1	\$37,980.00	1	\$36,516.00	
BUF115CA		1/13/2014	28018	Accountant II	N	SR18	13	R	A	1	\$43,812.00	1	\$40,548.00	
BUF115CA		5/1/2014	45350	Unclaimed Property Prg	N	SR22	23	R	T	1	\$49,308.00	1	\$47,400.00	
BUF115CA		10/3/2014	120196	Program Specialist III	N	SR18	73	R	A	1	\$43,812.00	1	\$40,539.20	Y
BUF141FA		7/1/2013	4440	Retirement Claims Exam	N	SR18	13	R	X	1	\$45,576.00	1	\$38,988.00	
BUF141FA		4/16/2014	10922	Accountant V	N	SR24	13	R	X	1	\$53,364.00	1	\$53,364.00	
BUF141FA		12/3/2013	15412	Retirement Claims Exam	N	SR16	13	R	X	1	\$43,812.00	1	\$37,464.00	
BUF141FA		5/27/2014	17859	Information Technol Spc	N	SR24	13	R	X	1	\$75,960.00	1	\$75,960.00	
BUF141FA		11/22/2013	35479	Retirement Claims Exam	N	SR16	13	R	X	1	\$43,812.00	1	\$37,464.00	
BUF141FA		1/2/2014	36371	Retirement Claims Exam	N	SR22	13	R	X	1	\$62,424.00	1	\$60,012.00	
BUF141FA		4/1/2014	39681	Office Assistant IV	N	SR10	3	R	X	1	\$32,460.00	1	\$31,212.00	
BUF141FA		11/1/2013	112329	Information Technol Spc	N	SR24	13	R	X	1	\$78,994.00	1	\$78,996.00	
BUF141FA		3/3/2014	113171	Retirement Claims Exam	N	SR16	13	R	X	1	\$43,812.00	1	\$37,464.00	
BUF141FA		7/16/2014	113175	Retirement Claims Exam	N	SR16	13	R	X	1	\$51,300.00	1	\$37,464.00	
BUF141FA		5/16/2014	113176	Retirement Claims Exam	N	SR16	13	R	X	1	\$49,308.00	1	\$42,168.00	
BUF141FA		11/1/2013	113312	Retirement Claims Exam	N	SR16	13	R	X	1	\$37,464.00	1	\$37,464.00	
BUF141FA		11/1/2013	113316	Retirement Claims Exam	N	SR16	13	R	X	1	\$43,812.00	1	\$37,464.00	
BUF141FA		6/16/2014	113317	Retirement Claims Exam	N	SR24	23	R	X	1	\$55,480.00	1	\$53,364.00	
BUF141FA		10/1/2013	116328	Investment Specialist	N	SR24	13	R	X	1	\$70,188.00	1	\$70,188.00	
BUF141FA		8/13/2014	116676	Information Technol Spc	N	SR22	13	R	X	1	\$47,400.00	1	\$47,400.00	

Department of Budget and Finance
Positions Filled from July 1, 2013 to November 30, 2014

Table 15

Prog ID	Sub-Org	Effective Date	Position	Position Title	Exempt	SR Level	BU Code	T/P	MOF	Budgeted	Budgeted	Actual	Occupied by 89 Day Hire (Y/N)	
		Position Filled	Number		(Y/N)					FTE	Salary	FTE		Actual Salary
BUF141FA		4/1/2014	116678	Retirement Claims Exam	N	SR16	13	R	X	1	\$43,812.00	1	\$37,464.00	
BUF141FA		10/1/2013	116680	Investment Specialist	N	SR24	13	R	X	1	\$78,996.00	1	\$78,996.00	
BUF141FA		6/2/2014	116681	Office Assistant III	N	SR08	3	R	X	1	\$26,701.00	1	\$25,668.00	
BUF141FA		7/1/2013	116684	Secretary III	N	SR16	63	R	X	1	\$48,024.00	1	\$46,176.00	
BUF141FA		9/16/2013	118190	Retirement Claims Exam	N	SR22	13	R	X	1	\$53,364.00	1	\$49,308.00	
BUF141FA		5/19/2014	118201	Information Technol Spc	N	SR22	13	R	X	1	\$51,300.00	1	\$51,300.00	
BUF141FA		12/2/2013	120772	Accountant IV	N	SR22	13	R	X	1	\$47,400.00	1	\$47,400.00	
BUF141FA		3/3/2014	121072	Investment Officer(Illiq F	Y	SRNA	73	R	T	1	\$105,000.00	1	\$105,000.00	
BUF141FA		3/3/2014	121073	Investment Officer (Liq F	Y	SRNA	73	R	T	1	\$115,008.00	1	\$115,008.00	
BUF141FA		3/3/2014	121116	Investment Officer (Risk	Y	SRNA	73	R	X	1	\$130,008.00	1	\$130,008.00	
BUF143EU		7/8/2014	13067	Account Clerk IV	N	SR13	63	R	T	1	\$35,064.00	1	\$32,468.80	
BUF143EU		9/8/2014	14960	Account Clerk III	N	SR11	3	R	T	1	\$28,828.00	1	\$29,988.00	
BUF143EU		10/28/2014	15707	Accountant V	N	SR24	73	R	T	1	\$53,372.00	1	\$53,372.80	
BUF143EU		3/24/2014	23885	Outreach & Training Spe	Y	SRNA	13	R	T	1	\$55,488.00	1	\$55,488.00	
BUF143EU		8/20/2013	23885	Outreach & Training Spe	Y	SRNA	13	R	T	1	\$55,488.00	1	\$47,400.00	
BUF143EU		8/19/2013	27886	Enrollment Technician	Y	SRNA	3	R	T	1	\$27,756.00	1	\$27,756.00	
BUF143EU		10/3/2013	31592	Enrollment Technician	Y	SRNA	3	R	T	1	\$28,872.00	1	\$27,756.00	
BUF143EU		2/18/2014	43753	Office Assistant IV	N	SR10	3	R	T	1	\$28,872.00	1	\$27,756.00	
BUF143EU		2/1/2014	112874	Health Ben Trust Fund A	Y	SRNA	93	R	T	1	\$120,000.00	1	\$120,000.00	
BUF143EU		3/6/2014	113038	Health Benefits TF Asst	Y	SRNA	93	R	T	1	\$108,000.00	1	\$108,000.00	
BUF143EU		1/2/2014	113043	EUTF Financial Mgt Offic	Y	SRNA	13	R	T	1	\$75,912.00	1	\$82,140.00	
BUF143EU		3/17/2014	113177	EUTF Info Systems Chief	Y	SRNA	13	R	T	1	\$70,188.00	1	\$70,188.00	
BUF143EU		2/18/2014	116355	EUTF Customer Svc Rep	Y	SRNA	3	R	T	1	\$28,872.00	1	\$27,756.00	
BUF143EU		10/1/2013	116356	EUTF Customer Svc Rep	Y	SRNA	3	R	T	1	\$27,756.00	1	\$27,756.00	
BUF143EU		10/20/2014	116356	EUTF Customer Svc Rep	Y	SRNA	3	R	T	1	\$27,756.00	1	\$28,872.00	
BUF143EU		4/1/2014	116357	Member Services Clerk	Y	SRNA	3	R	T	1	\$26,700.00	1	\$25,668.00	
BUF143EU		6/2/2014	116737	EUTF Customer Svc Rep	Y	SRNA	3	R	T	1	\$28,872.00	1	\$27,756.00	
BUF143EU		3/20/2014	116737	EUTF Customer Svc Rep	Y	SRNA	3	R	T	1	\$28,872.00	1	\$27,756.00	

Department of Budget and Finance
Positions Filled from July 1, 2013 to November 30, 2014

