

SENATE COMMITTEE ON WAYS AND MEANS
SUPPLEMENTAL BUDGET REQUESTS FOR FISCAL YEAR 2025

JANUARY 2, 2024

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 allocates and effectively manages available resources.

B. CURRENT STATEWIDE CONDITIONS AND IMPACTS ON DEPARTMENTAL OPERATIONS

The current tight labor market and low unemployment rate continues to present immediate challenges for both the recruitment and retention of key staff that are necessary to support the operations of our department's core programs and the attached agencies. The continued aging of the State's workforce presents both opportunities for change and challenges in terms of ensuring that knowledge and skills are both retained and transferred in an orderly manner. Growth in the number of State retirees also impacts on our fixed cost obligations pertaining to retirement benefits, retiree health premiums for the current retirees, and meeting our unfunded obligations for the Other Post-Employment Benefits (OPEB) requirements.

C. FEDERAL FUNDS

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

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:

[Report on Non-General Fund Information for Submittal to the 2024 Legislature \(hawaii.gov\)](#)

D. BUDGET REQUESTS DEVELOPMENT AND PRIORITIZATION

The FY 2025 Supplemental Budget submittal for the department is focused on meeting fixed cost requirements and key priority needs of the B&F programs and attached agencies which are highlighted as follows:

A) Adjustments are requested to the funding levels for the non-discretionary fixed cost requirements for FY 2025 payments for the State employer's share of health premiums for active employees.

B) Priority budget requests for FY 2025, deemed necessary for targeted statewide level initiatives and to meet key targeted departmental program support include the following:

a. \$186.2 million for response and recovery efforts related to the 2023 wildfires.

- b. Increase of \$49.7 million for the Mass Transit Special Fund ceiling to align with revenues anticipated to be received during the fiscal year to facilitate disbursements to the participating counties.**
- c. \$13.4 million for State Matching funds for broadband deployment grants in the Infrastructure Investment and Jobs Act.**
- d. \$17.1 million decrease in state employer's share of health premium payments for active employees and retirees based on updated projections for active employee's costs. Savings are attributed to lower than projected enrollments growth and possible continued shift by active employees toward lower premiums health benefits plans. Additional adjustments may be forthcoming as actual premium rates become available.**
- e. Increase in the Unclaimed Property Trust Fund ceiling by \$4 million to facilitate higher levels of claims payments. Act 164, SLH 2023, increased the trust fund ceiling by \$4 million for FY 24 only however, the higher levels of claims payouts are recurring.**
- f. Increase in the Employer Union Health Benefits Trust Fund (EUTF) ceiling by \$300,000 for increased maintenance and operating costs for the EUTF's benefits administration computer system.**

- g. \$186.2 million in general funds for Wildfire response and recovery efforts.**

- h. \$240,000 in general funds to support in-grade adjustments for departmental excluded managerial staff.**

- i. \$275,000 in general funds to reallocate departmental Program Budget Analyst V level staff to the Program Budget Analyst VI level for retention and recruitment purposes.**

The Department's FY 2025 overall operating budget request (all MOF) represents a net increase of \$237.2 million in FY 2025 compared against the FY 2025 appropriation funding levels in Act 164, SLH 2023. In specific FY 2025, General funds are increased by \$183.1 million; Special funds are increased by \$ 49.7 million; and Trust Funds are increased by \$4.4 million.

Requested funding levels for FY 2025 (all means of financing) are reflected in the following table:

	Supplemental Budget request FY 2025
(Pos. Count)	388.50
	\$ 51,250,394
Current Expenses	4,453,950,429
Equipment	\$ 98,900
Total	\$ 4,505,299,723
(Pos. Count)	200.50
General Funds	\$ 3,933,638,653
(Pos. Count)	0.00
Special Funds	\$ 427,305,000
(Pos. Count)	0.00
Federal Fund	\$ 93,000,000
(Pos. Count)	72.00
Trust Funds	\$ 26,139,782
(Pos. Count)	0.00
Interdepartmental Funds	\$ 4,000,000
(Pos. Count)	116.00
Other Funds	\$ 21,216,288

Please note that 98.0% of the FY 25 budget is for non-discretionary statewide expenses (debt service, retirement system, health fund, mass transit, witness fees, and court-appointed counsel), and about 2.0% is for expenses associated with direct departmental operations.

This concludes the department-wide budget overview.

Specific additional information pursuant to the 2025 Budget Briefing Testimony

Instructions are provided in the attached (Tables 1 through 25).

More detailed descriptions of each of the seventeen programs in the Department are provided. These programs are sequenced and functionally grouped as follows:

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

*BUF 141, the Employees' Retirement System;
*BUF 143, the Hawaii Employer-Union Trust Fund; and
*BUF 151, the Office of the Public Defender;

Fixed Costs:

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

BUF 741, Retirement Benefits Payments;
BUF 745, Retirement Benefits Payments-DOE;
BUF 748, Retirement Benefits Payments-UH;

BUF 761, Health Premium Payments;
BUF 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.

The Department Program Administrators and the heads of the attached agencies are present and are available to elaborate on their individual budgets and to answer specific questions regarding their respective programs and operations. Finally, there are also ten (10) programs that comprise payments for non-discretionary cost items that are placed under separate program designations. These ten (10) programs represent our department's fixed cost and entitlement payments (BUF 721 (State), BUF 725 (DOE), and BUF 728 (UH) -Debt Service Payments; BUF 741 (State), BUF 745 (DOE), and BUF 748 (UH) -Retirement Benefit Payments; BUF 761 (State), BUF 762 (Retirees - Annual Required Contribution), BUF 765 (DOE), and BUF 768 (UH) -Health Premium Payments).

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

<u>Prog ID/Org</u>	<u>Major Activity or Activities performed</u>	<u>Priority #</u>
DEPARTMENTAL ADMINISTRATION AND BUDGET DIVISION		
BUF 101BA	Conduct continuous review and advise the Director and Governor on the financial condition of the State and on State budget policies.	2
BUF 101BA	Assist in the preparation, explanation, and administration of the State's proposed six-year program and financial plan and the State budget.	1
BUF 101BA	Advise and monitor State agencies for compliance with budget execution policies and procedures.	3
BUF 101BA	Perform analysis of State programs, operations, problems, and issues to provide management with a sound, rational basis for decision making.	3
BUF 101BA	Provide staff services for the Governor as required.	2
BUF 101AA	Provide administrative support activities to the Department.	2
BUF 102SC	Funds are budgeted for the disbursement of statewide salary commission recommendations.	1
BUF 102/CB BUF 103/VP	Funds are budgeted for the disbursement of Statewide collective bargaining appropriations. Funds are also budgeted for Statewide Vacation payouts.	1
BUF 761, BUF 762, BUF 765, BUF 768	Funds are budgeted for employer contributions for health benefit premiums for State employees, retirees and their dependents.	1

Capital Improvement Requests for Fiscal Year 2025

There are no Capitol Improvement Requests for the Department of Budget and Finance.

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. Premium rates for retirees are based on rates projected by the EUTF benefit consultant and anticipated enrollment levels. Projected enrollments for actives and retirees are based on actual November 2019 enrollments snapshot with annual growth factors (2% for actives and 4% for retirees) and actual HMSA 75-25 premium amounts that are lower than projected.

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

I. Introduction

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

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

Program ID Listing of Major Activities

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

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

I. Introduction

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

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

Program ID Listing of Major Activities

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

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. The SS/Med contributions are federally mandated and based on assessment rates of 6.2% for Social Security and 1.45% for Medicare.

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

I. Introduction

- A. The objective of this program is to administer health and life insurance benefits for eligible active and retired State and county public employees and their eligible dependents by providing quality service levels to employee-beneficiaries and dependent-beneficiaries and complying with federal and State legal requirements.

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

Program ID Listing of Major Activities

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

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

The BUF 151, Office of the Public Defender program.

I. Introduction

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

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

Program ID Listing of Major Activities

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

DEPARTMENT OF BUDGET AND FINANCE

BUDGET HEARING TABLES 1 – 25

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	101BA		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	101BA		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	101BA		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	101BA		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	101BA		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

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>
Vacation Payout Statewide	Centralized vacation payout for all Executive Branch departments.	To centralize the general funded vacation payouts for AGR, AGS, ATG, BED, BUF, DEF, GOV, HMS, HRD, HTH, LBR, LNR, LTG, PSD, and TAX.	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
	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

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>
	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
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 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>
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
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

	B	C	D	E	F	G
2	Fiscal Year 2024					
3	Budget Acts Appropriation	Reductions	Additions		Total FY24	MOF
4	\$ 4,248,411,310				\$ 4,248,411,310	A
5	\$ 377,575,000				\$ 377,575,000	B
6	\$ 93,000,000				\$ 93,000,000	P
7	\$ 24,424,317				\$ 24,424,317	T
8	\$ 4,000,000				\$ 4,000,000	U
9	\$ 20,677,825				\$ 20,677,825	X
10	\$ 4,768,088,452	\$ -	\$ -	\$ -	\$ 4,768,088,452	Total

Department of Budget and Finance
Program ID Totals

Table 3

Prog ID	Program Title	MOF	As budgeted (FY24)			As budgeted (FY25)			Governor's Submittal (FY24)				Governor's Submittal (FY25)			
			Pos (P)	Pos (T)	\$\$\$	Pos (P)	Pos (T)	\$\$\$	Pos (P)	Pos (T)	\$\$\$	Percent Change of \$\$\$\$	Pos (P)	Pos (T)	\$\$\$	Percent Change of \$\$\$\$
BUF101	Departmental Administration and Budget Division	A	52.00	0.00	\$ 745,128,102	52.00	0.00	\$ 12,351,873	52.00	0.00	\$ 745,128,102	0.00%	52.00	0.00	\$ 212,383,577	1619.44%
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%	0.00	0.00	\$ 427,305,000	13.17%
BUF101	Departmental Administration and Budget Division	P	0.00	0.00	\$ 93,000,000	0.00	0.00	\$ 93,000,000	0.00	0.00	\$ 93,000,000	0.00%	0.00	0.00	\$ 93,000,000	0.00%
BUF102	Collective Bargaining Statewide	A	0.00	0.00	\$ -	0.00	0.00	\$ -	0.00	0.00	\$ -	0	0.00	0.00	\$ -	0
BUF102	Collective Bargaining Statewide	B	0.00	0.00	\$ -	0.00	0.00	\$ -	0.00	0.00	\$ -	0	0.00	0.00	\$ -	0
BUF103	Vacation Payout Statewide	A	0.00	0.00	\$ 9,700,000	0.00	0.00	\$ 9,700,000	0.00	0.00	\$ 9,700,000	0.00%	0.00	0.00	\$ 9,700,000	0.00%
BUF103	Vacation Payout Statewide	B	0.00	0.00	\$ -	0.00	0.00	\$ -	0.00	0.00	\$ -	0	0.00	0.00	\$ -	0
BUF115	Financial Administration Division	A	15.00	0.00	\$ 2,545,891	15.00	0.00	\$ 2,589,242	15.00	0.00	\$ 2,545,891	0.00%	15.00	0.00	\$ 2,589,242	0.00%
BUF115	Financial Administration Division	T	9.00	0.00	\$ 14,781,758	9.00	0.00	\$ 11,806,481	9.00	0.00	\$ 14,781,758	0.00%	9.00	0.00	\$ 15,806,481	33.88%
BUF141	Employee's Retirement System	X	116.00	0.00	\$ 20,677,825	116.00	0.00	\$ 21,216,288	116.00	0.00	\$ 20,677,825	0.00%	116.00	0.00	\$ 21,216,288	0.00%
BUF143	Hawai'i Employer-Union Trust Fund	T	62.00	0.00	\$ 9,642,559	62.00	0.00	\$ 9,889,407	62.00	0.00	\$ 9,642,559	0.00%	63.00	0.00	\$ 10,333,301	4.49%
BUF151	Office of the Public Defender	A	133.50	0.00	\$ 13,140,782	133.50	0.00	\$ 13,578,977	133.50	0.00	\$ 13,140,782	0.00%	133.50	0.00	\$ 13,704,977	0.93%
BUF721	Debt Service Payments - State	A	0.00	0.00	\$ 604,828,310	0.00	0.00	\$ 658,334,469	0.00	0.00	\$ 604,828,310	0.00%	0.00	0.00	\$ 658,334,469	0.00%
BUF725	Debt Service Payments - DOE	A	0.00	0.00	\$ 389,711,179	0.00	0.00	\$ 436,740,072	0.00	0.00	\$ 389,711,179	0.00%	0.00	0.00	\$ 436,740,072	0.00%
BUF728	Debt Service Payments - UH	A	0.00	0.00	\$ 144,231,585	0.00	0.00	\$ 161,636,915	0.00	0.00	\$ 144,231,585	0.00%	0.00	0.00	\$ 161,636,915	0.00%
BUF741	Retirement Benefits - State	A	0.00	0.00	\$ 462,528,547	0.00	0.00	\$ 493,824,254	0.00	0.00	\$ 462,528,547	0.00%	0.00	0.00	\$ 493,824,254	0.00%
BUF741	Retirement Benefits - 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%	0.00	0.00	\$ 4,000,000	0.00%
BUF745	Retirement Benefits - DOE	A	0.00	0.00	\$ 510,296,475	0.00	0.00	\$ 528,967,329	0.00	0.00	\$ 510,296,475	0.00%	0.00	0.00	\$ 528,967,329	0.00%
BUF748	Retirement Benefits - UH	A	0.00	0.00	\$ 205,849,964	0.00	0.00	\$ 220,436,922	0.00	0.00	\$ 205,849,964	0.00%	0.00	0.00	\$ 220,436,922	0.00%
BUF761	Health Premium Payments - State	A	0.00	0.00	\$ 130,755,603	0.00	0.00	\$ 133,370,715	0.00	0.00	\$ 130,755,603	0.00%	0.00	0.00	\$ 126,784,565	-4.94%
BUF762	Health Premium Payments For ARC	A	0.00	0.00	\$ 821,984,000	0.00	0.00	\$ 867,193,000	0.00	0.00	\$ 821,984,000	0.00%	0.00	0.00	\$ 867,193,000	0.00%
BUF765	Health Premium Payments - DOE	A	0.00	0.00	\$ 151,493,154	0.00	0.00	\$ 154,523,017	0.00	0.00	\$ 151,493,154	0.00%	0.00	0.00	\$ 146,542,469	-5.16%
BUF768	Health Premium Payments - UH	A	0.00	0.00	\$ 56,217,718	0.00	0.00	\$ 57,342,073	0.00	0.00	\$ 56,217,718	0.00%	0.00	0.00	\$ 54,800,862	-4.43%
			387.50		\$ 4,768,088,452	387.50		\$ 4,268,076,034	387.50		\$ 4,768,088,452		388.50		\$ 4,505,299,723	

Department of Budget and Finance
Budget Decisions

Prog ID	Sub-Org	Type of Request	Description of Request	MOF	Priority #	Initial Department Requests						Budget and Finance Recommendations						Governor's Decision					
						FY24			FY25			FY24			FY25			FY24			FY25		
						Pos (P)	Pos (T)	\$\$\$	Pos (P)	Pos (T)	\$\$\$	Pos (P)	Pos (T)	\$\$\$	Pos (P)	Pos (T)	\$\$\$	Pos (P)	Pos (T)	\$\$\$	Pos (P)	Pos (T)	\$\$\$
BUF761	ST	FE	To adjust health premium payments for the State (Except the DOE and UH)	A	1						\$ (6,586,150)											\$ (6,586,150)	
BUF765	LE	FE	To adjust health premium payments for the Department of Education (DOE)	A	1						\$ (7,980,548)											\$ (7,980,548)	
BUF768	HE	FE	To adjust funding for health premium payments for the University of Hawai'i (UH)	A	1						\$ (2,541,211)											\$ (2,541,211)	
BUF101	AA	OR	To provide State matching funds for Broadband deployment grants in the Infrastructure Investment and Jobs Act (IIJA)	A	2						\$ 13,356,628											\$ 13,356,628	
BUF101	AA	OR	Personal Services for internal re-alignments of departmental senior managerial classification and compensation	A	3						\$ 240,000											\$ 240,000	
BUF101	BA	OR	Personal Services to reallocate program budget analysts (PBA) from SR-24 to SR-26	A	4						\$ 275,076											\$ 275,076	
BUF101	AA	OR	To adjust special fund ceiling to facilitate disbursements from the Mass Transit Special Fund to participating counties	B	5						\$ 49,730,000											\$ 49,730,000	
BUF115	CA	OR	Establish (1.00) permanent Accountant IV position in State Treasury Program: Psuedo No. 950001O	A	6				1.00		\$ 89,820											\$ -	
BUF115	HA	OR	Procurement of a case management software	A	7						\$ 150,000											\$ 126,000	
BUF115	CA	OR	Unclaimed Property Trust Fund Ceiling Increase for payment of claims	T	8						\$ 4,000,000											\$ 4,000,000	
BUF143	EU	OR	Add one permanent position to EUTF-Investment Officer; Psuedo no. 950002O	T	9				1.00		\$ 287,438				1.00					1.00		\$ 143,894	
BUF143	EU	OR	Add funds for annual system maintenance and support fees	T	10						\$ 300,000											\$ 300,000	
BUF101	AA	WR	Funds for Wildfires Response and Recovery	A																		\$ 186,160,000	

Department of Budget and Finance
Proposed Budget Reductions

Prog ID	Sub-Org	Description of Reduction	Impact of Reduction	MOF	FY24			FY25			FY24 Restriction (Y/N)
					Pos (P)	Pos (T)	\$\$\$\$	Pos (P)	Pos (T)	\$\$\$\$	
BUF761	ST	To adjust health premium payments for the State (Except DOE and UH)	To adjust funding for health premium payments for the State (except the DOE and UH) based on projections from August 24, 2023. Assumptions are as follow: 1) annual growth of 2% in employees; and 2) matching provisions per contracts or other agreements.	A						\$ (6,586,150)	N
BUF765	LE	To adjust health premium payments for the Department of Education (DOE)	To adjust funding for health premium payments for the DOE based on projections from August 24, 2023. Assumptions are as follow: 1) annual growth of 2% in employees; and 2) matching provisions per contracts or other agreements.	A						\$ (7,980,548)	N
BUF768	HE	To adjust funding for health premium payments for the University of Hawai'i (UH)	To adjust funding for health premium payments for UH based on projections from August 24, 2023. Assumptions are as follows: 1) annual growth of 2% in employees; and 2) matching provisions per contracts or other agreements.	A						\$ (2,541,211)	N
										\$ (17,107,909)	

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	FY24			FY25			
								Pos (P)	Pos (T)	\$\$\$	Pos (P)	Pos (T)	\$\$\$	
BUF101	AA	To provide State matching funds for broadband deployment grants in the Infratstructure Investment and Jobs Act (IJA).	1	2	To provide State matching funds for broadband deployment grants in the Infratstructure Investment and Jobs Act (IJA).	IJA provided the State with \$149,484,493.57 for Broadband Equity, Access, and Deployment State Grants, with a 25% non-federal match of total project costs requirement. Act 164, SLH 2023, appropriated \$33,000,000 in general funds in FY 24 for the State match; however, an additional \$13,356,627.25 is necessary to meet the \$46,356,627.25 matching requirement. Grant funding and matching funds are to be used to competitively award subgrants for: the installation of internet and wi-fi infrastructure serving unserved, under-served, and other targeted areas and institutions; data collection, mapping, and planning; providing internet-capable devices; and other uses deemed by the Department of Commerce to further the goals of the program.	A							\$ 13,356,628
BUF101	AA	Review/upgrade of departmental senior managerial classification & compensation.	2	3	Review/upgrade of departmental senior managerial classification & compensation.	This request provides funding to support the results of a comprehensive departmental review of EM and other senior managerial position classification and compensation levels and provide funding for reclassifications and in-grade compensation adjustments pursuant to the review. As the principal agency responsible for overseeing the finances of the State, B&F is responsible for coordinating and managing the preparation and execution of the Executive budget (\$11.3 billion in general funds and \$19.6 billion in all funds for FY 24) as well as administering the State's investment pool (currently about \$10.8 billion) and the State debt management program (about \$8.6 billion in general obligation bond debt and about \$4.0 billion in revenue bond debt). Given this responsibility, it is imperative that B&F be able to recruit and retain high quality staff to be able to effectively and efficiently carry out its statutory duties and responsibilities	A							\$ 240,000
BUF101	BA	Additional personal services to reallocate PBA Vs (SR-24) to PBA VI (SR-26) for retention and recruitment.	3	4	Additional personal services to reallocate PBA Vs (SR-24) to PBA VI (SR-26) for retention and recruitment.	Additional funding is requested to enable BPPM to reallocate PBA Vs (SR-24) to PBA VIs (SR-26) for the retention of existing staff and the recruitment of new staff.	A							\$ 275,076
BUF101	AA	To adjust special fund ceiling in BUF 101 to facilitate the reimbursement disbursements from the Mass Transit Special Fund to participating counties.	4	5	To adjust special fund ceiling in BUF 101 to facilitate the reimbursement disbursements from the Mass Transit Special Fund to participating counties.	The adjustment amounts are based on the differences between the FB 23-25 Mass Transit Special Fund ceiling of \$377,575,000 and the TAT and GET projections, excluding Hawai'i County and Kaua'i County. Increasing the fund's ceiling will allow for the disbursement of all revenues anticipated to be received in the fiscal year instead of carrying over amounts exceeding the existing special fund ceiling into the following fiscal year.	B							\$ 49,730,000

Department of Budget and Finance
Proposed Budget Additions

Table 6

Prog ID	Sub-Org	Addition Type	Prog ID Priority	Dept-Wide Priority	Description of Addition	Justification	MOF	Pos (P)	Pos (T)	\$\$\$	Pos (P)	Pos (T)	\$\$\$
BUF151	HA	Procurement of a case management software	1	6	Procurement of a case management software	The request would enhance the ability of the Office of the Public Defender to deliver quality legal services to indigent persons charged with criminal offenses. This would increase the efficiency of our judicial system and the quality of justice rendered by the courts.	A						\$ 126,000
BUF115	CA	Unclaimed Property Trust Fund Ceiling Increase for Payment of Claims	1	7	Provides for a recurring increase of the Unclaimed Property Trust Fund ceiling to allow for timely payment of claims to owners of unclaimed property held by the State.	The Unclaimed Property Program has an appropriation of \$14,060,399 for FY 2024 but anticipates being required by state law to pay out over \$14 million in unclaimed property claims payments to owners. For FY2025 the current appropriation is just \$11,060,399. That amount is unlikely to be sufficient to pay claims required by state law. An additional \$4,000,000 is requested to cover current and anticipated claims to ensure the timely payment of claims to the rightful owners of abandoned property in the custody of the Director of Finance. A \$4,000,000.00 recurring increase in the expenditure ceiling in subsequent years will enable the Unclaimed Property Program to continue making timely payments to owners of abandoned property.	T					\$ 4,000,000	
BUF143	EU	Add One (1.0) Permanent Position to EUTF - Investment Officer	1	8	Establish One (1.0) Investment Officer Position for the EUTF Administration	This requested EUTF Investment Officer will report to the EUTF Chief Investment Officer and assist the EUTF Chief Investment Officer with the day-to-day operations of the OPEB Trust. The additional investment professional will help maintain effective internal control and minimize both investment and operational risks. Additionally, the added resource will deepen EUTF's investment capability and create capacity for the EUTF Chief Investment Officer to deepen focus on return enhancing initiatives with long-term benefits. One specific initiative is private equity co-investment, which was approved by the EUTF Board in FY 2022. Co-investment reduces or eliminates management fees and carried interests, and is projected to save the OPEB Trust an estimated \$15 million annually. Maintaining effective internal control and minimizing both investment and operational risks are critical for the OPEB Trust to meet its goals, and the addition of an EUTF Investment Officer is another step in the development of the EUTF's investment infrastructure to address challenges ahead and to maximize returns within prudent levels of risk.	T						\$ 143,894

Department of Budget and Finance
Proposed Budget Additions

Table 6

Prog ID	Sub-Org	Addition Type	Prog ID Priority	Dept-Wide Priority	Description of Addition	Justification	MOF	Pos (P)	Pos (T)	\$\$\$	Pos (P)	Pos (T)	\$\$\$
BUF143	EU	Add funds for annual system maintenance and support fees	2	9	Annual maintenance and support fees for the new Benefits Administration System.	A budget ceiling increase of \$300,000 is necessary to realign the annual maintenance and support fees of \$1.5 million to the current budget line item of \$1.2 million. Increases in the budget were not needed in FY 23 and FY 24 because we were able to offset the higher annual maintenance and support fee with budget savings due to previously encumbered funds. This budget increase will allow the EUTF to a) continue using the Ariel system for benefits administration; b) allow Telus Health to provide continuous support to the EUTF; and c) allow Telus Health to keep the Ariel system updated with the latest system software releases.	T						\$ 300,000
BUF101	AA	Funds for Wildfires Response and Recovery	-	-	To provide funds for response and recovery efforts related to the 2023 wildfires.	The wildfires of 2023 caused unprecedented destruction that will require significant funding to support the State's response and recovery efforts in the short-term and medium-term. While the Executive FY 25 Supplemental Budget includes specific funding for wildfires response and recovery efforts in certain departments, the total needs of the entire State in FY 25 is still not clear as the various stakeholders continue to determine what response and recovery efforts are necessary and how the costs of those efforts will be covered among the stakeholders. The requested \$186,160,000 will be used to transfer funds as needed to cover the State's portion of response and recovery costs, including making transfers to replenish the Major Disaster Fund.	A						\$ 186,160,000

Department of Budget and Finance
FY 2022 - FY 2024 Restrictions

Table 7

<u>Fiscal Year</u>	<u>Prog ID</u>	<u>Sub-Org</u>	<u>MOF</u>	<u>Budgeted by Dept</u>	<u>Restriction</u>	<u>Difference Between Budgeted & Restricted</u>	<u>Percent Difference</u>	<u>Impact</u>
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.
FY23	BUF101	AA	A	\$ 8,936,067	\$ 35,470	\$ 8,900,597	99.60%	Attorneys' Fees and Witness Fees are difficult to accurately predict and are paid when billed. The program will closely monitor its other current expenses.
FY23	BUF101	BA	A	\$ 2,260,537	\$ 19,842	\$ 2,240,695	99.12%	The program will closely monitor its other current expenses.
FY23	BUF115	CA	A	\$ 2,170,800	\$ 234,718	\$ 1,936,082	89.19%	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.
FY24	BUF101	AA	A	\$ 542,248,013	\$ 45,428	\$ 542,202,585	99.99%	Attorneys' Fees and Witness Fees are difficult to accurately predict and are paid when billed. The program will closely monitor its other current expenses.
FY24	BUF101	BA	A	\$ 202,880,089	\$ 22,410	\$ 202,857,679	99.99%	The program will closely monitor its other current expenses.
FY24	BUF115	CA	A	\$ 2,545,891	\$ 289,652	\$ 2,256,239	88.62%	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>			
BUF 101	Makes emergency appropriations for collective bargaining cost items for the members of Units (1) and (10) and their excluded counterparts, including the cost of salary adjustments negotiated between the State and the bargaining unit representative for fiscal biennium 2023-2025. (BUF 2)	Possible Collective Bargaining	Various	-	-	TBD			
BUF 101	Makes emergency appropriations for collective bargaining cost items for the members of Units (2), (3), (4), (9), (13), and (14) and their excluded counterparts, including the cost of salary adjustments negotiated between the State and the bargaining unit representative for fiscal biennium 2023-2025. (BUF 03)	Possible Collective Bargaining	Various	-	-	TBD			
BUF 101	Makes an emergency appropriation to provide special funds for disbursements of moneys in the Mass Transit Special Fund. BUF 09)	Adjustment to the FY 24 ceiling for the Mass Transit Special Fund to align with projected revenues.	B	-	-	\$ 156,000,000			
BUF 101	Changes the means of financing for a portion of funds appropriated for deposit into the School Facilities Special Fund to expand pre-kindergarten student capacity within the State from General Funds to G.O. Bond Funds. (BUF 13)	Ajustment to the means of financing for FY 24 (funds previously appropriated)	A			\$ 100,000,000			
BUF 101	Changes the means of financing for a portion of funds appropriated for deposit into the School Facilities Special Fund to expand pre-kindergarten student capacity within the State from General Funds to G.O. Bond Funds. (BUF 13)	Ajustment to the means of financing for FY 24 (funds previously appropriated)	C	-	-	\$ 100,000,000			
BUF 101	Makes emergency appropriations to relocate Department of Health offices and to plan the redevelopment of the Kinau Hale site. (BUF 14)	Necessary to deal with FY 24 urgent needs.	A	-	-	\$ 1,000,000			
BUF 101	Makes emergency appropriations to relocate Department of Health offices and to plan the redevelopment of the Kinau Hale site. (BUF 14)	Necessary to deal with FY 24 urgent needs.	C	-	-	\$ 5,000,000			
<p><i>The Administration's set of proposed bills for this upcoming legislative session has not yet been finalized, but we do have some preliminary proposals that appear highly likely to be submitted at this point. As such, the following bills and information are provided, which we believe is accurate at this point; however, please note that this could still change before the final submission deadline.</i></p>									

Department of Budget and Finance
Expenditures Exceeding Appropriation Ceilings in FY23 and FY24

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>
None									

Department of Budget and Finance
 Intradepartmental Transfers in FY23 and FY24

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>
None										

Department of Budget and Finance
Vacancy Report as of November 30, 2023

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	BA	3/1/2023		10769	Program Budget Analyst VI	C	SR26	73	P	1.00	A	\$101,460.00	\$101,460.00	Y	N	NA	Program is preparing for recruitment, i.e, updating the position description and interview materials.	1
BUF101	BA	6/16/2022		22008	Program Budget Analyst V	C	SR24	73	P	1.00	A	\$57,420.00	\$57,420.00	Y	Y	1	DHRD cert list received. Pending interviews. Currently filled by an 89-day hire.	2
BUF101	AA	10/16/2023		28939	Account Clerk IV	C	SR13	03	P	1.00	A	\$41,016.00	\$43,068.00	Y	N	NA	Pending DHRD Cert List	3
BUF101	BA	12/23/2022		124512	Program Budget Analyst V	C	SR24	73	P	1.00	A			Y	N	NA	DHRD cert list received. Pending interviews	4
BUF115	CA	8/16/2023		122781	Accountant III	C	SR18	13	P	1.00	A	\$53,064.00	\$58,560.00	Y	N	NA	Pending DHRD Cert List	5
BUF115	CA	8/24/2022		49341	Public Debt Analyst	C	SR22	73	P	1.00	A	\$65,916.00	\$65,916.00	Y	N	NA	Pending DHRD Cert List	6
BUF115	CA	12/31/2019		21693	Account Clerk IV	C	SR13	03	P	1.00	A	\$39,720.00	\$39,720.00	Y	N	NA	Pending DHRD Cert List	7
BUF115	CA	10/3/2022		120127	Office Assistant III	C	SR08	03	P	1.00	T	\$34,356.00	\$34,356.00	Y	N	NA	Program is preparing for recruitment, i.e, updating the position description and interview materials.	8
BUF115	CA	7/20/2023		4437	Office Assistant III	C	SR08	03	P	1.00	T	\$30,240.00	\$36,072.00	Y	N	NA	Program is preparing for recruitment, i.e, updating the position description and interview materials.	9
BUF115	CA	7/1/2022		120126	Office Assistant III	C	SR08	03	P	1.00	T	\$35,892.00	\$35,892.00	Y	N	NA	Program is preparing for recruitment, i.e, updating the position description and interview materials.	10
BUF141	FA	8/22/2023	1/8/2024	112328	Information Technology Band A	C	SR18	13	P	1.00	X	\$48,144.00	\$52,068.00	Y	N	NA	Conditional offer accepted. Employee will start on January 8, 2024.	11
BUF143	EU	7/20/2021	1/2/2024	27886	Information Technology Band B	C	SR22	13	P	1.00	T	\$38,392.00	\$36,564.00	Y	N	NA	Conditional offer accepted. Employee will start on January 2, 2024.	12
BUF143	EU	12/31/2022	12/26/2023	116736	Office Assistant IV	C	SR10	03	P	1.00	T	\$43,067.00	\$41,016.00	Y	N	NA	Conditional offer accepted. The selectee's effective start date is 12/26/23.	13
BUF143	EU	10/2/2023	1/15/2024	122887	Program Specialist V	C	SR24	13	P	1.00	T	\$80,184.00	\$80,184.00	Y	N	NA	Conditional offer accepted. The selectee's effective start date is January 15 2024.	14
BUF151	HA	12/1/2022	1/8/2024	100404	Deputy Public Defender III	E	SRNA	73	P	1.00	A	\$96,696.00	\$96,696.00	Y	N	NA	Conditional offer accepted. The selectee's effective start date is 1/8/24.	15
BUF151	HA	9/20/2023	1/2/2024	101993	Deputy Public Defender II	E	SRNA	73	P	1.00	A	\$80,628.00	\$83,856.00	Y	N	NA	Conditional offer accepted. The selectee's effective start date is 1/2/24.	16

Department of Budget and Finance
Vacancy Report as of November 30, 2023

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
BUF141	FA	5/14/2022	1/8/2024	30036	Information Technology Band A	C	SR20	13	P	1.00	X	\$51,024.00	\$51,024.00	Y	N	NA	Conditional offer accepted. The selectee's effective start date is 1/8/24.	17
BUF151	HA	7/1/2023	1/2/2024	101698	PD Office Assistant III	E	SRNA	03	P	0.50	A	\$17,178.00	\$17,178.00	Y	N	NA	Conditional offer accepted. The selectee's effective start date is January 2nd 2024.	18
BUF141	FA	12/23/2022		19501	Information Technology Band B	C	SR22	13	P	1.00	X	\$71,268.00	\$71,268.00	Y	N	NA	Pending DHRD Cert List	19
BUF141	FA	7/13/2023		124841	Accountant V	C	SR24	13	P	1.00	X		\$68,556.00	Y	N	NA	Pending DHRD Cert List	20
BUF141	FA	1/17/2023		6494	Accountant IV	C	SR22	13	P	1.00	X	\$58,572.00	\$58,572.00	Y	Y	1	Interviews completed and selection made. Conducting reference checks. Currently filled by an 89-day hire.	21
BUF151	HA	11/1/2023		101678	Deputy Public Defender IV	E	SRNA	73	P	1.00	A	\$110,652.00	\$115,080.00	Y	Y	1	Actively recruiting. Currently filled by an 89-day hire.	22
BUF141	FA	10/3/2023		116680	Investment Specialist	C	SR24	13	P	1.00	X	\$93,804.00	\$97,560.00	Y	N	NA	Program is preparing for recruitment, i.e, updating the position description and interview materials.	23
BUF143	EU	11/15/2023		120340	Program Specialist IV	C	SR22	13	P	1.00	T	\$57,408.00	\$55,200.00	Y	N	NA	Pending DHRD Cert List	24
BUF151	HA	11/6/2023		101995	Deputy Public Defender II	E	SRNA	73	P	1.00	A	\$80,628.00	\$83,856.00	Y	N	NA	Actively recruiting	25
BUF141	FA	9/29/2023		125170	Investment Officer (Risk)	E	SRNA	73	P	1.00	X			Y	N	NA	Actively recruiting. The position was recently established on 9/29/23.	26
BUF143	EU	1/12/2022		17470	Account Clerk III	C	SR11	03	P	1.00	T	\$38,392.00	\$36,564.00	Y	N	NA	Pending DHRD Cert List	27
BUF151	HA	7/18/2023		100898	PD Office Assistant III	E	SRNA	03	P	1.00	A	\$34,356.00	\$36,072.00	Y	N	NA	Actively recruiting	28
BUF141	FA	9/1/2023		121073	Investment Officer (Liq Mkts)	E	SRNA	73	P	1.00	X	\$192,120.00	\$232,008.00	Y	N	NA	Actively recruiting	29
BUF143	EU	10/16/2023		14960	Account Clerk III	C	SR11	03	P	1.00	T	\$39,816.00	\$39,816.00	Y	N	NA	Pending DHRD Cert List	30
BUF141	FA	8/25/2023		43081	Information Technology Band A	C	SR20	13	P	1.00	X	\$56,304.00	\$60,912.00	Y	N	NA	Program is preparing for recruitment, i.e, updating the position description and interview materials.	31
BUF151	HA	9/8/2022		102109	Deputy Public Defender II	E	SRNA	73	P	1.00	A	\$80,628.00	\$80,628.00	Y	N	NA	Actively recruiting	32
BUF143	EU	4/6/2023		117590	Office Assistant IV	C	SR10	03	P	1.00	T	\$38,329.00	\$36,504.00	Y	N	NA	Pending DHRD Cert List	33
BUF141	FA	3/22/2023		17859	Information Technology Band C	C	SR24	23	P	1.00	X	\$80,184.00	\$80,184.00	Y	N	NA	Pending DHRD Cert List	34
BUF151	HA	3/22/2023		122815	Deputy Public Defender II	E	SRNA	73	P	1.00	A	\$80,628.00	\$80,628.00	Y	N	NA	Actively recruiting	35
BUF143	EU	5/10/2023		120119	Office Assistant IV	C	SR10	03	P	1.00	T	\$38,329.00	\$36,504.00	Y	N	NA	Pending DHRD Cert List	36
BUF141	FA	11/1/2023		3278	Staff Services Supvr II	C	SR16	04	P	1.00	X	\$61,800.00	\$58,860.00	Y	N	NA	Program is preparing for recruitment, i.e, updating the position description and interview materials.	37
BUF151	HA	11/18/2023		101996	Deputy Public Defender III	E	SRNA	73	P	1.00	A	\$96,696.00	\$100,560.00	Y	N	NA	Actively recruiting	38

Department of Budget and Finance
 Vacancy Report as of November 30, 2023

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
BUF141	FA	10/17/2022		25325	Account Clerk V	C	SR15	03	P	1.00	X	\$53,976.00	\$53,976.00	Y	N	NA	Program is preparing for recruitment, i.e, updating the position description and interview materials.	39
BUF141	FA	7/25/2023		117312	Office Assistant III	C	SR08	03	P	1.00	X	\$34,356.00	\$36,072.00	Y	N	NA	Program is preparing for recruitment, i.e, updating the position description and interview materials.	40
BUF141	FA	3/16/2023		36371	General Professional VI	C	SR26	23	P	1.00	X	\$74,136.00	\$74,136.00	Y	N	NA	Pending DHRD Cert List	41
BUF141	FA	5/16/2020		3280	General Professional VI	C	SR26	23	P	1.00	X	\$77,052.00	\$77,052.00	Y	N	NA	Program is preparing for recruitment, i.e, updating the position description and interview materials.	42
BUF141	FA	7/20/2023		116328	Retirement Claims Examiner I	C	SR16	13	P	1.00	X	\$50,064.00	\$52,068.00	Y	N	NA	Pending DHRD Cert List	43
BUF141	FA	6/16/2023		15412	Retirement Claims Examiner III	C	SR20	13	P	1.00	X	\$58,572.00	\$60,948.00	Y	N	NA	Pending DHRD Cert List	44
BUF141	FA	8/16/2023		116870	Retirement Claims Examiner III	C	SR20	13	P	1.00	X	\$58,572.00	\$60,912.00	Y	N	NA	Pending DHRD Cert List	45
BUF141	FA	10/1/2023		113172	Retirement Claims Examiner III	C	SR20	13	P	1.00	X	\$77,100.00	\$80,814.00	Y	N	NA	Pending DHRD Cert List	46
BUF141	FA	10/16/2023		113315	Retirement Claims Examiner IV	C	SR22	13	P	1.00	X	\$68,544.00	\$74,124.00	Y	N	NA	Program is preparing for recruitment, i.e, updating the position description and interview materials.	47

Department of Budget and Finance

Table 12

Positions Filled and/or Established by Acts other than the State Budget as of November 30, 2023

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

None

Department of Budget and Finance
Overtime Expenditure Summary

Table 13

Prog ID	Sub-Org	Program Title	MOF	FY23 (actual)			FY24 (actual)			FY25 (budgeted)		
				Base Salary \$\$\$\$	Overtime \$\$\$\$	Overtime Percent	Base Salary \$\$\$\$	Overtime \$\$\$\$	Overtime Percent	Base Salary \$\$\$\$	Overtime \$\$\$\$	Overtime Percent
BUF101	AA	Administrative Research Office	A	\$ 1,343,613	\$ 91,886	6.8%	\$ 1,841,746	\$ 18,482	1.0%	\$ 1,948,827	18,482	0.9%
BUF101	BA	Budget, Program Planning, and Management Division	A	\$ 1,839,851	\$ 139,480	7.6%	\$ 2,728,865	\$ 28,902	1.1%	\$ 2,836,735	28,902	1.0%
BUF115	CA	Financial Administration Division	A	\$ 1,153,359	\$ 7,763	0.7%	\$ 1,222,652	\$ 742	0.1%	\$ 1,266,003	742	0.1%
BUF115	CA	Financial Administration Division	T	\$ 678,589	\$ 29,521	4.4%	\$ 721,359	\$ -	0.0%	\$ 746,082	-	0.0%
BUF141	FA	Employees Retirement System	X	\$ 13,495,020	\$ 100,659	0.7%	\$ 14,108,515	\$ 36,000	0.3%	\$ 14,648,078	36,000	0.2%
BUF143	EU	Hawaii Employer-Union Trust Fund	T	\$ 5,605,161	\$ 76,883	1.4%	\$ 6,067,942	\$ 79,400	1.3%	\$ 6,394,190	-	0.0%
BUF151	HA	Office of the Public Defender	A	\$ 11,762,307	\$ -	0.0%	\$ 13,140,782	\$ -	0.0%	\$ 13,578,977	-	0.0%

Department of Budget and Finance
Active Contracts as of December 1, 2023

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	\$ 249.00	M*			6/1/2022	6/1/2022	5/31/2027	Xerox Corporation	Copier Lease - Office of the Director	Monthly Invoices are reviewed for reasonableness including Base and Print charges	N	E
BUF101/AA	A	\$ 249.00	M*			6/1/2022	6/1/2022	5/31/2027	Xerox Corporation	Copier Lease - Administrative & Research Office	Monthly Invoices are reviewed for reasonableness including Base and Print charges	N	E
BUF101/BA	A	\$ 792.00	M*			9/1/2022	9/1/2022	8/31/2027	Xerox Corporation	Copier Lease - Budget, Program Planning & Management Division	Monthly Invoices are reviewed for reasonableness including Base and Print charges	N	E
BUF101/BA	A	\$ 161.00	M*			5/1/2022	5/1/2021	4/30/2026	Xerox Corporation	Copier Lease - Budget, Program Planning & Management Division - Support Staff	Monthly Invoices are reviewed for reasonableness including Base and Print charges	N	E
BUF 115/CA	A	125,000.00	O	125,000.00	-	6/30/2022	7/1/2022	6/30/2025	Wilshire Associates Incorporated	Investment Consulting/Axiom Service/529 plan review 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	-	-	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	46,584.00	O	46,584.00	11,646.00	11/30/2022	12/1/2022	11/30/2023	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	48,895.00	O	48,895.00	48,895.00	11/21/2023	12/1/2023	11/30/2024	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	\$ 424,466	O	\$ 964,500	\$ 540,034	11/9/2021	7/1/2021	6/30/2026	Gabriel Roeder Smith & Company	Actuarial Services	Reports submitted; Meetings; Oversight by ERS Staff	N	S

Department of Budget and Finance
Active Contracts as of December 1, 2023

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/*
BUF141/FA	X	\$ 157,500	M	\$ 236,250	\$ 78,750	8/14/2019	8/15/2019	8/14/2024	Howman Lam, MD	Member of the Medical Board	Reports submitted; Meetings; Oversight by ERS Staff and Board of Trustees	N	S
BUF141/FA	X	\$ 50,625	M	\$ 80,625	\$ 30,000	10/12/2022	10/15/2022	7/31/2024	Bernard K. Chun, M.D	Member of the Medical Board	Reports submitted; Meetings; Oversight by ERS Staff and Board of Trustees	N	S
BUF141/FA	X	\$ 1,283,334	M	\$ 1,400,000	\$ 116,666	5/24/2019	6/1/2019	5/31/2024	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	\$ 2,592,712	O	\$ 4,085,578	\$ 1,492,866	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	\$ 197,645	A	\$ 197,645	\$ -	6/29/2023	7/1/2023	6/30/2024	Vitech Systems Group	Database Support and Maintenance	Reports submitted; Meetings; Oversight by ERS Staff	N	S
BUF141/FA	X	\$ 375,000	O	\$ 2,250,000	\$ 1,875,000	3/28/2023	4/1/2023	3/31/2026	Hamilton Lane Advisors, LLC	Consultant for alternative investments (RFP 2022-04)	Reports submitted; Meetings; Oversight by ERS Staff and Board of Trustees	N	S
BUF141/FA	X	\$ 106,250	M	\$ 1,314,000	\$ 1,207,750	6/22/2023	7/1/2023	6/30/2026	Meketa Investment Group Inc	General Investment Consultant (RFP 2022-05)	Reports submitted; Meetings; Oversight by ERS Staff and Board of Trustees	N	S
BUF141/FA	X	\$ 97,500	M	\$ 1,229,475	\$ 1,131,975	6/23/2023	7/1/2023	6/30/2026	Townsend Holidngs LLC	Real assets investment consultant (RFP 2022-06)	Reports submitted; Meetings; Oversight by ERS Staff and Board of Trustees	N	S
BUF141/FA	X	\$ 171,747	O	\$ 1,110,590	\$ 938,843	3/1/2023	2/1/2023	3/31/2026	KMH LLP	Internal Audit services	Reports submitted; Meetings; Oversight by ERS Staff and Board of Trustees	N	S
BUF141/FA	X	\$ 127,238	M	\$ 284,000	\$ 156,762	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
BUF141/FA	X	\$ 865,583	O	\$ 865,583	\$ -	5/16/2023	3/10/2023	7/23/2024	Hoike Networks Inc dba PACXA	Oracle Software License Renewal (May-July 2024) - IFB 203-02	Oversight by ERS Staff; Support calls with Oracle	N	G
BUF141/FA	X	\$ 328,229	O	\$ 328,229	\$ -	8/7/2023	8/7/2023	8/31/2024	Hoike Networks Inc dba PACXA	Oracle Software License Renewal (September 2024) - IFB 2023-03	Oversight by ERS Staff; Support calls with Oracle	N	G
BUF141/FA	X	\$ 16,702	O	\$ 75,032	\$ 58,330	8/1/2023	8/1/2023	7/24/2024	Trade Media Hui, Inc.	Holomua (Newsletter) Publication, Design and Printing Services	Reports submitted; Meetings; Oversight by ERS Staff	N	S
BUF141/FA	X	\$ 173,899	O	\$ 291,108	\$ 117,209	8/16/2022	6/30/2022	9/30/2025	Hoike Networks Inc dba PACXA	Web Based Help Desk SaaS System (HDS), HiePRO IFB #B22001742	Reports submitted; Meetings; Oversight by ERS Staff	N	G

Department of Budget and Finance
Active Contracts as of December 1, 2023

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/*
BUF143/EU	T	\$ -	M	\$ -	\$ -	8/31/2023	11/1/2023	10/31/2025	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	\$117,876.15	O - As services are performed	\$ 237,592.63	\$ 119,716.48	9/21/2020	9/21/2020	12/31/2024	Brown and Brown of Massachusetts, LLC (fka 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	\$41,719.33	A	\$41,719.33	\$ -	3/9/2022	2/28/2022	2/24/2024	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	\$204,130.42	O - Upon completion of services	\$211,860.67	\$ 7,730.25	1/1/2023	1/1/2023	12/31/2023	EMSS, Inc.	Printed materials for the EUTF	On-going communications with the contractor in providing deliverables pursuant to the provisions of the contract	N	S
BUF143/EU	T	\$131,532.00	M	\$ 1,012,535.32	\$ 881,003.32	4/1/2023	4/1/2023	2/28/2028	Employees' Retirement System (ERS)	Office space lease for the EUTF at the City Financial Tower	EUTF staff reviews the monthly invoices from ERS	N	L
BUF143/EU	T	\$875,000.00	O - Upon completion of services	\$1,260,000.00	\$ 385,000.00	9/7/2018	9/7/2018	6/30/2025	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	\$69,230.00	A	\$ -	\$ -	7/21/2023	7/1/2023	6/30/2024	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
BUF143/EU	T	\$ 9,617,740.97	M	\$ 19,200,000.00	\$ 9,582,259.03	6/1/2020	6/1/2020	12/4/2025	LifeWorks (US) Ltd.	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	\$384,500.06	O	\$ 684,000.00	\$ 299,499.94	5/14/2021	5/14/2021	5/31/2024	Pharmaceutical Strategies Group, LLC	Pharmacy Benefit Audit Services	On-going communications with the contractor in providing deliverables pursuant to the provisions of the contract	N	S
BUF143/EU	T	\$ -	O - As services are performed	\$ -	\$ -	5/14/2021	5/1/2022	6/30/2024	Public Consulting Group	Medicare Coordination and Social Security Advocacy Services	On-going communications with the contractor in providing deliverables pursuant to the provisions of the contract	N	S

Department of Budget and Finance
Active Contracts as of December 1, 2023

Table 14

<u>Prog ID</u>	<u>MOF</u>	<u>Amount</u>	<u>Frequency (M/A/O)</u>	<u>Max Value</u>	<u>Outstanding Balance</u>	<u>Date Executed</u>	<u>From</u>	<u>To</u>	<u>Entity</u>	<u>Contract Description</u>	<u>Explanation of How Contract is Monitored</u>	<u>POS Y/N</u>	<u>Category E/L/P/C/G/S/*</u>
BUF143/EU	T	\$ 10,791.36	M	\$ 35,971.20	\$ 25,179.84	6/13/2022	6/13/2022	6/13/2027	Quadient	Postage and folder/stuffer machine lease	EUTF staff reviews the monthly invoices from Quadient	N	E
BUF143/EU	T	\$759,750.03	M	\$1,410,000.00	\$ 650,249.97	7/1/2021	7/1/2021	6/30/2025	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	\$37,500.00	M	\$ 275,000.00	\$ 237,500.00	10/9/2023	9/1/2023	6/30/2025	The Segal Company (Western States), Inc.	Pharmacy Benefit Consultant Services	On-going communications with the contractor in providing deliverables pursuant to the provisions of the contract	N	S
BUF143/EU	T	\$ 20,549.10	M	\$ 56,043.00	\$ 35,493.90	2/2/2022	2/2/2022	2/1/2027	Xerox	Copier leases for the EUTF	EUTF staff reviews the monthly invoices from Xerox	N	E
BUF141/FA	X	\$ 424,466	O	\$ 964,500	\$ 540,034	11/9/2021	7/1/2021	6/30/2026	Gabriel Roeder Smith & Company	Actuarial Services	Reports submitted; Meetings; Oversight by ERS Staff	N	S
BUF 151/HA	A	54,000	M	54,000		12/4/2020	12/04/23	12/04/25	Xerox Corporation	Newer models of copy/fax machines	Annually by Admin. In contact with Xerox representative Marlo Nakata when needed.		E
BUF 151/HA	A	100,000	M	100,000		6/30/2023	06/30/23	06/30/28	Xerox Corporation	Newer models of copy/fax machines	Annually by Admin. In contact with Xerox representative Marlo Nakata when needed.		E
BUF 151/HA	A	7,191	M	7,191		7/1/2019	07/01/19	07/01/24	The Arc of Hilo	Janitorial Services for Hilo office	Annually by Admin		S
BUF 151/HA	A	12,480	M	12,480		11/1/2018	11/01/23	10/31/24	Allan Almeida Janitorial Services	Janitorial Services for Maui office	Annually by Admin		S
BUF 151/HA	A	65,777	M	65,777		6/20/2023	06/20/23	06/20/26	Thomson Reuters-Westlaw	Online Legal Database Service	Annually by Admin, or as needed.		S
Footnote:													
*Monthly: Monthly charges will vary based on actual copier usage. Amount listed is an approximate monthly cost which includes the Base payment and Print Charges													

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

Table 15

<u>Prog ID</u>	<u>Prog ID</u> <u>Priority</u>	<u>Dept-</u> <u>Wide</u> <u>Priority</u>	<u>Senate</u> <u>District</u>	<u>Rep.</u> <u>District</u>	<u>Project Title</u>	<u>MOF</u>	<u>FY24 \$\$\$</u>	<u>FY25 \$\$\$</u>
None								

Department of Budget and Finance
CIP Lapses

Table 16

<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>
BUF101	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.
BUF101	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).
BUF101	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 p
BUF102	CB	Collective Bargaining Statewide	To facilitate the allotment and disbursement of statewide collective bargaining appropriations (MOF A, B, N, P).
BUF102	CC	Collective Bargaining Statewide	To facilitate the allotment and disbursement of statewide collective bargaining appropriations (MOF W)
BUF102	SC	Salary Commission Statewide	To provide funding for salary adjustments for the Governor, Lieutenant Governor and specified appointed officials of the Executive Branch.
BUF103	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, and TAX
BUF115	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.
BUF141	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.

BUF143	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.
BUF151	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.
BUF721	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.
BUF725	LE	Debt Service Payments - DOE	To make and record debt service payments for the Department of Education (DOE) in a timely and accurate manner.
BUF728	HE	Debt Service Payments - UH	To make and record debt service payments for the University of Hawaii (UH) in a timely and accurate manner.
BUF741	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.
BUF745	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.
BUF748	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.
BUF761	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.
BUF762	RC	Health Premium Payments - ARC	To provide health care payments for the Annual Required Contribution (ARC)
BUF765	HE	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.
BUF768	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 Chart and Changes

Table 18

<u>Year of Change</u> FY24/FY25	<u>Description of Change</u>
	Hawai'i Employer-Union Health Benefits Trust Fund
FY24	1. Establish a new EUTF Investment Officer (Pseudo No. 9400020) in the Investment Office.
	Office of the Public Defender
FY24	1. Establish a new Public Defender Investigator (Pseudo No. 9400040) in the Kaua'i Branch.
FY24	2. PN 101090, DPD III, SR-NA, Hawaii Branch, to be abolished per Act 164, SLH 2023, effective 7/1/23.
	Employees' Retirement System
FY24	1. PN. 124841, Accountant V, SR-24, established in the Investment Section, effective 7/13/23.
FY24	2. PN 122999, Information Technology Band B, SR-22, Applications Section, temporary position established on 7/1/19 pursuant to Act 005, SLH 2019, with an NTE date of 6/30/23, abolished effective 7/2/23.
FY24	3. PN 123000, Information Technology Band B, SR-22, Applications Section, temporary position established on 7/1/19 pursuant to Act 005, SLH 2019, with an NTE date of 6/30/23, abolished effective 7/1/23.
FY24	4. PN. 125170, Investment Officer (Risk), SRNA, established in the Investment Branch, effective 9/29/23.
	Administrative and Research Office
FY24	1. PN. 125071, Accountant III, SR20, established in the Budget and Fiscal Office, effective 8/22/23.

Department of Budget and Finance
Administration Package Bills

Table 19

Prog ID	Fiscal Impact	Amount Requested	FTE Requested	Budget for Personnel	Budget for OCE (Other Than Contracts)	Budget for Contracts	Dates of Initiative		Initiative Description	Is This A New Initiative Or An Enhancement To An Existing Initiative/Program	Plan for continuation of initiative (if applicable)
							From	To			
BUF 101	To be determined	TBD	0.00	0	0	0			Emergency Apprn for collective bargaining cost items Units 1 and 10 and excluded counterparts (BUF 02)	No	Not Applicable
BUF 101	To be determined	TBD	0.00	0	0	0			Emergency Apprn for collective bargaining cost items Units 1 and 10 and excluded counterparts (BUF 03)	No	Not Applicable
BUF 101	To be determined	TBD	TBD	TBD	TBD	TBD			Appropriates funds to support response to the August 2023 wildfires that affected the counties of Hawai'i and Maui. (BUF -08)	Short form bill - to be determined	TBD
BUF 101	Increase in special fund ceiling	\$156M MOF (B)	0.00	0	0	0			Emergency Appropriation to increase the ceiling for the Mass Transit Special Fund. (BUF 09)	Special fund ceiling increase	
BUF 101	Changes the means of financing for a portion of funds appropriated for deposit into the School Facilities Special Fund to expense pre-kindergarten student capacity.	Proposed shift of \$100M appropriated in general funds to General Obligation bonds.	0.00	0	0	0			Proposed change in the means of financing for a portion which has been appropriated in Act 257 SLH 2022 as amended by Act 175, SLH 2023.	Not applicable	Not Applicable

Department of Budget and Finance
Administration Package Bills

Table 19

<u>Prog ID</u>	<u>Fiscal Impact</u>	<u>Amount Requested</u>	<u>FTE Requested</u>	<u>Budget for Personnel</u>	<u>OCE (Other Than Contracts)</u>	<u>Budget for Contracts</u>	<u>From</u>	<u>To</u>	<u>Initiative Description</u>	<u>Is This A New Initiative Or An Enhancement To An Existing Initiative/Program</u>	<u>continuation of initiative (if applicable)</u>
BUF 101	Makes an emergency appropriation to relocate Department of Health offices and plan the redevelopment of the Kinau Hale site.	\$1 M MOF A and \$5 M MOF C	0.00	0	0	0			Emergency Appropriation to relocate Department of Health (DOH) offices and to plan for the redevelopment of the Kinau Hale site. Director of Finance is authorized to issue general obligation bonds of \$5M to be used for plans. General Funds of \$1M appropriated for moving and relocation costs. DOH is the expending agency. (BUF 14)	Not applicable	Not Applicable
<p><i>The Administration's set of proposed bills for this upcoming legislative session has not yet been finalized, but we do have some preliminary proposals that appear highly likely to be submitted at this point. As such, the following bills and information are provided, which we believe is accurate at this point; however, please note</i></p>											

Department of Budget and Finance
Previous Specific Appropriation Bills

Table 20

<u>Prog ID</u>	<u>Appropriating Act</u>	<u>Amount Allotted</u>	<u>FTE 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>Is This A New Initiative Or An Enhancement To An Existing Initiative/Program</u>	<u>Plan for contiuation of initiative (if applicable)</u>
							<u>From</u>	<u>To</u>			
None											

Department of Budget and Finance
Positions that are being paid higher than the salaries authorized as of November 30, 2023

Table 21

Prog ID	Sub-Org	Position Number	Position Title	Exempt (Y/N)	SR Level	BU Code	T/P	MOF	FTE	Budgeted Amount	Actual Salary Last Paid	Occupied by 89-Day Hire (Y/N)	Legal Authority for Salary Increase	Source of Funding (cost element and)	Date of Approval	Person who approved salary increase
BUF141	FA	107820	RETIREMENT SYS EXEC DIRECTOR	Y	SRNA	93	R	X	1.00	\$337,728.00	\$370,464.000	N	§88-29, HRS, Officers, employees, legal advisor	BUF141 Payroll	5/30/2023	ERS Board of Trustees
BUF141	FA	106275	CHIEF INVESTMENT OFFICER	Y	SRNA	73	R	X	1.00	\$318,000.00	\$330,720.000	N	§88-29, HRS, Officers, employees, legal advisor	BUF141 Payroll	5/30/2023	ERS Board of Trustees
BUF141	FA	121116	Deputy Chief Investment Ofcr	Y	SRNA	73	R	X	1.00	\$212,088.00	\$232,008.000	N	§88-29.5, HRS, Investment Personnel	BUF141 Payroll	5/30/2023	ERS Board of Trustees
BUF141	FA	121072	INVESTMENT OFFICER(ILLIQ MKTS)	Y	SRNA	73	R	X	1.00	\$153,408.00	\$166,008.000	N	§88-29.5, HRS, Investment Personnel	BUF141 Payroll	5/30/2023	ERS Board of Trustees
BUF141	FA	116677	INVESTMENT OFFICER	Y	SRNA	73	R	X	1.00	\$146,544.00	\$161,016.000	N	§88-29.5, HRS, Investment Personnel	BUF141 Payroll	5/30/2023	ERS Board of Trustees
BUF141	FA	123030	INVESTMENT OFFICER (CRDT MKTS)	Y	SRNA	73	R	X	1.00	\$138,888.00	\$140,016.000	N	§88-29.5, HRS, Investment Personnel	BUF141 Payroll	5/30/2023	ERS Board of Trustees
BUF141	FA	124005	INVESTMENT OFFICER (OPERATIONS)	Y	SRNA	73	R	X	1.00	\$132,000.00	\$152,016.000	N	§88-29.5, HRS, Investment Personnel	BUF141 Payroll	5/30/2023	ERS Board of Trustees
BUF143	EU	112874	HEALTH BEN TRUST FUND ADMR	Y	SRNA	93	R	T	1.00	\$179,316.00	\$225,000.000	N	§87A-24, HRS, Other powers, as amended by Act 38, SLH 2023	BUF143 Payroll	7/1/2023	EUTF Board of Trustees
BUF143	EU	121858	EUTF CHIEF INVESTMENT OFFICER	Y	SRNA	73	R	T	1.00	\$169,740.00	\$200,004.000	N	§87A-24, HRS, Other powers, as amended by Act 38, SLH 2023	BUF143 Payroll	7/1/2023	EUTF Board of Trustees
BUF143	EU	122780	EUTF SR INVESTMENT ANALYST	Y	SRNA	13	R	T	1.00	\$58,556.00	\$68,556.000	N	EUTF Administrator ltr dtd 10/5/23	BUF143 Payroll	10/13/2023	Director of Finance
BUF151	HA	100545	PUBLIC DEFENDER	Y	SRNA	0	R	A	1.00	\$141,420.00	\$159,912.000	N	§802-11, HRS, Appointment of state public defender	BUF151 Payroll	7/1/2023	§802-11, HRS, Appointment of state public defender

Department of Budget and Finance
Positions that are Authorized to Telework
as of November 30, 2023

Table 22

Prog ID	Sub-Org	Position Number	Position Title	Exempt (Y/N)	SR Level	BU Code	T/P	MOF	FTE	Budgeted Amount	Actual Salary Last Paid	Occupied by 89-Day Hire (Y/N)	Telework Designation (full time or hybrid)	Number of Telework Days a Week	Reason for Telework	Process to Evaluate Job Performance
BUF101	AA	11244	Human Resources Spclt V	N	SR24	73	P	A	1.00	\$77,100.00	\$68,556-\$97,560	N	Hybrid	3	Minimize worksite-related distractions and eliminate the stress of daily commuting.	Program developed a daily productivity tracker to monitor employee's work activity.
BUF101	BA	96	Program Budget Analyst V	N	SR24	73	P	A	1.00	\$74,136.00	\$68,556-\$97,560	N	Hybrid	3	Improve employee morale and productivity through the elimination of worksite-related distractions and the stress of daily commuting.	Program developed a weekly productivity tracker to monitor employee's work activity.
BUF101	BA	3996	Program Budget Analyst V	N	SR24	73	P	A	1.00	\$93,804.00	\$68,556-\$97,560	N	Hybrid	3	Increased productivity through the elimination of worksite-related distractions.	Program developed a weekly productivity tracker to monitor employee's work activity.
BUF101	BA	6568	Program Budget Analyst V	N	SR24	73	P	A	1.00	\$80,184.00	\$68,556-\$97,560	N	Hybrid	3	Increased productivity through the elimination of worksite-related distractions as well as a reduction in traffic, which results in better air quality.	Program developed a weekly productivity tracker to monitor employee's work activity.
BUF101	BA	9707	Prgm & Budget Analysis Mgr II	N	EM07	35	P	A	1.00	\$110,124.00	\$116,712-\$186,780	N	Hybrid	3	Increased productivity and job satisfaction through the elimination of worksite-related distractions, stress, and early morning interaction with the homeless.	Program developed a weekly productivity tracker to monitor employee's work activity.
BUF101	BA	11302	Program Budget Analyst V	N	SR24	73	P	A	1.00	\$93,804.00	\$68,556-\$97,560	N	Hybrid	3	Increased productivity through the elimination of worksite-related distractions as well as a reduction in traffic, which results in better air quality.	Program developed a weekly productivity tracker to monitor employee's work activity.
BUF101	BA	13116	Program Budget Analyst V	N	SR24	73	P	A	1.00	\$90,228.00	\$68,556-\$97,560	N	Hybrid	3	Improve employee morale and productivity through the elimination of worksite-related distractions and the stress of daily commuting.	Program developed a weekly productivity tracker to monitor employee's work activity.
BUF101	BA	23456	Program & Budget Policy Offcr	N	EM07	35	P	A	1.00	\$114,108.00	\$116,712-\$186,780	N	Hybrid	3	Increased productivity and work/life balance through the elimination of worksite-related distractions as well as the stress of daily commuting and potentially contracting and spreading illnesses.	Program developed a weekly productivity tracker to monitor employee's work activity.
BUF101	BA	24422	Prgm & Budget Analysis Mgr I	N	EM05	35	P	A	1.00	\$109,536.00	\$105,900-\$169,416	N	Hybrid	3	Allows greater productivity and efficiency by reducing daily commuting and enables work to be completed after hours as well as the elimination of contracting and spreading illnesses.	Program developed a weekly productivity tracker to monitor employee's work activity.
BUF101	BA	33465	Program Budget Analyst V	N	SR24	73	P	A	1.00	\$68,544.00	\$68,556-\$97,560	N	Hybrid	3	Increased productivity and job satisfaction as well as a reduction in stress related to unreliable public transportation to work.	Program developed a weekly productivity tracker to monitor employee's work activity.
BUF101	BA	120553	Program Budget Analyst V	N	SR24	73	P	A	1.00	\$74,136.00	\$68,556-\$97,560	N	Hybrid	3	Increased productivity and job satisfaction through the reduction of worksite-related stress.	Program developed a weekly productivity tracker to monitor employee's work activity.
BUF101	BA	122233	Program Budget Analyst V	N	SR24	73	P	A	1.00	\$68,544.00	\$68,556-\$97,560	N	Hybrid	3	Increased productivity and job satisfaction through the reduction of stress and greater work/life balance.	Program developed a weekly productivity tracker to monitor employee's work activity.

Department of Budget and Finance
Positions that are Authorized to Telework
as of November 30, 2023

Table 22

BUF115	CA	120124	Information Technology Band B	N	SR22	13	P	T	1.00	\$71,286.00	\$60,912-\$86,712	N	Hybrid	4	Increased productivity through limited exposure to public transportation to work, eliminating the contracting and spreading illnesses.	Program developed a weekly productivity tracker to monitor employee's work activity.
BUF143	EU	15707	Accountant V	N	SR24	13	P	T	1.00	\$83,391.00	\$68,556-\$97,560	N	Hybrid	3	Improve program effectiveness and employee productivity and morale; reduce office space requirements; improve employee recruitment and retention; reduce traffic congestion and improving air quality; and promote continuity of operation as part of a disaster recovery or emergency plan.	Program developed a weekly productivity tracker to monitor employee's work activity.
BUF143	EU	23885	Program Specialist IV	N	SR22	13	P	T	1.00	\$68,553.00	\$60,912-\$86,712	N	Hybrid	4	Improve program effectiveness and employee productivity and morale; reduce office space requirements; improve employee recruitment and retention; reduce traffic congestion and improving air quality; and promote continuity of operation as part of a disaster recovery or emergency plan.	Program developed a weekly productivity tracker to monitor employee's work activity.
BUF143	EU	43196	Accountant III	N	SR20	13	P	T	1.00	\$60,915.00	\$56,280-\$80,184	N	Hybrid	3	Improve program effectiveness and employee productivity and morale; reduce office space requirements; improve employee recruitment and retention; reduce traffic congestion and improving air quality; and promote continuity of operation as part of a disaster recovery or emergency plan.	Program developed a weekly productivity tracker to monitor employee's work activity.
BUF143	EU	119018	Accountant III	N	SR20	13	P	T	1.00	\$65,919.00	\$56,280-\$80,184	N	Hybrid	3	Improve program effectiveness and employee productivity and morale; reduce office space requirements; improve employee recruitment and retention; reduce traffic congestion and improving air quality; and promote continuity of operation as part of a disaster recovery or emergency plan.	Program developed a weekly productivity tracker to monitor employee's work activity.
BUF143	EU	120123	Information Technology Band B	N	SR22	13	P	T	1.00	\$63,386.00	\$60,912-\$86,712	N	Hybrid	4	Improve program effectiveness and employee productivity and morale; reduce office space requirements; improve employee recruitment and retention; reduce traffic congestion and improving air quality; and promote continuity of operation as part of a disaster recovery or emergency plan.	Program developed a weekly productivity tracker to monitor employee's work activity.
BUF143	EU	120317	Program Specialist V	N	SR24	13	P	T	1.00	\$71,286.00	\$68,556-\$97,560	N	Hybrid	4	Improve program effectiveness and employee productivity and morale; reduce office space requirements; improve employee recruitment and retention; reduce traffic congestion and improving air quality; and promote continuity of operation as part of a disaster recovery or emergency plan.	Program developed a weekly productivity tracker to monitor employee's work activity.

