



UNIVERSITY OF HAWAII SYSTEM

Legislative Testimony

Testimony Presented Before the
House Committee on Higher Education
February 10, 2015 at 2:00 pm Room 309

by
Kalbert Young
Vice President – Budget & Finance & Chief Financial Officer
University of Hawai'i

HB 545 – RELATING TO FUNDS

Chair Choy, Vice Chair Ichiyama, and members of the Higher Education committee:

Thank you for this opportunity to testify. The University of Hawai'i (UH) generally opposes the proposed actions in HB 545, Relating to Funds, but does request consideration for a number of revisions.

HB 545 proposes several actions:

- Repeals the following funds:
 - University of Hawai'i Community Services Special Fund
 - Hawai'i Educator Loan Program Special Fund
 - Community Colleges Special Fund
 - Hawai'i Medical Education Special Fund;
 - Discoveries and Inventions Special Fund;
 - University of Hawai'i Alumni Special Fund;
 - Animal Research Farm, Waiale'e, O'ahu Special Fund;
 - Professional Student Exchange Program Special Fund;
 - Center for Labor Education and Research Revolving Fund;
 - Career and Technical Training Projects Revolving Fund;
 - Conference Center Revolving Fund;
 - Senator Hiram K. Fong Scholarship Endowment Trust Fund;
 - Senator Oren E. Long Scholarship Endowment Trust Fund;
 - Hawai'i Health Corps Special Fund;
- Abolishes the following funds:
 - Hurricane Iniki Insurance Proceeds Special Fund;
 - Agency Fund Trust Account;
 - University of Hawai'i Okinawa Program Trust Fund;
 - Unrestricted Quasi-Endowment Income and Scholarship Revolving Fund
- Lapses all unencumbered balances in these funds to the credit of the general fund

The first three funds, the University of Hawai'i Community Services Special Fund, the Hawai'i Educator Loan Program Special Fund, and the Community Colleges Special

Fund are still in use and should not be repealed. The Auditor in Auditor's Report No. 14-18, did note that the funds did still serve their intended purpose, but recommended that some of these funds be reclassified rather than repealed. **The University recommends HB 545 be amended to be consistent with the recommendations in the Auditor's Report 14-18, which did recommend for the University of Hawai'i Community Services Special Fund, the Hawai'i Educator Loan Program Special Fund, and the Community Colleges Special Fund to be reclassified in statute as revolving funds.**

The Hawai'i Medical Education Special Fund was established in 2003 with the Hawai'i Medical Education Council (HMEC) to address the needs of graduate medical education in Hawai'i. This account was established to separate any funding received by the state or extramural funding that was solely designated to support graduate medical education in Hawai'i. As of January 2015, a Family Medicine residency consortium has been established with direct funding Queens, Hawai'i Pacific Health, and HMSA. A portion of these consortium funds that have been designated to support the family medicine residency program may be deposited into this fund as early as this March. Eliminating this fund would hinder the operations of this critical family residency program at Wahiawa General Hospital, Queens Medical Center, and Kapi'olani Women's and Children's Medical Center. The Auditor's Report No. 14-18 recommended repeal of this fund, given what the Auditor noted as the program's "unfunded status and the fund's lack of financial activity." **Considering that recent activity to finalize the consortium will mean that there will be activity for this fund's purpose, the University recommends maintaining the statutory authority of the Hawai'i Medical Education Special Fund.**

The Discoveries and Inventions Special Fund (DISF) supports innovation and research commercialization. Its enabling statute (304A-2174) states that the fund "...shall be used to develop technologies that have potential commercial value, support the administration of technology transfer activities, and facilitate economic development through education and research undertaken at the university." This fund is a major component of UH's strategic priorities in the Hawai'i Innovation Initiative. In partnership with the local business community, UH has recently taken on a greater role to help diversify the state's economy by building a thriving innovation, research, and education and training enterprise. The Office of Technology Transfer and Economic Development (OTTED) will be an integral part of this commitment.

