

HOUSE FINANCE
SUPPLEMENTAL BUDGET REQUESTS FOR FISCAL YEAR 2023

JANUARY 6, 2022

TESTIMONY OF THE DEPARTMENT OF BUDGET AND FINANCE

A. OVERVIEW

MISSION STATEMENT

The mission of the Department of Budget and Finance (Department) is to enhance long-term productivity and efficiency in government operations by providing quality budget and financial services that prudently allocate and effectively manage available resources. The strategic objectives of the Department in meeting its mission are based on the following:

- Working collaboratively with stakeholders to produce a thoughtful, well developed, and balanced budget that meets Hawai'i's needs while maintaining sufficient reserves.
- Plan, direct and coordinate the State's investments and financing programs.
- Maintain sufficient controls over the use of federal funds.
- Reduce bond issuance costs and effectively manage debt service payments.
- Direct and coordinate a Statewide retirement benefits program for state and county government employees.
- Administer health and life insurance benefits for eligible state and county active and retired public employees and dependents.
- Provide effective legal services while managing caseloads effectively.

The Department's performance measures may be found in the performance measures and program revenues tables of the Executive Supplemental Budget document for Fiscal Biennium 2021-23 and the Variance Report document.

B. CURRENT STATEWIDE CONDITIONS AND IMPACTS ON DEPARTMENTAL OPERATIONS

The pandemic continues to create uncertainty and the potential for rapid change to the State's economy and resource requirements. The Council on Revenues has increased its FY 22 general fund tax revenue projections from 3% to 6.3% at its September 7, 2021 meeting. However, there are significant risks that could inhibit the State's economic recovery that must continue to be monitored. The Department continues to respond to challenges presented by the pandemic.

The budget requests are necessary for the Department to manage the State's major fixed costs requirements which includes: debt service, retirement benefits; including Pension Accumulation and Social Security/Medicare payments for State employees, and payments for employer's share of health fund premiums. The Department also requests funding for the Annual Required Contribution (ARC) for Other Post-Employment Benefits (OPEB) Pre-funding in FY 2023, and departmental budget priorities.

C. FEDERAL FUNDS

The Department does not have any identified programs that may lose federal funds.

D. NON-GENERAL FUNDS

The reports to the Legislature on non-general funds pursuant to HRS 37-47 can be found on the B&F website as follows: <https://budget.hawaii.gov/budget/reports-to-the-legislature/department-of-budget-finance/>

E. BUDGET REQUESTS DEVELOPMENT AND PRIORITIZATION

The FY 2023 Supplemental Budget submittal for the Department focused on meeting fixed cost requirements and key priority needs of the programs, attached agencies, and statewide projects which are highlighted as follows:

- A) Adjustments are requested to the funding levels for the non-discretionary fixed cost requirements for FY 2023. These include: debt service; retirement benefits; which includes Pension Accumulation and Social Security/Medicare (SS/Med) payments for State employees, payments for the State employer's share of health premiums, and payments for the State employer's Annual Required Contribution (ARC).
- B) Adjustments for Salary increases recommended by the 2019 Commission on Salaries for salary increases statewide that were previously deferred due to the State's economic condition.
- C) Adjustments to the Vacation Payout Statewide to reduce American Rescue Plan Funds (MOF V) and increase general funds to allow State Departments and agencies to be reimbursed for general fund vacation payouts. In addition, adjustments for statewide vacation payouts for exiting Cabinet Members and Private Secretaries and Staff of the Governor's and the Lieutenant Governor's Office are requested in FY 2023.
- D) Request for \$33,333,334 in American Rescue Plan Funds for state match to federal broadband grants provided by the Infrastructure Investment and Jobs Act

(IJA) which provides a minimum of \$100,000,000 for broadband grants requiring State matching funds for 25% of the total project costs.

- E) Capital Improvement Project request to add \$109,562,000 in American Rescue Plan Funds for broadband projects and \$5,766,000 in American Rescue Plan Funds for administrative costs of broadband projects. The lump sum CIP appropriations will allow the State to facilitate the distribution of the funding it receives after the State's Grant Plan is approved by the U.S. Department of the Treasury.
- F) Priority budget requests for FY 2023 that are deemed necessary to meet key targeted departmental program support and improvements include the following:
 - a. Administrative and Research Office (BUF 101) requests 2.00 FTE and funds for positions that were abolished in Act 88, SLH 2021 including 1.00 FTE Secretary II position and 1.00 FTE IT Band B position.
 - b. Budget, Program Planning and Management Division (BUF 101) requests 3.00 FTE Program Budget Analyst V positions and 1.00 FTE Program & Budget Analysis Manager II position and funds to re-establish a Capital Improvement Project (CIP) Program Branch. The CIP Program Branch would coordinate statewide bond compliance and training; and processing of CIP project requests.
 - c. Budget, Program Planning and Management Division (BUF 101) requests 2.00 FTE Program Budget Analyst V positions and funds. This request will

provide support for critical positions in the Technical and Collective Bargaining Staff.

- d. Financial Administration Division (BUF 115) requests funding for personal services shortages and funds for consultant services to ensure the integration and migration of the State Treasury's functions to the State's new Financial Management System led by ETS and DAGS.
- e. Employees' Retirement System (BUF 141) requests 1.00 FTE Investment Accountant Position and funds for investment systems software to manage ERS' \$21+ billion sophisticated and dynamic investment portfolio.

F. SIGNIFICANT ADJUSTMENTS CONTAINED IN THE BUDGET REQUEST

Priority budget requests deemed necessary to meet targeted departmental program needs include a request for general funds of \$335,068,000 for Other Post-Employment Benefits (OPEB) Pre-funding in FY 2023. The requirement for OPEB Pre-funding has been suspended in FB 2021-2023 pursuant to Act 229, SLH 2021, to help temporarily reduce fixed cost obligations in response to the revenue impacts of the COVID-19 pandemic. The State's general fund revenue collections however, have significantly improved since then and the suspension does not preclude the State from making voluntary OPEB Pre-Funding contributions.

The Department's FY 2023 operating budget request (all MOF) represents a net increase of \$360.6 million in FY 2023 compared against the FY 2023 appropriation in Act 88, SLH 2021. This change is primarily due to increases in our projected fixed cost requirements for: retirement benefits and health premium payments.

In FY 2023, General funds are increased by \$336,207,742; Special funds are increased by \$568,452; Federal Stimulus Funds are increased by \$23,633,334 and Other funds are increased by \$238,292, as compared to the Department's FY 2023 appropriation funding levels in Act 88, SLH 2021.

Requested funding levels for FY 2023 (all means of financing) are reflected in the following table:

	Supplemental Budget request FY 2023
(Pos. Count)	382.50
Personal Services	\$ 49,598,993
Current Expenses:	
Discretionary	\$ 23,048,647
Non-discretionary	\$ 3,756,375,907
Equipment	\$ 171,260
Total	\$ 3,829,194,807
(Pos. Count)	199.50
General Funds	\$ 3,373,619,444
(Pos. Count)	0.00
Special Funds	\$ 378,143,452
(Pos. Count)	70.00
Trust Funds	\$ 20,841,766
(Pos. Count)	0.00
Interdepartmental Funds	\$ 4,000,000
(Pos. Count)	0.00
Federal Stimulus Funds	\$ 33,333,334
(Pos. Count)	113.00
Other Funds	\$ 19,256,811

Please note that 98 % of the FY 23 budget (\$3.76 billion) is for non-discretionary statewide expenses (debt service, retirement system, health fund, mass transit, witness fees, and court-appointed counsel), and 2% (\$72.8 million) is for expenses associated with direct departmental operations.

This concludes the department-wide budget overview. Specific additional information pursuant to the 2022 Budget Briefing Testimony Instructions are provided in attached (Tables 1 through 19). The division heads from our B&F programs and attached agencies are present to answer any specific operational, programmatic, and budgetary questions.

More detailed descriptions of each of the seventeen programs in the Department are provided. These program sequencing of the Department of Budget and Finance's programs has been grouped as follows:

BUF 101, Departmental Administration and Budget Division;
BUF 102, Collective Bargaining/Salary Commission;
BUF 103, Vacation Payout Statewide;
BUF 115, Financial Administration Division;

*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 762, Health Premium Payments-ARC
BUF 765, Health Premium Payments-DOE;
BUF 768, Health Premium Payments-UH

*Administratively Attached Agencies/Programs

The first four (4) programs are the Department's direct programs, and are comprised of the Director's Office, the Administrative and Research Office, the Budget, Program Planning and Management Division, and Office of Federal Awards Management (collectively BUF 101), Collective Bargaining Statewide (BUF 102), Vacation Payout Statewide (BUF 103), and the Financial Administration Division (BUF 115). The next three (3) programs, annotated with asterisks, are agencies that are administratively attached to the Department.

There are also ten (10) 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 Federal Awards Management Office.
- II. The major activities undertaken by this program to meet its program objectives are as follows:

Program ID Listing of Major Activities

Prog ID/Org

Major Activity or Activities performed

DEPARTMENTAL ADMINISTRATION AND BUDGET DIVISION

BUF 101AA	Provides administrative support activities to the Department.
BUF 101BA	Conducts continuous reviews and advises the Director and Governor on the financial condition of the State and on State budget policies.
	Assists in the preparation, explanation, and administration of the State's proposed six-year program and financial plan and the State budget.
	Advises and monitors State agencies for compliance with budget execution policies and procedures.
	Performs analysis of State programs, operations, problems, and issues to provide management with a sound, rational basis for decision making.
	Provides staff services for the Governor as required.
BUF 102CB	Collective bargaining for MOF A, B, N, and P
BUF 102CC	Collective bargaining for MOF W.
BUF102SC	Provides funding for salary adjustments for the Governor, Lieutenant Governor and specified appointed officials of the Executive Branch.
BUF 103VP	Centralized vacation payout for all departments statewide.
BUF 761ST, BUF 762RC, BUF 765LE, BUF 768HE	Makes employer contributions for health benefit premiums for State employees, retirees and their dependents.