Department of Budget and Finance
 Positions that are Authorized to Telework
 as of November 30, 2023

Table 22

BUF143	EU	121402	Program Specialist V	N	SR24	13	P	T	1.00	\$74,119.00	\$68,556-\$97,560	N	Hybrid	4	Improve program effectiveness and employee productivity and morale; reduce office space requirements; improve employee recruitment and retention; reduce traffic congestion and improving air quality; and promote continuity of operation as part of a disaster recovery or emergency plan.	Program developed a weekly productivity tracker to monitor employee's work activity.
BUF143	EU	122074	Program Specialist V	N	SR24	13	P	T	1.00	\$74,119.00	\$68,556-\$97,560	N	Hybrid	4	Improve program effectiveness and employee productivity and morale; reduce office space requirements; improve employee recruitment and retention; reduce traffic congestion and improving air quality; and promote continuity of operation as part of a disaster recovery or emergency plan.	Program developed a weekly productivity tracker to monitor employee's work activity.
BUF143	EU	122887	Program Specialist V	N	SR24	13	P	T	1.00	\$80,184.00	\$68,556-\$97,560	N	Hybrid	4	Improve program effectiveness and employee productivity and morale; reduce office space requirements; improve employee recruitment and retention; reduce traffic congestion and improving air quality; and promote continuity of operation as part of a disaster recovery or emergency plan.	Program developed a weekly productivity tracker to monitor employee's work activity.
BUF143	EU	120769	EUTF Procurmnt & Contrl Spclt	Y	SRNA	13	P	T	1.00	\$74,119.00	\$77,088.000	N	Hybrid	4	Improve program effectiveness and employee productivity and morale; reduce office space requirements; improve employee recruitment and retention; reduce traffic congestion and improving air quality; and promote continuity of operation as part of a disaster recovery or emergency plan.	Program developed a weekly productivity tracker to monitor employee's work activity.
BUF143	EU	121858	EUTF Chief Investment Officer	Y	SRNA	73	P	T	1.00	\$169,740.00	\$200,004.000	N	Hybrid	4	Improve program effectiveness and employee productivity and morale; reduce office space requirements; improve employee recruitment and retention; reduce traffic congestion and improving air quality; and promote continuity of operation as part of a disaster recovery or emergency plan.	Program developed a weekly productivity tracker to monitor employee's work activity.
BUF143	EU	122780	EUTF Junior Investment Analyst	Y	SRNA	13	P	T	1.00	\$58,556.00	\$68,556.000	N	Hybrid	4	Improve program effectiveness and employee productivity and morale; reduce office space requirements; improve employee recruitment and retention; reduce traffic congestion and improving air quality; and promote continuity of operation as part of a disaster recovery or emergency plan.	Program developed a weekly productivity tracker to monitor employee's work activity.

Department of Budget and Finance
 Positions that are Authorized to Telework
 as of November 30, 2023

Table 22

BUF143	EU	124013	EUTF Senior Investment Analyst	Y	SRNA	13	P	T	1.00	\$74,119.00	\$74,124.000	N	Hybrid	4	Improve program effectiveness and employee productivity and morale; reduce office space requirements; improve employee recruitment and retention; reduce traffic congestion and improving air quality; and promote continuity of operation as part of a disaster recovery or emergency plan.	Program developed a weekly productivity tracker to monitor employee's work activity.
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Department of Budget and Finance
Work-related travel as of November 30, 2023

Table 23

Prog ID	Sub-Org	Position Number	Job Title	Start Date	End Date	Justification for Travel	Full Agenda Y/N?	Meetings Attended Y/N?	Training Sessions Y/N?	Total Cost of Trip	Cost Paid by State or Other Entity?	Final Report of Travel Y/N?
BUF101	N/A	100150	Deputy Director	10/2/23	10/6/23	The NASBO Fall Meeting offers educational and networking opportunities for state budget officers. The Fall Meeting also provides committee updates on fiscal management and reporting, health and human services, education, and annual critical Issue committee. Attendance at the meeting is also important for the Deputy because this year's meeting will include topics such as: <ul style="list-style-type: none"> • National Economic Outlook • Fiscal State-of-the-States • Federal Budget Update • Trends in State Borrowing • Medicaid Issues Impacting State Budgets By attending the NASBO Fall Meeting, the Deputy will have the opportunity to meet and network with the other state budget officers. Denial of this travel request will result in not having a state budget officer representing Hawaii at this important annual meeting, and we will not be able to gain the valuable information that will be shared at the meeting if the Deputy does not attend.	Y	Y	N	\$ 2,766.64	Total Cost: \$2766.64 Less paid by NASBO: (\$1,443.64) Cost to B&F: \$1323.00	Y
BUF101	N/A	100131	Director of Finance	09/14/23	09/14/23	The Senate Committee on Ways and Means has requested the Director of Finance to do a presentation on alternative financing mechanisms and public-private partnerships at the Kaua'i Community Correctional Center.	Y	Y	N	\$ 181.21	\$ 181.21	Y
BUF141	FA	NOTE: THE FOLLOWING DOES NOT INCLUDE REIMBURSEMENTS TO MEMBERS OF ERS BOARD OF TRUSTEES- AND DEPTS SUCH AS ATTORNEY GENERAL										
BUF141	FA	00121073	Investment Officer (Liq Mkts)	1/7/2023	1/14/2023	ONSITE INV DUE DILIGENCE	Y	Y	N	3,275	-	Y

Department of Budget and Finance
Work-related travel as of November 30, 2023

Table 23

BUF141	FA	00123030	Investment Officer (Crdt Mkts)	1/7/2023	1/14/2023	ONSITE INV DUE DILIGENCE	Y	Y	N	3,682	-	Y
BUF141	FA	00107820	Retirement Sys Exec Director	1/21/2023	1/25/2023	2023 NCPERS LEGISLATIVE CONF	Y	Y	Y	2,655	-	Y
BUF141	FA	00123030	Investment Officer (Crdt Mkts)	2/7/2023	2/17/2023	INVESTMENT DUE DILIGENCE AND INV CONF	Y	Y	N	6,163	-	Y
BUF141	FA	00121116	Deputy Chief Investment Ofcr	2/10/2023	2/17/2023	INVESTMENT FUND FORUM	Y	Y	N	2,451	-	Y
BUF141	FA	00121072	Investment Officer(Illiq Mkts)	2/12/2023	2/17/2023	DUE DILIGENCE INVE CONSULTANT RFP FINALIST	Y	Y	N	2,898	-	Y
BUF141	FA	00107820	Retirement Sys Exec Director	2/24/2023	2/28/2023	NASRA/NCTR JOINT CONF	Y	Y	Y	2,940	-	Y
BUF141	FA	00004438	Retirement System Benefits Manager	3/11/2023	3/11/2023	PRESENTATION TO ERS MEMBERS	Y	Y	N	218	176	Y
BUF141	FA	00122864	Departmental Program Officer	3/18/2023	3/23/2023	TRAINING AND DATA & ANALYTICS SUMMIT 202	Y	Y	Y	3,877	-	Y
BUF141	FA	00004438	Retirement System Benefits Manager	3/18/2023	3/18/2023	PRESENTATION TO ERS MEMBERS	Y	Y	N	218	176	Y
BUF141	FA	00107820	Retirement Sys Exec Director	4/15/2023	4/19/2023	NCTR MTG	Y	Y	N	1,409	1,031	Y
BUF141	FA	00004438	Retirement System Benefits Manager	4/15/2023	4/15/2023	PRESENTATION TO ERS MEMBERS	Y	Y	N	252	212	Y
BUF141	FA	00107820	Retirement Sys Exec Director	4/24/2023	4/28/2023	BNY MELLON MTG (CUSTODIAN BANK)	Y	Y	N	2,450	-	Y
BUF141	FA	00121116	Deputy Chief Investment Ofcr	5/8/2023	5/12/2023	INST INVESTOR HEDGE FUND AWARDS	Y	Y	N	2,206	-	Y
BUF141	FA	00106275	Chief Investment Officer	5/8/2023	5/12/2023	INST INVESTOR HEDGE FUND AWARDS	Y	Y	N	2,388	-	Y
BUF141	FA	00107820	Retirement Sys Exec Director	6/6/2023	6/10/2023	NCTR SYSTEMS DIRECTORS' MTG	Y	Y	N	3,857	-	Y
BUF141	FA	00123030	Investment Officer (Crdt Mkts)	6/25/2023	6/30/2023	PRIVATE CREDIT INVEST SUMMIT	Y	Y	Y	1,000	-	Y
BUF141	FA	00121072	Investment Officer(Illiq Mkts)	7/25/2023	7/28/2023	ERS BOT MTG & 2023 INVESTMENT SUMMIT	Y	Y	Y	969	-	Y
BUF141	FA	00116680	Investment Specialist	7/25/2023	7/28/2023	ERS BOT MTG & 2023 INVESTMENT SUMMIT	Y	Y	Y	1,131	-	Y
BUF141	FA	00121073	Investment Officer (Liq Mkts)	7/25/2023	7/28/2023	ERS BOT MTG & 2023 INVESTMENT SUMMIT	Y	Y	Y	1,130	-	Y
BUF141	FA	00122776	Program Specialist VI	7/25/2023	7/28/2023	ERS BOT MTG & 2023 INVESTMENT SUMMIT	Y	Y	Y	1,019	-	Y

Department of Budget and Finance
Work-related travel as of November 30, 2023

Table 23

BUF141	FA	00124005	Investment Officer(Operations)	7/25/2023	7/28/2023	ERS BOT MTG & 2023 INVESTMENT SUMMIT	Y	Y	Y	989	-	Y
BUF141	FA	00123030	Investment Officer (Crdt Mkts)	7/25/2023	7/28/2023	ERS BOT MTG & 2023 INVESTMENT SUMMIT	Y	Y	Y	1,005	-	Y
BUF141	FA	00121116	Deputy Chief Investment Ofcr	7/25/2023	7/28/2023	ERS BOT MTG & 2023 INVESTMENT SUMMIT	Y	Y	Y	1,174	-	Y
BUF141	FA	00116677	Investment Officer	7/25/2023	7/28/2023	ERS BOT MTG & 2023 INVESTMENT SUMMIT	Y	Y	Y	1,032	-	Y
BUF141	FA	00011493	Retirement Sys Deputy Exec Dir	7/25/2023	7/28/2023	ERS BOT MTG & 2023 INVESTMENT SUMMIT	Y	Y	Y	1,017	-	Y
BUF141	FA	00106275	Chief Investment Officer	7/25/2023	7/28/2023	ERS BOT MTG & 2023 INVESTMENT SUMMIT	Y	Y	Y	212	-	Y
BUF141	FA	00012353	Secretary IV	7/25/2023	7/28/2023	ERS BOT MTG & 2023 INVESTMENT SUMMIT	Y	Y	Y	1,112	-	Y
BUF141	FA	00107820	Retirement Sys Exec Director	7/25/2023	7/28/2023	ERS BOT MTG & 2023 INVESTMENT SUMMIT	Y	Y	Y	1,133	-	Y
BUF141	FA	00031082	Secretary IV	7/26/2023	7/28/2023	ERS BOT MTG & 2023 INVESTMENT SUMMIT	Y	Y	Y	974	-	Y
BUF141	FA	00116678	Retirement Claims Examiner III	7/27/2023	7/27/2023	ERS STAFF TRAINING AND MTG	Y	Y	Y	113	-	Y
BUF141	FA	00116815	Retirement Claims Examiner II	7/27/2023	7/27/2023	ERS STAFF TRAINING AND MTG	Y	Y	Y	113	-	Y
BUF141	FA	00043219	Retirement Claims Examiner IV	7/27/2023	7/27/2023	ERS STAFF TRAINING AND MTG	Y	Y	Y	98	-	Y
BUF141	FA	00043220	Retirement Claims Examiner IV	7/27/2023	7/27/2023	ERS STAFF TRAINING AND MTG	Y	Y	Y	98	-	Y
BUF141	FA	001163283	Retirement Claims Examiner III	7/27/2023	7/27/2023	ERS STAFF TRAINING AND MTG	Y	Y	Y	107	-	Y
BUF141	FA	00043218	Retirement Claims Examiner IV	7/27/2023	7/27/2023	ERS STAFF TRAINING AND MTG	Y	Y	Y	122	-	Y
BUF141	FA	00107820	Retirement Sys Exec Director	8/3/2023	8/10/2023	NASRA MTG	Y	Y	Y	4,431	-	Y
BUF141	FA	00123030	Investment Officer (Crdt Mkts)	8/8/2023	8/10/2023	INVESTMENT DUE DILIGENCE	Y	Y	N	1,636	-	Y
BUF141	FA	00122864	Departmental Program Officer	9/9/2023	9/15/2023	SCCE BASIC COMPLIANCE & ETHICS ACADEMY	Y	Y	Y	4,193	-	Y
BUF141	FA	00124005	Investment Officer(Operations)	9/11/2023	9/15/2023	INST INVESTOR'S ANNUAL ALLOCATORS' CHOICE	Y	Y	N	1,948	-	Y
BUF141	FA	00107820	Retirement Sys Exec Director	10/6/2023	10/11/2023	NCTR ANNUAL CONF & TRAINING	Y	Y	Y	4,183	-	Y
BUF141	FA	00106275	Chief Investment Officer	10/9/2023	10/12/2023	NCTR ANNUAL CONF & TRAINING	Y	Y	Y	1,736	-	Y
BUF141	FA	00122864	Departmental Program Officer	10/14/2023	10/19/2023	TRAINING & NSCP NATIONAL CONFERENCE	Y	Y	Y	2,635	-	Y

Department of Budget and Finance
Work-related travel as of November 30, 2023

Table 23

BUF141	FA	00004438	Retirement System Benefits Manager	10/21/2023	10/21/2023	PRESENTATION TO ERS MEMBERS	Y	Y	N	153	111	Y
BUF141	FA	00004438	Retirement System Benefits Manager	10/28/2023	10/28/2023	PRESENTATION TO ERS MEMBERS	Y	Y	N	145	101	Y
BUF141	FA	00004438	Retirement System Benefits Manager	11/4/2023	11/4/2023	PRESENTATION TO ERS MEMBERS	Y	Y	N	163	121	Y
BUF141	FA	00107820	Retirement Sys Exec Director	11/7/2023	11/10/2023	BNY MELLON EXECUTIVE BOARD MTG	Y	Y	N	2,114	-	Y
BUF141	FA	00106275	Chief Investment Officer	11/27/2023	12/1/2023	PRIVATE EQUITY INVESTOR SUMMIT & TRAINING	Y	Y	N	2,128	-	Y
BUF141	FA	00123030	Investment Officer (Crdt Mkts)	11/27/2023	11/17/2023	INVESTMENT DUE DILIGENCE	Y	Y	N	4,114	-	N
BUF143	N/A	00023885	Outreach & Training Specialist	03/11/23	03/11/23	To participate in the HGEA Retirement Workshop in Hilo.	Y	Y	N	\$ 42.00	Airfare paid by HGEA	Y
BUF143	N/A	00023885	Outreach & Training Specialist	03/18/23	03/18/23	To participate in the HGEA Retirement Workshop in Maui.	Y	Y	N	\$ 42.00	Airfare paid by HGEA	Y
BUF143	N/A	00023885	Outreach & Training Specialist	04/10/23	04/10/23	To participate in Open Enrollment Informational Session on Kauai.	Y	Y	N	\$ 225.39	\$ 225.39	Y
BUF143	N/A	00023885	Outreach & Training Specialist	04/14/23	04/14/23	To participate in Open Enrollment Informational Session on Molokai.	Y	Y	N	\$ 339.02	\$ 339.02	Y
BUF143	N/A	00023885	Outreach & Training Specialist	04/15/23	04/15/23	To participate in the HGEA Retirement Workshop in Kauai.	Y	Y	N	\$ 42.00	Airfare paid by HGEA	Y
BUF143	N/A	00023885	Outreach & Training Specialist	04/18/23	04/18/23	To participate in Open Enrollment Informational Session in Kona.	Y	Y	N	\$ 196.92	\$ 196.92	Y
BUF143	N/A	00023885	Outreach & Training Specialist	04/27/23	04/27/23	To participate in Open Enrollment Informational Session in Hilo.	Y	Y	N	\$ 119.92	\$ 119.92	Y
BUF143	N/A	00121402	Outreach & Training Supervisor	04/27/23	04/27/23	To participate in Open Enrollment Informational Session in Hilo.	Y	Y	N	\$ 110.41	\$ 110.41	Y
BUF143	N/A	00023885	Outreach & Training Specialist	04/28/23	04/28/23	To participate in Open Enrollment Informational Session on Maui.	Y	Y	N	\$ 234.91	\$ 234.91	Y
BUF143	N/A	00023885	Outreach & Training Specialist	10/14/23	10/14/23	To participate in HGEA Pre-Retirement Workshop on Oahu.	Y	Y	N	\$ -	\$ -	Y
BUF143	N/A	00023885	Outreach & Training Specialist	10/21/23	10/21/23	To participate in HGEA Pre-Retirement Workshop in Hilo.	Y	Y	N	\$ 42.00	Airfare paid by HGEA	Y
BUF143	N/A	00023885	Outreach & Training Specialist	10/28/23	10/28/23	To participate in HGEA Retirement Workshop on Maui.	Y	Y	N	\$ 44.00	Airfare paid by HGEA	Y
BUF143	N/A	00023885	Outreach & Training Specialist	11/04/23	11/04/23	To participate in HGEA Pre-Retirement Workshop in Kauai.	Y	Y	N	\$ 42.00	Airfare paid by HGEA	Y
BUF143	N/A	N/A	EUTF Board Trustee	04/17/23	04/19/23	To attend the Pension Bridge Annual 2023 Conference.	Y	N	Y	\$ 1,810.65	\$ 1,810.65	Y

Department of Budget and Finance
Work-related travel as of November 30, 2023

Table 23

BUF143	N/A	N/A	(7) Seven EUTF Board Trustees	09/29/23	10/05/23	To attend the IFEBP 69th Annual Employee Benefits Conference.	Y	N	Y	\$ 36,224.51	\$ 36,224.51	Y
BUF143	N/A	N/A	Deputy Attorney General (attending as EUTF Attorney)	09/29/23	10/05/23	To attend the IFEBP 69th Annual Employee Benefits Conference.	Y	N	Y	\$ 5,174.93	\$ 5,174.93	Y
BUF143	N/A	00112874	Health Benefits Trust Fund Administrator	09/29/23	10/05/23	To attend the IFEBP 69th Annual Employee Benefits Conference.	Y	N	Y	\$ 5,248.08	\$ 5,248.08	Y
BUF143	N/A	00113043	EUTF Financial Management Officer	09/29/23	10/05/23	To attend the IFEBP 69th Annual Employee Benefits Conference.	Y	N	Y	\$ 5,248.08	\$ 5,248.08	Y
BUF143	N/A	00113103	EUTF Member Services Branch Manager	09/29/23	10/05/23	To attend the IFEBP 69th Annual Employee Benefits Conference.	Y	N	Y	\$ 5,248.08	\$ 5,248.08	Y
BUF 151	OPD	101993	DPD	1/4/2023	1/4/2023	Court appearance/trials	Y	N	N	\$ 307.00	State	Y
BUF 151	OPD	101263	DPD	1/10/2023	1/10/2023	Court appearance/trials	Y	N	N	\$ 327.00	State	Y
BUF 151	OPD	101993	DPD	2/1/2023	2/1/2023	Court appearance/trials	Y	N	N	\$ 297.00	State	Y
BUF 151	OPD	101263	DPD	2/14/2023	2/14/2023	Court appearance/trials	Y	N	N	\$ 297.00	State	Y
BUF 151	OPD	101263	DPD	2/21/2023	2/21/2023	Court appearance/trials	Y	N	N	\$ 53.00	State	Y
BUF 151	OPD	121845	IT Band B	2/24/2023	2/24/2023	Install new directory server(Kona)	Y	N	N	\$ 225.70	State	Y
BUF 151	OPD	102675	Investigator	2/27/2023	2/27/2023	Serve subpoena and investigation (Kauai)	Y	N	N	\$ 239.60	State	Y
BUF 151	OPD	101993	DPD	3/1/2023	3/1/2023	Court appearance/trials	Y	N	N	\$ 307.00	State	Y
BUF 151	OPD	101263	DPD	3/14/2023	3/14/2023	Court appearance/trials	Y	N	N	\$ 307.00	State	Y
BUF 151	OPD	101263	DPD	3/21/2023	3/21/2023	Court appearance/trials	Y	N	N	\$ 53.00	State	Y
BUF 151	OPD	101993	DPD	4/5/2023	4/5/2023	Court appearance/trials	Y	N	N	\$ 307.00	State	Y
BUF 151	OPD	101263	DPD	4/18/2023	4/18/2023	Court appearance/trials	Y	N	N	\$ 238.00	State	Y
BUF 151	OPD	100420	DPD	5/2/2023	5/2/2023	Court appearance/trials	Y	N	N	\$ 183.39	State	Y
BUF 151	OPD	101084	DPD	5/9/2023	5/9/2023	Court appearance/trials	Y	N	N	\$ 179.49	State	Y
BUF 151	OPD	102002	DPD	5/16/2023	5/16/2023	Court appearance/trials	Y	N	N	\$ 178.64	State	Y
BUF 151	OPD	102277	DPD	5/3/2023	5/3/2023	Court appearance/trials	Y	N	N	\$ 51.25	State	Y
BUF 151	OPD	100420	DPD	5/16/2023	5/16/2023	Court appearance/trials	Y	N	N	\$ 183.39	State	Y
BUF 151	OPD	100696	DPD	5/30/2023	5/30/2023	Court appearance/trials	Y	N	N	\$ 192.88	State	Y
BUF 151	OPD	121845	IT Band B	6/2/2023	6/2/2023	Install new directory server(Hilo)	Y	N	N	\$ 249.39	State	Y
BUF 151	OPD	121845	IT Band B	6/9/2023	6/9/2023	Install new directory server(Maui)	Y	N	N	\$ 221.50	State	Y
BUF 151	OPD	102277	DPD	6/7/2023	6/7/2023	Court appearance/trials	Y	N	N	\$ 150.99	State	Y
BUF 151	OPD	101263	DPD	6/7/2023	6/7/2023	Court appearance/trials	Y	N	N	\$ 327.00	State	Y
BUF 151	OPD	101677	DPD	6/6/2023	6/6/2023	Court appearance/trials	Y	N	N	\$ 158.74	State	Y
BUF 151	OPD	101677	DPD	6/9/2023	6/9/2023	Court appearance/trials	Y	N	N	\$ 184.24	State	Y
BUF 151	OPD	102440	DPD	6/13/2023	6/13/2023	Court appearance/trials	Y	N	N	\$ 327.00	State	Y
BUF 151	OPD	101997	DPD	6/20/2023	6/20/2023	Court appearance/trials	Y	N	N	\$ 53.00	State	Y
BUF 151	OPD	100420	DPD	6/20/2023	6/20/2023	Court appearance/trials	Y	N	N	\$ 192.90	State	Y
BUF 151	OPD	101263	DPD	6/22/2023	6/22/2023	Court appearance/trials	Y	N	N	\$ 53.00	State	Y

Department of Budget and Finance
Work-related travel as of November 30, 2023

Table 23

BUF 151	OPD	100420	DPD	6/27/2023	6/27/2023	Court appearance/trials	Y	N	N	\$ 173.90	State	Y
BUF 151	OPD	102277	DPD	7/5/2023	7/5/2023	Court appearance/trials	Y	N	N	\$ 176.50	State	Y
BUF 151	OPD	100696	DPD	7/11/2023	7/11/2023	Court appearance/trials	Y	N	N	\$ 154.89	State	Y
BUF 151	OPD	101997	DPD	7/18/2023	7/18/2023	Court appearance/trials	Y	N	N	\$ 53.00	State	Y
BUF 151	OPD	100420	DPD	7/18/2023	7/18/2023	Court appearance/trials	Y	N	N	\$ 192.90	State	Y
BUF 151	OPD	101263	DPD	6/20/2023	6/20/2023	Court appearance/trials	Y	N	N	\$ 53.00	State	Y
BUF 151	OPD	101263	DPD	7/5/2023	7/5/2023	Court appearance/trials	Y	N	N	\$ 307.00	State	Y
BUF 151	OPD	102277	DPD	7/5/2023	7/5/2023	Court appearance/trials	Y	N	N	\$ 259.00	State	Y
BUF 151	OPD	100600	Sup Investigator	7/10/2023	7/10/2023	Serve subpoena and investigation(Kauai)	Y	N	N	\$ 192.90	State	Y
BUF 151	OPD	102440	DPD	7/11/2023	7/11/2023	Court appearance/trials	Y	N	N	\$ 297.00	State	Y
BUF 151	OPD	101263	DPD	7/27/2023	7/27/2023	Court appearance/trials	Y	N	N	\$ 180.00	State	Y
BUF 151	OPD	100547	DPD	8/1/2023	8/1/2023	Court appearance/trials	Y	N	N	\$ 173.90	State	Y
BUF 151	OPD	101263	DPD	8/2/2023	8/2/2023	Court appearance/trials	Y	N	N	\$ 327.00	State	Y
BUF 151	OPD	102440	DPD	8/8/2023	8/8/2023	Court appearance/trials	Y	N	N	\$ 289.00	State	Y
BUF 151	OPD	100420	DPD	8/15/2023	8/15/2023	Court appearance/trials	Y	N	N	\$ 173.93	State	Y
BUF 151	OPD	101997	DPD	8/15/2023	8/15/2023	Court appearance/trials	Y	N	N	\$ 53.00	State	Y
BUF 151	OPD	102279	Investigator	8/28/2023	8/28/2023	Evidence retrieveal/interview	Y	N	N	\$ 327.00	State	Y
BUF 151	OPD	102000	DPD	8/28/2023	8/28/2023	Evidence retrieveal/interview	Y	N	N	\$ 248.00	State	Y
BUF 151	OPD	101678	DPD	8/31/2023	8/31/2023	ISAP Ceremony (LIH to HNL)	Y	N	N	\$ 111.99	State	Y
BUF 151	OPD	100950	DPD	9/4/2023	9/5/2023	Court appearance/trials	Y	N	N	\$ 388.38	State	Y
BUF 151	OPD	101263	DPD	9/6/2023	9/6/2023	Court appearance/trials	Y	N	N	\$ 327.00	State	Y
BUF 151	OPD	100551	DPD	9/11/2023	9/12/2023	Court appearance/trials	Y	N	N	\$ 402.04	State	Y
BUF 151	OPD	101997	DPD	9/12/2023	9/12/2023	Court appearance/trials	Y	N	N	\$ 279.00	State	Y
BUF 151	OPD	101997	DPD	9/19/2023	9/19/2023	Court appearance/trials	Y	N	N	\$ 53.00	State	Y
BUF 151	OPD	100420	DPD	9/27/2023	9/7/2023	Court appearance/trials	Y	N	N	\$ 202.40	State	Y
BUF 151	OPD	100696	DPD	10/3/2023	10/3/2023	Court appearance/trials	Y	N	N	\$ 164.40	State	Y
BUF 151	OPD	100420	DPD	10/3/2023	10/3/2023	Court appearance/trials	Y	N	N	\$ 183.39	State	Y
BUF 151	OPD	100420	DPD	10/4/2023	10/4/2023	Court appearance/trials	Y	N	N	\$ 173.89	State	Y
BUF 151	OPD	101263	DPD	10/4/2023	10/4/2023	Court appearance/trials	Y	N	N	\$ 327.00	State	Y
BUF 151	OPD	102279	Investigator	10/5/2023	10/5/2023	Evidence retrieveal/interview	Y	N	N	\$ 388.00	State	Y
BUF 151	OPD	113181	DPD	10/5/2023	10/5/2023	Evidence retrieveal/interview	Y	N	N	\$ 230.00	State	Y
BUF 151	OPD	100696	DPD	10/10/2023	10/10/2023	Court appearance/trials	Y	N	N	\$ 175.79	State	Y
BUF 151	OPD	100696	DPD	10/17/2023	10/17/2023	Court appearance/trials	Y	N	N	\$ 175.79	State	Y
BUF 151	OPD	102440	DPD	10/17/2023	10/17/2023	Court appearance/trials	Y	N	N	\$ 53.00	State	Y
BUF 151	OPD	Witness	Witness	10/26/2023	10/26/2023	Court appearance as witness	Y	N	N	\$ 98.79	State	Y
BUF 151	OPD	100420	DPD	10/26/2023	10/26/2023	Court appearance/trials	Y	N	N	\$ 237.53	State	Y
BUF 151	OPD	100420	DPD	10/30/2023	10/30/2023	Court appearance/trials	Y	N	N	\$ 185.28	State	Y
BUF 151	OPD	100696	DPD	10/31/2023	10/31/2023	Court appearance/trials	Y	N	N	\$ 175.79	State	Y
BUF 151	OPD	100420	DPD	11/8/2023	11/8/2023	Court appearance/trials	Y	N	N	\$ 175.79	State	Y
BUF 151	OPD	100420	DPD	11/13/2023	11/13/2023	Court appearance/trials	Y	N	N	\$ 194.78	State	Y
BUF 151	OPD	101263	DPD	11/9/2023	11/9/2023	Court appearance/trials	Y	N	N	\$ 327.00	State	Y

Department of Budget and Finance
Work-related travel as of November 30, 2023

Table 23

BUF 151	OPD	100420	DPD	11/15/2023	11/15/2023	Court appearance/trials	Y	N	N	\$ 185.30	State	Y
BUF 151	OPD	102440	DPD	11/28/2023	11/28/2023	Court appearance/trials	Y	N	N	\$ 327.00	State	Y
BUF 151	OPD	100420	DPD	11/28/2023	11/28/2023	Court appearance/trials	Y	N	N	\$ 185.30	State	Y
BUF 151	OPD	101088	DPD	2/21/2023	2/21/2023	Criminal Mental Health training in FL	Y	Y	Y	\$ 3,382.34	State	Y
BUF 151	OPD	102002	DPD	2/21/2023	2/26/2023	Criminal Mental Health training in FL	Y	Y	Y	\$ 1,402.60	State	Y
HPA	OPD	100589	DPD	6/26/2023	6/30/2023	Parole hearings in Saguaro CC, AZ	Y	Y	Y	\$ 1,870.00	Other	Y
BUF 151	OPD	101263	DPD	1/6/2023	1/6/2023	Court appearance/trials	<u>Y</u>	<u>N</u>	<u>N</u>	\$ 212.50	State	Y
BUF 151	OPD	102440	DPD	11/15/2023	11/15/2023	Court appearance/trials	Y	N	N	\$ 212.50	State	Y
BUF 151	OPD	102440	DPD	10/10/2023	10/10/2023	Court appearance/trials	Y	N	N	\$ 242.86	State	Y
BUF 151	OPD	102440	DPD	9/18/2023	9/18/2023	Court appearance/trials	Y	N	N	\$ 242.86	State	Y
BUF 151	OPD	102440	DPD	9/19/2023	9/19/2023	Court appearance/trials	Y	N	N	\$ 242.86	State	Y
BUF 151	OPD	102440	DPD	7/12/2023	7/12/2023	Court appearance/trials	Y	N	N	\$ 242.86	State	Y
BUF 151	OPD	102440	DPD	8/4/2023	8/4/2023	Court appearance/trials	Y	N	N	\$ 242.86	State	Y
BUF 151	OPD	102440	DPD	9/1/2023	9/1/2023	Court appearance/trials	Y	N	N	\$ 242.86	State	Y
BUF 151	OPD	102440	DPD	11/3/2023	11/3/2023	Court appearance/trials	Y	N	N	\$ 212.50	State	Y

Department of Budget and Finance
Expenditures/Encumbrances for Wildfire Response

Table 24

<u>Prog ID</u>	<u>Sub-Org</u>	<u>Description of Expenditure/Encumbrance</u>	<u>Justification</u>	<u>Existing Budgeted Item(s) affected (If Any)</u>	<u>MOF</u>	<u>FY24</u>		<u>FY25</u>		<u>FEMA Reimbursable?</u>	<u>Reimbursement Applied for?</u>
						<u>Encumbrance Balance</u>	<u>Expenditure</u>	<u>Encumbrance Balance</u>	<u>Expenditure</u>		
None											

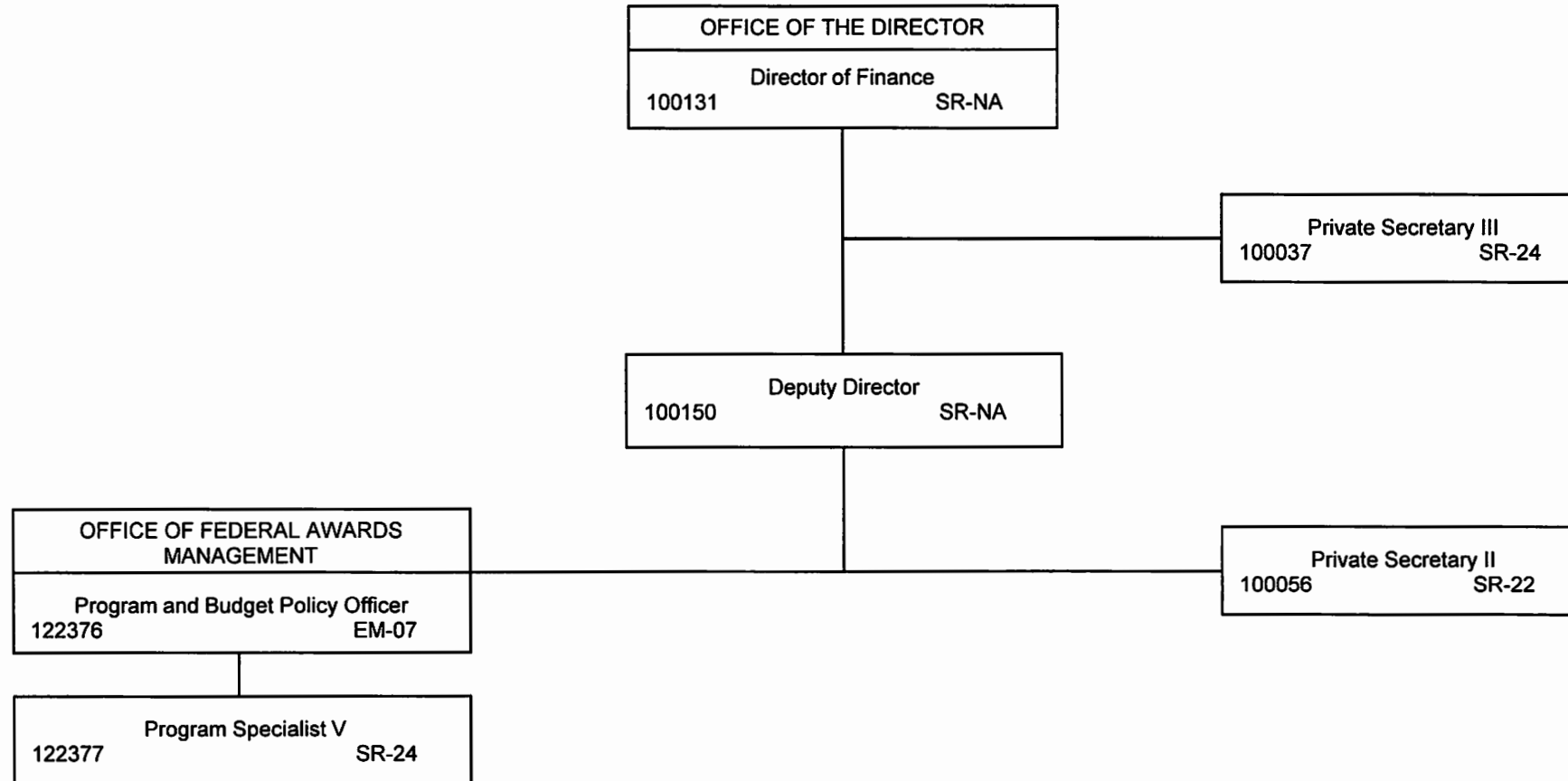
Department of Budget and Finance
 Personnel utilized for Wildfire Response

Table 25

<u>Prog ID</u>	<u>Sub-Org</u>	<u>Positions dispersed for Wildfire Reponse</u>	<u>Justification</u>	<u>MOF</u>	<u>FY24</u>				<u>FY25</u>				<u>Expected End Date</u>	<u>FEMA Eligible?</u>	<u>FEMA Reimb App?</u>
					<u>Pos (P)</u>	<u>Pos (T)</u>	<u>Payroll Hours</u>	<u>\$\$\$</u>	<u>Pos (P)</u>	<u>Pos (T)</u>	<u>Payroll Hours</u>	<u>\$\$\$</u>			
None															

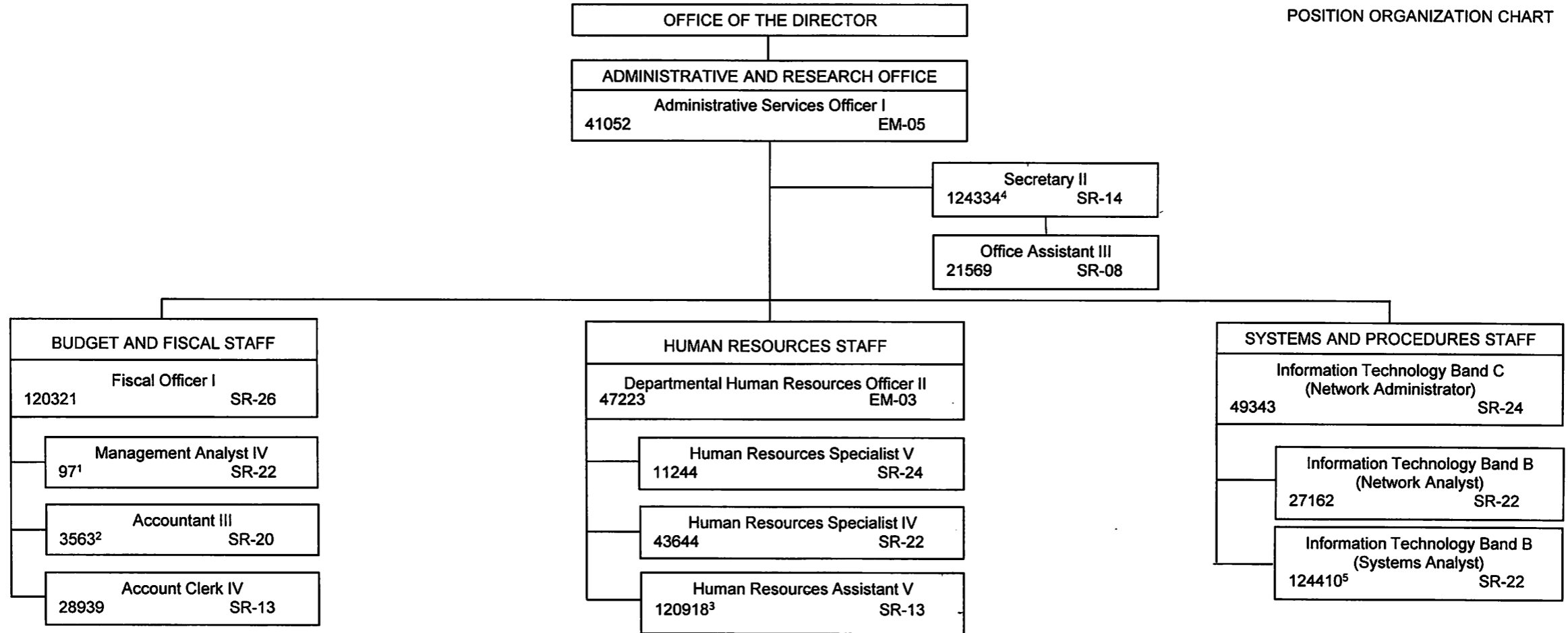
DEPARTMENT OF BUDGET AND FINANCE
ANNUAL UPDATE OF ORGANIZATIONAL CHARTS AND FUNCTIONAL STATEMENTS
AS OF JUNE 30, 2023

STATE OF HAWAII
 DEPARTMENT OF BUDGET AND FINANCE
 OFFICE OF THE DIRECTOR
 POSITION ORGANIZATION CHART



STATE OF HAWAII
 DEPARTMENT OF BUDGET AND FINANCE
 ADMINISTRATIVE AND RESEARCH OFFICE

POSITION ORGANIZATION CHART

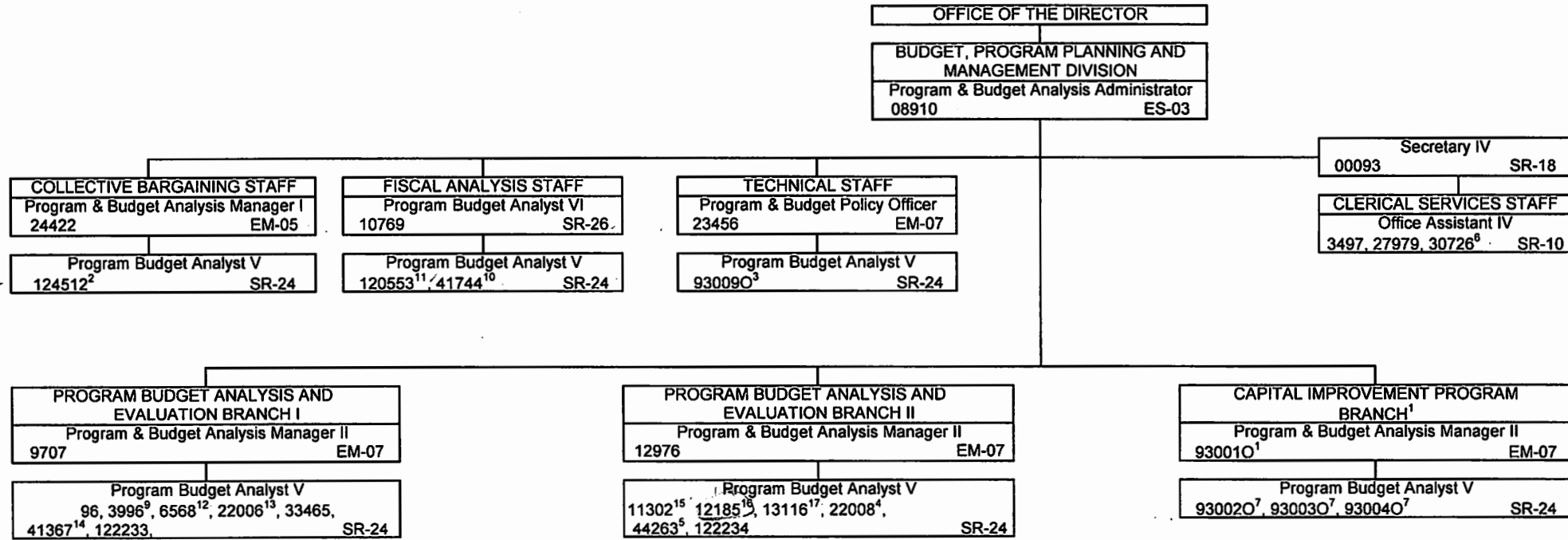


1. PN 97, Management Analyst (MA) IV, SR-22, temporarily reallocated to MA I, SR-16, effective 03/28/23.
2. PN 3563, Accountant III, SR-20, detailed to and under supervision of PN 41052, Administrative Services Officer I, EM-05, as of 04/18/16.
3. PN 120918, Human Resources Assistant (HRA) V, SR-13, reallocated to authorized level, HRA V, SR-13, effective 12/29/22.
4. PN 124334, Secretary II, SR-14, authorized by Act 88, SLH2021, as amended by Act 248, SLH 2022, established on 07/25/22.
5. PN 124410, Information Technology Band B (Systems Analyst), SR-22, authorized by Act 88, SLH2021, as amended by Act 248, SLH 2022, established on 12/09/22.

As of June 30, 2023
 Prepared Date: July 25, 2023

STATE OF HAWAII
DEPARTMENT OF BUDGET AND FINANCE
BUDGET, PROGRAM PLANNING AND
MANAGEMENT DIVISION

POSITION ORGANIZATION CHART



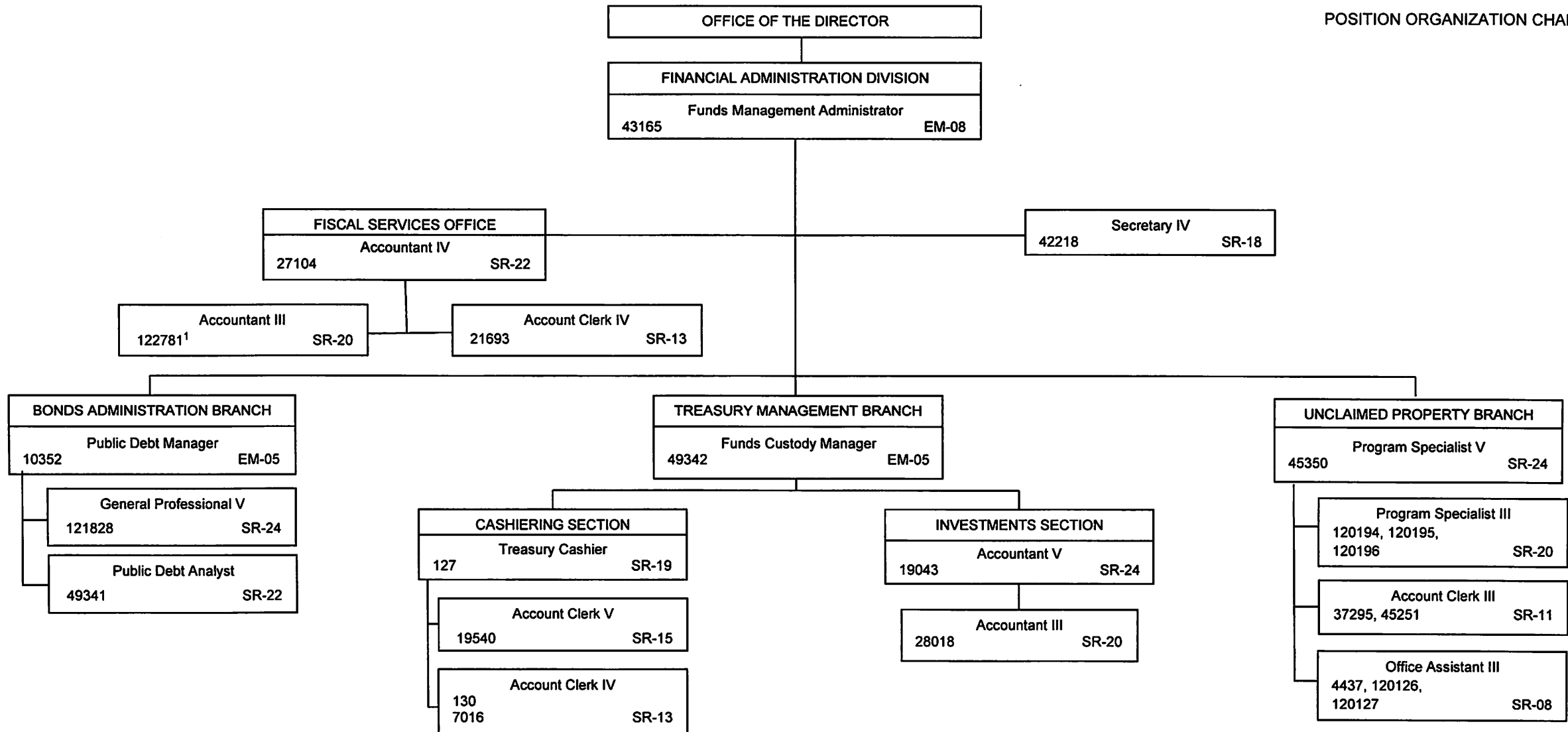
1. Pseudo No. 930010, Program & Budget Analysis Manager II, EM-07, to be established per Act 248, SLH 2022
2. PN 124512 (Pseudo No. 930100), Program Budget Analyst (PBA) V, SR-24, authorized by Act 248, SLH 2022, established on 12/23/2022.
3. Pseudo No. 930090, PBA V, SR-24 to be established per Act 248, SLH 2022
4. PN 22008, PBA V, SR-24, temporarily reallocated to PBA IV, SR-22, effective 6/16/21.
5. PN 44263, PBA V, SR-24, reallocated to authorized level, PBA V, SR-24, effective 10/1/22.
6. PN 30726, Office Assistant IV, SR-10, temporarily reallocated to Office Assistant III, SR-08, effective 11/01/2021.
7. Pseudo Nos. 930020, 930030, 930040 to be established per Act 248, SLH 2022
8. PN 12185, PBA V, SR-24, detailed to Branch I, effective 05/16/16. Temporarily reallocated to PBA I, SR-16, effective 05/04/23.
9. PN 3996, PBA V, SR-24, detailed to Fiscal Analysis Staff effective January 2013.
10. PN 41744, PBA V, SR-24, detailed to Branch II effective 06/02/14.
11. PN 120553, PBA V, SR-24 detailed to Branch I effective 04/18/12.
12. PN 6568, PBA V, SR-24, detailed to Fiscal Analysis Staff effective June 2011.
13. PN 22006, PBA V, SR-24, detailed to Branch II effective 05/15/13.
14. PN 41367, PBA V, SR-24, detailed to Branch II, effective 06/16/16.
15. PN 11302, PBA V, SR-24, detailed to Fiscal Analysis Staff effective 06/01/16.
16. PN 12185, PBA V, SR-24, detailed to Fiscal Analysis Staff effective 06/01/16.
17. PN 13116, PBA V, SR-24, detailed to Branch I effective 06/16/16.

As of: June 30, 2023

Prepared Date: July 31, 2023

STATE OF HAWAII
DEPARTMENT OF BUDGET AND FINANCE
FINANCIAL ADMINISTRATION DIVISION

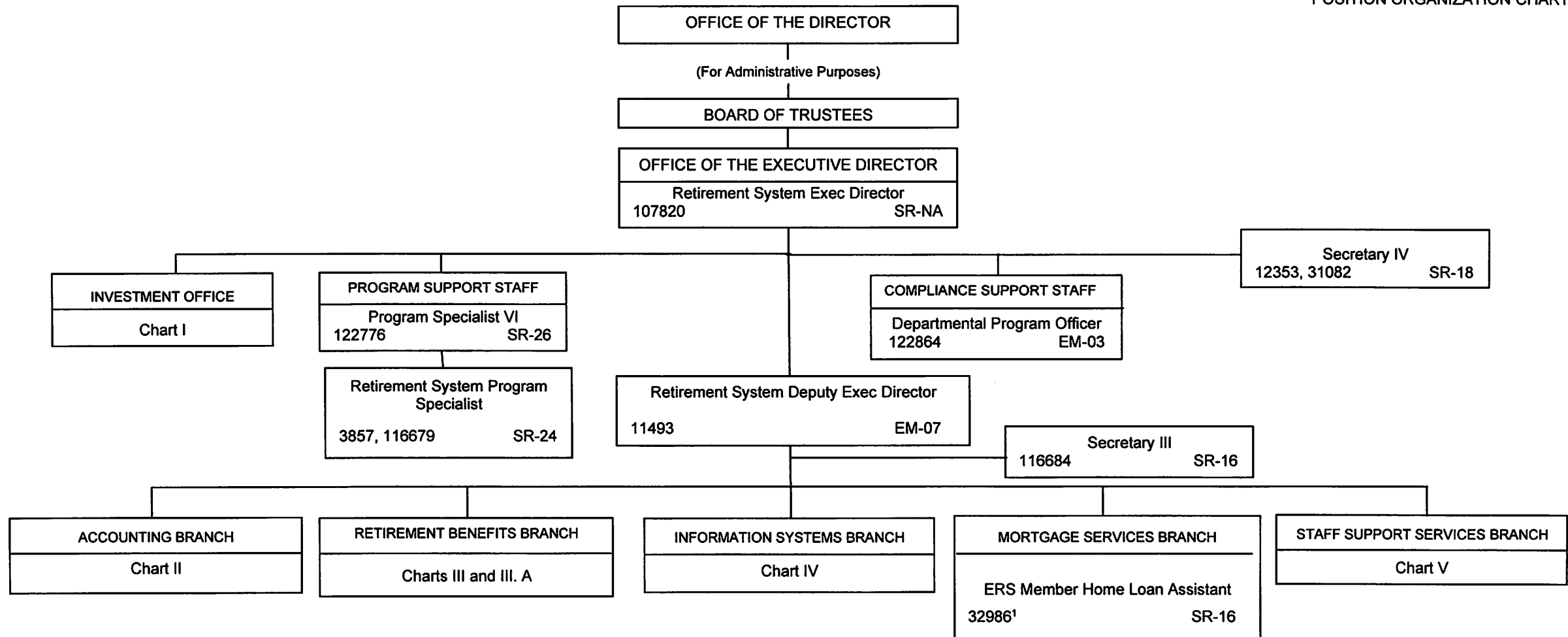
POSITION ORGANIZATION CHART



1. PN 122781, Accountant III, SR-20, temporarily reallocated for recruitment purposes to Accountant II, SR-18, effective 04/25/2023.

STATE OF HAWAII
 DEPARTMENT OF BUDGET AND FINANCE
 EMPLOYEES' RETIREMENT SYSTEM

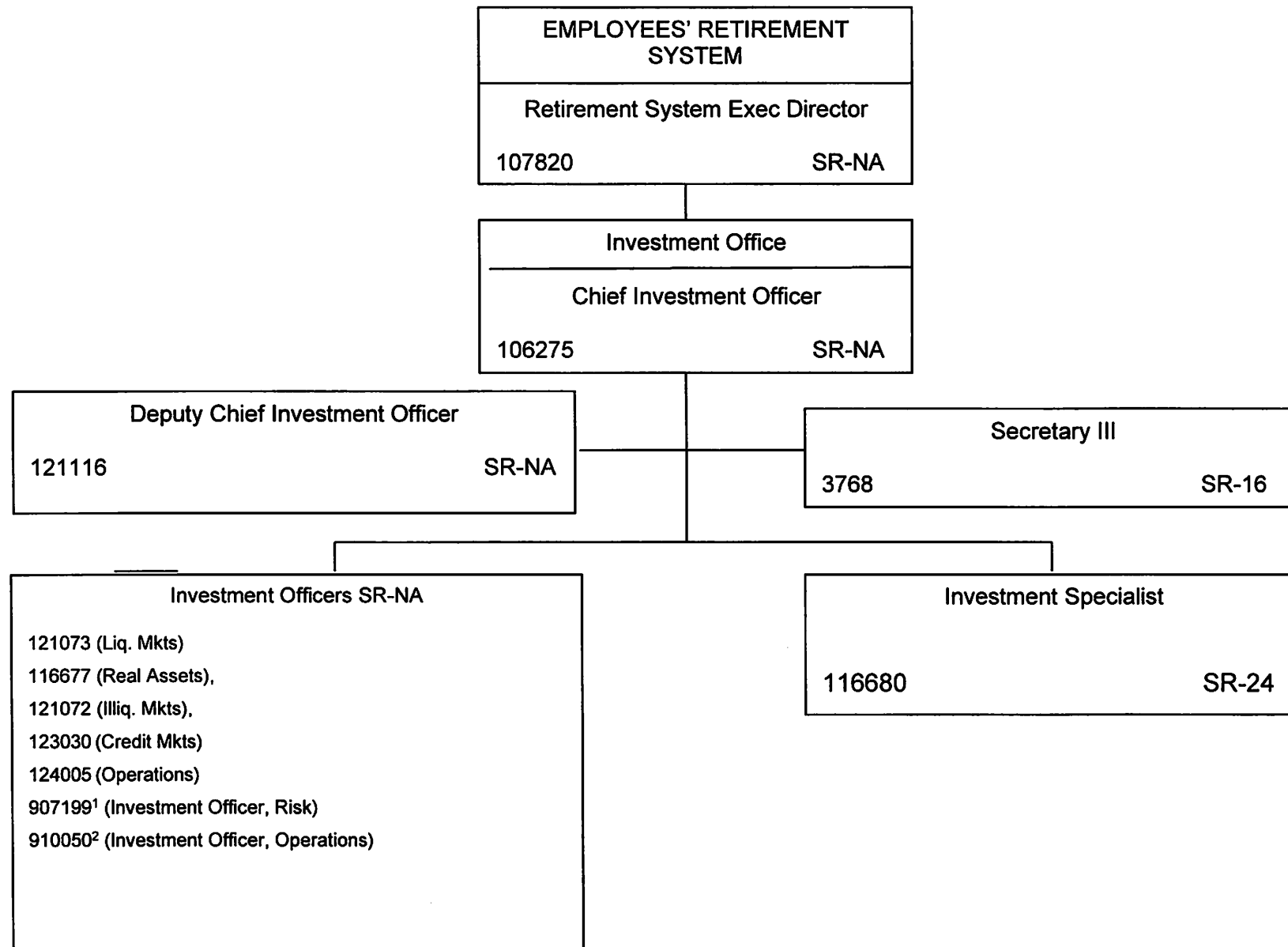
POSITION ORGANIZATION CHART



1. PN 32986, ERS Member Home Loan Assistant, SR-16, detailed to Investment Office effective 05/22/17.

STATE OF HAWAII
DEPARTMENT OF BUDGET AND FINANCE
EMPLOYEES' RETIREMENT SYSTEM
INVESTMENT OFFICE

POSITION ORGANIZATION CHART

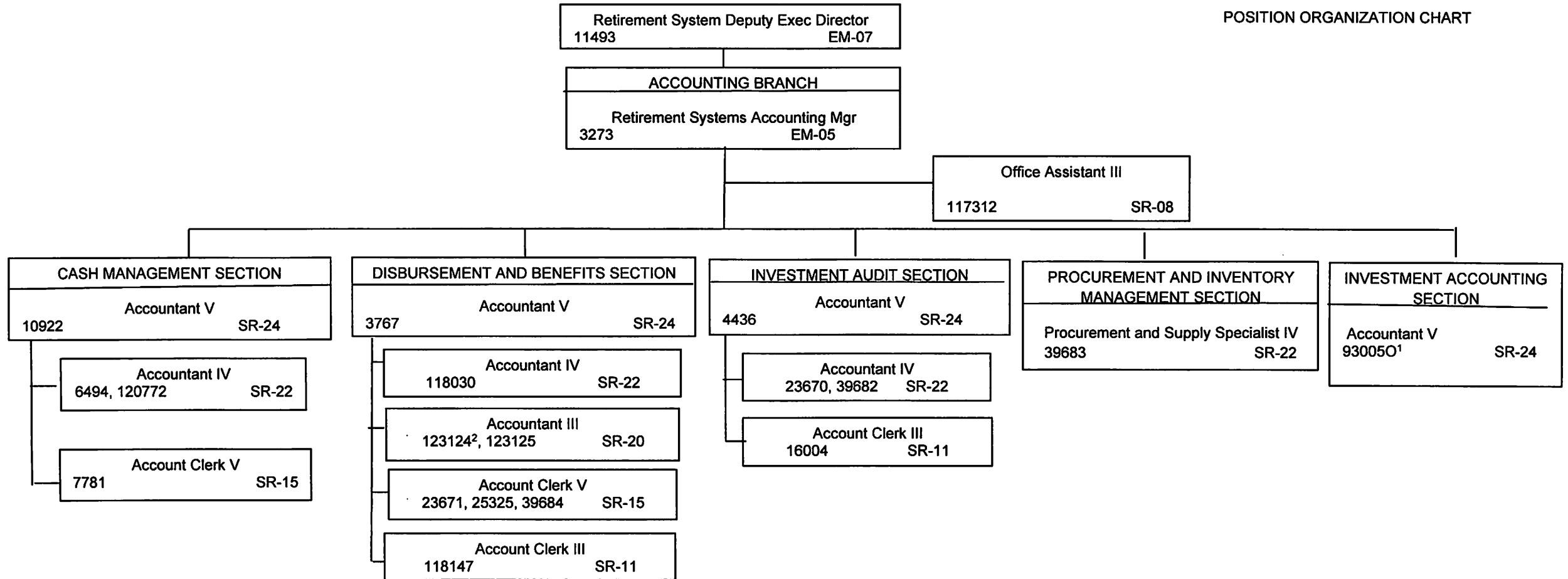


As of June 30, 2023
Prepared Date: July 12, 2023

1. Pseudo No. 907199, Investment Officer, SR-NA, to be established, authorized 7/1/22 by Act 248, SLH 2022
2. Pseudo No. 910050, Investment Officer, SR-NA, to be established, authorized 7/1/22 by Act 248, SLH 2022

STATE OF HAWAII
DEPARTMENT OF BUDGET AND FINANCE
EMPLOYEES' RETIREMENT SYSTEM
ACCOUNTING BRANCH

POSITION ORGANIZATION CHART



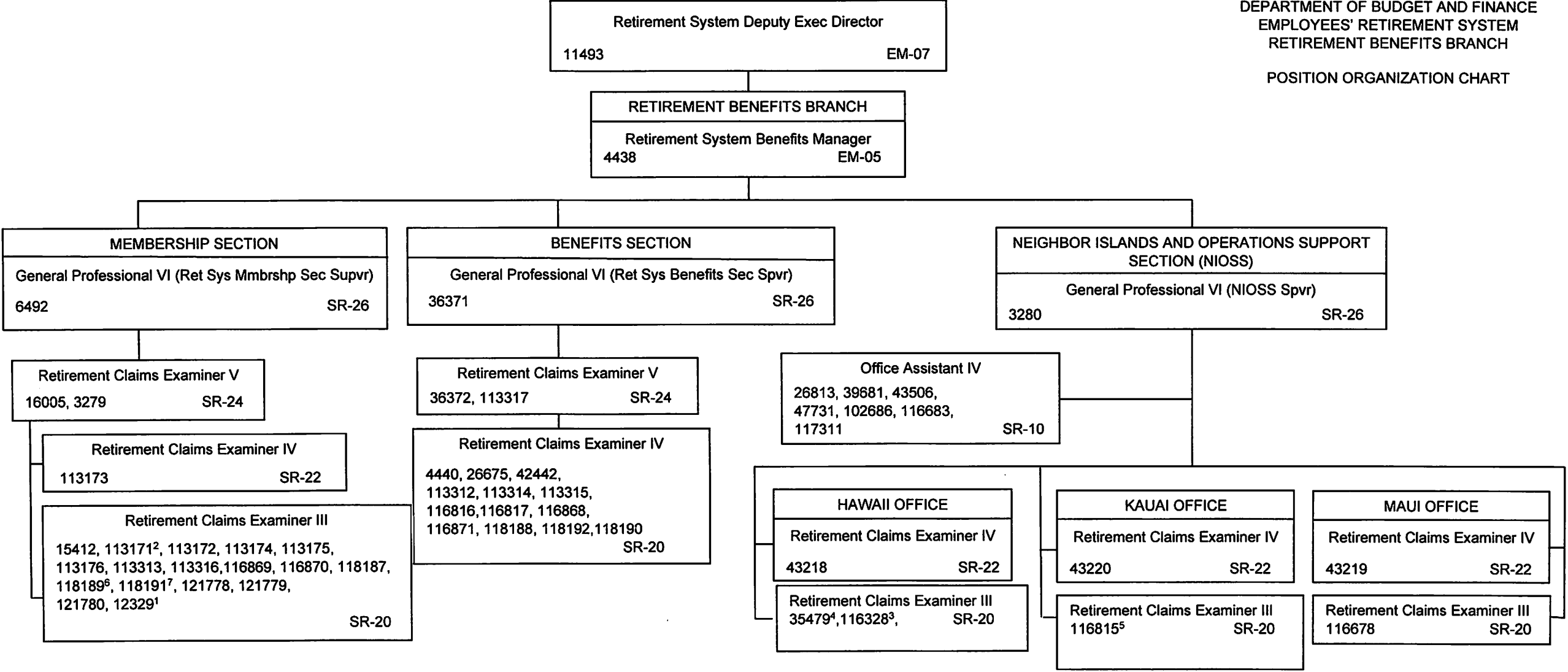
1. Pseudo No. 930050, Accountant V, SR-24, to be established authorized 7/1/23 by Act 248, SLH 2022.
2. PN 123124, Accountant III, SR-20, temporarily reallocated to Accountant II, effective 05/16/23.

As of June 30, 2023
Prepared Date: July 14, 2023

Chart II

STATE OF HAWAII
DEPARTMENT OF BUDGET AND FINANCE
EMPLOYEES' RETIREMENT SYSTEM
RETIREMENT BENEFITS BRANCH

POSITION ORGANIZATION CHART

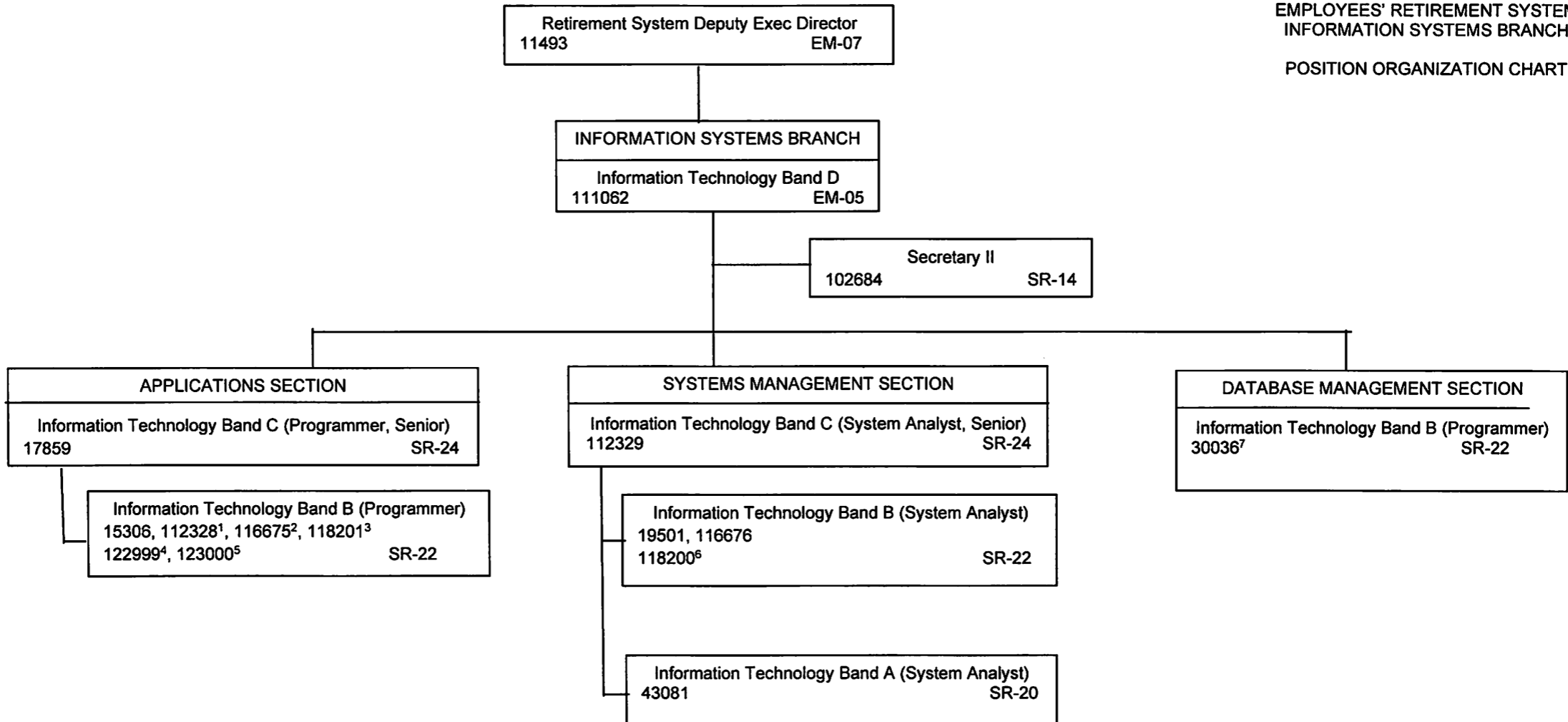


1. PN 12329, RCE III, SR-20, temporarily reallocated to RCE II, SR-18, effective 05/01/23..
2. PN 113171, RCE III, SR-20, temporarily reallocated to RCE II, SR-18, effective 05/01/23..
3. PN 116328, RCE III, SR-20, temporarily reallocated to RCE II, SR-18, effective 10/16/20..
4. PN 35479, RCE III, SR-20, temporarily reallocated to RCE II, SR-18, effective 09/01/22..
5. PN 116815, RCE III, SR-20, temporarily reallocated to RCE II, SR-18, effective 08/16/21..
6. PN 118189, RCE III, SR-20, temporarily reallocated to RCE I, SR-16, effective 05/31/23..
7. PN 118191, RCE III, SR-20, temporarily reallocated to RCE I, SR-16, effective 05/24/23..