The DISF will provide OTTED and the University of Hawai'i the opportunity for funding innovation and research commercialization and to secure patents, copyrights, licensing and marketing of discoveries, inventions, and technologies developed at UH. To help spearhead this effort, local venture capitalist and entrepreneur William K. Richardson was hired in December 2014 as OTTED director. His office will work closely with UH's recently launched proof-of-concept center, XLR8UH, to help faculty and student researchers to fully exploit their UH-owned technologies commercially. The Auditor in

Audit Report 14-18 did note that this special fund does continue to serve its originally intended purpose, but noted that it receives funds from the Research and Training Revolving Fund (RTRF) to cover some expenses. Considering the overall use, the future focus and purpose of the fund, such RTRF funding is believed appropriate, to do otherwise, would mean that total support for this established program would be borne solely by general fund appropriations. **The University recommends that the Discoveries and Inventions Special Fund be maintained as a statutorily authorized special fund since there is an existing program and operation already in place that is dependent upon the use of the fund.**

Professional Student Exchange Program Special Fund was created by Act 137, SLH 2012 and supported as a best practice concept by the Western Interstate Commission for Higher Education (WICHE). The purpose of the fund is to account for receipts and disbursements related to providing financial support for participants of the professional student exchange program. Since the fund was only recently created in 2012, and its operations are still evolving, the University feels that it is premature to repeal it. **The Auditor in the Audit Report 14-18, did not recommend for this fund to be repealed, although she did indicate that reclassifying it as a revolving may be appropriate.**

Similarly, the Hawai'i Health Corps Revolving Fund was created by Act 187, SLH 2012, which passed unanimously from the Legislature. The fund was created to support the Hawai'i Health Corps Program and the Hawai'i Rural Health Care Provider Loan Repayment Program to encourage eligible physicians, physician assistants, and nurse practitioners to serve for a period of time in designated health professional shortage areas. Given the limited history for this fund, and that sources of originating funds are by private gifts, donations, legislative appropriations and loan repayments over time, the University believes it is premature to repeal this fund with less than 3 years since its inception. The Auditor did not recommend for this fund to be repealed in Audit Report 14-18, considering that there was limited history to determine if its status was more appropriate as a special fund or a revolving fund. **In agreeing, the University recommends that the Hawai'i Health Corps Revolving Fund maintain its current statutorily authorized status as a revolving fund.**

The Conference Center Revolving Fund – UH at Hilo was created to account for fees, charges and other moneys that UH-Hilo collected for the Conference Center Program in the College of Continuing Education and Community Service. Although recognizing that there has been minimal activity in its recent history, UH-Hilo is planning to utilize the Conference Center Revolving Fund to support the delivery of conference services in the immediate future and believes that this fund is needed and should be continued. This approach will help support a strategy and concept to encourage independent self-sustainability for a number of programs where possible. **The University recommends that the Conference Center Revolving Fund – UH at Hilo be allowed more time to maintain its statutory authority as a revolving fund.**

The Center for Labor Education and Research Revolving Fund supports the Center for Labor Education and Research (CLEAR), a program that is currently in operation at the University of Hawai'i at West O'ahu (UHWO). The Auditor did note that the fund does serve the purpose for which it was originally intended, but noted that the fund did not appear to be self-sufficient as a revolving fund. UHWO is a new campus that undergoing the growth of all its programs – including CLEAR. UHWO believes that over time the program and the fund will evolve and be self-sustaining reducing any burden on the general fund. **As such, the Center for Labor Education and Research Revolving Fund is recommended to maintain its current statutory authority as a revolving fund, or be reclassified as a special fund.**

The University is in the process of abolishing the Hurricane Iniki Insurance Proceeds Special Fund as identified by the Auditor's Report 14-18. The University agrees that the original purpose of the fund has been satisfied and is returning the unencumbered balance to the DAGS Risk Management. **The University agrees with HB 545 recommendation to repeal the Hurricane Iniki Insurance Proceeds Special Fund.**

The University also takes no position on the legislature's intent or desire as proposed in HB 545 to repeal the Senator Hiram K. Fong Scholarship Endowment Trust Fund and the Senator Oren E. Long Scholarship Endowment Trust Fund. Both these funds were not sufficiently funded following inception and remain as such.