FY 2023 Supplemental Budget Requests for BUF 101 include:

- \$49,848 in general funds in FY 2023 and 2.00 FTE for critical positions abolished by Act 88, SLH 2021. \$158,740 in general funds in FY 2023 and 3.00 FTE Program Budget Analyst V Positions and 1.00 FTE Program Budget Manager II Position to re-establish the CIP Program Branch.
- \$68,356 in general funds in FY 2023 and 2.00 FTE Program Budget Analyst V Positions for support for Technical and Collective Bargaining Staff.

- \$200,000 in general funds in FY 2023 to review and upgrade Departmental senior managerial positions' classification and compensation.
- \$33,333,334 in American Rescue Plan Funds in FY 2023 for State match for Infrastructure Investment and Jobs Act (IIJA) Broadband Equity, Access, and Deployment State Grants.

FY 2023 Supplemental Budget Capital Improvement Requests for BUF 101:

- \$109,562,000 in American Rescue Plan Funds for broadband projects.
- \$5,766,000 in American Rescue Plan Funds for administrative costs of broadband projects.

FY 2023 Supplemental Budget Requests for BUF 102 include:

- \$393,216 in general funds and \$77,010 in special funds in FY 2023 for 2019 Commission on Salaries Adjustments statewide.

FY 2023 Supplemental Budget Requests for BUF 103 include:

- \$2,650,315 in general funds and \$491,442 in special funds in FY 2023 for Vacation payouts for exiting Cabinet Members and Private Secretaries and for Staff of the Governor's and the Lieutenant Governor's Offices.
- \$9,700,000 reduction in American Rescue Plan Funds in FY 2022 and FY 2023 and increase of \$9,700,000 in general funds in FY 2023 for vacation payouts statewide.

The next three programs are BUF 761, BUF 762, 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.
- B. Cost requirements for active employees are based on current benefit plan premiums and projected eligible employees. The program request for active employees for FY 2023 is a decrease of \$3.5 million. Projected enrollments for active employees are based on projections from August 25, 2021 with assumptions of annual enrollment growth factor of 2%. Premium rates for retirees are based on the 2020 State of Hawaii Retiree Health Care Plan Actuarial Valuation Report, 1-year suspension scenario. The program request for retirees for FY 2023 is an additional \$335,068,000 for the Annual Required Contribution (ARC).

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>
FINANCIAL ADMINISTRATION	
BUF 115CA	Receive, safeguard, and disburse funds to meet State funding obligations in the State Treasury.
BUF 115CA	Maximize investment of funds.
BUF 115CA	Plan, direct, and coordinate the issuance and marketing of bonds.
BUF 115CA	Receives unclaimed property or funds from holders and holds them in trust until they are returned to their rightful owner.
BUF 721, BUF 725, BUF 728	Funds are budgeted for debt service payments associated with GO and GO Reimbursable Bonds issued by the State.

FY 2023 Supplemental Budget Requests for BUF 115 include:

- \$105,056 in general funds in FY 2023 to address a projected shortage that would prevent the filling of important vacant positions.
- \$50,000 in general funds in FY 2023 for electronic data processing consultant services for integration/migration of the State's treasury system into a new statewide financial system.

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. This program was established by the Legislature to separately identify funds available for the State's debt service payments.

- B. This program includes 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 FY 2023 General Obligation bond debt service request (MOF A) is a decrease of \$23.5 million. The debt service projections are based on projected interest rate of 5.75% and bond sales of \$685 million in FY 22, \$1.37 billion in FY 23, \$1.37 billion in FY 24, and \$1.37 billion in FY 25; 60/40 split between non-taxable and taxable bonds; and 10-year term with no principal deferral for taxables.

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>
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.
BUF 141FA	Budgets, accounts for and safeguards all assets of the ERS; ensures tax qualified status of the fund; and processes retirement benefit payments.
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.
BUF 741, BUF 745, BUF 748	Funds are budgeted for the payments of employer contributions towards State government employee retirement benefits including pension accumulation and Social Security/Medicare.

FY 2023 Supplemental Budget Requests for BUF 141 include:

- \$53,292 in Other Funds in FY 2023 and 1.00 FTE Investment Accountant V Position to address increased in-house workload requirements and complexities in monitoring, coordinating and implementing daily activities of ERS's investment back-office operations required in the Accounting branch to account for and safeguard ERS's \$21+ billion sophisticated and dynamic investment portfolio.
- \$185,000 in Other Funds in FY 2023 for an Investment Office System (Software) that will assist staff in identifying the best possible managers for the Employees'

Retirement System's (ERS') \$21+ billion investment portfolio and in creating a more robust private equity database to access critical data, reports, and asset flow information for easy retrieval.

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

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 retirement benefits.
- B. This program 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 FY 2023 include an increase of \$14.8 million. Projections are based on annual growth of 2% in employees and wage estimates based on negotiated collective bargaining agreements.

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>
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.
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.

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>
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.

Department of Budget and Finance
Functions

Table 1

<u>Division</u>	<u>Description of Function</u>	<u>Activities</u>	<u>Prog ID(s)</u>	<u>Dept-Wide Priority</u>	<u>Statutory Reference</u>
Departmental Administration and Budget Division	Departmental Administration	Provide administrative support activities to the Department	101/AA		Chapter 26-8, HRS
Budget Planning & Management Division	Staff services to the Governor	Provide staff services for the Governor as required	101/BA		Chapter 26 and 37, HRS
	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
	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
	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
	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
Collective Bargaining - Statewide	Collective bargaining statewide	Collective bargaining for MOF A, B, N, and P.	102/CB		Chapter 26-8, HRS
Collective Bargaining - Statewide	Collective bargaining statewide	Collective bargaining for MOF W.	102/CC		Chapter 26-8, HRS
Salary Commission - Statewide	Salary Commission statewide	To provide funding for salary adjustments for the Governor, Lieutenant Governor and specified appointed officials of the Executive Branch.	102/SC		Article XVI, Section 3.5, State Constitution; and Section 26-56, HRS
Vacation Payout Statewide	Centralized vacation payout for all Executive Branch departments; and Department of Education (DOE) and University of Hawaii (UH)	To centralize the general funded vacation payouts for AGR, AGS, ATG, BED, BUF, DEF, GOV, HMS, HRD, HTH, LBR, LNR, LTG, PSD, TAX, DOE, and UH.	103/VP		Chapter 26-8, HRS
Financial Administration Division	State Treasury operations	Receive, safeguard, invest, and disburse funds to meet State funding obligations in the State Treasury	115/CA		Chapter 36, 38, and 39, HRS

Department of Budget and Finance
Functions

Table 1

<u>Division</u>	<u>Description of Function</u>	<u>Activities</u>	<u>Prog ID(s)</u>	<u>Dept-Wide Priority</u>	<u>Statutory Reference</u>
	State Bond Issuances	Plan, direct, and coordinate the issuance and marketing of bonds	115/CA		Chapter 36 and 39, HRS
	State Unclaimed Property	Administer, receive and safeguard unclaimed property from holders under the State Unclaimed Property Program.	115/CA		Chapter 523A, HRS
	State's 529 College Savings Program	Administers the state's 529 college savings program.	115/CA		Chapter 256, HRS
Employees' Retirement System	Employees' Retirement System (ERS's) Accounting and Financial operations	Budget, account, and safeguard all assets of the ERS; ensure tax qualified status of the fund; and process retirement benefit payments	141/FA		Chapter 88, HRS
	ERS's Investment operations	Plan, administer, and oversee investment of the ERS' portfolio including stocks, bonds, foreign securities, mortgage loans, real estate, alternative investments, and short term instruments	141/FA		Chapter 88, HRS
	ERS's 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	141/FA		Chapter 88, HRS
Hawaii Employer Union Trust Fund	Hawaii Employer Union Trust Fund (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	143/EU		Chapter 87A, HRS
	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.	143/EU		Chapter 87A, HRS
Office of the Public Defender	Legal and other necessary services to the indigents as required by federal and State constitutions	Legal representation of indigent individuals charged with criminal offenses.	151/HA		Chapter 802, HRS
Debt Service Payments - State	State Debt Service payments	Make debt service payments associated with General Obligation and General Obligation Reimbursable Bonds issued by the State	721/ST		Chapter 36 and 39, HRS
Debt Service Payments - Lower Education/DOE	DOE Debt Service payments	Make debt service payments associated with General Obligation and General Obligation Reimbursable Bonds issued by the Department of Education	725/LE		Chapter 36 and 39, HRS

Department of Budget and Finance
Functions

Table 1

<u>Division</u>	<u>Description of Function</u>	<u>Activities</u>	<u>Prog ID(s)</u>	<u>Dept-Wide Priority</u>	<u>Statutory Reference</u>
Debt Service Payments - Higher Education/UH	UH Debt Service payments	Make debt service payments associated with General Obligation and General Obligation Reimbursable Bonds issued by the University of Hawaii	728/HE		Chapter 36 and 39, HRS
Retirement Benefits Payments - State	State employer contributions for Retirement Benefits	Make payments for State employer contributions towards State government employee retirement benefits including pension accumulation and social security/Medicare	741/ST		Chapter 26 and 37, HRS
Retirement Benefits Payments - Lower Education/DOE	DOE employer contributions for Retirement Benefits	Make payments for DOE employer contributions towards State government employee retirement benefits including pension accumulation and social security/Medicare	745/LE		Chapter 26 and 37, HRS
Retirement Benefits Payments - Higher Education/UH	UH employer contributions for Retirement Benefits	Make payments for UH employer contributions towards State government employee retirement benefits including pension accumulation and social security/Medicare	748/HE		Chapter 26 and 37, HRS
Health Premium Payments - State	State employer contributions for Health Premiums	Make employer contributions for health benefit premiums for State employees, retirees, and their dependents (except for Department of Education and the University of Hawaii system)	761/ST		Chapter 26 and 37, HRS
Health Premium Payments - ARC	Health premium payments for the Annual Required Contribution (ARC)	Make ARC payments for State government employees, Department of Education employees, University of Hawaii employees, and retirees.	762/RC		Chapter 26 and 37, HRS
Health Premium Payments - Lower Education/DOE	DOE employer contributions for Health Premiums	Make employer contributions for health benefit premiums for Department of Education employees, retirees, and their dependents	765/LE		Chapter 26 and 37, HRS