Table 15

Prog ID	Sub-Org	Effective Date	Position	Position Title	Exempt	SR Level	BU Code	T/P	MOF	Budgeted	Budgeted	Actual	Actual Salary	Occupied
		Position Filled	Number		(Y/N)					FTE	Salary	FTE		by 89 Day Hire (Y/N)
BUF143EU		1/2/2014	117599	EUTF Systems Superviso	Y	SRNA	13	R	T	1	\$53,364.00	1	\$53,364.00	
BUF143EU		1/27/2014	118999	Enrollment Technician	Y	SRNA	3	R	T	1	\$27,756.00	1	\$27,756.00	
BUF143EU		9/23/2013	118999	Enrollment Technician	Y	SRNA	3	R	T	1	\$27,756.00	1	\$27,756.00	
BUF143EU		3/24/2014	119002	EUTF Systems Specialist	Y	SRNA	13	R	T	1	\$47,400.00	1	\$47,400.00	
BUF143EU		3/24/2014	119003	EUTF Systems Specialist	Y	SRNA	13	R	T	1	\$47,400.00	1	\$47,400.00	
BUF143EU		1/2/2014	120119	Enrollment Technician	Y	SRNA	3	R	T	1	\$27,756.00	1	\$27,756.00	
BUF143EU		10/29/2014	120119	Enrollment Technician	Y	SRNA	3	R	T	1	\$27,756.00	1	\$28,872.00	
BUF143EU		2/18/2014	120121	Enrollment Technician	Y	SRNA	3	R	T	1	\$28,872.00	1	\$27,756.00	
BUF143EU		1/2/2014	120122	Enrollment Technician	Y	SRNA	3	R	T	1	\$28,872.00	1	\$27,756.00	
BUF143EU		6/12/2014	120123	EUTF Applications Speci	Y	SRNA	13	R	T	1	\$51,300.00	1	\$51,300.00	
BUF143EU		6/5/2014	120124	EUTF Applications Speci	Y	SRNA	13	R	T	1	\$55,488.00	1	\$55,488.00	
BUF143EU		3/4/2014	120193	Member Services Specia	Y	SRNA	13	R	T	1	\$37,464.00	1	\$37,464.00	
BUF143EU		6/2/2014	120317	Sr Health Benefits Analy	Y	SRNA	13	R	T	1	\$33,720.00	1	\$51,300.00	
BUF143EU		12/26/2013	120340	Outreach & Training Spe	Y	SRNA	73	R	T	1	\$47,403.00	1	\$47,403.20	
BUF143EU		8/19/2014	120340	Outreach & Training Spe	Y	SRNA	73	R	T	1	\$47,403.00	1	\$47,403.20	
BUF143EU		10/9/2013	121033	EUTF Program Specialist	Y	SRNA	13	R	T	1	\$53,364.00	1	\$53,364.00	
BUF143EU		6/25/2014	121114	EUTF Applications Speci	Y	SRNA	13	R	T	1	\$51,300.00	1	\$51,300.00	
BUF143EU		6/23/2014	121119	EUTF Applications Super	Y	SRNA	13	R	T	1	\$57,720.00	1	\$57,720.00	
BUF143EU		9/23/2014	121420	EUTF Accountant	Y	SRNA	13	R	T	1	\$45,576.00	1	\$43,812.00	
BUF143EU		10/1/2014	121456	EUTF Account Clerk	Y	SRNA	3	R	T	1	\$32,460.00	1	\$32,460.00	
BUF151HA		8/29/2013	100534	Deputy Public Defender	Y	SRNA	73	R	A	1	\$67,884.00	1	\$67,884.00	
BUF151HA		8/22/2014	100546	Deputy Public Defender	Y	SRNA	73	R	A	1	\$81,420.00	1	\$81,420.00	
BUF151HA		1/16/2014	100553	Deputy Public Defender	Y	SRNA	73	R	A	1	\$81,420.00	1	\$81,420.00	
BUF151HA		8/1/2013	100559	Legal Stenographer I	Y	SRNA	3	R	A	1	\$33,720.00	1	\$32,424.00	
BUF151HA		8/8/2013	100560	Deputy Public Defender	Y	SRNA	73	R	A	1	\$93,168.00	1	\$93,168.00	
BUF151HA		10/21/2013	100566	PD Office Assistant		SRNA	3	R	A	1	\$25,667.00	1	\$25,668.00	
BUF151HA		10/13/2014	100566	PD Office Assistant		SRNA	3	R	A	1	\$25,667.00	1	\$26,700.00	
BUF151HA		7/22/2013	100586	Public Defender Clerk		SRNA	3	R	A	0.5	\$26,700.00	0.5	\$25,668.00	

Department of Budget and Finance
Positions Filled from July 1, 2013 to November 30, 2014

Table 15

Prog ID	Sub-Org	Effective Date	Position	Position Title	Exempt	SR Level	BU Code	T/P	MOF	Budgeted	Budgeted	Actual	Actual Salary	Occupied
		Position Filled	Number		(Y/N)					FTE	Salary	FTE		by 89 Day Hire (Y/N)
BUF151HA		7/8/2013	100697	Deputy Public Defender	Y	SRNA	73	R	A	1	\$81,420.00	1	\$81,420.00	
BUF151HA		8/30/2013	100884	Deputy Public Defender	Y	SRNA	73	R	A	1	\$59,352.00	1	\$59,352.00	
BUF151HA		3/3/2014	100884	Deputy Public Defender	Y	SRNA	73	R	A	1	\$59,352.00	1	\$59,352.00	
BUF151HA		8/22/2014	100884	Deputy Public Defender	Y	SRNA	73	R	A	1	\$59,352.00	1	\$59,352.00	
BUF151HA		2/18/2014	100949	Public Defender Clerk Typist		SRNA	3	R	A	1	\$28,872.00	1	\$27,756.00	
BUF151HA		8/19/2014	101084	Deputy Public Defender	Y	SRNA	73	R	A	1	\$99,600.00	1	\$93,168.00	
BUF151HA		9/16/2014	101086	Deputy Public Defender	Y	SRNA	73	R	A	1	\$67,884.00	1	\$67,884.00	
BUF151HA		8/8/2013	101088	Deputy Public Defender	Y	SRNA	93	R	A	1	\$106,536.00	1	\$106,536.00	
BUF151HA		10/1/2013	101090	Deputy Public Defender	Y	SRNA	73	R	A	1	\$81,420.00	1	\$81,420.00	
BUF151HA		10/1/2013	101091	Clerk Typist III	Y	SRNA	3	R	A	1	\$28,872.00	1	\$27,756.00	
BUF151HA		3/3/2014	101209	Deputy Public Defender	Y	SRNA	73	T	A	1	\$67,884.00	1	\$67,884.00	
BUF151HA		5/1/2014	101211	Deputy Public Defender	Y	SRNA	73	T	A	1	\$67,884.00	1	\$67,884.00	
BUF151HA		10/1/2013	101243	Deputy Public Defender	Y	SRNA	73	T	A	1	\$59,352.00	1	\$59,352.00	
BUF151HA		9/16/2014	101243	Deputy Public Defender	Y	SRNA	73	T	A	1	\$59,352.00	1	\$59,352.00	
BUF151HA		8/6/2014	101243	Deputy Public Defender	Y	SRNA	73	T	A	1	\$59,352.00	1	\$59,352.00	
BUF151HA		8/22/2014	101264	Deputy Public Defender	Y	SRNA	73	T	A	1	\$67,884.00	1	\$67,884.00	
BUF151HA		12/23/2013	101271	Deputy Public Defender	Y	SRNA	73	T	A	1	\$67,884.00	1	\$67,884.00	
BUF151HA		8/19/2013	101281	Deputy Public Defender	Y	SRNA	73	T	A	1	\$81,420.00	1	\$81,420.00	
BUF151HA		7/16/2013	101287	Deputy Public Defender	Y	SRNA	73	T	A	1	\$93,168.00	1	\$93,168.00	
BUF151HA		8/19/2014	101602	Deputy Public Defender	Y	SRNA	73	R	A	1	\$81,420.00	1	\$81,420.00	
BUF151HA		10/1/2013	101671	Deputy Public Defender	Y	SRNA	73	T	A	1	\$67,884.00	1	\$67,884.00	
BUF151HA		7/16/2013	101672	Deputy Public Defender	Y	SRNA	73	R	A	1	\$81,420.00	1	\$81,420.00	
BUF151HA		9/16/2014	101679	Deputy Public Defender	Y	SRNA	73	T	A	1	\$93,168.00	1	\$93,168.00	
BUF151HA		8/19/2013	101680	Deputy Public Defender	Y	SRNA	73	R	A	1	\$93,168.00	1	\$93,168.00	
BUF151HA		2/18/2014	101700	Clerk III	Y	SRNA	3	R	A	1	\$26,700.00	1	\$25,668.00	
BUF151HA		8/6/2014	101992	Deputy Public Defender	Y	SRNA	73	T	A	1	\$67,884.00	1	\$67,884.00	
BUF151HA		9/16/2014	101994	Deputy Public Defender	Y	SRNA	73	T	A	1	\$81,420.00	1	\$81,420.00	

Department of Budget and Finance
Positions Filled from July 1, 2013 to November 30, 2014

Table 15

Prog ID	Sub-Org	Effective Date	Position	Position Title	Exempt	SR Level	BU Code	T/P	MOF	Budgeted	Budgeted	Actual	Actual Salary	Occupied
		Position Filled	Number		(Y/N)					FTE	Salary	FTE		Hire (Y/N)
BUF151HA		7/8/2013	101995	Deputy Public Defender	Y	SRNA	73	T	A	1	\$67,884.00	1	\$67,884.00	
BUF151HA		7/16/2014	101995	Deputy Public Defender	Y	SRNA	73	T	A	1	\$67,884.00	1	\$67,884.00	
BUF151HA		7/8/2013	101997	Deputy Public Defender	Y	SRNA	73	T	A	1	\$67,884.00	1	\$67,884.00	
BUF151HA		8/8/2013	101998	Deputy Public Defender	Y	SRNA	73	T	A	1	\$67,884.00	1	\$67,884.00	
BUF151HA		10/16/2013	101999	Deputy Public Defender	Y	SRNA	73	T	A	1	\$93,168.00	1	\$93,168.00	
BUF151HA		7/16/2014	101999	Deputy Public Defender	Y	SRNA	73	T	A	1	\$93,168.00	1	\$93,168.00	
BUF151HA		12/16/2013	102109	Deputy Public Defender	Y	SRNA	73	T	A	1	\$67,884.00	1	\$67,884.00	
BUF151HA		8/19/2013	102277	Deputy Public Defender	Y	SRNA	73	R	A	1	\$67,884.00	1	\$67,884.00	
BUF151HA		8/21/2013	102278	Deputy Public Defender	Y	SRNA	73	T	A	1	\$59,352.00	1	\$59,352.00	
BUF151HA		12/23/2013	102278	Deputy Public Defender	Y	SRNA	73	T	A	1	\$59,352.00	1	\$59,352.00	
BUF151HA		8/19/2014	102278	Deputy Public Defender	Y	SRNA	73	T	A	1	\$59,352.00	1	\$59,352.00	
BUF151HA		2/18/2014	102281	PD Legal Office Assistant		SRNA	3	R	A	1	\$39,492.00	1	\$37,968.00	
BUF151HA		1/16/2014	102441	Deputy Public Defender	Y	SRNA	73	R	A	1	\$67,884.00	1	\$67,884.00	
BUF151HA		8/19/2014	102673	Deputy Public Defender	Y	SRNA	73	R	A	1	\$67,884.00	1	\$67,884.00	
BUF151HA		7/16/2014	102674	Deputy Public Defender	Y	SRNA	73	R	A	1	\$81,420.00	1	\$81,420.00	
BUF151HA		8/8/2013	104367	Deputy Public Defender	Y	SRNA	73	R	A	1	\$81,420.00	1	\$81,420.00	
BUF151HA		3/3/2014	107819	Deputy Public Defender	Y	SRNA	73	T	A	1	\$81,420.00	1	\$81,420.00	
BUF151HA		12/16/2013	117523	Deputy Public Defender	Y	SRNA	73	R	A	1	\$81,420.00	1	\$81,420.00	
BUF151HA		7/16/2014	118295	Deputy Public Defender	Y	SRNA	93	R	A	1	\$106,536.00	1	\$106,536.00	
BUF151HA		10/16/2013	119107	Deputy Public Defender	Y	SRNA	73	R	A	1	\$81,420.00	1	\$81,420.00	
BUF901MA		6/2/2014	29556	Office Assistant IV	N	SR10	3	R	B	1	\$28,872.00	1	\$27,756.00	
BUF901MA		6/2/2014	34164	Engineer V	N	SR26	13	R	B	1	\$64,920.00	1	\$64,920.00	
BUF901MA		7/16/2014	36924	Office Assistant III	N	SR08	3	R	B	1	\$26,700.00	1	\$26,700.00	
BUF901MA		9/18/2014	42785	Secretary III	N	SR16	63	R	B	1	\$51,924.00	1	\$41,064.00	
BUF901MA		9/3/2013	100542	PUC Attorney		SRNA	73	R	B	1	\$108,096.00	1	\$108,096.00	
BUF901MA		7/16/2013	102100	Research Asst (PUC)		SRNA	13	R	B	1	\$64,920.00	1	\$64,920.00	
BUF901MA		1/3/2014	102678	Puc Attorney		SRNA	73	R	B	1	\$68,424.00	1	\$68,424.00	
BUF901MA		1/2/2014	102679	Puc Attorney		SRNA	73	R	B	1	\$68,424.00	1	\$68,424.00	