Please note that the University of Hawai'i Okinawa Program Trust Fund was closed in FY2014 and therefore its inclusion in HB 545 is unnecessary for practical purposes. This trust fund was created administratively, but has since been closed administratively from use.

Of special note, the University would like to request the amendment of HB 545 to include the statutory authority to create the University of Hawai'i Quasi-Endowment Trust Fund. Auditor's Report 14-18, concluded that the Quasi-Endowment Income and Scholarship Revolving Fund was not meeting the criteria for a revolving fund because it was "...not established by an act of the Legislature as required by Section 37-52.4, HRS." The Auditor recommended the termination of the fund and for the moneys to be properly disbursed by the Board of Regents according to its policies. However, in contemplating the process that would result from following this recommendation, the University concludes that eliminating the fund itself would ignore the fact that there is a substantial endowment of which there would be an absence of a proper vehicle for the expenditure of these legacy endowment funds. The Unrestricted Quasi-Endowment Income and Scholarship Revolving Fund serves as a temporary holding account for cash, receivable, temporary investments, and amounts due from other fund groups held by UH. This fund holds cash deposits from student, faculty, staff, and other organizations for items such as equipment, musical instruments, library carrels and lockers, faculty housing, and long distance telephone service. In agreement with the Auditor's Report, the University requests that a more appropriate result, would be to

reclassify the revolving fund as a trust fund established via statutory definition. Therefore, we respectfully request the inclusion of the following language in this measure to establish a trust fund in statute:

"304A-2355 **University of Hawaii quasi-endowment trust fund.**
There is established the University of Hawaii quasi-endowment trust fund into which shall be deposited income derived from the University's Endowment Fund. Income deposited into this account may be expended by the University as set forth by the University Board of Regents in policies and guidelines for costs and expenses associated with student financial aid programs including scholarships and student support services, awards, and project opportunities for the University."

There are a number of other funds identified for recommended action in HB 545. The University does not have any opposition to the repeal or recommended disposition of these funds described in this measure.

Thank you for your time and consideration.



**TESTIMONY OF JAN K. YAMANE, ACTING STATE AUDITOR,
ON HOUSE BILL NO. 545,
RELATING TO FUNDS**

House Committee on Higher Education

February 10, 2015

Chair Choy and Members of the Committee:

I am Jan Yamane, Acting State Auditor. Thank you for the opportunity to testify in support of House Bill 545 (HB 545), which would repeal a number of funds in the University of Hawai'i.

The impetus for this bill is our Report No. 14-18, *Review of Special Funds, Revolving Funds, Trust Funds, and Trust Accounts of the University of Hawai'i*. Our review of these funds includes an evaluation of the original intent and purpose of each fund, including the degree to which each fund continues to serve its intended purpose. We also evaluate whether each fund meets statutory criteria for its respective fund type (i.e., special, revolving, or trust). The funds we listed in Report No. 14-18 as not meeting criteria would be repealed by HB 545:

1. University of Hawai'i Community Services Special Fund (Section 2);
2. Community Colleges Special Fund (Sections 8 and 9);
3. Hawai'i Medical Education Special Fund (Sections 10, and 12);
4. Discoveries and Inventions Special Fund (Sections 13 and 15);
5. University of Hawai'i Alumni Special Fund (Sections 16 and 17);
6. Animal Research Farm, Waiale'e O'ahu Special Fund (Sections 18 and 19);

7. Professional Student Exchange Program Special Fund (Sections 20 and 21);
8. Center for Labor Education and Research Revolving Fund (Sections 22 and 23);
9. Career and Technical Training Projects Revolving Fund (Sections 24 and 25);
10. Conference Center Revolving Fund (Section 26 and 27);
11. Senator Hiram L. Fong Scholarship Program Endowment Trust Fund (Sections 28 and 29); and
12. Senator Oren E. Long Scholarship Program Endowment Trust Fund (Sections 30 and 31).