Department of Budget and Finance
 Functions

Table 1

<u>Division</u>	<u>Description of Function</u>	<u>Activities</u>	<u>Prog ID(s)</u>	<u>Dept-Wide Priority</u>	<u>Statutory Reference</u>
Health Premium Payments - Higher Education/UH	UH employer contributions for Health Premiums	Make employer contributions for health benefit premiums for University of Hawaii employees, retirees, and their dependents	768/HE		Chapter 26 and 37, HRS

Department of Budget and Finance
Department-Wide Totals

Table 2

Fiscal Year 2022					
Act 88, SLH 2021 Appropriation	Reductions	Additions	Emergency Appropriations	Total FY22	MOF
\$ 2,942,881,634.00				\$ 2,942,881,634.00	A
\$ 377,575,000.00				\$ 377,575,000.00	B
\$ 20,841,766.00				\$ 20,841,766.00	T
\$ 4,000,000.00				\$ 4,000,000.00	U
\$ 9,700,000.00	\$ (9,700,000.00)			\$ -	V
\$ 18,954,519.00				\$ 18,954,519.00	X
\$ 3,373,952,919.00	\$ (9,700,000.00)	\$ -	\$ -	\$ 3,364,252,919.00	Total
Fiscal Year 2023					
Act 88, SLH 2021 Appropriation	Reductions	Additions		Total FY23	MOF
\$ 3,037,411,702.00	\$ (31,250,850.00)	\$ 367,458,592.00		\$ 3,373,619,444.00	A
\$ 377,575,000.00	\$ -	\$ 568,452.00		\$ 378,143,452.00	B
\$ 20,841,766.00	\$ -	\$ -		\$ 20,841,766.00	T
\$ 4,000,000.00	\$ -	\$ -		\$ 4,000,000.00	U
\$ 9,700,000.00	\$ (9,700,000.00)	\$ 33,333,334.00		\$ 33,333,334.00	V
\$ 19,018,519.00	\$ -	\$ 238,292.00		\$ 19,256,811.00	X
\$ 3,468,546,987.00	\$ (40,950,850.00)	\$ 401,598,670.00	\$ -	\$ 3,829,194,807.00	Total

Department of Budget and Finance
Program ID Totals

Table 3

Prog ID	Program Title	MOF	As budgeted (FY22)			As budgeted (FY23)			Governor's Submittal (FY22)			
			Pos (P)	Pos (T)	\$\$\$	Pos (P)	Pos (T)	\$\$\$	Pos (P)	Pos (T)	\$\$\$	Percent Change of \$\$\$
BUF101	Departmental Administration and Budget Division	A	43.00	0.00	11,196,640	43.00	0.00	11,196,640	43.00	0.00	11,196,640	0.00%
BUF101	Departmental Administration and Budget Division	B	0.00	0.00	377,575,000	0.00	0.00	377,575,000	0.00	0.00	377,575,000	0.00%
BUF101	Departmental Administration and Budget Division	V	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	#DIV/0!
BUF102	Salary Commission	A	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	#DIV/0!
BUF102	Salary Commission	B	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	#DIV/0!
BUF103	Vacation Payout Statewide	A	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	#DIV/0!
BUF103	Vacation Payout Statewide	B	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-	#DIV/0!
BUF103	Vacation Payout Statewide	V	0.00	0.00	9,700,000	0.00	0.00	9,700,000	0.00	0.00	-	-100.00%
BUF115	Financial Administration Division	A	15.00	0.00	2,170,800	15.00	0.00	2,170,800	15.00	0.00	2,170,800	0.00%
BUF115	Financial Administration Division	T	9.00	0.00	11,738,988	9.00	0.00	11,738,988	9.00	0.00	11,738,988	0.00%
BUF141	Employees' Retirement System	X	112.00	2.00	18,954,519	112.00	2.00	19,018,519	112.00	2.00	18,954,519	0.00%
BUF143	Hawaii Employer-Union Trust Fund	T	61.00	0.00	9,102,778	61.00	0.00	9,102,778	61.00	0.00	9,102,778	0.00%
BUF151	Office of the Public Defender	A	133.50	0.00	12,507,997	133.50	0.00	12,507,997	133.50	0.00	12,507,997	0.00%
BUF721	Debt Service Payments	A	0.00	0.00	466,230,836	0.00	0.00	491,094,835	0.00	0.00	466,230,836	0.00%
BUF725	Debt Service Payments - DOE	A	0.00	0.00	402,052,729	0.00	0.00	423,494,301	0.00	0.00	402,052,729	0.00%
BUF728	Debt Service Payments - UH	A	0.00	0.00	148,799,176	0.00	0.00	156,734,673	0.00	0.00	148,799,176	0.00%
BUF741	Retirement Benefits Payments - State	A	0.00	0.00	433,406,650	0.00	0.00	433,406,650	0.00	0.00	433,406,650	0.00%
BUF741	Retirement Benefits Payments - State	U	0.00	0.00	4,000,000	0.00	0.00	4,000,000	0.00	0.00	4,000,000	0.00%
BUF745	Retirement Benefits Payments - DOE	A	0.00	0.00	469,037,723	0.00	0.00	469,037,723	0.00	0.00	469,037,723	0.00%
BUF748	Retirement Benefits Payments - UH	A	0.00	0.00	199,541,901	0.00	0.00	199,541,901	0.00	0.00	199,541,901	0.00%
BUF761	Health Premium Payments - State	A	0.00	0.00	125,841,276	0.00	0.00	125,841,276	0.00	0.00	125,841,276	0.00%
BUF762	Health Premium Payments - ARC	A	0.00	0.00	464,088,000	0.00	0.00	504,377,000	0.00	0.00	464,088,000	0.00%
BUF765	Health Premium Payments - DOE	A	0.00	0.00	151,805,813	0.00	0.00	151,805,813	0.00	0.00	151,805,813	0.00%
BUF768	Health Premium Payments - UH	A	0.00	0.00	56,202,093	0.00	0.00	56,202,093	0.00	0.00	56,202,093	0.00%

Governor's Submittal (FY23)			
Pos (P)	Pos (T)	\$\$\$	Percent Change of \$\$\$\$
51.00	0.00	11,673,584	4.26%
0.00	0.00	377,575,000	0.00%
0.00	0.00	33,333,334	#DIV/0!
0.00	0.00	393,216	#DIV/0!
0.00	0.00	77,010	#DIV/0!
0.00	0.00	12,350,315	#DIV/0!
0.00	0.00	491,442	#DIV/0!
0.00	0.00	-	-100.00%
15.00	0.00	2,325,856	7.14%
9.00	0.00	11,738,988	0.00%
113.00	2.00	19,256,811	1.25%
61.00	0.00	9,102,778	0.00%
133.50	0.00	12,507,997	0.00%
0.00	0.00	480,329,017	-2.19%
0.00	0.00	414,210,429	-2.19%
0.00	0.00	153,298,724	-2.19%
0.00	0.00	430,181,014	-0.74%
0.00	0.00	4,000,000	0.00%
0.00	0.00	488,052,784	4.05%
0.00	0.00	198,502,486	-0.52%
0.00	0.00	124,258,598	-1.26%
0.00	0.00	839,445,000	66.43%
0.00	0.00	151,427,421	-0.25%
0.00	0.00	54,663,003	-2.74%