As of June 30, 2023
Prepared Date: July 14, 2023

Chart III

STATE OF HAWAII
DEPARTMENT OF BUDGET AND FINANCE
EMPLOYEES' RETIREMENT SYSTEM
INFORMATION SYSTEMS BRANCH
POSITION ORGANIZATION CHART

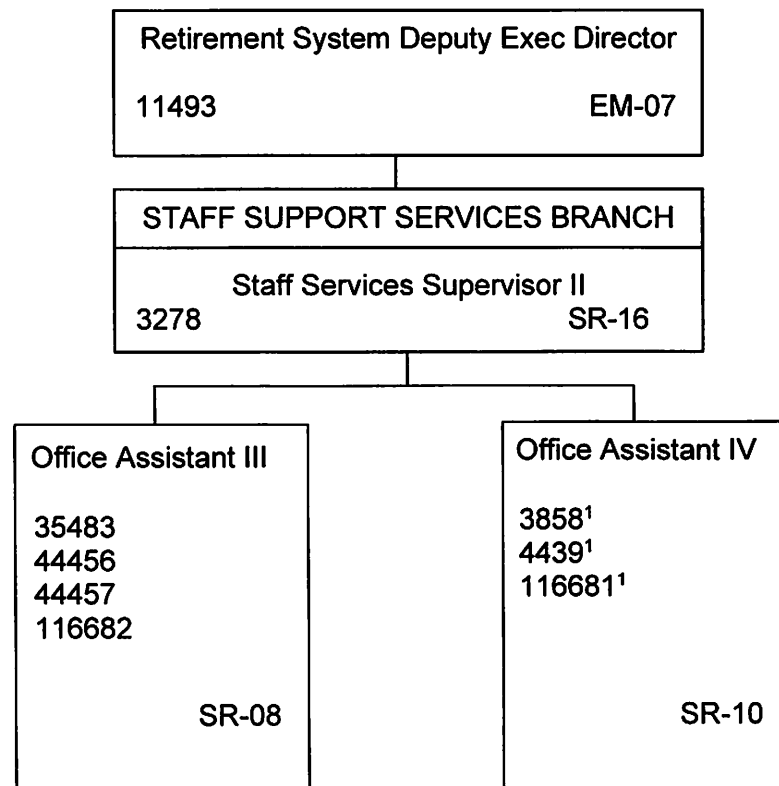


1. PN 112328, Information Technology Band B, SR-22, temporarily reallocated for recruitment purposes to Information Technology Band A, SR-18, effective 08/18/21.
2. PN 116675, Information Technology Band B, SR-22, temporarily reallocated to Information Technology Band A, SR-20, effective 11/01/21.
3. PN 118201, Information Technology Band B, SR-22, temporarily reallocated to Information Technology Band A, SR-20, effective 05/01/23.
4. PN 122999, Information Technology Band B, SR-22, temporary position established 07/01/19 pursuant to Act 005, SLH 2019. Temporarily reallocated for recruitment purposes to Information Technology Band A, SR-18, effective 08/05/21.. Temporary position NTE 06/30/23. Position to be abolished effective 07/02/23.
5. PN 123000, Information Technology Band B, SR-22, temporary position established 07/01/19 pursuant to Act 005, SLH 2019. Temporarily reallocated for recruitment purposes to Information Technology Band A, SR-18, effective 09/20/19. Temporary position NTE 06/30/23. Position to be abolished effective 07/01/23.
6. PN 118200, Information Technology Band B, SR-22, temporarily reallocated for recruitment purposes to Information Technology Band A, SR-20, effective 07/29/21.
7. PN 30036, Information Technology Band B (Programmer), SR-22, temporarily reallocated for recruitment purposes to Information Technology Band A, SR-20, effective 12/01/21.

As of June 30, 2023
Prepared Date: July 14, 2023

STATE OF HAWAII
DEPARTMENT OF BUDGET AND FINANCE
EMPLOYEES' RETIREMENT SYSTEM
STAFF SUPPORT SERVICES BRANCH

POSITION ORGANIZATION CHART
STAFF SUPPORT SERVICES BRANCH



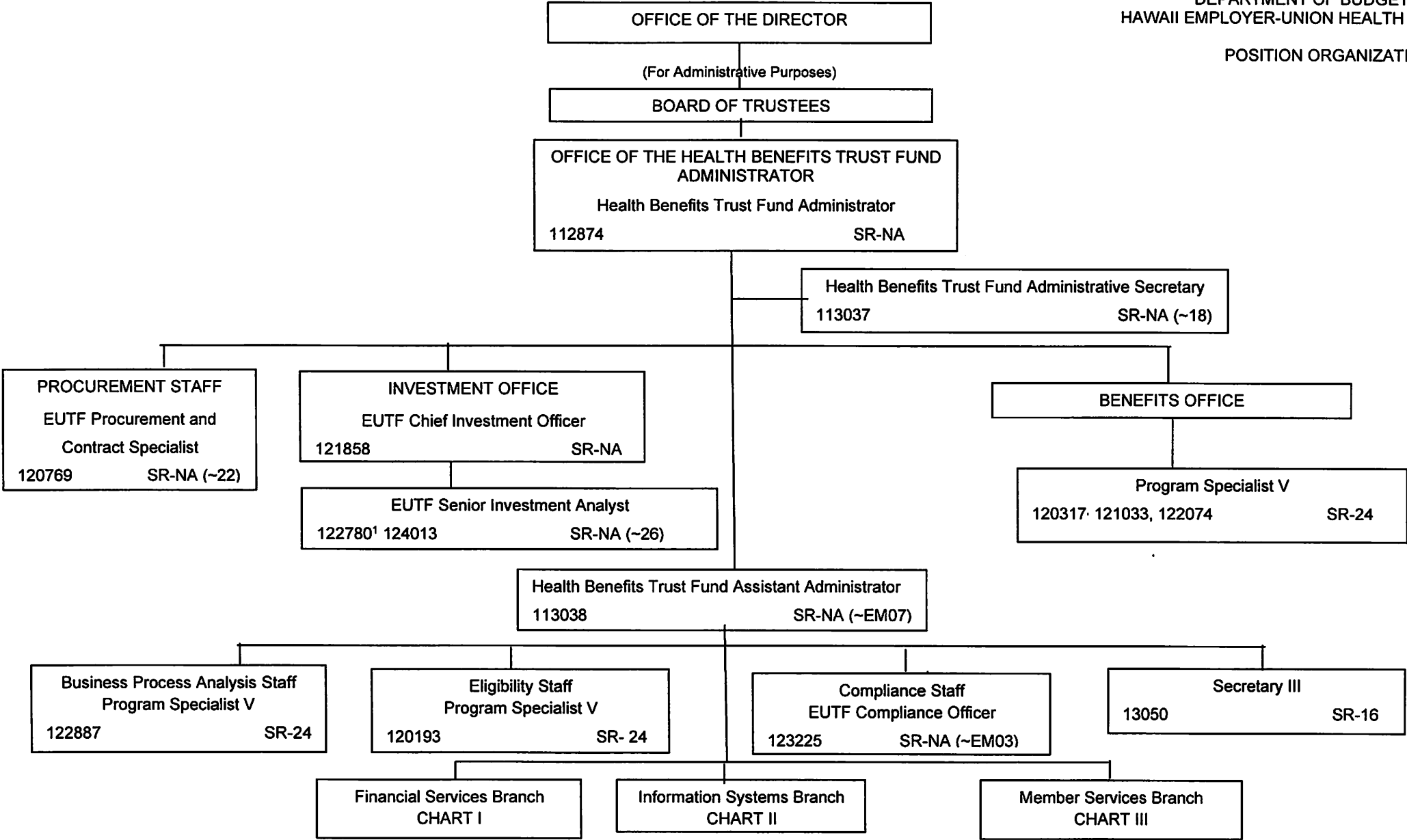
1. PN 3858, 4439, 116681, re-described from Office Assistant III, SR-08 to Office Assistant IV, SR-10, effective 10/16/22.

As of June 30, 2023
Prepared Date: July 14, 2023

Chart V

STATE OF HAWAII
DEPARTMENT OF BUDGET AND FINANCE
HAWAII EMPLOYER-UNION HEALTH BENEFITS TRUST FUND

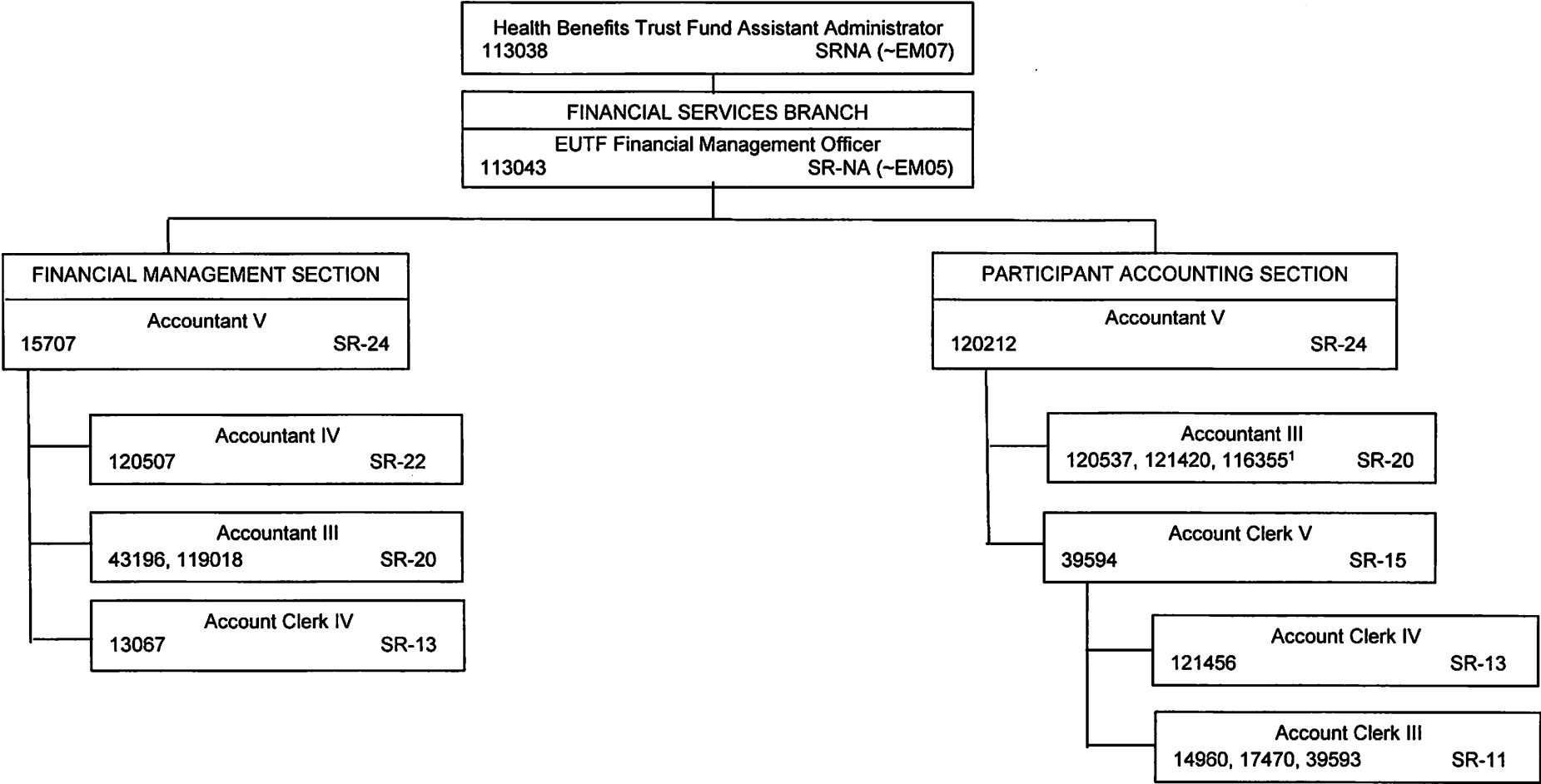
POSITION ORGANIZATION CHART



1. PN122780, EUTF Senior Investment Analyst, SRNA, temporarily re-described to EUTF Junior Investment Analyst, SRNA, effective 08/05/2022

STATE OF HAWAII
 DEPARTMENT OF BUDGET AND FINANCE
 HAWAII EMPLOYER-UNION HEALTH BENEFITS TRUST FUND
 FINANCIAL SERVICES BRANCH

POSITION ORGANIZATION CHART

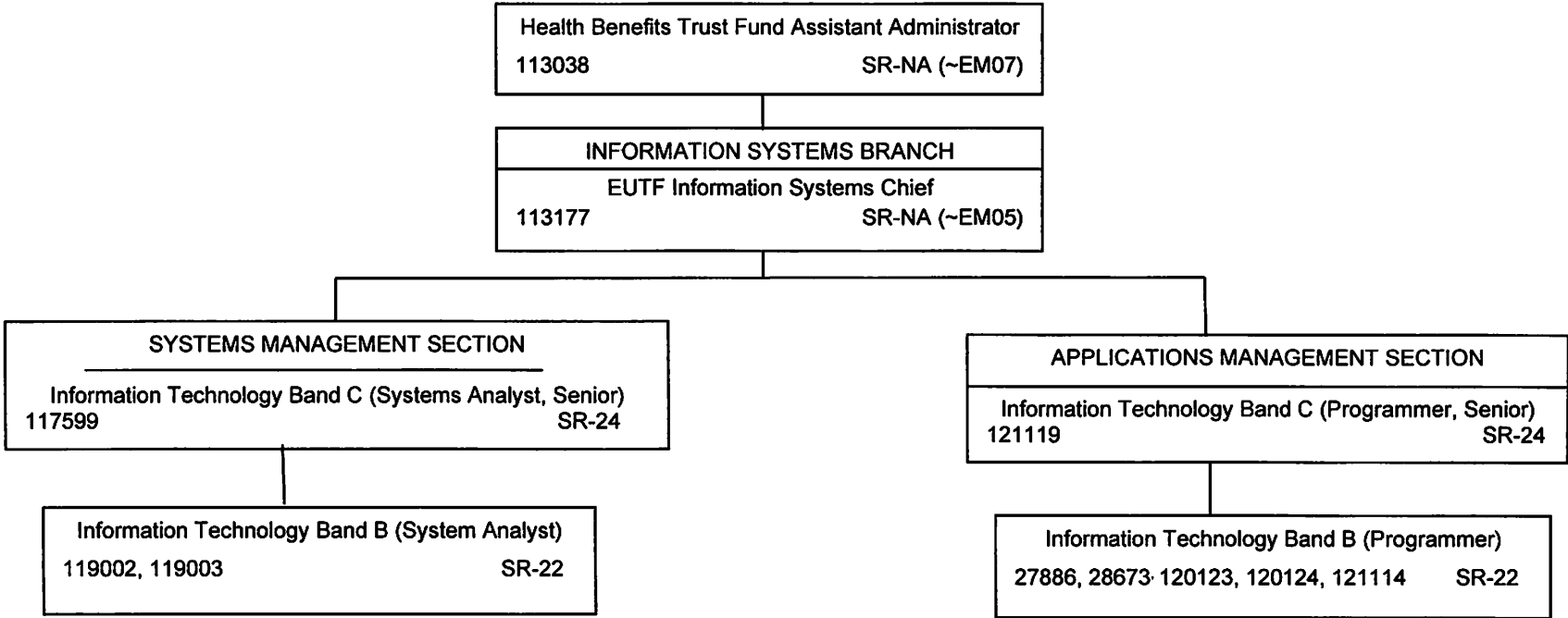


1. PN 116355, re-described from Office Assistant IV, SR-10 to Accountant III, SR-20, and moved from Member Services Branch to Financial Services Branch effective 04/14/2023.

As of June 30, 2023
 Prepared Date: July 3, 2023

STATE OF HAWAII
DEPARTMENT OF BUDGET AND FINANCE
HAWAII EMPLOYER-UNION HEALTH BENEFITS TRUST FUND
INFORMATION SYSTEMS BRANCH

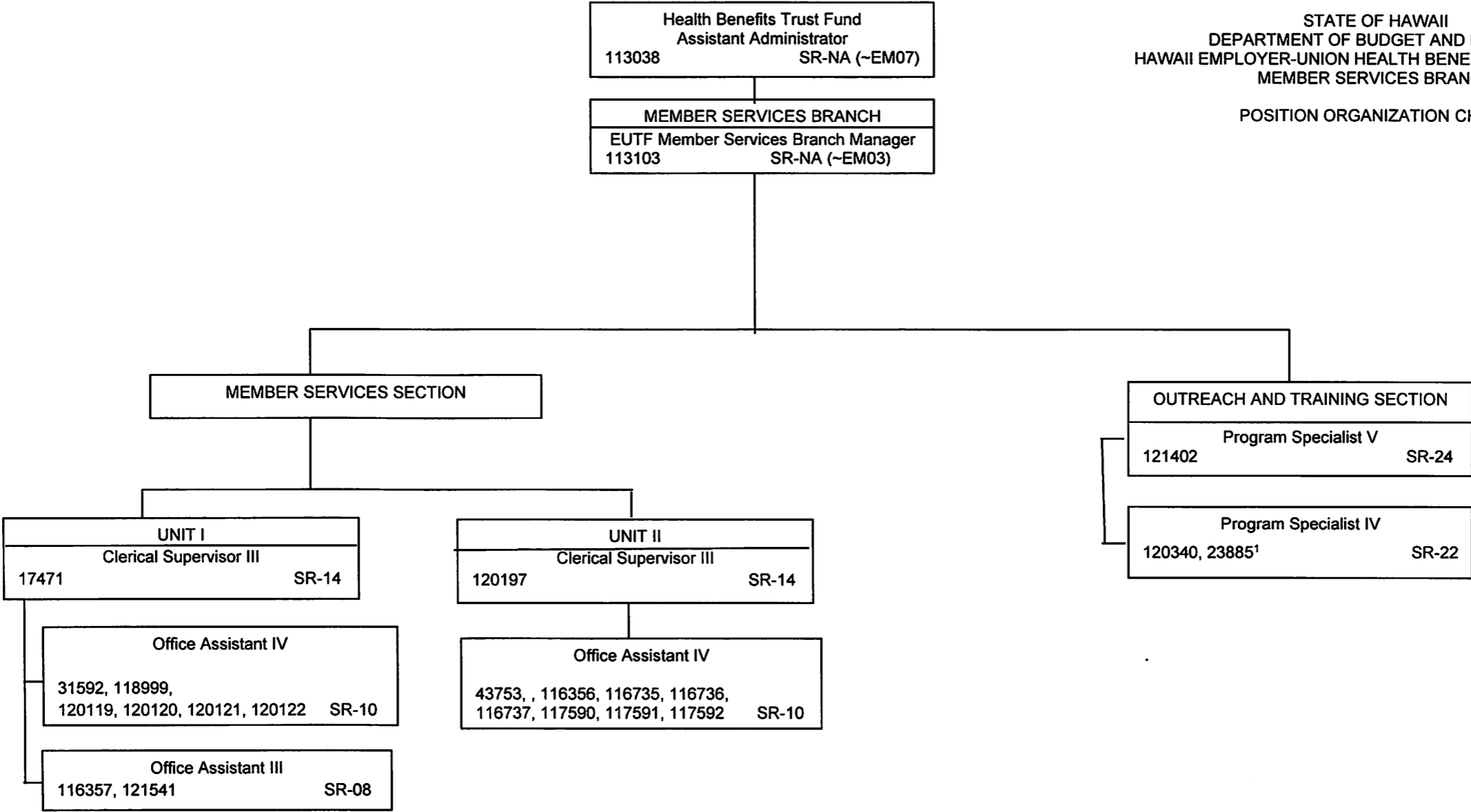
POSITION ORGANIZATION CHART



As of June 30, 2023
Prepared Date: July 3, 2023

CHART II

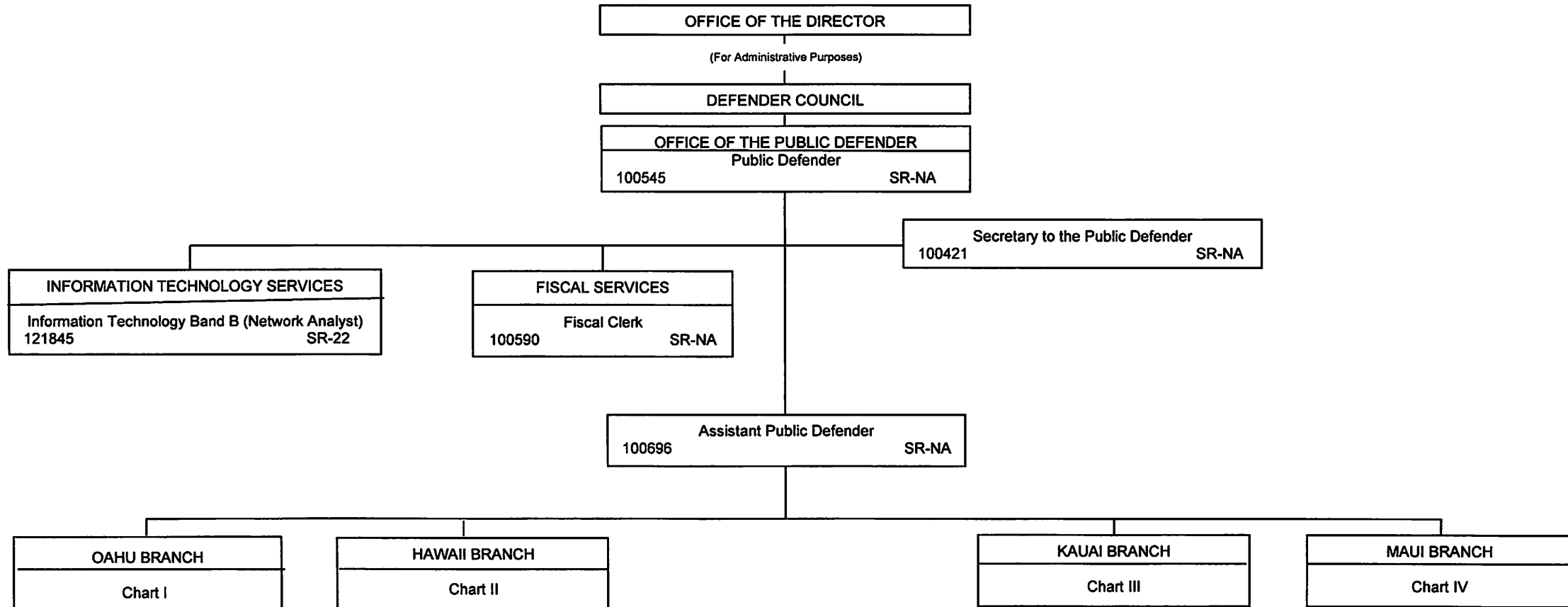
STATE OF HAWAII
 DEPARTMENT OF BUDGET AND FINANCE
 HAWAII EMPLOYER-UNION HEALTH BENEFITS TRUST FUND
 MEMBER SERVICES BRANCH
 POSITION ORGANIZATION CHART



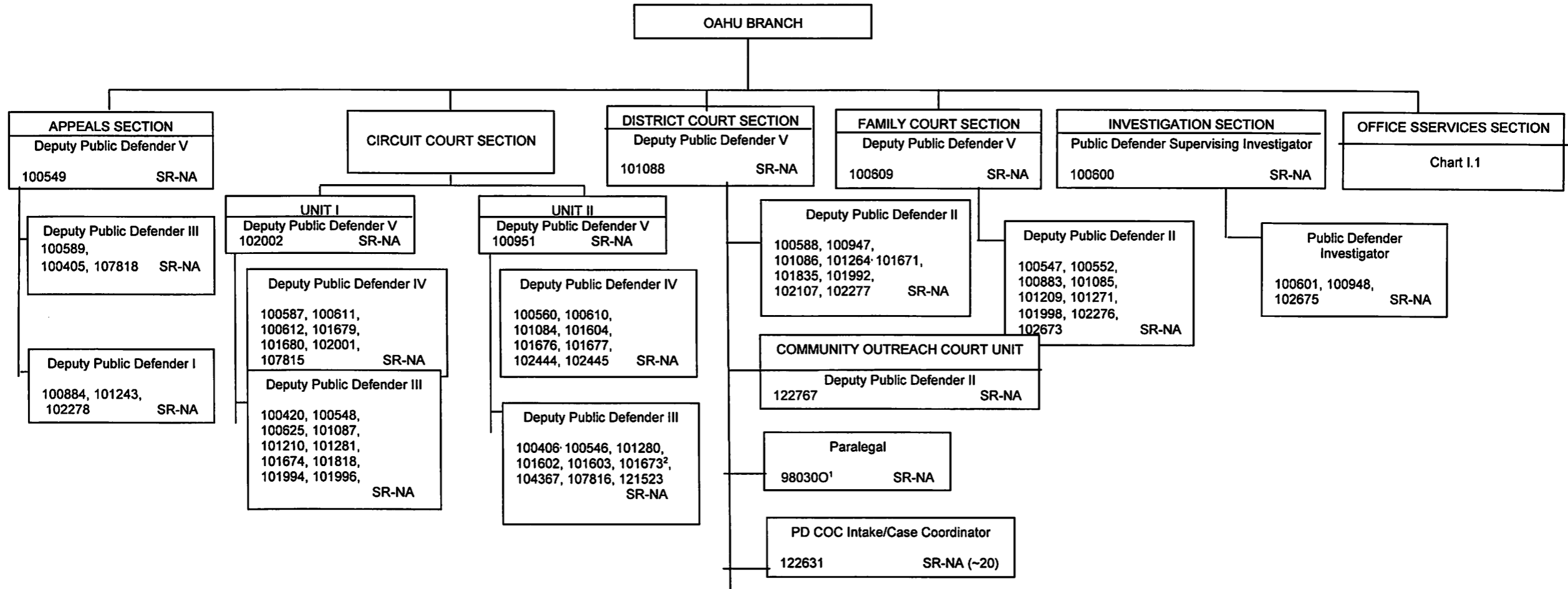
1. PN 23885, converted from exempt Outreach and Training Specialist, SRNA, to civil service Program Specialist IV, SR-22, effective 04/01/2023.

As of June 30, 2023
 Prepared Date: July 3, 2023

POSITION ORGANIZATION CHART



POSITION ORGANIZATION CHART



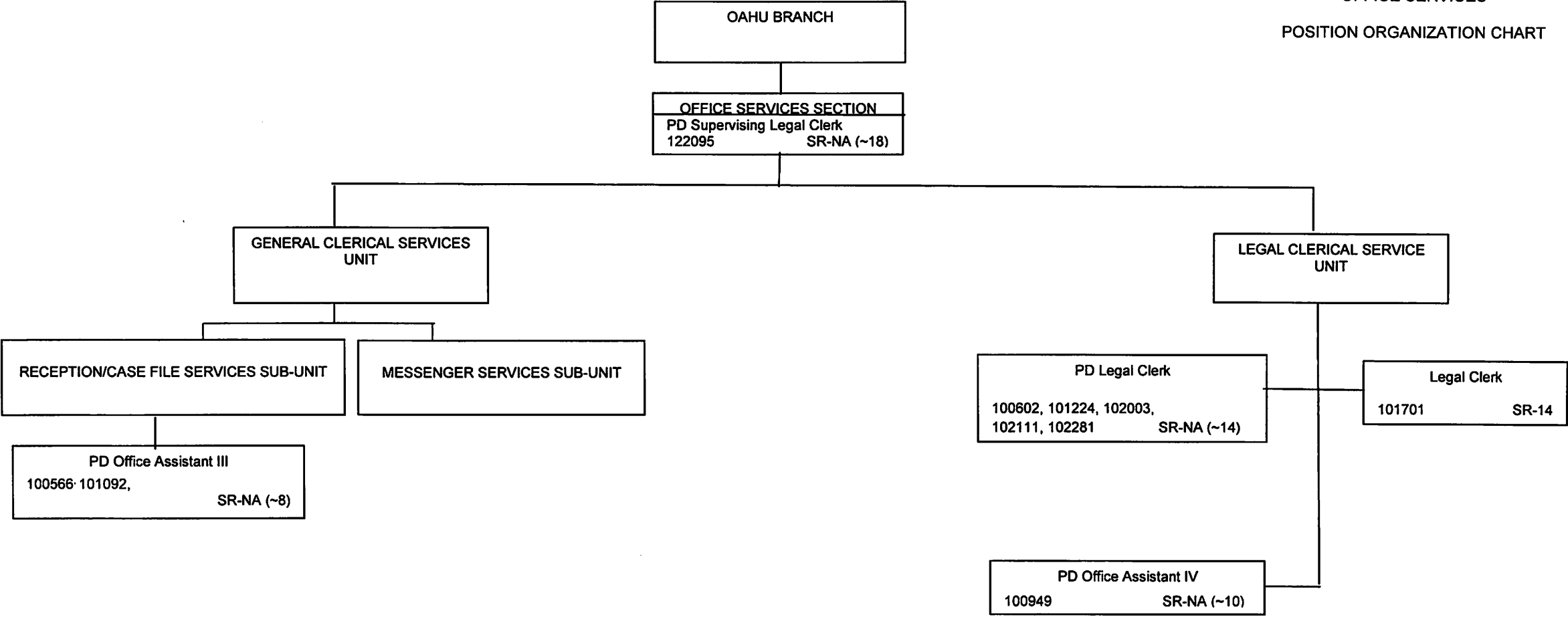
1. Pseudo No. 980300, Paralegal, SR-NA, to be established per Act 49, SLH 2017.
 2. PN 101673, DPD III, SRNA, detailed to Appeals Section eff. 01/11/11.

As of June 30, 2023
 Prepared Date: July 21, 2023

Chart I

STATE OF HAWAII
DEPARTMENT OF BUDGET AND FINANCE
OFFICE OF THE PUBLIC DEFENDER
OFFICE SERVICES

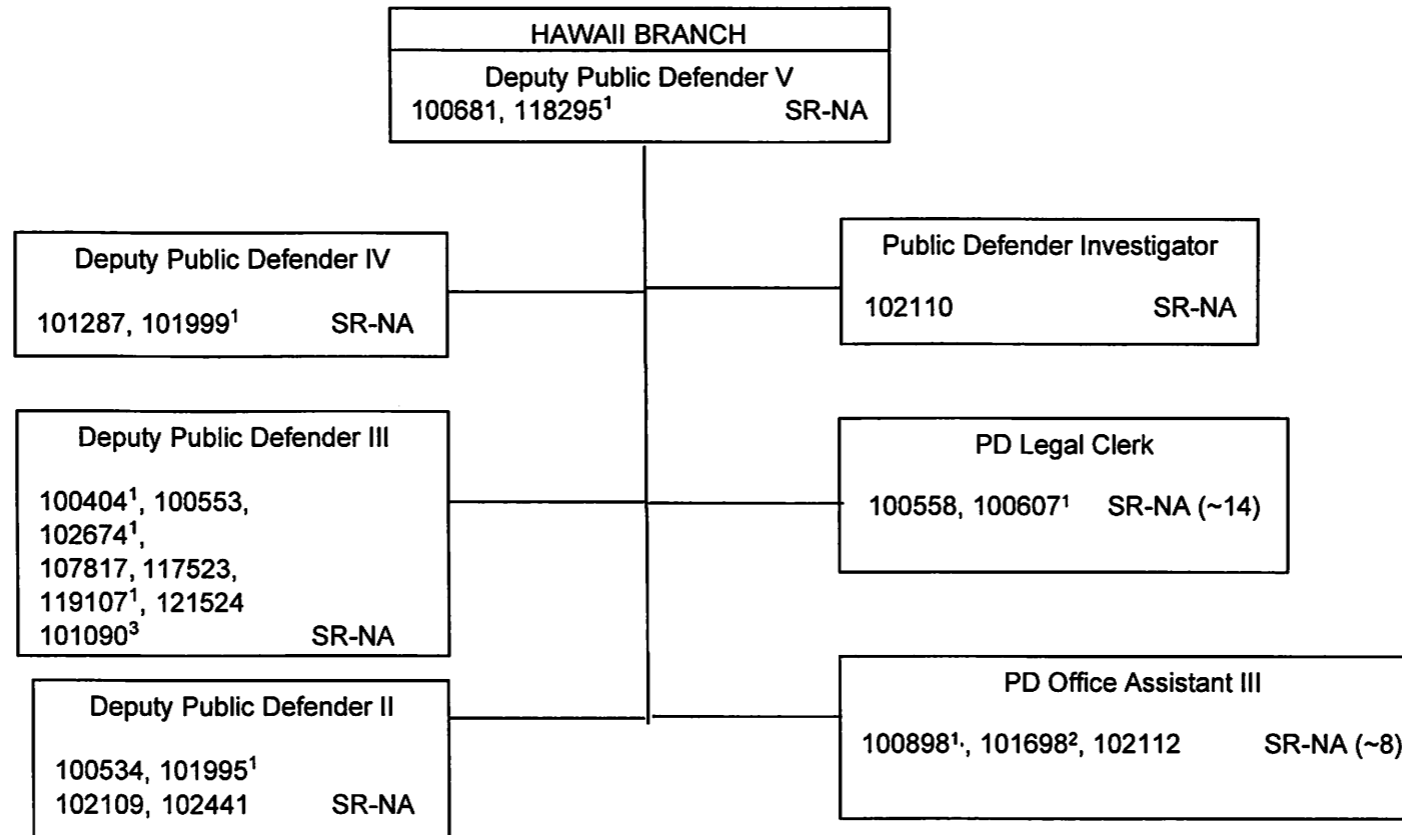
POSITION ORGANIZATION CHART



As of June 30, 2023
Prepared Date: July 21, 2023

STATE OF HAWAII
 DEPARTMENT OF BUDGET AND FINANCE
 OFFICE OF THE PUBLIC DEFENDER
 ISLAND OF HAWAII

POSITION ORGANIZATION CHART



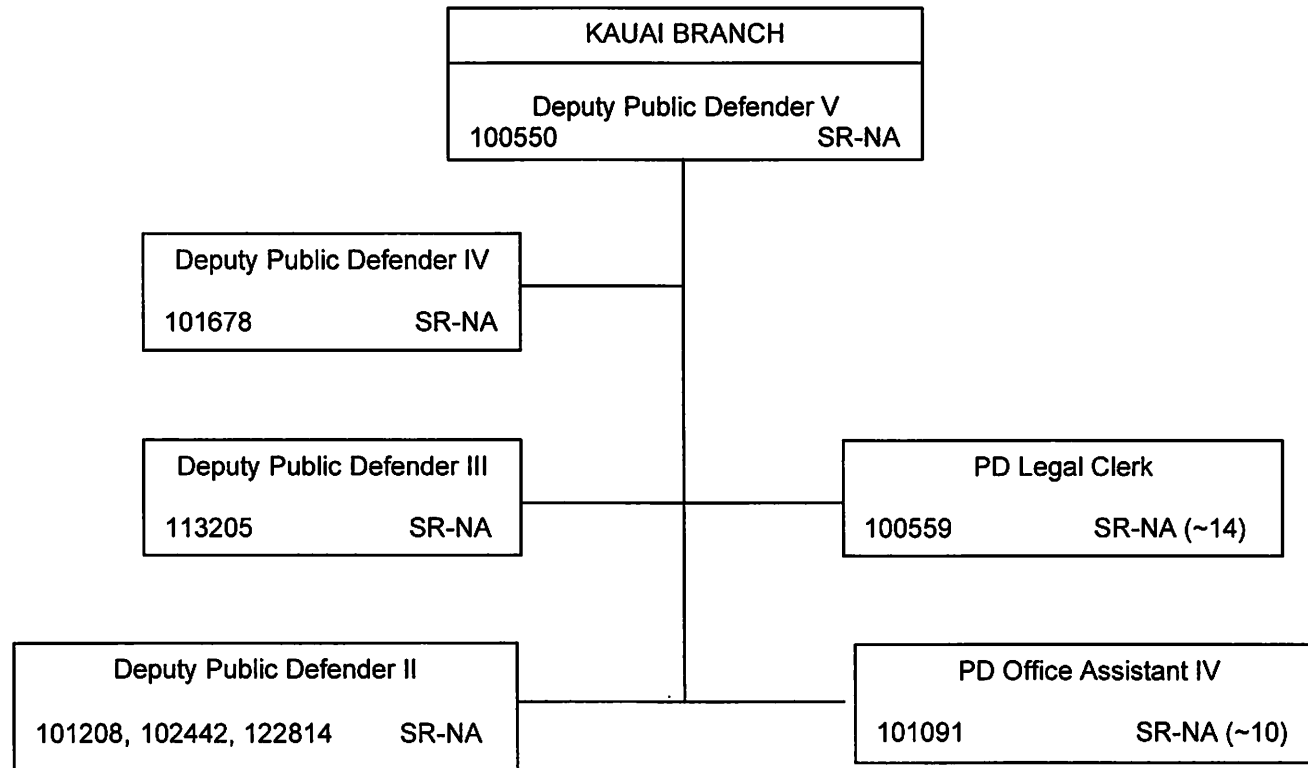
1. Positions located in Kona, Hawaii
2. Position is 0.5 FTE.
3. PN 101090, DPD III, SR-NA to be abolished per Act 164, SLH 2023, eff. 07/01/23

As of June 30, 2023
 Prepared Date: July 21, 2023

Chart II

STATE OF HAWAII
DEPARTMENT OF BUDGET AND FINANCE
OFFICE OF THE PUBLIC DEFENDER
ISLAND OF KAUAI

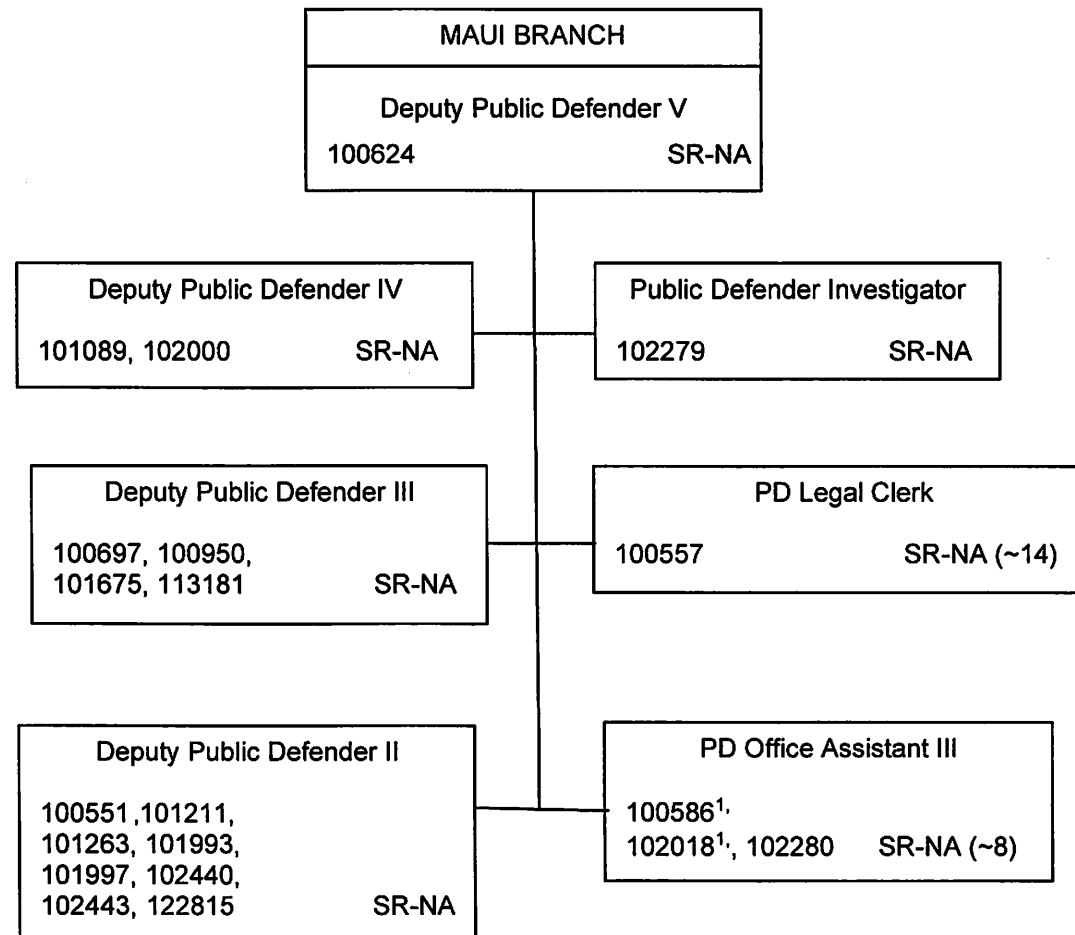
POSITION ORGANIZATION CHART



As of June 30, 2023
Prepared Date: July 21, 2023

STATE OF HAWAII
 DEPARTMENT OF BUDGET AND FINANCE
 OFFICE OF THE PUBLIC DEFENDER
 ISLAND OF MAUI

POSITION ORGANIZATION CHART



1. Positions are 0.5 FTE.

As of June 30, 2023
 Prepared Date: July 21, 2023

Chart IV

STATE OF HAWAII
DEPARTMENT OF BUDGET AND FINANCE

FUNCTIONAL STATEMENT

Under the general direction of the Governor of the State of Hawaii, the Department of Budget and Finance administers the multi-year program and financial plan and Executive budget, management improvement, and financial management programs of the State.

Coordinates State budget services and prepares the Governor's budget for submission to the Legislature; supervises the budgetary and fiscal policies established by the Governor or mandated by the legislature; supervises and controls the budget appropriations authorized by the Legislature; prepares and revises the State's general fund financial plan; researches and analyzes the State's future revenues, expenditures and prepares financial projections to support the development of a financial plan; ensures the State's priorities are addressed in the development of resource allocation strategies; reviews, analyzes, evaluates, monitors, and coordinates capital improvement project (CIP) appropriations and expenditures; reviews proposed legislation and recommends appropriate action to the Governor; coordinates the program planning and analysis efforts of the State; develops and implements the State's program evaluation system; develops statewide program structure format and procedures; reviews agencies' multi-year programs and financial plans; analyzes variance reports; prepares issue papers; undertakes, as necessary, program evaluations and analytical studies; provides technical management and analysis assistance to the Governor, the executive departments, and the Legislature in making maximum use of authorized management resources; analyzes and improves both statewide as well as specific or departmental management systems, policies and procedures; reviews requests to reorganize; and develops methods to better utilize space, time and manpower.

Administers the financial affairs of the State; plans, directs, and coordinates the development of the State's financial strategies and overall policies regarding investments and financing programs; plans, markets, coordinates, reviews and monitors the State's bond issues; receives, safekeeps, invests, lends and disburses money on deposit in the State Treasury; manages the public debt; and administers the State Unclaimed Property Program.

OFFICE OF FEDERAL AWARDS MANAGEMENT

Plans, organizes, directs, coordinates and conducts federal awards activities for Executive Departments and Agencies to advance the management, administration, and oversight of federal grants. The objective of these activities is to maximize the program and fiscal performance of federal awards, ensure compliance with state and federal rules and regulations and reduce the opportunity for waste, fraud and abuse.

Provides technical management services, assistance, and recommendations to the Governor, Director of Finance, Comptroller, and to the Directors and Heads of Executive Departments and Agencies, to maximize use of federal fund resources in order to achieve the State's statutory requirements, goals, and objectives efficiently, economically, and effectively.

Budgeting and Accounting

- Identifies and recommends changes or improvements to the State's budgeting and accounting procedures, support systems, and, systems of internal controls to meet federal criteria and external audit standards and to streamline procedures for State federal grant managers.
- Identifies major, recurring federal awards that State Executive Departments and Agencies anticipate receiving from the federal government for each fiscal year and ensures that expected major, recurring federal awards are appropriated in the budget bill.

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Policies and Procedures

- Assists the Governor in establishing policies, procedures, and systems within the authority provided to the Governor by the Legislature, to apply for federal awards, to raise the appropriation ceiling for federal funds, to receive and expend non-appropriated federal funds, to extend the lapse date of federal fund accounts, and to meet reporting requirements.
- Establishes and implements policies, procedures, and controls following review as necessary with the Director of Finance, Comptroller, and Governor to advance the financial management, administration, and oversight of federal grants that are awarded to State Executive Departments and Agencies.
- Assists the Comptroller in establishing policies, procedures, and systems to ensure that funds provided under each federal award are separately accounted for from receipt, to obligation, to expenditure.
- Develops policies, procedures and systems to enable financial reporting on all awards held by State Executive Departments and Agencies.

Compliance

- Determines the application of state and federal laws and regulations governing federal awards as well as other terms and conditions imposed by any federal funding agency.

The following agencies are placed within the Department of Budget and Finance for administrative purposes:

EMPLOYEES' RETIREMENT SYSTEM (ERS)

Administers a retirement and survivor benefits program for State and county employees; collects retirement contributions from members; provides pre-retirement counseling services; conducts disability hearings and appeals; reviews claims for retirement, disability, and death benefits and certifies these benefits for payments; processes semi-monthly pension checks to retirees and beneficiaries; accounts for and safeguards assets in the ERS investment portfolio; and invests funds to help finance this program.

HAWAII EMPLOYER-UNION HEALTH BENEFITS TRUST FUND (EUTF)

Provides eligible State and county employees, retirees, and their dependents with health and other benefits at a cost affordable to both the public employers and the public employees. Develops and contracts for, implements and administers the health benefits and group life insurance plans for State and county employees and retirees; establishes and adopts eligibility requirements; furnishes information on benefit plans; trains personnel and fiscal officers to enroll eligible employee-beneficiaries, and dependent-beneficiaries in benefit plans; collects contributions from State and county public employers and employees; remits insurance premiums to carriers; assists in administration of the State of Hawaii Premium Conversion Plan (PCP); and services the enrollments of State and county retirees and COBRA qualified-beneficiaries; and is authorized to implement a long-term care insurance plan.

OFFICE OF THE PUBLIC Defender (PD)

Safeguards the rights of individuals in need of assistance in criminal and related cases by providing statutorily entitled legal services to those individuals who are financially unable to obtain such services.

STATE OF HAWAII
DEPARTMENT OF BUDGET AND FINANCE
ADMINISTRATIVE AND RESEARCH OFFICE

FUNCTIONAL STATEMENT

Plans, directs and coordinates comprehensive programs, services and functions which include the Department's administration of fiscal/accounting, budget and management services, personnel services, contracts administration, and systems and procedures.

- Conducts reviews of fiscal procedures and accounting systems and recommends revisions and new procedures.
- Prepares financial reports and directs compilation and evaluation of fiscal data while maintaining a comprehensive system of accounting for the Department's finances and controlling departmental expenditures.
- Coordinates and oversees development, submittal and execution of departmental program and financial plans.
- Formulates policies and procedures governing administrative staff services to support various agency programs and supervises the Department's personnel management systems and procedures while coordinating personnel functions across and among divisions.
- Coordinates and determines manpower requirements for future and present departmental programs.
- Recruits personnel to meet departmental program requirements and determines and establishes standards and guidelines for personnel selection.
- Analyzes and develops training standards and implements these standards into training programs.
- Develops objective guidelines, standards and systems for employee appraisal and provides necessary information, coordination and guidance in all personnel matters, State personnel rules and regulations, workers' compensation laws and program, etc.
- Coordinates and implements reasonably safe and healthy working conditions in conformance with OSHA requirements.
- Maintains and stores personnel records and determines standards and objectives for incentive and service awards.
- Coordinates departmental personnel and financial planning and expenditure matters and provides advice and guidance on personnel and financial matters to Department employees.
- Assists in financial planning and conducts periodic review of departmental program budgets to determine effectiveness and adherence to financial planning and departmental goals.
- Ensures prudent use of financial resources along program and project lines and develops methods for economy measures and cost reduction.
- Provides analytical and advisory information to all divisions and staff offices as to the status of allotments and accounts.

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- Performs purchasing services for the Department. Conducts and maintains the Department's physical inventory.
- Maintains and processes departmental payrolls.
- Assists in the formulation of policies and procedures governing administrative staff services to support departmental programs.
- Conducts management analysis reviews of operations, of purchasing and property management activities, of organizational and functional responsibilities, and of fiscal, accounting, budgetary and performance management information systems.
- Coordinates departmental activities such as telecommunications, energy conservation, civil defense, records management, data processing, etc.
- Provides advice and interpretation of all collective bargaining contracts and units found in the Department, discerns contract violations and settles contract disputes.
- Provides departmental staff services to the Office of the Director, divisions, administratively attached agencies and other governmental agencies in contracts administration.
- Plans, coordinates, and supports data processing and telecommunication activities of the Department.

BUDGET AND FISCAL STAFF

Plans, coordinates and implements the Department's budget and financial plan; directs the accounting and fiscal activities; coordinates the recording and reporting of the Department's assets; serves as the Department's primary resource in procurement-related activities; and conducts management analysis.

Budget and Financial Plan

- Coordinates, prepares, and presents the Department's intermediate- and long-range plans and budgets for its various programs. Executes approved budgets and formulates the expenditure plans.

Accounting and Fiscal

- Plans, monitors and controls the Department's fiscal and accounting activities. Develops and implements policies and procedures to ensure sound internal controls.

Processes the Department's payroll and maintains all related records.

Procurement

- Coordinates, monitors and provides guidance to the Department's programs in all procurement-related activities. Develops and implements policies and procedures to safeguard the Department's assets and to ensure compliance with the pertinent laws, rules, regulations and procedures.

Management Analysis

- Reviews, analyzes and provides recommendations on a wide variety of management services such as improvement in practices, methods, procedures, work distribution and organizational structure to maximize the Department's effectiveness and efficiency; space and equipment utilization; and records management.

For all functional areas:

- Serves as the department's resource in the interpretations and application of laws, rules regulations, policies, procedures and guidelines governing budgeting, accounting and fiscal, procurement and management analysis.

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- Develops and implements policies and procedures to ensure the prudent, effective and efficient use of the Department's financial resources.
- Identifies training needs and develops, directs or coordinates training sessions for the Department's management team and/or support staff to better the understanding of the various functional areas.
- Develops and maintains comprehensive and meaningful reporting system for use by the Department's management team.

HUMAN RESOURCES STAFF

Administers a comprehensive human resources management program for the Department and provides staff assistance to the Department's administration, programs, and employees in all functional areas of human resources management.

- Reviews position descriptions and classification requests and classifies jobs in accordance with classification factors and class specifications established by the Department of Human Resources Development (DHRD). Reviews and recommends appropriate classification actions to DHRD for non-delegated classes of work.
- Develops, coordinates, and executes plans, options, and strategies to identify, recruit, and/or retain qualified applicants or employees to meet departmental human resources requirements. Develops, coordinates, and executes procedures, standards and guidelines for selection processes.
- Provides to management officials and employees interpretations, advisements, and applications of: laws relating to personnel management; DHRD Administrative Rules; Collective Bargaining Contract provisions; Executive Orders; DHRD Policies and Procedures; Departmental Policies and Procedures; Travel Rules of the Department of Accounting and General Services, etc.
- Develops, implements, and ensures compliance with policies and procedures, strategies, and/or alternatives that are consistent with objectives and proper practices in the human resources management functional areas. Ensures achievement of Department goals and objectives while operating within the framework of applicable laws, rules, contracts, and sound human resources management practices and principles.
- Responsible for proper administration of human resources management functions which have been delegated to the Department by DHRD.
- Identifies training needs and develops, directs, or coordinates training program for departmental management officials and employees to: 1) ensure a well-trained workforce; 2) assist employees toward achieving their career goals; and 3) motivate employees toward higher productivity and work satisfaction.
- Provides guidance and assistance to management officials, supervisors, and employees on all problem areas in employee conduct, performance appraisal, discipline, employee groups, equal employment opportunity, grievances, morale, etc.
- Develops, interprets, and administers guidelines to promote cooperative relations among employees and with employee organizations. Advises and assists management in solving labor relations problems, including settlement of grievances.
- Coordinates and oversees a workers' compensation program for the Department.

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- Coordinates and directs various employee recognition and incentive programs. Advises and supports the Department Incentive and Service Awards Program Committee.
- Develops, implements, and ensures compliance with American with Disabilities Act (ADA) policy, Equal Employment Opportunity (EEO) Policy, Affirmative Action (AA) Plans and Sexual Harassment Policy of the Department to ensure alleviation/elimination of discrimination practices. Resolves ADA, EEO/AA and sexual harassment complaints.
- Develops, implements, and enforces a safety and health program to ensure a safe and healthy workplace and working conditions for employees in compliance with Occupational Safety and Health Administration (OSHA) requirements.
- Develops and maintains efficient comprehensive personnel records and reporting systems.
- Responsible for the full range of personnel transactions processing in each of the functional areas of personnel management which includes classification, recruitment and selection, training, employee recognition and incentives, labor relations, workers' compensation, personnel records and reporting, etc.
- Provides information, guidance, and assistance to Department employees in the administration of benefit programs and leaves of absences.

SYSTEMS AND PROCEDURES STAFF

Coordinates all functions related to information, data processing, and telecommunication services in support of departmental program requirements including interfaces between the Department and the Department of Accounting and General Services, Office of Enterprise Technology Services (ETS).

- Develops and implements the Department's strategic plan for data processing and telecommunications.
- Advises Division/Program staff on data processing and telecommunication requirements and coordinates all data processing and telecommunications activities for the Department.
- Recommends policies and procedures governing departmental data processing and telecommunication activities.
- Designs, develops, monitors and maintains automated systems including local area networks (LANS) and wide area networks (WANS) to meet user needs.
- Reviews and coordinates computer hardware/software acquisitions and upgrades.
- Provides system maintenance support and necessary software upgrades including diagnostics, system performance problem troubleshooting, hardware repairs, and responds to individual user requests for PC related assistance.

STATE OF HAWAII
DEPARTMENT OF BUDGET AND FINANCE
BUDGET, PROGRAM PLANNING AND MANAGEMENT DIVISION

FUNCTIONAL STATEMENT

Plans, directs, and coordinates a statewide resource allocation program to facilitate and improve the executive resource allocation and utilization processes through planning, programming, budgeting, conducting analyses, and making recommendations on all phases of inter- and intra-program content, scope, and funding.

- Conducts comprehensive and in-depth analyses of State programs, systems, operations, organizations, problems, and issues.
- Participates in the preparation, analysis, and presentation of the State's six-year program and financial plan and the Executive Budget. Participates in the development and analysis of long- and short-range program plans.
- Develops and maintains standards of performance within the resource allocation system and evaluates agency conformance with established standards.
- Analyzes the program structure and participates in the development of program objectives. Formulates program evaluation methods and techniques.
- Provides technical management services, assistance and advice to the Governor, the executive departments, and agencies in making maximum use of their authorized management resources in order to achieve the State's statutory requirements, goals, and objectives efficiently, economically, and effectively.
- Plans, analyzes, develops, and implements management improvement projects, systems, methods, policies, etc., to better utilize money, personnel, equipment, time, and space.
- Conducts a continuous review of programs and the financial condition of the State government.
- Participates in and recommends appropriate actions in the preparation, presentation, and implementation of plans, programs, budgets, and performance reports.
- Conducts and participates in the conduct of analytic studies and the documentation of findings and recommendations on policies, programs, issues, and problems.
- Provides advice on and monitors compliance with budget execution policies and procedures by State agencies.
- Reviews proposed legislation for program and budgetary impact and makes recommendations to the Director of Finance.
- Provides advice and assistance to agencies in the areas of planning, programming, and budgeting.
- Reviews, analyzes, evaluates, monitors, and coordinates capital improvement program (CIP) appropriations and expenditures.

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- Provides fiscal and budgetary staff support on matters involving collective bargaining negotiations and the analysis of collective bargaining proposals and contracts, including, with the approval of the Director of Finance, representing the Department on the State Negotiating Team and the Statewide Employer's Negotiating Team.
- Prepares and revises the State's general fund financial plan. Compiles financial and statistical reports on the status and trends of State funds, including general, special and bond funds.
- Analyzes and reports on the State's financial trends through studies of bonded debt, cash condition, revenues, and expenditures.

CLERICAL SERVICES STAFF

Provides secretarial and clerical support services to the Division.

- Develops and makes recommendations on forms, clerical procedures, and office practices.
- Provides typing, review, and other clerical support to staff of the Division.
- Maintains files of the Division.
- Maintains library of texts, publications, and references used by Division staff.
- Orders and maintains office supplies and equipment required by staff of the Division.
- Records and maintains control over correspondence and forms received by the Division.

COLLECTIVE BARGAINING STAFF

Provides fiscal and budgetary staff support on matters involving collective bargaining negotiations and the analysis of collective bargaining proposals and contracts.

- Participates as a representative of the Director of Finance in collective bargaining strategy meetings, deliberations and negotiations with the State Negotiating Team and the Statewide Employers' Negotiating Team.
- Develops recommendations to advise the Director of Finance in collective bargaining philosophy and strategy.
- Keeps the Director of Finance informed of the status of collective bargaining negotiations and activities.
- Analyzes and provides information on the cost implications of wage proposals for the State and the various counties.
- Develops and maintains collective bargaining data.
- Prepares collective bargaining appropriation requests for legislative action.
- Coordinates the preparation of supporting material on the economic condition of the State and various county jurisdictions for fact-finding boards in impasse proceedings.
- Conducts special projects or analytic studies relating to collective bargaining which involve State programs, problems, and issues.

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FISCAL ANALYSIS STAFF

Provides a variety of administrative, analytical, and other support services to facilitate the work of the Division.

- Prepares and revises the State's general fund financial plan. Compiles financial and statistical reports on the status and trends of State funds, including general, special, and bond funds.
- Analyzes and reports on State financial trends through studies of bonded debt, cash condition, status of funds, and revenue estimates.
- Prepares, submits, and negotiates the Statewide Central Service Cost Allocation Plan and the Composite Fringe Benefit Rate Proposal.
- Provides financial planning, forecasting, analysis, and program evaluation staff services in the evaluation of local, national, and international trends of a financial and economic nature.
- Provides staff support to the Council on Revenues, primarily regarding projections of non-tax revenues and special fund tax revenues. Evaluates projections and forecasts of State agencies.
- Coordinates and prepares an assessment of special funds for central and departmental administrative expenses.
- Prepares summary statements, charts, and other graphic presentations for programming and budgeting purposes.
- Provides for production of the State's six-year program and financial plan, the Executive Budget, and other publications.
- Conducts special studies to facilitate the work of the Division.
- Provides budget system support for the Division and other State departments, while managing and assisting with the maintenance and development of the State's online budget systems.
- Maintains liaison with the Office of Enterprise Technology Services staff to assure that accurate and timely reports are obtained for planning, programming, and budgeting purposes.
- Prepares the Division's program plan, budget, variance report, expenditure plan, and revenue estimates.
- Prepares divisional responses to requests for information from the legislature and other agencies.
- Coordinates accounting services with the departmental accounting office.
- Coordinates statewide allotment of centrally budgeted collective bargaining funds and other special appropriations.
- Coordinates and prepares an assessment of special funds for central and departmental administrative expenses.

TECHNICAL STAFF

Provides technical staff services in planning, developing, directing, and coordinating statewide program planning, budgeting, and evaluation activities. Participates in program structure analysis, develops statewide policies on budgeting procedures, program objectives, and the formulation of program evaluation methods and techniques.

- Establishes long-range goals and objectives for the State with the program and departments concerned and defines responsibilities of major State programs to accomplish such objectives, with consideration of organizational lines.
- Directs and coordinates the preparation of the program structure as a guide for all State agencies to systematically prepare multi-year plans to serve as a base on which current budget requirements can be developed to accomplish planned program goals.
- Develops, prepares, and implements program plan instructions for all State programs and departments, interprets them and provides direct technical advisory services and statewide coordination to program managers and administrators to attain the results of effective program planning, with awareness of ever-increasing tendency toward technical and organizational complexities.
- Develops, implements, and maintains a monitoring system to provide for a systematic review and evaluation of all program plans prepared by all State departments. Coordinates assistance to departments to improve such plans, ensures managers' and administrators' awareness and understanding of plan input, and stimulates and initiates the development of training programs for continued improvement in program planning activities, as well as for the removal of technical barriers.
- Provides program evaluation staff assistance to the Office of the Governor.
- Develops statewide guidelines for the preparation, review, and implementation of long-range plans, the six-year program and financial plan, and the Executive Budget, including overall system design, data requirements, schedules, instructions, forms, processing, reports, and printing requirements.
- Develops and maintains standards of performance for State agencies within the components of the resource allocation system and evaluates agency conformance with established standards. Makes recommendations on changes required to facilitate long-range planning, programming, financial planning, and budgeting functions.
- Provides assistance and advice to State personnel in clarifying philosophy, design, policies, and procedures of the resource allocation system.
- Recommends amendments to the Executive Budget Act and other legislation affecting the State's resource allocation system.
- Develops required legislative proposals affecting the statewide resource allocation system and the Executive Budget Act. Reviews and makes recommendations on legislation and statutes affecting State budget and resource allocation practices and policies.

PROGRAM BUDGET ANALYSIS AND EVALUATION BRANCHES I AND II

Participates in the preparation, analysis, and presentation of long-range plans and budgets for programs in Executive Branch offices and departments. Analyzes policies, programs, issues, and problems in the assigned programs and recommends appropriate action.

- Coordinates the preparation and submittal of long-range plans, six-year program and financial plans, and program performance reports. Participates in the formulation of program budgets and supplemental budgets.
- Provides advice and assistance to agencies. Advises agency personnel in interpreting planning, programming, budgeting, and management improvement directives, instructions, policies, procedures, and guidelines.
- Analyzes proposed plans, programs, and budgets. Recommends formalization of program objectives; measures of effectiveness; identification of target groups served; alternatives by which objectives may be achieved; determination of full costs, effectiveness, and benefit implications of the alternatives; clarification of the assumptions, risks, and uncertainties involved; and identification of the cost, effectiveness, and benefit trade-offs of the alternatives.
- Recommends appropriate action on program change requests and requests to establish new programs. Recommends revisions to program structure, resource allocation levels, and changes to policies and guidelines affecting the work of the branch.
- Conducts or participates in the conduct of analyses of policies, programs, issues, and problems. Documents findings and recommendation in program memoranda, special analytic studies, issue papers or other formal reports.
- Participates in preparation of reports on program performance.
- Analyzes proposed legislation and makes recommendations on appropriate executive action. Participates in analysis of appropriation bills.
- Reviews and reports on matters dealing with government operations and the use of public funds referred by the Governor's Office for comments and recommendations.

Provides for the formulation, presentation, and execution of budgets in conformity with approved resource allocation levels; reviews agency operations plans; provides for allotment of funds appropriated by the Legislature and control over proposed agency expenditures in accordance with established policies and guidelines.

- Conducts analysis of budget requests submitted by agencies to ensure that budgets are in conformance with resource allocation levels recommended for programs and are sufficient to carry out program objectives.
- Reviews and evaluates agency operations plans and planned expenditures; recommends allotment of funds appropriated for approved programs.
- Reviews and makes recommendations on the transfer of funds, hiring of consultants, applications for federal or private funds, and other matters relating to proposed use of public funds.
- Compiles and presents information on program budgets and program costs.
- Advises and assists agency personnel in budgeting, expenditure control, and related fiscal management matters.

CAPITAL IMPROVEMENT PROGRAM BRANCH

Reviews State CIP projects for consistency with the Hawaii State Plan and reports findings and recommendations to the Governor on the allotment of CIP funds.

- Maintains and refines systematic reviewing and reporting means to provide efficient, accurate, and timely information on State CIP projects for the Administration.
- Administers the CIP information system to facilitate information retrieval, file maintenance, and updating of project information to efficiently monitor, control, and implement the State's CIP in support of State goals and objectives.
- Administers the comparative review of CIP project specifications and standards to ensure conformance with explicit or implied guidelines, and legislative intent, for the implementation of CIP projects on a systematic and statewide basis. Reviews each project's conformance with administrative policies and legislative intent.
- Reviews and evaluates capital improvement projects proposed for undertaking by State and county agencies to assure conformity with the objectives of the State Plan and report findings and recommendations to the Governor relative to allocation of funds.
- Reviews, analyzes, and reports on State and county CIP projects which extend over wide geographical areas of the State and which have significant impact upon economic development, land use, environmental quality, construction employment and executive policy directions including growth management.
- Monitors, evaluates, and reports the CIP needs of functional programs, such as submitting special impact reports and recommendations on area development plans, site selection studies and master plan studies.
- Recommends action on specific projects, including coordination required to bridge gaps between and among plans of various State, county, and federal agencies, and private concerns.
- Develops, clarifies, and interprets executive directives and instructions governing CIP and statewide planning concerns, including technical and statutory requirements in formulating, and implementing the CIP.
- Directs and coordinates the development of the statewide CIP expenditure and priorities plan, including reviews, evaluations, and recommendations regarding capital expenditure plans of State departments.
- Processes Form A-15 (Allotment Advice) and monitors, coordinates, evaluates, and makes recommendations on requests for CIP appropriations and expenditures from departments of the State and various county governments, and non-profit private agencies.
 - Reviews appropriateness of CIP appropriations and expenditures.
 - Checks on the availability of CIP funds.
 - Maintains liaison with agencies initiating CIP requests while working in coordination with the Department of Accounting and General Services.
 - Reviews applicability of CIP requests to programs concerned.
 - Prepares the final financial review and makes recommendations on CIP requests to the Governor, including whether bonds are tax-exempt or taxable, as applicable.
 - Provides training on bond compliance to all departments and agencies as necessary.

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STATE OF HAWAII
DEPARTMENT OF BUDGET AND FINANCE
FINANCIAL ADMINISTRATION DIVISION

FUNCTIONAL STATEMENT

Plans, directs and coordinates the State of Hawaii's investments and financing programs. Administers the State's financial affairs including managing cash, debt and investments. Plans, markets, coordinates, reviews, monitors and administers the State's bond issues. Determines the investment policies and strategies for the State's funds. Receives, safekeeps, disburses and invests cash for the State in accordance with established policies and procedures. Serves as primary advisor in financial matters to the Governor and others. Administers the Unclaimed Property Program.

FISCAL SERVICES OFFICE

Provides the administrative fiscal support functions for the Financial Administration Division.

- Establishes and maintains the appropriation and allotment ledgers and records, reviews invoices for payment, prepares journal entries and financial statements, reconciles all bank accounts, and identifies and researches discrepancies and unexplained adjustments. Analyzes financial data for accuracy, completeness and to explain any discrepancies or significant variances.
- Supervises, reviews and/or initiates the acceptance and release, and accounting of securities pledged with this Office. Reviews and/or executes documents to evidence all deposits and withdrawals of securities. Accounts for and inventories securities held by or pledged to the Director of Finance.
- Maintains inventory records for the Division's assets including identification numbers and location. Conducts the annual physical inventory. Coordinates and prepares for the disposal of obsolete assets.
- Maintains the accounting records for the loans made to other State agencies and county governments, including following up on delinquent payments.
- Prepares and maintains the permanent accounting records of the State's bond issues which include amortization schedules, master debt service schedules and schedules of reimbursable general obligation bonds issued for special funded capital improvement projects.
- Records the allocation of bond expenditures to bond series for compliance with relevant laws and regulations
- Assists bond holders of bonds and coupons in securing payment or replacement of lost, destroyed, defaced, or stolen bonds and coupons.
- Receives and reviews altered, forged and counterfeit State warrants and supporting documents, and attempts to recover funds working with the Attorney General's Office, Department of Accounting and General Services and other State departments and agencies, law enforcement agencies, banks, and the general public. Supports attorneys and court offices in matters relating to court appearances and maintains records of outstanding cases.
- Prepares the Division's budget and monitors expenditures against the budget.
- Works with other branches and sections within the Financial Administration Division to develop accounting procedures and establish accounting records for new programs

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and/or to meet new federal government requirements. Performs other fiscal matters as delegated.

BONDS ADMINISTRATION BRANCH

Plans and markets the sale of bonds and non-debt instruments. Monitors existing bond issues for compliance with Federal and State laws and serves as the primary advisor to the Director of Finance on all aspects of the bond issue. Develops issuance plans relative to the CIP budget and anticipated expenditures projected by the Fiscal Services Office.

- Analyzes various bonding alternatives to determine the most effective alternative and the most reasonable timing and structuring of bond financing for the State.
- Coordinate with Fiscal Services Office the preparation and maintenance of the detail records for each bond issue which include amortization schedules, and master debt service schedule.
- Coordinate with Treasury Management Branch the investment of bond proceeds schedules and other necessary detail reports to monitor the status of the bonds and to ensure compliance with regulations.
- Monitors bond yields and conditions in the bond market. Schedules the State's bond issues and the refunding of bonds to take advantage of market conditions.
- Develops and executes a comprehensive plan for each bond issue including composing the financing team, preparing the necessary documents, determining the size of the bond issue, the yield, timing, structure, etc. Directs all activities of the bond issue working with investment banking firms, bond counsel, bond trustees, private entities and consultants, as necessary. Ensures that issues are in conformance with applicable Federal and State laws and regulations. Keeps the Director of Finance informed of pertinent issues.
- Directs the activities of and participates with other State agencies and departments in issuing revenue bonds and non-debt instruments. Provides advice, reviews bond issue documents, contracts with investment banking firms, bond counsel, etc. Recommends the action to be taken to the Director of Finance.
- Evaluates the services of investment banking firms, bond counsel, bond qualifications, fee schedules and proposals provided by various individuals/firms. Recommends and advises the Director of Finance on the composition of the bond issuance "team" to manage all aspects of the bond issue. Monitors the contract with the investment banking firm, etc., to ensure that contracted services are being provided. Advises the Director of Finance on negotiations of contracts, private placements, bids, etc.
- Provides information on completed and refunded bond issues in order to make appropriate changes to the State's short-, intermediate-, and long-range financial plans. Makes recommendations on and revisions to policies and procedures to improve future bond issues.
- Develops short- and long-term plans for general obligation bond issuances to meet anticipated capital improvement program requirements. Analyzes and reviews supporting documentation to determine the scope and priority for the issuance of the general obligation bonds.
- Accepts, reviews and administers applications and documentation for special purpose bonds.
- Studies the impact of bond issues and bond programs on the State and the respective agency.