We concluded these funds no longer serve their intended purpose or meet statutory criteria; hence, it is appropriate for the Legislature to repeal each statutory provision and transfer remaining balances to the general fund.

We did not conclude to repeal the Hawai'i Educator Loan Program Special Fund (Section 3); however, the policy decision to repeal or reclassify this fund remains with the Legislature.

In addition, HB 545 abolishes four administratively created funds, two of which we concluded no longer serve the purpose for which they were originally created—Hurricane Iniki Insurance Proceeds Special Fund (Section 34) and Unrestricted Quasi-Endowment Income and Scholarship Revolving Fund (Section 35). HB 545 would also abolish the University of Hawai'i Okinawa Program Trust Fund (Section 34), which is appropriate since the fund was closed and the program ended on June 30, 2013.

Thank you for the opportunity to testify in support of HB 545. I am available to answer any questions you may have.

ichiyama2-Brandon

From: mailinglist@capitol.hawaii.gov
Sent: Thursday, February 05, 2015 2:12 PM
To: HEDtestimony
Cc: hawaii hunting association@hawaiiantel.net
Subject: Submitted testimony for HB545 on Feb 10, 2015 14:00PM

HB545

Submitted on: 2/5/2015

Testimony for HED on Feb 10, 2015 14:00PM in Conference Room 309

| Submitted By | Organization | Testifier Position | Present at Hearing |
|---------------------|----------------------------|---------------------------|---------------------------|
| Tom Lodge | hawaii hunting association | Oppose | No |

Comments: REQUIRE AN EIS FOR ALL WORK GOING ON IN THE WATERSHEDS!

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IBEW1260

BRIDGING THE PACIFIC

Chair Chow, Vice Chair Ichiyama and Members of the Committee,

The International Brotherhood of Electrical Workers Local Union 1260 (IBEW) respectfully offers the following testimony on HB545, which seeks among other things to repeal the Center for Labor Education and Research (CLEAR) revolving fund.

The Center for Labor Education & Research was created by State law in 1976 (HRS §304A -1601). As part of the original statute (Act 202), a “Revolving Fund” was also established (HRS §304A -2267) to be used “by the director of the center with the approval of the chancellor or vice-chancellor in carrying out the purposes of the center.”

As part of its legislative mandate, CLEAR provides labor education, research and labor-related programs to workers, their organizations and the general public through a variety of methods including classroom instruction, seminars, workshops, publications, the internet and other public media. By statute, the Center is guided and advised by a Labor Education and Advisory Council, appointed by the President of the University.

In addition to Labor History and Law, CLEAR offers programs on Recognizing and Preventing Sexual Harassment, Leadership Skills and Conflict Resolution designed to benefit Hawaii’s workers.

These programs are further enhanced by an extensive media program and archive that documents the rich history, distinctive struggles and exceptional accomplishments of Hawaii’s workers throughout the plantation years ensuring a comprehensive understanding of Hawaii’s unique culture for generations to come.

As this fund continues to serve the purpose for which it was created, is of regular use by CLEAR, is self funded by fees collected for CLEAR services, and repeal of this fund could cause irreparable harm to the Labor Center, Labor Movement in Hawaii, and the general public, the IBEW respectfully request that HB545 be amended to remove Part IX, Section 22 & 23.

Respectfully,



Michael M. Brittain
Director of Legislative Affairs
& Business Development
IBEW Local 1260

The Twenty-Eighth Legislature
Regular Session of 2015

HOUSE OF REPRESENTATIVES
Committee on Higher Education
Rep. Isaac W. Choy, Chair
Rep. Linda Ichiyama, Vice Chair
State Capitol, Conference Room 309
Tuesday, February 10, 2015; 2:00 p.m.

**STATEMENT OF THE ILWU LOCAL 142 ON H.B. 545
RELATING TO FUNDS**

The ILWU Local 142 offers comments and a request with regard to H.B. 545, which repeals various non-general funds and accounts and transfers the unencumbered balances to the general fund. All of these funds were established by and support entities of the University of Hawaii.