Department of Budget and Finance
Positions Filled from July 1, 2013 to November 30, 2014

Table 15

<u>Prog ID</u>	<u>Sub-Org</u>	<u>Effective Date</u> <u>Position Filled</u>	<u>Position</u> <u>Number</u>	<u>Position Title</u>	<u>Exempt</u> <u>(Y/N)</u>	<u>SR Level</u>	<u>BU Code</u>	<u>T/P</u>	<u>MOF</u>	<u>Budgeted</u> <u>FTE</u>	<u>Budgeted</u> <u>Salary</u>	<u>Actual</u> <u>FTE</u>	<u>Actual Salary</u>	<u>Occupied</u> <u>by 89 Day</u> <u>Hire (Y/N)</u>
BUF901MA		8/19/2013	117633	Research Assistant (PUC)		SRNA	13	R	B	1	\$64,920.00	1	\$64,920.00	
BUF901MA		10/22/2013	117634	PUC Attorney (Gas Cap)		SRNA	73	R	B	1	\$68,424.00	1	\$68,424.00	
BUF901MA		2/26/2014	118031	Research Assistant		SRNA	13	R	B	1	\$64,920.00	1	\$64,920.00	
BUF901MA		8/12/2014	120768	Chief of Consumer Affrs&Compln		SRNA	13	R	B	1	\$61,524.00	1	\$64,992.00	
		Footnotes:												
		Budgeted FTE and Salary reflect figures shown on Table BJ-1 and BT-1 (run date 7/30/14) for FY 14-15												
		Actual Salary reflects regular salary only, i.e. excludes premium pay such as overtime, temporary assignment												

Department of Budget and Finance
 Unauthorized Positions as of November 30, 2014

Table 16

<u>Prog ID</u>	<u>Sub-Org</u>	<u>Date Established</u>	<u>Legal Authority</u>	<u>Position Number</u>	<u>Position Title</u>	<u>Exempt (Y/N)</u>	<u>SR Level</u>	<u>BU Code</u>	<u>T/P</u>	<u>MOF</u>	<u>FTE</u>	<u>Annual Salary</u>	<u>Filled (Y/N)</u>	<u>Occupied by 89 Day Hire (Y/N)</u>
None to report.														

Department of Budget and Finance
Overtime Expenditure Summary

Table 17

Prog ID	Sub-Org	Program Title	MOF	FY14 (actual)			FY15 (estimated)			FY16 (budgeted)			FY17 (budgeted)		
				Base Salary \$\$\$\$	Overtime \$\$\$\$	Overtime Percent	Base Salary \$\$\$\$	Overtime \$\$\$\$	Overtime Percent	Base Salary \$\$\$\$	Overtime \$\$\$\$	Overtime Percent	Base Salary \$\$\$\$	Overtime \$\$\$\$	Overtime Percent
BUF101	AA	Departmental Administration & Budget Division	A	\$ 1,156,894	\$ 19,634	1.7%	\$ 1,165,783	\$ 18,482	1.6%	\$ 1,165,783	\$ 18,482	1.6%	\$ 1,165,783	\$ 18,482	1.6%
BUF101	BA	Departmental Administration & Budget Division	A	\$ 6,838,387	\$ 48,512	0.7%	\$ 7,371,875	\$ 28,902	0.4%	\$ 7,371,875	\$ 28,902	0.4%	\$ 7,371,875	\$ 28,902	0.4%
BUF115	CA	Financial Administration	A	\$ 749,768	\$ 2,620	0.3%	\$ 782,268	\$ 742	0.1%	\$ 782,268	\$ 742	0.1%	\$ 782,268	\$ 742	0.1%
BUF115	CA	Financial Administration	T	\$ 458,585	\$ 2,857	0.6%	\$ 458,585	\$ -	0.0%	\$ 458,585	\$ -	0.0%	\$ 458,585	\$ -	0.0%
BUF141	FA	Employees' Retirement System	X	\$ 6,932,988	\$ 5,844	0.1%	\$ 7,579,033	\$ 36,000	0.5%	\$ 7,579,033	\$ 36,000	0.5%	\$ 7,579,033	\$ 36,000	0.5%
BUF143	EU	Hawaii Employer-Union Trust Fund	T	\$ 2,907,836	\$ 45,756	1.6%	\$ 3,164,939	\$ -	0.0%	\$ 3,164,939	\$ -	0.0%	\$ 3,164,939	\$ -	0.0%
BUF901	MA	Public Utilities Commission	B	\$ 4,900,849	\$ 154	0.0%	\$ 4,900,849	\$ -	0.0%	\$ 4,900,849	\$ -	0.0%	\$ 4,900,849	\$ -	0.0%

Overtime Position List

(Only for Positions the Sum of Overtime Paid and Value of Compensatory Time for which was at Least 10% of Base Pay)

Prog ID	Position No.	Bargaining Unit	Included in CB (Y/N)	Exempt (Y/N)	Temp or Perm (T/P)	MOF	Position Title	Salary Range Level	Base Annual Pay	Hours Exceeding Standard	FY 14							
											OT		Comp Time			Total OT/Comp		
											\$ Amount Paid	% of Base	Hours Earned	\$ Value of Hours Earned	% \$ Value of Base Salary	\$ Amount OT Paid + \$ Value Comp Hours Earned	% of Base	
None to report.												#DIV/0!		#DIV/0!	-	#DIV/0!		
												#DIV/0!		#DIV/0!	-	#DIV/0!		
												#DIV/0!		#DIV/0!	-	#DIV/0!		
												#DIV/0!		#DIV/0!	-	#DIV/0!		
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												#DIV/0!		#DIV/0!	-	#DIV/0!		
						GRAND TOTAL			-	-		-	#DIV/0!	-	-	#DIV/0!	-	#DIV/0!
						Totals by MOF	A		-	-		-	#DIV/0!	-	-	#DIV/0!	-	#DIV/0!
							B		-	-		-	#DIV/0!	-	-	#DIV/0!	-	#DIV/0!
							C		-	-		-	#DIV/0!	-	-	#DIV/0!	-	#DIV/0!
							N		-	-		-	#DIV/0!	-	-	#DIV/0!	-	#DIV/0!
							P		-	-		-	#DIV/0!	-	-	#DIV/0!	-	#DIV/0!
							R		-	-		-	#DIV/0!	-	-	#DIV/0!	-	#DIV/0!
							T		-	-		-	#DIV/0!	-	-	#DIV/0!	-	#DIV/0!
							U		-	-		-	#DIV/0!	-	-	#DIV/0!	-	#DIV/0!
							W		-	-		-	#DIV/0!	-	-	#DIV/0!	-	#DIV/0!
							X		-	-		-	#DIV/0!	-	-	#DIV/0!	-	#DIV/0!

Department of Budget and Finance
 Overpayments as of November 30, 2014

Table 19

<u>Name of Employee</u>	<u>Date of Over-payment</u>	<u>Gross Amount Overpaid</u>	<u>Amount Recovered</u>	<u>Balance</u>	<u>Category</u>				<u>Reason for Overpayment</u>	<u>Referred to Attorney General</u>
					<u>Employed Occurred > 2 Years</u>	<u>Employed Occurred < 2 Years</u>	<u>Not Employed Occurred > 2 Years</u>	<u>Not Employed Occurred < 2 Years</u>		
None to report.										