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- Evaluates requests for and recommends approval of temporary loans to other State agencies and county governments. Evaluates the capability of the agencies and governments to repay the loan, given the available collateral, interest rate to be charged, payment amount and loan period. Establishes repayment schedule for the borrowing agency/government.
- Evaluates requests for and recommends approval of municipal leases (non-debt instrument) offered by vendors for the lease purchase of equipment and motor vehicles by state agencies. Under this financing program, the vendor provides the equipment and the financing to allow the state to take immediate possession of the equipment while making payments to cover both the principal and interest of the financing. Reviews requests for funding equipment and motor vehicles under the master lease purchase program (non-debt instrument) for completeness and accuracy and forwards completed documentation package to the contracted lessor for funding. Under this financing program, the contracted lessor pays the vendor in full and receives lease payments from the state to cover both the principal and interest portions of the financing provided by the lessor. Evaluates requests for and recommends approval of certificates of participation (non-debt instrument) funding to purchase real property. Under this financing, a trustee provides the financing that is secured by the state's lease payments.

TREASURY MANAGEMENT BRANCH

Determines the investment policies and strategies for the State's funds. Identifies investment vehicles and evaluates alternatives. Receives, disburses and transfers funds for the State. Maintains custody of public funds and securities. Provides input relative to investments to the State's financial plans.

Cashiering Section

- Receives, accounts for, and maintains custody of public funds, securities, and deposits.
- Records cash receipts and disbursements and reports on cash position; reconciles checks cleared with DAGS, coordinates agency inquiries and transactions with primary depository bank.
- Coordinates and provides for the State Treasury's banking services needs.
- Processes transfers of funds to trustees banks for debt service payments, to financial institutions for investment purposes, and processes transfers for State payments through electronic means as directed.
- Records State investment transactions as directed by the Investments Section.
- Accepts custody of paid and canceled State checks, and canceled State bonds and coupons, coordinating with the appropriate state department to arrange for storage, archiving or destruction of paid and canceled checks, bonds and coupons.
- Transfers funds in coordination with Dept. of Taxation and DAGS-UARB for statutory distribution of tax collections.

Investments Section

- Invests bond proceeds and State funds for the State. Analyzes cash balances and cash flow projections based on significant planned inflows and outlays of cash such as payroll, bond payments, welfare and unemployment checks, bond issues, etc., and determines the amount to be invested in the various vehicles, the timing of the investments and the length of the investments.

- Monitors yields and conditions in the market, and invests the State's funds within established policies and guidelines to take advantage of the market conditions. Determines the investments for the day and directs the Cashiering Section to transfer the proper amounts to the various institutions. Reviews the work of the Cashiering Section to ensure investments are made as intended.
- Maintains expenditure details for each bond issue and tracks bond fund investment earnings details in compliance with applicable regulations.
- Prepares entries to record debt service payments and coordinate with State's paying agent bank to pay bond and coupon holders, as directed by the Bonds Administration Branch.
- Analyzes earnings on current investments and projects earnings based on historical data and present economic data. Projects the rate of return on investments based on data compiled including the amount of the investments and the interest earning. Evaluates the returns on the investments to determine if the returns are satisfactory.
- Monitors the status of existing investments to ensure compliance with Federal and State regulations and policies.
- Conducts studies to identify alternative investment vehicles and to estimate the potential return of those vehicles.
- Evaluates and recommends qualified depositories and acceptable collateral investments.
- Develops and revises the State's long-range investment strategies and determines the amount and nature of short- and long-term investments.
- Provides input to the State's financial plan and information on the investment plan and strategies.
- Recommends changes to the rules and regulations as needed to implement investment strategies. Recommends changes or additions to existing policies and procedures relating to investments.
- Serves as the primary advisor to the Director of Finance on all aspects relating to investments.
- Administers the state's 529 College Savings Program.

UNCLAIMED PROPERTY BRANCH

Administers the State Unclaimed Property Program pursuant to the provisions of Chapter 523A of the Hawaii Revised Statutes, Uniform Unclaimed Property Act.

- Assists potential claimants and owners of unclaimed property in processing their requests or claims. Advises owners of claims requirements to prove ownership of the property.
- Reviews all claims submittals and initiates appropriate actions that include approval or disapproval of a claim, conducts follow-up research, or seeks assistance from legal counsel.
- Receives, records and reconciles reports and remittances of unclaimed property from reporting entities.
- Maintains database records and inventory control over unclaimed properties and organizes public sales as appropriate.

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- Maintains accounts held under the Director of Finance, State of Hawaii at reporting entities.
- Conducts audit of records of reporting entities to ensure compliance with statutory and program requirements as needed.
- Develops new methods and systems to improve compliance with laws and increase the return of abandoned property to owners.
- Reviews and assists in the revision of rules, regulations, policies, and procedures relating to the Unclaimed Property Program. Serves as a resource to claimants, holders of unclaimed property, and other entities.
- Processes requests for access to database records of unclaimed property from professional locators and other entities.
- Maintains and updates website property search database and website content.

STATE OF HAWAII
DEPARTMENT OF BUDGET AND FINANCE
EMPLOYEES' RETIREMENT SYSTEM

FUNCTIONAL STATEMENT

Under the policy and executive direction of its Board of Trustees, the Employees' Retirement System (ERS) plans, directs and coordinates a statewide retirement benefits program for State and County government employees; submits reports on ERS activities and investment performance to the Board; reviews and analyzes new investment proposals and makes recommendations to the Board; administers the ERS Member Home Loan Program; coordinates a comprehensive program to inform the membership and public-at-large of the ERS' activities, plans, and accomplishments; and coordinates activities relating to studies, research, drafting, preparation, and presentation of legislative proposals and testimonies.

OFFICE OF THE EXECUTIVE DIRECTOR

The Office of the Executive Director has the primary functions to:

- Provide leadership, guidance and direction for the management, staff, and operations of ERS.
- Develop, recommend, and implement plans, policies, and procedures to achieve ERS's mission, goals, and objectives.
- Oversee ERS's investment program, benefits programs, accounting operations, audits, and contracting.
- Assist the Board in fulfilling the Board's statutory and fiduciary responsibilities.
- Provide information, analyses, recommendations, and testimony regarding proposed legislation and other legislative matters affecting ERS.
- Build and maintain effective relationships with State and county public officials, the State Legislature, employee and retiree organizations, members, retirees, and other stakeholders in the System.
- Ensure ERS's compliance with applicable state and federal statutes and regulations.

Program Support Staff

Under the direction of the Executive Director, the Program Support Staff, also known as the Program Specialist Team, has the functional responsibility to:

- Plan, develop, coordinate, monitor and evaluate programs, operations, and activities in support of ERS's programs and strategic plan.
- Through the Executive Director, assist in the full range of legislative matters such as formulating and coordinating ERS's legislative package, reviewing, analyzing, monitoring, and providing comments on externally developed legislative proposals, and preparing testimony for legislative submission.
- Assist ERS's programs and serve as administrative liaison with ERS's deputies attorney general in the interpretation, development, and implementation of amended or new laws, rules, regulations that affect ERS's operations, practices, and procedures.
- Assist and coordinate the development of program plans, policies and procedures, administrative rules and regulations, for monitoring and maintenance of current programs or establishment of new programs and services.

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- Conduct studies, research and analyses for purposes of identifying needs, streamline operations, resolve inter-branch operational and programmatic conflicts and improve productivity and efficiency.
- Assist in the planning, implementation, coordination and participate in the full range of outreach communication and information activities.
- Serve as primary liaison with ERS's actuary for special studies relating to ERS legislation that impact ERS membership, funding, etc.
- Serve as the public information liaison between ERS and the various media. Monitor, respond to and inform media on ERS-related matters.
- Serve as ERS's primary point-of-contact for matters relating to Freedom of Information Act (FOIA), Uniform Information Practices Act (UIPA), and other external requests.

Compliance Support Staff

Under the direction of the Executive Director, the Compliance Support Staff has the primary functions to:

- Prepare and implement a risk based internal audit and compliance program to assess, report on, and make suggestions for improving the ERS' key operational, finance (accounting) and investment activities and internal controls.
- Oversee compliance issues and coordination of resolutions across all Branches.
- Identify and assist in documenting existing operational, finance (accounting) and investment activity processes, procedures and controls.
- Prepare, implement and document new processes, procedures and controls and establish a monitoring function to document the ERS' compliance with the same.
- In collaboration with the IT Branch Chief and/or State's IT department including the Chief Information Security Officer, builds a strategic program encompassing human, property, asset and information security that defines, develops, maintains and implements policies and processes that enable consistent, effective security practices which minimize risk and ensure the integrity, confidentiality and availability of information and operations that is owned, controlled and processed within the organization. Ensures security policies, standards, and procedures are complied with and up-to-date.
- Responsible for coordinating all phases of security projects from requirement definition to design, architecture, implementation, testing, support, and maintenance. Works in collaboration with IT Branch Chief for IT related security projects.
- Responsible for the development, maintenance and testing of the disaster recovery, business continuity, risk management and access controls need of the organization. Works in collaboration with Administration and the Branch Chiefs.

INVESTMENT OFFICE

The Investment Office is responsible for planning, organizing, and administering the investment-related activities of the Employees' Retirement System in accordance with approved policy guidelines and applicable Hawaii Revised Statutes.

- Oversee the Employees' Retirement System's investments in domestic stocks, domestic bonds, foreign stocks, foreign bonds, real estate, commercial mortgages, alternative investments, timber farming, and short-term cash investments.

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- Monitor, evaluate, and review investment manager performance and compliance with investment policies and procedures and contractual guidelines.
- Oversee development of criteria for and implementation of searches for investment managers and investment consultants as necessary.
- Oversee the formulation, evaluation, and implementation of the Employees' Retirement System's investment policies and procedures.
- Oversee development and implementation of asset allocation and risk management strategies designed for the investment portfolio of the Employees' Retirement System.
- Oversee the development of educational and training programs for the Trustees and staff of the Employees' Retirement System.
- Oversee drafting of legislative proposals, testimonies and administrative rules, and procedures on matters dealing with the investment programs of the Employees' Retirement System.

ACCOUNTING BRANCH

The Accounting Branch conducts its financial affairs outside of the State Treasury and is responsible for the budgeting, accounting, and safeguarding of all assets in the ERS investment portfolio and for the processing of retirement benefit payments to ensure compliance with the applicable sections of the Hawaii Revised Statutes, Title Six of the Hawaii Administrative Rules, federal laws, and the generally accepted accounting principles.

The Accounting Branch also serves as the primary resource for ERS on all matters and the full range of activities for its informal and formal procurement of goods and services, contracts administration, and inventory management.

Cash Management Section

- Manages the ERS' cash by investing in domestic and global short-term investments to maximize earnings while maintaining sufficient resources to satisfy retirement benefit payments and operating expenses.
- Develops and prepares budget, expenditure plans, variance reports, and other reports to legislative committees.
- Audits and accounts for the ERS' non-custodized assets including real estate, Member Home Loan Program, commercial loans, index funds, emerging market funds, alternative investments, daily deposits, and other in-house transactions.
- Ensures the collection and deposit of all funds are received in accordance with the Hawaii Revised Statutes and contractual agreements.
- Maintains computerized general ledger accounting system and insures that the annuity savings, pension payroll, investment accounting, and bank reconciliation computer sub-systems are in balance with the subsidiary records.
- Prepares cash flow projections to determine excess cash positions for long-term reinvestment.
- Coordinates and prepares monthly and annual comprehensive financial reports.

Disbursements and Benefits Section

- Examines and audits claims for retirement, disability, and death benefit payments.
- Reviews, processes, and generates payments for semi-monthly retirement benefits and administrative expenses.
- Withholds and processes the authorized amounts from the retirees for payments to the Internal Revenue Service, Health Fund, Child Support Enforcement Agency, retiree union organizations, and other court-ordered payments.
- Audits, processes, and records employee contribution refund payments.
- Reviews and accounts for retirement contributions, salary, and service credit data for active members.
- Coordinates the Social Security program for the State and counties.
- Reviews and interprets the federal income tax laws affecting pension benefits distributed from a qualified trust as defined in the Internal Revenue Code, Section 401(a), and provides expertise on the taxability of those benefits.
- Generates tax informational returns (1099-R) to benefit recipients.
- Researches and provides verification of pensioner's retirement benefits and employee account balances used to qualify for mortgage loans and governmental housing assistance programs.

Investment Audit Section

- Audits and accounts for the domestic and global investments of the ERS portfolio.
- Ensures that all interest, dividend, and other investment earnings are properly accounted for, properly computed, and received on a timely basis.
- Measures and analyzes the ERS' investments in relation to economic and financial market trends.
- Performs compliance monitoring of investments in accordance with policies established by the Board of Trustees.
- Maintains control over and reconciles the various bank accounts on a monthly basis.
- Audits and accounts for unclaimed pension and death benefit payments.

Procurement and Inventory Management Section

- Oversees, coordinates, and monitors the formal and informal procurement of a wide variety of goods and services for the ERS.
- Provides technical and other guidance in the full range of activities relating to purchasing.
- Ensures that the ERS complies consistently with all applicable procurement laws, rules, regulations, policies and practices in ERS-wide procurement activities.
- Serves as the ERS' point-of-contact to vendors, legal counsel, interested parties and general public in all matters relating to ERS purchases of goods and services.

- Serves as the ERS' primary resource on contracting methods and practices relating all areas of procurement and contracts
- Serves as the ERS' coordinator for the State of Hawaii Inventory System for the accountability of State property and as the primary property custodian.
- Assist pertinent personnel in following proper procedures for reporting inventory on a timely basis and for the proper disposal of the ERS' physical assets.

Investment Accounting Section

- Ensures prudent financial and operational oversight of investments held within the ERS investment portfolio and serves as the subject matter expert in governmental accounting practices and alternative investment accounting practices and will utilize such expertise to build highly functioning operational capabilities for the ERS investment portfolio. Provides expertise across complex alternative asset valuation, asset classification across a wide array of investment structures, operational capabilities required to manage large institutional investment accounts, and a reasonable degree of investment acumen.
- Performs the daily activities of the Investment Branch back-office operations, as it relates to regulatory, compliance filing, reporting requirements, investment account opening and closing process, document requirements for investments in both the U.S. and foreign countries, etc. pertaining to the ERS's \$21+ billion portfolio. Ensures proper accounting of all investment transactions; handles financial database/document management, and general workflow; coordination across ERS branches to ensure timeliness and accuracy of all investment back-office related processes.
- Financial Reporting: Assists in the preparation of the System's audited financial statements, preparing the necessary investment schedules and notes for inclusion into the ERS Annual Comprehensive Financial Report ("ACFR"). Coordinates all aspects related to the monthly general ledger accounting for all investments activities.
- Investment Reconciliation : Responsible for the development, completion and documentation of all total fund and account-level reconciliations, intended to track and validate investment activity and valuation activity across the ERS investment portfolio.
- Manages third party relationships including but not limited to, external investment and tax counsel, legal counsel from the State Attorney General (DAGS), consultants, bank custodian, investment managers and other service providers to coordinate the execution of investment contracts, contract amendments, and other documents, e.g. new account openings, tax reclaims, tax-related documents, etc.
- Works in collaboration with other accounting sections to ensure timeliness and efficiencies with respect to investment-related activities, e.g. capital call management, fund/cash transfers, etc.
- Serves as the interface between the Accounting and Investment Branches for the various investment work activities that require the collaboration of both sections.
- Reviews/updates investment operations policies and procedures as necessary and makes recommendations to increase efficiencies.

RETIREMENT BENEFITS BRANCH

The Retirement Benefits Branch plans and coordinates the retirement program for State and county employees and retirees; conducts statewide pre-retirement counseling sessions; reviews Medical Board and Hearings Officers' recommendations on disability applications; assist

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Employers on retirement matters; participates in the development of program plans, rules and regulations, policies, and procedures.

Membership Section

- Determines eligibility and enrolls and re-enrolls members and retirees in the appropriate retirement plan.
- Provides counseling services and information regarding retirement, disability and death benefits, taxes, and contributions.
- Calculates and authorizes estimated pension payments for member's service and disability retirement applications
- Assists members with the full range of services such as tax withholding, bank assignments, and address changes.
- Operates the Call Center and assists walk-in members.
- Examines, approves, and calculates members' requests to acquire or purchase previous membership or military service credits
- Reviews and authorizes refunds of contributions to members who terminate service or transfer into another membership class upon their return to service.

Benefits Section

- Examines, develops, computes, adjudicates, authorizes, and reconsiders all claims and applications for retirement, disability, and death benefits.
- Calculates and authorizes retroactive pension payments after the member's service and disability retirement applications has been finalized.
- Prepares active and retiree death claims for processing and subsequent payment.
- Reviews disability applications with Medical Board reports and Hearing Officers' recommended decisions on appeals and prepares recommendations to Administration and/or the ERS Board of Trustees.

Neighbor Islands and Operations Support Section

- Provides counseling services and informational briefings on retirement, disability and death benefits, taxes, and contributions to members on the islands of Hawaii, Kauai, Maui, Lanai, and Molokai.
- Assists members on the islands of Hawaii, Kauai, Maui, Lanai and Molokai with the full range of services such as tax withholding, bank assignments, and address changes.
- Plans and participates in outreach activities at the respective island.
- Provides operational support for the Retirement Benefits Branch.
- Plan and implement special projects.

INFORMATION SYSTEMS BRANCH

The Information Systems (I/S) staff plans, develops, implements, maintains and supports the ERS's computer hardware, software, networking, telecommunication, etc. This branch maintains and supports the Pension Administration and Accounting Systems, as well as applicable applications such as Microsoft Office, Helpdesk Solution, encryption software, Adobe products,

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etc. These systems integrate the major sub-systems of the ERS, and coordinates computer programming activities with other State and County payroll and personnel systems, the Employer Union Trust Fund (EUTF), bank custodians, unions, and other organizations. This includes the role of Chief Security Officer who will work with the Chief Compliance Officer to develop, implement, and maintain the ERS's security policies and procedures. In addition, with the cooperation of the Chief Compliance Officer, Administration, other functional areas, and staff, develops, implements, and maintains the ERS's business continuity plan.

Applications Section

- Plans, assigns, coordinates and directs section resources and activities to provide support to all of the ERS's functional areas.
- Establishes, updates, maintains and enforces policies, procedures and standards for purposes such as to ensure consistency and uniformity, increase security of applications, infrastructure and safeguard the ERS's information technology resources.
- Establishes, updates, maintains and enforces guidelines for the ERS's applications, software, security, operating systems, backups/restores, disaster recovery, capacity planning, procurement of IT services, hardware and software, etc.
- Plans, implements, works with various vendors to develop, implement, and maintain the ERS's systems and applications.
- Plans, acquires, implements, and maintains upgrade/migration of applications/software.
- Maintains software licenses and compliance.
- Develops, coordinates, and/or maintains special programs, queries, and reports.
- Implements and provide training users on new and upgraded systems and applications/software.
- Troubleshoots I/S related issues/problems.
- Plans, implements, and maintains the ERS's intranet and internet websites.
- Maintains and tracks helpdesk requests to assist the ERS staff with application/software, computer hardware, and related peripherals problems.
- Coordinates computer interfaces with applicable agencies, such as Unions, Department of Health, State and County payroll and personnel systems, and the ERS offices on the neighbor islands, etc.
- Enforces policies, procedures and standards for purposes such as to safeguard the ERS's data/information with guidance and cooperation from the Chief Compliance Officer.
- Provides input and direction on organizational changes, functions, systems, procedures, budgeting and costing relative to the information/data processing subject area.

Systems Management Section

- Plans, assigns, coordinates and directs section resources and activities to provide support to all of the ERS's functional areas.
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- Plans, acquires, implements, and maintains upgrade/migration of computer hardware, related peripherals, network equipment, network infrastructure and telecommunications infrastructure, etc.

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- Establishes, updates, maintains and enforces policies, procedures and standards for purposes such as to ensure consistency and uniformity, increase security of applications, infrastructure and safeguard the ERS's information technology resources.
- Establishes, updates, maintains and enforces guidelines for the ERS's data center, computer hardware, equipment, security, networks, operating systems, backups/restores, disaster recovery, capacity planning, procurement of IT services, hardware and software, etc.
- Designs, implements, and maintains the network and telecommunications infrastructure between the ERS and the other systems.
- Analyzes and develops procedures for back-up, reorganization, and reconfiguration of systems.
- Troubleshoots I/S related issues/problems.
- Maintains and tracks helpdesk requests to assist the ERS staff with computer hardware, related peripherals, software, networking, and telecommunication problems.
- Operates and maintains the ERS's servers, computers, laptops, tablets, network equipment, telecommunication equipment, printers, copiers, scanners, etc.
- Plans, designs, and directs procurement processes for complex systems, the data center, computer hardware, equipment, networks, operating systems, maintenance & support, etc.
- Provides input and direction on organizational changes, functions, systems, procedures, budgeting and costing relative to the information/data processing subject area.

Database Management Section

- Works with vendor(s) in the design, implementation, maintenance, documentation, development of standards, and security of databases. This includes installing software, defining requirement parameters for database definition, analyzing data volume and space requirements, performing database and parameter tuning, executing database backups and recoveries, monitoring database requirements, verifying integrity of data in database and coordinates the transformation of logical structures to properly performing physical structures.
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- Develops, executes and manages various database queries.
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- Prepares justifications and requirements.
- Prepares and submits computer access request for vendor access to computer resources.
- Plans, designs, creates, justifies, documents and directs procurement processes for database software / applications and services.
-
- Maintains database software licenses and compliance.
-
- Troubleshoots database, software and hardware problems.
-
- Develops, executes and manages various import/export processes.
-
- Develops, maintains operating procedures.

MORTGAGE SERVICES BRANCH

The Mortgage Services Branch plans and coordinates the investment activities of the Member Home Loan Program; develops program rules and regulations, policies and procedures. Coordinates procurement activities and prepares Request for Proposals for investment consulting, bank custody, actuarial, computer, medical, and other services to be provided to the ERS. Prepares contracts and contract amendments to reflect proper terms and conditions.

STAFF SUPPORT SERVICES BRANCH

The Staff Support Services Branch plans and coordinates administrative, office, and records management activities for the ERS; participates in the development of program plans, rules and regulations, policies, and procedures.

- Provides administrative and office services support including personnel functions, typing, responding to general telephone inquiries and requests, and other office functions.
- Disseminates general information and assists members in filing claims for refund of contributions, changes in beneficiary, changes in addresses and bank assignments, federal withholding tax changes, requests for retirement benefit estimates, etc.
- Processes and mails pension checks and statements to retirees on a semi-monthly basis.
- Maintains membership records for over 141,000 individuals and coordinates the storage and transfer of inactive files to the Archives Division in the Department of Accounting and General Services.
- Assist the Staff Support Services Supervisor with compiling documents in compliance with subpoenas, records of appeals (disability), and court orders with the guidance and review from the Deputy Attorney General.
- Timekeeper and leave keeper for the Hawaii Information Portal (HIP) System for ERS Employees.
- Resolves reconciles statement errors and disputes from pcard statements. Prepares purchase orders.

Reviews and inputs data into the Membership Information Computer System.

STATE OF HAWAII
DEPARTMENT OF BUDGET AND FINANCE
HAWAII EMPLOYER-UNION HEALTH BENEFITS TRUST FUND

FUNCTIONAL STATEMENT

Under the policy and executive direction of its ten-member Board of Trustees, provides health and life insurance benefits for eligible State and county active and retired public employees and dependents at a cost affordable to both the public employers and the public employees. The Board relies on the services of a benefit plan consultant, Deputy Attorney General, and Administrator and staff to operate the program.

The Board develops, contracts for, implements, and administers the health benefits and group life insurance plans and collects and invests money on behalf of the fund; establishes and adopts rules which include eligibility requirements; furnishes information on benefit plans; reviews and renders decisions on petitions for declaratory rulings and/or appeals and contracts for financial and/or claims audits of its insurance carriers.

Under the direction of the Administrator, the Hawaii Employer-Union Health Benefits Trust Fund (EUTF):

- Supports the Board of Trustees by planning, developing, and implementing the policies, practices, and operations of the EUTF to ensure that all financial and strategic objectives and goals are met, while maintaining compliance with applicable governmental regulations.
- Liaises with insurance carriers, trustees, legislators, and State and county department directors.
- Provides direction and guidance to the overall daily operations of the EUTF.
- Plans, organizes, coordinates, and directs work of the organization to meet program goals and objectives.
- Directs and manages all EUTF work centers and staff.

BENEFITS OFFICE

The Benefits Office reviews health benefit plan designs annually; monitors, develops and implements programs with third parties to address rising healthcare costs (e.g. disease management programs); plans, organizes, coordinates and implements audits to ensure that claims are processed in accordance with contract provisions and only eligible members are enrolled in EUTF plans; develops educational programs to assist the membership in understanding their benefits to contain costs; provides oversight in the implementation of new plans and the transition of benefit providers; and ensures that health benefit plans comply with federal and state laws and regulations.

INVESTMENT OFFICE

The Investment Office plans, organizes and conducts all investment-related activities of the EUTF in accordance with approved investment policies and procedures, and legal requirements. The functions include but are not limited to the oversight of the investment consultant, investment managers, and custodian; development, implementation, monitoring and updating of the investment policy; asset allocation, and manager selection; and coordination of Investment Committee activities.

PROCUREMENT STAFF

The Procurement Staff coordinates and provides technical guidance for EUTF's procurement of a wide variety of goods and services to include, but not limited to health and benefits plans (i.e. medical, prescription drug, dental, vision and life benefits), actuary consultants, banking services, information technology, and office space; serves as the point-of-contact to vendors, legal counsels, interested parties and general public, on all matters relating to EUTF's purchases of goods and services; and ensures that all procurement activities are in compliance with pertinent procurement laws, rules and regulations.

BUSINESS PROCESS ANALYSIS STAFF

The Business Process Analysis Staff researches and analyzes EUTF's business processes and provides recommendations on improvements in a cost effective and feasible manner via enhancements to the EUTF's Benefits Administration System (BAS) and to other (non-IT) business process improvements to the extent possible.

ELIGIBILITY STAFF

The Eligibility Staff reviews and makes recommendations of members' eligibility in accordance with approved EUTF Administrative Rules, Hawaii Revised Statutes (HRS); and Federal and State laws. The functions include but are not limited to review and disposition of members' Administrative and Board Eligibility Appeals; subject matter expert for Consolidated Omnibus Budget Reconciliation Act (COBRA) and Premium Conversion Plan (PCP); and oversight of EUTF Administrative Rules and HRS in regards to eligibility matters.

COMPLIANCE STAFF

The Compliance Staff ensures that EUTF is adhering to all applicable rules, regulations, policies and procedures as it relates to protecting EUTF's data and assets as EUTF is a covered entity as defined by the health Insurance Portability and Accountability Act of 1996 (HIPAA) in which all covered entities must have a security and privacy officer to ensure compliance with HIPAA security and privacy procedures.

FINANCIAL SERVICES BRANCH

The Financial Services Branch conducts its financial affairs independent of the State Treasury and the Department of Accounting and General Services (DAGS) and is responsible for the budgeting and fiscal administration of various health benefits and group life insurance programs to ensure compliance with the applicable sections of the Hawaii Revised Statutes, Administrative Rules, federal laws, and the generally accepted accounting principles.

Financial Management Section

- Reviews, develops and implements policy and procedural changes to improve the internal control over the receipt, recording, expending, and reporting of Accounting Activities.
- Promotes sound financial services decisions in EUTF activities to enhance business practices and preclude fraud, waste, and abuse.
- Reviews and audits the daily cash receipt transactions, cash disbursement transactions, and the reconciliation of all bank accounts.
- Prepares and processes all payments to vendors and employee-beneficiaries, carriers, and administrative expenses.
- Reviews, processes, and generates payments for quarterly Medicare Part B reimbursements, refunds to employee-beneficiaries, carriers, and administrative expenses.

- Reviews, processes, and generates monthly billings to employers for health plan and life insurance coverages for their active employees and retirees.
- Oversee the transactions and operations of the EUTF General Ledger Accounting System to ensure timeliness, accuracy, and integrity which includes ensuring that all transactions are accurate, properly posted, and properly accounted for in the general ledger.
- Reviews, reconciles, and audits the EUTF general ledger accounts.
- Records, reconciles and analyzes monthly employee and employer contributions due for health plan and life insurance coverages.
- Coordinates the review and audit of the Medicare Part B reimbursements to retirees and their spouses and coordinates the collection of overpayments.
- Coordinates and prepares monthly and annual financial reports in accordance with generally accepted accounting principles.
- Responsible for accounting, auditing, and monitoring custody banks' short term investments, stocks, bonds, equities, etc.
- Develops and prepares budget, expenditure plans, variance reports, and other reports to legislative committees.
- Acts as the focal point for conducting audits or participates as a team member on large or highly complex audits as well as audits of limited scope.
- Prepares and maintains detailed schedules of all physical assets.

Participant Accounting Section

- Oversees employee-beneficiary transactions and accounts.
- Analyses and researches employee-beneficiary accounts whose account balances have a shortage or refund condition.
- Responds to verbal and written inquiries regarding employee-beneficiary accounts; and assist the employee-beneficiary in resolving any issues.
- Reviews all dunning letters (shortage and cancellation) and payroll override letters prior to issuing to employee-beneficiaries.
- Reviews, processes, and generates payments for refunds to employee-beneficiaries and records any adjustments to employee-beneficiary payroll deductions in the benefits administration system.
- Records, reviews, reconciles, and posts all payments received from employee-beneficiaries, employers, carriers, or other entities for accuracy. Retrieves and posts employee-beneficiary contributions through payroll deduction files from the various employers and lockbox files from the banks and uploads the files to the benefits administration system.
- Generates tax informational returns (1099-Misc) in accordance with the Internal Revenue Service guidelines i.e., such as to retirees who have domestic partners enrolled in health benefit plans.
- Initiates, coordinates, implements, and participates in changes to the benefits administration system which includes coordinating the testing of any configuration changes as related to the Financial Services Branch.

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- Schedules, processes and monitors the batch jobs for the benefits administration system as related to the Financial Services Branch such as the semi-monthly pay period closing.
- Prepares new or updates contribution premium rate schedules to upload into the benefits administration system.

INFORMATION SYSTEMS BRANCH

The Information Systems Branch plans, implements, procures, and coordinates all information and telecommunication resources and activities to meet EUTF's requirements in meeting its missions, goals and objectives and ensures compliance with pertinent laws, rules, and regulations such as the Health Insurance Portability and Accountability Act (HIPAA) and the Affordable Care Act (ACA).

Applications Management Section

- Reviews, analyzes, designs, recommends, develops, plans, implements and supports EUTF's information technology and telecommunication requirements such as those to support business processes, rules administration, and compliance with applicable statutes, laws, rules, and regulations such as HIPAA and ACA.
- Designs, maintains, and supports the EUTF information systems applications such as those for benefits administration, document management, and the EUTF web site.
- Interfaces with contractors and other third party support to review, analyze, recommend, design, develop, implement and support application systems' requirements, import/export data files requirements, complex queries, user documentation, and user training.
- Interfaces with State resources, contractors and other third party support to facilitate identification, reporting, and resolution of hardware and software problems.
- Prepares test data, conducts systems tests, and corrects program/system problems to ensure program/system meets specified requirements.
- Coordinates, organizes, schedules, and assists with user acceptance testing and user training.
- Reviews, analyzes, designs, recommends, develops, plans, implements and supports application activities including but not limited to application modifications, enhancements, upgrades, and new application systems.
- Administers security access management of applications such as, but not limited to, the benefits administration systems, document management, and other in-house applications.
- Supports and assists EUTF staff to ensure application systems are working properly and efficiently to meet their work unit's goals and objectives.
- Schedules and runs tasks for purposes such as to create import/export data files, batch jobs, and batch files.
- Develops, designs, and implements queries and reports to user defined criteria and formats.
- Develops, designs, and analyzes applications/queries/reports to assist with data cleansing tasks and issues resolution.
- Interfaces with employers' groups to facilitate and to ensure accuracy, integrity, security, and timeliness of human resources and payroll data for purposes such as

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processing of eligibility, enrollments and premium contributions, and methods of data exchange.

- Supports 834 benefit enrollment and maintenance reporting related tasks or other electronic data interchange (EDI) transaction set benefit enrollment and maintenance reporting.
- Interfaces with carriers/third-party administrators to support eligibility reporting of data to enroll active employees, retirees, and their dependents in health benefit plans and life insurance.
- Designs, maintains and supports the EUTF web site and manages web content.
- Develops procedures, documents, and executes data backup and disaster recovery tasks of the EUTF information systems applications.
- Identifies requirements, develops specifications, and justifies and effectuates procurement information technology hardware, software and services.
- Formulates budgets and estimates costs for the information systems applications and data processing systems.

Systems Management Section

- Reviews, analyzes, designs, recommends, develops, plans, implements, and maintains a network infrastructure i.e. cabling, switches, routers, firewalls, in support of EUTF's applications and telecommunication requirements.
- Reviews, analyzes, designs, recommends, develops, plans, implements, and supports EUTF's telecommunication requirements such as the telephone and the automated call distribution system.
- Reviews, analyzes, designs, recommends, prepares work orders, and ensures proper functioning of telecommunication and network infrastructure.
- Reviews, analyzes, recommends, plans, installs, troubleshoots, repairs, and maintains hardware and software to support EUTF's servers, personal computers, printers and computer peripherals.
- Receives, records, and tracks EUTF's information technology hardware and software to include inventory tracking, monitoring use, transfer, and disposal.
- Provides technical information and support to staff to ensure that hardware and software are optimally functioning.
- Reviews and makes recommendations on requests for computer hardware and software.
- Monitors, reviews, audits, and maintains control of files and logs for accessing networking, telecommunication, and computing environment.
- Manages user accounts and resources for purposes such as utilizing password controls, allocating space quotas, and limiting resource usage with profiles.
- Reviews, analyzes, designs, recommends, develops, plans, documents, implements, and supports proper procedures for backup and recovery of operating systems, associated files, and other required or key data, including but not limited to, performing reviews, archiving, and purging of obsolete or unnecessary files.
- Provides support for document imaging hardware and software.

- Monitors disk capacity, storage, and retrieval requirements.
- Interfaces with State resources, contractors, and other third party support for activities related to supporting network infrastructure, telecommunication systems, and computing environment.
- Reviews, analyzes, recommends, develops plans, implements, and supports proper procedures to address security bulletins, security alerts, etc.
- Ensures security measures are implemented and adhered to in order to protect EUTF computing environment. This includes, but not limited to, use of encryption methods, VPN solutions, and set up and support of secure file transfer processes.
- Participates in the planning, design, and implementation of activities to ensure compliance with pertinent statutes, laws, rules, and regulations such as HIPAA and ACA.
- Identifies requirements, develops specifications, and justifies and effectuates procurement information technology hardware, software and services.
- Formulates budgets and estimates costs for the information systems applications and data processing systems.

MEMBER SERVICES BRANCH

The function of the Member Services Branch is to provide services to its customers; public employees, retirees, and their dependents; the benefit plan carriers; and the public employers. The branch serves as the liaison between the EUTF and its customers by actively fielding and responding to inquiries; explaining the EUTF program benefits; and interfacing with its customers via all venues of communication.

Member Services Section

- Serves as the primary contact for beneficiaries, carriers and public employers for inquiries related to benefits, member eligibility and other related questions.
- Determines eligibility and processes transactions for medical, prescription drug, dental, vision, life, and any other benefits provided by the EUTF. Coverage includes new enrollments, additions and changes, cancellations, and terminations affecting active employees, retirees, and their dependents.
- Performs testing of the benefits administration system.

Outreach & Training Section

- Supports the development and implementation of appropriate policies and procedures to ensure EUTF's compliance with applicable state and federal laws.
- Trains EUTF staff in standard operating procedures.
- Trains State and county personnel and fiscal officers to enroll their respective employees in benefit plans.
- Conducts informational sessions to include pre-retirement briefings, retirement counseling, and open enrollment sessions.

STATE OF HAWAII
DEPARTMENT OF BUDGET AND FINANCE
OFFICE OF THE PUBLIC DEFENDER

FUNCTIONAL STATEMENT

Under the policy and executive direction of the five (5) member Governor appointed Defender Council, the Office of the Public Defender provides comprehensive legal and related services to persons who are financially unable to obtain legal and related services. These individuals have been: (1) arrested for, charged with, or convicted of an offense punishable by confinement in jail or prison or for which such persons may be subject to Family Court action; or (2) threatened by confinement against their will in any psychiatric or other mental institution or facility.

INFORMATION TECHNOLOGY SERVICES

Plans, procures, implements, installs, troubleshoots and maintains the full range of information technology services needed by the Office of Public Defender to operate efficiently and effectively. These services include, but are not limited to, networking, internet, cyber security, applications programming, database analysis and administration, business process analysis for systems development, and user training and support.

FISCAL SERVICES

Reviews and processes requests for payments for submittal to the Department's Budget and Fiscal Services.

OAHU BRANCH

Provides comprehensive legal and related services to the district, circuit and family courts, the Supreme Court and Intermediate Court of Appeals. For Circuit Court Divisions I and II, this includes custodial interrogations and line-ups; arraignments, pre-trial motions, bench warrant hearings, pre-trial and trial, pre-sentence investigations and sentencing, post conviction proceedings, probation revocation hearings, and minimum term hearings. For District Court, this includes arraignments, bench warrant hearings, pre-trial and trial, pre-sentence investigations and sentencing and post conviction proceedings. For Family Court, this includes probable cause and waiver hearings, arraignments, pre-trial motions, bench warrant hearings, pre-trial and trial, pre-sentence investigations and sentencing, post conviction proceedings, and probation revocation hearings.

Appeals Section

- Prepares appellate motions and briefs for the Supreme Court and Intermediate Court of Appeals. Reads, analyzes and briefs all pertinent judicial decisions, treatises and commentaries.
- Makes court appearances at hearings to determine issues of law arising out of proceedings in lower courts. Makes appearances for civil commitment hearings, parole hearings and appellate arguments.

Circuit Court Divisions I and II, District Court, and Family Court Sections

- Conducts client interviews including preliminary determination of indigency, secures pertinent data relative to the client's personal history and the facts of the particular case or cases.
- Conducts follow-up activities to arrange for bail or the reduction thereof, or securing the release of the client on their own recognizance or on supervised release. Counsels clients with respect to their rights and available alternative courses of action.

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- Researches the applicable law, reads, analyzes, and briefs all pertinent judicial decisions, treatises, and commentaries.
- Makes court appearances for preliminary arraignments and hearings, pre-trial motions hearings, pre-trial hearings, trials, sentencing, post conviction proceedings, revocation hearings, and habeas corpus proceedings.

Community Outreach Court Unit

The goal of the unit is to help non-violent offenders charged with offenses which target the homeless community to attend court and clear all of their outstanding cases. By taking care of their outstanding charges and bench warrants, the participants are in a better position to obtain basic necessities such as income assistance and housing. To resolve their cases, the community outreach court imposes alternative sentences such as community service and participation in programs deemed appropriate based upon an offender's need for mental health services, substance abuse treatment, sustenance, and shelter.

This unit conducts client interviews including preliminary determination of eligibility for the Community Outreach Court program, secures pertinent data relative to the client's personal history and the facts of the particular case or cases. Makes court appearances for clients in the Community Outreach Court and follows up with client after court appearance to ensure compliance with judicial resolution of cases.

Investigation Section

Investigates cases for the Office of the Public Defender.

- Gathers and marshals necessary evidence for use in the defense of criminal cases. Analyzes, evaluates, and determines whether evidence or information gathered is accurate and relevant to a particular case.
- Testifies in court, prepares reports and summaries, conducts intake screening of potential or referred clients, serves subpoenas, secures attendance of witnesses and other persons at judicial proceedings or for office interviews and operates specialized equipment to facilitate the investigatory process in gathering evidence.

Office Services Section

Directs, assigns, and coordinates activities related to general clerical services and legal clerical services including but not limited to archiving, and retrieval of case files.

General Clerical Services Unit

Reception/Case File Services Sub-Unit

- Receives and routes telephone calls and forwards messages.
- Receives and processes incoming and outgoing mail.
- Receives clients and general public at the office.
- Receives applications from clients.
- Sets initial appointments.
- Opens and closes case files.
- Maintains on-site case file storage and retrieval.

Messenger Services Sub-Unit

- Delivers and logs documents for delivery, pick-up and routing to the Judiciary, Office of the Prosecuting Attorney, Department of Budget and Finance, and other locations.
- Photocopies police reports and distributes reports.

Legal Clerical Services Unit

- Provides a wide variety of legal clerical work in support of the Deputy Public Defenders.
- Types and transcribes documents.
- Prepares, processes and files a variety of complex legal and court documents with the Court of Appeals, the Circuit Court, the District Court and the Family Court located on the island of Oahu.
- Advises clients of court appearances, status of cases, and appointments.
- Maintains court and Deputy Public Defenders' calendars.
- Follows up on documents submitted for filing in court.

KAUAI, MAUI, AND HAWAII OFFICES

Provides comprehensive legal and related services to the district, circuit, and family courts dealing with custodial interrogations and line-ups, preliminary hearings, arraignments, pre-trial motions, bench warrant hearings, pre-trial and trial, post conviction proceedings, civil commitment hearings, probation and parole revocation hearings, and pre-sentence investigations and sentencing.

- Conducts client interviews including preliminary determination of indigency and secures pertinent data relative to the client's personal history and the facts of the particular case or cases.
- Conducts follow-up activities to arrange for bail or the reduction thereof or securing the release of the client on their own recognizance or on supervised release. Counsels clients with respect to their rights and available alternative courses of action.
- Researches the applicable law, reads, analyzes, and briefs all pertinent judicial decisions, treatises, and commentaries.
- Makes court appearances for preliminary arraignments and hearings, pre-trial motions hearings, pre-trial hearings, trials, sentencing, post conviction proceedings, revocation hearings, habeas corpus proceedings, and civil commitment hearings. Also makes appearances before the Hawaii Paroling Authority.

State of Hawaii



The FY 2025 Executive Supplemental Budget

Budget in Brief

Prepared by the Department of Budget and Finance
December 18, 2023

EXECUTIVE CHAMBERS
State Capitol
Honolulu, Hawai'i 96813

**GOVERNOR'S MESSAGE TO THE
32nd STATE LEGISLATURE OF HAWAI'I
MEETING IN THE REGULAR SESSION OF 2024**

In compliance with Article VII, Section 9, of the Hawai'i State Constitution, I hereby submit to the State Legislature the Executive Supplemental Budget for Fiscal Biennium (FB) 2023-25 and the updated Program and Financial Plan for the Period 2023-29.

OVERVIEW

On August 8, 2023, we lost 100 of our loved ones and the lives of thousands more were forever changed. The heavy winds brought on by Hurricane Dora transformed brush fires on the islands of Maui and Hawai'i into deadly wildfires in what is now the worst natural disaster in the state's history. Disaster proclamations by the County of Maui and by our Administration were soon followed by the federal declaration by President Biden.

Words cannot adequately describe the devastation caused by the wildfires that scorched thousands of acres and destroyed nearly all of Lahaina. This extraordinary event directly impacted the island of Maui and deeply affected our entire state and many across the world.

Together, we responded compassionately. Communities across the state quickly joined to support those on Maui who had survived the unfathomable events that left many with nothing.

State agencies, including the Hawai'i Emergency Management Agency (HI-EMA), the Department of Education (DOE), the

Department of Health (DOH), and the Department of Human Services (DHS), are working tirelessly with the County of Maui and the Federal Emergency Management Agency (FEMA), as well as other state, federal and community partners to provide necessities such as meals, temporary housing, and school accommodations, as well as support services for disaster relief, financial recovery, medical, and mental health. Donation drives were mobilized and tens of millions of dollars were donated from all parts of the globe to Maui relief efforts through the American Red Cross, Hawai'i Community Foundation, Maui United Way, and other organizations.

We continue to actively work with our partners to provide short-term and long-term solutions and understand that, after such great loss, the process must be collaborative and respectful to the needs of the community.

While the road to recovery will be long, strength and resilience can be found with the support of others. Healing will take time and courage, but we will get there together as we continue to help each other as one community, as one 'ohana.

Budgeting for Wildfire Recovery

We commit to support recovery efforts and have set aside half a billion dollars to support payments of costs. As the situation evolves, we will continue to assess our resources and must remain flexible in our budgeting to ensure that adequate funding is available when it is needed.

We have been able to address initial response and recovery expenses without cutting positions and departmental budgets. Eligible costs have been directed to the HI-EMA Major Disaster Fund (MDF), with most costs qualifying for FEMA

reimbursement. Other costs have been paid out of the respective department's FY 24 operating budgets.

In addition, pursuant to the Seventh Emergency Proclamation Relating to Wildfires, dated September 8, 2023, and Executive Memorandum No. 23-08, we redirected \$164.1 million, after adjustments, from selected general fund operating appropriations from Act 164, SLH 2023, that were intended for specific purposes and capital improvement program (CIP) projects, to the Department of Budget and Finance (B&F) to address immediate 2023 wildfire funding needs.

These selected operating appropriations were made when there was a significant general fund surplus expected for FY 24, reflective of the state's economic recovery from the COVID-19 pandemic. While the appropriations were for worthwhile purposes, we needed to reprioritize those general fund resources to help those in crisis.

To continue the work of these important state projects, the FY 25 Executive Supplemental Budget proposes to reauthorize \$160.2 million of the general funded CIP operating appropriations as general obligation (G.O.) bond funded appropriations in the CIP budget. This approach to convert general funded appropriations to G.O. bond funded CIP appropriations, where appropriate, frees up valuable general funds for wildfire recovery costs, while supporting the continuation of these projects and providing a longer implementation period by including them in the CIP budget.

Sixty-five million of the \$164.1 million transferred to B&F was disbursed to the MDF while the remaining \$99.1 million has been set aside for the state's share of non-congregate housing and debris clean-up costs, the full costs of which will be paid initially by FEMA. In total, we provided \$100 million in general fund appropriations to the MDF pursuant to Section 127A-16, HRS, and the emergency proclamations for wildfires, as follows:

1. \$5 million from the Department of Defense's (DOD) FY 24 operating appropriation from Act 164, SLH 2023, pursuant to Section 127A-16(a), HRS.
2. \$30 million from B&F's \$200 million appropriation pursuant to Section 5 of Act 164, SLH 2023.
3. \$65 million from \$164.1 million transferred to B&F for 2023 wildfires, as previously noted.

We will request, through separate legislation, to extend the lapse dates of the \$99.1 million as well as the balance of the MDF from June 30, 2023, to June 30, 2024, due to the uncertain timing of the payments that will need to be made for non-congregate housing and debris clean-up.

The following FY 25 operating budget requests totaling \$452.2 million (\$237.9 million in general funds, \$1.5 million in special funds, \$12.8 million in federal funds, and \$200 million in revolving funds) related to the state's response to the Maui wildfires and statewide wildfire mitigation and response have also been proposed:

2023 Wildfire Recovery

- \$200 million revolving fund ceiling increase for the Risk Management Revolving Fund to allow the expenditure of anticipated insurance claim payments related to the 2023 wildfires.
- \$186.2 million in general funds for B&F as a set-aside to ensure that additional funds are available for recovery costs for the 2023 wildfires as they arise, to be disbursed to the appropriate departments with my approval.
- 3.00 full-time equivalent (FTE) permanent positions and \$182,238 in general funds for the Department of Business, Economic Development and Tourism (DBEDT), Statewide

Planning and Coordination Special Plans Branch, for Maui recovery efforts.

- \$125,000 in general funds for temporary libraries for Makawao and Lahaina.
- 6.00 FTE federal fund temporary positions, \$13.4 million in general funds, and \$12.8 million in federal funds for emergency management related to the Maui wildfires for DHS.
- \$521,473 in special funds for the Department of Land and Natural Resources (DLNR), Division of Conservation and Resources Enforcement (DOCARE), for Maui wildfire recovery.

Statewide Wildfire Mitigation and Response

- 20.00 FTE permanent positions and \$653,082 in general fund for brushfire positions for HI-EMA.
- \$1 million for the Public Utilities Commission (PUC) Special Fund ceiling for consultant contracts for utility dockets.
- \$20 million in general funds for wildfire response, recovery, and prevention measures for the Department of Hawaiian Home Lands (DHHL).
- \$7.4 million in general funds for fire response and rehabilitation and fuels reduction contracts for DLNR's Division of Forestry and Wildlife (DOFAW).
- \$10,000,000 in general funds for fire and emergency response equipment for DLNR's DOFAW.

In addition, we have requested \$35.4 million (\$2.4 million in G.O. bond funds, \$6.6 million in revenue bonds and \$26.4 million in federal funds) in the CIP budget for recovery of

state facilities and to improve our wildfire mitigation capabilities on Maui:

- \$2.4 million in G.O. bond funds for West Maui and Upcountry fire prevention, erosion control, and fire suppression dip tanks on Maui.
- \$6.6 million in revenue bond funds and \$26.4 million in federal funds for major repairs, rehabilitation, or reinstallation of state highway facilities in Lahaina due to the 2023 wildfires.

The Executive Supplemental Budget also includes requests to convert the following general funded FY 25 CIP appropriations from Act 164, SLH 2023, to G.O. bond funds:

- \$25 million for the University of Hawai'i (UH), Community Colleges, Capital Renewal and Deferred Maintenance.
- \$30 million for UH, Systemwide, to renew, improve and modernize.
- \$50 million for the Hawai'i Housing Finance and Development Corporation's (HHFDC) Dwelling Unit Revolving Fund (DURF) infusion.
- \$180 million for HHFDC's Rental Housing Revolving Fund (RHRF) infusion.

We also propose to convert \$100 million of the \$200 million general fund appropriation for the School Facilities Authority (SFA) from Act 257, SLH 2022, as amended by Act 175, SLH 2023, to G.O. bond funds through separate legislation. The G.O. bond funds would be transferred to the SFA special fund for the construction or renovation of pre-kindergarten facilities.

Looking forward, \$100 million has been set aside each year in FY 26 and FY 27 in the general fund financial plan for potential recovery costs. Thus, the proposed conversions are intended to cover the current recovery costs and set asides for future costs in the general fund financial plan.

Investing in Hawai'i's Future

Our Administration's primary concern will always be the health and welfare of all of Hawai'i's families. As we support recovery efforts on Maui, we must continue to address our state priorities and invest in Hawai'i's future.

It remains a high priority of our Administration to address Hawai'i's cost of living. Hawai'i's families struggle to make ends meet and more are living paycheck to paycheck than before the pandemic, despite working multiple jobs.

It is critical to move forward with the phased implementation of the Green Affordability Plan (GAP) to relieve some of the tax burden on Hawai'i's people. The 2023 Legislature passed the Phase I tax relief package that prioritizes working families by doubling the earned income tax credit and the food tax credit and improving the existing child and dependent care tax credit. This was an important first step and the Administration will continue to pursue Phase II of the GAP that will propose, through separate legislation, to increase the childcare tax credit and index the state's tax code. This is one of the most direct ways to support residents and provide relief from inflation.

Affordable housing continues to be one of our biggest challenges. The affordable housing crisis not only impacts low-income families who typically qualify for subsidized public housing, but also greatly affects Hawai'i's middle-class residents, a gap group who may earn too much to qualify for public housing but too little to afford to buy or rent market-rate housing. It is concerning that the gap group is expanding, as

potential homebuyers are being squeezed out of the market with 30-year fixed mortgage rates hovering around 7 percent, higher than they have been in years, while median home prices have remained high.

We have been pressing forward to find solutions by working with stakeholders to help bring more affordable housing projects online faster. Since signing the Emergency Proclamation Relating to Housing on July 17, 2023, and the Emergency Proclamation Relating to Affordable Housing on September 15, 2023, we have cleared some major hurdles.

There have already been multiple groundbreaking that will provide a diverse range of affordable rental housing solutions for families and kūpuna across the state. Eight hundred units expected to be completed soon is just the beginning of a wave of thousands of low-income and workforce apartments that are expected to become available within the next two or three years. On October 24, 2023, I issued the Second Proclamation Relating to Affordable Housing that will help us build on this momentum and continue to pave the way for the advancement and expedited production of affordable housing projects.

It is urgent that we address the state's housing crisis as it contributes to other issues such as homelessness, the cost of living, and workforce shortages. Shortly after coming into office, I issued an Emergency Proclamation Relating to Homelessness, on January 23, 2023, which was followed by subsequent proclamations until the most recent. The Seventh Proclamation Relating to Homelessness, on November 9, 2023, was issued due to the continuing and significant need for permanent affordable housing, supportive housing, transitional housing, and shelter space to protect the health, safety, and welfare of individuals experiencing homelessness and for all residents of the state.

The June 2023 Point-In-Time Count, a census of people experiencing homelessness, found that 6,223 people were homeless in Hawai'i. The state's rate of homelessness of about 43 of every 10,000 people is more than double the national rate of about 18 per 10,000 people. At the time of the census, all counties, except for Maui, had experienced slight increases in the number of people experiencing homelessness since 2022. Unfortunately, Maui has likely since experienced an uptick as an impact of the wildfires.

We have been working closely with the Statewide Office on Homelessness and Housing Solutions (SOHHS) to develop policies and programs to end homelessness. Together, we are focused on a permanent solution by creating affordable spaces for our people to be housed and healed. SOHHS works with our community partners, the counties, and other government agencies to design, test, and evaluate innovative approaches to address homelessness in Hawai'i, such as *kauhale*.

Kauhale are communal areas, with modest housing units for individual households, and shared space for cooking and eating, recreation, growing food or engaging in industrious activities together. The 2023 Legislature appropriated \$15 million for FY 24 and \$33 million for FY 25 for *kauhale* projects. Since then, many organizations - and even private landowners - have stepped forward to propose *kauhale* projects throughout the state.

The current proclamation will provide more time for the construction of dwelling units for the houseless and to relocate individuals and families to completed dwelling units. There is a lot more to be done but it must be done in a way that is respectful to our environment, our history, and our *iwi kūpuna*.

Having served the community for more than 20 years as a rural emergency room physician providing direct care, health care will always be a high priority. As the state's COVID-19

liaison, I found that the state has considerable needs in this sector.

Mental health support is important, especially during hard times. Consequently, the Executive Supplemental Budget includes significant operating requests to provide in-patient and temporary health care workers at the Hawai'i State Hospital (HSH) and purchase-of-service contracts for the Child and Adolescent Mental Health Services Division (CAMHSD).

Additionally, to increase nursing enrollment, we have also requested funding for a collaborative program between UH Mānoa and UH West O'ahu. Our CIP request also supports a bed expansion at the Guensberg and Bishop buildings at HSH and the construction of a consolidated health care unit at Hālawā Correctional Facility (HCF).

Our commitment to take care of each other must extend to all communities. As caretakers for future generations, we are committed to pursuing climate change strategies that are equitable, culturally responsive, and resilient. This includes looking at the resiliency of the power grid, renewable energy, sustainable transportation, land use planning, sea level rise, health, natural and cultural resource impacts, and more.

As I have long advocated, Hawai'i must continue to invest in sustainable, renewable energy and reduce our dependence on fossil fuels. We have taken action, but Hawai'i cannot do it alone. Thus, I am a member of the U.S. Climate Alliance, a bipartisan coalition of 25 governors securing America's net-zero future by advancing state-led, high-impact climate action.

We believe that the responsibility to protect Hawai'i's unique natural environment should be broadened to include visitors to Hawai'i. A visitor climate fee could provide the needed resources to protect our environment and to increase awareness of the impacts of climate change. We are also

working with the Hawai'i Tourism Authority (HTA) to move toward a more sustainable visitor industry with less social and environmental impact and more demonstrable benefits to the people of Hawai'i.

It is tragic that Native Hawaiians are more likely to experience chronic disease ten years earlier and have shorter life expectancies compared to others in Hawai'i. We must right past injustices and address ongoing disparities that impact the Native Hawaiian community, including working with DHHL to expedite the provision of homestead lands to the thousands of Native Hawaiian beneficiaries. DHHL is committed to addressing these ongoing disparities and is finding community-based solutions.

Our commitment to public education was demonstrated this past April when we successfully negotiated a new four-year contract with the Hawai'i State Teachers Association and the 13,500 teachers it represents. The contract, which provides substantial pay raises for new hires and bonuses for experienced professionals, has paid dividends with more teaching positions being filled and fewer teachers leaving the educational field.

Investing in education will help to increase the success of our keiki. As such, we have requested more than \$125 million to support Hawai'i's public schools, including substantial funding for DOE's food service and student transportation programs.

Our Administration is tackling historic challenges head-on. We will fulfill our commitments to you, to our islands and to future generations.

Budget and Fiscal Considerations

In developing the Executive Supplemental Budget, we considered the state's current and anticipated fiscal health and the potential impact of all proposed budget requests. To the

extent possible, we considered potential stressors to the state's economy which could impact the state's revenues and fiscal well-being.

Administrative Directive No. 22-01, State Reserve Policy, requires that for each year of the six-year planning period, the state shall endeavor to attain a minimum fund balance as a percentage of the preceding year's general fund revenues as follows:

1. 5 percent unassigned general fund carryover balance;
2. 10 percent Emergency and Budget Reserve Fund (EBRF); and
3. 25 percent combined state reserves or 20 percent combined state reserves, if the EBRF fund balance objective has been met.

The balance of the EBRF is the highest it has ever been. With a current balance of \$1.476 billion, the EBRF is now 14.5 percent of FY 23 general fund revenues, which provides a strong reserve for the future.

The state's major unfunded liabilities pertain to pension obligations and other post-employment benefits, or health benefits, it owes its retirees. Funding these liabilities continues to pose significant demands on the state's resources. With the support of the Legislature, however, we have made substantial progress addressing our unfunded liabilities.

The state's progress in addressing its liabilities is considered by credit rating agencies that rate the state's G.O. bonds. The state's current G.O. bond ratings are "AA" (stable outlook) by Fitch Ratings, "Aa2" (stable outlook) by Moody's Investors Service, and "AA+" (stable outlook) by S&P Global Ratings, because of, among other things, the state's strong budget and

fiscal policies. High credit ratings mean lower borrowing costs for the state.

Preliminary actual general fund tax revenue growth for the first four months of FY 24 was 7.6 percent. Although this exceeds the Council of Revenue's (COR) projection of 1.3 percent for FY 24, General Excise and Use Tax (GET) and Transient Accommodations Tax revenue growth for the same period were 0.0 percent and -7.7 percent, respectively.

The flattening of GET collections, which is the largest category of tax collections and an indicator of the state's economic health, is concerning. Further, the current growth is primarily due to the increase in Individual Income Tax (IIT) collections of 29.7 percent, which is inflated due to the \$315 million in constitutional IIT refunds that were paid out in the first half of FY 23.

Actions taken by Congress may impact Hawai'i. Congress has not yet passed a budget for federal FY 24, and the federal government is operating on a second continuing resolution that has two expiration dates.

The first expiration date, January 19, 2024, applies to 4 of the 12 federal appropriation bills that make up the federal budget including those for housing and transportation; and the second expiration date, February 2, 2024, applies to the remaining 8 appropriation bills including those for defense, education, labor, health, and human services. Operating on continuing resolutions can cause uncertainty for federally funded programs, leaving them unable to plan.

However, even if Congress passes a federal FY 24 budget, it could affect federal funds coming into the state and the stability of federal grant programs. With constant discussions of federal reductions, the state must be prepared to assume costs for services which the state deems critical should the

federal government reduce or discontinue funding. Reduced funding could also have economic impacts.

Recent events such as the pandemic and the 2023 wildfires have made it abundantly clear how quickly things can change. We are cautiously optimistic about Hawai'i's economy but many potential challenges remain. As such, we must be prepared to handle fiscal challenges that come our way and will be closely monitoring general fund revenues in the months to come.

The Economy

The rapid return of visitors to the islands combined with the significant influx of federal funds helped Hawai'i's economy surge after the initial impact of the COVID-19 pandemic. High expectations of growth earlier this calendar year were tempered by inflation as the state's economy stabilized and returned to moderate levels of growth.

Hawai'i's visitor industry was growing at moderate levels, with July 2023 visitor spending, measured in nominal dollars, up by 2.8 percent compared to July 2022 and 20.7 percent compared to July 2019, the benchmark year prior to the COVID-19 pandemic. Total visitor arrivals had increased by 1.2 percent over July 2022 and recovered to 93.7 percent compared to July 2019.

Visitor arrivals to Maui, which had 31 percent of the state's visitor arrivals in July 2023, have understandably dropped significantly since the wildfires. West Maui played a significant part in Hawai'i's tourism industry. With West Maui closed to tourism since August 8, it was expected that the impact from the wildfires would significantly impact Maui's economy as well as the overall state economy.

It was a difficult decision to allow hotels to reopen while many who had been impacted by the wildfires still lacked permanent

or longer-term temporary housing. Many were concerned that the reopening was too soon, and many others believed that moving toward recovery would be helpful.

In conjunction with the County of Maui, we began a phased reopening of West Maui on October 8. Currently, historic Lahaina Town and the surrounding affected areas remain closed out of respect for the residents and due to continuing relief efforts, but the rest of West Maui is fully open.

The visitor industry continues to feel the impact of the wildfires as both visitor arrivals and visitor spending in October 2023 declined for the third straight month compared to 2022. Visitor arrivals were down 3.2 percent compared to October 2022 but, compared to pre-pandemic 2019, there was a 92.3 percent recovery in total visitor arrivals from October 2019. As measured in nominal dollars, total visitor spending decreased by 2 percent from October 2022 but increased by 13.8 percent compared to October 2019.

Hawai'i's unemployment rate, which had spiked to 22.6 percent at the beginning of the COVID-19 pandemic, had decreased and stabilized at 2.8 percent in July through September 2023, the lowest rate since the pandemic. Although the unemployment rate has slightly increased to 2.9 percent in October 2023, there has also been a decrease of about 2,400 in the labor force since July 2023.

Revenue Projections

At its September 7, 2023 meeting, the COR reduced its projection for general fund tax revenue growth for FY 24 from 4 percent to 1.3 percent, while it increased FY 25 from 3.5 percent to 5.2 percent. The COR's forecasts for FY 26 through FY 30 were maintained at 3.5 percent for each fiscal year.

The COR has indicated that the decrease for FY 24 accounts for the economic impacts of the Maui wildfires and its impact on tourism revenues and other economic activity. However, the COR expects that the recovery efforts and the large influx of federal assistance will mitigate some of the immediate impacts of the fires and their repercussions.

The 2.7 percent reduction to the FY 24 projection reflects slower tourism spending that was occurring independent of the Maui disaster. The increase to the COR's FY 25 forecast accounts for the spending that will come from the recovery construction in response to the Maui wildfires. The COR is also concerned about the strong competition from international travel destinations due to the strength of the U.S. dollar compared to foreign currencies and that the unfavorable foreign currency exchange rate may deter visitors from Japan.

Constitutional and Statutory Requirements

In preparing the supplemental budget, the Executive Branch is bound by constitutional and statutory requirements, which include, but are not limited to, the following:

- Article VII, Section 9, of the State Constitution provides that “. . . in each regular session in an even-numbered year, at such time as may be provided by law, the governor may submit to the legislature a bill to amend any appropriation for operating expenditures of the current fiscal biennium, to be known as the supplemental appropriations bill, and bills to amend any appropriations for capital expenditures of the current fiscal biennium . . .”
- Section 37-72, Supplemental Budget, HRS, states that the Governor may submit to the Legislature a supplemental budget to amend any appropriation for the current fiscal biennium. The supplemental budget shall reflect the changes being proposed in the state's program and

financial plan and shall be submitted, as applicable, in the manner provided in Section 37-71, The Budget, HRS.

- Section 37-71(b)(4), HRS, prescribes that the information provided in the budget be formatted such that “[p]rogram costs shall include all costs, including research and development, operating and capital, regardless of the means of financing . . .”
- Section 37-71(c)(3), HRS, requires a summary listing of all capital improvement projects by program, at the lowest level of the program structure, which shows for each project, by investment cost elements, the amount of new appropriations and authorizations proposed. Under Section 37-62, Definitions, HRS, “cost elements” means the major subdivisions of a cost category. The category “capital investment” includes plan, land acquisition, design, construction, and equipment and furnishing.

Thus, the Executive Supplemental Budget includes all appropriations from Act 164, SLH 2023, the General Appropriations Act. To meet the requirements of Section 37-71, HRS, we have also designated the funding for CIP projects included in the FY 25 Supplemental Budget by cost element (i.e., plans, land acquisition, design, construction, and equipment). This includes providing cost element breakdowns for CIP projects that were originally appropriated in Act 164, SLH 2023.

THE FY 25 EXECUTIVE SUPPLEMENTAL BUDGET

Budget Approach and Priorities

As managers of the public’s funds, it is our responsibility to make the best use of the state’s resources, especially during uncertain times. We must strategically plan expenditures and provide for limited expansion of annual recurrent spending to ensure fiscal sustainability.

Pressing demands on state resources have reemphasized the need to be responsible with our finances. We have proposed appropriate general fund appropriations in the Executive Supplemental Budget and have also proposed to realign our current resources to solve our most critical problems and better serve the people of Hawai‘i.

Recovery efforts for the 2023 wildfires are our highest priority as the health and welfare of Maui’s people must be at the forefront as they heal from the devastation. This will require a great deal of the state’s resources, for which we have set-aside half a billion dollars for the state’s share of the costs. As the timing of payments for recovery costs is unknown, the Executive Supplemental Budget adds \$186.2 million in general funds for B&F, for response and recovery efforts related to the 2023 wildfires for FY 25.

There are also many other competing demands for state resources. Resources to address our critical needs for health, affordable housing, homelessness, and climate issues are our highest priorities. Programs that strengthen our communities and enhance our quality of life also deserve support.

Mental health services are often overlooked but, in trying times, they are especially important. The Executive Supplemental Budget includes requests totaling \$74.5 million (\$64.7 million in general funds and \$9.8 million in federal funds), including \$20 million for HSH, \$10.8 million for Child and Adolescent Mental Health contract increases, and \$6.7 million for the Behavioral Health Crisis Center and Supportive Housing services to be located at the Iwilei Resource Center, which will also support those experiencing homelessness.

Further health care support is provided in the CIP budget, which includes \$45 million in additional G.O. bond funds for the Consolidated Healthcare Unit at HCF. We have also

requested \$4.2 million in G.O bond funds for a bed expansion at the Guensberg and Bishop buildings at HSH.

Housing costs in Hawai'i are among the most expensive in the nation and there is an increased need for affordable housing, including rentals. The Hawai'i Public Housing Authority (HPHA) School Street Campus project will provide 250 elderly affordable rental housing units; as such, we have requested \$22 million in G.O. bond funds for increased construction costs to allow for project completion. We have also requested the conversion of \$45 million in operating general funds for teacher housing from Act 164, SLH 2023, to G.O. bond funds.

Homelessness is often directly related to the availability of affordable housing. While we are working diligently on providing more affordable housing, the costs of our existing programs to support the people experiencing homelessness are increasing; thus, DHS' FY 25 operating requests include \$1.3 million in general funds for the Homeless Programs Office's homeless services contracts and \$400,000 in general funds for HPHA's rent supplement program.

Hawai'i's natural resources are an essential part of our culture and way of life. We have a duty to take care of these precious resources for future generations; however, the impact of climate change is already evident. As such, we have requested 3.00 FTE permanent positions and \$154,000 in general funds to support the Climate Change Mitigation and Adaptation Commission in FY 25.

In addition to submitting Executive Supplemental Budget requests to support our priorities in FY 25, we will be submitting emergency appropriation bills for FY 24 which total \$26.6 million in general funds for DOE's food service operations and the Charter Schools. These appropriations are necessary to provide critical support for the respective programs in FY 24.

The Executive Supplemental Budget contains operating and CIP requests for FY 25 that propose changes and adjustments to Act 164, SLH 2023, including transfers (operating only), which authorized funding for the two-year fiscal period that began on July 1, 2023 and ends on June 30, 2025. We will also be proposing to reinstate standard operating and CIP provisions necessary for effective and efficient implementation of the budget.