While it may seem reasonable to consider repealing funds that have little or no activity and transferring unencumbered balances into the State's general fund, most of these funds are very small and would do little to increase the State's coffers. However, some of these funds, while small, serve a distinct purpose.

One such fund is the Revolving Fund for the Center for Labor Education and Research (CLEAR), now on the campus of UH West Oahu. The Fund was created in 1976 to account for fees charged to students and labor organizations for classes offered by CLEAR. Fees are nominal and, as such, the Fund retains a small balance, currently about \$3,000.

The Fund is used for routine expenses not provided through the University—expenses such as subscriptions to publications important to CLEAR's role to provide education and research on labor issues and purchase of computers, printers, and other small equipment. The Fund remains active with income from classes and expenditures for various needs of the program.

In view of the fact that CLEAR is the only program in any Hawaii university that provides labor education and research to working people, we believe it is vital for the State to support their efforts. The CLEAR revolving fund of \$3,000 will be insignificant in the overall UH budget but is significant for the ongoing operations of CLEAR by providing the program with a small but flexible source of funds.

Therefore, **the ILWU respectfully requests that Part IX, Sections 22 and 23, be deleted from H.B. 545.** Thank you for the opportunity to testify and for your favorable consideration of our request.

TAXBILLSERVICE

126 Queen Street, Suite 304

TAX FOUNDATION OF HAWAII

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: MISCELLANEOUS, Repeals non-general funds of the University of Hawaii

BILL NUMBER: HB 545

INTRODUCED BY: Choy, Ichiyama, Kong, LoPresti, Say

EXECUTIVE SUMMARY: Repeals various non-general funds of the University of Hawaii.

BRIEF SUMMARY: Repeals the following and transfers any unencumbered balances to the general fund:

University of Hawaii community services special fund
 Hawaii educator loan program special fund
 Community colleges special fund
 Hawaii medical education special fund
 Discoveries and inventions special fund
 University of Hawaii alumni special fund
 Animal research farm, Waialeale, Oahu special fund
 Professional student exchange program special fund
 Center for labor and research revolving fund
 Career and training projects revolving fund, University of Hawaii at Hilo
 Conference center revolving fund, University of Hawaii at Hilo
 The Senator Hiram L. Fong scholarship program; endowment trust
 The Senator Oren E. Long scholarship program; endowment trust
 Hawaii health corps revolving fund

Abolishes the following funds administered by the University of Hawaii and provides that any unencumbered balances shall lapse to the general fund:

Hurricane Iniki insurance proceeds special fund (established in 1993)
 Agency fund trust account (established prior to July 1985)
 University of Hawaii Okinawa program trust fund (established in 1968)

The unrestricted quasi-endowment income and scholarship program revolving fund administered by the University of Hawaii is abolished and on July 1, 2015, all unencumbered balances shall be disbursed by the board of regents according to its policies. Any unencumbered balance remaining thereafter shall lapse to the general fund.

EFFECTIVE DATE: July 1, 2015

STAFF COMMENTS: This measure implements some of the state auditor's recommendation in the auditor's report No. 14-18 that reviewed the special funds, revolving funds, trust funds, and trust accounts of the University of Hawaii. While the report recommended some special funds should be

reclassified as revolving funds, this measure repeals and abolishes various funds of the University of Hawaii.

The 1989 Tax Review Commission noted that use of special fund financing is a “departure from Hawaii’s sound fiscal policies and should be avoided.” It also noted that special funds are appropriate where the revenues to the funds maintain some direct connection between a public service and the beneficiary of that service. The Commission found that special funds which merely set aside general funds cannot be justified as such actions restrict budget flexibility, create inefficiencies, and lessen accountability. It recommended that such programs can be given priority under the normal budget process without having to resort to this type of financing.

Seconding the Commission’s harsh criticism was the State Auditor’s report issued in February of 1991 that recognized that the “tax is levied on the general public rather than specific beneficiaries of the program,” and thus the fund did not reflect a “direct link between user benefits and user charges.”

As a result of the recent spotlight of monies in special funds, the legislature by Act 130, SLH 2013, requires the State Auditor to review all existing special, revolving, and trust funds beginning in 2014 and every five years which assists in making government finances more transparent.