Prog ID	MOF	Frequency		Max Value	Outstanding Balance	Term of Contract			Organization	Category E/L/P/C/ G/S	Description	Explanation of How Contract is Monitored	POS Y/N
		Amount	(M/A/O)			Date Executed	From	To					
BUF 101/AA	A	\$ 400.00	M*			1/1/2012	1/1/2012	1/1/2017	Xerox Corporation	E	Copier lease	Admin and Fiscal staff reviews the monthly invoices from Xerox	N
BUF 101/AA	A	\$ 350.00	M*			1/1/2012	1/1/2012	1/1/2017	Xerox Corporation	E	Copier lease	Admin and Fiscal staff reviews the monthly invoices from Xerox	N
BUF101/AA	A	\$ 31,592.50	O	\$ 600.00	\$ 28,407.50	2/4/2013	2/4/2013	6/30/2013	The Segal Company (Western States), Inc.	S	Analysis and study of issues related to OPEB	On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract.	N
BUF101/AA	A	\$ -	O	\$ 90,000.00	\$ 90,000.00	5/1/2014	5/1/2014	8/31/2014	Pension Consulting Alliance, Inc.	S	ERS/EUTF Investment Consolidation Study	On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract.	N
BUF101/BA	A	\$ 34.28	M*			1/1/2012	1/1/2012	1/1/2017	Xerox Corporation	E	Copier lease	BPPM staff reviews the monthly invoices from Xerox	N
BUF101/BA	A	\$ 750.00	M*			1/1/2012	1/1/2012	1/1/2017	Xerox Corporation	E	Copier lease	BPPM staff reviews the monthly invoices from Xerox	N

Note: additional information is being collected and will be submitted shortly

Department of Budget and Finance
Active Contracts as of December 1, 2014

Table 20

Prog ID	MOF	Amount	(M/A/O)	Max Value	Outstanding Balance	Date Executed	From	To	Organization	E/L/P/C/ G/S	Description	How Contract is Monitored	POS Y/N
BUF101/BA	A	\$ 53,750	O	\$ 53,850.00	\$ 100.00	7/1/2008	7/1/2008	Until services completed	Maximus Consulting Services	S	Statewide Cost Allocation Plan FY10.	On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract.	N
BUF101/BA	A	\$ 38,000	O	\$ 53,850.00	\$ 15,850.00	8/19/2009	8/19/2009	Until services completed	Maximus Consulting Services	S	Statewide Cost Allocation Plan FY11. Supplemental No. 2	On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract.	N
BUF101/BA	A	\$ 38,000	O	\$ 53,850.00	\$ 100.00	3/30/2011	3/30/2011	Until services completed	Maximus Consulting Services	S	Statewide Cost Allocation Plan FY12.	On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract.	N
BUF101/BA	A	\$ 27,000	O	\$ 53,850.00	\$ 15,850.00	2/1/2012	2/1/2012	Until services completed	Maximus Consulting Services	S	Statewide Cost Allocation Plan FY13. Supplemental No. 5	On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract.	N
BUF101/BA	A	\$ 45,840	O	\$ 50,120.00	\$ 4,280.00	6/24/2013	6/24/2013	Until services completed	Maximus Consulting Services	S	Statewide Cost Allocation Plan FY14	On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract.	N

Department of Budget and Finance
Active Contracts as of December 1, 2014

Table 20

Prog ID	MOF	Amount	(M/A/O)	Max Value	Outstanding Balance	Date Executed	From	To	Organization	E/L/P/C/ G/S	Description	How Contract is Monitored	POS Y/N
BUF101/BA	A	\$ -	O	\$ 50,120.00	\$ 50,120.00	6/24/2013	6/24/2013	Until services completed	Maximus Consulting Services	S	Statewide Cost Allocation Plan FY15. Supplemental No. 1	On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract.	N
BUF115	A	\$ 375	M*			1/1/2012	1/1/2012	1/1/2017	Xerox Corporation	E	Copier lease - Treasury Division	FAD staff reviews the monthly invoices from Xerox	N
BUF115	A	\$ 450	M*			1/1/2012	1/1/2012	1/1/2017	Xerox Corporation	E	Copier lease - Administration	FAD staff reviews the monthly invoices from Xerox	N
BUF115	A	\$ 5,000	O	\$ 25,000.00	\$ 20,000.00	11/3/2008	11/3/2008	12/31/2010	BLX Group LLC	S	Bond Arbitrage Rebate Calculations Opt to extend supplemental contract No. 1	On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract.	N
BUF115	A	\$ -	O	\$ 15,000.00	\$ 15,000.00	10/27/2010	10/27/2010	12/31/2011	BLX Group LLC	S	Bond Arbitrage Rebate Calculations Opt to extend supplemental contract No. 2	On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract.	N
BUF115	A	\$ -	O	\$ 15,000.00	\$ 15,000.00	11/9/2011	11/9/2011	12/31/2012	BLX Group LLC	S	Bond Arbitrage Rebate Calculations Opt to extend supplemental contract No. 3	On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract.	N

Department of Budget and Finance
Active Contracts as of December 1, 2014

Table 20

Prog ID	MOF	Amount	(M/A/O)	Max Value	Outstanding Balance	Date Executed	From	To	Organization	E/L/P/C/ G/S	Description	How Contract is Monitored	POS Y/N
BUF115	A	\$ 4,000	O	\$ 34,000.00	\$ 30,000.00	12/7/2012	12/7/2012	12/31/2014	BLX Group LLC	S	Bond Arbitrage Rebate Calculations	On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract.	N
BUF115	A	\$ 29,998.95	O	\$ 32,000.00	\$ 2,001.05	8/2/2011	8/2/2011	6/30/2012	Kutak Rock LLP	S	Public Finance General Advice Counsel FY12	On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract.	N
BUF115	A	\$ 66,410	O	\$ 93,000.00	\$ 26,590.50	7/1/2012	7/1/2012	6/30/2014	Kutak Rock LLP	S	Public Finance General Advice Counsel FY13	On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract.	N
BUF 115	A	\$ -	O	\$ 5,400.00	\$ 5,400.00	6/30/2014	6/30/2014	6/30/2015	Public Financial Management, Inc.	S	Independent Registered Municipal Advisor (IRMA)	On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract.	N
BUF 115	A	\$ 1,430	A	\$ 70,000.00	\$ 68,570.00	8/13/2014	8/13/2014	6/30/2015	Kutak Rock LLP	S	Public Finance General Advice Counsel FY15	On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract.	N

Department of Budget and Finance
Active Contracts as of December 1, 2014

Table 20

Prog ID	MOF	Amount	(M/A/O)	Max Value	Outstanding Balance	Date Executed	From	To	Organization	E/L/P/C/ G/S	Description	How Contract is Monitored	POS Y/N
BUF 115	A	\$ 37,235	A	\$ 79,470.00	\$ 42,235.00	7/28/2014	7/28/2014	7/31/2015	PFM Asset Management LLC	S	Consultant services for review of Treasury Division cash management operations.	On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract.	N
BUF 115	T	\$ 20,000	A	\$ 90,000.00	\$ 70,000.00	8/1/2013	8/1/2013	12/31/2014	Wagers & Associates, Inc.	S	Integrated Unclaimed Property Management System	On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract.	N
BUF 143	T	\$ -	A	\$ 1,104,500.00	\$ 1,104,500.00	3/31/2008	3/31/2008	Upon completion of work	Vitech Systems Group, Inc.	S	Computer system programming/maintenance for the EUTF Benefits Administration System.	Weekly/on-going work reviewed by EUTF staff	N
BUF 901	B	\$ 101,631	O	\$ 129,510.00	\$ 27,878.90	12/1/2010	12/1/2010	9/30/2013	James A. Flanagan dba James Flanagan Associates.	S	Implementation of an Energy Efficiency Portfolio Standard for the State of Hawaii	On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract.	N
BUF 901	B	\$ 143,016	O	\$ 244,000.00	\$ 100,984.01	6/30/2011	6/30/2011	6/29/2013	Boston Pacific Company, Inc.	S	Consultant services as an Independent observer to oversee the competitive bidding process of the HECO, MECO, as available and cable RFPs.	On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract.	N
BUF 901	B	\$ -	O	\$ 228,011.00	\$ 228,011.00	6/30/2011	6/30/2011	6/29/2013	Boston Pacific Company, Inc.	S	Consultant services as an Independent observer to oversee the competitive bidding process of the HECO, MECO, as available and cable RFPs.	On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract.	N

Department of Budget and Finance
Active Contracts as of December 1, 2014

Table 20

Prog ID	MOF	Amount	(M/A/O)	Max Value	Outstanding Balance	Date Executed	From	To	Organization	E/L/P/C/ G/S	Description	How Contract is Monitored	POS Y/N
BUF 901	B	\$ 22,938	O	\$ 91,600.00	\$ 68,662.25	3/1/2013	3/1/2013	3/1/2015	Power Advisors, LLC	S	Consultant services for the implementation of Electric Reliability Standards and Related Electric Reliability Oversight Processes Developed in Relation to the Hawaii Reliability Standards Working Group and Act 166, SLH 2012.	On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract.	N
BUF 901	B	\$ 149,973	O	\$ 165,141.00	\$ 15,168.25	11/28/2012	11/28/2012	11/27/2014	Boston Pacific Company, Inc.	S	Consultant services as an Independent observer to oversee the competitive bidding process of the HECO, MECO, as available and cable RFPs.	On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract.	N
BUF 901	B	\$ 296,831	O	\$ 334,425.00	\$ 37,593.91	2/20/2013	2/20/2013	6/30/2014	Enernoc, Inc.	S	Services as an Energy Efficiency Potential Contractor to implement HRS Sec 269-96 and evaluate the energy efficiency potential in the State of Hawaii	On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract.	N
BUF 901	B	\$ 270,865	O	\$ 336,000.00	\$ 65,135.00	7/1/2013	7/1/2013	6/30/2015	The Dayhuff Group	S	To provide system maintenance services for the PUC's Docket Management System	On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract.	N
BUF 901	B	\$ 38,000	O	\$ 228,000.00	\$ 190,000.00	7/1/2011	7/1/2011	6/30/2016	One Call Concepts, Inc.	S	Consultant services to maintain the Hawaii One Call Center. Supplemental No. 1	On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract.	N