	FY 24 Appropriations (\$million)	FY 24 Adjustments (\$million)	FY 24 Requests (\$million)
Operating Budget			
All Means of Financing (MOF)	19,026.8	.....	19,026.8
General Funds	10,736.6	.....	10,736.6
CIP Budget			
All MOF	2,933.0	.....	2,933.0
General Funds	384.3	.....	384.3
G.O. Bond Funds	887.2	.....	887.2
G.O. Reimbursable Bond Funds	9.9	.....	9.9

	FY 25 Appropriations (\$million)	FY 25 Adjustments (\$million)	FY 25 Requests (\$million)
Operating Budget			
All MOF	18,206.4	1,036.4	19,242.8
General Funds	9,896.0	326.8	10,222.8
CIP Budget			
All MOF	1,354.2	2,842.0	4,196.2
General Funds	254.9	-106.2	148.7
G.O. Bond Funds	338.9	890.2	1,229.1
G.O. Reimbursable Bond Funds	.....	.....	.....

The Operating Budget

The Executive Supplemental Budget includes amendments for FY 25 that total \$1.036 billion from all MOF for operating costs. This represents an increase of 5.7 percent compared to FY 25 appropriations in the FB 2023-25 Executive Budget (Act 164, SLH 2023). There were no amendments for FY 24.

Significant requests include the following (FY 25 general funds unless otherwise noted; most positions funded for six-months). Additional information on funding distribution by MOF and department may be found in the forthcoming sections.

Wildfire Recovery, Mitigation and Response

2023 Wildfire Recovery

- Adds \$200,000,000 in revolving funds to increase the Risk Management Revolving Fund appropriation to allow the expenditure of anticipated insurance claim payments related to the 2023 wildfires.
- Adds \$186,160,000 as set-aside for response and recovery efforts related to the 2023 wildfires under B&F.
- Adds 3.00 FTE permanent positions and \$182,238 for DBEDT, Statewide Planning and Coordination's Special Plans Branch, for Maui recovery efforts.
- Adds \$125,000 for temporary libraries for Makawao and Lahaina.
- Adds 6.00 federal fund temporary positions, \$13,370,000 in general funds, and \$12,751,554 in federal funds for emergency management related to the Maui wildfires for DHS.
- Adds \$521,473 in special fund ceiling for DLNR, DOCARE, for Maui wildfire recovery.

Statewide Wildfire Mitigation and Response

- Adds 20.00 FTE permanent positions and \$653,082 for brushfire positions for HI-EMA.

- Adds \$1,000,000 for the PUC Special Fund ceiling for consultant contracts for utility dockets.
- Adds \$20,000,000 for wildfire response, recovery, and prevention measures for DHHL.
- Adds \$7,425,000 for fire response and rehabilitation and fuels reduction contracts for DLNR's DOFAW.
- Adds \$10,000,000 for fire and emergency response equipment for DLNR's DOFAW.

Health

- Adds \$500,000 for vision services to reduce learning barriers for DOE.
- Adds \$20,000,000 for contracts for psychiatric in-patient services for HSH.
- Adds \$13,000,000 for contracts for temporary health care workers for HSH.
- Adds \$10,800,000 for purchase-of-service contracts for CAMHSD.
- Adds \$6,657,400 for behavioral health crisis center and supportive housing services for Adult Mental Health Division.
- Adds \$4,962,487 for early intervention services for Family Health Services Division.
- Adds \$2,512,751 for collective bargaining increases for emergency medical services for the counties of Maui, Kaua'i, and Hawai'i.

- Adds 1.00 FTE permanent and 1.00 FTE temporary positions and \$2,220,328 in special funds for a statewide multi-media campaign to provide information related to cannabis use and misuse.
- Adds \$1,000,000 for In-Community Youth Programs to support youth mental health services.
- Adds \$5,750,000 in general funds and \$9,775,000 in federal funds for Medicaid health care payments pursuant to a recent rate study.
- Adds 9.50 FTE permanent positions and \$1,390,853 for a UH Mānoa and UH West O'ahu collaboration to increase nursing enrollment.

Housing

- Converts \$230,000,000 in operating general funds for deposit in the RHRF (\$180,000,000) and DURF (\$50,000,000) to G.O. bond funds in the CIP budget.
- Adds 6.00 FTE temporary positions and \$194,533 in federal funds to support the Native American Housing Assistance and Self-Determination Act.

Homelessness

- Adds \$1,320,000 for Homeless Services to provide increased support for homeless services contracts.
- Adds \$400,000 for the State Rent Supplement Program.
- Adds \$5,000,000 for stored property and debris removal services.

Climate

- Adds \$700,000 in special funds for two grants: Advance Assistance 2.0 that will provide resources to develop energy hazard mitigation strategies, etc.; and Integrating Resilience Strategies for Zero Emission Vehicle infrastructure.
- Adds 1.25 FTE temporary positions and \$388,065 in special funds and 1.75 FTE temporary positions and \$430,565 in other federal funds for Solar for All grant and to assist with existing Hawai'i Green Infrastructure Authority operations, including the new HI-CAP loan program.
- Adds 3.00 FTE permanent positions and \$154,000 to support the Hawai'i Climate Change Mitigation and Adaptation Commission.

Environment

- Adds \$7,500,000 for forest and resource management improvements.
- Adds \$2,000,000 in special funds for equipment and motor vehicles to support State Parks.

Education

Lower Education

- Adds \$15,000,000 for electricity costs.
- Adds \$21,000,000 to support operations for the School Food Service Program in support of the federal meal program.

- Adds \$18,377,674 to fund salary increases for public school Educational Assistants and Vice Principals pursuant to an agreement with Hawai'i Government Employees Association.
- Adds \$18,266,346 to fund school bus contracts.
- Adds \$10,000,000 for workers' compensation (WC) to cover shortfalls to pay for statutorily mandated benefits.
- Adds \$10,000,000 for Active Shooter Door Locks/Door Blockers.
- Adds \$8,000,000 for nighttime security.
- Adds \$3,600,000 for work-based learning for students with severe disabilities.
- Adds \$12,463,882 for Charter Schools to equalize the per pupil funding based on the proposed FY 25 operating budget and projected enrollment for DOE.
- Adds \$1,605,000 for Charter Schools to cover salary increases for Educational Assistants and Vice Principals.
- Adds \$1,090,160 for per pupil funding for Kulia Academy, a new charter school.
- Transfers \$6,000,000 from Cash Support for Child Care to General Support for Self-Sufficiency Services to facilitate the use of Temporary Assistance for Needy Families funds for Preschool Open Doors subsidy payments.

Higher Education

- Adds \$17,526,848 to restore funding reductions from Act 88, SLH 2021, for various UH programs, statewide.

- Adds \$3,600,000 for athletic program subsidies.
- Adds 4.00 FTE permanent positions and \$1,208,020 in special funds to comply with campus safety training as established by Act 76, SLH 2023.
- Adds \$3,700,000 to continue the Hawai'i Promise Scholarship program for the Community Colleges.

Public Library System

- Adds \$550,000 for security services at various libraries.

Human Services

- Increases the Spouse and Child Abuse Special Fund ceiling by \$5,000,000 for Child Protective Services to fund operations and services necessary to comply with the Family First Prevention Services Act.

Economy

- Adds \$60,000,000 and \$25,000,000 in special funds to fold the HTA into the base budget.

Agriculture

- Adds \$1,000,000 for the DA BUX Program for the General Administration for Agriculture Program.
- Adds \$720,000 for the Farm to Foodbank Program for the Agricultural Development and Marketing Program.
- Adds \$733,076 in special funds for upgrades to the Animal Information System for the Rabies Quarantine Program.

Public Safety

- Adds \$2,456,750 for the Career Criminal Prosecution and Victim-Witness Assistance programs.
- Transfers \$3,956,927 in federal funds and \$9,405,469 in other federal funds appropriation ceilings to reflect federal awards anticipated to be transferred from DOD to the Department of Law Enforcement (DLE).
- Adds non-recurring funds amounting to \$6,919,624 in general funds and \$24,700,000 in other federal funds for hazard mitigation and emergency operations center projects under HI-EMA.
- Adds \$1,500,000 for training equipment and supplies, including firearms and ammunition for DLE.
- Adds \$2,600,000 for security guard services and security camera monitoring at the State Capitol.
- Trades-off \$3,730,000 in Federal Detention Center inmate housing costs from Non-State Facilities to cover WC costs for various correctional centers.

Transportation

- Adds \$13,200,000 in special funds for additional security equipment for Daniel K. Inouye International (DKII) Airport at Honolulu, Kahului Airport, Hilo International Airport, Ellison Onizuka Kona International Airport at Keāhole, and LThu'e Airport.
- Adds \$10,000,000 in special funds for special maintenance contract for security for Airports Administration.
- Adds \$6,659,493 in special funds for various other current expenses for Honolulu Harbor.

- Adds \$3,000,000 in special funds for repair and maintenance for O'ahu highways.
- Adds \$2,000,000 in special funds for guardrail repair for island of Hawai'i highways.

Effective, Efficient, and Open Government

- Adds \$1,134,322 for increased electricity and utility costs for state buildings on O'ahu and the island of Hawai'i managed by the Department of Accounting and General Services (DAGS).
- Adds \$1,650,000 for support of the Enterprise Financial System project in the Accounting System Development and Maintenance program.
- Decreases state employee health premium payments by \$17,107,909.
- Adds \$13,356,628 to provide additional matching funds for broadband deployment grants.
- Increases the Mass Transit Special Fund ceiling by \$49,730,000 to facilitate disbursements.
- Increases the Unclaimed Property Trust Fund ceiling by \$4,000,000 to facilitate payment of claims.
- Increases the Department of Commerce and Consumer Affairs (DCCA) General Support Program's special fund ceiling by \$2,500,000 for department website redesign and call center.
- Increases DCCA's Insurance Regulatory Services Program's special fund ceiling by \$1,175,000 for captive insurance examination and marketing costs.

- Adds 5.00 FTE permanent positions and \$730,080 for state employee and intern recruitment, job fairs, and multi-media public outreach by the Department of Human Resources Development's Work Force Attraction, Selection, Classification, and Effectiveness Program.
- Adds \$2,200,000 for net increase in appropriation ceiling for federal and other federal funds to align with anticipated federal awards in Workforce Development and Unemployment Insurance programs.

Culture and Recreation

- Adds \$49,500,000 in special funds to provide the Stadium Development Special Fund with expenditure ceiling in FY 25.

The Capital Improvement Program Budget

The Executive Supplemental Budget includes amendments for FY 25 that total \$2.842 billion from all MOF for CIP costs. This represents an increase of 209.9 percent compared to FY 25 appropriations from Act 164, SLH 2023. There were no amendments for FY 24.

Significant requests for priority areas include the following (FY 25 G.O. bond funds unless otherwise noted). Additional information on funding distribution by MOF and department may be found in the forthcoming sections.

Wildfire Recovery, Mitigation and Response

2023 Wildfire Recovery

- Adds \$2,360,000 for West Maui and Upcountry fire prevention, erosion control, and fire suppression dip tanks on Maui.

- Adds \$6,600,000 in revenue bond funds and \$26,400,000 in federal funds for major repairs, rehabilitation, or reinstallation of state highway facilities in Lahaina due to the 2023 wildfires.

Health

- Adds \$9,960,000 for Kamā'ule'ule, Replace Air Handler Units, Exhaust Fans and Related Improvements, O'ahu.
- Adds \$4,200,000 for HSH, Bed Expansion for Guensberg and Bishop Buildings, O'ahu.
- Adds \$2,750,000 for Kalaupapa Settlement, Municipal Solid Waste Landfill Cover and Related Improvements, Moloka'i.
- Adds \$2,000,000 for Kamā'ule'ule, Biosafety Level 3 Laboratory, O'ahu.
- Adds \$25,500,000 for various projects for the Hawai'i Health Systems Corporation, statewide.
- Adds \$1,500,000 for various projects for the Kahuku Medical Center, O'ahu.

Housing

- Converts \$230,000,000 in operating general funds for deposit in the RHRF (\$180,000,000) and DURF (\$50,000,000) to G.O. bond funds.
- Converts \$45,000,000 in general funds from the operating budget to G.O. bond funds for SFA for teacher housing.
- Adds \$22,000,000 for School Street, Development of Elderly Housing, O'ahu.

- Adds \$10,000,000 for HPHA Lump Sum, Site and Building Improvements, Health and Safety Improvements, statewide.
- Adds \$25,000,000 for UH West O'ahu Infrastructure, On-Site Infrastructure, Phase 2, Kapolei, O'ahu.
- Adds \$10,000,000 for Iwilei-Kapālama TOD Infrastructure Design, O'ahu.

Environment

- Adds \$15,000,000 for renovations, repairs and maintenance, and improvements at State Parks, statewide.
- Adds \$700,000 for Shangri La Breakwater Removal, O'ahu.
- Adds \$8,000,000 for Kawaihae North Small Boat Harbor, Hawai'i.

Education

Lower Education

- Adds \$26,000,000 for Lump Sum – Compliance, statewide, to bring DOE in compliance with the Americans with Disabilities Act, including architectural barrier removal, and gender equity requirements.
- Adds \$49,000,000 for Lump Sum – Project Completion, statewide, for construction management costs, purchase orders, utilities charges, change orders, and all other costs associated with the completion of a project.
- Adds \$10,000,000 for sewer system replacement at King Kekaulike High School, Maui.

- Adds \$3,500,000 for Youth Challenge Academy Buildings 1786 and 1787, Upgrades and Improvements, O'ahu.

Higher Education

- Adds \$20,000,000 for UH System, Renew, Improve, and Modernize, statewide.
- Adds \$3,000,000 for Coconut Island, Sewer Line Replacement/Upgrades, O'ahu.
- Adds \$7,300,000 for UH Hilo, Renew, Improve, and Modernize, Hawai'i.
- Adds \$8,000,000 for UH Mānoa, Holmes Hall, O'ahu.
- Adds \$5,000,000 for UH West O'ahu, Renew, Improve, and Modernize, O'ahu.
- Adds \$5,000,000 for UH Mānoa, Mini Master Plan Phase 3, Kuykendall Hall, O'ahu.
- Adds \$6,250,000 for John A. Burns School of Medicine Kaka'ako Buildings, Roof Replacement, O'ahu.
- Adds a total of \$101,200,000 to convert the MOF for various projects with general fund appropriations in FY 25 to G.O. bond funds.
- Adds \$3,000,000 for UH Mānoa, Waikīkī Aquarium Seawall Repair, O'ahu.
- Adds \$9,000,000 for Waikīkī Aquarium Upgrades, O'ahu.

Public Library System

- Adds \$10,000,000 for New Waikoloa Public Library, Hawai'i.

Effective, Efficient, and Open Government

- Adds \$4,750,000 for No. 1 Capitol District Building, Site and Accessibility Improvements, O'ahu.
- Adds \$5,000,000 for Enterprise Financial System, statewide.
- Adds \$1,000,000 for Decommissioning of the Kalanimoku Data Center, O'ahu.

Human Services

- Adds \$20,000,000 in G.O. bond funds and \$20,000,000 in federal funds for Information Technology Modernization for the Comprehensive Child Welfare Information System, statewide.
- Adds \$1,628,000 for the Kawailoa Youth and Family Wellness Center (KYFWC) Replace Emergency Generators and Other Improvements, O'ahu.
- Adds \$683,000 for KYFWC Air Conditioning Systems Replacement and Related Improvements, O'ahu.

Economy

- Adds \$5,000,000 for Natural Energy Laboratory of Hawai'i Authority (NELHA), Potable Water Well, Hawai'i.
- Adds \$17,932,000 for NELHA, Construction of Two New Roads, Hawai'i.

- Adds \$99,205,000 to restore funding for projects that had their FY 24 general fund appropriation partially or completely transferred to cover recovery costs for the Maui wildfires.
- Adds \$6,100,000 for Demolition and Removal of Existing Improvements (Uncle Billy's), Hilo, Hawai'i.

Agriculture

- Adds \$23,000,000 for State Irrigation System Reservoir Safety Improvements, Statewide, for the Agricultural Resource Management Program (ARMP).
- Adds \$6,000,000 for tar deposit remediation for the Hālawā Animal Industries Facility, O'ahu, for the General Administration for Agriculture Program.
- Adds \$3,500,000 for Kahuku Agricultural Park Miscellaneous Improvements, O'ahu, for ARMP.
- Adds \$2,000,000 for Moloka'i Irrigation System Improvements, Moloka'i, for ARMP.
- Adds \$4,500,000 for Agricultural Warehouses, statewide.
- Adds \$6,470,000 for Kekaha Irrigation System Improvements, Kaua'i.
- Adds \$2,500,000 for Kekaha Bridge, Kaua'i.

Public Safety

- Adds \$20,000,000 for the Department of Public Safety (PSD)/Department of Corrections and Rehabilitation (DCR) New Kaua'i Community Correctional Center and Community Transitional Center, Kaua'i.

- Adds \$18,000,000 for HCF Perimeter Security Fence and Related Structural Repairs and Improvements, O'ahu.
- Adds \$3,500,000 for the Maui Community Correctional Center Perimeter Security Fence and Related Repairs, Maui.
- Adds \$3,000,000 for PSD/DCR New West Hawai'i Jail and Community Transitional Center, Hawai'i.
- Changes the expending agency of \$5,000,000 in FY 24 for Hālawā Correctional Facility – Consolidated Healthcare Unit, O'ahu, from PSD to DAGS; and adds \$45,000,000 in FY 25 for the same project.
- Trades-off \$1,500,000 in FY 24 from the Women's Community Correctional Center (WCCC) Laundry Expansion and Related Improvements, O'ahu, to the WCCC Kitchen Expansion and Related Improvements, O'ahu.

Transportation

- Adds \$621,924,000 (\$500,224,000 in revenue bonds and \$121,700,000 in federal funds) for DKII Airport, Airport Improvements, O'ahu.
- Adds \$270,435,000 (\$103,751,000 in revenue bonds and \$166,684,000 in federal funds) for Airfield Improvements, statewide.
- Adds \$44,000,000 in revenue bonds for Honolulu Harbor Improvements, O'ahu.
- Adds \$26,000,000 in revenue bonds for Hilo Harbor Improvements, Hawai'i.

- Adds \$294,300,000 (\$9,000,000 in special funds, \$63,700,000 in revenue bonds, and \$221,600,000 in federal funds) for Highway System Preservation Improvements, statewide.
- Adds \$139,774,000 (\$42,586,000 in revenue bonds and \$97,188,000 in federal funds) for Highway Traffic Operational Improvements, statewide.

THE STRENGTH OF COMMUNITY

We will never forget the day that took and changed the lives of so many on Maui. The devastating wildfires on August 8 took the lives of 100 loved ones and left thousands to deal with the devastation of their homes, the lives they once knew and the town of Lahaina, that was so dearly loved.

Through heartbreaking tragedy, the community rose. The local community came together and worked to provide food, shelter, and other necessities. The worldwide community showed its love and support to Maui through donations from far and wide. And, our community of state employees worked diligently with our county, federal and non-profit partners to support the state's response and wildfire victims.

We are fully committed to Maui's people and their recovery. The Executive Supplemental Budget proposes a plan to allow the state to address recovery costs over several years and, while there are still many unknowns, we will do our best to meet the challenges ahead.

The people of Maui have shown remarkable strength in the face of adversity. The days ahead may not be easy and they will continue to need our support. We will be there to support the community for the long term.

There is much to be done, and it is a high priority to support the health and welfare of Hawai'i's people. We will continue to

fight to improve our cost of living and to make affordable housing available for all who need it. We must take every opportunity to invest in Hawai'i's future, to make our state a place we all, and especially our keiki, have opportunities to succeed.

With the support of the Legislature, we have already made major investments in our state and for our residents. We will continue to work hard and look forward to working with the Legislature during the 2024 Legislative Session for the people of Hawai'i.

Sincerely,



JOSH GREEN, M.D.
Governor of Hawai'i

APPENDIX TO THE GOVERNOR'S MESSAGE

A. THE FY 25 EXECUTIVE SUPPLEMENTAL BUDGET RECOMMENDATIONS

Breakdowns by MOF are as follows:

THE OPERATING BUDGET

General Funds

For **FY 24**, there were no proposed general fund adjustments to the operating budget. The current appropriation level and recommended general fund amount for FY 24 is \$10.737 billion.

For **FY 25**, total proposed general fund adjustments to the operating budget amount to a net increase of \$326.8 million, or 3.3% more than the current appropriation level of \$9.896 billion. The recommended general fund amount for FY 25 is \$10.223 billion.

All Means of Financing

For **FY 24**, there were no proposed adjustments to the operating budget. The current appropriation level and recommended amount for all means of financing (MOF) for FY 24 is \$19.027 billion.

For **FY 25**, total proposed adjustments to the operating budget for all MOF amount to a net increase of \$1.036 billion, or 5.7% more than the current appropriation level of \$18.206 billion for all MOF. The recommended amount for all MOF for FY 25 is \$19.243 billion.

<u>Means of Financing</u>	<u>FY 24 Act 164/2023 Appropriation (\$)</u>	<u>FY 24 Proposed Adjustment (\$)</u>	<u>FY 24 Recommended Appropriation (\$)</u>
General Funds	10,736,611,097	.....	10,736,611,097
Special Funds	3,560,088,942	.....	3,560,088,942
Federal Funds	3,212,210,398	.....	3,212,210,398
Other Federal Funds	367,837,341	.....	367,837,341
Private Contributions	903,067	.....	903,067
County Funds	209,721	.....	209,721
Trust Funds	476,371,973	.....	476,371,973
Interdept. Transfers	90,143,176	.....	90,143,176
Revolving Funds	561,717,926	.....	561,717,926
Other Funds	<u>20,677,825</u>	<u>.....</u>	<u>20,677,825</u>
Total	19,026,771,466	.....	19,026,771,466
<u>Means of Financing</u>	<u>FY 25 Act 164/2023 Appropriation (\$)</u>	<u>FY 25 Proposed Adjustment (\$)</u>	<u>FY 25 Recommended Appropriation (\$)</u>
General Funds	9,896,004,553	326,769,171	10,222,773,724
Special Funds	3,615,327,915	212,854,564	3,828,182,479
Federal Funds	3,240,138,088	214,996,641	3,455,134,729
Other Federal Funds	359,433,118	77,855,535	437,288,653
Private Contributions	903,067	.....	903,067
County Funds	209,721	(209,721)	.....
Trust Funds	423,675,825	4,372,878	428,048,703
Interdept. Transfers	91,564,699	(193,516)	91,371,183
Revolving Funds	557,925,299	199,952,841	757,878,140
Other Funds	<u>21,216,288</u>	<u>.....</u>	<u>21,216,288</u>
Total	18,206,398,573	1,036,398,393	19,242,796,966

The distribution by department and the significant changes in the Operating Supplemental Budget by department are presented in the sections that follow.

THE CAPITAL IMPROVEMENT PROGRAM BUDGET

General Obligation Bond Funds

For **FY 24**, there were no proposed capital improvement program (CIP) adjustments for general obligation (G.O.) bond funds. The current G.O. bond fund and G.O. reimbursable (G.O.R.) bond fund appropriation level amount for FY 24 is \$887.2 million and \$9.9 million, respectively.

For **FY 25**, total proposed CIP adjustments for G.O. bond funds amount to a net increase of \$890.2 million, or 262.72% more than the total of the current G.O. bond fund appropriation level of \$338.9 million. The recommended G.O. bond fund amount for FY 25 is \$1.229 billion. There was no G.O.R. bond fund adjustment or appropriation for FY 25.

All Means of Financing

For **FY 24**, there were no proposed CIP adjustments for all MOF. The current appropriation level amount for FY 24 is \$2.933 billion.

For **FY 25**, total proposed CIP adjustments for all MOF amount to a net increase of \$2.842 billion, or 209.9% of the current level for all MOF of \$1.354 billion. The recommended amount for all MOF for FY 25 is \$4.196 billion.

Breakdowns by MOF are as follows:

<u>Means of Financing</u>	FY 24	FY 24	FY 24
	<u>Act 164/2023</u> <u>Appropriation</u> (\$)	<u>Proposed</u> <u>Adjustment</u> (\$)	<u>Recommended</u> <u>Appropriation</u> (\$)
General Funds	384,265,000	.....	384,265,000
Special Funds	22,335,000	.....	22,335,000
G.O. Bonds	887,237,000	.....	887,237,000
G.O.R. Bonds	9,900,000	.....	9,900,000
Revenue Bonds	1,008,919,000	.....	1,008,919,000
Federal Funds	405,973,000	.....	405,973,000
Other Federal Funds	108,391,000	.....	108,391,000
Private Contributions	20,000	.....	20,000
County Funds	40,775,000	.....	40,775,000
Trust Funds	.....	.....	.....
Interdept. Transfers	.....	.....	.....
Revolving Funds	.....	.....	.....
Other Funds	<u>65,231,000</u>	<u>.....</u>	<u>65,231,000</u>
Total	2,933,046,000	.....	2,933,046,000
<u>Means of Financing</u>	FY 25	FY 25	FY 25
	<u>Act 164/2023</u> <u>Appropriation</u> (\$)	<u>Proposed</u> <u>Adjustment</u> (\$)	<u>Recommended</u> <u>Appropriation</u> (\$)
General Funds	254,877,000	(106,200,000)	148,677,000
Special Funds	15,456,000	14,103,000	29,559,000
G.O. Bonds	338,880,000	890,213,000	1,229,093,000
G.O.R. Bonds	.....	.....	.....
Revenue Bonds	343,181,000	1,113,051,000	1,456,232,000
Federal Funds	244,846,000	899,157,000	1,144,003,000
Other Federal Funds	156,765,000	.....	156,765,000
Private Contributions	28,000	.....	28,000
County Funds	.....	.....	.....
Trust Funds	.....	.....	.....
Interdept. Transfers	.....	.....	.....
Revolving Funds	.....	.....	.....
Other Funds	<u>157,000</u>	<u>31,706,000</u>	<u>31,863,000</u>
Total	1,354,190,000	2,842,030,000	4,196,220,000

The distribution by department and the highlights of the CIP program by department are presented in the sections that follow.

B. THE GENERAL FUND EXPENDITURE CEILING

By law, general fund appropriations must comply with the expenditure ceiling requirements that are set forth in Section 9 of Article VII of the Hawai'i State Constitution and Section 37-92 of the Hawai'i Revised Statutes (HRS).

At the aggregate level that includes all branches of government, the total proposed appropriations from the general fund exceed the FY 24 expenditure ceiling but is within the expenditure ceiling for FY 25.

For the Executive Branch, the total proposed appropriations from the general fund (which include the Executive Supplemental Budget for FB 2023-25 and other specific appropriation measures to be submitted) exceeds the appropriation ceiling by \$163 million (or 1.5%) in FY 24 but is within the appropriation ceiling for FY 25. In FY 24, the excess was deemed necessary to support education services and other public interests.

C. TAX REFUND OR CREDIT AND DEPOSIT TO THE EMERGENCY AND BUDGET RESERVE FUND

Article VII, Section 6, of the Hawai'i State Constitution, requires that whenever the State general fund balance at the close of each of two successive fiscal years exceeds 5% of general fund revenues for each of the two fiscal years, the Legislature must provide for a tax refund or tax credit to the taxpayers of the State or make a deposit into one or more emergency funds, as provided by law.

Section 328L-3, HRS, provides that whenever general fund revenues for each of two successive fiscal years exceed revenues for each of the preceding fiscal years by 5%, 5%

of the general fund balance shall be deposited into the Emergency and Budget Reserve Fund.

For FY 22 and FY 23, general fund balances were greater than 5% of general fund revenues. However, it is important to note that the FY 22 and FY 23 general fund balances were adjusted to include certain transactions that were authorized for FY 22 and FY 23 but processed in the subsequent fiscal year. Due to a combination of timing issues with the enactment of the authorizing legislation and accounting system limitations, those transactions were processed in FY 23 and FY 24 but, for the purposes of the general fund financial plan, have been reflected as authorized in FY 22 and FY 23, respectively.

Although the general fund balance exceeded 5% of general fund revenues for FY 22 and FY 23, FY 22 and FY 23 total (tax and non-tax) general fund revenues did not exceed the respective previous year's revenues by 5% or more. Accordingly, the 2024 Legislature must provide for a tax refund or tax credit or make a deposit into one or more funds that serve as temporary supplemental sources of funding in times of emergency, economic downturn, or unforeseen reduction in revenues, or appropriate general funds for the prepayment of either or both of 1) debt service or 2) pension or other post-employment benefit liabilities.

D. THE DEBT LIMIT

Section 13 of Article VII of the Hawai'i State Constitution places a debt limit on G.O. bonds that may be issued by the State. It has been determined that the total amount of principal and interest calculated on: a) all bonds issued and outstanding; b) all bonds authorized and unissued; and c) all bonds proposed in the Executive Supplemental Budget (including State guaranties) will not cause the debt limit to be exceeded at the time of each bond issuance.

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BUDGET IN BRIEF
The FY 2025 Executive Supplemental Budget

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The Operating and Capital Budget - Statewide Summaries

MULTI-YEAR FINANCIAL SUMMARY
GENERAL FUND
FISCAL YEARS 23 - 29
(in millions of dollars)

	<u>Adj. Act.*</u> <u>FY 23</u>	<u>Estimated</u> <u>FY 24</u>	<u>Estimated</u> <u>FY 25</u>	<u>Estimated</u> <u>FY 26</u>	<u>Estimated</u> <u>FY 27</u>	<u>Estimated</u> <u>FY 28</u>	<u>Estimated</u> <u>FY 29</u>
REVENUES:							
Executive Branch:	-1.7%	1.3%	5.2%	3.5%	3.5%	3.5%	3.5%
Tax revenues	9,200.3	9,319.9	9,804.5	10,147.7	10,502.9	10,870.5	11,250.9
Nontax revenues	965.4	841.2	852.7	872.3	877.9	901.1	917.2
Judicial Branch revenues	26.6	26.7	26.7	26.7	27.0	27.0	27.0
Other revenues	(0.1)	0.9	(68.3)	(86.2)	(114.1)	(141.2)	(95.7)
TOTAL REVENUES	10,192.2	10,188.7	10,615.6	10,960.5	11,293.8	11,657.4	12,099.5
EXPENDITURES							
Executive Branch:							
Operating	9,184.3	10,736.6	10,222.8	10,032.9	10,096.0	10,243.7	10,315.7
CIP	0.5	215.7	(136.3)	0.0	0.0	0.0	0.0
Specific appropriation/CB	1,567.6	377.6	203.0	259.6	292.3	300.4	300.3
Other expenditures/adjustments	4.4	51.2	235.6	148.9	148.9	48.9	48.9
Sub-total - Exec Branch	10,756.8	11,381.1	10,525.1	10,441.3	10,537.2	10,593.0	10,664.8
Legislative Branch	46.3	46.6	46.6	46.6	46.6	46.6	46.6
Judicial Branch	174.1	189.5	193.0	193.0	193.0	193.0	193.0
OHA	2.3	3.3	3.0	3.0	3.0	3.0	3.0
Counties	0.1	-	-	-	-	-	-
Lapses	(347.3)	(80.0)	(80.0)	(80.0)	(80.0)	(80.0)	(80.0)
TOTAL EXPENDITURES	10,632.3	11,540.5	10,687.6	10,603.9	10,699.8	10,755.5	10,827.4
REV. OVER (UNDER) EXPEND.	(440.1)	(1,351.8)	(72.0)	356.6	594.0	901.9	1,272.1
CARRY-OVER BALANCE (DEFICIT)							
Beginning	2,619.0	2,178.9	827.0	755.0	1,111.6	1,705.7	2,607.6
Ending	2,178.9	827.0	755.0	1,111.6	1,705.7	2,607.6	3,879.7
<hr/>							
<i>EBRF (adds \$500M in FY23, Act 115/22; adds \$500M in FY24, Act 164/23)</i>	973.7	1,512.9	1,570.7	1,629.4	1,690.1	1,752.8	1,817.8
<i>EBRF fund balance as % of prior yr revenues</i>	9.5%	14.8%	15.4%	15.2%	15.3%	15.4%	15.4%
<hr/>							

* unaudited

Note: Due to rounding, details may not add to totals

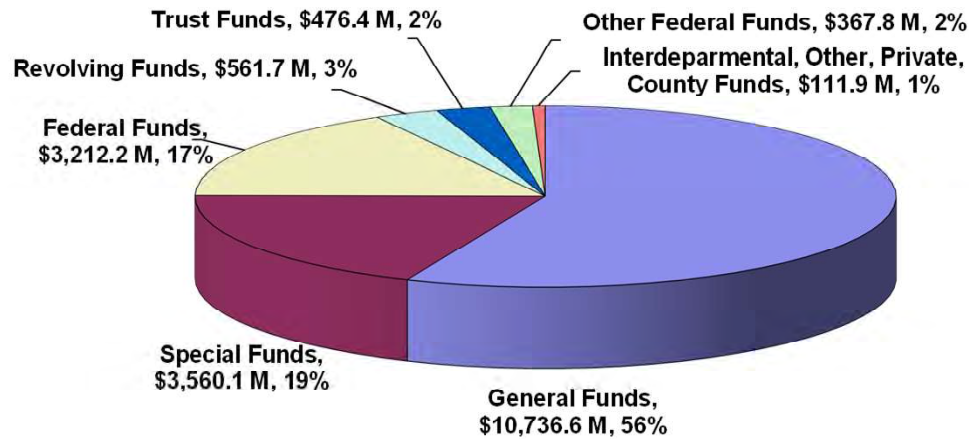
The budgetary General Fund resources, expenditures and balances above are presented on a modified cash-basis. The State's normal practice is to utilize this modified cash-basis methodology for budgetary and financial planning purposes. Due to a combination of timing issues with enactment of various laws and accounting system limitations, certain transactions authorized for a fiscal year were recorded in the following fiscal year by the Department of Accounting and General Services. However, the financial plan records appropriations in the fiscal year for which the appropriation was authorized. In contrast, the State's audited financial statements are prepared on a modified accrual basis. Consequently, the modified cash basis information presented in this table is not directly comparable to the modified accrual basis information presented in the State's audited financial statements, and the difference in reporting may vary substantially

**FY 25 Supplemental Operating Budget
Statewide Totals by Means of Financing**

		Act 164/2023	% of	Act 164/2023	% of	FY 2024	FY 2025	Total	% of	Total	% of
		FY 2024	Total	FY 2025	Total	Adjustments	Adjustments	FY 2024	Total	FY 2025	Total
	perm	36,951.80		36,727.30		-	152.50	36,951.80		36,879.80	
	temp	2,666.47		2,663.97		-	(24.00)	2,666.47		2,639.97	
General Funds	\$	10,736,611,097	56.4%	9,896,004,553	54.4%	-	326,769,171	10,736,611,097	56.4%	10,222,773,724	53.1%
	perm	7,260.33		7,241.33		-	10.46	7,260.33		7,251.79	
	temp	112.25		112.25		-	(0.75)	112.25		111.50	
Special Funds	\$	3,560,088,942	18.7%	3,615,327,915	19.9%	-	212,854,564	3,560,088,942	18.7%	3,828,182,479	19.9%
	perm	2,336.15		2,333.15		-	12.64	2,336.15		2,345.79	
	temp	342.38		337.38		-	6.70	342.38		344.08	
Federal Funds	\$	3,212,210,398	16.9%	3,240,138,088	17.8%	-	214,996,641	3,212,210,398	16.9%	3,455,134,729	18.0%
	perm	435.00		434.60		-	1.40	435.00		436.00	
	temp	263.30		261.80		-	(1.45)	263.30		260.35	
Other Federal Funds	\$	367,837,341	1.9%	359,433,118	2.0%	-	77,855,535	367,837,341	1.9%	437,288,653	2.3%
	perm	-		-		-	-	-		-	
	temp	-		-		-	-	-		-	
Private Contributions	\$	903,067	0.0%	903,067	0.0%	-	-	903,067	0.0%	903,067	0.0%
	perm	-		-		-	-	-		-	
	temp	3.00		3.00		-	(3.00)	3.00		-	
County Funds	\$	209,721	0.0%	209,721	0.0%	-	(209,721)	209,721	0.0%	-	0.0%
	perm	92.00		92.00		-	-	92.00		92.00	
	temp	10.00		10.00		-	-	10.00		10.00	
Trust Funds	\$	476,371,973	2.5%	423,675,825	2.3%	-	4,372,878	476,371,973	2.5%	428,048,703	2.2%
	perm	357.20		273.60		-	(2.00)	357.20		271.60	
	temp	44.60		34.10		-	-	44.60		34.10	
Interdepartmental Transfers	\$	90,143,176	0.5%	91,564,699	0.5%	-	(193,516)	90,143,176	0.5%	91,371,183	0.5%
	perm	-		-		-	-	-		-	
	temp	-		-		-	-	-		-	
Am Rescue Plan Funds	\$	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%
	perm	405.60		397.60		-	(1.75)	405.60		395.85	
	temp	124.50		124.50		-	(4.50)	124.50		120.00	
Revolving Funds	\$	561,717,926	3.0%	557,925,299	3.1%	-	199,952,841	561,717,926	3.0%	757,878,140	3.9%
	perm	116.00		116.00		-	-	116.00		116.00	
	temp	-		-		-	-	-		-	
Other Funds	\$	20,677,825	0.1%	21,216,288	0.1%	-	-	20,677,825	0.1%	21,216,288	0.1%
	perm	47,954.08		47,615.58		-	173.25	47,954.08		47,788.83	
	temp	3,566.50		3,547.00		-	(27.00)	3,566.50		3,520.00	
TOTAL REQUIREMENTS	\$	19,026,771,466	100.0%	18,206,398,573	100.0%	-	1,036,398,393	19,026,771,466	100.0%	19,242,796,966	100.0%

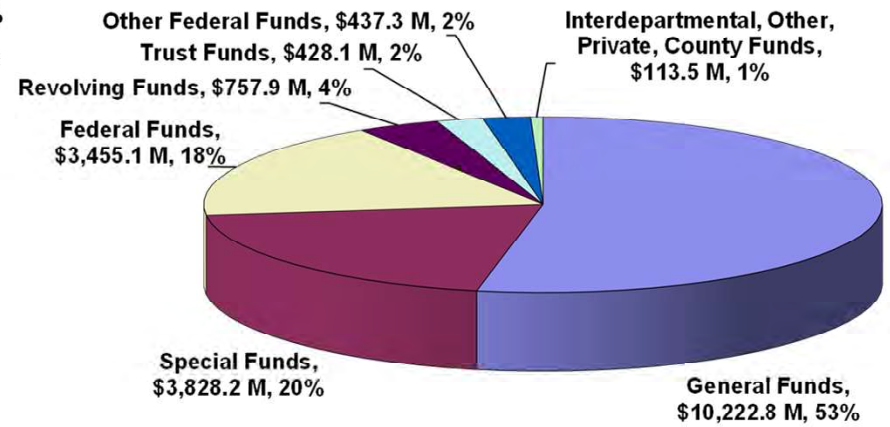
FY 25 Supplemental Operating Budget Statewide Totals by Means of Financing

FY 2024 Supplemental Budget



Total \$19.0 B

FY 2025 Supplemental Budget



Total \$19.2 B

**FY 25 Supplemental Operating Budget
Statewide Totals By Department - All Funds**

	Act 164/2023 FY 2024	% of Total	Act 164/2023 FY 2025	% of Total	FY 2024 Adjustments	FY 2025 Adjustments	Total FY 2024	% of Total	Total FY 2025	% of Total
perm	808.50		808.50		-	21.00	808.50		829.50	
temp	27.00		27.00		-	(15.00)	27.00		12.00	
Accounting and General Services	\$ 239,821,332	1.3%	210,305,745	1.2%	-	203,994,316	239,821,332	1.3%	414,300,061	2.2%
perm	328.00		328.00		-	3.50	328.00		331.50	
temp	14.50		14.50		-	(6.50)	14.50		8.00	
Agriculture	\$ 64,469,653	0.3%	57,640,628	0.3%	-	2,334,785	64,469,653	0.3%	59,975,413	0.3%
perm	733.28		724.28		-	7.00	733.28		731.28	
temp	58.50		47.50		-	-	58.50		47.50	
Attorney General	\$ 124,947,791	0.7%	118,308,376	0.6%	-	2,888,143	124,947,791	0.7%	121,196,519	0.6%
perm	203.00		203.00		-	30.00	203.00		233.00	
temp	138.00		138.00		-	3.00	138.00		141.00	
Business, Econ. Dev. & Tourism	\$ 552,699,622	2.9%	408,471,500	2.2%	-	(92,881,918)	552,699,622	2.9%	315,589,582	1.6%
perm	387.50		387.50		-	1.00	387.50		388.50	
temp	-		-		-	-	-		-	
Budget and Finance	\$ 4,768,088,452	25.1%	4,268,076,034	23.4%	-	237,223,689	4,768,088,452	25.1%	4,505,299,723	23.4%
perm	533.00		533.00		-	1.00	533.00		534.00	
temp	18.00		18.00		-	-	18.00		18.00	
Commerce and Consumer Affairs	\$ 108,044,694	0.6%	109,944,699	0.6%	-	8,255,029	108,044,694	0.6%	118,199,728	0.6%
perm	299.00		292.00		-	19.00	299.00		311.00	
temp	220.00		211.50		-	1.00	220.00		212.50	
Defense	\$ 128,862,797	0.7%	119,257,487	0.7%	-	19,639,918	128,862,797	0.7%	138,897,405	0.7%
perm	20,473.25		20,490.75		-	6.00	20,473.25		20,496.75	
temp	2,147.00		2,147.00		-	-	2,147.00		2,147.00	
Education	\$ 2,519,605,541	13.2%	2,443,882,394	13.4%	-	111,566,265	2,519,605,541	13.2%	2,555,448,659	13.3%
perm	28.00		88.00		-	-	28.00		88.00	
temp	-		-		-	-	-		-	
Charter Schools	\$ 136,065,632	0.7%	147,147,720	0.8%	-	15,709,042	136,065,632	0.7%	162,856,762	0.8%
perm	566.50		566.50		-	-	566.50		566.50	
temp	-		-		-	-	-		-	
Public Libraries	\$ 48,558,615	0.3%	50,426,297	0.3%	-	1,434,756	48,558,615	0.3%	51,861,053	0.3%
perm	30.00		30.00		-	-	30.00		30.00	
temp	23.00		23.00		-	-	23.00		23.00	
Governor	\$ 5,341,153	0.0%	5,426,774	0.0%	-	-	5,341,153	0.0%	5,426,774	0.0%
perm	204.00		204.00		-	-	204.00		204.00	
temp	2.00		2.00		-	6.00	2.00		8.00	
Hawaiian Home Lands	\$ 65,311,961	0.3%	65,679,870	0.4%	-	20,194,533	65,311,961	0.3%	85,874,403	0.4%
perm	2,954.72		2,961.72		-	30.50	2,954.72		2,992.22	
temp	398.25		398.25		-	(15.50)	398.25		382.75	
Health	\$ 1,169,504,286	6.1%	1,263,694,001	6.9%	-	47,110,357	1,169,504,286	6.1%	1,310,804,358	6.8%
perm	2,835.25		2,835.25		-	-	2,835.25		2,835.25	
temp	-		-		-	-	-		-	
Health - HHSC	\$ 837,908,325	4.4%	833,443,597	4.6%	-	232,500	837,908,325	4.4%	833,676,097	4.3%

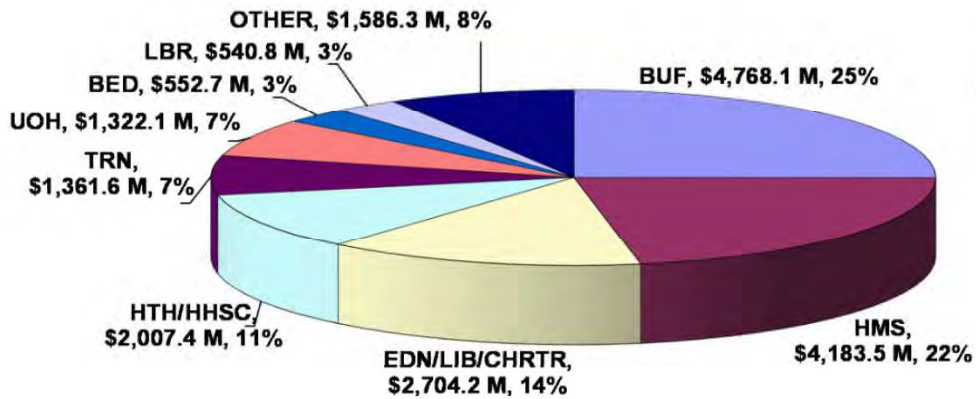
**FY 25 Supplemental Operating Budget
Statewide Totals By Department - All Funds**

	Act 164/2023 FY 2024	% of Total	Act 164/2023 FY 2025	% of Total	FY 2024 Adjustments	FY 2025 Adjustments	Total FY 2024	% of Total	Total FY 2025	% of Total
perm	96.00		96.00		-	4.00	96.00		100.00	
temp	-		-		-	-	-		-	
Human Resources Development	\$ 34,142,948	0.2%	32,268,603	0.2%	-	939,892	34,142,948	0.2%	33,208,495	0.2%
perm	2,312.75		2,312.75		-	11.75	2,312.75		2,324.50	
temp	89.00		89.00		-	4.00	89.00		93.00	
Human Services	\$ 4,183,530,027	22.0%	4,218,499,535	23.2%	-	246,008,520	4,183,530,027	22.0%	4,464,508,055	23.2%
perm	529.00		529.00		-	1.00	529.00		530.00	
temp	19.50		19.50		-	(1.00)	19.50		18.50	
Law Enforcement	\$ 87,819,245	0.5%	65,238,306	0.4%	-	17,862,646	87,819,245	0.5%	83,100,952	0.4%
perm	541.50		541.50		-	-	541.50		541.50	
temp	64.50		64.50		-	-	64.50		64.50	
Labor and Industrial Relations	\$ 540,786,587	2.8%	450,269,243	2.5%	-	2,500,000	540,786,587	2.8%	452,769,243	2.4%
perm	1,061.00		1,086.00		-	3.00	1,061.00		1,089.00	
temp	49.00		49.00		-	-	49.00		49.00	
Land and Natural Resources	\$ 354,764,801	1.9%	253,494,187	1.4%	-	95,325,815	354,764,801	1.9%	348,820,002	1.8%
perm	17.00		17.00		-	-	17.00		17.00	
temp	-		-		-	-	-		-	
Lieutenant Governor	\$ 2,619,967	0.0%	2,665,231	0.0%	-	-	2,619,967	0.0%	2,665,231	0.0%
perm	3,030.60		2,615.60		-	-	3,030.60		2,615.60	
temp	46.00		46.00		-	(3.00)	46.00		43.00	
Public Safety	\$ 325,147,637	1.7%	318,718,244	1.8%	-	225,143	325,147,637	1.7%	318,943,387	1.7%
perm	-		-		-	-	-		-	
temp	-		-		-	-	-		-	
Subsidies	\$ -	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%
perm	412.00		415.00		-	(1.00)	412.00		414.00	
temp	99.00		99.00		-	1.00	99.00		100.00	
Taxation	\$ 44,993,119	0.2%	42,029,076	0.2%	-	538,831	44,993,119	0.2%	42,567,907	0.2%
perm	2,770.00		2,750.00		-	1.00	2,770.00		2,751.00	
temp	35.00		35.00		-	(1.00)	35.00		34.00	
Transportation	\$ 1,361,602,667	7.2%	1,394,341,502	7.7%	-	65,468,327	1,361,602,667	7.2%	1,459,809,829	7.6%
perm	6,800.23		6,800.23		-	34.50	6,800.23		6,834.73	
temp	118.25		118.25		-	-	118.25		118.25	
University of Hawaii	\$ 1,322,134,614	6.9%	1,327,169,524	7.3%	-	29,827,804	1,322,134,614	6.9%	1,356,997,328	7.1%
perm	47,954.08		47,615.58		-	173.25	47,954.08		47,788.83	
temp	3,566.50		3,547.00		-	(27.00)	3,566.50		3,520.00	
TOTAL REQUIREMENTS	\$ 19,026,771,466	100.0%	18,206,398,573	100.0%	-	1,036,398,393	19,026,771,466	100.0%	19,242,796,966	100.0%

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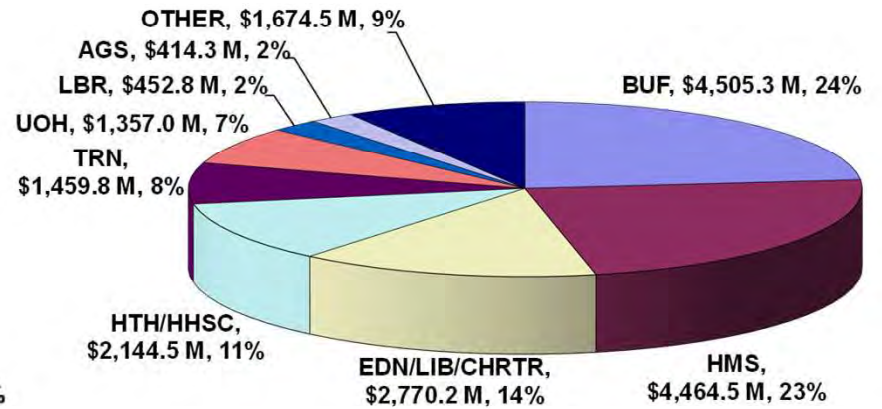
FY 25 Supplemental Operating Budget Statewide Totals by Department - All Funds

FY 2024 Supplemental Budget



Total \$19.0 B

FY 2025 Supplemental Budget



Total \$19.2 B

**FY 25 Supplemental Operating Budget
Statewide Totals By Department - General Funds**

	Act 164/2023 FY 2024	% of Total	Act 164/2023 FY 2025	% of Total	FY 2024 Adjustments	FY 2025 Adjustments	Total FY 2024	% of Total	Total FY 2025	% of Total
perm	677.50		677.50		-	20.00	677.50		697.50	
temp	22.00		22.00		-	(13.00)	22.00		9.00	
Accounting and General Services	\$ 162,509,241	1.5%	132,626,685	1.3%	-	4,083,821	162,509,241	1.5%	136,710,506	1.3%
perm	204.68		204.68		-	4.50	204.68		209.18	
temp	-		-		-	-	-		-	
Agriculture	\$ 27,151,916	0.3%	20,005,346	0.2%	-	2,092,876	27,151,916	0.3%	22,098,222	0.2%
perm	392.94		389.94		-	8.00	392.94		397.94	
temp	18.51		18.51		-	0.50	18.51		19.01	
Attorney General	\$ 48,767,486	0.5%	45,149,158	0.5%	-	3,167,452	48,767,486	0.5%	48,316,610	0.5%
perm	120.46		120.46		-	28.00	120.46		148.46	
temp	46.00		46.00		-	-	46.00		46.00	
Business, Econ. Dev. & Tourism	\$ 395,480,200	3.7%	254,542,344	2.6%	-	(169,720,664)	395,480,200	3.7%	84,821,680	0.8%
perm	200.50		200.50		-	-	200.50		200.50	
temp	-		-		-	-	-		-	
Budget and Finance	\$ 4,248,411,310	39.6%	3,750,588,858	37.9%	-	183,049,795	4,248,411,310	39.6%	3,933,638,653	38.5%
perm	-		-		-	-	-		-	
temp	-		-		-	-	-		-	
Commerce and Consumer Affairs	\$ 2,940,000	0.0%	2,940,000	0.0%	-	-	2,940,000	0.0%	2,940,000	0.0%
perm	176.00		172.00		-	20.00	176.00		192.00	
temp	96.25		93.75		-	-	96.25		93.75	
Defense	\$ 35,002,382	0.3%	31,473,765	0.3%	-	8,302,314	35,002,382	0.3%	39,776,079	0.4%
perm	19,702.75		19,720.25		-	6.00	19,702.75		19,726.25	
temp	2,007.50		2,007.50		-	-	2,007.50		2,007.50	
Education	\$ 2,124,901,834	19.8%	2,049,077,753	20.7%	-	111,566,265	2,124,901,834	19.8%	2,160,644,018	21.1%
perm	21.12		81.12		-	-	21.12		81.12	
temp	-		-		-	-	-		-	
Charter Schools	\$ 129,223,632	1.2%	140,305,720	1.4%	-	15,709,042	129,223,632	1.2%	156,014,762	1.5%
perm	566.50		566.50		-	-	566.50		566.50	
temp	-		-		-	-	-		-	
Public Libraries	\$ 43,193,371	0.4%	45,061,053	0.5%	-	800,000	43,193,371	0.4%	45,861,053	0.4%
perm	30.00		30.00		-	-	30.00		30.00	
temp	23.00		23.00		-	-	23.00		23.00	
Governor	\$ 5,341,153	0.0%	5,426,774	0.1%	-	-	5,341,153	0.0%	5,426,774	0.1%
perm	200.00		200.00		-	-	200.00		200.00	
temp	-		-		-	-	-		-	
Hawaiian Home Lands	\$ 26,428,191	0.2%	26,796,100	0.3%	-	20,000,000	26,428,191	0.2%	46,796,100	0.5%
perm	94.00		94.00		-	4.00	94.00		98.00	
temp	-		-		-	-	-		-	
Human Resources Development	\$ 28,269,622	0.3%	26,390,623	0.3%	-	939,892	28,269,622	0.3%	27,330,515	0.3%

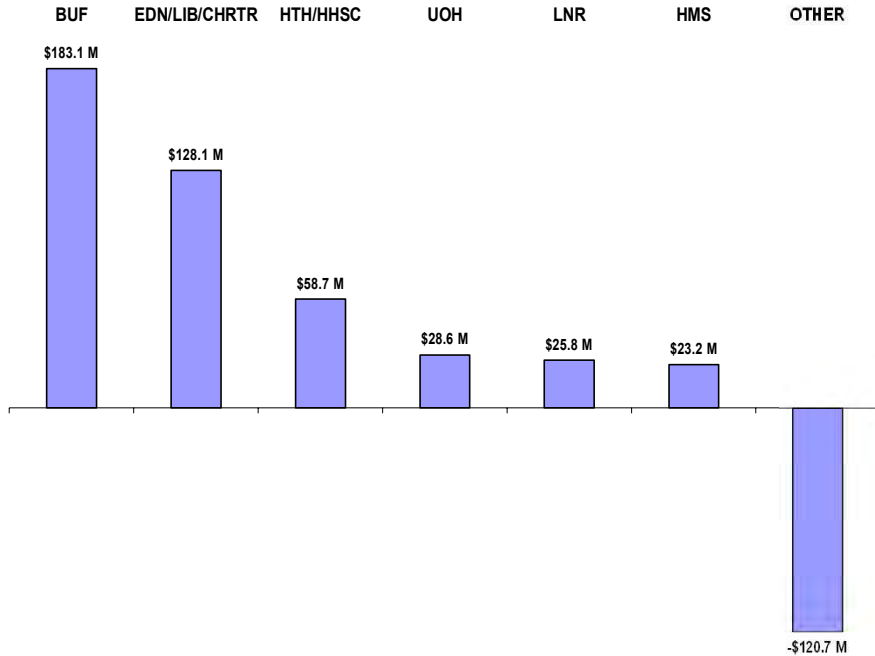
**FY 25 Supplemental Operating Budget
Statewide Totals By Department - General Funds**

	Act 164/2023 FY 2024	% of Total	Act 164/2023 FY 2025	% of Total	FY 2024 Adjustments	FY 2025 Adjustments	Total FY 2024	% of Total	Total FY 2025	% of Total
perm	1,240.73		1,240.73		-	8.00	1,240.73		1,248.73	
temp	15.50		15.50		-	(1.00)	15.50		14.50	
Human Services	\$ 1,440,535,123	13.4%	1,475,717,885	14.9%	-	23,178,227	1,440,535,123	13.4%	1,498,896,112	14.7%
perm	2,458.62		2,462.62		-	21.50	2,458.62		2,484.12	
temp	189.50		189.50		-	(11.50)	189.50		178.00	
Health	\$ 542,045,218	5.0%	565,500,389	5.7%	-	58,477,572	542,045,218	5.0%	623,977,961	6.1%
perm	-		-		-	-	-		-	
temp	-		-		-	-	-		-	
Health - HHSC	\$ 204,275,303	1.9%	185,458,303	1.9%	-	232,500	204,275,303	1.9%	185,690,803	1.8%
perm	415.00		415.00		-	-	415.00		415.00	
temp	8.50		8.50		-	-	8.50		8.50	
Law Enforcement	\$ 72,977,198	0.7%	41,499,479	0.4%	-	4,500,250	72,977,198	0.7%	45,999,729	0.4%
perm	194.73		194.73		-	-	194.73		194.73	
temp	14.96		14.96		-	-	14.96		14.96	
Labor and Industrial Relations	\$ 67,138,283	0.6%	26,686,049	0.3%	-	-	67,138,283	0.6%	26,686,049	0.3%
perm	719.25		744.25		-	3.00	719.25		747.25	
temp	26.50		26.50		-	-	26.50		26.50	
Land and Natural Resources	\$ 168,046,621	1.6%	109,708,744	1.1%	-	25,796,350	168,046,621	1.6%	135,505,094	1.3%
perm	17.00		17.00		-	-	17.00		17.00	
temp	-		-		-	-	-		-	
Lieutenant Governor	\$ 2,319,967	0.0%	2,365,231	0.0%	-	-	2,319,967	0.0%	2,365,231	0.0%
perm	2,936.60		2,609.60		-	-	2,936.60		2,609.60	
temp	-		-		-	-	-		-	
Public Safety	\$ 302,597,771	2.8%	303,134,846	3.1%	-	434,864	302,597,771	2.8%	303,569,710	3.0%
perm	-		-		-	-	-		-	
temp	-		-		-	-	-		-	
Subsidies	\$ -	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%
perm	412.00		415.00		-	(1.00)	412.00		414.00	
temp	86.00		86.00		-	1.00	86.00		87.00	
Taxation	\$ 41,389,717	0.4%	38,401,456	0.4%	-	538,831	41,389,717	0.4%	38,940,287	0.4%
perm	-		-		-	-	-		-	
temp	-		-		-	-	-		-	
Transportation	\$ 3,600,000	0.0%	-	0.0%	-	5,000,000	3,600,000	0.0%	5,000,000	0.0%
perm	6,171.42		6,171.42		-	30.50	6,171.42		6,201.92	
temp	112.25		112.25		-	-	112.25		112.25	
University of Hawaii	\$ 614,065,558	5.7%	617,147,992	6.2%	-	28,619,784	614,065,558	5.7%	645,767,776	6.3%
perm	36,951.80		36,727.30		-	152.50	36,951.80		36,879.80	
temp	2,666.47		2,663.97		-	(24.00)	2,666.47		2,639.97	
TOTAL REQUIREMENTS	\$ 10,736,611,097	100.0%	9,896,004,553	100.0%	-	326,769,171	10,736,611,097	100.0%	10,222,773,724	100.0%

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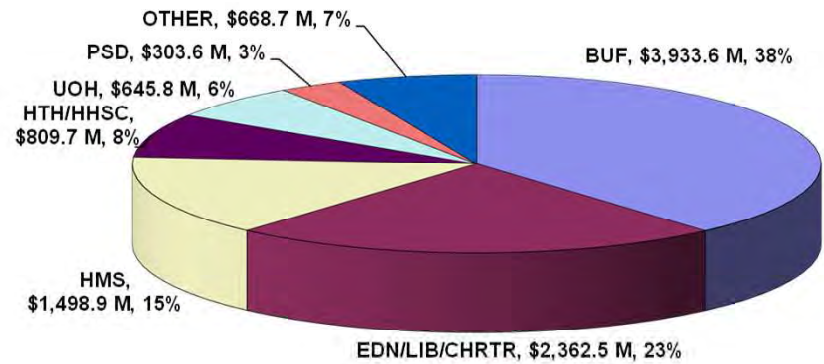
FY 25 Supplemental Operating Budget Statewide Totals by Department - General Fund

FY 2025 Supplemental Budget Adjustments



Total \$326.8 M

FY 2025 Supplemental Budget



Total \$10.2 B

**FY 24 Operating Budget
Statewide Position Ceiling Totals By Department By Means of Financing**

		General Fund	Special Funds	Federal Funds	Other Fed Funds	Private Contrib Funds	County Funds	Trust Funds	Inter-Dept Trsfs Funds	Am Rescue Pln Funds	Revolving Funds	Other Funds	Total by Dept
	Perm	677.50	32.00	5.00	-	-	-	-	44.00	-	50.00	-	808.50
	Temp	22.00	3.00	1.00	-	-	-	1.00	-	-	-	-	27.00
Accounting & General Services	Total	699.50	35.00	6.00	-	-	-	1.00	44.00	-	50.00	-	835.50
	Perm	204.68	92.82	0.75	3.25	-	-	1.00	-	-	25.50	-	328.00
	Temp	-	-	-	6.00	-	-	-	-	-	8.50	-	14.50
Agriculture	Total	204.68	92.82	0.75	9.25	-	-	1.00	-	-	34.00	-	342.50
	Perm	392.94	31.40	-	159.64	-	-	1.00	118.20	-	30.10	-	733.28
	Temp	18.51	1.00	5.73	1.66	-	-	-	29.60	-	2.00	-	58.50
Attorney General	Total	411.45	32.40	5.73	161.30	-	-	1.00	147.80	-	32.10	-	791.78
	Perm	120.46	45.50	6.00	8.04	-	-	-	-	-	23.00	-	203.00
	Temp	46.00	24.00	7.00	10.00	-	-	-	-	-	51.00	-	138.00
Business, Econ. Dev. & Tourism	Total	166.46	69.50	13.00	18.04	-	-	-	-	-	74.00	-	341.00
	Perm	200.50	-	-	-	-	-	71.00	-	-	-	116.00	387.50
	Temp	-	-	-	-	-	-	-	-	-	-	-	-
Budget and Finance	Total	200.50	-	-	-	-	-	71.00	-	-	-	116.00	387.50
	Perm	-	525.00	-	-	-	-	8.00	-	-	-	-	533.00
	Temp	-	14.00	-	-	-	-	4.00	-	-	-	-	18.00
Commerce & Consumer Affairs	Total	-	539.00	-	-	-	-	12.00	-	-	-	-	551.00
	Perm	176.00	-	4.00	119.00	-	-	-	-	-	-	-	299.00
	Temp	96.25	-	5.00	116.75	-	-	-	-	-	2.00	-	220.00
Defense	Total	272.25	-	9.00	235.75	-	-	-	-	-	2.00	-	519.00
	Perm	19,702.75	23.00	720.50	-	-	-	-	-	-	27.00	-	20,473.25
	Temp	2,007.50	-	136.50	1.00	-	-	-	-	-	2.00	-	2,147.00
Education	Total	21,710.25	23.00	857.00	1.00	-	-	-	-	-	29.00	-	22,620.25
	Perm	21.12	-	6.88	-	-	-	-	-	-	-	-	28.00
	Temp	-	-	-	-	-	-	-	-	-	-	-	-
Charter Schools	Total	21.12	-	6.88	-	-	-	-	-	-	-	-	28.00
	Perm	566.50	-	-	-	-	-	-	-	-	-	-	566.50
	Temp	-	-	-	-	-	-	-	-	-	-	-	-
Public Libraries	Total	566.50	-	-	-	-	-	-	-	-	-	-	566.50
	Perm	30.00	-	-	-	-	-	-	-	-	-	-	30.00
	Temp	23.00	-	-	-	-	-	-	-	-	-	-	23.00
Governor	Total	53.00	-	-	-	-	-	-	-	-	-	-	53.00
	Perm	200.00	-	4.00	-	-	-	-	-	-	-	-	204.00
	Temp	-	-	2.00	-	-	-	-	-	-	-	-	2.00
Hawaiian Home Lands	Total	200.00	-	6.00	-	-	-	-	-	-	-	-	206.00
	Perm	1,240.73	1.56	993.46	-	-	-	-	-	-	77.00	-	2,312.75
	Temp	15.50	-	56.50	-	-	-	-	-	-	17.00	-	89.00
Human Services	Total	1,256.23	1.56	1,049.96	-	-	-	-	-	-	94.00	-	2,401.75

**FY 24 Operating Budget
Statewide Position Ceiling Totals By Department By Means of Financing**

		General Fund	Special Funds	Federal Funds	Other Fed Funds	Private Contrib Funds	County Funds	Trust Funds	Inter-Dept Trsfs Funds	Am Rescue Pln Funds	Revolving Funds	Other Funds	Total by Dept
	Perm	94.00	-	-	-	-	-	-	2.00	-	-	-	96.00
	Temp	-	-	-	-	-	-	-	-	-	-	-	-
Human Resources Development	Total	94.00	-	-	-	-	-	-	2.00	-	-	-	96.00
	Perm	2,458.62	153.35	192.55	85.20	-	-	-	11.00	-	54.00	-	2,954.72
	Temp	189.50	16.00	78.90	110.85	-	-	-	3.00	-	-	-	398.25
Health	Total	2,648.12	169.35	271.45	196.05	-	-	-	14.00	-	54.00	-	3,352.97
	Perm	-	2,835.25	-	-	-	-	-	-	-	-	-	2,835.25
	Temp	-	-	-	-	-	-	-	-	-	-	-	-
Health - HHSC	Total	-	2,835.25	-	-	-	-	-	-	-	-	-	2,835.25
	Perm	415.00	1.00	3.00	-	-	-	-	102.00	-	8.00	-	529.00
	Temp	8.50	-	5.00	1.00	-	-	-	5.00	-	-	-	19.50
Law Enforcement	Total	423.50	1.00	8.00	1.00	-	-	-	107.00	-	8.00	-	548.50
	Perm	194.73	-	263.70	53.07	-	-	11.00	-	-	19.00	-	541.50
	Temp	14.96	-	38.00	6.54	-	-	5.00	-	-	-	-	64.50
Labor and Industrial Relations	Total	209.69	-	301.70	59.61	-	-	16.00	-	-	19.00	-	606.00
	Perm	719.25	285.00	47.75	6.00	-	-	-	-	-	3.00	-	1,061.00
	Temp	26.50	5.25	1.75	8.50	-	-	-	7.00	-	-	-	49.00
Land and Natural Resources	Total	745.75	290.25	49.50	14.50	-	-	-	7.00	-	3.00	-	1,110.00
	Perm	17.00	-	-	-	-	-	-	-	-	-	-	17.00
	Temp	-	-	-	-	-	-	-	-	-	-	-	-
Lieutenant Governor	Total	17.00	-	-	-	-	-	-	-	-	-	-	17.00
	Perm	2,936.60	4.00	-	-	-	-	-	80.00	-	10.00	-	3,030.60
	Temp	-	-	-	1.00	-	3.00	-	-	-	42.00	-	46.00
Public Safety	Total	2,936.60	4.00	-	1.00	-	3.00	-	80.00	-	52.00	-	3,076.60
	Perm	-	-	-	-	-	-	-	-	-	-	-	-
	Temp	-	-	-	-	-	-	-	-	-	-	-	-
Subsidies	Total	-	-	-	-	-	-	-	-	-	-	-	-
	Perm	412.00	-	-	-	-	-	-	-	-	-	-	412.00
	Temp	86.00	13.00	-	-	-	-	-	-	-	-	-	99.00
Taxation	Total	498.00	13.00	-	-	-	-	-	-	-	-	-	511.00
	Perm	-	2,762.20	7.00	0.80	-	-	-	-	-	-	-	2,770.00
	Temp	-	34.00	1.00	-	-	-	-	-	-	-	-	35.00
Transportation	Total	-	2,796.20	8.00	0.80	-	-	-	-	-	-	-	2,805.00
	Perm	6,171.42	468.25	81.56	-	-	-	-	-	-	79.00	-	6,800.23
	Temp	112.25	2.00	4.00	-	-	-	-	-	-	-	-	118.25
University of Hawaii	Total	6,283.67	470.25	85.56	-	-	-	-	-	-	79.00	-	6,918.48
	Perm	36,951.80	7,260.33	2,336.15	435.00	-	-	92.00	357.20	-	405.60	116.00	47,954.08
	Temp	2,666.47	112.25	342.38	263.30	-	3.00	10.00	44.60	-	124.50	-	3,566.50
TOTAL POSITION CEILING	Total	39,618.27	7,372.58	2,678.53	698.30	-	3.00	102.00	401.80	-	530.10	116.00	51,520.58