Department of Budget and Finance
Budget Decisions

Table 4

Prog ID	Sub-Org	Description of Request	MOF	Initial Department Requests						Budget and Finance Recommendations						Governor's Decision					
				FY22			FY23			FY22			FY23			FY22			FY23		
				Pos (P)	Pos (T)	\$\$\$	Pos (P)	Pos (T)	\$\$\$	Pos (P)	Pos (T)	\$\$\$	Pos (P)	Pos (T)	\$\$\$	Pos (P)	Pos (T)	\$\$\$	Pos (P)	Pos (T)	\$\$\$
BUF721	ST	To provide debt service funding for the State (except DOE and UH)	A						\$ (10,765,818)						\$ (10,765,818)						\$ (10,765,818)
BUF725	LE	To provide debt service funding for the DOE	A						\$ (9,283,872)						\$ (9,283,872)						\$ (9,283,872)
BUF728	HE	To provide debt service funding for UH	A						\$ (3,435,949)						\$ (3,435,949)						\$ (3,435,949)
BUF741	ST	To provide funding for retirement benefits payments for the State (except DOE and UH)	A						\$ (3,225,636)						\$ (3,225,636)						\$ (3,225,636)
BUF745	LE	To provide funding for retirement benefits payments for the DOE	A						\$ 19,015,061						\$ 19,015,061						\$ 19,015,061
BUF748	HE	To provide funding for retirement benefits payments for UH	A						\$ (1,039,415)						\$ (1,039,415)						\$ (1,039,415)
BUF761	ST	Health premium payments for the State Actives (except DOE and UH)	A						\$ (1,582,678)						\$ (1,582,678)						\$ (1,582,678)
BUF762	RC	Health premium payments for the Annual Required Contribution (ARC)	A						\$ 335,068,000						\$ 335,068,000						\$ 335,068,000
BUF765	LE	Health premium payments for the Department of Education (DOE) Actives	A						\$ (378,392)						\$ (378,392)						\$ (378,392)
BUF768	HE	Health premium payments for the University of Hawaii (UH) Actives	A						\$ (1,539,090)						\$ (1,539,090)						\$ (1,539,090)
BUF102	SC	2019 Commission on Salaries Adjustment Statewide	A						\$ 393,216						\$ 393,216						\$ 393,216
BUF102	SC	2019 Commission on Salaries Adjustment Statewide	B						\$ 77,010						\$ 77,010						\$ 77,010
BUF103	VP	Vacation payout (Statewide) for exiting Cabinet Members and Private Secretaries and for Staff of the Governor's and the Lieutenant Governor's Offices	A						\$ 2,650,315						\$ 2,650,315						\$ 2,650,315
BUF103	VP	Vacation payout (Statewide) for exiting Cabinet Members and Private Secretaries	B						\$ 491,442						\$ 491,442						\$ 491,442
BUF101	BA	Establish 4.00 Positions	A			4.00		TBD				4.00		\$ 158,740			4.00				\$ 158,740
BUF115	CA	Personal Services Shortages	A					\$ 105,056						\$ 105,056							\$ 105,056
BUF101	AA	Restore 2.00 Positions	A			2.00		\$ 105,144				2.00		\$ 49,848			2.00				\$ 49,848
BUF115	CA	State Treasury System Migration	A					\$ 50,000						\$ 50,000							\$ 50,000
BUF141	FA	Establish 1.00 Permanent Investment Accountant V Position	X			1.00		\$ 64,241				1.00		\$ 53,292			1.00				\$ 53,292
BUF141	FA	Investment Office System (Software)	X					\$ 185,000						\$ 185,000							\$ 185,000
BUF115	CA	Unclaimed Property Trust Fund Ceiling Increase	T											\$ 3,000,000							\$ -
BUF101	BA	Positions and Funds for Support for Technical and Collective Bargaining Staffs.	A															2.00			\$ 68,356
BUF103	VP	Lapse American Rescue Plan Act Funds for Vacation Payout and Replace with General Funds in FY 23	V																\$ (9,700,000)		\$ (9,700,000)
BUF103	VP	Lapse American Rescue Plan Act Funds for Vacation Payout and Replace with General Funds in FY 23	A																		\$ 9,700,000
BUF101	AA	State Match for Infrastructure Investment and Jobs Act Broadband Equity, Access, and Deployment State Grants	V																		\$ 33,333,334
BUF101	AA	Review & Upgrade of Departmental Senior Managerial Positions' Classification and Compensation	A																		\$ 200,000

Department of Budget and Finance
Proposed Budget Reductions

Table 5

Prog ID	Sub-Org	Description of Reduction	Impact of Reduction	MOF	FY22			FY23			FY21 Restriction (Y/N)
					Pos (P)	Pos (T)	\$\$\$\$	Pos (P)	Pos (T)	\$\$\$\$	
BUF721	ST	Debt service funding for the State (except DOE and UH)	To adjust funding for debt service for the State (except the DOE and UH).	A						\$ (10,765,818)	N
BUF725	LE	Debt service funding for the Department of Education (DOE)	To adjust funding for debt service for the DOE.	A						\$ (9,283,872)	N
BUF728	HE	Debt service funding for the University of Hawai'i (UH)	To adjust funding for debt service for the UH.	A						\$ (3,435,949)	N
BUF741	ST	Retirement benefits payments for the State (except the DOE and UH)	To adjust funding for retirement benefits payments for the State (except the DOE and UH) based on projections from September 15, 2021.	A						\$ (3,225,636)	N
BUF748	HE	Retirement benefits payments for the Department of Education (DOE)	To adjust funding for retirement benefits payments for the UH based on projections from September 15, 2021.	A						\$ (1,039,415)	N
BUF761	ST	Health premium payments for the State (except the DOE and UH)	To adjust funding for health premium payments for the State (except the DOE and UH) based on projections from September 30, 2021.	A						\$ (1,582,678)	N
BUF765	LE	Health premium payments for the Department of Education (DOE)	To adjust funding for health premium payments for the DOE based on projections from September 30, 2021.	A						\$ (378,392)	N
BUF768	HE	Health premium payments for the University of Hawaii (UH)	To adjust funding for health premium payments for the UH based on projections from September 30, 2021.	A						\$ (1,539,090)	N
BUF103	VP	Lapse American Rescue Plan Act Funds for Vacation Payout	It is unclear if vacation payouts are a permissible use of American Rescue Plan Act funds.	V			\$ (9,700,000)			\$ (9,700,000)	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	FY22			FY23			
								Pos (P)	Pos (T)	\$\$\$	Pos (P)	Pos (T)	\$\$\$	
BUF745	LE	FC	1	1	Retirement benefits payments for the Department of Education (DOE)	To adjust funding for retirement benefits payments for the State (except the DOE and UH) based on projections from September 15, 2021.	A							19,015,061
BUF762	RC	FC	1	1	Health premium payments for the Annual Required Contribution (ARC)	To adjust funding for the Annual Required Contribution for Other Post Employment Benefits (OPEB) Pre-Funding based on projections from 2020 State of Hawaii Retiree Health Care Plan Actuarial Valuation Report, 1-year suspension scenario.	A							335,068,000
BUF102	SC	AR	1	2	2019 Commission on Salaries Adjustment Statewide	To implement 2019 Commission on Salaries recommendations for FY 23 that were previously deferred via Act 14, SLH 2021.	A							393,216
BUF102	SC	NG	1	2	2019 Commission on Salaries Adjustment Statewide	To implement 2019 Commission on Salaries recommendations for FY 23 that were previously deferred via Act 14, SLH 2021.	B							77,010
BUF103	VP	NR	1	3	Vacation payout (Statewide) for exiting Cabinet Members and Private Secretaries and for Staff of the Governor's and the Lieutenant Governor's Offices	To provide all departments with additional funding for the vacation payout of Cabinet Members and Private Secretaries who will be leaving State service at the end of the current Administration in December 2022 (or earlier if applicable).	A							2,650,315
BUF103	VP	NG	1	3	Vacation payout (Statewide) for exiting Cabinet Members and Private Secretaries	To provide all departments with additional funding for the vacation payout of Cabinet Members and Private Secretaries who will be leaving State service at the end of the current Administration in December 2022 (or earlier if applicable).	B							491,442
BUF101	BA	AR	1	4	Establish 4.00 Positions	To establish a Capital Improvement Program (CIP) Branch for bond compliance, training and processing of CIP project requests.	A				4.00			158,740
BUF115	CA	AR	1	5	Personal Services Shortages	To fund position that was re-authorized and unfunded by Act 9, SLH 2020. To correct funding cut of general funds for PN 4437 which is trust funded. To fund highly specialized positions that will not be sufficient with current funding levels.	A							105,056

Department of Budget and Finance
Proposed Budget Additions

Table 6

<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>
BUF101	AA	AR	1	6	Restore 2.00 Positions	To restore 2.00 positions (Secretary II and IT Band B) that are key departmental administrative office positions abolished in Act 88, SLH 2021.	A				2.00		49,848
BUF115	CA	AR	2	7	State Treasury System Migration	To fund consultant services for integration/migration of state treasury system into new statewide financial system.	A						50,000
BUF141	FA	NG	1	8	Establish 1.00 Permanent Investment Accountant V Position	To address increased in-house workload requirements to implement and manage ERS's \$21+ billion sophisticated and dynamic investment portfolio from the portfolio complexities and on-going market risks.	X				1.00		53,292
BUF141	FA	NG	2	9	Investment Office System (Software)	To subscribe to one (1) new vendor system (software) to create a more robust investment information database, reduce costs, and improve the opportunity for increased investment return.	X						185,000
BUF101	BA	AR			Position and Funds for Administrative Support and Succession	To shadow position for succession admin support for Administrator, Collective Bargaining Staff, and Technical Staff.	A				2.00		68,356
BUF103	VP	AR			Lapse American Rescue Plan Act Funds for Vacation Payout and Replace with General Funds in FY 23	It is unclear if American Rescue Plan Act funds may be used for vacation payouts. The change to general funds will allow departments and agencies to be reimbursed for vacation payouts to general funded employees.	A						9,700,000
BUF101	AA	FF			State Match for Infrastructure Investment and Jobs Act (IIJA) Broadband Equity, Access, and Deployment State Grants	IIJA will provide states with a minimum of \$100M each for Broadband Equity, Access, and Deployment State Grants out of the total \$42.45B appropriation. A 25% non-federal match of total project costs is required; however, Sect. 60102(h)(3)(B) allows the use of specific federal funding for the deployment of broadband services, including Coronavirus State Fiscal Recovery Funds (CSFRF) funding appropriated by ARPA, as state match sources.	V						33,333,334
BUF101	AA	AR			Review & Upgrade of Departmental Senior Managerial Positions' Classification and Compensation	This request provides funding to conduct a comprehensive departmental review of EM and other senior managerial position classification and compensation levels and to provide funding for reclassifications and in-grade compensation adjustments as may be necessary.	A						200,000

Department of Budget and Finance
 FB 2020 - 2022 Restrictions

Table 7

Fiscal Year	Prog ID	Sub-Org	MOF	Budgeted by Dept	Restriction	Difference Between Budgeted & Restricted	Percent Difference	Impact
FY20	BUF101	AA	A	\$ 9,639,428	\$ 144,485	\$ 9,494,943	98.50%	Attorneys' Fees and Witness Fees are difficult to accurately predict and are paid when billed. The program will closely monitor its other current expenses.
FY20	BUF101	BA	A	\$ 2,241,267	\$ 16,843	\$ 2,224,424	99.25%	The program will closely monitor its other current expenses.
FY20	BUF115	CA	A	\$ 2,184,653	\$ 194,602	\$ 1,990,051	91.09%	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.
FY21	BUF101	AA	A	\$ 9,493,261	\$ 62,600	\$ 9,430,661	99.34%	Attorneys' Fees and Witness Fees are difficult to accurately predict and are paid when billed. The program will closely monitor its other current expenses.
FY22	BUF101	AA	A	\$ 8,936,067	\$ 23,078	\$ 8,912,989	99.74%	Attorneys' Fees and Witness Fees are difficult to accurately predict and are paid when billed. The program will closely monitor its other current expenses.
FY22	BUF101	BA	A	\$ 2,260,573	\$ 10,810	\$ 2,249,763	99.52%	The program will closely monitor its other current expenses.
FY22	BUF115	CA	A	\$ 2,170,800	\$ 124,893	\$ 2,045,907	94.25%	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.