Digested 2/3/15

ichiyama2-Brandon

From: mailinglist@capitol.hawaii.gov
Sent: Thursday, February 05, 2015 1:48 PM
To: HEDtestimony
Cc: tcuyo@yahoo.com
Subject: *Submitted testimony for HB545 on Feb 10, 2015 14:00PM*

HB545

Submitted on: 2/5/2015

Testimony for HED on Feb 10, 2015 14:00PM in Conference Room 309

| Submitted By | Organization | Testifier Position | Present at Hearing |
|---------------------|---------------------|---------------------------|---------------------------|
| Tyrel Cuyo | Individual | Oppose | No |

Comments:

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Subject: Submitted testimony for HB545 on Feb 10, 2015 14:00PM

HB545

Submitted on: 2/5/2015

Testimony for HED on Feb 10, 2015 14:00PM in Conference Room 309

| Submitted By | Organization | Testifier Position | Present at Hearing |
|---------------------|---------------------|---------------------------|---------------------------|
| Tom Lodge | Individual | Oppose | No |

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ichiyama2-Brandon

From: mailinglist@capitol.hawaii.gov
Sent: Thursday, February 05, 2015 2:19 PM
To: HEDtestimony
Cc: bwmabry@gmail.com
Subject: *Submitted testimony for HB545 on Feb 10, 2015 14:00PM*

HB545

Submitted on: 2/5/2015

Testimony for HED on Feb 10, 2015 14:00PM in Conference Room 309

| Submitted By | Organization | Testifier Position | Present at Hearing |
|---------------------|---------------------|---------------------------|---------------------------|
| Brian W. Mabry | Individual | Oppose | No |

Comments:

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LABOR EDUCATION ADVISORY COUNCIL

Clyde Hayashi, Chair
Hawai'i LECET

Michael Brittain
IBEW, Local 1260

Reginald Castanares
Plumbers & Pipefitters UA,
Local 675

Asimoto O. Fakaosi
Hawai'i Teamsters, Local 996

Leonard Hoshijo
Hawai'i Regional Council of
Carpenters, Local 745

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Hawai'i State Teachers Assn.

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Hawai'i Federal &
Amalgamated Machinists
Intl. Assn. of Machinists &
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Brien Matson
Musicians' Assn. of Hawai'i
Local 677

Eadie Omonaka
ILWU, Local 142

Joan Takano
HGEA, AFSCME, Local 152

Lorna Woo
Intl. Union of Painters
& Allied Trades,
District Council 50

Marc Yamane
Elevator Constructors,
Local 126

TESTIMONY BY CLYDE T. HAYASHI
HAWAII LECET

THE SENATE
THE TWENTY-EIGHTH LEGISLATURE
REGULAR SESSION OF 2015

COMMITTEE ON HIGHER EDUCATION
Representative Isaac W. Choy, Chair
Representative Linda Ichiyama, Vice Chair

NOTICE OF HEARING

DATE: Tuesday, February 10, 2015
TIME: 2:00 P.M.
PLACE: Conference Room 309
State Capitol
415 South Beretania Street

TESTIMONY ON House Bill No. 545, Relating To Funds

TO THE HONORABLE ISAAC CHOY, CHAIR, LINDA ICHIYAMA, VICE CHAIR, AND MEMBERS OF THE COMMITTEE

My name is Clyde Hayashi and I am the Chair of the Labor Education Advisory Committee (LEAC) of the Center for Labor Education and Research (CLEAR). The "Labor Education Advisory Committee" (LEAC) was created by law in 1976 (HRS §304A -1603) together with the Center for Labor Education & Research (CLEAR). We are charged with the responsibility to advise the University on all activities and programs of the Center.

On behalf of LEAC, **we request that SECTION 22.,the CLEAR revolving fund, be deleted from HB 545.** The CLEAR revolving fund has regular activity and plays an important role in supporting the programs and services which CLEAR provides to our community.

Mahalo for this opportunity to testify.

LATE