**FY 25 Operating Budget
Statewide Position Ceiling Totals By Department By Means of Financing**

		General Fund	Special Funds	Federal Funds	Other Fed Funds	Private Contrib Funds	County Funds	Trust Funds	Inter-Dept Trsfs Funds	Am Rescue Pln Funds	Revolving Funds	Other Funds	Total by Dept
	Perm	697.50	34.00	5.00	-	-	-	-	43.00	-	50.00	-	829.50
	Temp	9.00	1.00	1.00	-	-	-	1.00	-	-	-	-	12.00
Accounting & General Services	Total	706.50	35.00	6.00	-	-	-	1.00	43.00	-	50.00	-	841.50
	Perm	209.18	92.82	0.75	3.25	-	-	-	-	-	25.50	-	331.50
	Temp	-	-	-	6.00	-	-	-	-	-	2.00	-	8.00
Agriculture	Total	209.18	92.82	0.75	9.25	-	-	-	-	-	27.50	-	339.50
	Perm	397.94	29.40	-	159.24	-	-	1.00	113.60	-	30.10	-	731.28
	Temp	19.01	1.00	5.23	1.16	-	-	-	19.10	-	2.00	-	47.50
Attorney General	Total	416.95	30.40	5.23	160.40	-	-	1.00	132.70	-	32.10	-	778.78
	Perm	148.46	45.50	6.00	8.04	-	-	-	-	-	25.00	-	233.00
	Temp	46.00	25.25	7.00	11.75	-	-	-	-	-	51.00	-	141.00
Business, Econ. Dev. & Tourism	Total	194.46	70.75	13.00	19.79	-	-	-	-	-	76.00	-	374.00
	Perm	200.50	-	-	-	-	-	72.00	-	-	-	116.00	388.50
	Temp	-	-	-	-	-	-	-	-	-	-	-	-
Budget and Finance	Total	200.50	-	-	-	-	-	72.00	-	-	-	116.00	388.50
	Perm	-	526.00	-	-	-	-	8.00	-	-	-	-	534.00
	Temp	-	14.00	-	-	-	-	4.00	-	-	-	-	18.00
Commerce & Consumer Affairs	Total	-	540.00	-	-	-	-	12.00	-	-	-	-	552.00
	Perm	192.00	-	-	119.00	-	-	-	-	-	-	-	311.00
	Temp	93.75	-	1.00	115.75	-	-	-	-	-	2.00	-	212.50
Defense	Total	285.75	-	1.00	234.75	-	-	-	-	-	2.00	-	523.50
	Perm	19,726.25	23.00	720.50	-	-	-	-	-	-	27.00	-	20,496.75
	Temp	2,007.50	-	136.50	1.00	-	-	-	-	-	2.00	-	2,147.00
Education	Total	21,733.75	23.00	857.00	1.00	-	-	-	-	-	29.00	-	22,643.75
	Perm	81.12	-	6.88	-	-	-	-	-	-	-	-	88.00
	Temp	-	-	-	-	-	-	-	-	-	-	-	-
Charter Schools	Total	81.12	-	6.88	-	-	-	-	-	-	-	-	88.00
	Perm	566.50	-	-	-	-	-	-	-	-	-	-	566.50
	Temp	-	-	-	-	-	-	-	-	-	-	-	-
Public Libraries	Total	566.50	-	-	-	-	-	-	-	-	-	-	566.50
	Perm	30.00	-	-	-	-	-	-	-	-	-	-	30.00
	Temp	23.00	-	-	-	-	-	-	-	-	-	-	23.00
Governor	Total	53.00	-	-	-	-	-	-	-	-	-	-	53.00
	Perm	200.00	-	4.00	-	-	-	-	-	-	-	-	204.00
	Temp	-	-	8.00	-	-	-	-	-	-	-	-	8.00
Hawaiian Home Lands	Total	200.00	-	12.00	-	-	-	-	-	-	-	-	212.00
	Perm	1,248.73	1.87	1,000.90	-	-	-	-	-	-	73.00	-	2,324.50
	Temp	14.50	-	59.50	-	-	-	-	-	-	19.00	-	93.00
Human Services	Total	1,263.23	1.87	1,060.40	-	-	-	-	-	-	92.00	-	2,417.50

**FY 25 Operating Budget
Statewide Position Ceiling Totals By Department By Means of Financing**

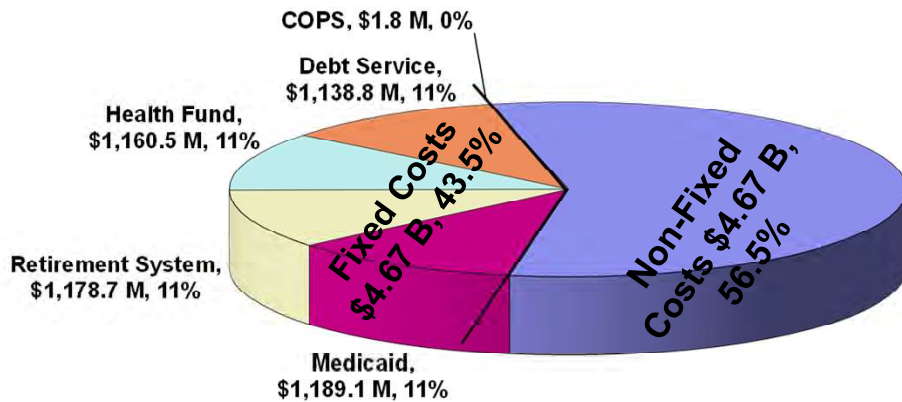
		General	Special	Federal	Other Fed	Private	County	Trust	Inter-Dept	Am Rescue	Revolving	Other	Total
		Fund	Funds	Funds	Funds	Contrib	Funds	Funds	Trsfs	Pln Funds	Funds	Funds	by Dept
	Perm	98.00	-	-	-	-	-	-	2.00	-	-	-	100.00
	Temp	-	-	-	-	-	-	-	-	-	-	-	-
Human Resources Development	Total	98.00	-	-	-	-	-	-	2.00	-	-	-	100.00
	Perm	2,484.12	158.50	197.75	86.60	-	-	-	11.00	-	54.25	-	2,992.22
	Temp	178.00	17.00	77.10	107.65	-	-	-	3.00	-	-	-	382.75
Health	Total	2,662.12	175.50	274.85	194.25	-	-	-	14.00	-	54.25	-	3,374.97
	Perm	-	2,835.25	-	-	-	-	-	-	-	-	-	2,835.25
	Temp	-	-	-	-	-	-	-	-	-	-	-	-
Health - HHSC	Total	-	2,835.25	-	-	-	-	-	-	-	-	-	2,835.25
	Perm	415.00	1.00	4.00	-	-	-	-	102.00	-	8.00	-	530.00
	Temp	8.50	-	4.00	1.00	-	-	-	5.00	-	-	-	18.50
Law Enforcement	Total	423.50	1.00	8.00	1.00	-	-	-	107.00	-	8.00	-	548.50
	Perm	194.73	-	263.70	53.07	-	-	11.00	-	-	19.00	-	541.50
	Temp	14.96	-	38.00	6.54	-	-	5.00	-	-	-	-	64.50
Labor and Industrial Relations	Total	209.69	-	301.70	59.61	-	-	16.00	-	-	19.00	-	606.00
	Perm	747.25	285.00	47.75	6.00	-	-	-	-	-	3.00	-	1,089.00
	Temp	26.50	5.25	1.75	8.50	-	-	-	7.00	-	-	-	49.00
Land and Natural Resources	Total	773.75	290.25	49.50	14.50	-	-	-	7.00	-	3.00	-	1,138.00
	Perm	17.00	-	-	-	-	-	-	-	-	-	-	17.00
	Temp	-	-	-	-	-	-	-	-	-	-	-	-
Lieutenant Governor	Total	17.00	-	-	-	-	-	-	-	-	-	-	17.00
	Perm	2,609.60	4.00	-	-	-	-	-	-	-	2.00	-	2,615.60
	Temp	-	-	-	1.00	-	-	-	-	-	42.00	-	43.00
Public Safety	Total	2,609.60	4.00	-	1.00	-	-	-	-	-	44.00	-	2,658.60
	Perm	-	-	-	-	-	-	-	-	-	-	-	-
	Temp	-	-	-	-	-	-	-	-	-	-	-	-
Subsidies	Total	-	-	-	-	-	-	-	-	-	-	-	-
	Perm	414.00	-	-	-	-	-	-	-	-	-	-	414.00
	Temp	87.00	13.00	-	-	-	-	-	-	-	-	-	100.00
Taxation	Total	501.00	13.00	-	-	-	-	-	-	-	-	-	514.00
	Perm	-	2,743.20	7.00	0.80	-	-	-	-	-	-	-	2,751.00
	Temp	-	33.00	1.00	-	-	-	-	-	-	-	-	34.00
Transportation	Total	-	2,776.20	8.00	0.80	-	-	-	-	-	-	-	2,785.00
	Perm	6,201.92	472.25	81.56	-	-	-	-	-	-	79.00	-	6,834.73
	Temp	112.25	2.00	4.00	-	-	-	-	-	-	-	-	118.25
University of Hawaii	Total	6,314.17	474.25	85.56	-	-	-	-	-	-	79.00	-	6,952.98
	Perm	36,879.80	7,251.79	2,345.79	436.00	-	-	92.00	271.60	-	395.85	116.00	47,788.83
	Temp	2,639.97	111.50	344.08	260.35	-	-	10.00	34.10	-	120.00	-	3,520.00
TOTAL POSITION CEILING	Total	39,519.77	7,363.29	2,689.87	696.35	-	-	102.00	305.70	-	515.85	116.00	51,308.83

**FY 25 Supplemental Operating Budget
Statewide Totals by Fixed vs. Non-Fixed
General Funds**

Fixed:	FY 2024	as % of Ttl	FY 2025	as % of Ttl
Medicaid	1,189,056,099	11.1%	1,228,735,099	12.0%
Health Fund	1,160,450,475	10.8%	1,195,320,896	11.7%
Retirement System	1,178,674,986	11.0%	1,243,228,505	12.2%
Debt Service	1,138,771,074	10.6%	1,256,711,456	12.3%
Certificate of Participation	1,750,000	0.0%	1,750,000	0.0%
Fixed Sub-total:	4,668,702,634	43.5%	4,925,745,956	48.2%
Non-Fixed:	FY 2024	as % of Ttl	FY 2025	as % of Ttl
Accounting & General Svcs	162,509,241	1.5%	136,710,506	1.3%
Agriculture	27,151,916	0.3%	22,098,222	0.2%
Attorney General	48,767,486	0.5%	48,316,610	0.5%
Business, Econ. Dev. & Tourism	395,480,200	3.7%	84,821,680	0.8%
Budget and Finance	770,514,775	7.2%	238,377,796	2.3%
Commerce & Consumer Affairs	2,940,000	0.0%	2,940,000	0.0%
Defense	35,002,382	0.3%	39,776,079	0.4%
Education	2,124,901,834	19.8%	2,160,644,018	21.1%
Charter Schools	129,223,632	1.2%	156,014,762	1.5%
Public Libraries	43,193,371	0.4%	45,861,053	0.4%
Governor	5,341,153	0.0%	5,426,774	0.1%
Hawaiian Home Lands	24,678,191	0.2%	45,046,100	0.4%
Health	542,045,218	5.0%	623,977,961	6.1%
HHSC	204,275,303	1.9%	185,690,803	1.8%
Human Resources Development	28,269,622	0.3%	27,330,515	0.3%
Human Services	251,479,024	2.3%	270,161,013	2.6%
Law Enforcement	72,977,198	0.7%	45,999,729	0.4%
Labor and Industrial Relations	67,138,283	0.6%	26,686,049	0.3%
Land and Natural Resources	168,046,621	1.6%	135,505,094	1.3%
Lieutenant Governor	2,319,967	0.0%	2,365,231	0.0%
Public Safety	302,597,771	2.8%	303,569,710	3.0%
Subsidies	-	0.0%	-	0.0%
Taxation	41,389,717	0.4%	38,940,287	0.4%
Transportation	3,600,000	0.0%	5,000,000	0.0%
University of Hawaii	614,065,558	5.7%	645,767,776	6.3%
Non-Fixed Sub-total:	6,067,908,463	56.5%	5,297,027,768	51.8%
Total Request	10,736,611,097	100.0%	10,222,773,724	100.0%

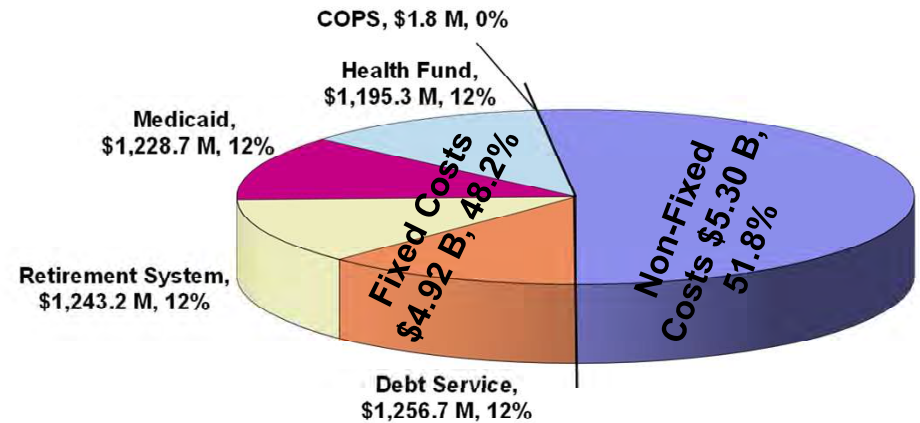
FY 25 Supplemental Operating Budget Statewide Totals by Fixed vs. Non-Fixed - General Funds

FY 2024 Supplemental Budget



Total \$10.7 B

FY 2025 Supplemental Budget



Total \$10.2 B

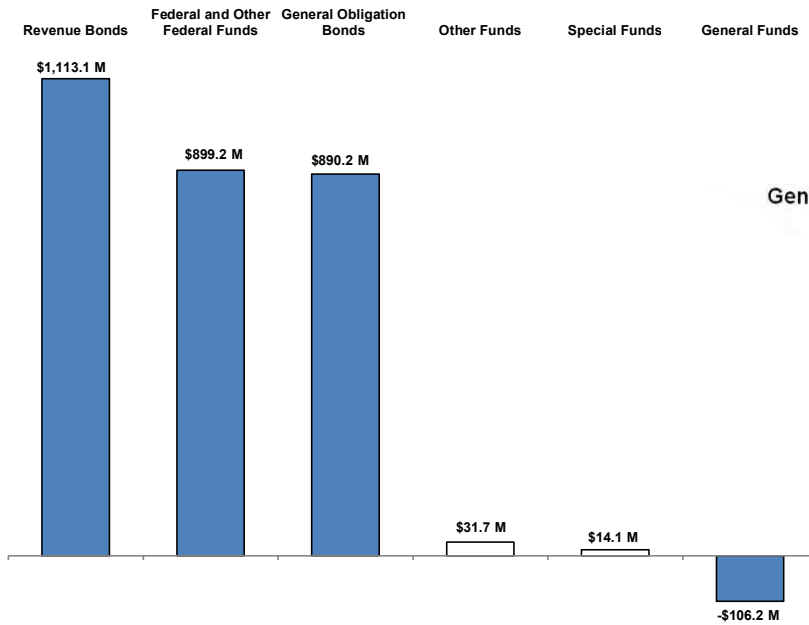
*Due to rounding, numbers may not add to total.

**FY 25 Supplemental CIP Budget
Statewide Totals by Means of Financing**

	Act 164/2023 FY 2024	% of Total	Act 164/2023 FY 2025	% of Total	FY 2024 Adjustments	FY 2025 Adjustments	Total FY 2024	% of Total	Total FY 2025	% of Total
General Funds	384,265,000	13.1%	254,877,000	18.8%	-	(106,200,000)	384,265,000	13.1%	148,677,000	3.5%
Special Funds	22,335,000	0.8%	15,456,000	1.1%	-	14,103,000	22,335,000	0.8%	29,559,000	0.7%
General Obligation Bonds General Obligation	887,237,000	30.2%	338,880,000	25.0%	-	890,213,000	887,237,000	30.2%	1,229,093,000	29.3%
Reimbursable Bonds	9,900,000	0.3%	-	0.0%	-	-	9,900,000	0.3%	-	0.0%
Revenue Bonds	1,008,919,000	34.4%	343,181,000	25.3%	-	1,113,051,000	1,008,919,000	34.4%	1,456,232,000	34.7%
Federal Funds	405,973,000	13.8%	244,846,000	18.1%	-	899,157,000	405,973,000	13.8%	1,144,003,000	27.3%
Other Federal Funds	108,391,000	3.7%	156,765,000	11.6%	-	-	108,391,000	3.7%	156,765,000	3.7%
Private Contributions	20,000	0.0%	28,000	0.0%	-	-	20,000	0.0%	28,000	0.0%
County Funds	40,775,000	1.4%	-	0.0%	-	-	40,775,000	1.4%	-	0.0%
Trust Funds	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%
Interdepartmental Transfers	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%
Revolving Funds	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%
Other Funds	65,231,000	2.2%	157,000	0.0%	-	31,706,000	65,231,000	2.2%	31,863,000	0.8%
TOTAL REQUIREMENTS	2,933,046,000	100.0%	1,354,190,000	100.0%	-	2,842,030,000	2,933,046,000	100.0%	4,196,220,000	100.0%

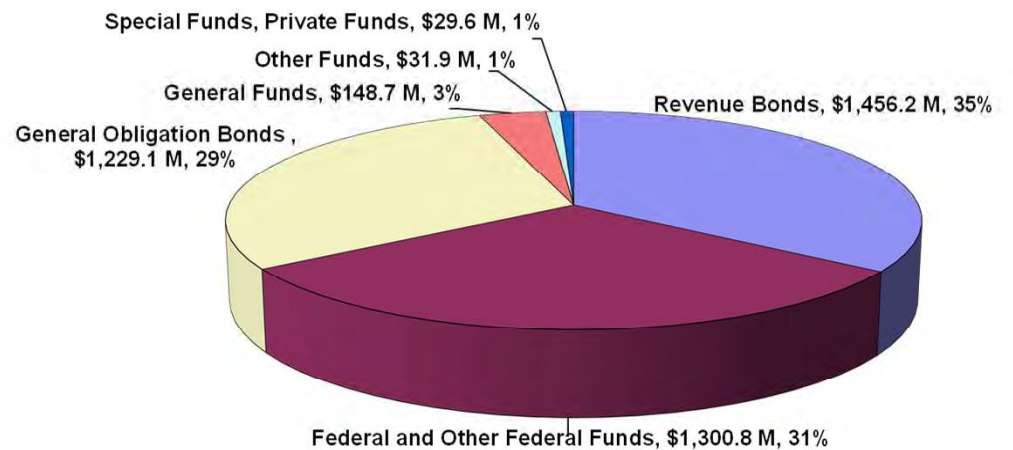
FY 25 Supplemental CIP Budget Statewide Totals by Means of Financing

FY 2025 Supplemental Budget Adjustments



Total \$2.8 B

FY 2025 Supplemental Budget



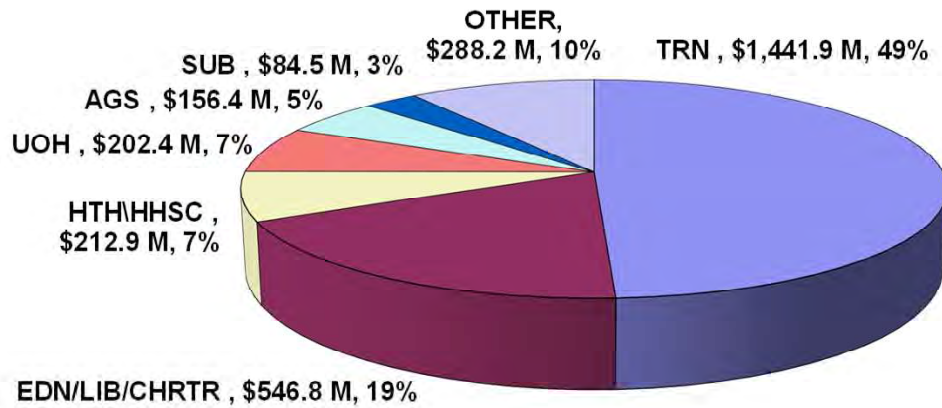
Total \$4.2 B

**FY 25 Supplemental CIP Budget
Statewide Totals By Department - All Funds**

	Act 164/2023 FY 2024	% of Total	Act 164/2023 FY 2025	% of Total	FY 2024 Adjustments	FY 2025 Adjustment	Total FY 2024	% of Total	Total FY 2025	% of Total
Accounting and General Services	156,375,000	5.3%	17,700,000	1.3%	-	15,250,000	156,375,000	5.33%	32,950,000	0.8%
Agriculture	26,100,000	0.9%	-	0.0%	-	38,001,000	26,100,000	0.89%	38,001,000	0.9%
Budget and Finance	-	0.0%	-	0.0%	-	-	-	0.00%	-	0.0%
Business, Econ. Dev. & Tourism	63,000,000	2.1%	7,000,000	0.5%	-	397,607,000	63,000,000	2.15%	404,607,000	9.6%
Defense	23,835,000	0.8%	20,922,000	1.5%	-	3,500,000	23,835,000	0.81%	24,422,000	0.6%
Education	504,271,000	17.2%	270,770,000	20.0%	-	130,000,000	504,271,000	17.19%	400,770,000	9.6%
Charter Schools	6,565,000	0.2%	-	0.0%	-	-	6,565,000	0.22%	-	0.0%
Public Libraries	36,000,000	1.2%	10,000,000	0.7%	-	10,000,000	36,000,000	1.23%	20,000,000	0.5%
Governor	-	0.0%	-	0.0%	-	-	-	0.00%	-	0.0%
Hawaiian Home Lands	20,000,000	0.7%	20,000,000	1.5%	-	-	20,000,000	0.68%	20,000,000	0.5%
Human Services	23,745,000	0.8%	10,800,000	0.8%	-	74,311,000	23,745,000	0.81%	85,111,000	2.0%
Health	82,903,000	2.8%	171,774,000	12.7%	-	(80,130,000)	82,903,000	2.83%	91,644,000	2.2%
HHSC	129,947,000	4.4%	43,500,000	3.2%	-	27,000,000	129,947,000	4.43%	70,500,000	1.7%
Law Enforcement	-	0.0%	-	0.0%	-	-	-	0.00%	-	0.0%
Labor and Industrial Relations	20,000,000	0.7%	-	0.0%	-	-	20,000,000	0.68%	-	0.0%
Land and Natural Resources	82,496,000	2.8%	20,251,000	1.5%	-	32,925,000	82,496,000	2.81%	53,176,000	1.3%
Public Safety	29,000,000	1.0%	36,500,000	2.7%	-	89,500,000	29,000,000	0.99%	126,000,000	3.0%
Subsidies	84,501,000	2.9%	-	0.0%	-	-	84,501,000	2.88%	-	0.0%
Taxation	-	0.0%	-	0.0%	-	-	-	0.00%	-	0.0%
Transportation	1,441,933,000	49.2%	542,456,000	40.1%	-	2,037,516,000	1,441,933,000	49.16%	2,579,972,000	61.5%
University of Hawaii	202,375,000	6.9%	182,517,000	13.5%	-	66,550,000	202,375,000	6.90%	249,067,000	5.9%
TOTAL REQUIREMENTS	2,933,046,000	100.0%	1,354,190,000	100.0%	-	2,842,030,000	2,933,046,000	100.0%	4,196,220,000	100.0%

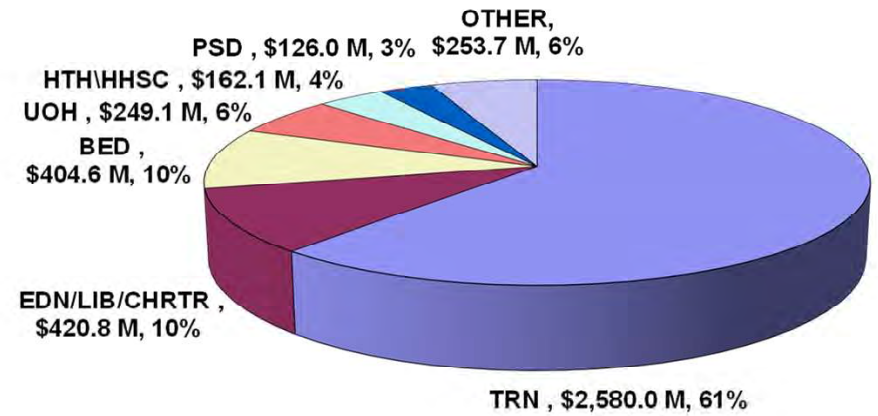
FY 25 Supplemental CIP Budget Statewide Totals by Department - All Funds

FY 2024 Supplemental Budget



Total \$2.9 B

FY 2025 Supplemental Budget



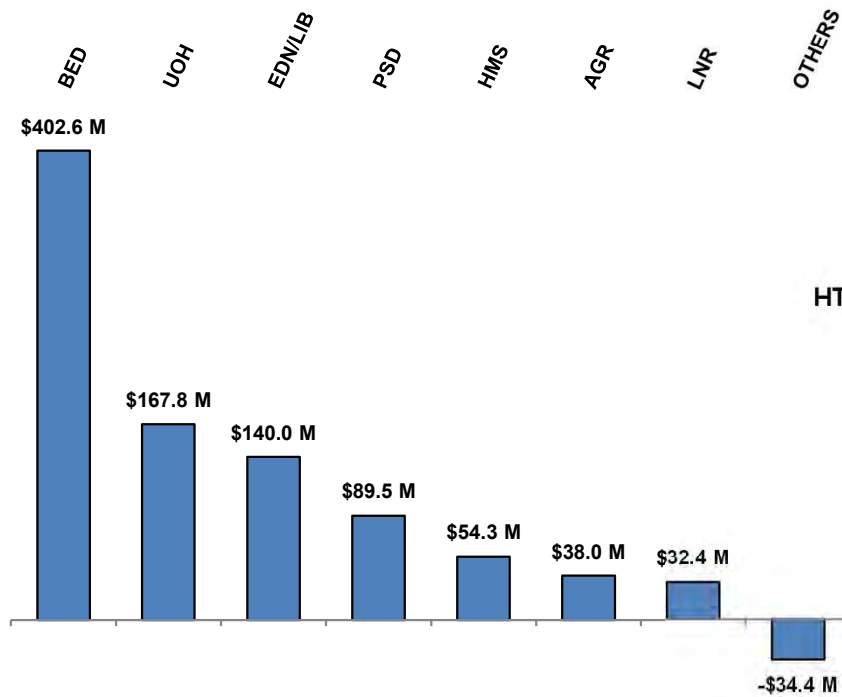
Total \$4.2 B

**FY 25 Supplemental CIP Budget
Statewide Totals By Department - General Obligation (GO) and GO Reimbursable Bonds**

	Act 164/2023 FY 2024	% of Total	Act 164/2023 FY 2025	% of Total	FY 2024 Adjustments	FY 2025 Adjustments	Total FY 2024	% of Total	Total FY 2025	% of Total
Accounting and General Services	114,875,000	12.8%	2,700,000	0.8%	-	15,250,000	114,875,000	12.8%	17,950,000	1.5%
Agriculture	11,700,000	1.3%	-	0.0%	-	38,000,000	11,700,000	1.3%	38,000,000	3.1%
Budget and Finance	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%
Business, Econ. Dev. & Tourism	58,500,000	6.5%	2,000,000	0.6%	-	402,607,000	58,500,000	6.5%	404,607,000	32.9%
Defense	5,500,000	0.6%	5,000,000	1.5%	-	3,500,000	5,500,000	0.6%	8,500,000	0.7%
Education	309,956,000	34.5%	66,700,000	19.7%	-	130,000,000	309,956,000	34.5%	196,700,000	16.0%
Charter Schools	6,290,000	0.7%	-	0.0%	-	-	6,290,000	0.7%	-	0.0%
Public Libraries	26,000,000	2.9%	-	0.0%	-	10,000,000	26,000,000	2.9%	10,000,000	0.8%
Governor	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%
Hawaiian Home Lands	20,000,000	2.2%	20,000,000	5.9%	-	-	20,000,000	2.2%	20,000,000	1.6%
Human Services	17,850,000	2.0%	5,000,000	1.5%	-	54,311,000	17,850,000	2.0%	59,311,000	4.8%
Health	26,859,000	3.0%	112,163,000	33.1%	-	(80,130,000)	26,859,000	3.0%	32,033,000	2.6%
HHSC	55,647,000	6.2%	14,000,000	4.1%	-	27,000,000	55,647,000	6.2%	41,000,000	3.3%
Law Enforcement	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%
Labor and Industrial Relations	20,000,000	2.2%	-	0.0%	-	-	20,000,000	2.2%	-	0.0%
Land and Natural Resources	53,860,000	6.0%	4,000,000	1.2%	-	32,425,000	53,860,000	6.0%	36,425,000	3.0%
Public Safety	11,000,000	1.2%	26,000,000	7.7%	-	89,500,000	11,000,000	1.2%	115,500,000	9.4%
Subsidies	48,225,000	5.4%	-	0.0%	-	-	48,225,000	5.4%	-	0.0%
Taxation	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%
Transportation	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%
University of Hawaii	110,875,000	12.4%	81,317,000	24.0%	-	167,750,000	110,875,000	12.4%	249,067,000	20.3%
TOTAL REQUIREMENTS	897,137,000	100.0%	338,880,000	100.0%	-	890,213,000	897,137,000	100.0%	1,229,093,000	100.0%
General Obligation Bonds	887,237,000	98.9%	338,880,000	100.0%	-	890,213,000	887,237,000	98.9%	1,229,093,000	100.0%
Reimbursable G.O. Bonds	9,900,000	1.1%	-	0.0%	-	-	9,900,000	1.1%	-	0.0%
TOTAL REQUIREMENTS	897,137,000	100.0%	338,880,000	100.0%	-	890,213,000	897,137,000	100.0%	1,229,093,000	100.0%

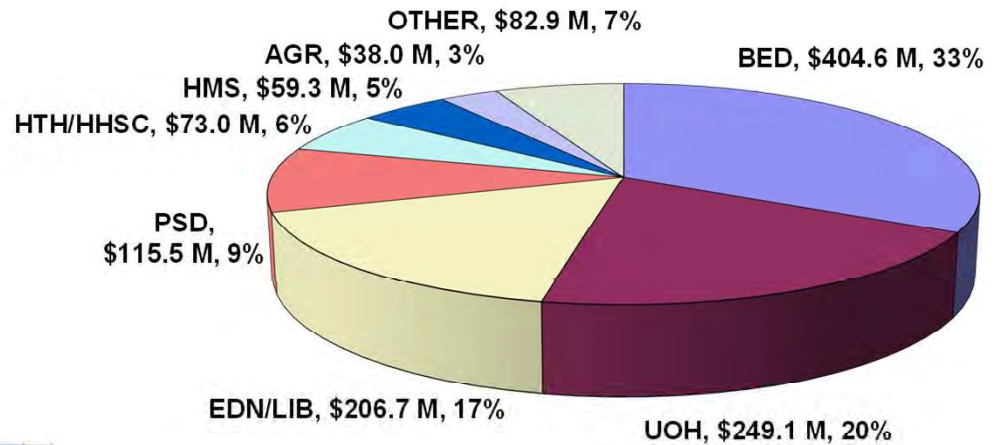
FY 25 Supplemental CIP Budget Statewide Totals by Departments - G.O./G.O.R. Bonds

FY 2025 Supplemental Budget Adjustments



Total \$890.2 M

FY 2025 Supplemental Budget



Total \$1.2 B

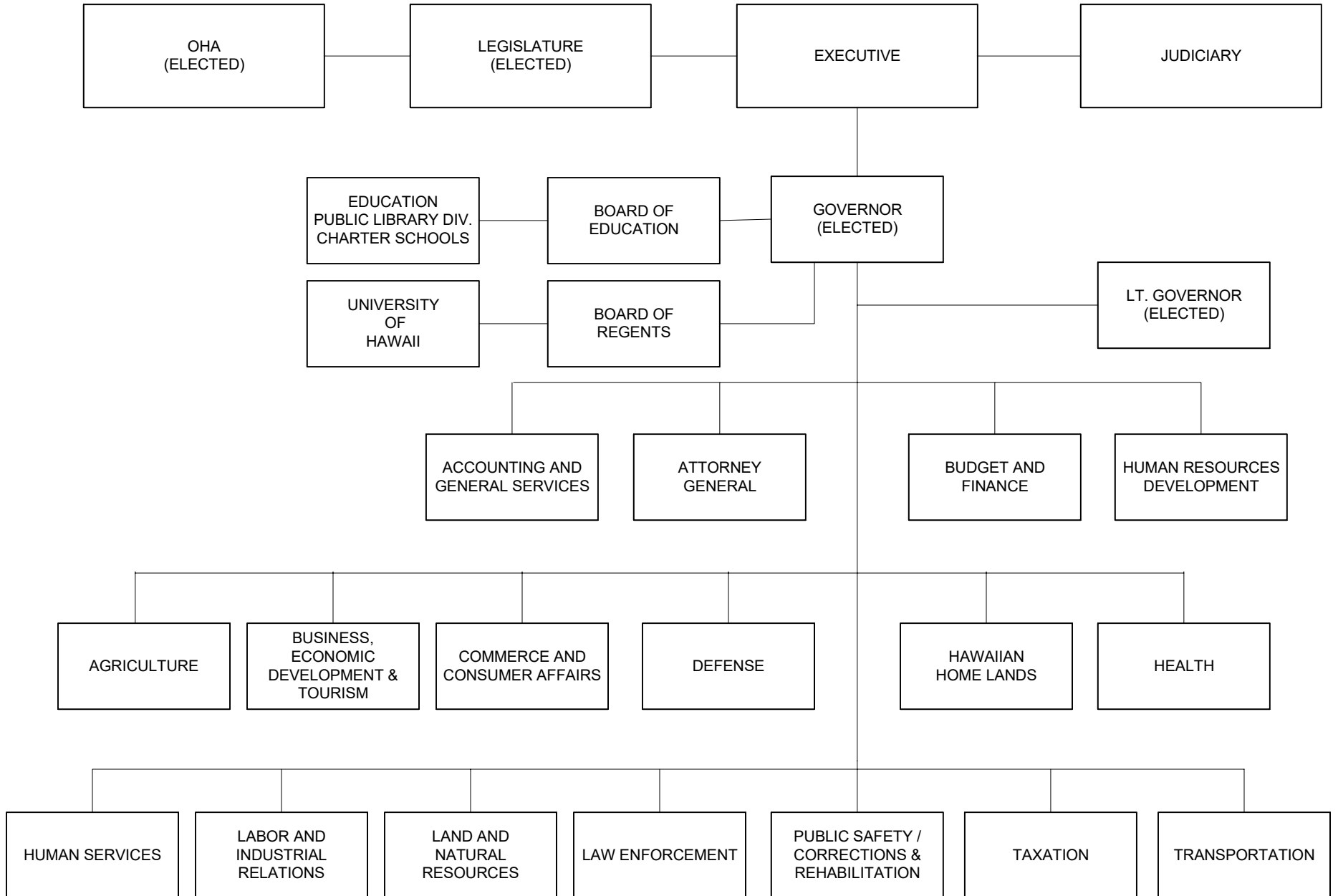
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**The Operating and Capital Budget -
Department Summaries and Highlights**

STATE GOVERNMENT OF HAWAII

PLAN OF ORGANIZATION



DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES

Department Summary

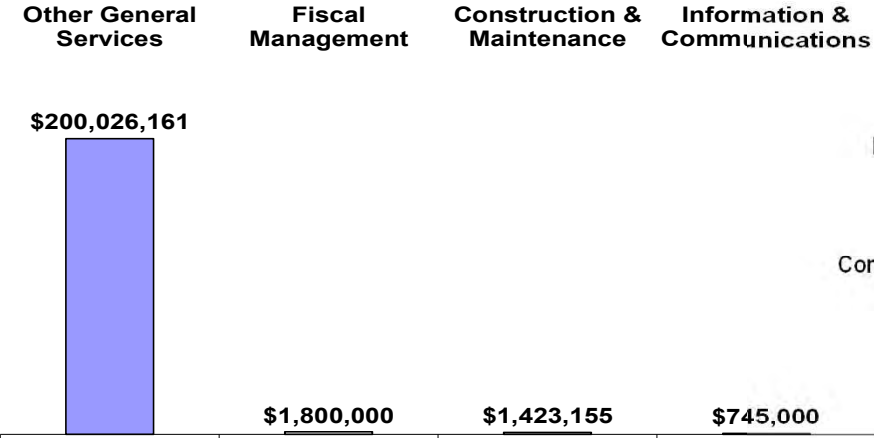
Mission Statement

To attain maximum value for the state taxpayers in providing physical, financial, and technical infrastructure support for state departments and agencies so they may accomplish their missions.

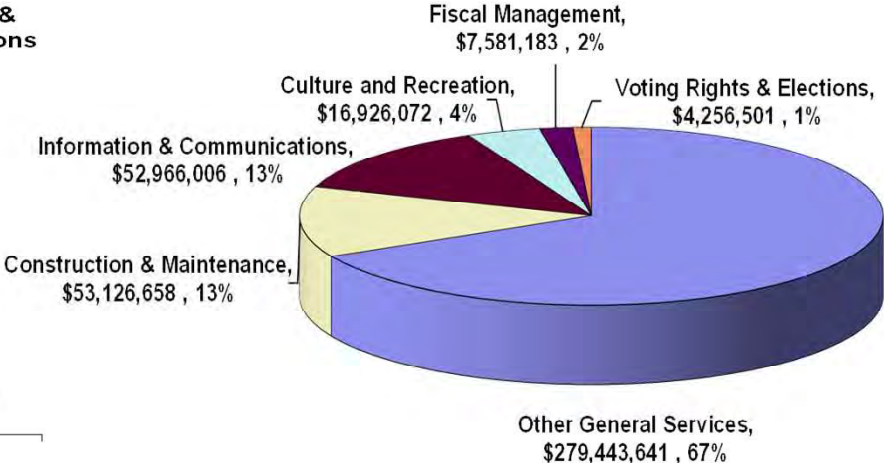
Department Goals

To strive for quality and consistency in the delivery of essential support services to other State departments and agencies. The department's activities reflect a continuing commitment towards cost efficiency, productivity, relevancy and timeliness of services.

FY 2025 Supplemental Operating Budget Adjustments by Major Program



FY 2025 Supplemental Operating Budget



DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES MAJOR FUNCTIONS

- Maintains the State's accounting systems; records the State's financial transactions; verifies expenditures before payments; audits fiscal records of State agencies; and preparation of the State's Annual Comprehensive Financial Report.
- Coordinates and directs engineering, architectural, office leasing, and centralized services that include public building and school repair and maintenance (neighbor islands), custodial services, and grounds maintenance.
- Develops, implements, and manages statewide information technology governance, State information technology strategic plans, and technology standards.
- Administers the statewide information processing and telecommunication services and programs.
- Performs land survey work for government agencies.
- Preserves government records and historical material.
- Administers the State's risk management activities.
- Manages the State's motor pool and parking activities.
- Coordinates procurement activities under Chapter 103D and 103F, HRS.
- Guides and promotes culture, the arts, history and humanities.
- Directs the statewide elections systems; ensures full disclosure of campaign contributions and expenditures.
- Provides legal guidance and assistance on the open records law (HRS Chapter 92F (UIPA)), and the open meetings law (Part 1 of HRS Chapter 92 (Sunshine Law)) and encourages government agencies to post open data online.

MAJOR PROGRAM AREAS

The Department of Accounting and General Services has programs in the following major program areas:

Formal Education

AGS 807 School Repair & Maintenance,
Neighbor Island Districts

Culture and Recreation

AGS 881 State Foundation on Culture
& the Arts

Individual Rights

AGS 105 Enforcement of Information
Practices

Government-Wide Support

AGS 101 Accounting Sys Dev & Maintenance
AGS 102 Expenditure Examination
AGS 103 Recording and Reporting
AGS 104 Internal Post Audit
AGS 111 Archives – Records
Management
AGS 131 Enterprise Technology Services

AGS 203 State Risk Management and
Insurance Administration

AGS 211 Land Survey
AGS 221 Public Works – Planning,
Design, & Construction

AGS 223 Office Leasing

AGS 231 Central Services – Custodial
Services

AGS 232 Central Services – Grounds
Maintenance

AGS 233 Central Services - Building
Repairs and Alterations

AGS 240 State Procurement

AGS 244 Surplus Property Management

AGS 251 Automotive Management – Motor
Pool

AGS 252 Automotive Management –
Parking Control

AGS 871 Campaign Spending Commission

AGS 879 Office of Elections

AGS 891 Enhanced 911 Board

AGS 901 General Administrative Services

**Department of Accounting and General Services
Operating Budget**

			Act 164/2023 FY 2024	Act 164/2023 FY 2025	FY 2024 Adjustments	FY 2025 Adjustments	Total FY 2024	Total FY 2025
Funding Sources:	Positions	Perm	677.50	677.50		20.00	677.50	697.50
		Temp	22.00	22.00		(13.00)	22.00	9.00
	General Funds	\$	162,509,241	132,626,685		4,083,821	162,509,241	136,710,506
		Perm	32.00	32.00		2.00	32.00	34.00
		Temp	3.00	3.00		(2.00)	3.00	1.00
	Special Funds	\$	19,752,774	19,836,992		-	19,752,774	19,836,992
		Perm	5.00	5.00		-	5.00	5.00
		Temp	1.00	1.00		-	1.00	1.00
	Federal Funds	\$	904,994	904,994		-	904,994	904,994
		Perm	-	-		-	-	-
		Temp	1.00	1.00		-	1.00	1.00
	Trust Funds	\$	1,113,907	1,113,907		-	1,113,907	1,113,907
		Perm	44.00	44.00		(1.00)	44.00	43.00
		Temp	-	-		-	-	-
	Interdepartmental Transfers	\$	16,050,266	16,092,813		(89,505)	16,050,266	16,003,308
		Perm	50.00	50.00		-	50.00	50.00
		Temp	-	-		-	-	-
	Revolving Funds	\$	39,490,150	39,730,354		200,000,000	39,490,150	239,730,354
		Perm	808.50	808.50	-	21.00	808.50	829.50
		Temp	27.00	27.00	-	(15.00)	27.00	12.00
Total Requirements		\$	239,821,332	210,305,745	-	203,994,316	239,821,332	414,300,061

Highlights: (general funds and FY 25 unless otherwise noted)

1. Adds \$1,650,000 for support of the Enterprise Financial System project in the Accounting System Development and Maintenance program.
2. Adds \$200,000,000 to increase the revolving fund appropriation ceiling in the Risk Management Office and Insurance Administration program to reflect anticipated insurance claim payments related to the 2023 Wildfires.
3. Adds \$1,134,322 for increased electricity and utility costs for the department's managed State buildings on O'ahu and the island of Hawai'i.
4. Adds \$275,000 for the Government Private Hybrid Cloud in the Office of Enterprise Technology Services (ETS).
5. Adds \$470,000 for increased maintenance and operating costs of ETS' telecommunications radio sites statewide.
6. Adds 9.00 permanent positions and \$367,542 as net change in multiple programs and means of financing to create new West Hawai'i District Office on Island of Hawaii for the School Repair and Maintenance Neighbor Island Districts program.

**Department of Accounting and General Services
Capital Improvements Budget**

	Act 164/2023 FY 2024	Act 164/2023 FY 2025	FY 2024 Adjustments	FY 2025 Adjustments	Total FY 2024	Total FY 2025
Funding Sources:						
General Funds	41,500,000	15,000,000		-	41,500,000	15,000,000
General Obligation Bonds	114,875,000	2,700,000		15,250,000	114,875,000	17,950,000
Total Requirements	156,375,000	17,700,000	-	15,250,000	156,375,000	32,950,000

Highlights: (general obligation bonds and FY 25 unless otherwise noted)

1. Adds \$4,750,000 for No. 1 Capitol District Bldg., Site and Accessibility Improvements, O'ahu.
2. Adds \$5,000,000 for Enterprise Financial System, Statewide.
3. Adds \$1,000,000 for Decommission of the Kalanimoku Data Center, O'ahu.
4. Adds \$4,500,000 for Agricultural Warehouses, Statewide.

DEPARTMENT OF AGRICULTURE

Department Summary

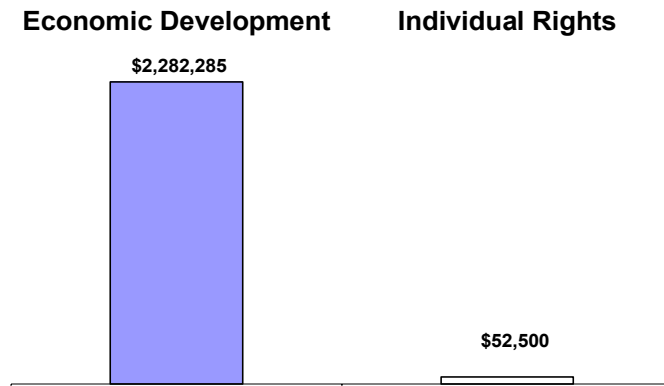
Mission Statement

To further expand the role of Hawaii's agricultural industry to benefit the well-being of our island society by diversifying the economy, protecting resources important for agricultural production, and gaining greater self-sufficiency in food production.

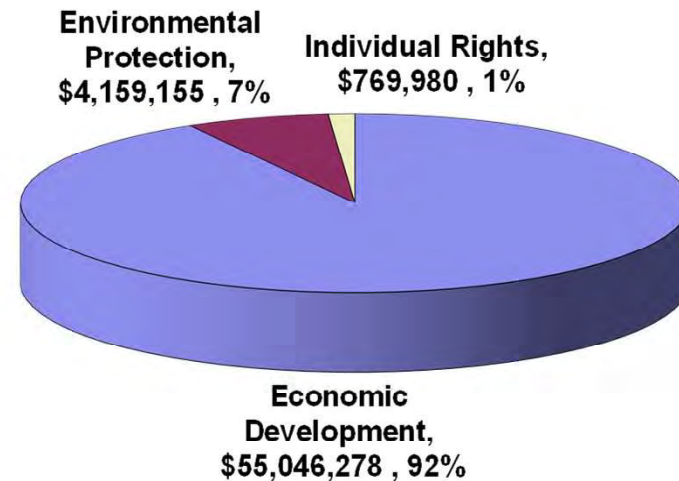
Department Goals

To conserve and develop essential agricultural resources and infrastructure; to gain access to and develop local, domestic, and international markets for Hawaii's agricultural products; to conserve and protect suitable agricultural lands and water; to promote Hawaii's food self-sufficiency; to raise public awareness of the importance of agriculture to the State's economy, environment, and as a profession; to implement programs to safeguard Hawaii's farmers, consumers, and natural resources; and to prevent the introduction and establishment of plants, animals and diseases that are detrimental to Hawaii's agriculture and environment.

FY 2025 Supplemental Operating Budget Adjustments by Major Program



FY 2025 Supplemental Operating Budget



DEPARTMENT OF AGRICULTURE MAJOR FUNCTIONS

- Carries out programs to conserve, develop, and utilize the agricultural resources and infrastructure of the State and facilitates the transition of plantation agriculture to diversified farming.
- Enforces laws and formulates and enforces rules and regulations to further control the management of agricultural resources.
- Reviews and develops agricultural goals and objectives compatible with statewide expansion and diversification of Hawaii's agricultural base.
- Prevents the introduction of plant pests and diseases, provides certification services to facilitate the export of certain plant materials, and controls and eradicates insects and noxious weeds and controls the distribution and usage of pesticides.
- Administers the aquaculture development, State animal health, and agricultural and aquacultural loan programs.
- Maintains official State primary measurement standards; ensures accuracy of commercial measuring devices.
- Establishes and enforces grade standards; ensures food safety compliance for agricultural commodities producers in the State in cooperation with the industry; and achieves stability within the State milk industry by ensuring the availability of an adequate supply of wholesale milk.
- Supports the marketing of various agricultural commodities.

MAJOR PROGRAM AREAS

The Department of Agriculture has programs in the following major program areas:

Economic Development

AGR 101 Financial Assistance for Agriculture
AGR 122 Plant Pest and Disease Control
AGR 131 Rabies Quarantine
AGR 132 Animal Disease Control
AGR 141 Agricultural Resource Management
AGR 151 Quality and Price Assurance
AGR 153 Aquaculture Development Program
AGR 171 Agricultural Development and Marketing

AGR 192 General Administration for Agriculture

Environmental Protection

AGR 846 Pesticides

Individual Rights

AGR 812 Measurement Standards

**Department of Agriculture
Operating Budget**

			Act 164/2023	Act 164/2023	FY 2024	FY 2025	Total	Total
			FY 2024	FY 2025	Adjustments	Adjustments	FY 2024	FY 2025
Funding Sources:	Positions	Perm	204.68	204.68		4.50	204.68	209.18
		Temp	-	-		-	-	-
	General Funds	\$	27,151,916	20,005,346		2,092,876	27,151,916	22,098,222
		Perm	92.82	92.82		-	92.82	92.82
		Temp	-	-		-	-	-
	Special Funds	\$	16,502,957	16,924,472		733,076	16,502,957	17,657,548
		Perm	0.75	0.75		-	0.75	0.75
		Temp	-	-		-	-	-
	Federal Funds	\$	2,151,568	2,151,568		-	2,151,568	2,151,568
		Perm	3.25	3.25		-	3.25	3.25
		Temp	6.00	6.00		-	6.00	6.00
	Other Federal Funds	\$	6,859,322	6,859,322		-	6,859,322	6,859,322
		Perm	1.00	1.00		(1.00)	1.00	-
		Temp	-	-		-	-	-
	Trust Funds	\$	847,240	883,978		(71,016)	847,240	812,962
		Perm	-	-		-	-	-
		Temp	-	-		-	-	-
	Interdepartmental Transfers	\$	212,095	212,095		-	212,095	212,095
		Perm	25.50	25.50		-	25.50	25.50
		Temp	8.50	8.50		(6.50)	8.50	2.00
	Revolving Funds	\$	10,744,555	10,603,847		(420,151)	10,744,555	10,183,696
		Perm	328.00	328.00	-	3.50	328.00	331.50
		Temp	14.50	14.50	-	(6.50)	14.50	8.00
Total Requirements		\$	64,469,653	57,640,628	-	2,334,785	64,469,653	59,975,413

Highlights: (general funds and FY 25 unless otherwise noted)

1. Adds \$1,000,000 for DA BUX Program for the General Administration for Agriculture Program.
2. Adds \$720,000 for the Farm to Foodbank Program for the Agricultural Development and Marketing Program.
3. Adds \$733,076 in special funds for upgrades to the Animal Information System for the Rabies Quarantine Program.
4. Converts 6.50 temporary positions and \$420,151 in revolving funds to 6.50 permanent positions and \$275,160 in general funds for certification services for the Quality and Price Assurance Program.

**Department of Agriculture
Capital Improvements Budget**

	Act 164/2023 FY 2024	Act 164/2023 FY 2025	FY 2024 Adjustments	FY 2025 Adjustments	Total FY 2024	Total FY 2025
Funding Sources:						
General Funds	11,400,000	-		-	11,400,000	-
General Obligation Bonds	11,700,000	-		38,000,000	11,700,000	38,000,000
Federal Funds	3,000,000	-		1,000	3,000,000	1,000
Total Requirements	26,100,000	-	-	38,001,000	26,100,000	38,001,000

Highlights: (general obligation bonds and FY 25 unless otherwise noted)

1. Adds \$23,000,000 for State Irrigation System Reservoir Safety Improvements, Statewide, for the Agricultural Resource Management Program.
2. Adds \$6,000,000 for tar deposit remediation for the Halawa Animal Industries Facility for the General Administration for Agriculture Program.
3. Adds \$3,500,000 for Kahuku Agricultural Park Miscellaneous Improvements, O'ahu, for the Agricultural Resource Management Program.
4. Adds \$2,000,000 for Moloka'i Irrigation System Improvements, Moloka'i, for the Agricultural Resource Management Program.

DEPARTMENT OF THE ATTORNEY GENERAL

Department Summary

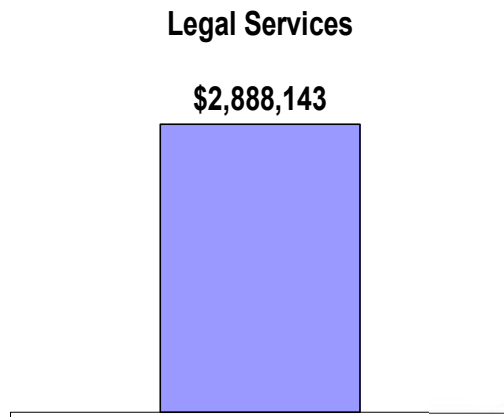
Mission Statement

To provide legal and other services to the State, including the agencies, officers, and employees of the executive, legislative, and judicial branches of the Hawaii government.

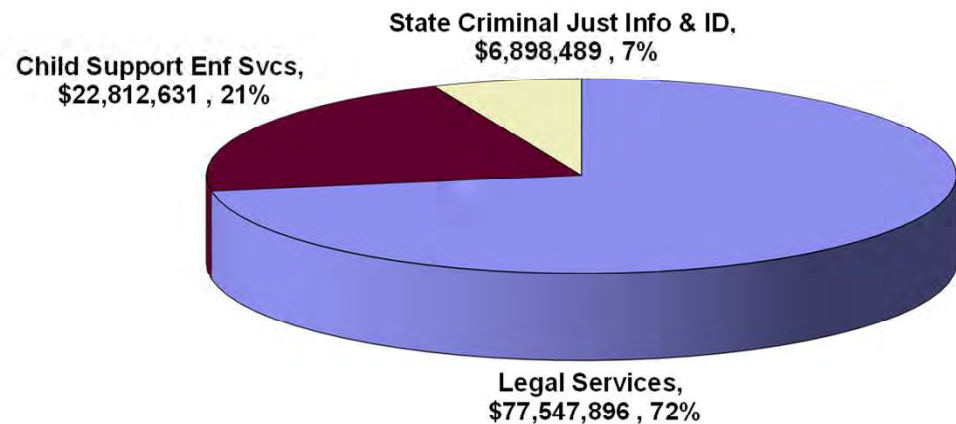
Department Goals

To safeguard the rights and interests of the people of the State of Hawaii by being the defender of and advocate for the people and undertaking appropriate legal and other actions on their behalf; to protect the State's interest in legal matters by providing timely legal advice and representation to the executive, legislative, and judicial branches; to preserve, protect, and defend the constitution and laws of the State of Hawaii and the United States; to enforce the State's constitution and laws, and to facilitate the enforcement of federal law; and to assist and coordinate statewide programs and activities that improve the criminal justice system and law enforcement.

FY 2025 Supplemental Operating Budget Adjustments by Major Program



FY 2025 Supplemental Operating Budget



DEPARTMENT OF THE ATTORNEY GENERAL MAJOR FUNCTIONS

- Provides legal services, advice, and counsel to State agencies and employees and the Legislature; represents the State in all civil litigation in which the State is a party; conducts civil and criminal investigations; recovers monies owed to the State; and drafts and approves as to form the legality of various documents.
- Prosecutes criminal offenses, such as Medicaid fraud, welfare fraud, tax fraud, unemployment fraud, organized crime, and other crime against the public order; and initiates, develops and performs or coordinates programs, projects, and activities on the subject of crime and crime prevention.
- Oversees the actions of the trustees of charitable trusts and brings any abuse or deviation by the trustees to the attention of the probate court for possible correction.
- Provides administrative support to agencies administratively attached to the Department, including the Hawai'i Correctional System Oversight Commission and the Law Enforcement Standards Board.
- Enforces the federal and State antitrust laws.
- Responsible for the enforcement of the Master Settlement Agreement pursuant to the Hawaii Revised Statutes Chapter 675 (HRS Chapter 675, State's Tobacco Liability Act); and the Cigarette Tax Stamp requirements and prohibition against the sale of Gray Market cigarettes.
- Maintains the automated statewide information system that collects, maintains, and disseminates individual criminal history record information for those arrested and fingerprinted.
- Administers the Child Support Enforcement Program, which involves initiating legal or administrative actions required to secure financial support for children.
- Provides a fair and impartial administrative forum for the expeditious resolution of child support disputes through the Office of Child Support hearings.

MAJOR PROGRAM AREAS

The Department of the Attorney General has programs in the following major program areas:

Social Services

ATG 500 Child Support Enforcement Services

Public Safety

ATG 231 State Criminal Justice Information and Identification

Government-Wide Support

ATG 100 Legal Services

**Department of the Attorney General
Operating Budget**

			Act 164/2023 FY 2024	Act 164/2023 FY 2025	FY 2024 Adjustments	FY 2025 Adjustments	Total FY 2024	Total FY 2025
Funding Sources:	Positions	Perm	392.94	389.94		8.00	392.94	397.94
		Temp	18.51	18.51		0.50	18.51	19.01
	General Funds	\$	48,767,486	45,149,158		3,167,452	48,767,486	48,316,610
		Perm	31.40	29.40		-	31.40	29.40
		Temp	1.00	1.00		-	1.00	1.00
	Special Funds	\$	5,270,492	5,401,844		-	5,270,492	5,401,844
		Perm	-	-		-	-	-
		Temp	5.73	5.73		(0.50)	5.73	5.23
	Federal Funds	\$	11,715,410	11,715,410		(73,740)	11,715,410	11,641,670
		Perm	159.64	159.24		-	159.64	159.24
		Temp	1.66	1.16		-	1.66	1.16
	Other Federal Funds	\$	26,113,594	22,637,544		-	26,113,594	22,637,544
		Perm	1.00	1.00		-	1.00	1.00
		Temp	-	-		-	-	-
	Trust Funds	\$	6,271,855	6,293,690		-	6,271,855	6,293,690
		Perm	118.20	114.60		(1.00)	118.20	113.60
		Temp	29.60	19.10		-	29.60	19.10
	Interdepartmental Transfers	\$	19,477,004	19,685,896		(205,569)	19,477,004	19,480,327
		Perm	30.10	30.10		-	30.10	30.10
		Temp	2.00	2.00		-	2.00	2.00
	Revolving Funds	\$	7,331,950	7,424,834		-	7,331,950	7,424,834
		Perm	733.28	724.28	-	7.00	733.28	731.28
		Temp	58.50	47.50	-	-	58.50	47.50
Total Requirements		\$	124,947,791	118,308,376	-	2,888,143	124,947,791	121,196,519

Highlights: (general funds and FY 25 unless otherwise noted)

1. Adds 3.00 permanent positions and \$248,568 to provide the Investigations Division with leadership and administrative support positions
2. Increases other current expenses by \$2,456,750 for the Career Criminal Prosecution and Victim-Witness Assistance programs.
3. Adds 4.00 permanent and \$462,134 for the operations of the Hawai'i Correctional System Oversight Commission.

**Department of the Attorney General
Capital Improvements Budget**

	Act 164/2023 FY 2024	Act 164/2023 FY 2025	FY 2024 Adjustments	FY 2025 Adjustments	Total FY 2024	Total FY 2025
Funding Sources:						
General Funds					-	-
General Obligation Bonds					-	-
Total Requirements	-	-	-	-	-	-

Highlights: (general obligation bonds and FY 25 unless otherwise noted)

1. None.

DEPARTMENT OF BUDGET AND FINANCE

Department Summary

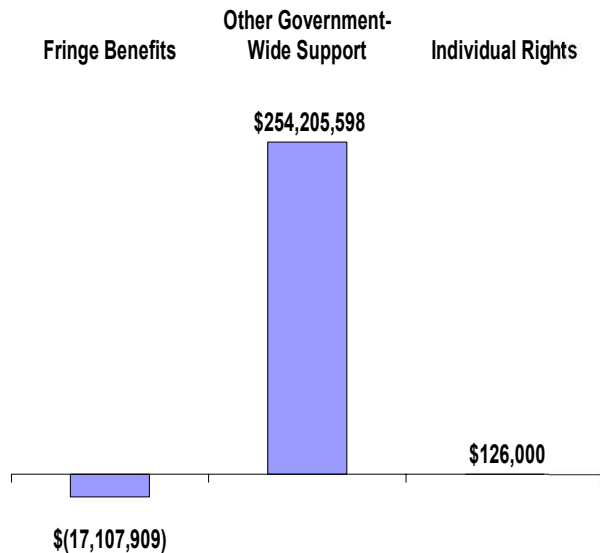
Mission Statement

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

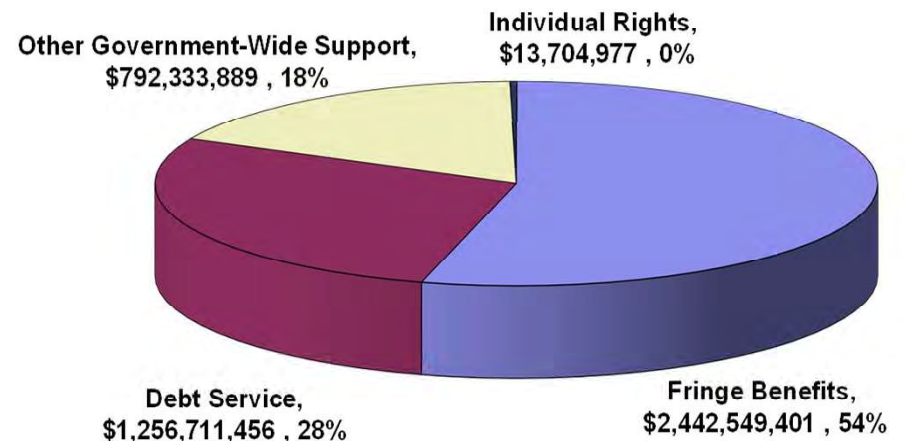
Department Goals

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

FY 2025 Supplemental Operating Budget Adjustments by Major Program



FY 2025 Supplemental Operating Budget



DEPARTMENT OF BUDGET AND FINANCE MAJOR FUNCTIONS

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

MAJOR PROGRAM AREAS

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

Government-Wide Support

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

Formal Education

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

Individual Rights

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

			Act 164/2023 FY 2024	Act 164/2023 FY 2025	FY 2024 Adjustments	FY 2025 Adjustments	Total FY 2024	Total FY 2025
Funding Sources:	Positions	Perm	200.50	200.50			200.50	200.50
		Temp	-	-			-	-
	General Funds	\$	4,248,411,310	3,750,588,858		183,049,795	4,248,411,310	3,933,638,653
		Perm	-	-			-	-
		Temp	-	-			-	-
	Special Funds	\$	377,575,000	377,575,000		49,730,000	377,575,000	427,305,000
		Perm	-	-			-	-
		Temp	-	-			-	-
	Other Federal Funds	\$	93,000,000	93,000,000		-	93,000,000	93,000,000
		Perm	71.00	71.00		1.00	71.00	72.00
		Temp	-	-			-	-
	Trust Funds	\$	24,424,317	21,695,888		4,443,894	24,424,317	26,139,782
		Perm	-	-			-	-
		Temp	-	-			-	-
	Interdepartmental Transfers	\$	4,000,000	4,000,000		-	4,000,000	4,000,000
		Perm	116.00	116.00			116.00	116.00
		Temp	-	-			-	-
	Other Funds	\$	20,677,825	21,216,288		-	20,677,825	21,216,288
		Perm	387.50	387.50	-	1.00	387.50	388.50
		Temp	-	-	-		-	-
Total Requirements		\$	4,768,088,452	4,268,076,034	-	237,223,689	4,768,088,452	4,505,299,723

Highlights: (general funds and FY 25 unless otherwise noted)

1. Adds \$186,160,000 for response and recovery efforts related to the 2023 wildfires.
2. Increases the Mass Transit Special Fund ceiling by \$49,730,000.
3. Decreases health premium payments by \$17,107,909.
4. Adds \$13,356,628 to provide additional matching funds for broadband deployment grants
5. Increases the Unclaimed Property trust fund ceiling by \$4,000,000.
6. Increases the Employer-Union Health Benefits Trust Fund's trust fund ceiling by \$300,000 for increased maintenance and operating costs for the benefits system.

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

	Act 164/2023 FY 2024	Act 164/2023 FY 2025	FY 2024 Adjustments	FY 2025 Adjustments	Total FY 2024	Total FY 2025
Funding Sources:						
General Funds					-	-
General Obligation Bonds	-	-			-	-
Total Requirements	-	-	-	-	-	-

Highlights: (general obligation bonds and FY 25 unless otherwise noted)

1. None.

DEPARTMENT OF BUSINESS, ECONOMIC DEVELOPMENT & TOURISM

Department Summary

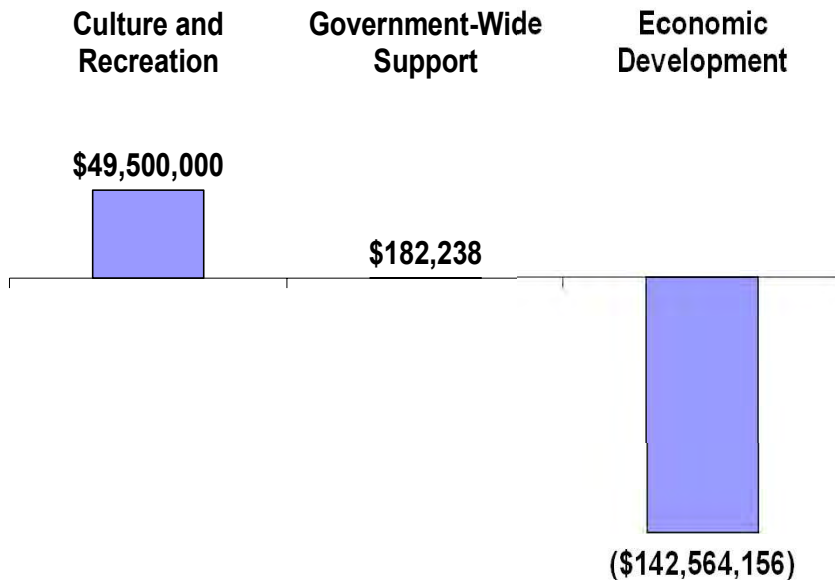
Mission Statement

Achieve a Hawai'i economy that embraces innovation and is globally competitive, dynamic and productive, providing opportunities for all Hawai'i's citizens.

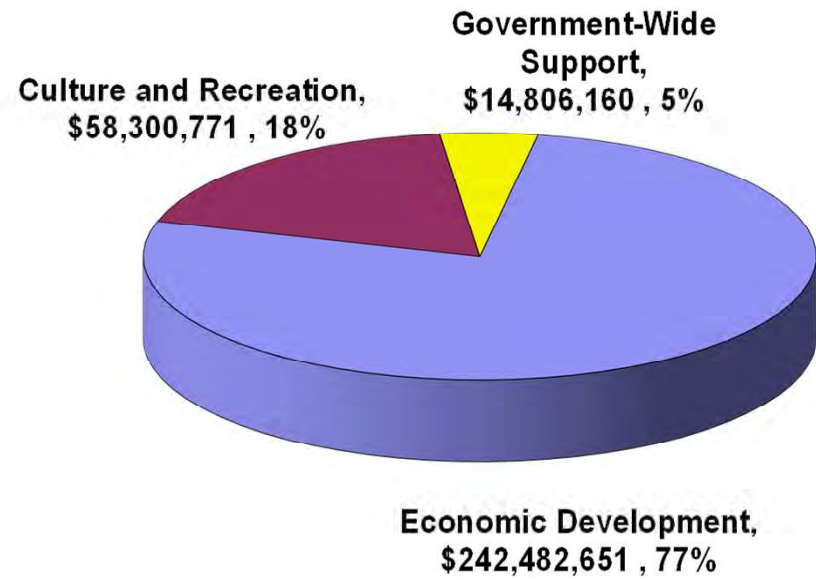
Department Goals

Through its divisions and attached agencies, foster planned community development, create affordable workforce housing units in high-quality living environments, and promote innovation sector job growth.

FY 2025 Supplemental Operating Budget Adjustments by Major Program



FY 2025 Supplemental Operating Budget



DEPARTMENT OF BUSINESS, ECONOMIC DEVELOPMENT & TOURISM MAJOR FUNCTIONS

- Facilitates the diversification and rebalancing of Hawai'i's economy by supporting the strategic growth of economic activity.
- Provides economic data and research which contributes to economic development in Hawai'i. Providing economic forecasts for long-term statewide planning, conduct research, and publish the findings through a statewide statistical reporting system.
- Facilitates the growth and development of the commercial high technology industry of Hawai'i.
- Improves Hawai'i's business environment by supporting existing and emerging industries, attracting new investment and businesses to create more skilled, quality jobs in the state.
- Plans and develops live-work-play communities to attract and retain a workforce with the skills required for an innovation-driven and globally competitive economy.
- Manages the strategic growth of Hawai'i's visitor industry that is consistent with the State's economic goals, cultural values, preservation of natural resources, and community interests.
- Meets the demand for housing by creating low- and moderate-income homes for Hawai'i's residents.
- Supports statewide economic efficiency, productivity, development, and diversification through the Hawai'i Clean Energy Initiative.
- Supports the growth and development of diversified agriculture by establishing a foundation for the sustainability of farming in Hawai'i.
- Provides Hawai'i residents and visitors with the opportunity to enrich their lives through attendance at spectator events and shows.