Department of Budget and Finance
 Emergency Appropriation Requests

Table 8

<u>Prog ID</u>	<u>Description of Request</u>	<u>Explanation of Request</u>	<u>MOF</u>	<u>Pos (P)</u>	<u>Pos (T)</u>	<u>\$\$\$</u>
None						

Department of Budget and Finance
Expenditures Exceeding Appropriation Ceilings in FY21 and FY22

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>
BUF115	T	5/24/2021	\$ 11,715,179	\$ 5,000,000	42.7%	Claims for unclaimed property exceeded the appropriation and a request to increase the ceiling was necessary to continue payment of claims	Section 37-40, HRS	N	N

Department of Budget and Finance
 Intradepartmental Transfers in FY21 and FY22

Table 10

<u>Actual or Anticipated Date of Transfer</u>	<u>MOF</u>	<u>Pos (P)</u>	<u>Pos (T)</u>	<u>\$\$\$</u>	<u>From Prog ID</u>	<u>Percent of Program ID Appropriation Transferred From</u>	<u>To Prog ID</u>	<u>Percent of Receiving Program ID Appropriation</u>	<u>Reason for Transfer</u>	<u>Recurring (Y/N)</u>
6/21/2021	A			\$ 112,966	BUF101	1.0%	BUF115	5.5%	Release of FY 21 Restrictions from BUF 101 (Governor's Approval dated 6/9/2021) to support implementation of a new financial management system that will have the functionality needed by the B& Financial Administration Division (FAD) to fulfill its responsibilities.	N

Department of Budget and Finance
 Vacancy Report as of November 30, 2021

Table 11

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
BUF101	AA	10/1/2021	1/2/2022	120918	Human Resources Assistant V	N	SR13	63	R	1.00	A	\$ 35,676	\$ 58,488	Y	N	NA	Filled effective 1/3/22	N/A
BUF101	BA	3/20/2020		12185	Program Budget Analyst III	N	SR20	73	R	1.00	A	\$ 84,612	\$ 48,942	Y	N	NA		4
BUF115	CA	1/24/2020		4437	Office Assistant III	N	SR08	03	R	1.00	T	\$ 29,340	\$ 30,240	N	N	NA		17
BUF115	CA	12/31/2019		21693	Account Clerk IV	N	SR13	03	R	1.00	A	\$ -	\$ 39,720	N	N	NA		3
BUF115	CA	7/1/2021		121828	General Professional V	N	SR24	73	R	1.00	A	\$ 81,372	\$ 91,968	Y	N	NA	Pending DHRD Cert List	1
BUF115	CA	8/16/2021		122781	Accountant III	N	SR20	13	R	1.00	A	\$ 46,932	\$ 53,064	Y	N	NA	Pending DHRD Cert List	2
BUF141	FA	5/16/2020		3280	General Professional VI	N	SR26	23	R	1.00	X	\$ 36,468	\$ 77,052	Y	N	NA		16
BUF141	FA	11/16/2021		112329	Information Technology Band C	N	SR24	23	R	1.00	X	\$ 84,612	\$ 78,612	Y	N	NA	Temporary Assignment	7
BUF141	FA	12/1/2020		116681	Office Assistant III	N	SR08	03	R	1.00	X	\$ 29,340	\$ 33,288	Y	N	NA		24
BUF141	FA	7/1/2021		116682	Office Assistant III	N	SR08	03	R	1.00	X	\$ 32,976	\$ 37,320	Y	N	NA		25
BUF141	FA	5/15/2020		117312	Office Assistant III	N	SR08	03	R	1.00	X	\$ 27,132	\$ 30,240	Y	N	NA		26
BUF141	FA	10/28/2020		122864	Departmental Program Officer	N	EM03	35	R	1.00	X	\$ 123,000	\$ -	Y	N	NA	Pending DHRD Cert List	5
BUF141	FA	7/2/2021		124005	Investment Officer (OPTNS)	Y	SRNA	73	R	1.00	X	\$ 80,000	\$ -	N	N	NA		6
BUF151	HA	10/9/2021		100557	PD Legal Clerk	Y	SRNA	03	R	1.00	A	\$ 40,128	\$ 41,100	Y	N	NA		15
BUF151	HA	9/2/2020		100586	PD Office Assistant III	Y	SRNA	03	R	0.50	A	\$ 13,566	\$ 15,120	Y	N	NA		19
BUF151	HA	10/1/2019		101090	Deputy Public Defender III	Y	SRNA	73	R	1.00	A	\$ 6,000	\$ 92,916	Y	N	NA		18
BUF151	HA	10/9/2021		102001	Deputy Public Defender IV	Y	SRNA	73	R	1.00	A	\$ 99,804	\$ 108,480	Y	N	NA		8
BUF151	HA	6/16/2021		102111	PD Legal Clerk	Y	SRNA	03	R	1.00	A	\$ 48,792	\$ 41,100	Y	N	NA	Temporary Assignment	14
BUF151	HA	5/16/2021	12/1/2021	102443	Deputy Public Defender II	Y	SRNA	73	R	1.00	A	\$ 72,720	\$ 79,044	Y	N	NA		10
BUF151	HA	2/1/2021		113205	Deputy Public Defender III	Y	SRNA	73	R	1.00	A	\$ 87,216	\$ 94,800	Y	N	NA		9
BUF143	EU	7/20/2021		27886	Office Assistant IV	N	SR10	03	R	1.00	T	\$ 29,340	\$ 36,564	Y	N	NA		20
BUF143	EU	1/1/2021		43753	Office Assistant IV	N	SR10	03	R	1.00	T	\$ 31,740	\$ 35,340	Y	N	NA		21
BUF143	EU	11/13/2021		116355	Office Assistant IV	N	SR10	03	R	1.00	T	\$ 29,340	\$ 35,196	Y	N	NA		22
BUF143	EU	9/28/2021		119002	Information Technology Band B	N	SR22	13	R	1.00	T	\$ 50,772	\$ 59,748	Y	N	NA		11
BUF143	EU	6/3/2021		120119	Office Assistant IV	N	SR10	03	R	1.00	T	\$ 29,348	\$ 35,196	Y	N	NA		23
BUF143	EU	11/1/2021	12/1/2021	120340	Program Specialist IV	N	SR22	13	R	1.00	T	\$ 50,772	\$ 62,136	Y	N	NA		12
BUF143	EU	10/21/2021		120537	Accountant III	N	SR20	13	R	1.00	T	\$ 46,932	\$ 59,748	Y	N	NA		13

Department of Budget and Finance
Positions Filled and/or Established by Acts other than the State Budget as of November 30, 2021

Table 12

<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>
BUF101	BA	7/1/2021	Gov's apvl of Special Project dtd 06/18/21	123993	EFS Subj Matter Area Assistant	Y	SRNA	73	T	P	1.00	\$51,024	N	N
BUF101	BA	7/1/2021	Gov's apvl of Special Project dtd 06/18/21	123995	EFS Subj Matter Area Assistant	Y	SRNA	73	T	P	1.00	\$51,024	N	N
BUF101	BA	7/1/2021	Gov's apvl of Special Project dtd 06/18/21	123994	EFS Subj Matter Area Assistant	Y	SRNA	73	T	P	1.00	\$51,024	N	N
BUF101	BA	7/1/2021	Gov's apvl of Special Project dtd 06/18/21	123997	FRP Special Proj Asst Manager	Y	SRNA	73	T	P	1.00	\$132,972	Y	N
BUF101	BA	7/1/2021	Gov's apvl of Special Project dtd 06/18/21	123983	FRP Special Project Supervisor	Y	SRNA	93	T	P	1.00	\$95,988	Y	N
BUF101	BA	7/1/2021	Gov's apvl of Special Project dtd 06/18/21	123984	FRP Subj Matter Area Splst	Y	SRNA	73	T	P	1.00	\$80,016	Y	N
BUF101	BA	7/1/2021	Gov's apvl of Special Project dtd 06/18/21	123986	FRP Subj Matter Area Splst	Y	SRNA	73	T	P	1.00	\$85,392	Y	N
BUF101	BA	7/1/2021	Gov's apvl of Special Project dtd 06/18/21	123987	FRP Subj Matter Area Splst	Y	SRNA	73	T	P	1.00	\$88,476	Y	N
BUF101	BA	7/1/2021	Gov's apvl of Special Project dtd 06/18/21	123989	FRP Subj Matter Area Splst	Y	SRNA	73	T	P	1.00	\$63,600	Y	N
BUF101	BA	7/1/2021	Gov's apvl of Special Project dtd 06/18/21	123985	FRP Subj Matter Area Splst	Y	SRNA	73	T	P	1.00	\$80,004	Y	N
BUF101	BA	7/1/2021	Gov's apvl of Special Project dtd 06/18/21	123992	FRP Subj Matter Area Splst	Y	SRNA	73	T	P	1.00	\$62,136	N	N
BUF101	BA	7/1/2021	Gov's apvl of Special Project dtd 06/18/21	123991	FRP Subj Matter Area Splst	Y	SRNA	73	T	P	1.00	\$62,136	N	N
BUF101	BA	7/1/2021	Gov's apvl of Special Project dtd 06/18/21	123990	FRP Subj Matter Area Splst	Y	SRNA	73	T	P	1.00	\$62,136	N	N
BUF101	BA	7/1/2021	Gov's apvl of Special Project dtd 06/18/21	123988	FRP Subj Matter Area Splst	Y	SRNA	73	T	P	1.00	\$81,000	Y	N