Prog ID	MOF	Amount	(M/A/O)	Max Value	Outstanding Balance	Date Executed	From	To	Organization	E/L/P/C/ G/S	Description	How Contract is Monitored	POS Y/N
BUF 901	B	\$ 86,247	O	\$ 160,000.00	\$ 73,753.07	4/16/2012	4/16/2012	2/28/2015	James C. Freedman dba Haiku Design & Analysis	S	Consultant services to assist in proceeding relating to Decoupling for HECO Companies.	On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract.	N
BUF 901	B	\$ 42,926	O	\$ 88,270.00	\$ 45,344.14	12/28/2012	12/28/2012	12/28/2014	Energy Ally Consulting LLC	S	Consultant services to assist the PUC in assessment of program components for and the potential development of an On-Bill Financing Program, Supplemental No. 1	On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract.	N
BUF 901	B	\$ 10,720	O	\$ 65,000.00	\$ 54,280.31	9/15/2013	9/15/2013	12/31/2014	Munro Tulloch, Inc.	S	Consultant services for proceedings relating to HECO's Hawaii Electric Light Inc.'s and Maui Electric Company application concerning the HECO Companies.	On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract.	N
BUF 901	B	\$ 65,016	O	\$ 80,000.00	\$ 14,983.55	1/24/2014	1/24/2014	1/23/2015	Day Pitney LLP	S	Consultant services for specialized financing and regulatory matters related to the Hawaii On-Bill financing program and the Hawaii Green Energy Market Securitization program.	On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract.	N
BUF 901	B	\$ 84,835	O	\$ 249,750.00	\$ 164,915.00	1/31/2014	1/31/2014	1/31/2015	Public Financial Management, Inc.	S	Financial Advisor services to assist in reviewing Specialized financial matters related to Hawaii On-bill financing program and Hawaii Green Energy Market Securitization program.	On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract.	N

Department of Budget and Finance
Active Contracts as of December 1, 2014

Table 20

Prog ID	MOF	Amount	(M/A/O)	Max Value	Outstanding Balance	Date Executed	From	To	Organization	E/L/P/C/ G/S	Description	How Contract is Monitored	POS Y/N
BUF 901	B	\$ 12,365	O	\$ 60,000.00	\$ 47,634.92	4/7/2014	4/7/2014	10/6/2015	James C. Freedman dba Haiku Design & Analysis	S	Consultant services to assist in proceedings relating to decoupling for HECO Companies and Kauai Island Utility Cooperative.	On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract.	N
BUF 901	B	\$ 9,126	O	\$ 192,088.00	\$ 182,962.00	10/15/2013	10/15/2013	10/14/2015	Brendan J. Kirby	S	Consultant services relating to the System Improvement and Curtailment Reduction Plan, as initiated under Commission Docket No. 2011-0092. Supplemental No. 1	On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract.	N
BUF 901	B	\$ -	O	\$ 54,500.00	\$ 54,500.00	10/22/2014	10/22/2014	10/21/2015	Exeter Associates, Inc.	S	Consultant services for proceeding related to Hawaiian Electric Company Inc's 2014 Test Year Rate Case in Docket No. 2013-0373.	On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract.	N
BUF 901	B	\$ -	O	\$ 92,176.00	\$ 92,176.00	10/30/2014	10/30/2014	10/30/2015	Michael Sheehan dba Failte Group LLC	S	Consultant Services for proceedings related to Distributed Energy Resources and Interconnection of Distributed Generation.	On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract.	N
BUF 901	B	\$ -	O	\$ 142,235.00	\$ 142,235.00	11/28/2014	11/28/2014	11/28/2016	Boston Pacific Company, Inc.	S	Consultant services related to HELCO Plan to acquire 50 Megawatts fo Geothermal Energy Resource Capacity for Island fo Hawaii. Supplemental No. 1	On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract.	N
BUF 901	B	\$ 366.17	M**						Richard and Joan Toledo	L	Hilo Office lease	PUC staff reviews the monthly invoice.	N

Department of Budget and Finance
Active Contracts as of December 1, 2014

Table 20

Prog ID	MOF	Amount	(M/A/O)	Max Value	Outstanding Balance	Date Executed	From	To	Organization	E/L/P/C/ G/S	Description	How Contract is Monitored	POS Y/N
Notes:													
ERS and EUTF information are provided by the ERS and EUTF, respectively as their expenditure and encumbrance data are not available from DAGS.													
Monthly * - Monthly charges will vary based on actual copier usage. Amount listed above includes the base charge.													
Monthly ** - PUC's Hilo Office lease is currently on a month-to-month basis.													
O - based on completion of work per terms of the contract and receipt of invoices. Amounts paid above reflect total payments to contractor.													

Department of Budget and Finance
FY15 Appropriation Status

Table 21

Act/ Year	ProgID	Seq No.	Description	Comments	MOF	FY15 Appropriation			Amount used as of November 30			Comments
						Temp Pos.	Perm. Pos.	Amount	Temp Pos.	Perm. Pos.	Amount	
Act134/13	BUF101	90001	EXECUTIVE REQUEST: ADD (1) POSITION AND FUNDS.	LEGISLATURE CONCURS. DETAIL OF GOVERNOR'S REQUEST: (1) ACCOUNTANT III SR22C (#940010; FY14: 21,066; FY15: 42,132) SOFTWARE LICENSE (360) COMPUTER (FY14: 1,200)	A		1.00	42,492		1.00	16,895	Position #120917
Act134/13	BUF101	91001	EXECUTIVE REQUEST: ADD (1) POSITION AND FUNDS FOR CONTRACT REVIEW.	LEGISLATURE CONCURS. DETAIL OF GOVERNOR'S REQUEST: (1) CONTRACTS SPECIALIST SR22 (#940020; FY14: 22,788; FY15: 45,576) SOFTWARE LICENSE (360) COMPUTER (FY14: 1,200)	A		1.00	45,936		1.00	696	Position #120918
Act134/13	BUF101	93001	EXECUTIVE REQUEST: ADD FUNDS FOR BISHOP MUSEUM ANNUAL SUBSIDY.	LEGISLATURE DOES NOT CONCUR. REDUCES 19,000 IN FY14 AND FY15.	A		-	14,000		-		
Act134/13	BUF101	94900	EXECUTIVE REQUEST: ADD (10) TEMPORARY POSITIONS AND FUNDS FOR ENTERPRISE RESOURCE PROJECT SUPPORT.	LEGISLATURE DOES NOT CONCUR. REDUCES 450,000 IN FY14 AND 350,000 IN FY15. DETAIL OF GOVERNOR'S REQUEST: (10) TEMPORARY GENERAL PROFESSIONAL (#940120, #940130, #940140, #940150, #940160, #940170, #940180, #940190, #940200, #940210; 50,000 EACH) ENTERPRISE RESOURCE PROJECT DIFFERENTIALS (250,000)	A	10.00	-	400,000	1.00	-	4,375	
Act122/14	BUF101	103001	SUPPLEMENTAL REQUEST: ADD FUNDS FOR OVERTIME EXPENSES.	LEGISLATURE DOES NOT CONCUR. REDUCE \$20,000 FOR OVERTIME. DESIGNATE AS "NON-RECURRING." DIVISION PREVIOUSLY USED VACANCY SAVINGS. DETAIL OF ADJUSTED GOVERNOR'S REQUEST: OVERTIME (30,000) NON-RECURRING.	A		-	30,000		-	12,674	
Act134/13	BUF101	212001	GOVERNOR'S MESSAGE (2/12/13): ADD FUNDS FOR COLLECTIVE BARGAINING UNIT 10 EMPLOYEES.	LEGISLATURE CONCURS.	A		-	3,638,912		-		
Act134/13	BUF101	212001	GOVERNOR'S MESSAGE (2/12/13): ADD FUNDS FOR COLLECTIVE BARGAINING UNIT 10 EMPLOYEES.	LEGISLATURE CONCURS.	B		-	1,679,808		-		
Act134/13	BUF101	212002	GOVERNOR'S MESSAGE (2/12/13): ADD FUNDS FOR STATE OFFICERS AND EMPLOYEES EXCLUDED FROM COLLECTIVE BARGAINING.	LEGISLATURE CONCURS.	A		-	72,252		-		
Act134/13	BUF101	212002	GOVERNOR'S MESSAGE (2/12/13): ADD FUNDS FOR STATE OFFICERS AND EMPLOYEES EXCLUDED FROM COLLECTIVE BARGAINING.	LEGISLATURE CONCURS.	B		-	29,758		-		