MAJOR PROGRAM AREAS

The Department of Business, Economic Development and Tourism has programs in the following major program areas:

Economic Development

BED 100	Strategic Marketing & Support
BED 101	Office of International Affairs
BED 105	Creative Industries Division
BED 107	Foreign Trade Zone
BED 113	Tourism
BED 120	Hawai'i State Energy Office
BED 138	Hawai'i Green Infrastructure Authority
BED 142	General Support for Economic Development
BED 143	Hawai'i Technology Development Corporation

BED 146	Natural Energy Laboratory of Hawai'i Authority
BED 150	Hawai'i Community Development Authority
BED 160	Hawai'i Housing Finance and Development Corporation
BED 170	Agribusiness Development and Research
BED 180	Spectator Events & Shows – Aloha Stadium

Government-Wide Support

BED 130	Economic Planning and Research
BED 144	Statewide Planning and Coordination

**Department of the Business, Economic Development and Tourism
Operating Budget**

			Act 164/2023 FY 2024	Act 164/2023 FY 2025	FY 2024 Adjustments	FY 2025 Adjustments	Total FY 2024	Total FY 2025
Funding Sources:	Positions	Perm	120.46	120.46		28.00	120.46	148.46
		Temp	46.00	46.00		-	46.00	46.00
	General Funds	\$	395,480,200	254,542,344		(169,720,664)	395,480,200	84,821,680
		Perm	45.50	45.50		-	45.50	45.50
		Temp	24.00	24.00		1.25	24.00	25.25
	Special Funds	\$	110,130,603	110,471,753		76,183,065	110,130,603	186,654,818
		Perm	6.00	6.00		-	6.00	6.00
		Temp	7.00	7.00		-	7.00	7.00
	Federal Funds	\$	6,216,660	7,049,536		-	6,216,660	7,049,536
		Perm	8.04	8.04		-	8.04	8.04
		Temp	10.00	10.00		1.75	10.00	11.75
	Other Federal Funds	\$	5,558,565	5,558,565		430,565	5,558,565	5,989,130
		Perm	-	-		-	-	-
		Temp	-	-		-	-	-
	Trust Funds	\$	7,146,250	7,146,250		-	7,146,250	7,146,250
		Perm	23.00	23.00		2.00	23.00	25.00
		Temp	51.00	51.00		-	51.00	51.00
	Revolving Funds	\$	28,167,344	23,703,052		225,116	28,167,344	23,928,168
		Perm	203.00	203.00	-	30.00	203.00	233.00
		Temp	138.00	138.00	-	3.00	138.00	141.00
Total Requirements		\$	552,699,622	408,471,500	-	(92,881,918)	552,699,622	315,589,582

Highlights: (general funds and FY 25 unless otherwise noted)

1. Adds \$49,500,000 in special funds to provide the Stadium Development Special Fund with expenditure ceiling in FY 25
2. Adds 2.00 permanent positions and \$225,116 in revolving funds for the Agribusiness Development Corporation
3. Adds \$60,000,000 and \$25,000,000 in special funds to fold the Hawaii Tourism Authority into the base budget
4. Adds 3.00 temporary positions and \$388,065 in special funds and \$430,565 in other federal funds for the Hawaii Green Infrastructure Authority
5. Adds \$700,000 in special funds for the Hawaii State Energy Office to match federal grants.
6. Adds \$120,000 in special funds for the Foreign Trade Zone to purchase equipment.
7. Adds \$475,000 in special funds for the Creative Industries Division to collaborate with the Counties.
8. Adds 3.00 permanent positions and \$182,238 for the Special Project Branch in the Office of Planning and Sustainable Development.
9. Converts \$230,000,000 slated for deposit in the Rental Housing Revolving Fund (\$180,000,000) and Dwelling Unit Revolving Fund (\$50,000,000) to general obligation bond funds in FY 25.

**Department of Business, Economic Development and Tourism
Capital Improvements Budget**

	Act 164/2023 FY 2024	Act 164/2023 FY 2025	FY 2024 Adjustments	FY 2025 Adjustments	Total FY 2024	Total FY 2025
Funding Sources:						
General Funds	-	5,000,000		(5,000,000)	-	-
General Obligation Bonds	56,600,000	2,000,000		402,607,000	56,600,000	404,607,000
GO Bonds Reimbursable	1,900,000	-			1,900,000	-
County Funds	4,500,000	-			4,500,000	-
Total Requirements	63,000,000	7,000,000	-	397,607,000	63,000,000	404,607,000

Highlights: (general obligation bonds and FY 25 unless otherwise noted)

1. Adds \$6,470,000 for Kekaha Irrigation System Improvements, Kauai
2. Adds \$5,000,000 for NELHA Potable Water Well, Hawaii.
3. Adds \$17,932,000 for Construction of Two New Roads, Hawaii.
4. Adds \$2,500,000 for Kekaha Bridge, Kauai.
5. Adds \$25,000,000 for UH West Oahu Infrastructure, On-Site Infrastructure, Phase 2, Kapolei, Oahu.
6. Adds \$10,000,000 for Iwilei-Kapalama TOD Infrastructure Design, Oahu.
7. Adds \$1,000,000 for Christian Crossing Bridge, Kalepa, Kauai.
8. Adds \$99,205,000 to restore funding for projects that had their FY 24 general fund appropriation partially or completely transferred to cover expenditures incurred from the Maui wildfires.
9. Converts \$230,000,000 in general funds appropriated in FY 25 for deposit into the Rental Housing Revolving Fund and Dwelling Unit Revolving Fund to general obligation bond funds.

DEPARTMENT OF COMMERCE AND CONSUMER AFFAIRS

Department Summary

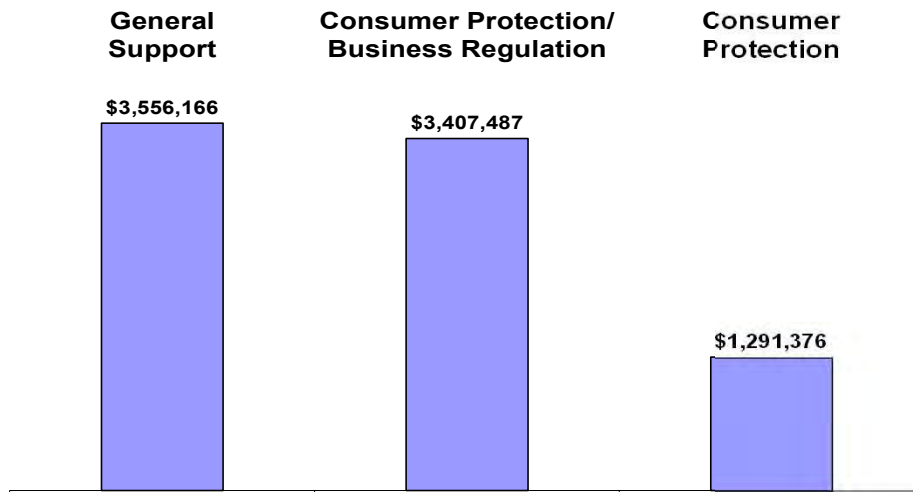
Mission Statement

To promote a strong and healthy business environment by upholding fairness and public confidence in the marketplace, and by increasing knowledge and opportunity for our businesses and citizens.

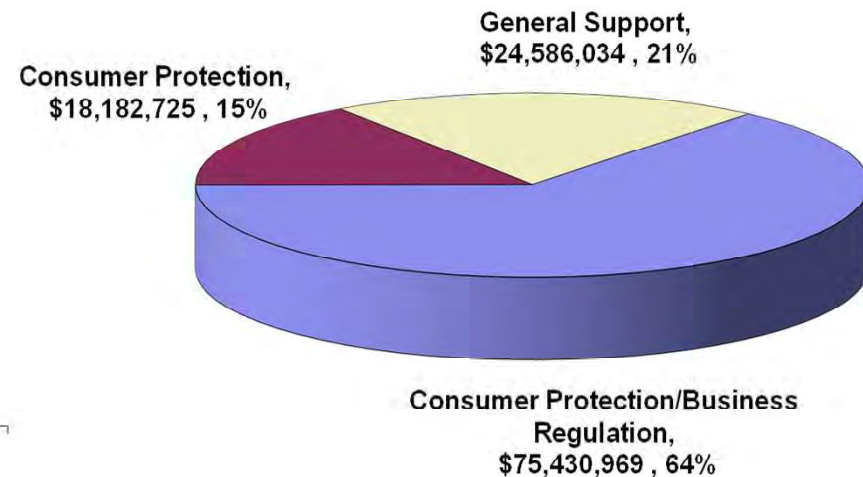
Department Goals

To develop rational business regulation; to achieve fairness and public confidence in the marketplace; and to foster sound consumer practices.

FY 2025 Supplemental Operating Budget Adjustments by Major Program



FY 2025 Supplemental Operating Budget



DEPARTMENT OF COMMERCE AND CONSUMER AFFAIRS MAJOR FUNCTIONS

- Develops standards relating to the licensing of and general supervision over the conduct of the financial services industry, the securities industry, professions, businesses, trades, and insurance companies.
- Coordinates consumer protection activities in the State; conducts investigations, research, and enforces laws, rules, and regulations in the area of consumer protection; provides consumer education services and programs.
- Represents, protects, and advances the interest of consumers of utility and interisland water carrier services; conducts investigations; assists and cooperates with Federal, State, and local agencies to protect the consumer's interests.
- Regulates public utilities to ensure regulated companies efficiently and safely provide customers with adequate and reliable services at just and reasonable rates while providing regulated companies with a fair opportunity to earn a reasonable rate of return.
- Grants or denies the issuance of financial services industry, professional, business and trade licenses and registrations; directs investigations or examinations, holds hearings, and suspends, revokes, or reinstates licenses and registrations; adopts, amends, or repeals such rules as deemed necessary to fully effectuate the provisions of the laws within the Department's scope and jurisdiction.
- Administers the laws of the State relating to corporations; partnerships; companies; trademarks, tradenames; miscellaneous business registrations; the financial services industry; the securities industry; the insurance industry; and provides advice on business formation.
- Ensures that cable subscribers are provided with services that meet acceptable standards of quality, dependability, and fair rates; monitors the operations and management of cable television operators; administers the public access television entities' contracts; and promotes the adoption and deployment of broadband services throughout the State.

MAJOR PROGRAM AREAS

The Department of Commerce and Consumer Affairs has programs in the following major program areas:

Individual Rights

CCA 102	Cable Television	CCA 107	Post-Secondary Education Authorization
CCA 103	Consumer Advocate for Communication, Utilities, and Transportation Services	CCA 110	Office of Consumer Protection
CCA 104	Financial Services Regulation	CCA 111	Business Registration and Securities Regulation
CCA 105	Professional and Vocational Licensing	CCA 112	Regulated Industries Complaints Office
CCA 106	Insurance Regulatory Services	CCA 191	General Support
		CCA 901	Public Utilities Commission

**Department of the Commerce and Consumer Affairs
Operating Budget**

			Act 164/2023	Act 164/2023	FY 2024	FY 2025	Total	Total
			FY 2024	FY 2025	Adjustments	Adjustments	FY 2024	FY 2025
Funding Sources:	Positions	Perm	-	-	-	-	-	-
		Temp	-	-	-	-	-	-
	General Funds	\$	2,940,000	2,940,000	-	-	2,940,000	2,940,000
		Perm	525.00	525.00	-	1.00	525.00	526.00
		Temp	14.00	14.00	-	-	14.00	14.00
	Special Funds	\$	101,663,835	103,524,655	-	8,255,029	101,663,835	111,779,684
		Perm	8.00	8.00	-	-	8.00	8.00
		Temp	4.00	4.00	-	-	4.00	4.00
	Trust Funds	\$	3,440,859	3,480,044	-	-	3,440,859	3,480,044
		Perm	533.00	533.00	-	1.00	533.00	534.00
		Temp	18.00	18.00	-	-	18.00	18.00
Total Requirements		\$	108,044,694	109,944,699	-	8,255,029	108,044,694	118,199,728

Highlights: (general funds and FY 25 unless otherwise noted)

1. Adds \$2,500,000 in special funds for department website redesign and call center for the General Support Program.
2. Adds \$1,175,000 in special funds for captive insurance examination and marketing costs for the Insurance Regulatory Services Program.
3. Adds \$900,000 in special funds for consultant services for the Consumer Advocate for Communication, Utilities, and Transportation Services Program.
4. Adds 1.00 permanent position and \$79,608 in special funds for the Professional and Vocational Licensing Program.

**Department of Commerce and Consumer Affairs
Capital Improvements Budget**

	Act 164/2023 FY 2024	Act 164/2023 FY 2025	FY 2024 Adjustments	FY 2025 Adjustments	Total FY 2024	Total FY 2025
Funding Sources:						
General Funds					-	-
General Obligation Bonds					-	-
Total Requirements	-	-	-	-	-	-

Highlights: (general obligation bonds and FY 25 unless otherwise noted)

1. None.

DEPARTMENT OF DEFENSE

Department Summary

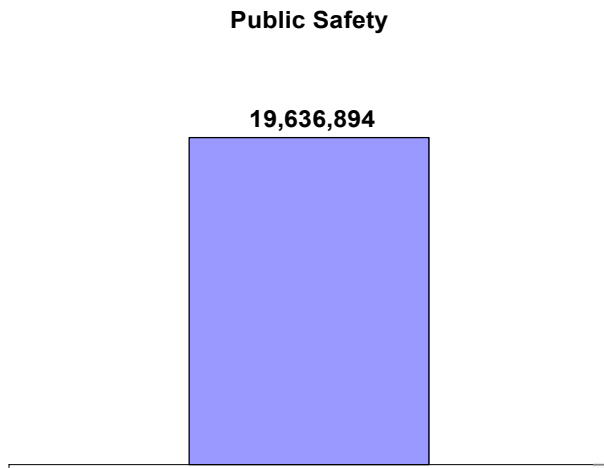
Mission Statement

To assist authorities in providing for the safety, welfare, and defense of the people of Hawaii.

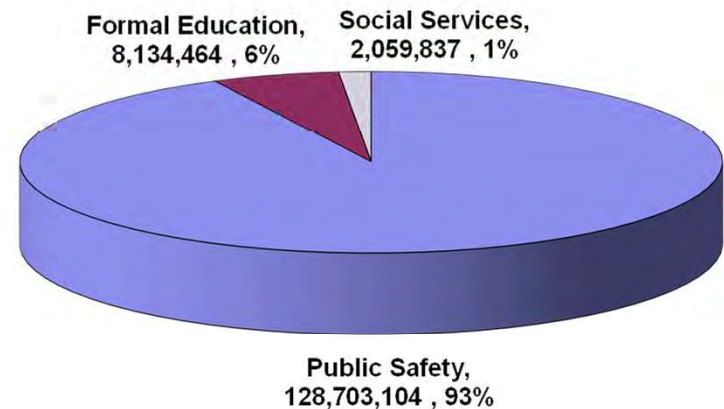
Department Goals

To maintain readiness to respond to the needs of the people in the event of disaster, either natural or human-caused; to administer policies and programs related to veterans and their families and improve our State Veterans' Cemeteries; and to provide at-risk youth with opportunity to obtain their high school diplomas and become productive citizens.

FY 2025 Supplemental Operating Budget Adjustments by Major Program



FY 2025 Supplemental Operating Budget



DEPARTMENT OF DEFENSE MAJOR FUNCTIONS

- Provides for the defense, safety and welfare of the people of Hawaii.
- Maintains its readiness to respond to the needs of the people in the event of war or devastation originating from either natural or human-caused disasters.
- To meet its federal mission as part of the military reserve component, the Hawaii National Guard, consisting of the Army and Air National Guard divisions, is manned, trained, equipped and ready for call to active duty by the President in times of national emergency. To meet its State mission, the Hawaii National Guard responds when necessary to protect life and property, preserve peace, order and public safety as directed by competent State authority.
- Coordinates the emergency management planning of all public and private organizations within the islands, minimizes the loss of life and property damage, restores essential public services and expedites the recovery of individuals in the event of natural or human-caused mass casualty situations.
- Administers the Youth Challenge Academy, which serves youth at risk by providing life-transforming experience through training under military-like conditions.
- Office of Veterans Services – Responsible for the statewide administration, conduct, and coordination of all functions and activities prescribed under Chapter 363, Veterans Rights and Benefits, HRS, for veterans and their dependents.
- Office of Homeland Security (OHS) – Provide a comprehensive program, to protect our people, infrastructure, and government from terrorism and threats of attack as prescribed under Chapter 26, Executive and Administrative Departments, Section 21, Department of Defense.

MAJOR PROGRAM AREAS

The Department of Defense has programs in the following major program areas:

Social Services

DEF 112 Services to Veterans

Formal Education

DEF 114 Hawaii National Guard Youth Challenge Academy

Public Safety

DEF 110 Amelioration of Physical Disasters

DEF 116 Hawaii Army and Air National Guard

DEF 118 Hawaii Emergency Management Agency

NOTE: Act 278, SLH 2022, effective January 1, 2024, transfers OHS to the new Department of Law Enforcement.

**Department of the Defense
Operating Budget**

			Act 164/2023 FY 2024	Act 164/2023 FY 2025	FY 2024 Adjustments	FY 2025 Adjustments	Total FY 2024	Total FY 2025
Funding Sources:	Positions	Perm	176.00	172.00		20.00	176.00	192.00
		Temp	96.25	93.75		-	96.25	93.75
	General Funds	\$	35,002,382	31,473,765		8,302,314	35,002,382	39,776,079
		Perm	-	-		-	-	-
		Temp	-	-		-	-	-
	Special Funds	\$	500,000	500,000		-	500,000	500,000
		Perm	4.00	1.00		(1.00)	4.00	-
		Temp	5.00	-		1.00	5.00	1.00
	Federal Funds	\$	8,903,738	8,314,099		(4,137,141)	8,903,738	4,176,958
		Perm	119.00	119.00		-	119.00	119.00
		Temp	116.75	115.75		-	116.75	115.75
	Other Federal Funds	\$	83,956,677	78,469,623		15,474,745	83,956,677	93,944,368
		Perm	-	-		-	-	-
		Temp	2.00	2.00		-	2.00	2.00
	Revolving Funds	\$	500,000	500,000		-	500,000	500,000
		Perm	299.00	292.00	-	19.00	299.00	311.00
		Temp	220.00	211.50	-	1.00	220.00	212.50
Total Requirements		\$	128,862,797	119,257,487	-	19,639,918	128,862,797	138,897,405

Highlights: (general funds and FY 25 unless otherwise noted)

1. Reduces \$3,956,927 in federal funds and \$9,405,469 in other federal funds appropriation ceilings to reflect federal awards anticipated to be transferred to the Department of Law Enforcement.
2. Adds non-recurring funds amounting to \$24,700,000 in other federal funds and \$6,919,624 in general funds for hazard mitigation and emergency operations center projects under Hawai'i Emergency Management Agency (HI-EMA).
3. Adds 20.00 various permanent full-time equivalent positions and \$653,082 to provide assistance to HI-EMA for the Maui Brushfires, other disasters and emergencies.
4. Adds \$139,909 in salary increases for State Warning Point and Communications & Warning Workers under HI-EMA; and adds \$154,425 in salary adjustments for various positions under Amelioration of Physical Disasters, Hawai'i Air National Guard (HIANG), Services to Veterans and HI-EMA.
5. Adds \$279,624 in payroll funds as housekeeping adjustments under HI-EMA.
6. Adds \$155,650 for increased utility expenditures in Hawai'i Army National Guard, HIANG and HI-EMA.

**Department of Defense
Capital Improvements Budget**

	Act 164/2023 FY 2024	Act 164/2023 FY 2025	FY 2024 Adjustments	FY 2025 Adjustments	Total FY 2024	Total FY 2025
Funding Sources:						
General Funds	12,345,000	3,157,000		-	12,345,000	3,157,000
General Obligation Bonds	5,500,000	5,000,000		3,500,000	5,500,000	8,500,000
Other Federal Funds	5,990,000	12,765,000		-	5,990,000	12,765,000
Total Requirements	23,835,000	20,922,000	-	3,500,000	23,835,000	24,422,000

Highlights: (general obligation bonds and FY 25 unless otherwise noted)

1. Adds \$3,500,000 for Youth Challenge Academy Buildings 1786 and 1787, Upgrades and Improvements, O'ahu.

DEPARTMENT OF EDUCATION

Department Summary

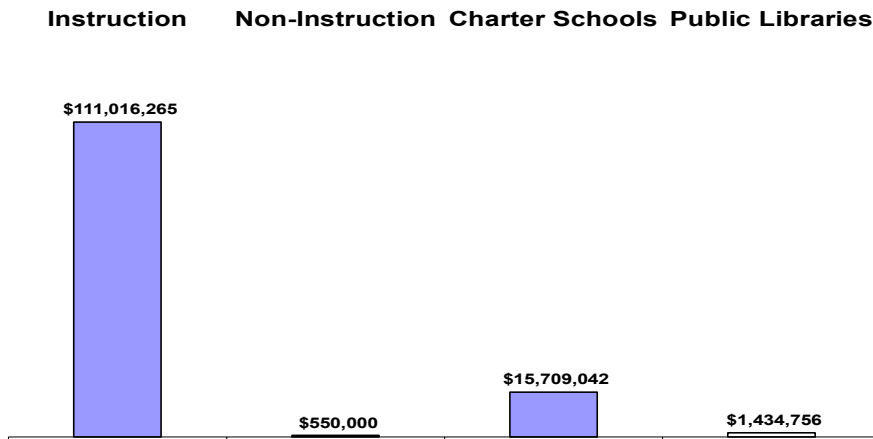
Mission Statement

- Public Education System – To serve our community by developing the academic achievement, character, and social-emotional well-being of our students to the fullest potential. To work with partners, families, and communities to ensure that all students reach their aspirations from early learning through college, career, and citizenship.
- Public Charter School Commission – To authorize high-quality public charter schools throughout the State.
- Hawaii State Public Library System – To provide Hawaii’s residents, in all walks of life, and at each stage of their lives, with access to education, information, programs and services, and to teach and nurture the love of reading and the habit of life-long learning.
- Executive Office on Early Learning – Through collaboration and partnerships, we work to establish a system that ensures a solid foundation of early childhood development and learning for Hawaii’s young children (prenatal to age five), meaningful engagement and supports for their families, and a stable, competent, and supported early childhood workforce.

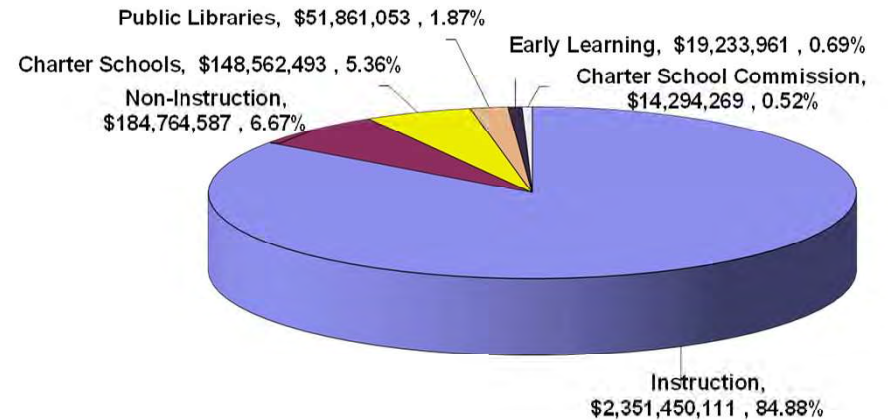
Department Goals

- Public Education System – High-Quality Learning for All: All students experience high-quality learning in a safe, nurturing, and culturally responsive environment that results in equitable outcomes. All students graduate high school prepared for college and career success and community and civic engagement; High-Quality Educator Workforce in All Schools: All students are taught by effective teachers who are committed to quality teaching and learning for all. All schools, complex areas and state offices are comprised of effective staff whose work is aligned to support student learning; and Effective and Efficient Operations at All Levels: All school facilities provide a positive and inviting learning environment for students and staff. All operational and management processes are aligned and implemented in an equitable, transparent, effective, and efficient manner. Families and staff are informed of and engaged in planning and decision-making processes affecting students.
- Hawaii State Public Library System – Increase access to public library services and collections through innovative and effective methods and technologies; seek additional revenue sources and partnerships and make the best use of existing resources.
- Executive Office on Early Learning – Increase access while maintaining high quality in early childhood development and learning programs; Assist schools in building continuity and coherence as children transition from early care and education into elementary settings; and Develop the currently limited workforce of early childhood educators.

FY 2025 Supplemental Operating Budget Adjustments by Major Program



FY 2025 Supplemental Operating Budget



DEPARTMENT OF EDUCATION MAJOR FUNCTIONS

- Under the direction of the Board of Education, the Department of Education manages the statewide system of public schools.
- The scope of educational programs and services of the public schools regularly encompasses grades kindergarten through twelve, and such pre-school programs and community/adult education programs as may be established by law.
- In addition to regular programs of instruction and support services, public schools offer special programs and services for qualified students with disabilities, gifted and talented students, students with limited English language proficiency, and students who are economically and culturally disadvantaged, school-alienated, or institutionally confined.
- The Board of Education also oversees the Hawaii State Public Library System. The Hawaii State Public Library System operates the Hawaii State Library, the Library for the Blind and Physically Handicapped, public libraries, community public and school libraries, and bookmobile services.
- The State Public Charter School Commission is placed within the Department of Education for administrative purposes. The Commission has statewide chartering authority and provides oversight of the public charter schools.
- The Executive Office on Early Learning (EOEL) is established within the Department of Education for administrative purposes only. Under the direction of the Early Learning Board, the Office is statutorily responsible for coordination and development of the early learning system (prenatal to age five) and administration of the EOEL Public Prekindergarten Program.

MAJOR PROGRAM AREAS

The Department of Education has programs in the following major program areas:

Formal Education

EDN 100	School-Based Budgeting
EDN 150	Special Education and Student Support Services
EDN 200	Instructional Support
EDN 300	State Administration
EDN 400	School Support
EDN 407	Public Libraries

EDN 450	School Facilities Authority
EDN 500	School Community Services
EDN 600	Charter Schools
EDN 612	Charter Schools Commission and Administration
EDN 700	Early Learning

**Department of the Education
Operating Budget**

			Act 164/2023 FY 2024	Act 164/2023 FY 2025	FY 2024 Adjustments	FY 2025 Adjustments	Total FY 2024	Total FY 2025
Funding Sources:	Positions	Perm	19,702.75	19,720.25		6.00	19,702.75	19,726.25
		Temp	2,007.50	2,007.50		-	2,007.50	2,007.50
	General Funds	\$	2,124,901,834	2,049,077,753		111,566,265	2,124,901,834	2,160,644,018
		Perm	23.00	23.00		-	23.00	23.00
		Temp	-	-		-	-	-
	Special Funds	\$	56,821,328	56,845,366		-	56,821,328	56,845,366
		Perm	720.50	720.50		-	720.50	720.50
		Temp	136.50	136.50		-	136.50	136.50
	Federal Funds	\$	262,837,143	262,837,143		-	262,837,143	262,837,143
		Perm	-	-		-	-	-
		Temp	1.00	1.00		-	1.00	1.00
	Other Federal Funds	\$	13,053,793	13,053,793		-	13,053,793	13,053,793
		Perm	-	-		-	-	-
		Temp	-	-		-	-	-
	Private Contributions	\$	150,000	150,000		-	150,000	150,000
		Perm	-	-		-	-	-
		Temp	-	-		-	-	-
	Trust Funds	\$	13,390,000	13,390,000		-	13,390,000	13,390,000
		Perm	-	-		-	-	-
		Temp	-	-		-	-	-
	Interdepartmental Transfers	\$	7,495,605	7,495,605		-	7,495,605	7,495,605
		Perm	27.00	27.00		-	27.00	27.00
		Temp	2.00	2.00		-	2.00	2.00
	Revolving Funds	\$	40,955,838	41,032,734		-	40,955,838	41,032,734
		Perm	20,473.25	20,490.75	-	6.00	20,473.25	20,496.75
		Temp	2,147.00	2,147.00	-	-	2,147.00	2,147.00
Total Requirements		\$	2,519,605,541	2,443,882,394	-	111,566,265	2,519,605,541	2,555,448,659

Highlights: (general funds and FY 25 unless otherwise noted)

1. Adds \$15,000,000 for electricity costs.
2. Adds \$21,000,000 to support operations for the School Food Service Program in support of the federal meal program.
3. Adds \$18,377,674 to fund salary increases for Hawaii public school Educational Assistants and Vice Principals that were agreed to with the Hawaii Government Employees Association (HGEA).
4. Adds \$18,266,346 to fund the bus contracts.
5. Adds \$10,000,000 for Workers Compensation to cover shortfalls to pay for statutorily mandated benefits.
6. Adds \$10,000,000 for Active Shooter Door Locks/Door Blockers.
7. Adds \$8,000,000 for nighttime security.
8. Adds \$3,600,000 for work-based learning for students with severe disabilities.
9. Adds \$2,722,245 for Applied Behavior Analysis (ABA) position salaries to support students who have significant behavioral and/or social-communication deficits.
10. Adds \$1,500,000 to implement long-term mitigation measures for soil contamination at Hawaii Island schools.

**Department of Education
Capital Improvements Budget**

	Act 164/2023 FY 2024	Act 164/2023 FY 2025	FY 2024 Adjustments	FY 2025 Adjustments	Total FY 2024	Total FY 2025
Funding Sources:						
General Funds	91,915,000	60,070,000		-	91,915,000	60,070,000
General Obligation Bonds	309,956,000	66,700,000		130,000,000	309,956,000	196,700,000
Other Federal Funds	102,400,000	144,000,000		-	102,400,000	144,000,000
Total Requirements	504,271,000	270,770,000	-	130,000,000	504,271,000	400,770,000

Highlights: (general obligation bonds and FY 25 unless otherwise noted)

1. Adds \$49,000,000 for Lump Sum - Project Completion, Statewide, for construction management costs, purchase orders, utilities charges, change orders, and all other costs associated with the completion of a project
2. Adds \$45,000,000 for teacher housing.
3. Adds \$26,000,000 for Lump Sum - Compliance, Statewide, to bring the DOE in compliance with the Americans with Disabilities Act, including architectural barrier removal, and gender equity requirements.
4. Adds \$10,000,000 for sewer system replacement at King Kekaulike High School, Maui.

**Department of the Education - Charter Schools
Operating Budget**

			Act 164/2023 FY 2024	Act 164/2023 FY 2025	FY 2024 Adjustments	FY 2025 Adjustments	Total FY 2024	Total FY 2025
Funding Sources:	Positions	Perm	21.12	81.12		-	21.12	81.12
		Temp	-	-		-	-	-
	General Funds	\$	129,223,632	140,305,720		15,709,042	129,223,632	156,014,762
		Perm	6.88	6.88		-	6.88	6.88
		Temp	-	-		-	-	-
	Federal Funds	\$	6,842,000	6,842,000		-	6,842,000	6,842,000
		Perm	28.00	88.00	-	-	28.00	88.00
		Temp	-	-	-	-	-	-
Total Requirements		\$	136,065,632	147,147,720	-	15,709,042	136,065,632	162,856,762

Highlights: (general funds and FY 25 unless otherwise noted)

1. Adds \$12,463,882 for Charter Schools (EDN 600) to equalize the per pupil funding based on the Department of Education's FY 25 operating budget and projected enrollment.
2. Adds \$1,605,000 to cover salary increases for Educational Assistants and Vice Principals.
3. Adds \$1,090,160 for Per Pupil Funding for Kulia Academy, a new Charter School.
4. Adds \$550,000 for teacher differentials for eligible Charter Schools.

**Department of Education - Charter Schools
Capital Improvements Budget**

	Act 164/2023 FY 2024	Act 164/2023 FY 2025	FY 2024 Adjustments	FY 2025 Adjustments	Total FY 2024	Total FY 2025
Funding Sources:						
General Funds	275,000	-			275,000	-
General Obligation Bonds	6,290,000	-			6,290,000	-
Total Requirements	6,565,000	-	-	-	6,565,000	-

Highlights: (general obligation bonds and FY 25 unless otherwise noted)

1. None.

**Department of the Education - Public Libraries
Operating Budget**

			Act 164/2023 FY 2024	Act 164/2023 FY 2025	FY 2024 Adjustments	FY 2025 Adjustments	Total FY 2024	Total FY 2025
Funding Sources:	Positions	Perm	566.50	566.50		-	566.50	566.50
		Temp	-	-		-	-	-
	General Funds	\$	43,193,371	45,061,053		800,000	43,193,371	45,861,053
		Perm	-	-		-	-	-
		Temp	-	-		-	-	-
	Special Funds	\$	4,000,000	4,000,000		-	4,000,000	4,000,000
		Perm	-	-		-	-	-
		Temp	-	-		-	-	-
	Federal Funds	\$	1,365,244	1,365,244		634,756	1,365,244	2,000,000
		Perm	566.50	566.50	-	-	566.50	566.50
		Temp	-	-	-	-	-	-
Total Requirements		\$	48,558,615	50,426,297	-	1,434,756	48,558,615	51,861,053

Highlights: (general funds and FY 25 unless otherwise noted)

1. Adds \$550,000 for security services at various libraries.
2. Adds \$125,000 to support set-up of a temporary location in Kāne'ohe, O'ahu and Princeville, Kauai.
3. Adds \$125,000 to support set-up of a temporary location in Makawao, Maui and Lahaina, Maui.
4. Adds \$634,756 in federal funds for an increased grant award amount from the Institute of Museum and Library Services.

**Department of Education - Public Libraries
Capital Improvements Budget**

	Act 164/2023 FY 2024	Act 164/2023 FY 2025	FY 2024 Adjustments	FY 2025 Adjustments	Total FY 2024	Total FY 2025
Funding Sources:						
General Funds	10,000,000	10,000,000		-	10,000,000	10,000,000
General Obligation Bonds	26,000,000	-		10,000,000	26,000,000	10,000,000
Total Requirements	36,000,000	10,000,000	-	10,000,000	36,000,000	20,000,000

Highlights: (general obligation bonds and FY 25 unless otherwise noted)

1. Adds \$10,000,000 for New Waikoloa Public Library, Hawaii

OFFICE OF THE GOVERNOR

Department Summary

Mission Statement

To enhance the effectiveness and efficiency of State programs by providing Executive direction, policy development, program coordination, and planning and budgeting.

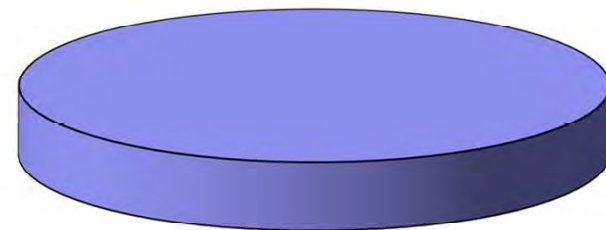
Department Goals

Improving the economic and social well-being of the citizens of Hawaii as measured by standard benchmarks; lead departments in working cooperatively across departmental divisions to deliver public services at the lowest possible costs; and lead the Executive Branch to successfully shepherd bills through the Legislature that reflect priorities of the Governor's administration.

FY 2025 Supplemental Operating Budget Adjustments by Major Program

No operating budget adjustments.

FY 2025 Supplemental Operating Budget



**Office of the Governor,
\$5,426,774 , 100%**

OFFICE OF THE GOVERNOR MAJOR FUNCTIONS

- Restore the public's trust in State government by committing to reforms that increase efficiency, reduce waste, and improve transparency and accountability.
- Communicate the Governor's policies and actions through diverse media.
- Ensure State departments work cooperatively to deliver needed public services to Hawai'i's most vulnerable communities.
- Maximize efforts to expend and pursue additional federal funds to support statewide infrastructure improvements, education, health, and human services programs.
- Develop and maintain intergovernmental relationships by hosting dignitaries and representing Hawai'i at events that advance our State's global reach.
- Recruit outstanding public servants and retain a quality public workforce.
- Settle collective bargaining issues in ways that advance the interests of the people of Hawai'i.
- Ensure responsible management of the State's six-year financial plan to maintain the State's financial health.

MAJOR PROGRAM AREAS

The Office of the Governor has a program in the following major program area:

Government-Wide Support

GOV 100 Office of the Governor

**Office of the Governor
Operating Budget**

			Act 164/2023 FY 2024	Act 164/2023 FY 2025	FY 2024 Adjustments	FY 2025 Adjustments	Total FY 2024	Total FY 2025
Funding Sources:	Positions	Perm	30.00	30.00			30.00	30.00
		Temp	23.00	23.00			23.00	23.00
General Funds		\$	5,341,153	5,426,774			5,341,153	5,426,774
		Perm	30.00	30.00	-	-	30.00	30.00
		Temp	23.00	23.00	-	-	23.00	23.00
Total Requirements		\$	5,341,153	5,426,774	-	-	5,341,153	5,426,774

Highlights: (general funds and FY 25 unless otherwise noted)

1. None.

**Office of the Governor
Capital Improvements Budget**

	Act 164/2023 FY 2024	Act 164/2023 FY 2025	FY 2024 Adjustments	FY 2025 Adjustments	Total FY 2024	Total FY 2025
Funding Sources:						
General Funds					-	-
General Obligation Bonds					-	-
Total Requirements	-	-	-	-	-	-

Highlights: (general obligation bonds and FY 25 unless otherwise noted)

1. None.

DEPARTMENT OF HAWAIIAN HOME LANDS

Department Summary

Mission Statement

To manage the Hawaiian Home Lands Trust (HHLT) effectively and to develop and deliver Hawaiian home lands to native Hawaiians. We will partner with others toward developing self-sufficient and healthy communities.

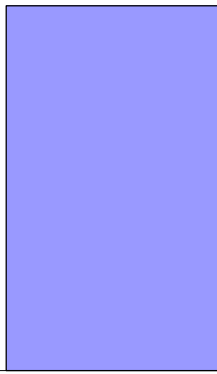
Department Goals

To effectively manage the Hawaiian Home Lands Trust (HHLT) lands, water, and related resources; to develop and deliver lands for award to beneficiaries on an on-going basis; to develop and deliver program services that meet the housing needs of native Hawaiians; to effectively manage the HHLT financial resources; to effectively manage the department's human resources and to establish better relationships with the native Hawaiian community, governmental agencies, homestead communities, and the community at large.

FY 2025 Supplemental Operating Budget Adjustments by Major Program

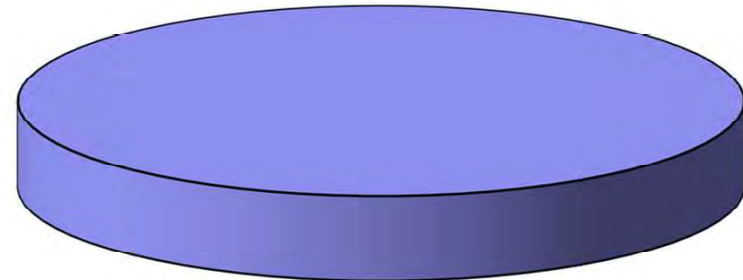
Social Services

\$20,194,533



FY 2025 Supplemental Operating Budget

**Social Services,
\$85,874,403 , 100%**



DEPARTMENT OF HAWAIIAN HOME LANDS MAJOR FUNCTIONS

- Identifying and assessing the needs of beneficiaries of the Hawaiian Homes Commission Act through research and planning; compiling data needed for the development and utilization of Hawaiian Home Lands and other physical resources of the Hawaiian Home Lands Trust; identifying Hawaiian home lands by physical characteristics, land use, and planned use of the lands; and developing and updating regional master plans for designated areas.
- Developing, marketing, disposing of, and managing Hawaiian Home Lands not immediately needed or not suitable for homestead purposes by issuing general leases, revocable permits, licenses, and rights-of-entry to generate income to finance homestead lot development activities.
- Developing Hawaiian Home Lands for homesteading and income-producing purposes by designing and constructing off-site and on-site improvements.
- Developing waiting lists of applicants for homestead leases; awarding homestead leases; providing loans for home building, repair, and replacement and for development of farms and ranches; managing homestead areas on the islands of Oahu, Hawaii, Maui, Molokai, Kauai, and Lanai; and providing for the maintenance, repair, and operation of water systems, roads, and facilities.

MAJOR PROGRAM AREAS

The Department of Hawaiian Home Lands has programs in the following major program areas:

Social Services

- HHL 602 Planning and Development for Hawaiian Homesteads
- HHL 625 Administration and Operating Support

**Department of the Hawaiian Home Lands
Operating Budget**

			Act 164/2023 FY 2024	Act 164/2023 FY 2025	FY 2024 Adjustments	FY 2025 Adjustments	Total FY 2024	Total FY 2025
Funding Sources:	Positions	Perm	200.00	200.00		-	200.00	200.00
		Temp	-	-		-	-	-
	General Funds	\$	26,428,191	26,796,100		20,000,000	26,428,191	46,796,100
		Perm	-	-		-	-	-
		Temp	-	-		-	-	-
	Special Funds	\$	4,824,709	4,824,709		-	4,824,709	4,824,709
		Perm	4.00	4.00		-	4.00	4.00
		Temp	2.00	2.00		6.00	2.00	8.00
	Federal Funds	\$	23,318,527	23,318,527		194,533	23,318,527	23,513,060
		Perm	-	-		-	-	-
		Temp	-	-		-	-	-
	Trust Funds	\$	3,740,534	3,740,534		-	3,740,534	3,740,534
		Perm	-	-		-	-	-
		Temp	-	-		-	-	-
	Revolving Funds	\$	7,000,000	7,000,000		-	7,000,000	7,000,000
		Perm	204.00	204.00	-	-	204.00	204.00
		Temp	2.00	2.00	-	6.00	2.00	8.00
Total Requirements		\$	65,311,961	65,679,870	-	20,194,533	65,311,961	85,874,403

Highlights: (general funds and FY 25 unless otherwise noted)

1. Adds \$20,000,000 for wildfire response, recovery, and prevention measures.
2. Adds 6.00 temporary positions and \$194,533 in federal funds to support the Native American Housing Assistance and Self-Determination Act.

**Department of Hawaiian Home Lands
Capital Improvements Budget**

	Act 164/2023 FY 2024	Act 164/2023 FY 2025	FY 2024 Adjustments	FY 2025 Adjustments	Total FY 2024	Total FY 2025
Funding Sources:						
General Funds	-	-			-	-
General Obligation Bonds	20,000,000	20,000,000		-	20,000,000	20,000,000
Total Requirements	20,000,000	20,000,000	-	-	20,000,000	20,000,000

Highlights: (general obligation bonds and FY 25 unless otherwise noted)

1. None.

DEPARTMENT OF HEALTH

Department Summary

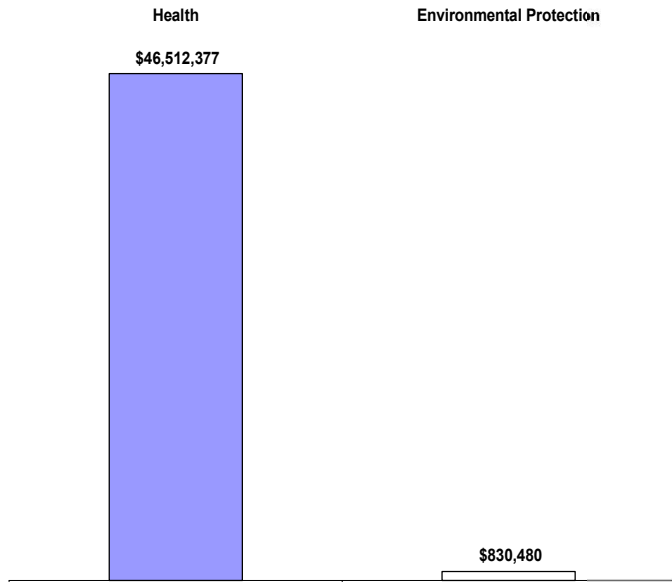
Mission Statement

To administer programs designed to protect, preserve, care for, and improve the physical and mental health of the people of the State.

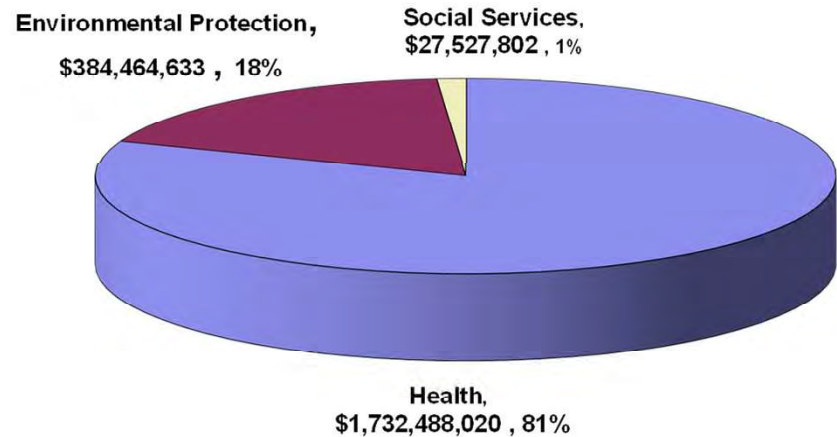
Department Goals

To monitor, protect and enhance the health of all people in Hawaii by providing leadership in assessment, policy development, and assurance to promote health and well-being, to preserve a clean, healthy and natural environment, and to assure basic health care for all.

FY 2025 Supplemental Operating Budget Adjustments by Major Program



FY 2025 Supplemental Operating Budget



DEPARTMENT OF HEALTH MAJOR FUNCTIONS

- Plans, directs and administers statewide programs to protect, preserve and improve the physical, mental and environmental health of Hawaii's residents.
- Administers programs for the prevention, control and treatment of infectious and communicable diseases; coordinates bioterrorism preparedness planning activities and integrating these activities with surveillance and response mechanisms.
- Administers community-based programs that provide and coordinate health intervention services and support for at-risk families, populations and communities who are most likely to experience unhealthy outcomes.
- Provides public health nursing intervention services in the areas of communicable disease, disaster outbreaks care coordination, follow-up and monitoring for at-risk populations and nursing supervision, oversight and intervention in the public schools.
- Plans, coordinates and provides statewide mental health services which include treatment, consultative and preventive components for individuals; also plans, coordinates and implements statewide services relative to alcohol and drug abuse.
- Provides services and support to individuals with developmental disabilities or intellectual disabilities and their families to attain quality of life.
- Plans, provides and promotes health services to mothers, children and youth and family planning services. Also provides basic dental treatment services for the control of oral diseases and abnormalities to institutionalized patients at Hawaii State Hospital, Hale Mohalu, Kalaupapa Settlement and through the four Oahu health centers.
- Implements and maintains the statewide programs for air, water, noise, radiation and indoor air pollution control; noise, safe drinking water, solid waste and wastewater management, and programs which protect consumers from unsafe foods, drugs, cosmetics, and medical devices.
- Administers the statewide emergency medical services system.
- Administers a statewide laboratories program which conducts analysis in support of environmental health and communicable disease monitoring and control activities.
- Implements and administers the medical cannabis dispensary and patient registry systems.

MAJOR PROGRAM AREAS

The Department of Health has programs in the following major program areas:

Environmental Protection

HTH 840 Environmental Management
HTH 849 Environmental Health Administration

Health

HTH 100 Communicable Disease and Public Health
Nursing
HTH 131 Disease Outbreak Control
HTH 210 Hawai'i Health Systems Corporation –
Corporate Office
HTH 211 Kahuku Hospital
HTH 212 Hawai'i Health Systems Corporation –
Regions
HTH 213 Ali'i Community Care
HTH 214 Maui Health System, a KFH, LLC
HTH 215 Hawai'i Health Systems Corporation –
O'ahu Region
HTH 420 Adult Mental Health – Outpatient
HTH 430 Adult Mental Health – Inpatient
HTH 440 Alcohol and Drug Abuse Division
HTH 460 Child and Adolescent Mental Health
HTH 495 Behavioral Health Administration
HTH 501 Developmental Disabilities
HTH 560 Family Health Services
HTH 590 Chronic Disease Prevention and Health
Promotion
HTH 595 Health Resources Administration
HTH 596 Office of Medical Cannabis Control and
Regulation
HTH 610 Environmental Health Services

HTH 710 State Laboratory Services
HTH 720 Health Care Assurance
HTH 730 Emergency Medical Services and Injury
Prevention System
HTH 760 Health Status Monitoring
HTH 905 Developmental Disabilities Council
HTH 906 State Health Planning and Development
Agency
HTH 907 General Administration
HTH 908 Office of Language Access

Social Services

HTH 520 Disability and Communications Access
Board
HTH 904 Executive Office on Aging

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**Department of the Health
Operating Budget**

			Act 164/2023 FY 2024	Act 164/2023 FY 2025	FY 2024 Adjustments	FY 2025 Adjustments	Total FY 2024	Total FY 2025
Funding Sources:	Positions	Perm	2,458.62	2,462.62		21.50	2,458.62	2,484.12
		Temp	189.50	189.50		(11.50)	189.50	178.00
General Funds		\$	542,045,218	565,500,389		58,477,572	542,045,218	623,977,961
		Perm	153.35	156.35		2.15	153.35	158.50
		Temp	16.00	16.00		1.00	16.00	17.00
Special Funds		\$	214,588,013	215,364,247		3,179,205	214,588,013	218,543,452
		Perm	192.55	192.55		5.20	192.55	197.75
		Temp	78.90	78.90		(1.80)	78.90	77.10
Federal Funds		\$	88,546,653	115,102,504		(13,044,578)	88,546,653	102,057,926
		Perm	85.20	85.20		1.40	85.20	86.60
		Temp	110.85	110.85		(3.20)	110.85	107.65
Other Federal Funds		\$	53,493,952	96,698,217		(1,626,677)	53,493,952	95,071,540
		Perm	11.00	11.00		-	11.00	11.00
		Temp	3.00	3.00		-	3.00	3.00
Interdepartmental Transfers		\$	7,686,306	7,708,172		101,558	7,686,306	7,809,730
		Perm	54.00	54.00		0.25	54.00	54.25
		Temp	-	-		-	-	-
Revolving Funds		\$	263,144,144	263,320,472		23,277	263,144,144	263,343,749
		Perm	2,954.72	2,961.72	-	30.50	2,954.72	2,992.22
		Temp	398.25	398.25	-	(15.50)	398.25	382.75
Total Requirements		\$	1,169,504,286	1,263,694,001	-	47,110,357	1,169,504,286	1,310,804,358

Highlights: (general funds and FY 25 unless otherwise noted)

1. Adds \$20,000,000 for contracts for psychiatric in-patient services for Hawai'i State Hospital.
2. Adds \$13,000,000 for contracts for locum tenens (temporary placement) services for Hawai'i State Hospital.
3. Adds \$10,800,000 for purchase of service contracts for Child and Adolescent Mental Health Services Division.
4. Adds \$6,657,400 for behavioral health crisis center and supportive housing services for Adult Mental Health Division.
5. Adds \$4,962,487 for early intervention services for Family Health Services Division.
6. Adds \$2,512,751 for collective bargaining increases for emergency medical services for the Counties of Maui, Kaua'i, and Hawai'i.
7. Adds 1.00 permanent FTE, 1.00 temporary FTE and \$2,220,328 in special funds to implement and maintain a statewide multi-media information campaign related to cannabis use and misuse for the Office of Medical Cannabis Control and Regulation.

**Department of Health
Capital Improvements Budget**

	Act 164/2023 FY 2024	Act 164/2023 FY 2025	FY 2024 Adjustments	FY 2025 Adjustments	Total FY 2024	Total FY 2025
Funding Sources:						
General Funds	1,000,000	1,000,000		-	1,000,000	1,000,000
General Obligation Bonds	26,859,000	112,163,000		(80,130,000)	26,859,000	32,033,000
Federal Funds	55,044,000	58,611,000		-	55,044,000	58,611,000
Total Requirements	82,903,000	171,774,000	-	(80,130,000)	82,903,000	91,644,000

Highlights: (general obligation bonds and FY 25 unless otherwise noted)

1. Reduces \$100,000,000 for Kinau Hale, Mental Health Crisis Unit and Other Related Improvements, O'ahu
2. Adds \$9,960,000 for Kamauleule, Replace Air Handler Units, Exhaust Fans and Related Improvements, O'ahu.
3. Adds \$4,200,000 for Hawai'i State Hospital, Bed Expansion for Guensberg & Bishop Buildings, O'ahu.
4. Adds \$2,750,000 for Kalaupapa Settlement, Municipal Solid Waste Landfill Cover & Related Improvements, Moloka'i.
5. Adds \$2,000,000 for Kamauleule, Biosafety Level 3 Laboratory, O'ahu.

**Department of the Health - Hawaii Health Systems Corporation
Operating Budget**

			Act 164/2023 FY 2024	Act 164/2023 FY 2025	FY 2024 Adjustments	FY 2025 Adjustments	Total FY 2024	Total FY 2025
Funding Sources:	Positions	Perm	-	-		-	-	-
		Temp	-	-		-	-	-
	General Funds	\$	204,275,303	185,458,303		232,500	204,275,303	185,690,803
		Perm	2,835.25	2,835.25		-	2,835.25	2,835.25
		Temp	-	-		-	-	-
	Special Funds	\$	633,633,022	647,985,294		-	633,633,022	647,985,294
		Perm	2,835.25	2,835.25	-	-	2,835.25	2,835.25
		Temp	-	-	-	-	-	-
Total Requirements		\$	837,908,325	833,443,597	-	232,500	837,908,325	833,676,097

Highlights: (general funds and FY 25 unless otherwise noted)

1. Adds \$232,500 for general fund subsidy increase for Kahuku Medical Center.

**Department of Hawaii Health Systems Corporation
Capital Improvements Budget**

	Act 164/2023 FY 2024	Act 164/2023 FY 2025	FY 2024 Adjustments	FY 2025 Adjustments	Total FY 2024	Total FY 2025
Funding Sources:						
General Funds	74,300,000	29,500,000		-	74,300,000	29,500,000
General Obligation Bonds	55,647,000	14,000,000		27,000,000	55,647,000	41,000,000
Total Requirements	129,947,000	43,500,000	-	27,000,000	129,947,000	70,500,000

Highlights: (general obligation bonds and FY 25 unless otherwise noted)

1. Adds \$25,500,000 for various projects for the Hawai'i Health Systems Corporation, Statewide.
2. Adds \$1,500,000 for various projects for the Kahuku Medical Center, O'ahu.

DEPARTMENT OF HUMAN RESOURCES DEVELOPMENT

Department Summary

Mission Statement

To provide timely and responsive leadership, resources, and services to fully support the State in the recruitment, management, and retention of a high-performing workforce.

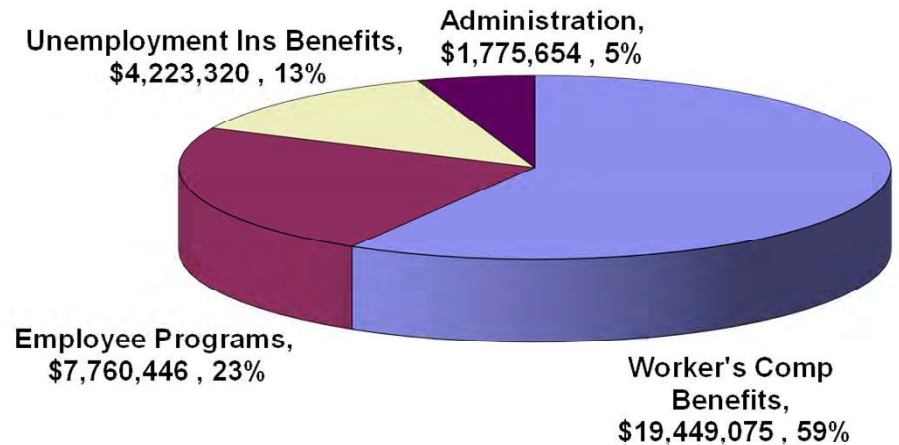
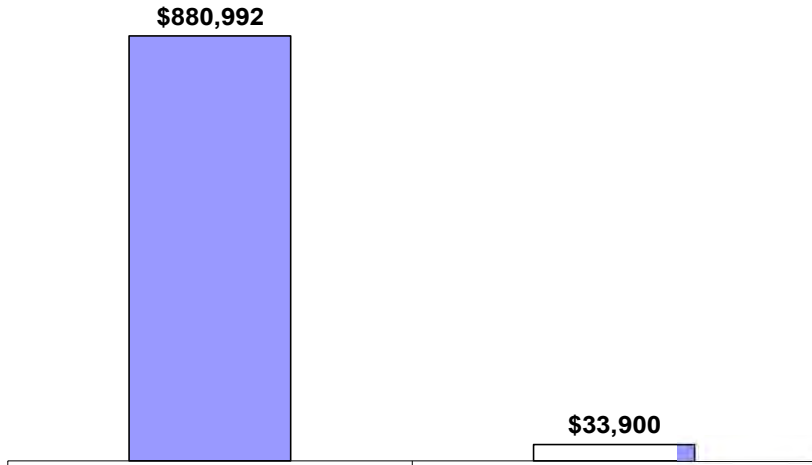
Department Goals

To maximize employee productivity and performance toward excellence in the department; increase the effectiveness and efficiency of the State's Human Resources system to maximize productivity and performance toward excellence; and promote proactive State Workforce Planning.

**FY 2025 Supplemental Operating Budget
Adjustments by Major Program**

**FY 2025 Supplemental
Operating Budget**

Employee Programs Worker's Comp Benefits



DEPARTMENT OF HUMAN RESOURCES DEVELOPMENT MAJOR FUNCTIONS

- Administers the State human resources program, provides administrative support services to statutorily and executively assigned commissions and boards, and represents the State on other commissions and committees.
- Plans, organizes, directs, and coordinates the various activities of the State human resources program in employee training and development, recruitment, examination, position classification, pay administration, workers' compensation payments, and labor relations within the scope of laws, rules, and established policies.
- Develops and administers classification and compensation system(s) for civil service positions including the establishment and maintenance of classes and their experience and training requirements; the pricing of classes; and the assignment of positions to classes, bargaining units and other administrative units.
- Establishes and maintains statewide policies, procedures, programs, and services that provide guidance and support to the line departments of the Executive Branch with regard to employee relations, employee benefits programs; reports on the workforce composition and employment trends; and statewide employee development programs.
- Plans and administers statewide (except for DOE, UH and HHSC) workers' compensation program, claims management, Return to Work Priority Program, and a safety and accident prevention program.
- Conducts statewide staffing and consultative advisory services, including human resources research and development projects to forecast, plan for and effectuate effective staffing strategies before staffing issues become acute or impact public services; implements strategies to attract and retain employees by competitively filling positions, and develops and administers a statewide recruitment program.

MAJOR PROGRAM AREAS

The Department of Human Resources Development has a program in the following major program area:

Government-Wide Support

HRD 102 Work Force Attraction, Selection,
Classification, and Effectiveness

HRD 191 Supporting Services - Human Resources
Development

**Department of the Human Resources Development
Operating Budget**

			Act 164/2023 FY 2024	Act 164/2023 FY 2025	FY 2024 Adjustments	FY 2025 Adjustments	Total FY 2024	Total FY 2025
Funding Sources:	Positions	Perm	94.00	94.00		4.00	94.00	98.00
		Temp	-	-		-	-	-
	General Funds	\$	28,269,622	26,390,623		939,892	28,269,622	27,330,515
		Perm	-	-		-	-	-
		Temp	-	-		-	-	-
	Special Funds	\$	700,000	700,000		-	700,000	700,000
		Perm	2.00	2.00		-	2.00	2.00
		Temp	-	-		-	-	-
	Interdepartmental Transfers	\$	5,173,326	5,177,980		-	5,173,326	5,177,980
		Perm	96.00	96.00	-	4.00	96.00	100.00
		Temp	-	-	-	-	-	-
Total Requirements		\$	34,142,948	32,268,603	-	939,892	34,142,948	33,208,495

Highlights: (general funds and FY 25 unless otherwise noted)

1. Adds 5.00 permanent positions and \$730,080 for state employee/intern recruitment, job fairs, and multi-media public outreach by the Employee Staffing Division for the Work Force Attraction, Selection, Classification, and Effectiveness Program.
2. Adds 1.00 permanent position and \$71,016 for administration of statewide pre-tax employee benefits, telework program guidelines, and benefits program research by the Employee Assistance Office for the Work Force Attraction, Selection, Classification, and Effectiveness Program.
3. Adds \$79,896 for full-year funding for 2.00 Human Resources Specialists for the Classification Branch for the Work Force Attraction, Selection, Classification, and Effectiveness Program.

**Department of Human Resources Development
Capital Improvements Budget**

	Act 164/2023 FY 2024	Act 164/2023 FY 2025	FY 2024 Adjustments	FY 2025 Adjustments	Total FY 2024	Total FY 2025
Funding Sources:						
General Funds					-	-
General Obligation Bonds					-	-
Total Requirements	-	-	-	-	-	-

Highlights: (general obligation bonds and FY 25 unless otherwise noted)

1. None.

DEPARTMENT OF HUMAN SERVICES

Department Summary

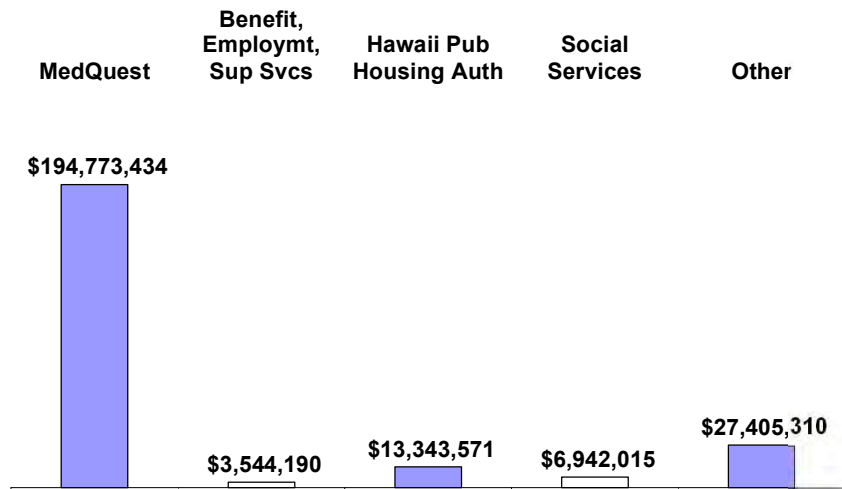
Mission Statement

To provide timely, efficient, and effective programs, services and benefits for the purpose of achieving the outcome of empowering Hawaii's most vulnerable people; and to expand their capacity for self-sufficiency, self-determination, independence, healthy choices, quality of life, and personal dignity.

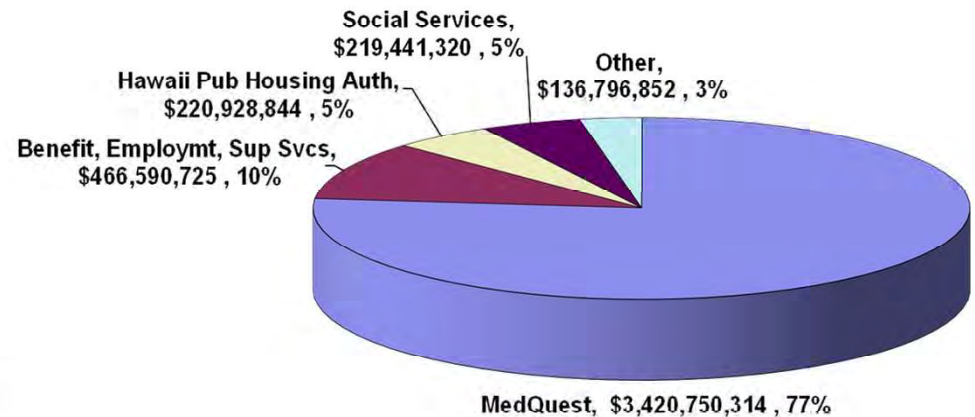
Department Goals

Through a multi-generational approach, align programs, services and benefits to provide recipients with access to an array of needed services; modernize the service delivery model through business process transformation and sharing of critical information internally and externally to improve outcomes of individuals and communities in which they live; improve individual and departmental outcomes through data driven decisions; leverage and invest in technology to increase operational efficiency and reduce administrative burden; and strengthen public-private partnerships to develop a modern integrated health and human services delivery system.

FY 2025 Supplemental Operating Budget Adjustments by Major Program



FY 2025 Supplemental Operating Budget



DEPARTMENT OF HUMAN SERVICES MAJOR FUNCTIONS

- Provides employment-related services, childcare services, and economic assistance to eligible families and individuals.
- Provides medical assistance programs to eligible families and individuals.
- Provides child welfare and adult protective and community services to eligible families and individuals.
- Administers programs of vocational rehabilitation, independent living rehabilitation, services for the blind, and disability determination.
- Provides a continuum of prevention, rehabilitation, and treatment services and programs for at-risk youth.
- Serves as a catalyst to provide Hawaii residents with affordable housing and shelter.

MAJOR PROGRAM AREAS

The Department of Human Services has programs in the following major program areas:

Employment					
HMS 802	Vocational Rehabilitation	HMS 236	Case Management for Self-Sufficiency	HMS 605	Community-Based Residential and Medicaid Facility Support
Social Services		HMS 237	Employment and Training	HMS 777	Office on Homelessness and Housing Solutions
HMS 202	Aged, Blind and Disabled Payments	HMS 238	Disability Determination	HMS 901	General Support for Social Services
HMS 204	General Assistance Payments	HMS 301	Child Protective Services	HMS 902	General Support for Health Care Payments
HMS 206	Federal Assistance Payments	HMS 302	General Support for Child Care	HMS 903	General Support for Self-Sufficiency Services
HMS 211	Cash Support for Families-Self-Sufficiency	HMS 303	Child Protective Services Payments	HMS 904	General Administration (DHS)
HMS 220	Rental Housing Services	HMS 305	Cash Support for Child Care		
HMS 222	Rental Assistance Services	HMS 401	Health Care Payments	Individual Rights	
HMS 224	Homeless Services	HMS 501	In-Community Youth Programs	HMS 888	Commission on the Status of Women
HMS 229	Hawaii Public Housing Authority Administration	HMS 503	Hawaii Youth Correctional Facility (HYCF)		
		HMS 601	Adult Protective and Community Services		

**Department of the Human Services
Operating Budget**

			Act 164/2023 FY 2024	Act 164/2023 FY 2025	FY 2024 Adjustments	FY 2025 Adjustments	Total FY 2024	Total FY 2025
Funding Sources:	Positions	Perm	1,240.73	1,240.73		8.00	1,240.73	1,248.73
		Temp	15.50	15.50		(1.00)	15.50	14.50
	General Funds	\$	1,440,535,123	1,475,717,885		23,178,227	1,440,535,123	1,498,896,112
		Perm	1.56	1.56		0.31	1.56	1.87
		Temp	-	-		-	-	-
	Special Funds	\$	7,048,451	7,055,397		5,049,458	7,048,451	12,104,855
		Perm	993.46	993.46		7.44	993.46	1,000.90
		Temp	56.50	56.50		3.00	56.50	59.50
	Federal Funds	\$	2,695,782,214	2,695,478,208		217,356,961	2,695,782,214	2,912,835,169
		Perm	-	-		-	-	-
		Temp	-	-		-	-	-
	Other Federal Funds	\$	18,460,916	18,460,916		299,275	18,460,916	18,760,191
		Perm	-	-		-	-	-
		Temp	-	-		-	-	-
	Private Contributions	\$	10,000	10,000		-	10,000	10,000
		Perm	-	-		-	-	-
		Temp	-	-		-	-	-
	Interdepartmental Transfers	\$	7,169,481	7,169,481		-	7,169,481	7,169,481
		Perm	77.00	77.00		(4.00)	77.00	73.00
		Temp	17.00	17.00		2.00	17.00	19.00
	Revolving Funds	\$	14,523,842	14,607,648		124,599	14,523,842	14,732,247
		Perm	2,312.75	2,312.75	-	11.75	2,312.75	2,324.50
		Temp	89.00	89.00	-	4.00	89.00	93.00
Total Requirements		\$	4,183,530,027	4,218,499,535	-	246,008,520	4,183,530,027	4,464,508,055

Highlights: (general funds and FY 25 unless otherwise noted)

1. Adds 6.00 federal fund temporary positions, \$13,370,000 in general funds, and \$12,751,554 in federal funds for emergency management related to the Maui wildfires.
2. Transfers \$6,000,000 from Cash Support for Child Care to General Support for Self-Sufficiency Services to facilitate the use of Temporary Assistance for Needy Families funds for Preschool Open Doors subsidy payments.
3. Increases the Spouse and Child Abuse Special Fund ceiling by \$5,000,000 for Child Protective Services to fund operations and services necessary to comply with the Family First Prevention Services Act.
4. Adds \$1,320,000 for Homeless Services to provide increased support for homeless services contracts.
5. Adds \$1,000,000 for In-Community Youth Programs to support youth mental health services.
6. Adds \$288,177 in general funds and \$255,500 in federal funds for General Support for Self-Sufficiency Services for increased costs to maintain and operate the new Benefits Eligibility Solution system.
7. Adds \$490,000 for Case Management for Self-Sufficiency to provide second-year funding for lease costs at the Pohulani processing center.