Department of Budget and Finance
Overtime Expenditure Summary

Table 13

Prog ID	Sub-Org	Program Title	MOF	FY21 (actual)			FY22 (estimated)			FY23 (budgeted)		
				<u>Base Salary</u> \$\$\$\$	<u>Overtime</u> \$\$\$\$	<u>Overtime</u> Percent	<u>Base Salary</u> \$\$\$\$	<u>Overtime</u> \$\$\$\$	<u>Overtime</u> Percent	<u>Base Salary</u> \$\$\$\$	<u>Overtime</u> \$\$\$\$	<u>Overtime</u> Percent
BUF101	AA	Administrative Research Office	A	\$ 1,414,565	\$ 5,033	0.4%	\$ 1,629,558	\$ 18,482	1.1%	\$ 1,629,558	\$ 18,482	1.1%
BUF101	BA	Budget, Program Planning, and Management Division	A	\$ 1,913,777	\$ 51,785	2.7%	\$ 2,163,411	\$ 28,902	1.3%	\$ 2,163,411	\$ 28,902	1.3%
BUF115	CA	Financial Administration Division	A	\$ 943,063	\$ 5,188	0.6%	\$ 1,048,303	\$ 742	0.1%	\$ 1,048,303	\$ 742	0.1%
BUF115	CA	Financial Administration Division	T	\$ 613,273	\$ -	0.0%	\$ 678,589	\$ -	0.0%	\$ 678,589	\$ -	0.0%
BUF141	FA	Employees Retirement System	X	\$ 10,858,248	\$ 206,443	1.9%	\$ 12,785,969	\$ 36,000	0.3%	\$ 12,785,969	\$ 36,000	0.3%
BUF143	EU	Hawaii Employer-Union Trust Fund	T	\$ 5,025,113	\$ -	0.0%	\$ 5,605,161	\$ -	0.0%	\$ 5,605,161	\$ -	0.0%
BUF151	HA	Office of the Public Defender	A	\$ 10,325,266	\$ -	0.0%	\$ 11,762,307	\$ -	0.0%	\$ 11,762,307	\$ -	0.0%

Department of Budget and Finance
Active Contracts as of December 1, 2021

Table 14

Prog ID	MOF	Amount	Frequency (M/A/O)	Max Value	Outstanding Balance	Term of Contract			Entity	Contract Description	Explanation of How Contract is Monitored	POS Y/N	Category E/L/P/C/G/S/*
						Date Executed	From	To					
BUF101/AA	A	\$ 240.10	M			11/21/2016	12/12/2016	12/12/2021	Xerox Corporation	W7970P - ARO	On-going communications with the contractor in providing deliverables pursuant to the provisions of the contract	N	E
BUF101/AA	A	\$ 240.10	M			11/21/2016	2/28/2017	2/28/2022	Xerox Corporation	W7970P - Director's Office	On-going communications with the contractor in providing deliverables pursuant to the provisions of the contract	N	E
BUF101/BA	A	\$ 56,000.00	A	\$ 56,000.00	\$ 56,000.00	5/26/2021	5/26/2021	5/25/2022	Maximus Consulting Services, Inc.	#66976 - (Supplemental contract #3) Statewide cost allocation plan FY19. RFP 4.9.18. Third (of four) options to extend 12-month period.	On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract.	N	S
BUF101/BA	A	\$ 671.60	M			11/21/2016	12/21/2016	12/21/2021	Xerox Corporation	D110CP - BPPM	On-going communications with the contractor in providing deliverables pursuant to the provisions of the contract	N	E
BUF101/BA	A	\$ 50.85	M			3/22/2021	4/20/2021	4/20/2026	Xerox Corporation	B605S - BPPM	On-going communications with the contractor in providing deliverables pursuant to the provisions of the contract	N	E
BUF115/CA	A	\$ 240.10	M			11/21/2016	1/26/2017	1/26/2022	Xerox Corporation	W7970P - Rm 302	On-going communications with the contractor in providing deliverables pursuant to the provisions of the contract	N	E
BUF115/CA	A	\$ 240.10	M			11/21/2016	1/26/2017	1/26/2022	Xerox Corporation	W7970P - Rm 104	On-going communications with the contractor in providing deliverables pursuant to the provisions of the contract	N	E
BUF115/CA	A	\$ 148.35	M			2/3/2017	2/9/2017	2/9/2022	Xerox Corporation	W7845PT - Rm 301	On-going communications with the contractor in providing deliverables pursuant to the provisions of the contract	N	E
BUF 115/CA	A	\$ 429,547.50	O	\$ 919,000.00	\$ 489,452.50	7/1/2018	7/1/2018	6/30/2022	Katten Muchin Rosenman LLP	General Advice Counsel	On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract.	N	C
BUF 115/CA	A	\$ 153,321.50	O	\$ 200,000.00	\$ 46,678.50	9/12/2019	9/12/2019	6/30/2022	Katten Muchin Rosenman LLP	Ala Wai COPS	On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract.	N	C
BUF 115/CA	A	\$ 94,500.00	O	\$ 119,500.00	\$ 25,000.00	6/8/2016	6/8/2016	6/30/2023	PFM Financial Advisors LLC	FA - Debt Policy & Afford Study	On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract.	N	S

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Active Contracts as of December 1, 2021

Table 14

Prog ID	MOF	Amount	Frequency (M/A/O)	Max Value	Outstanding Balance	Date Executed	From	To	Entity	Contract Description	Explanation of How Contract is Monitored	POS Y/N	Category E/L/P/C/G/S/*
BUF 115/CA	A	\$ 38,750.00	O	\$ 91,998.80	\$ 53,248.80	8/8/2018	8/8/2018	8/31/2022	PFM Financial Advisors LLC	Municipal Advisor-IRMA(B&F)	On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract.	N	S
BUF 115/CA	A	\$ 60,000.00	O	\$ 116,000.00	\$ 56,000.00	12/12/2019	12/12/2019	12/31/2023	BLX Group LLC	Arbitrage Rebate Compliance Srvc	On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract.	N	S
BUF 115/CA	n/a	\$ -	n/a	\$ -	\$ -	12/23/2014	7/1/2020	6/30/2023	Bank of America Merrill Lynch	Investment Services for State Treasury-Agencies	On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract.	N	S
BUF 115/CA	n/a	\$ -	n/a	\$ -	\$ -	3/15/2012	7/1/2020	3/30/2023	UBS Financial Services Inc.	Investment Services for State Treasury-Agencies	On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract.	N	S
BUF 115/CA	A	\$ 478,652.31	M	Transaction per fee schedule	\$ -	7/1/2020	7/1/2020	6/30/2025	First Hawaiian Bank, Inc.	Banking Srv for State Treasury: Primary Depository incl. Cig. Tax Stamp; Data Collection Cr for Tax Dept.	Invoices for services are billed on a monthly basis and the Treasury staff reviews the invoices for appropriateness and accuracy and recommends approval for payment.	N	S
BUF 115/CA	A	\$ 313,881.54	M	Transaction per fee schedule	\$ -	7/1/2020	7/1/2020	6/30/2025	Wells Fargo Bank N.A.	Banking Srv for State Treasury: ACH payments, lockbox for DHS, DOH-EMS.	Invoices for services are billed on a monthly basis and the Treasury staff reviews the invoices for appropriateness and accuracy and recommends approval for payment.	N	S
BUF 115/CA	A	\$ 94,260.21	O	Transaction per fee schedule	\$ -	7/1/2020	7/1/2020	6/30/2025	Wells Fargo Bank N.A.	Custody Bank service for Treasury Investment Portfolio	Invoices for services are billed on a quarterly basis and the Treasury staff reviews the invoices for appropriateness and accuracy and recommends approval for payment.	N	S
BUF 115/CA	n/a	\$ -	n/a	\$ -	\$ -	1/1/2019	1/1/2019	12/31/2028	Ascensus College Savings Recordkeeping Services, LLC	Program Manager for State's HI529 College Savings Program HI529	On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract.	N	S
BUF 115/CA	A	\$ 6,282.72	O	\$ 6,282.72	\$ -	4/1/2021	4/1/2021	3/31/2022	Armanino LLP	MSDGP Support- Managed Services support plan	On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract.	N	S
BUF 115/CA	A	\$ 3,820.52	O	\$ 3,820.52	\$ -	3/3/2021	3/3/2021	3/2/2022	Armanino LLP	MSDGP Annual Maintenance-Business Ready Enhancement Plan (16%)	On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract.	N	S

Department of Budget and Finance
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Table 14