Act/ Year	ProgID	Seq No.	Description	Comments	MOF	FY15 Appropriation			Amount used as of November 30			Comments
						Temp Pos.	Perm. Pos.	Amount	Temp Pos.	Perm. Pos.	Amount	
Act134/13	BUF101	212002	GOVERNOR'S MESSAGE (2/12/13): ADD FUNDS FOR STATE OFFICERS AND EMPLOYEES EXCLUDED FROM COLLECTIVE BARGAINING.	LEGISLATURE CONCURS.	U		-	7,372		-		
Act134/13	BUF101	327001	GOVERNOR'S MESSAGE (3/27/13): ADD FUNDS FOR SALARY COMMISSION ACTIONS.	LEGISLATURE CONCURS.	A		-	1,418,819		-		
Act134/13	BUF101	327001	GOVERNOR'S MESSAGE (3/27/13): ADD FUNDS FOR SALARY COMMISSION ACTIONS.	LEGISLATURE CONCURS.	B		-	383,127		-		
Act134/13	BUF101	327001	GOVERNOR'S MESSAGE (3/27/13): ADD FUNDS FOR SALARY COMMISSION ACTIONS.	LEGISLATURE CONCURS.	W		-	110,567		-		
Act122/14	BUF101	2100001	LEGISLATIVE ADJUSTMENT: ADD FUNDS FOR COLLECTIVE BARGAINING SUPPLEMENTAL AGREEMENTS FOR CHARTER SCHOOLS.	SEE EDN600 SEQ. NO. 103-001.	A		-	64,806		-		
Act122/14	BUF101	4000001	LEGISLATIVE ADJUSTMENT: ADD FUNDS AS A GRANT PURSUANT TO CHAPTER 42F, HAWAII REVISED STATUTES, TO POLYNESIAN VOYAGING SOCIETY.	NON-RECURRING.	A		-	500,000		-		
Act134/13	BUF115	90001	EXECUTIVE REQUEST: ADD (1) POSITION AND FUNDS FOR BOND COMPLIANCE.	LEGISLATURE CONCURS. DETAIL OF GOVERNOR'S REQUEST: (1) PUBLIC DEBT COMPLIANCE SPECIALIST SR24 (#940040; FY14: 32,500; FY15: 65,000) SOFTWARE LICENSE (360) COMPUTER (FY14: 1,200)	A		1.00	65,360		-		
Act122/14	BUF115	102001	SUPPLEMENTAL REQUEST: ADD FUNDS FOR PAYROLL SHORTFALL.	LEGISLATURE CONCURS. DETAIL OF GOVERNOR'S REQUEST: FUNDS USED TO COVER THE SALARY AND FRINGE BENEFITS OF ACCOUNTANT V #19043 POSITION. SEE BUF115 SEQ. NO. 10-001 AND 11-001.	U		-	6,000		1.00	-	Expenditures as of 11/30/2014 are less than the FY15 appropriation so the additional appropriation amount of \$6,000 has not been used.
Act134/13	BUF141	90001	EXECUTIVE REQUEST: ADD (3) POSITIONS AND FUNDS FOR INVESTMENT MANAGEMENT.	LEGISLATURE CONCURS. DETAIL OF GOVERNOR'S REQUEST: (3) INVESTMENT OFFICER (#940060, #940070, #940080; FY14: 50,000; FY15: 100,000 EACH) FRINGE BENEFITS (FY14: 21,020; FY15: 42,040) TELEPHONE FEE (FY14: 810; FY15: 1,620) COMPUTER (FY14: 3,600) TELEPHONE (FY14: 600) DESK AND CHAIR (FY14: 2,100)	X		3.00	427,740		3.00	145,840	Amount used is for position #121072, #121073 and #121116.

Act/ Year	ProgID	Seq No.	Description	Comments	MOF	FY15 Appropriation			Amount used as of November 30			Comments
						Temp Pos.	Perm. Pos.	Amount	Temp Pos.	Perm. Pos.	Amount	
Act134/13	BUF143	90001	EXECUTIVE REQUEST: ADD (3) POSITIONS AND FUNDS FOR STAFF SUPPORT.	LEGISLATURE CONCURS. DETAIL OF GOVERNOR'S REQUEST: (1) INFORMATION SYSTEM SPECIALIST (#940090; FY14: 22,788; FY15: 45,576) (1) PROGRAM SPECIALIST (#940100; FY14: 25,656; FY15: 51,312) (1) BENEFITS ADMINISTRATION SYSTEM PROGRAM SPECIALIST (#940110; FY14: 25,656; FY15: 51,312) FRINGE BENEFITS (FY14: 31,152; FY15: 62,303) TELEPHONE CHARGE (FY14: 810; FY15: 1,620) COMPUTER (FY14: 3,600) TELEPHONE (FY14: 600) DESK AND CHAIR (FY14: 2,100)	T		3.00	212,123		3.00	54,033	Amount used is for position #12114, #12119 and #121033.
Act134/13	BUF143	91001	EXECUTIVE REQUEST: ADD FUNDS FOR BENEFITS ADMINISTRATION SYSTEM.	LEGISLATURE CONCURS. DETAIL OF GOVERNOR'S REQUEST: SERVICES ON A FEE (FY14: 500,000; FY15: 300,000)	T		-	300,000		-		
Act134/13	BUF143	93001	EXECUTIVE REQUEST: ADD FUNDS FOR ACTUARIAL CONSULTANT.	LEGISLATURE CONCURS. DETAIL OF GOVERNOR'S REQUEST: SERVICES ON A FEE (50,000)	T		-	50,000		-		
Act134/13	BUF143	95001	EXECUTIVE REQUEST: ADD FUNDS FOR BENEFIT PLAN AND CLAIM PAYMENT AUDITS.	LEGISLATURE CONCURS. DETAIL OF GOVERNOR'S REQUEST: SERVICES ON A FEE (100,000)	T		-	100,000		-	90,000	
Act134/13	BUF143	96900	EXECUTIVE REQUEST: ADD FUNDS FOR TELEPHONE SYSTEM AND MAINTENANCE.	LEGISLATURE CONCURS. DETAIL OF GOVERNOR'S REQUEST: TELEPHONE SYSTEM (FY14: 97,500) MAINTENANCE (14,000)	T		-	14,000		-		
Act134/13	BUF143	97001	EXECUTIVE REQUEST: ADD FUNDS FOR CYBER RISK INSURANCE.	LEGISLATURE CONCURS.	T		-	30,000		-		
Act134/13	BUF143	98001	EXECUTIVE REQUEST: ADD FUNDS FOR ADDITIONAL OFFICE SPACE.	LEGISLATURE CONCURS. SPACE ADJACENT TO THE CURRENT EMPLOYER-UNION TRUST FUND OFFICE.	T		-	47,500		-		
Act122/14	BUF143	100001	SUPPLEMENTAL REQUEST: ADD (1) POSITION AND FUNDS FOR MEMBER SERVICES.	LEGISLATURE DOES NOT CONCUR. ADD \$14,436 FOR 12-MONTH SALARY AND \$6,069 FOR FRINGE BENEFITS. DETAIL OF ADJUSTED GOVERNOR'S REQUEST: (1) MEMBER SERVICES CLERK (#950060; 28,872) FRINGE BENEFITS (12,138) TELEPHONE ANNUAL LINE (540) PERSONAL COMPUTER (1,500) TELEPHONE (200) DESK/CHAIR (700) \$2,400 NON-RECURRING.	T		1.00	43,950		-	-	Amount for position #121541 is zero.

Act/ Year	ProgID	Seq No.	Description	Comments	MOF	FY15 Appropriation			Amount used as of November 30			Comments
						Temp Pos.	Perm. Pos.	Amount	Temp Pos.	Perm. Pos.	Amount	
Act122/14	BUF143	102001	SUPPLEMENTAL REQUEST: ADD (3) POSITIONS AND FUNDS FOR THE FINANCIAL SERVICES BRANCH.	LEGISLATURE DOES NOT CONCUR. REDUCE (1) ACCOUNT CLERK AND \$16,230 FOR SALARY, AND \$2,940 FOR (1) TELEPHONE ANNUAL LINE, (1) PERSONAL COMPUTER, (1) TELEPHONE, AND (1) DESK/CHAIR. ADD \$39,018 FOR 12-MONTH SALARY AND \$9,580 FOR FRINGE BENEFITS. DESIGNATE \$4,800 "NON-RECURRING." DETAIL OF ADJUSTED GOVERNOR'S REQUEST: (1) ACCOUNT CLERK (#950090; 32,460 EACH) (1) ACCOUNTANT (#950110; 45,576) FRINGE BENEFITS (32,806) (2) TELEPHONE ANNUAL LINE (540 EACH) (2) PERSONAL COMPUTER (1,500 EACH) (2) TELEPHONE (200 EACH) (2) DESK/CHAIR (700 EACH) \$4,800 NON-RECURRING.	T		2.00	116,722		2.00	34,713	Amount used is for position #121114 and #120769.
Act122/14	BUF143	104001	SUPPLEMENTAL REQUEST: ADD FUNDS FOR ENCRYPTION SOFTWARE AND MAINTENANCE FOR BENEFITS ADMINISTRATION.	LEGISLATURE CONCURS. DETAIL OF GOVERNOR'S REQUEST: ENCRYPTION SOFTWARE (73,000) MAINTENANCE SUPPORT (17,000) \$73,000 NON-RECURRING.	T		-	90,000		-		
Act122/14	BUF151	1000001	LEGISLATIVE ADJUSTMENT: ADD (2) POSITIONS AND FUNDS FOR LEGAL REPRESENTATION IN CRIMINAL CASES (SERIOUS FELONY CASES).	DETAIL OF LEGISLATIVE ADJUSTMENT: (2) DEPUTY PUBLIC DEFENDER III (40,710 EACH) 6-MONTH DELAY IN HIRE.	A		2.00	81,420		-	-	Amount used is zero for position #121524, #121523, #95013 and #95012.
Act134/13	BUF721	100001	EXECUTIVE REQUEST: ADD FUNDS FOR DEBT SERVICE FOR STATE PROGRAMS OTHER THAN DEPARTMENT OF EDUCATION AND UNIVERSITY OF HAWAII.	LEGISLATURE CONCURS. DETAIL OF GOVERNOR'S REQUEST: PRINCIPAL (FY14: 32,908,823; FY15: 24,494,891) INTEREST (FY14: 2,257,374; FY15: 13,048,739)	A		-	37,543,630		-	-	Expenditures as of 11/30/2014 are less than the FY15 appropriation so the additional appropriation amount of \$37,543,630 has not been used.
Act134/13	BUF725	100001	EXECUTIVE REQUEST: ADD FUNDS FOR DEBT SERVICE FOR DEPARTMENT OF EDUCATION.	LEGISLATURE CONCURS. DETAIL OF GOVERNOR'S REQUEST: PRINCIPLE (FY14: 28,378,835; FY15: 21,123,103) INTEREST (FY14: 1,946,639; FY15: 11,252,544)	A		-	32,375,647		-	-	Expenditures as of 11/30/2014 are less than the FY15 appropriation so the additional appropriation amount of \$32,375,647 has not been used.
Act134/13	BUF728	100001	EXECUTIVE REQUEST: ADD FUNDS FOR DEBT SERVICE FOR THE UNIVERSITY OF HAWAII.	LEGISLATURE CONCURS. DETAIL OF GOVERNOR'S REQUEST: PRINCIPLE (FY14: 10,502,969; FY15: 7,817,632) INTEREST (FY14: 720,448; FY15: 4,164,551)	A		-	11,982,183		-	-	Expenditures as of 11/30/2014 are less than the FY15 appropriation so the additional appropriation amount of \$11,982,183 has not been used.