Prog ID	MOF	Amount	Frequency (M/A/O)	Max Value	Outstanding Balance	Date Executed	From	To	Entity	Contract Description	Explanation of How Contract is Monitored	POS Y/N	Category E/L/P/C/G/S/*
BUF 115/CA	A	\$ 31,250.00	O	\$ 125,000.00	\$ 93,750.00	3/24/2021	7/1/2021	6/30/2022	Wilshire Associates Incorporated	Consulting/Axiom Service-529 plan services	On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract.	N	S
BUF 115/CA	n/a	\$ -	n/a	\$ -	\$ -	8/8/2017	8/8/2017	7/31/2022	Vining Sparks IBG L.P.	Investment Broker-Dealer services for state treasury	On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract.	N	S
BUF 115/CA	n/a	\$ -	n/a	\$ -	\$ -	8/11/2017	8/11/2017	7/31/2022	FTN Financial Capital Markets	Investment Broker-Dealer services for state treasury	On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract.	N	S
BUF 115/CA	n/a	\$ -	n/a	\$ -	\$ -	5/7/2021	5/7/2021	6/30/2026	Piper Sandler & Co.	Investment Broker-Dealer services for state treasury	On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract.	N	S
BUF 115/CA	n/a	\$ -	n/a	\$ -	\$ -	5/6/2021	5/6/2021	6/30/2026	Stifel, Nicolaus & Co., Inc.	Investment Broker-Dealer services for state treasury	On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract.	N	S
BUF 115/CA	T	\$ 49,253.00	O	\$ 49,253.00	\$ 12,313.25	11/23/2020	12/1/2020	11/30/2021	Avenu Unclaimed Property Systems LLC	Unclaimed Property Systems 2000 annual service support and license fees	Invoices for service are billed on a quarterly basis and the Unclaimed Property Program Manager reviews invoices for accuracy and recommends approval for payment	N	S
BUF 115/CA	T	\$ 44,366.00	O	\$ 44,366.00	\$ 44,366.00	11/23/2021	12/1/2021	11/30/2022	Avenu Unclaimed Property Systems LLC	Unclaimed Property Systems 2000 annual service support and license fees	Invoices for service are billed on a quarterly basis and the Unclaimed Property Program Manager reviews invoices for accuracy and recommends approval for payment	N	S
BUF141/FA	X	\$ 55,000.00	O	\$ 940,000.00	\$ 885,000.00	11/9/2021	7/1/2021	6/30/2026	Gabriel Roeder Smith & Company	Actuarial Services	Reports submitted; Meetings; Oversight by ERS Staff	N	S
BUF141/FA	X	\$ 101,250.00	M	\$ 135,000.00	\$ 33,750.00	8/14/2019	8/15/2019	8/14/2022	Howman Lam, MD	Member of the Medical Board	Reports submitted; Meetings; Oversight by ERS Staff and Board of Trustees	N	S
BUF141/FA	X	\$ 700,000.00	M	\$ 840,000.00	\$ 140,000.00	5/24/2019	6/1/2019	5/31/2022	Patricia L. Chinn, MD	Chairperson of the Medical Board	Reports submitted; Meetings; Oversight by ERS Staff and Board of Trustees	N	S
BUF141/FA	X	\$ 1,309,756.00	O	\$ 3,385,578.00	\$ 2,075,822.00	7/30/2020	6/30/2020	6/30/2025	Vitech Systems Group	V3 Software license agreement	Reports submitted; Meetings; Oversight by ERS Staff	N	S
BUF141/FA	X	\$ 185,400.00	A	\$ 376,362.00	\$ 190,962.00	9/29/2021	7/1/2021	6/30/2023	Vitech Systems Group	Database Support and Maintenance	Reports submitted; Meetings; Oversight by ERS Staff	N	S
BUF141/FA	X	\$ 374,000.00	O	\$ 374,000.00	\$ -	7/1/2019	7/1/2019	6/30/2022	Vitech Systems Group	Convert Employer Personnel Data	Reports submitted; Meetings; Oversight by ERS Staff	N	S
BUF141/FA	X	\$ 2,658,600.00	M	\$ 3,625,000.00	\$ 966,400.00	3/27/2018	4/1/2018	3/31/2023	Hamilton Lane Advisors, LLC	Consultant for alternative investments	Reports submitted; Meetings; Oversight by ERS Staff and Board of Trustees	N	S

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Table 14

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BUF141/FA	X	\$ 2,011,500.00	M	\$ 2,632,500.00	\$ 621,000.00	9/1/2017	7/1/2017	6/30/2023	Meketa Investment Group Inc	General Investment Consultant	Reports submitted; Meetings; Oversight by ERS Staff and Board of Trustees	N	S
BUF141/FA	X	\$ 1,239,334.00	M	\$ 1,714,000.00	\$ 474,666.00	6/29/2017	7/1/2017	6/30/2023	AON Hewitt	Real estate investment consultant	Reports submitted; Meetings; Oversight by ERS Staff and Board of Trustees	N	S
BUF141/FA	X	\$ 654,480.00	O	\$ 1,249,910.00	\$ 595,430.00	1/31/2019	2/1/2019	1/31/2022	KMH LLP	Internal Audit services	Reports submitted; Meetings; Oversight by ERS Staff and Board of Trustees	N	S
BUF141/FA	X	\$ 694,935.00	A	\$ 694,935.00	\$ -	6/29/2020	6/30/2020	8/30/2022	HOIKE NETWORKS INC, DBA PACXA	Purchase Oracle Software Licenses with annual support; option to extend	Software Licenses Support; Oversight by ERS Staff	N	G
BUF141/FA	X	\$ 707,700.00	A	\$ 707,700.00	\$ -	6/29/2020	6/30/2020	7/23/2022	HOIKE NETWORKS INC, DBA PACXA	Annual Support for Oracle Software Licenses; option to extend	Software Licenses Support; Oversight by ERS Staff	N	G
BUF141/FA	X	\$ 664,589.00	A	\$ 664,589.00	\$ -	6/29/2020	6/30/2020	12/31/2022	HOIKE NETWORKS INC, DBA PACXA	Annual Support for Oracle Software Licenses	Software Licenses Support; Oversight by ERS Staff	N	G
BUF141/FA	X	\$ 45,102.00	M	\$ 284,000.00	\$ 238,898.00	11/17/2020	6/30/2020	6/30/2024	Hawaiian Telcom Services Company, Inc.	Telephone System with Call Center (3 years upon installation)	Telephone System with Maintenance Services	N	G
BUF143/EU	T	\$ -	M	\$ -	\$ -	11/1/2016	11/1/2016	10/31/2023	Bank of Hawaii	Banking Services for the EUTF	On-going communications with the contractor in providing deliverables pursuant to the provisions of the contract	N	S
BUF143/EU	T	\$ 165,802.50	M	\$ 701,270.58	\$ 535,468.08	7/1/2021	7/1/2021	3/31/2023	Employees' Retirement System (ERS)	Office lease for the EUTF at the City Financial Tower	EUTF staff reviews the monthly invoices from ERS	N	L
BUF143/EU	T	\$ 98,804.14	O - As services are performed	\$ 127,146.63	\$ 28,342.49	9/21/2020	9/21/2020	11/1/2022	Claim Technologies, Incorporated	Benefit plan audit services for the EUTF	On-going communications with the contractor in providing deliverables pursuant to the provisions of the contract	N	S
BUF143/EU	T	\$ 32,762.53	O - As services are performed	\$ 70,393.64	\$ 37,631.11	2/23/2019	2/23/2019	2/28/2022	EOH Enterprises, dba Envision Networked Solutions	Service agreement for the EUTF's phone system	On-going communications with the contractor in providing deliverables pursuant to the provisions of the contract	N	S
BUF143/EU	T	\$ 171,174.69	O - As services are performed	\$ 470,813.99	\$ 299,639.30	2/23/2013	2/23/2019	6/30/2023	EMSS, Inc.	Printing, distribution, and mailing services of the EUTF Reference Guide and other printed material for active and retired employees	On-going communications with the contractor in providing deliverables pursuant to the provisions of the contract	N	S
BUF143/EU	T	\$ 510,000.00	O - As services are performed	\$ 875,000.00	\$ 365,000.00	9/7/2018	9/7/2018	6/30/2023	Gabriel Roeder Smith & Company	Actuarial services of other post-employment benefits for the EUTF	On-going communications with the contractor in providing deliverables pursuant to the provisions of the contract	N	S
BUF143/EU	T	\$ -	A	\$ 65,781.00	\$ 65,781.00	7/1/2019	7/1/2019	6/30/2022	Marsh USA Inc.	Insurance Broker services for the EUTF	On-going communications with the contractor in providing deliverables pursuant to the provisions of the contract	N	S

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Table 14

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BUF143/EU	T	\$ 6,258,866.96	O - As services are performed	\$ 13,950,000.00	\$ 7,691,133.04	6/1/2020	6/1/2020	5/31/2025	LifeWorks (US) Ltd. (fka Morneau Shepell Ltd.)	New Health Benefits Administration System for the EUTF	On-going communications with the contractor in providing deliverables pursuant to the provisions of the contract	N	S
BUF143/EU	T	\$ 26,666.68	O - As services are performed	\$ 500,000.00	\$ 473,333.32	5/14/2021	5/14/2021	6/30/2023	Pharmaceutical Strategies Group, LLC	Pharmacy Benefit Consulting and Audit Services	On-going communications with the contractor in providing deliverables pursuant to the provisions of the contract	N	S
BUF143/EU	T	\$ 26,173.78	O - Quarterly	\$ 45,547.20	\$ 19,373.42	7/17/2017	7/17/2017	6/30/2023	Pitney Bowes	Postage and folder/stuffer machines	EUTF staff reviews the monthly invoices from Pitney Bowes	N	E
BUF143/EU	T	\$ 113,333.36	M	\$ 680,000.00	\$ 566,666.64	7/1/2021	7/1/2021	6/30/2023	The Segal Company (Western States), Inc.	Benefit consulting services	On-going communications with the contractor in providing deliverables pursuant to the provisions of the contract	N	S
BUF143/EU	T	\$ 850,000.00	O - As services are performed	\$ 1,150,000.00	\$ 300,000.00	5/1/2020	5/1/2020	4/30/2022	The Segal Company (Western States), Inc.	Project management for a new Health Benefits Administration System	On-going communications with the contractor in providing deliverables pursuant to the provisions of the contract	N	S
BUF143/EU	T	\$ 1,364,401.50	O - As services are performed	\$ 2,340,349.00	\$ 975,947.50	9/29/2020	9/29/2020	3/28/2022	Vitech Sub Systems LLC	Continued support services and maintenance and operational services	On-going communications with the contractor in providing deliverables pursuant to the provisions of the contract	N	S
BUF143/EU	T	\$ 51,441.60	M	\$ 51,441.60	\$ -	12/28/2016	12/28/2016	12/27/2021	Xerox	Copier leases for the EUTF	EUTF staff reviews the monthly invoices from Xerox	N	E
BUF151/HA	A	\$ 626.16	M			2/9/2018	3/16/2018	2/9/2023	Xerox Corporation	D110CP copier/printer - Oahu	On-going communications with the contractor in providing deliverables pursuant to the provisions of the contract	N	E
BUF151/HA	A	\$ 215.64	M			2/9/2018	3/16/2018	2/9/2023	Xerox Corporation	XC70 printer - Oahu	On-going communications with the contractor in providing deliverables pursuant to the provisions of the contract	N	E
BUF151/HA	A	\$ 94.52	M			2/9/2018	2/26/2018	2/9/2023	Xerox Corporation	C700FCSRV (XC70)- Oahu	On-going communications with the contractor in providing deliverables pursuant to the provisions of the contract	N	E
BUF151/HA	A	\$ 150.21	M			2/9/2018	3/16/2018	2/9/2023	Xerox Corporation	C8045H - Oahu	On-going communications with the contractor in providing deliverables pursuant to the provisions of the contract	N	E
BUF151/HA	A	\$ 172.17	M			2/9/2018	3/15/2018	2/9/2023	Xerox Corporation	C8045H - Oahu	On-going communications with the contractor in providing deliverables pursuant to the provisions of the contract	N	E