Act/ Year	ProgID	Seq No.	Description	Comments	MOF	FY15 Appropriation			Amount used as of November 30			Comments
						Temp Pos.	Perm. Pos.	Amount	Temp Pos.	Perm. Pos.	Amount	
Act122/14	BUF741	90001	SUPPLEMENTAL REQUEST: ADD FUNDS FOR PENSION ACCUMULATION AND SOCIAL SECURITY/MEDICARE PAYMENTS IN FY14 AND FY15.	LEGISLATURE CONCURS. ADJUSTMENT BASED ON NEW PROJECTIONS AS OF 10/29/13. DETAIL OF GOVERNOR'S REQUEST: PENSION ACCUMULATION (FY14 12,726,315/FY15 12,672,703) SOCIAL SECURITY/MEDICARE (FY14 3,469,934/FY15 3,389,366)	A		-	16,062,069		-	-	Expenditures as of 11/30/2014 are less than the FY15 appropriation so the additional appropriation amount of \$16,062,069 has not been used.
Act134/13	BUF741	100001	EXECUTIVE REQUEST: ADD FUNDS FOR RETIREMENT BENEFITS PAYMENTS FOR THE STATE OTHER THAN DEPARTMENT OF EDUCATION AND UNIVERSITY OF HAWAII.	LEGISLATURE DOES NOT CONCUR. CHANGES MEANS OF FINANCING FOR 2,000,000 IN FY14 AND 4,000,000 IN FY15 TO INTERDEPARTMENTAL TRANSFER FUNDS. DETAIL OF GOVERNOR'S REQUEST: EMPLOYEES' RETIREMENT SYSTEM PAYMENTS - PENSION ACCUMULATION (FY14: -6,708,436; FY15: 2,661,488) ERS PAYMENTS - SOCIAL SECURITY/MEDICARE (FY14: 3,263,482; FY15: 4,869,818) ANTI-SPIKING PAYMENTS (6,000,000)	A		-	9,531,306		-	-	Expenditures as of 11/30/2014 are less than the FY15 appropriation so the additional appropriation amount of \$9,531,306 has not been used.
Act134/13	BUF741	100001	EXECUTIVE REQUEST: ADD FUNDS FOR RETIREMENT BENEFITS PAYMENTS FOR THE STATE OTHER THAN DEPARTMENT OF EDUCATION AND UNIVERSITY OF HAWAII.	LEGISLATURE DOES NOT CONCUR. CHANGES MEANS OF FINANCING FOR 2,000,000 IN FY14 AND 4,000,000 IN FY15 TO INTERDEPARTMENTAL TRANSFER FUNDS. DETAIL OF GOVERNOR'S REQUEST: EMPLOYEES' RETIREMENT SYSTEM PAYMENTS - PENSION ACCUMULATION (FY14: -6,708,436; FY15: 2,661,488) ERS PAYMENTS - SOCIAL SECURITY/MEDICARE (FY14: 3,263,482; FY15: 4,869,818) ANTI-SPIKING PAYMENTS (6,000,000)	U		-	4,000,000		-	-	
Act122/14	BUF745	90001	SUPPLEMENTAL REQUEST: ADD FUNDS FOR SOCIAL SECURITY/MEDICARE PAYMENT IN FY14 AND FY15.	LEGISLATURE CONCURS. ADJUSTMENT BASED ON NEW PROJECTIONS AS OF 10/29/13. DETAIL OF GOVERNOR'S REQUEST: SOCIAL SECURITY/MEDICARE (FY14 2,070,867/FY15 2,597,717)	A		-	2,597,717		-	-	Expenditures as of 11/30/2014 are less than the FY15 appropriation so the additional appropriation amount of \$2,597,717 has not been used.
Act134/13	BUF745	100001	EXECUTIVE REQUEST: ADD FUNDS FOR RETIREMENT BENEFIT PAYMENTS FOR DEPARTMENT OF EDUCATION.	LEGISLATURE CONCURS. DETAIL OF GOVERNOR'S REQUEST: EMPLOYEES' RETIREMENT SYSTEM PAYMENTS - PENSION ACCUMULATION (FY14: 9,106,555; FY15: 18,847,239) ERS PAYMENTS - SOCIAL SECURITY/MEDICARE (FY14: 5,031,661; FY15: 6,767,156)	A		-	25,614,395		-	-	Expenditures as of 11/30/2014 are less than the FY15 appropriation so the additional appropriation amount of \$25,614,395 has not been used.

Act/ Year	ProgID	Seq No.	Description	Comments	MOF	FY15 Appropriation			Amount used as of November 30			Comments
						Temp Pos.	Perm. Pos.	Amount	Temp Pos.	Perm. Pos.	Amount	
Act122/14	BUF748	91001	SUPPLEMENTAL REQUEST: ADD FUNDS FOR SOCIAL SECURITY/MEDICARE PAYMENTS FOR FY15.	LEGISLATURE CONCURS. ADJUSTMENT BASED ON NEW PROJECTIONS AS OF 10/29/13. DETAIL OF GOVERNOR'S REQUEST: SOCIAL SECURITY/MEDICARE (FY15 763,214)	A		-	763,214		-	-	Expenditures as of 11/30/2014 are less than the FY15 appropriation so the additional appropriation amount of \$763,214 has not been used.
Act134/13	BUF748	100001	EXECUTIVE REQUEST: ADD FUNDS FOR RETIREMENT BENEFITS PAYMENTS FOR UNIVERSITY OF HAWAII.	LEGISLATURE CONCURS. DETAIL OF GOVERNOR'S REQUEST: EMPLOYEES' RETIREMENT SYSTEM PAYMENTS - PENSION ACCUMULATION (FY14: 320,528; FY15: 9,291,300) ERS PAYMENTS - SOCIAL SECURITY/MEDICARE (FY14: 150,683; FY15: 2,727,753)	A		-	12,019,053		-	-	Expenditures as of 11/30/2014 are less than the FY15 appropriation so the additional appropriation amount of \$12,019,053 has not been used.
Act134/13	BUF761	100001	EXECUTIVE REQUEST: ADD FUNDS FOR HEALTH PREMIUM PAYMENTS FOR THE STATE OTHER THAN DEPARTMENT OF EDUCATION AND UNIVERSITY OF HAWAII.	LEGISLATURE CONCURS. DETAIL OF GOVERNOR'S REQUEST: ACTIVE EMPLOYEES (FY14: 10,079,838; FY15: 18,864,819) RETIREEES (FY14: -1,962,418; FY15: 8,865,597)	A		-	27,730,416		-	-	Expenditures as of 11/30/2014 are less than the FY15 appropriation so the additional appropriation amount of \$27,730,416 has not been used.
Act134/13	BUF761	101001	EXECUTIVE REQUEST: ADD FUNDS FOR OTHER POST EMPLOYMENT BENEFITS PRE-FUNDING.	LEGISLATURE DOES NOT CONCUR. ADDS 11,900,000 IN FY15. DETAIL OF GOVERNOR'S REQUEST: OTHER POST EMPLOYMENT BENEFITS PRE-FUNDING (FY14: 100,000,000; FY15: 105,500,000)	A		-	#####		-	29,350,000	
Act122/14	BUF761	221001	GOVERNOR'S MESSAGE (2/21/14): ADD FUNDS FOR ACTIVE HEALTH PREMIUM PAYMENTS FOR FY15.	LEGISLATURE CONCURS. DETAIL OF GOVERNOR'S REQUEST: ACTIVE PREMIUM PAYMENTS (FY15 2,915,947)	A		-	2,915,947		-	-	Expenditures as of 11/30/2014 are less than the FY15 appropriation so the additional appropriation amount of \$2,915,947 has not been used.
Act134/13	BUF765	100001	EXECUTIVE REQUEST: ADD FUNDS FOR HEALTH PREMIUM PAYMENTS FOR DEPARTMENT OF EDUCATION.	LEGISLATURE CONCURS. DETAIL OF GOVERNOR'S REQUEST: ACTIVE EMPLOYEES (FY14: 8,752,749; FY15: 18,266,826) RETIREEES (FY14: -2,220,836; FY15: 10,033,051)	A		-	28,299,877		-	-	Combined with 221001 below. Amount used reflects total paid. Unable to determine the amount used out of the additional \$28,299,877.
Act122/14	BUF765	221001	GOVERNOR'S MESSAGE (2/21/14): ADD FUNDS FOR ACTIVE HEALTH PREMIUM PAYMENTS FOR FY15.	LEGISLATURE CONCURS. DETAIL OF GOVERNOR'S REQUEST: ACTIVE PREMIUM PAYMENTS (FY15 1,510,515)	A		-	1,510,515		-	-	Combined with 100001 above. Amount used reflects total paid. Unable to determine the amount used out of the additional \$1,510,515.
Act122/14	BUF768	90001	SUPPLEMENTAL REQUEST: ADD FUNDS FOR ACTIVE AND RETIREE HEALTH PREMIUM PAYMENTS FOR FY14 AND FY15.	LEGISLATURE CONCURS. ADJUSTMENT BASED ON NEW PROJECTIONS AS OF 11/12/13. DETAIL OF GOVERNOR'S REQUEST: ACTIVE PREMIUM PAYMENTS (FY14 1,290,015/FY15 1,925,146)	A		-	1,925,416		-	34,685,728	Combined with 100001 below. Amount used reflects total paid. Unable to determine the amount used out of the additional \$1,925,416.

Act/ Year	ProgID	Seq No.	Description	Comments	MOF	FY15 Appropriation			Amount used as of November 30			Comments
						Temp Pos.	Perm. Pos.	Amount	Temp Pos.	Perm. Pos.	Amount	
Act134/13	BUF768	100001	EXECUTIVE REQUEST: ADD FUNDS FOR HEALTH PREMIUM PAYMENTS FOR UNIVERSITY OF HAWAII.	LEGISLATURE CONCURS. DETAIL OF GOVERNOR'S REQUEST: ACTIVE EMPLOYEES (FY14: 4,256,601; FY15: 7,879,867) RETIREEES (FY14: -759,946; FY15: 3,433,197)	A		-	11,313,064		-		Combined with 90001 above. Amount used reflects total paid. Unable to determine the amount used out of the additional \$11,313,064.
Act122/14	BUF768	221001	GOVERNOR'S MESSAGE (2/21/14): ADD FUNDS FOR ACTIVE HEALTH PREMIUM PAYMENTS FOR FY15.	LEGISLATURE CONCURS. DETAIL OF GOVERNOR'S REQUEST: ACTIVE PREMIUM PAYMENTS (FY15 1,049,547)	A		-	1,049,547		-		Combined with 90001 above. Amount used reflects total paid. Unable to determine the amount used out of the additional \$1,049,547.
Act122/14	BUF901	100001	SUPPLEMENTAL REQUEST: ADD FUNDS FOR DEPARTMENTAL ADMINISTRATIVE EXPENSES ASSESSMENT.	LEGISLATURE CONCURS. DETAIL OF GOVERNOR'S REQUEST: ADMINISTRATIVE EXPENSES ASSESSMENT (152,508)	B		-	152,508		-	149,391	Amount used reflects total paid. Unable to determine the amount used out of the additional \$152,508.

Department of Budget and Finance
 Capital Improvements Program (CIP) Requests

Table 22

<u>Prog ID</u>	<u>Prog ID</u> <u>Priority</u>	<u>Dept- Wide</u> <u>Priority</u>	<u>Senate</u> <u>District</u>	<u>Rep.</u> <u>District</u>	<u>Project Title</u>	<u>MOF</u>	<u>FY16 \$\$\$</u>	<u>FY17 \$\$\$</u>
BUF101	1	1			State Educational Facilities Improvement Fund (SEFI), Statewide	C \$	38,113,000	\$ -

Department of Budget and Finance
CIP Lapses

Table 23

<u>Prog ID</u>	<u>Act/Year of Appropriation</u>	<u>Project Title</u>	<u>MOF</u>	<u>Amount \$\$\$\$</u>	<u>Reason</u>
None to report.					

Department of Budget and Finance
Division Resources

Table 24

<u>Division</u>	<u>Associated Program IDs</u>
Departmental Administration and Budget Division	BUF101/AA
Budget Planning & Management Divison	BUF101/BA
Collective Bargaining Statewide	BUF102/CB
Financial Administration Division	BUF115/CA
Employees' Retirement System	BUF141/FA
Employer Union Trust Fund	BUF143/EU
Office of The Public Defender	BUF151/HA
Debt Service Payments (State)	BUF721/ST
Debt Service Payments (DOE)	BUF725/LE
Debt Service Payments (UH)	BUF728/HE
Retirement Benefits Payments (State)	BUF741/ST
Retirement Benefits Payments (DOE)	BUF745/LE
Retirement Benefits Payments (UH)	BUF748/HE
Health Premium Payments (State)	BUF761/ST
Health Premium Payments (DOE)	BUF765/LE
Health Premium Payments (UH)	BUF768/HE
Public Utilities Commission	BUF901/MA

Department of Budget and Finance
 Program ID Sub-Organizations

Table 25

<u>Program ID</u>	<u>Sub-Org Code</u>	<u>Name</u>	<u>Objective</u>
BUF101	AA	Departmental administration and budget division	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.
BUF102	CB	Collective bargaining statewide	To facilitate the allotment and disbursement of statewide collective bargaining appropriations.
BUF115	CA	Financial administration	To maximize the value, investment and use of state funds thorough proactive planning, the development of prudent statewide financial policies, the timely scheduling of state bond financing and the establishment of appropriate cash management contrals and procedures.
BUF141	FA	Employees Retirement System	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.

Department of Budget and Finance
 Program ID Sub-Organizations

Table 25

<u>Program ID</u>	<u>Sub-Org Code</u>	<u>Name</u>	<u>Objective</u>
BUF143	EU	Employer-Union Trust Fund	To administer health and life insurance benefits fro eligible active and retired state and county public employees and their dependents by: 1) providing quality service levels to employee-beneficiaries and their dependent-beneficiaries, and 2) complying with federal and state legal requirements.
BUF151	HA	Office of the Public Defender	To ensure that an individual is afforded equal protection of legal and civil rights and interest by providing equitable and prompt adjudication process.
BUF721	ST	Debt service payments - state	To maximize the value, investment and use of state funds thorough proactive planning, the development of prudent statewide financial policies, the timely scheduling of state bond financing and the establishment of appropriate cash management controls and procedures.
BUF725	LE	Debt service payments - DOE	To provide funds for debt service payments to support the Department of Education programs.
BUF728	HE	Debt service payments - UH	To provide funds for debt service payments to support the University of Hawaii Programs.
BUF741	ST	Retierment Benefits Payments - State	To prove employer contribution payments for employee retirement benefits and payments of the federally mandated social security and medicare payroll assessments in an effective and timely manner.

Department of Budget and Finance
 Program ID Sub-Organizations

Table 25

<u>Program ID</u>	<u>Sub-Org Code</u>	<u>Name</u>	<u>Objective</u>
BUF745	LE	Retierment Benefits Payments - DOE	To provide funds for retirement benefits to support the Department of Education.
BUF748	HE	Retierment Benefits Payments - UH	To provide funds for retirement benefits to support University of Hawaii Program
BUF761	ST	Health Premium Payments - State	To provide employer contribution payments for health premiums in an effective and timely manner.
BUF765	LE	Health Premium Payments - DOE	To provide funds for health premiums to support Department of Education programs.
BUF768	HE	Health Premium Payments - UH	To provide funds for health premiums to the University of Hawaii programs.
BUF901	MA	Public Utilities Commission	To ensure that the individual is provided with services meeting acceptable standards of quality, dependability, and safety by establishing and enforcing appropriate service standards.

Department of Budget and Finance
Organization Changes

Table 26

<u>Year of Change</u> FY15/FY16	<u>Page</u> Number	<u>Description of Change</u>
FY15	23	EUTF's Financial Services Branch
		1. Establishment of two (2) sections, Financial Management and Participant Accounting; ;
		2. Establishment of two (2) section heads to supervise the new sections
		3. Transfer PN 120537, EUTF Accountant, from under the direct supervision of PN 113043, Financial Management Officer and head of the Financial Services Branch (Branch), to under the direct supervision of PN 120212, EUTF Systems Accountant and head of the Participant Accounting Section;
		4. Transfer PN 13067, Account Clerk IV, from under the direct supervision of PN 113043, to under the direct supervision of PN 15707, Accountant V and head of the Financial Management Section.
FY15	26	EUTF's Member Services Branch
		(1) Establishment of senior level workers in the Cust Svc and Enrollment Sections
		(2) Variance of vacant PN 117591 from EUTF Cust Svc Rep to EUTF Cust Svc Rep II
		(3) Variance of vacant PN 118999 from Enrollment Tech to EUTF Enrollment Tech II
FY15	18	ERS' Accounting and Staff Support Services Branch
		(1) Move vacant PN 39683 Office Assistant (OA) IV, from the Membership Records Staff to the Accounting Branch;
		(2) Re-describe PN 39683 from OA IV to a professional procurement-related position to reflect the centralization of ERS' procurement and handling of physical assets at the Accounting Branch and place it under a new established Procurement and Inventory Management Section under the direct supervision of Position No. 3278, Retirement Systems Accounting Manager;

Department of Budget and Finance
 Organization Changes

Table 26

<u>Year of Change</u> FY15/FY16	<u>Page</u> Number	<u>Description of Change</u>
		(3) Abolish the Membership Records Staff and combine the OA IIIs in this work unit, Position Nos. 44456, 44457, 116681 and 116682, with the OA IIIs of the Staff Support Services Branch