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BUF151/HA	A	\$ 42.41	M			2/9/2018	4/16/2018	2/9/2023	Xerox Corporation	WC3655S - Oahu C/C	On-going communications with the contractor in providing deliverables pursuant to the provisions of the contract	N	E
BUF151/HA	A	\$ 167.94	M			2/9/2018	3/16/2018	2/9/2023	Xerox Corporation	C8045H - Kona	On-going communications with the contractor in providing deliverables pursuant to the provisions of the contract	N	E
BUF151/HA	A	\$ 167.94	M			2/9/2018	3/16/2018	2/9/2023	Xerox Corporation	C8045H - Kauai	On-going communications with the contractor in providing deliverables pursuant to the provisions of the contract	N	E
BUF151/HA	A	\$ 287.59	M			11/30/2020	12/2/2020	11/30/2025	Xerox Corporation	C8170H2 - Hilo	On-going communications with the contractor in providing deliverables pursuant to the provisions of the contract	N	E
BUF151/HA	A	\$ 321.77	M			11/30/2020	12/4/2020	11/30/2025	Xerox Corporation	C9070XLS - Maui	On-going communications with the contractor in providing deliverables pursuant to the provisions of the contract	N	E
BUF151/HA	A	\$ 86.99	M			11/30/2020	12/4/2020	11/30/2025	Xerox Corporation	DMPCTRL - Maui	On-going communications with the contractor in providing deliverables pursuant to the provisions of the contract	N	E
BUF151/HA	A	\$ 187.21	M			11/30/2020	12/4/2020	11/30/2025	Xerox Corporation	C8155H2 - Maui	On-going communications with the contractor in providing deliverables pursuant to the provisions of the contract	N	E
BUF151/HA	A	\$ 287.59	M			11/30/2020	12/4/2020	11/30/2025	Xerox Corporation	C8170H2 - Maui	On-going communications with the contractor in providing deliverables pursuant to the provisions of the contract	N	E
BUF151/HA	A	\$ 1,040.00	M			9/30/2018	6/6/2021	6/1/2022	Allan Almeida Janitorial Service	Janitorial service	On-going communications with the contractor in providing deliverables pursuant to the provisions of the contract	N	S
BUF151/HA	A	\$ 599.00	M			6/28/2019	7/1/2019	6/30/2020	Arc of Hilo	Janitorial service	On-going communications with the contractor in providing deliverables pursuant to the provisions of the contract	N	S
BUF151/HA	A	\$ 1,722.90	M			12/30/2020	1/1/2021	1/1/2023	Thomson Reuters	Legal research	On-going communications with the contractor in providing deliverables pursuant to the provisions of the contract	N	C

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

Table 15

<u>Prog ID</u>	<u>Priority</u>	<u>Dept- Wide Priority</u>	<u>Senate District</u>	<u>Rep. District</u>	<u>Project Title</u>	<u>MOF</u>	<u>FY22 \$\$\$</u>	<u>FY23 \$\$\$</u>
BUF101					Lump Sum CIP Broadband, Statewide	V		\$ 109,562,000
BUF101					Lump Sum CIP Broadband Administrative Costs, Statewide	V		\$ 5,766,000

CIP Lapses

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

Department of Budget and Finance
Program ID Sub-Organizations

Table 17

<u>Program ID</u>	<u>Sub-Org Code</u>	<u>Name</u>	<u>Objective</u>
BUF 101	AA	Departmental Administration and Budget Division	To plan, direct, and coordinate comprehensive programs, services and functions which include the Department's administration of fiscal/accounting tasks, budget and management services, personnel services, contracts administration, and systems and procedures.
BUF 101	BA	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 (MOF A, B, N).
BUF 101	BB	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 (MOF U, W).
BUF 102	CB	Collective Bargaining Statewide	To facilitate the allotment and disbursement of statewide collective bargaining appropriations (MOF A, B, N, P).
BUF 102	CC	Collective Bargaining Statewide	To facilitate the allotment and disbursement of statewide collective bargaining appropriations (MOF W)
BUF 102	SC	Salary Commission Statewide	To provide funding for salary adjustments for the Governor, Lieutenant Governor and specified appointed officials of the Executive Branch.
BUF 103	VP	Vacation Payout Statewide	To centralize the general funded vacation payouts for AGR, AGS, ATG, BED, BUF, DEF, GOV, HMS, HRD, HTH, LBR, LNR, LTG, PSD, TAX, DOE and UH.
BUF 115	CA	Financial Administration Division	To maximize the value, investment, and use of State funds through proactive planning, the development of prudent statewide planning policies, the timely scheduling of State bond financing and the establishment of appropriate cash management controls and procedures.

Department of Budget and Finance
Program ID Sub-Organizations

Table 17

BUF 141	FA	Employees' Retirement System	To 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.
BUF 143	EU	Employer Union Trust Fund	To administer health and life insurance benefits for eligible active and retired State and county public employees and their dependents by: 1) providing quality service levels to employee-beneficiaries and their dependent-beneficiaries, and 2) complying with federal and state legal requirements.
BUF 151	HA	Office of the Public Defender	To safeguard the rights of individuals by providing statutorily entitled and effective legal representation in criminal, mental commitment, and family cases in compliance with Chapter 802, Hawaii Revised Statutes, and the Hawaii Rules of Professional Conduct; prudently manage Deputy Public Defender and support service resources and caseloads; and maintain a quality training program for Deputy Public Defender staff.
BUF 721	ST	Debt Service Payments - State	To make and record debt service payments for all Departments, except the Department of Education (DOE) and the University of Hawaii (UH), in a timely and accurate manner.
BUF 725	LE	Debt Service Payments - DOE	To make and record debt service payments for the Department of Education (DOE) in a timely and accurate manner.
BUF 728	HE	Debt Service Payments - UH	To make and record debt service payments for the University of Hawaii (UH) in a timely and accurate manner.
BUF 741	ST	Retirement Benefits Payments - State	To provide employer contributions for Pension Accumulation and Social Security/Medicare to the Employees' Retirement System (ERS) for all Departments, except the Department of Education (DOE) and the University of Hawaii (UH) in an effective and timely manner.

Department of Budget and Finance
 Program ID Sub-Organizations

Table 17

BUF 745	LE	Retirement Benefits Payments - DOE	To provide employer contributions for Pension Accumulation and Social Security/Medicare to the Employees' Retirement System (ERS) for the Department of Education (DOE) in an effective and timely manner.
BUF 748	HE	Retirement Benefits Payments - UH	To provide employer contributions for Pension Accumulation and Social Security/Medicare to the Employees' Retirement System (ERS) for the University of Hawaii (UH) in an effective and timely manner.
BUF 761	ST	Health Premium Payments - State	To provide employer contributions for health premiums to the Hawaii Employer-Union Health Benefits Trust Fund (EUTF) for all Departments, except the Department of Education (DOE) and the University of Hawaii (UH) in an effective and timely manner.
BUF 762	RC	Health Premium Payments - ARC	To provide health care payments for the Annual Required Contribution (ARC)
BUF 765	LE	Health Premium Payments - DOE	To provide employer contributions for health premiums to the Hawaii Employer-Union Health Benefits Trust Fund (EUTF) for the Department of Education (DOE) in an effective and timely manner.
BUF 768	HE	Health Premium Payments - UH	To provide employer contributions for health premiums to the Hawaii Employer-Union Health Benefits Trust Funds (EUTF) for the University of Hawaii (UH) in an effective and timely manner.

Department of Budget and Finance
Organization Changes

Table 18

<u>Year of Change</u> FY22/FY23	<u>Description of Change</u>
	Employees' Retirement System (ERS)
FY22	1. Reallocate (3) Positions in the Staff Support Services Branch: PNs 3858, 4439, 116681 Office Assistant III to Office Assistant IV and create a new organizational segment.

Department of Budget and Finance
 American Rescue Plan Act Fund Initiatives

Table 19

<u>Prog ID</u>	<u>Amount Allotted</u>	<u>Budget for Personnel</u>	<u>Budget for OCE (Other Than Contracts)</u>	<u>Budget for Contracts</u>	<u>Dates of Initiative</u>		<u>Initiative Description</u>	<u>Appropriating Act or GOV</u>	<u>Is This A New Initiative Or An Enhancement To An Existing Initiative/Program</u>
					<u>From</u>	<u>To</u>			
BUF101	\$13,643,026.10	\$8,316,039.00	\$5,326,987.10	\$ -	7/15/2021	6/30/2026	The Federal Recovery Plan Performance and Reporting Project creates two Units: Unit A, the Federal Recovery Plan Performance Unit and Unit B, the EFS Modernization Federal Reporting Transition Unit. Unit A will coordinate and participate in projects, and identify and analyze significant issues, problems and opportunities related to strategic initiatives associated with the funds received through ARPA. Unit A will also assist in responding to mandated reporting related to policy and governance. Unit B will facilitate the transition to a new Enterprise Finance System (EFS) and will provide studies and technical assistance to aid the transition. The EFS will support the critical grant management, project management, reporting and cybersecurity functions necessary to comply with the requirements of federal awards in a timely, efficient and uninterrupted manner.	GOV	Both