**Department of Human Services
Capital Improvements Budget**

	Act 164/2023 FY 2024	Act 164/2023 FY 2025	FY 2024 Adjustments	FY 2025 Adjustments	Total FY 2024	Total FY 2025
Funding Sources:						
General Funds	5,895,000	5,800,000		-	5,895,000	5,800,000
General Obligation Bonds	17,850,000	5,000,000		54,311,000	17,850,000	59,311,000
Federal Funds	-	-		20,000,000	-	20,000,000
Total Requirements	23,745,000	10,800,000	-	74,311,000	23,745,000	85,111,000

Highlights: (general obligation bonds and FY 25 unless otherwise noted)

1. Adds \$20,000,000 in general obligation bond funds and \$20,000,000 in federal funds for Information Technology Modernization for the Comprehensive Child Welfare Information System, Statewide.
2. Adds \$22,000,000 for School Street, Development of Elderly Housing, O'ahu
3. Adds \$10,000,000 for Hawai'i Public Housing Authority Lump Sum, Site and Building Improvements, Health and Safety Improvements, Statewide.
4. Adds \$1,628,000 for the Kawaiiloa Youth and Family Wellness Center Replace Emergency Generators and Other Improvements, O'ahu.
5. Adds \$683,000 for the Kawaiiloa Youth and Family Wellness Center Air Conditioning Systems Replacement and Related Improvements, O'ahu.

DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS

Department Summary

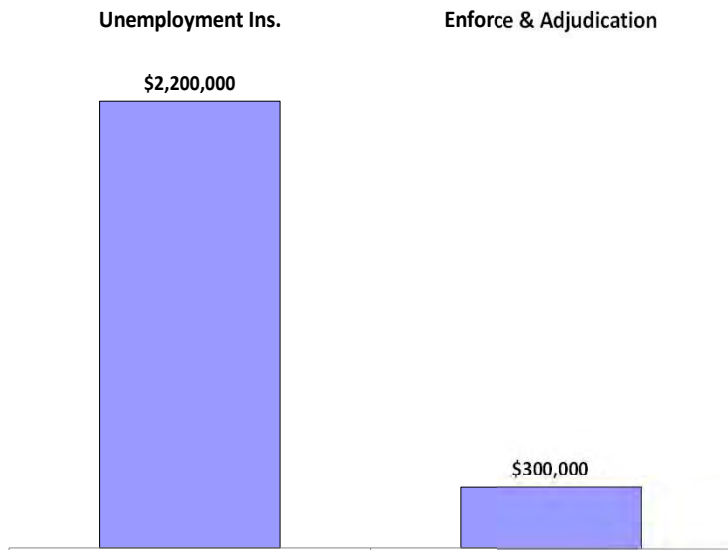
Mission Statement

To increase the economic security, physical and economic well-being and productivity of workers and ensure the growth and development of industry.

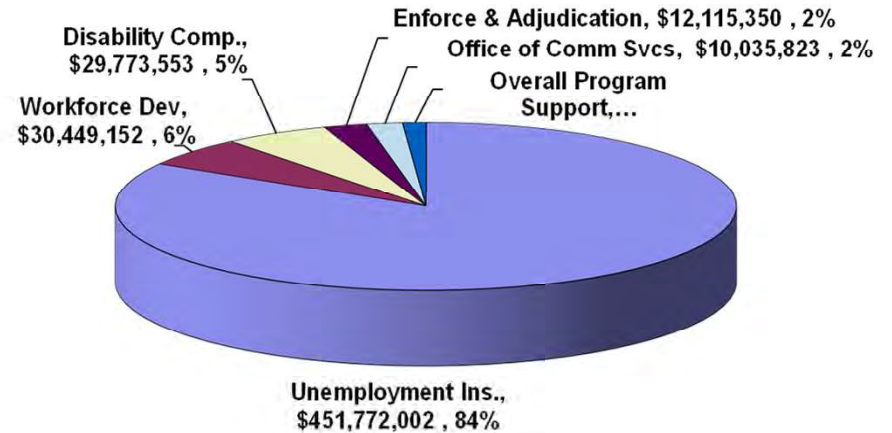
Department Goals

To promote access to employment and assess the needs and skills of the workforce; to alleviate the economic hardship of workers during periods of disability or temporary unemployment; to protect the employment rights of workers and assure a safe and healthy workplace; to develop, deliver and coordinate information to meet labor market supply and demand; and to promote the harmonious working relationship between business, labor, educators, and government agencies.

FY 2025 Supplemental Operating Budget Adjustments by Major Program



FY 2025 Supplemental Operating Budget



DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS MAJOR FUNCTIONS

- Administers federal and State programs designed to improve the economic security, occupational safety and health, working conditions, and productivity of workers, and maintain favorable labor-management relationships throughout the State.
- Administers comprehensive employment and training services to both job seekers and employers through a system of employment offices located statewide.
- Administers the State Unemployment Insurance program. Ensures that fair hearings before impartial appeals referees are provided to employers and claimants with respect to determinations made by the department regarding unemployment insurance benefits, disaster unemployment insurance, and other security decisions.
- Administers and enforces the State's occupational safety and health laws.
- Administers all activities pertinent to the management of the Workers' Compensation, Temporary Disability Insurance, and Prepaid Health Care laws and programs.
- Administers and enforces State labor laws dealing with wages and other compensation, hours, child labor, family leave, and related rules and regulations.

MAJOR PROGRAM AREAS

The Department of Labor and Industrial Relations has programs in the following major program areas:

Employment

LBR 111 Workforce Development
LBR 143 Hawaii Occupational Safety and Health Program
LBR 152 Wage Standards Program
LBR 153 Hawaii Civil Rights Commission
LBR 161 Hawaii Labor Relations Board
LBR 171 Unemployment Insurance Program

LBR 183 Disability Compensation Program
LBR 812 Labor and Industrial Relations Appeals Board
LBR 902 General Administration
LBR 903 Office of Community Services

**Department of the Labor and Industrial Relations
Operating Budget**

			Act 164/2023 FY 2024	Act 164/2023 FY 2025	FY 2024 Adjustments	FY 2025 Adjustments	Total FY 2024	Total FY 2025
Funding Sources:	Positions	Perm	194.73	194.73		-	194.73	194.73
		Temp	14.96	14.96		-	14.96	14.96
	General Funds	\$	67,138,283	26,686,049		-	67,138,283	26,686,049
		Perm	-	-		-	-	-
		Temp	-	-		-	-	-
	Special Funds	\$	7,743,402	7,743,402		300,000	7,743,402	8,043,402
		Perm	263.70	263.70		-	263.70	263.70
		Temp	38.00	38.00		-	38.00	38.00
	Federal Funds	\$	38,067,000	38,067,000		2,400,000	38,067,000	40,467,000
		Perm	53.07	53.07		-	53.07	53.07
		Temp	6.54	6.54		-	6.54	6.54
	Other Federal Funds	\$	6,636,941	6,636,941		(200,000)	6,636,941	6,436,941
		Perm	11.00	11.00		-	11.00	11.00
		Temp	5.00	5.00		-	5.00	5.00
	Trust Funds	\$	415,615,992	365,550,515		-	415,615,992	365,550,515
		Perm	-	-		-	-	-
		Temp	-	-		-	-	-
	Interdepartmental Transfers	\$	2,891,173	2,891,173		-	2,891,173	2,891,173
		Perm	19.00	19.00		-	19.00	19.00
		Temp	-	-		-	-	-
	Revolving Funds	\$	2,693,796	2,694,163		-	2,693,796	2,694,163
		Perm	541.50	541.50	-	-	541.50	541.50
		Temp	64.50	64.50	-	-	64.50	64.50
Total Requirements		\$	540,786,587	450,269,243	-	2,500,000	540,786,587	452,769,243

Highlights: (general funds and FY 25 unless otherwise noted)

1. Adds \$2,200,000 for net increase in appropriation ceiling for federal and other federal funds to align with anticipated federal awards in Workforce Development and Unemployment Insurance programs.
2. Adds \$300,000 to establish special fund appropriation ceiling in Wage Standards program for Labor Law Enforcement Special Fund.

**Department of Labor and Industrial Relations
Capital Improvements Budget**

	Act 164/2023 FY 2024	Act 164/2023 FY 2025	FY 2024 Adjustments	FY 2025 Adjustments	Total FY 2024	Total FY 2025
Funding Sources:						
General Funds					-	-
General Obligation Bonds	20,000,000	-			20,000,000	-
Total Requirements	20,000,000	-	-	-	20,000,000	-

Highlights: (general obligation bonds and FY 25 unless otherwise noted)

1. None

DEPARTMENT OF LAND AND NATURAL RESOURCES

Department Summary

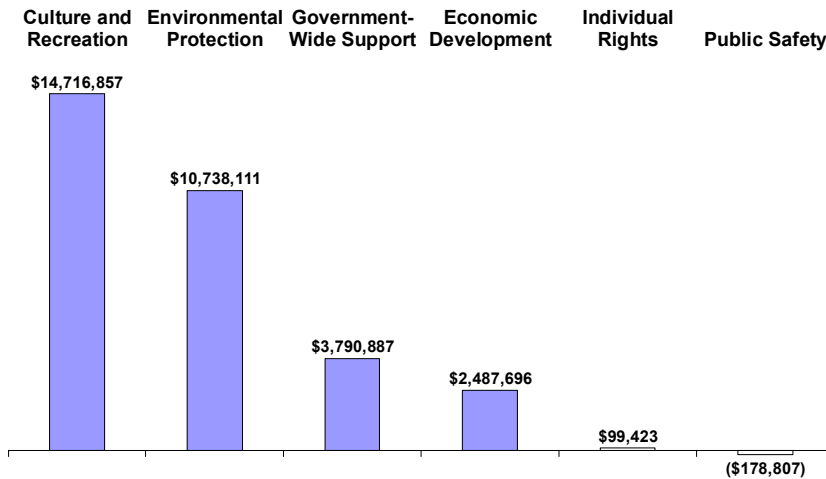
Mission Statement

To enhance, protect, conserve, and manage Hawaii's unique and limited natural, cultural and historic resources held in public trust for current and future generations for the people of Hawaii nei, and its visitors, in partnership with others in the public and private sectors.

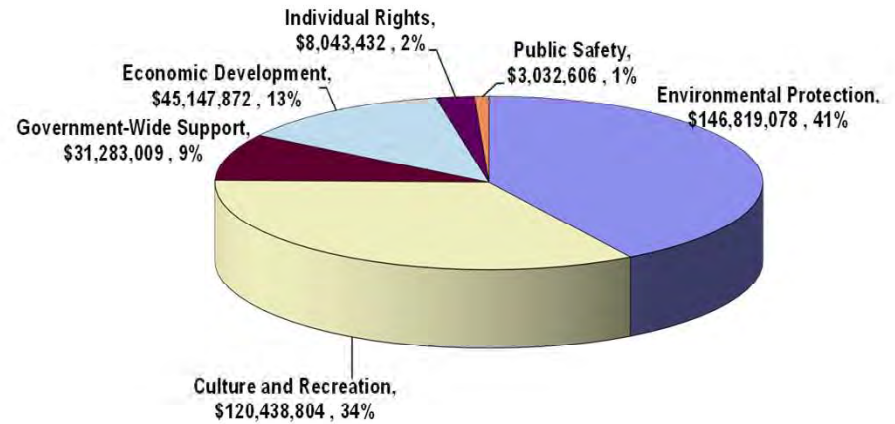
Department Goals

To seek, develop and implement cost-effective strategies for the long-term sustainable management, maintenance, protection and utilization of existing and potential, ocean, land, natural and cultural resources of the State of Hawaii in an integrated manner and in partnership with others from the public and private sectors. Additionally, prevent the establishment of invasive species detrimental to native habitats, while promoting responsible use, understanding, and respect for Hawaii's resources.

FY 2025 Supplemental Operating Budget Adjustments by Major Program



FY 2025 Supplemental Operating Budget



DEPARTMENT OF LAND AND NATURAL RESOURCES MAJOR FUNCTIONS

- Implements programs to conserve, protect, develop, and utilize the State's natural and cultural resources.
- Preserves and enhances native and indigenous fish and other aquatic species and their habitats for residents and visitors.
- Promotes the safe and responsible use of Hawaii's natural resources through firm, fair and effective law enforcement.
- Provides accurate, timely and permanent system of registering and recording land title and related documents and maps.
- Manages the conservation, protection, planning, and utilization of the State's water resources for social, economic, and environmental requirements.
- Provides safe and enjoyable recreation opportunities.
- Develops and maintains a comprehensive program of historic preservation to promote the use and conservation of historical and cultural sites.
- Collects and disseminates data relating to natural resources. Partners with public and private agencies to maximize funding leverage.

MAJOR PROGRAM AREAS

The Department of Land and Natural Resources has programs in the following major program areas:

Economic Development

- LNR 141 Water and Land Development
- LNR 172 Forestry-Resource Management and Development

Environmental Protection

- LNR 401 Ecosystem Protection, Restoration, and Fisheries Management
- LNR 402 Native Resources and Fire Protection Program
- LNR 404 Water Resources
- LNR 405 Conservation and Resources Enforcement
- LNR 407 Natural Area Reserves and Watershed Management
- LNR 906 LNR-Natural and Physical Environment
- LNR 907 Aha Moku Advisory Committee
- LNR 908 Kaho'olawe Island Reserve Commission
- LNR 909 Mauna Kea Stewardship and Oversight Authority

Culture and Recreation

- LNR 801 Ocean-Based Recreation
- LNR 802 Historic Preservation
- LNR 804 Forest and Outdoor Recreation
- LNR 806 Parks Administration and Operation

Public Safety

- LNR 810 Prevention of Natural Disasters

Individual Rights

- LNR 111 Conveyances and Recordings

Government Wide Support

- LNR 101 Public Lands Management
- LNR 102 Legacy Land Conservation Program

**Department of Land and Natural Resources
Operating Budget**

			Act 164/2023 FY 2024	Act 164/2023 FY 2025	FY 2024 Adjustments	FY 2025 Adjustments	Total FY 2024	Total FY 2025
Funding Sources:	Positions	Perm	719.25	744.25		3.00	719.25	747.25
		Temp	26.50	26.50		-	26.50	26.50
	General Funds	\$	168,046,621	109,708,744		25,796,350	168,046,621	135,505,094
		Perm	285.00	285.00		-	285.00	285.00
		Temp	5.25	5.25		-	5.25	5.25
	Special Funds	\$	117,995,590	117,036,997		8,333,776	117,995,590	125,370,773
		Perm	47.75	47.75		-	47.75	47.75
		Temp	1.75	1.75		-	1.75	1.75
	Federal Funds	\$	16,928,516	15,871,485		1,098,759	16,928,516	16,970,244
		Perm	6.00	6.00		-	6.00	6.00
		Temp	8.50	8.50		-	8.50	8.50
	Other Federal Funds	\$	48,762,982	7,939,485		60,096,930	48,762,982	68,036,415
		Perm	-	-		-	-	-
		Temp	-	-		-	-	-
	Trust Funds	\$	305,954	305,954		-	305,954	305,954
		Perm	-	-		-	-	-
		Temp	7.00	7.00		-	7.00	7.00
	Interdepartmental Transfers	\$	1,686,056	1,686,056		-	1,686,056	1,686,056
		Perm	3.00	3.00		-	3.00	3.00
		Temp	-	-		-	-	-
	Revolving Funds	\$	1,039,082	945,466		-	1,039,082	945,466
		Perm	1,061.00	1,086.00	-	3.00	1,061.00	1,089.00
		Temp	49.00	49.00	-	-	49.00	49.00
Total Requirements		\$	354,764,801	253,494,187	-	95,325,815	354,764,801	348,820,002

Highlights: (general funds and FY 25 unless otherwise noted)

1. Adds \$7,425,000 for fire pre-suppression, response, and post-fire restoration activities.
2. Adds \$10,000,000 for fire and emergency response equipment.
3. Adds \$2,400,000 in special funds to increase the expenditure ceilings for the Sport Fish Special Fund and Ocean Stewardship Special Fund.
4. Adds \$500,000 for invasive ant research and control to be performed by the Hawaii Ant Lab.
5. Adds \$7,500,000 for forest and resource management improvements.
6. Adds \$2,000,000 in special funds for equipment and motor vehicles to support State Parks.
7. Adds 3.00 permanent positions and \$154,000 to support the Hawaii Climate Change Mitigation and Adaptation Commission.

**Department of Land and Natural Resources
Capital Improvements Budget**

	Act 164/2023 FY 2024	Act 164/2023 FY 2025	FY 2024 Adjustments	FY 2025 Adjustments	Total FY 2024	Total FY 2025
Funding Sources:						
General Funds	26,135,000	13,650,000		-	26,135,000	13,650,000
Special Funds	2,000,000	2,000,000		500,000	2,000,000	2,500,000
General Obligation Bonds	45,860,000	4,000,000		32,425,000	45,860,000	36,425,000
GO Bonds Reimbursable	8,000,000	-		-	8,000,000	-
Federal Funds	501,000	601,000		-	501,000	601,000
Total Requirements	82,496,000	20,251,000	-	32,925,000	82,496,000	53,176,000

Highlights: (general obligation bonds and FY 25 unless otherwise noted)

1. Adds \$15,000,000 for renovations, repairs and maintenance, and improvements at State Parks, Statewide.
2. Adds \$2,360,000 for West Maui and Upcountry fire prevention, erosion control, and fire suppression dip tanks on Maui.
3. Adds \$700,000 for Shangri La Breakwater Removal, Oahu.
4. Adds \$6,100,000 for Demolition and Removal of Existing Improvements (Uncle Billy's), Hilo, Hawaii.
5. Adds \$8,000,000 for Kawaihae North Small Boat Harbor, Hawaii.

DEPARTMENT OF LAW ENFORCEMENT

Department Summary

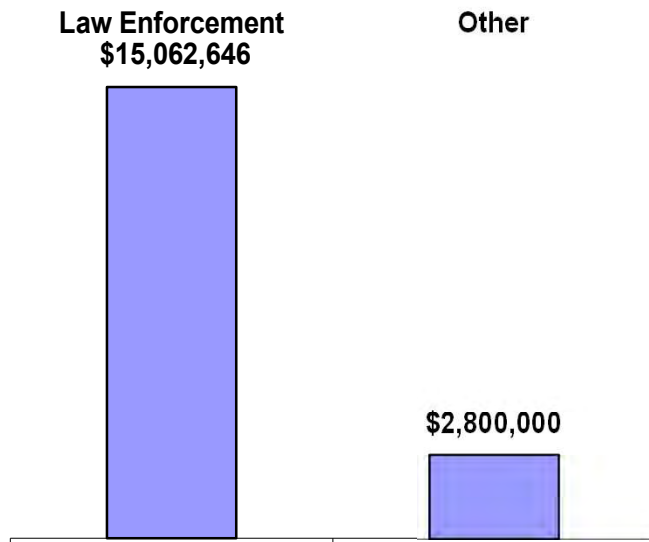
Mission Statement

To stand for safety with respect for all by engaging in just, transparent, unbiased and responsive Law Enforcement, to do so with the spirit of Aloha and dignity and in collaboration with the community; and maintain and build trust and respect as the guardian of constitutional and human rights.

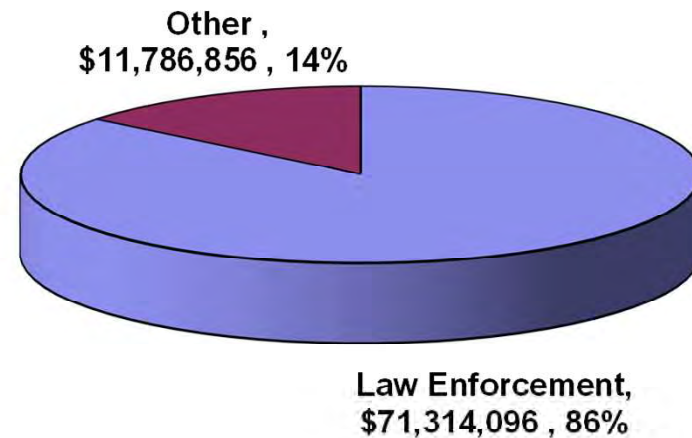
Department Goals

To protect the individual and property from injury and loss caused by criminal actions by providing and coordinating services, facilities, and legislation to preserve the peace; enforce specific laws, rules, and regulations to prevent and control crime; prevent and deter crimes; and serve the legal process.

FY 2025 Supplemental Operating Budget Adjustments by Major Program



FY 2025 Supplemental Operating Budget



DEPARTMENT OF LAW ENFORCEMENT MAJOR FUNCTIONS

- Centralizes the State law enforcement functions to enhance public safety, improve decision making, promote accountability, streamline communication, decrease costs, reduce duplication of efforts, and provide uniform training and standards.
- Enforces Hawaii's Uniform Controlled Substance Act and the investigation and apprehension of violators of prohibited acts under provisions of Chapter 329 and Part IV of Chapter 712, HRS, and Chapter 200 through 202, Hawaii Administrative Rules Title 23.
- Preserves public peace, prevents crime, and protects the rights of persons and property as the primary law enforcement entity under the provisions of Chapter 353C-2(1), Hawaii Revised Statutes.
- Conducts criminal investigations of all violations of the Hawaii Revised Statutes committed by employees of the department and/or against property of the department.
- Develops, oversees, coordinates, directs, implements, and leads a comprehensive and integrated Homeland Security program for the State of Hawaii, in partnership with organizational federal, State, county and private sector stakeholders.
- Administers, through subordinate staff offices, administrative systems, services and operations in and for the department pertaining to general program planning, programming and evaluation, program budgeting, capital improvements, fiscal accounting and auditing, payroll, procurement and contracting, human resources, information technology, Office of the Inspector General, special programs, and other relevant functions consistent with sound administrative practices and applicable Federal, State, and departmental laws, rules and regulations.
- Administers statewide law enforcement programs that protect the public as well as safeguard State property and facilities; and enforces laws, rules, and regulations to prevent and control crime.
- Develops, oversees, coordinates, directs, implements, and leads a comprehensive and integrated Homeland Security program for the State of Hawaii, in partnership with organizational federal, State, county and private sector stakeholders.

MAJOR PROGRAM AREAS

The Department of Law Enforcement has programs in the following major program areas:

Public Safety

Law Enforcement

LAW 502 Narcotics Enforcement Division
LAW 503 Sheriff
LAW 504 Criminal Investigation Division
LAW 505 Law Enforcement Training Division

Other

LAW 900 General Administration
LAW 901 Office of Homeland Security

NOTE: Act 278, SLH 2022, established the Department of Law Enforcement, consolidated law enforcement services from various departments, and provided restructuring of the Department of Public Safety to the Department of Corrections and Rehabilitation.

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**Department of Law Enforcement
Operating Budget**

			Act 164/2023 FY 2024	Act 164/2023 FY 2025	FY 2024 Adjustments	FY 2025 Adjustments	Total FY 2024	Total FY 2025
Funding Sources:	Positions	Perm	415.00	415.00		-	415.00	415.00
		Temp	8.50	8.50		-	8.50	8.50
	General Funds	\$	72,977,198	41,499,479		4,500,250	72,977,198	45,999,729
		Perm	1.00	1.00		-	1.00	1.00
		Temp	-	-		-	-	-
	Special Funds	\$	-	-		-	-	-
		Perm	3.00	3.00		1.00	3.00	4.00
		Temp	5.00	5.00		(1.00)	5.00	4.00
	Federal Funds	\$	854,446	1,744,085		3,956,927	854,446	5,701,012
		Perm	-	-		-	-	-
		Temp	1.00	1.00		-	1.00	1.00
	Other Federal Funds	\$	769,998	1,545,246		9,405,469	769,998	10,950,715
		Perm	102.00	102.00		-	102.00	102.00
		Temp	5.00	5.00		-	5.00	5.00
	Interdepartmental Transfers	\$	12,720,283.00	19,445,428.00		-	12,720,283	19,445,428
		Perm	8.00	8.00		-	8.00	8.00
		Temp	-	-		-	-	-
	Revolving Funds	\$	497,320	1,004,068		-	497,320	1,004,068
		Perm	529.00	529.00	-	1.00	529.00	530.00
		Temp	19.50	19.50	-	(1.00)	19.50	18.50
Total Requirements		\$	87,819,245	65,238,306	-	17,862,646	87,819,245	83,100,952

Highlights: (general funds and FY 25 unless otherwise noted)

1. Adds \$13,362,396 to increase federal fund and other federal fund appropriation ceilings to reflect federal awards anticipated to be transferred from the Department of Defense.
2. Adds \$1,500,000 for training equipment and supplies, including firearms and ammunitions.
3. Adds \$200,250 for outergear protective equipment for Deputy Sheriffs.
4. Adds \$200,000 to continue Illegal Firework Task Force.
5. Adds \$2,600,000 for security guard services and security cameras monitoring at the State Capitol.

**Department of Law Enforcement
Capital Improvements Budget**

	Act 164/2023 FY 2024	Act 164/2023 FY 2025	FY 2024 Adjustments	FY 2025 Adjustments	Total FY 2024	Total FY 2025
Funding Sources:						
General Funds					-	-
General Obligation Bonds	-	-			-	-
Total Requirements	-	-	-	-	-	-

Highlights: (general obligation bonds and FY 25 unless otherwise noted)

1. None

OFFICE OF THE LIEUTENANT GOVERNOR

Department Summary

Mission Statement

To enhance the efficiency and effectiveness of State programs by providing leadership and executive management and by developing policies and priorities to give program direction.

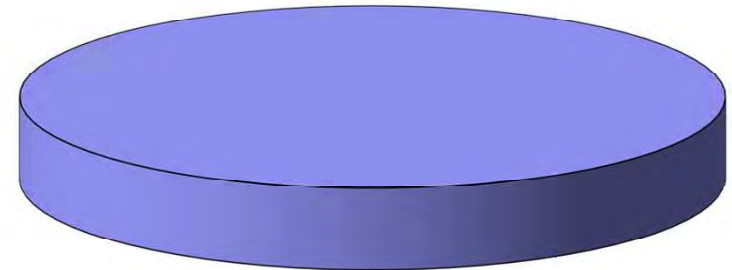
Department Goals

To provide effective leadership and executive management, and to protect the public's interest by ensuring that government processes are open.

FY 2025 Supplemental Operating Budget Adjustments by Major Program

No operating budget adjustments.

FY 2025 Supplemental Operating Budget



**Office of the Lieutenant Governor,
\$2,665,231 , 100%**

OFFICE OF THE LIEUTENANT GOVERNOR MAJOR FUNCTIONS

- Exercises the executive powers whenever the Governor is absent from the State or is unable to discharge the powers and duties of the office.
- Serves as the Secretary of State for intergovernmental relations.
- Performs duties and undertakes projects assigned by the Governor.
- Delegation of authority by the Governor under HRS 26-1(d) to lead the state's broadband expansion efforts and the initiative for universal access to preschool.
- HRS 574-5 Name Changes.
- HRS 26-1(a) Apostilles and sale of official publications.

MAJOR PROGRAM AREAS

The Office of the Lieutenant Governor has a program in the following major program area:

Government-Wide Support

LTG 100 Office of the Lieutenant Governor

**Office of the Lieutenant Governor
Operating Budget**

			Act 164/2023 FY 2024	Act 164/2023 FY 2025	FY 2024 Adjustments	FY 2025 Adjustments	Total FY 2024	Total FY 2025
Funding Sources:	Positions	Perm	17.00	17.00			17.00	17.00
		Temp	-	-			-	-
	General Funds	\$	2,319,967	2,365,231			2,319,967	2,365,231
		Perm	-	-			-	-
		Temp	-	-			-	-
	Special Funds	\$	300,000	300,000			300,000	300,000
		Perm	17.00	17.00	-	-	17.00	17.00
		Temp	-	-	-	-	-	-
Total Requirements		\$	2,619,967	2,665,231	-	-	2,619,967	2,665,231

Highlights: (general funds and FY 25 unless otherwise noted)

1. None.

**Office of the Lieutenant Governor
Capital Improvements Budget**

	Act 164/2023 FY 2024	Act 164/2023 FY 2025	FY 2024 Adjustments	FY 2025 Adjustments	Total FY 2024	Total FY 2025
Funding Sources:						
General Funds					-	-
General Obligation Bonds					-	-
Total Requirements	-	-	-	-	-	-

Highlights: (general obligation bonds and FY 25 unless otherwise noted)

1. None.

DEPARTMENT OF PUBLIC SAFETY/CORRECTIONS AND REHABILITATION

Department Summary

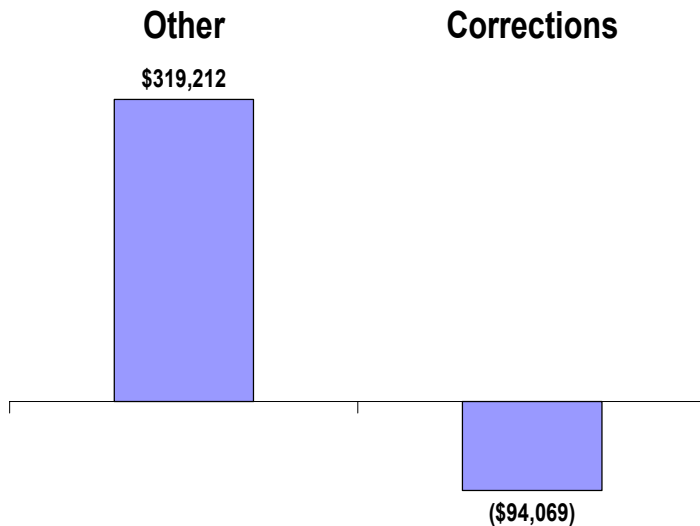
Mission Statement

To uphold justice and public safety by providing correctional and law enforcement services to Hawaii's communities with professionalism, integrity and fairness.

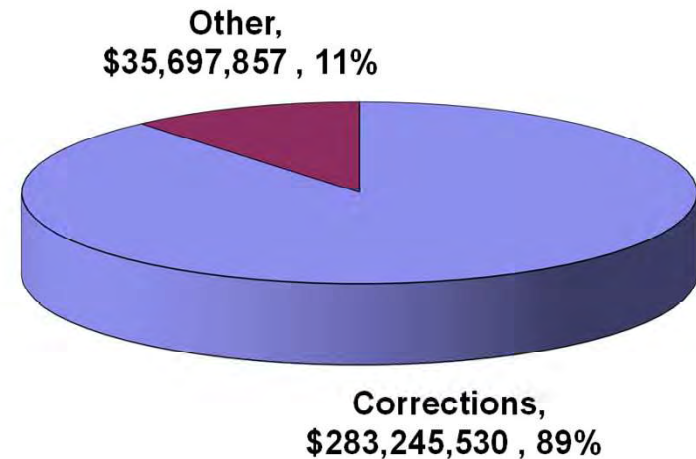
Department Goals

To protect the individual and property from injury and loss caused by criminal actions by providing and coordinating services, facilities, security, and legislation to preserve the peace; to prevent and deter crimes; to detect, apprehend, detain, and rehabilitate criminals; and, where appropriate, to compensate victims of crime.

FY 2025 Supplemental Operating Budget Adjustments by Major Program



FY 2025 Supplemental Operating Budget



DEPARTMENT OF PUBLIC SAFETY/CORRECTIONS AND REHABILITATION MAJOR FUNCTIONS

- Administer various public safety programs that are designed to prevent and deter criminal acts, and to incarcerate and rehabilitate criminal offenders.
- Administer the operations of eight correctional institutions throughout the State for the custody and care of offenders detained or committed by the courts to the department in safe, clean, and humane conditions of confinement.
- Provide a continuum of treatment programs and services to facilitate the reintegration of inmates into the community.
- Administer a correctional industries program which employs inmates in work programs that produce goods and services for government agencies and nonprofit organizations, and affords inmates job training and work experience to enhance their employment prospects when they return to the community.
- Determine minimum terms of imprisonment for convicted felons; grant release of felons from institutions under conditions of parole; and report on petitions for pardon referred by the Governor.
- Administer diversionary programs as well as alternatives to incarceration; conduct bail evaluations; and supervises offenders conditionally released by the courts.
- Administer statewide law enforcement programs that protect the public as well as safeguard State property and facilities; and enforces laws, rules, and regulations to prevent and control crime.
- Regulate the manufacture, distribution, sale, prescription, and dispensing of controlled substances in the State by issuing applications and permits to conduct transactions; and investigates and enforces laws, rules and regulations relative to controlled substances.
- Mitigate the suffering and losses of victims and survivors of certain crimes by providing them with compensation for crime related losses; and compensate private citizens (Good Samaritans) who suffer personal injury or property damage in the course of preventing a crime or apprehending a criminal.

MAJOR PROGRAM AREAS

The Department of Public Safety has programs in the following major program areas:

Public Safety

Corrections

PSD 402	Halawa Correctional Facility
PSD 403	Kulani Correctional Facility
PSD 404	Waiawa Correctional Facility
PSD 405	Hawaii Community Correctional Center
PSD 406	Maui Community Correctional Center
PSD 407	Oahu Community Correctional Center
PSD 408	Kauai Community Correctional Center
PSD 409	Women's Community Correctional Center
PSD 410	Intake Service Centers
PSD 420	Corrections Program Services
PSD 421	Health Care
PSD 422	Hawaii Correctional Industries
PSD 808	Non-State Facilities

Law Enforcement

PSD 502	Narcotics Enforcement
PSD 503	Sheriff

Other

PSD 611	Adult Parole Determinations
PSD 612	Adult Parole Supervision and Counseling
PSD 613	Crime Victim Compensation Commission
PSD 900	General Administration

NOTE: Act 278, SLH 2022, established the Department of Law Enforcement, consolidated law enforcement services from various departments, and provided restructuring of the Department of Public Safety to the Department of Corrections and Rehabilitation. Effective January 1, 2024, the Narcotics Enforcement Division and Sheriff Division transfer to the new department.

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**Department of Public Safety/Corrections and Rehabilitation
Operating Budget**

			Act 164/2023 FY 2024	Act 164/2023 FY 2025	FY 2024 Adjustments	FY 2025 Adjustments	Total FY 2024	Total FY 2025
Funding Sources:	Positions	Perm	2,936.60	2,609.60		-	2,936.60	2,609.60
		Temp	-	-		-	-	-
	General Funds	\$	302,597,771	303,134,846		434,864	302,597,771	303,569,710
		Perm	4.00	4.00		-	4.00	4.00
		Temp	-	-		-	-	-
	Special Funds	\$	2,496,380	2,516,329		-	2,496,380	2,516,329
		Perm	-	-		-	-	-
		Temp	-	-		-	-	-
	Federal Funds	\$	1,345,989	1,045,989		-	1,345,989	1,045,989
		Perm	-	-		-	-	-
		Temp	1.00	1.00		-	1.00	1.00
	Other Federal Funds	\$	1,559,315	859,315		-	1,559,315	859,315
		Perm	-	-		-	-	-
		Temp	3.00	3.00		(3.00)	3.00	-
	County Funds	\$	209,721	209,721		(209,721)	209,721	-
		Perm	-	-		-	-	-
		Temp	-	-		-	-	-
	Trust Funds	\$	75,065	75,065		-	75,065	75,065
		Perm	80.00	-		-	80.00	-
		Temp	-	-		-	-	-
	Interdepartmental Transfers	\$	5,581,581	-		-	5,581,581	-
		Perm	10.00	2.00		-	10.00	2.00
		Temp	42.00	42.00		-	42.00	42.00
	Revolving Funds	\$	11,281,815	10,876,979		-	11,281,815	10,876,979
		Perm	3,030.60	2,615.60	-	-	3,030.60	2,615.60
		Temp	46.00	46.00	-	(3.00)	46.00	43.00
Total Requirements		\$	325,147,637	318,718,244	-	225,143	325,147,637	318,943,387

Highlights: (general funds and FY 25 unless otherwise noted)

1. Adds \$434,864 for various utility shortfalls in Halawa Correctional Facility (HCF), O'ahu Community Correctional Center (OCCC) and Waiawa Correctional Facility (WCF).
2. Trades-off \$3,730,000 in Federal Detention Center inmate housing costs from Non-State Facilities to HCF, Kulani Correctional Facility, WCF, Hawai'i Community Correctional Center, Maui Community Correctional Center, OCCC and Women's Community Correctional Center (WCCC) to cover worker's compensation costs.
3. Trades-off 4.00 full-time equivalent (FTE) Adult Correction Officer (ACO) IV positions and \$319,212 from HCF, OCCC, WCF and WCCC to the Training and Staff Development Office under the General Administration Division.
4. Abolishes 3.00 temporary FTE ACO III positions and \$209,721 in county funds appropriated for the community work lines for MCCC.

**Department of Public Safety/Corrections and Rehabilitation
Capital Improvements Budget**

	Act 164/2023 FY 2024	Act 164/2023 FY 2025	FY 2024 Adjustments	FY 2025 Adjustments	Total FY 2024	Total FY 2025
Funding Sources:						
General Funds	18,000,000	10,500,000		-	18,000,000	10,500,000
GO Bonds Reimbursable	11,000,000	26,000,000		89,500,000	11,000,000	115,500,000
Total Requirements	29,000,000	36,500,000	-	89,500,000	29,000,000	126,000,000

Highlights: (general obligation bonds and FY 25 unless otherwise noted)

1. Adds \$20,000,000 for the Department of Public Safety (PSD)/Department of Corrections and Rehabilitation (DCR) New Kaua'i Community Correctional Center and Community Transitional Center, Kaua'i.
2. Adds \$18,000,000 for the Halawa Correctional Facility Perimeter Security Fence and Related Structural Repairs and Improvements, O'ahu.
3. Adds \$3,500,000 for the Maui Community Correctional Center Perimeter Security Fence and Related Repairs, Maui.
4. Adds \$3,000,000 for PSD/DCR New West Hawai'i Jail and Community Transitional Center, Hawai'i.
5. Changes the project description to include plans for the appropriated \$15,000,000 in general funds for FY 24 and \$7,500,000 in general funds for FY 25 for various lump sum capital improvement projects to provide facility repairs, upgrades, and improvements in compliance with Americans with Disabilities Act and building code standards.
6. Changes the expending agency of \$5,000,000 in FY 24 for Halawa Correctional Facility - Consolidated Healthcare Unit O'ahu from PSD to the Department of Accounting and General Services; and adds \$45,000,000 in FY 25 for the same project.
7. Trades off \$1,500,000 in FY 24 from Women's Community Correctional Center (WCCC) Laundry Expansion and Related Improvements, O'ahu to the WCCC Kitchen Expansion and Related Improvements, O'ahu.

DEPARTMENT OF TAXATION

Department Summary

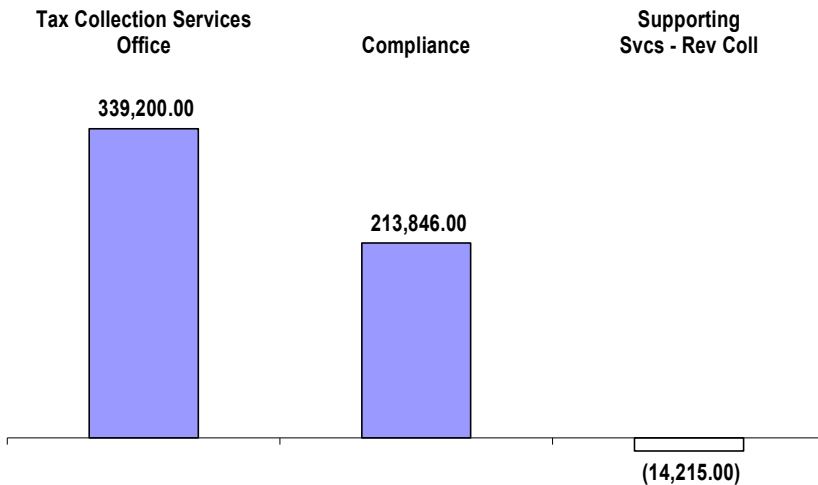
Mission Statement

To administer the tax laws of the State of Hawaii in a consistent, uniform and fair manner.

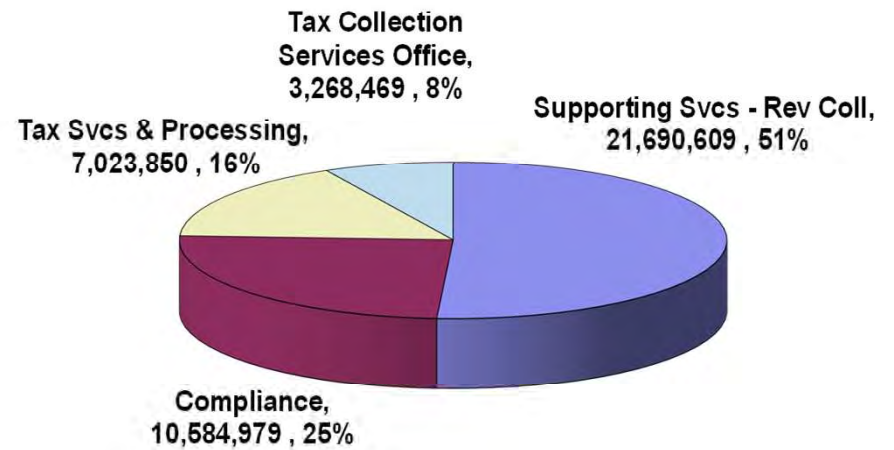
Department Goals

To provide complete customer service; to increase collection capabilities through efficient allocation of resources; to taxpayer filings, provide a more user-friendly interface with the public, and expedite delinquent referrals; to automate tax filings, billings and collections; to expand capacity for research and revenue analysis; and to permit more flexibility in accommodating tax law changes and initiatives to improve tax administration.

FY 2025 Supplemental Operating Budget Adjustments by Major Program



FY 2025 Supplemental Operating Budget



DEPARTMENT OF TAXATION MAJOR FUNCTIONS

- Administers and enforces the tax laws of Hawaii and the collection of taxes and other payments.
- Coordinates a centralized system for receiving and processing of all tax returns, payments, and documents.
- Provides complete customer service, assistance and information on all taxes administered by the department to customers who walk in, call-in, correspond or e-mail.
- Administers a comprehensive and uniform compliance program based on self-assessment and voluntary compliance.
- Conducts audits and investigations of all types of tax returns.
- Conducts and enforces collection of delinquent taxes by appropriate collection procedures.
- Plans, organizes, and coordinates a tax research and tax planning program.
- Provides administrative and research support to the Council on Revenues which prepares revenue estimates for the State on a quarterly basis.

MAJOR PROGRAM AREAS

The Department of Taxation has programs in the following major program area:

Government-Wide Support

TAX 100	Compliance
TAX 103	Tax Collection Services Office
TAX 105	Tax Services and Processing
TAX 107	Supporting Services – Revenue Collection

**Department of Taxation
Operating Budget**

			Act 164/2023 FY 2024	Act 164/2023 FY 2025	FY 2024 Adjustments	FY 2025 Adjustments	Total FY 2024	Total FY 2025
Funding Sources:	Positions	Perm	412.00	415.00		(1.00)	412.00	414.00
		Temp	86.00	86.00		1.00	86.00	87.00
General Funds		\$	41,389,717	38,401,456		538,831	41,389,717	38,940,287
		Perm	-	-		-	-	-
		Temp	13.00	13.00		-	13.00	13.00
Special Funds		\$	3,603,402	3,627,620		-	3,603,402	3,627,620
		Perm	412.00	415.00	-	(1.00)	412.00	414.00
		Temp	99.00	99.00	-	1.00	99.00	100.00
Total Requirements		\$	44,993,119	42,029,076	-	538,831	44,993,119	42,567,907

Highlights: (general funds and FY 25 unless otherwise noted)

1. Adds \$101,970 in other current expenses (OCE) for the Oahu Office Audit Branch to continue subscriptions and memberships to programs and organizations and for travel.
2. Adds \$199,200 in OCE for the Collection Services Office for office supplies, Thomson Reuters Clear database access, travel, and postage.
3. Adds \$50,000 in OCE for the Tax Research and Planning Division to continue subscriptions to programs.
4. Adds \$98,000 in OCE for the Administrative Services Office for cost increases in armored security vehicle services and installation and annual service of security equipment.

**Department of Taxation
Capital Improvements Budget**

	Act 164/2023 FY 2024	Act 164/2023 FY 2025	FY 2024 Adjustments	FY 2025 Adjustments	Total FY 2024	Total FY 2025
Funding Sources:						
General Funds					-	-
General Obligation Bonds					-	-
Total Requirements	-	-	-	-	-	-

Highlights: (general obligation bonds and FY 25 unless otherwise noted)

1. None.

DEPARTMENT OF TRANSPORTATION

Department Summary

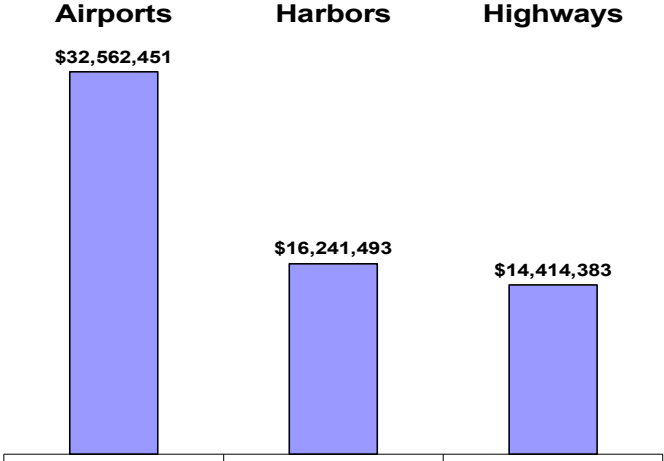
Mission Statement

To provide a safe, efficient, accessible, and sustainable inter-modal transportation system that ensures the mobility of people, goods and services, and enhances and/or preserves economic prosperity and the quality of life.

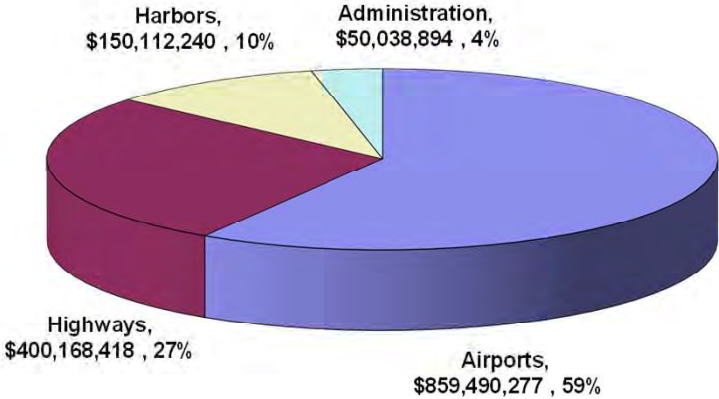
Department Goals

Achieve an integrated multi-modal transportation system through upgrades and expansions to assure mobility and accessibility to support and sustain cargo and passenger operations; ensure the safety and security of the air, land and water transportation systems; advance sustainable transportation system solutions that result in energy efficiency and savings; protect and enhance Hawaii's unique environment and improve the quality of life; support Hawaii's economic vitality; implement a statewide planning process that is comprehensive, cooperative and continuing; and improve the overall financial program through greater efficiency, development, management and oversight of revenue sources.

FY 2025 Supplemental Operating Budget Adjustments by Major Program



FY 2025 Supplemental Operating Budget



DEPARTMENT OF TRANSPORTATION MAJOR FUNCTIONS

- Carries out programs to improve, maintain, and operate transportation facilities of the State.
- Administers the operations of all State Airports to meet all federal and state regulations through equipping, planning, designing, and constructing both new and existing airports and facilities.
- Plans, designs, and supervises the construction and maintenance of the State Highway System. Alters, modifies, or revises such highway system as may be required.
- Administers and maintains the operations of the commercial harbors program of the State government by equipping, regulating, and protecting the State system of ports and related facilities. Plans, develops, acquires, and constructs new and expanding harbors and facilities as well as maintaining and reconstructing existing harbors and facilities.
- Provides for the determination of statewide transportation needs, the continuous survey and inventory of planned assets, and the creation of statewide, inter and multi modal transportation systems network plans.
- Encourages, fosters and assists in the development of aeronautical, water, and land transportation in the State; and provides for the protection and promotion of safety in aeronautics and water transportation.
- Plans, reviews, and implements a comprehensive uniform state highway safety program to comply with applicable federal and state laws.
- Administers driver's license and civil identification programs.
- Serves on the State Highway Safety Council which advises the governor on highway safety; serves on the Aloha Tower Development Corporation board to undertake the redevelopment of the Aloha Tower complex; and cooperates with the Medical Advisory Board which advises the examiner of drivers on medical criteria and vision standards for motor vehicle drivers.

MAJOR PROGRAM AREAS

The Department of Transportation has programs in the following major program areas:

Transportation Facilities and Services

Airports

TRN 102	Daniel K. Inouye International Airport
TRN 104	General Aviation
TRN 111	Hilo International Airport
TRN 114	Ellison Onizuka Kona Int'l Airport at Keahole
TRN 116	Waimea-Kohala Airport
TRN 118	Upolu Airport
TRN 131	Kahului Airport
TRN 133	Hana Airport
TRN 135	Kapalua Airport
TRN 141	Molokai Airport
TRN 143	Kalaupapa Airport
TRN 151	Lanai Airport
TRN 161	Lihue Airport
TRN 163	Port Allen Airport
TRN 195	Airports Administration

Harbors

TRN 301	Honolulu Harbor
TRN 303	Kalaeloa Barbers Point Harbor
TRN 311	Hilo Harbor
TRN 313	Kawaihae Harbor
TRN 331	Kahului Harbor
TRN 333	Hana Harbor
TRN 341	Kaunakakai Harbor
TRN 351	Kaumalapau Harbor
TRN 361	Nawiliwili Harbor
TRN 363	Port Allen Harbor
TRN 395	Harbors Administration

Highways

TRN 501	Oahu Highways
TRN 511	Hawaii Highways
TRN 531	Maui Highways
TRN 561	Kauai Highways
TRN 595	Highways Administration
TRN 597	Highways Safety

Administration

TRN 695	Aloha Tower Development Corporation
TRN 995	General Administration

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**Department of Transportation
Operating Budget**

			Act 164/2023 FY 2024	Act 164/2023 FY 2025	FY 2024 Adjustments	FY 2025 Adjustments	Total FY 2024	Total FY 2025
Funding Sources:	Positions	Perm	-	-	-	-	-	-
		Temp	-	-	-	-	-	-
	General Funds	\$	3,600,000	-	-	5,000,000	3,600,000	5,000,000
		Perm	2,762.20	2,742.20	-	1.00	2,762.20	2,743.20
		Temp	34.00	34.00	-	(1.00)	34.00	33.00
	Special Funds	\$	1,314,860,753	1,351,196,723	-	59,882,935	1,314,860,753	1,411,079,658
		Perm	7.00	7.00	-	-	7.00	7.00
		Temp	1.00	1.00	-	-	1.00	1.00
	Federal Funds	\$	32,787,561	34,687,561	-	6,610,164	32,787,561	41,297,725
		Perm	0.80	0.80	-	-	0.80	0.80
		Temp	-	-	-	-	-	-
	Other Federal Funds	\$	9,611,286	7,714,151	-	(6,024,772)	9,611,286	1,689,379
		Perm	-	-	-	-	-	-
		Temp	-	-	-	-	-	-
	Private Contributions	\$	743,067	743,067	-	-	743,067	743,067
		Perm	2,770.00	2,750.00	-	1.00	2,770.00	2,751.00
		Temp	35.00	35.00	-	(1.00)	35.00	34.00
Total Requirements		\$	1,361,602,667	1,394,341,502	-	65,468,327	1,361,602,667	1,459,809,829

Highlights: (special funds and FY 25 unless otherwise noted)

1. Airports Division- Adds \$13,200,000 for additional security equipment for Daniel K. Inouye International Airport at Honolulu, Kahului Airport, Hilo International Airport, Ellison Onizuka Kona International Airport at Keahole, and Lihue Airport.
2. Harbors Division- Adds \$6,659,493 for various other current expenses for Honolulu Harbor.
3. Highways Division- Adds \$5,000,000 in general funds for stored property and debris removal services.
4. Administration Division- Adds \$2,250,000 for additional expenses for a special deputy attorney general to jointly represent the Department of Transportation and the State in the environmental court litigation concerning climate change (Navahine Lawsuit).
5. Trade off/transfer requests to realign the budget for various programs and necessary operating requirements.
6. Various budget adjustments to reflect anticipated federal and other federal fund awards.

**Department of Transportation
Capital Improvements Budget**

	Act 164/2023 FY 2024	Act 164/2023 FY 2025	FY 2024 Adjustments	FY 2025 Adjustments	Total FY 2024	Total FY 2025
Funding Sources:						
Special Funds	20,335,000	13,456,000		13,603,000	20,335,000	27,059,000
Revenue Bond Funds	1,008,919,000	343,181,000		1,113,051,000	1,008,919,000	1,456,232,000
Federal Funds	347,428,000	185,634,000		879,156,000	347,428,000	1,064,790,000
Private Contributions	20,000	28,000		-	20,000	28,000
Other Funds	65,231,000	157,000		31,706,000	65,231,000	31,863,000
Total Requirements	1,441,933,000	542,456,000	-	2,037,516,000	1,441,933,000	2,579,972,000

Highlights: (revenue bonds and FY 25 unless otherwise noted)

1. Airports Division- Adds \$621,924,000 (\$500,224,000 in revenue bonds and \$121,700,000 in federal funds) for Daniel K. Inouye International Airport, Airport Improvements, Oahu.
2. Airports Division- Adds \$270,435,000 (\$103,751,000 in revenue bonds and \$166,684,000 in federal funds) for Airfield Improvements, Statewide.
3. Harbors Division- Adds \$44,000,000 in revenue bonds for Honolulu Harbor Improvements, Oahu.
4. Harbors Division- Adds \$26,000,000 in revenue bonds for Hilo Harbor Improvements, Hawaii.
5. Highways Division- Adds \$294,300,000 (\$9,000,000 in special funds, \$63,700,000 in revenue bonds, and \$221,600,000 in federal funds) for Highway System Preservation Improvements, Statewide.
6. Highways Division- Adds \$139,774,000 (\$42,586,000 in revenue bonds and \$97,188,000 in federal funds) for Highway Traffic Operational Improvements, Statewide.

UNIVERSITY OF HAWAII

Department Summary

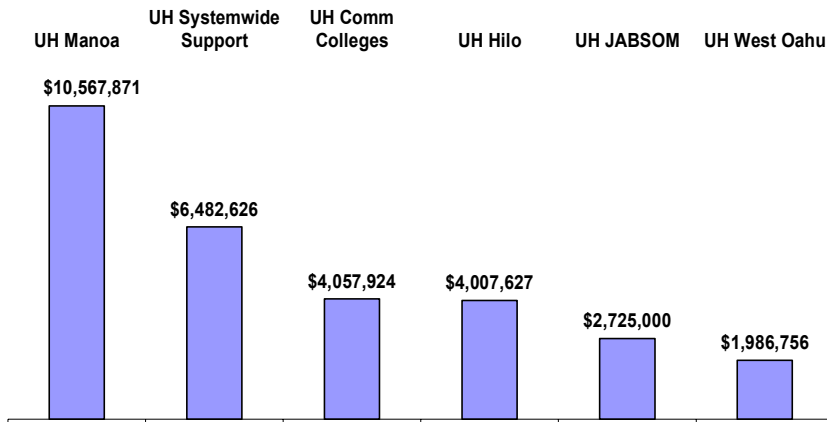
Mission Statement

With a focus on creating a healthy and thriving future for all, the University of Hawai'i provides broad educational opportunity as the higher education destination of choice in the Pacific that nurtures the personal success, leadership capacity and positive engagement of every resident of Hawai'i. It achieves global impact by enriching the fundamental knowledge of humankind through engagement in world-class research, scholarship and service that promotes the welfare and sustainability of Hawai'i's people and environment. Woven through all it does is an appreciation of and commitment to indigenous Hawaiian people, culture, values, and wisdom.

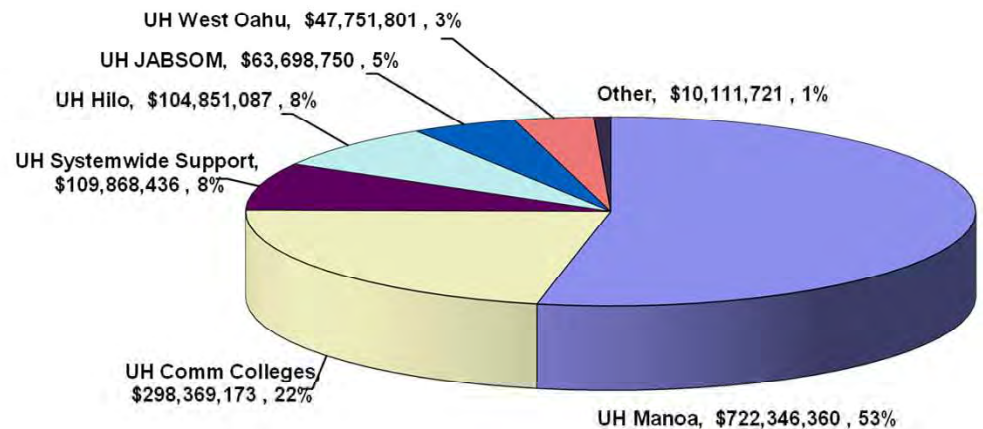
Department Goals

The four main imperatives for the University are: fulfill kuleana to Native Hawaiians and Hawai'i; develop successful students for a better future; meet Hawai'i's workforce needs of today and tomorrow; and diversify Hawai'i's economy through UH innovation and research.

FY 2025 Supplemental Operating Budget Adjustments by Major Program



FY 2025 Supplemental Operating Budget



UNIVERSITY OF HAWAII MAJOR FUNCTIONS

- Provides instruction, research, and public service in the fields of the liberal arts and sciences, agriculture, professional education, medicine, law, health sciences, business administration, engineering sciences and such other branches of higher learning as the Board of Regents prescribes.
- Administers and operates a system of community colleges; coordinates academic programs which include college transfer, general education, vocational, technical, semi-professional, and continuing education programs; coordinates community service programs with the various campuses, community agencies and groups; and coordinates student-related programs & services.
- Operates a summer session which gives variety and flexibility to the instructional programs of the University; provides college-level instruction to students who wish to obtain it during the summer; accommodates teaching institutes, workshops, and special courses with schedules of varying lengths; sponsors lecture series and other cultural events during the summer and supervises overseas study tours offered for credit.
- Provides key personnel in the government policy-making process with timely research, analyses and data concerning governmental and related problems to enable them to make informed decisions among alternative courses of action.
- Participates in intercollegiate athletics programs for men and women; contributes toward the availability of non-academic cultural, social, recreational, and intellectual programs made available to the students, faculty, and community at large; and provides a limited intercollegiate program for a variety of minor sports.

MAJOR PROGRAM AREAS

The University of Hawaii has programs in the following major program areas:

Formal Education

UOH 100	University of Hawai'i, Manoa
UOH 110	University of Hawai'i, John A. Burns School of Medicine
UOH 115	University of Hawai'i Cancer Center
UOH 210	University of Hawai'i, Hilo
UOH 220	Small Business Development
UOH 700	University of Hawai'i, West Oahu
UOH 800	University of Hawai'i, Community Colleges
UOH 900	University of Hawai'i, Systemwide Support

Culture and Recreation

UOH 881	Aquaria
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**University of Hawaii
Operating Budget**

			Act 164/2023 FY 2024	Act 164/2023 FY 2025	FY 2024 Adjustments	FY 2025 Adjustments	Total FY 2024	Total FY 2025
Funding Sources:	Positions	Perm	6,171.42	6,171.42		30.50	6,171.42	6,201.92
		Temp	112.25	112.25		-	112.25	112.25
General Funds		\$	614,065,558	617,147,992		28,619,784	614,065,558	645,767,776
		Perm	468.25	468.25		4.00	468.25	472.25
Special Funds		Temp	2.00	2.00		-	2.00	2.00
		\$	560,078,231	561,897,115		1,208,020	560,078,231	563,105,135
Federal Funds		Perm	81.56	81.56		-	81.56	81.56
		Temp	4.00	4.00		-	4.00	4.00
Revolving Funds		\$	13,642,735	13,642,735		-	13,642,735	13,642,735
		Perm	79.00	79.00		-	79.00	79.00
Other Funds		Temp	-	-		-	-	-
		\$	134,348,090	134,481,682		-	134,348,090	134,481,682
Total Requirements		Perm	6,800.23	6,800.23	-	34.50	6,800.23	6,834.73
		Temp	118.25	118.25	-	-	118.25	118.25
		\$	1,322,134,614	1,327,169,524	-	29,827,804	1,322,134,614	1,356,997,328

Highlights: (general funds and FY 25 unless otherwise noted)

1. Adds \$17,526,848 to restore funding reductions from Act 88, SLH 2021.
2. Adds \$3,600,000 for athletic subsidies.
3. Adds 5.00 permanent positions and \$506,555 to increase the amount of Extension Agents at the College of Tropical Agriculture and Human Resources
4. Adds 4.00 permanent positions and \$1,208,020 in special funds to comply with campus safety training as established in Act 76, SLH 2023.
5. Adds \$3,700,000 to continue the Hawaii Promise Scholarship program for the Community Colleges.
6. Adds 9.50 permanent positions and \$1,390,853 for a University of Hawaii at Manoa and University of Hawaii West Oahu collaboration to increase nursing
7. Adds 4.00 permanent positions and \$925,000 to expand neighbor island health access and to extend medical professional pathways.
8. Adds 3.00 permanent positions and \$210,000 to expand Counseling Psychology program at the University of Hawaii at Hilo.
9. Adds 6.00 permanent positions and \$510,000 to increase mental health services across all campuses.
10. Adds 3.00 permanent positions and \$250,528 to continue the educational program for incarcerated students at Windward Community College.

**University of Hawaii
Capital Improvements Budget**

	Act 164/2023 FY 2024	Act 164/2023 FY 2025	FY 2024 Adjustments	FY 2025 Adjustments	Total FY 2024	Total FY 2025
Funding Sources:						
General Funds	91,500,000	101,200,000		(101,200,000)	91,500,000	-
Special Funds	-	-		-	-	-
General Obligation Bonds	110,875,000	81,317,000		167,750,000	110,875,000	249,067,000
Total Requirements	202,375,000	182,517,000	-	66,550,000	202,375,000	249,067,000

Highlights: (general obligation bonds and FY 25 unless otherwise noted)

1. Adds \$9,000,000 for Waikiki Aquarium Upgrades, Oahu.
2. Adds \$20,000,000 for System, Renew, Improve, and Modernize, Statewide.
3. Adds \$3,000,000 for Coconut Island, Sewer Line Replacement/Upgrades, Oahu.
4. Adds \$7,300,000 for Hilo, Renew, Improve, and Modernize, Hawaii.
5. Adds \$8,000,000 for UHM, Holmes Hall, Oahu.
6. Adds \$5,000,000 for UH, West Oahu, Renew, Improve, and Modernize, Oahu.
7. Adds \$5,000,000 for UHM, Mini Master Plan Phase 3, Kuykendall Hall, Oahu.
8. Adds \$3,000,000 for UHM, Waikiki Aquarium Seawall Repair, Oahu.
9. Adds \$6,250,000 for JABSOM Kakaako Buildings Roof Replacement, Oahu.
10. Adds a total of \$101,200,000 to convert the means of financing for various projects with general fund appropriations in FY 25 to general obligation bond funds.

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Historical Information

General Fund Revenues, Expenditures and Fund Balance
(in \$ millions)

<u>Fiscal Year</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Revenues Over Exp.</u>	<u>Fund Balance</u>
2015	6,576.7	6,413.4	163.3	828.1 ^{(1), (2)}
2016	7,081.9	6,882.2	199.7	1,027.8 ^{(1), (2)}
2017	7,351.6	7,485.6	(134.0)	893.8 ⁽¹⁾
2018	7,660.4	7,803.9	(143.5)	750.3 ⁽¹⁾
2019	7,916.6	7,914.8	1.8	752.1 ⁽¹⁾
2020	8,285.1	8,034.5	250.6	1,002.7 ^{(1), (3)}
2021	9,003.0	8,755.8	247.2	1,249.9 ^{(1), (2), (3)}
2022	10,211.5	8,842.4	1,369.1	2,619.0 ^{(1), (2), (3)}
2023	10,192.2	10,632.3	(440.1)	2,178.9 ^{(1), (3)}

Notes:

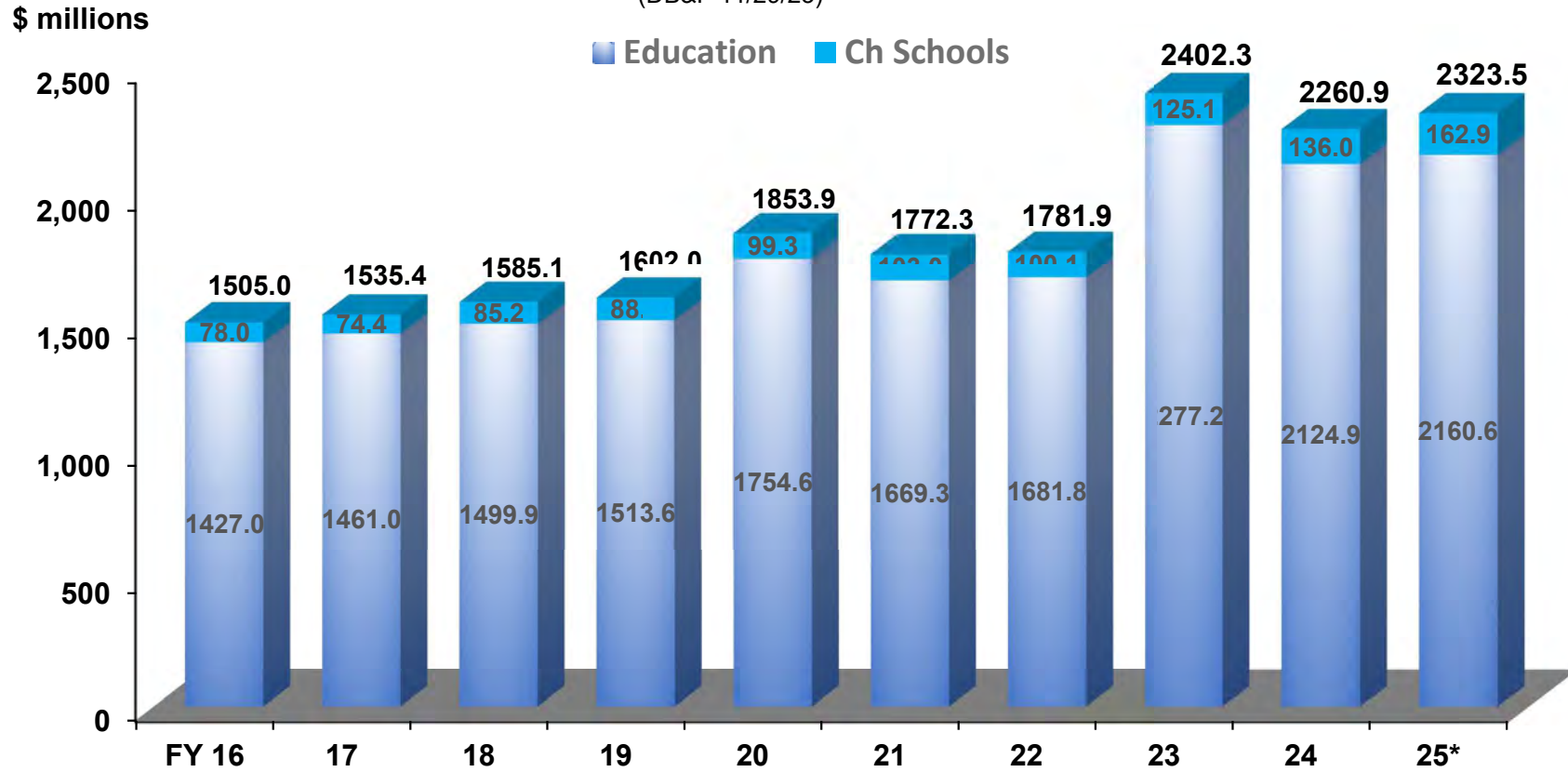
(1) Fiscal year in which the fund balance exceeded 5% of revenues

(2) Fiscal year in which revenues exceeded the preceding fiscal year's revenues by 5%

(3) Due to timing issues and accounting system limitations, certain transactions authorized for a fiscal year were recorded in the following fiscal year by the Department of Accounting and General Services. However, for the purposes of calculating the general fund balances appropriations are reflected in the fiscal year for which the appropriation was authorized.

Department of Education Instruction General Fund Operating Appropriations

(DB&F 11/29/23)



Enrollment (Thousands)**

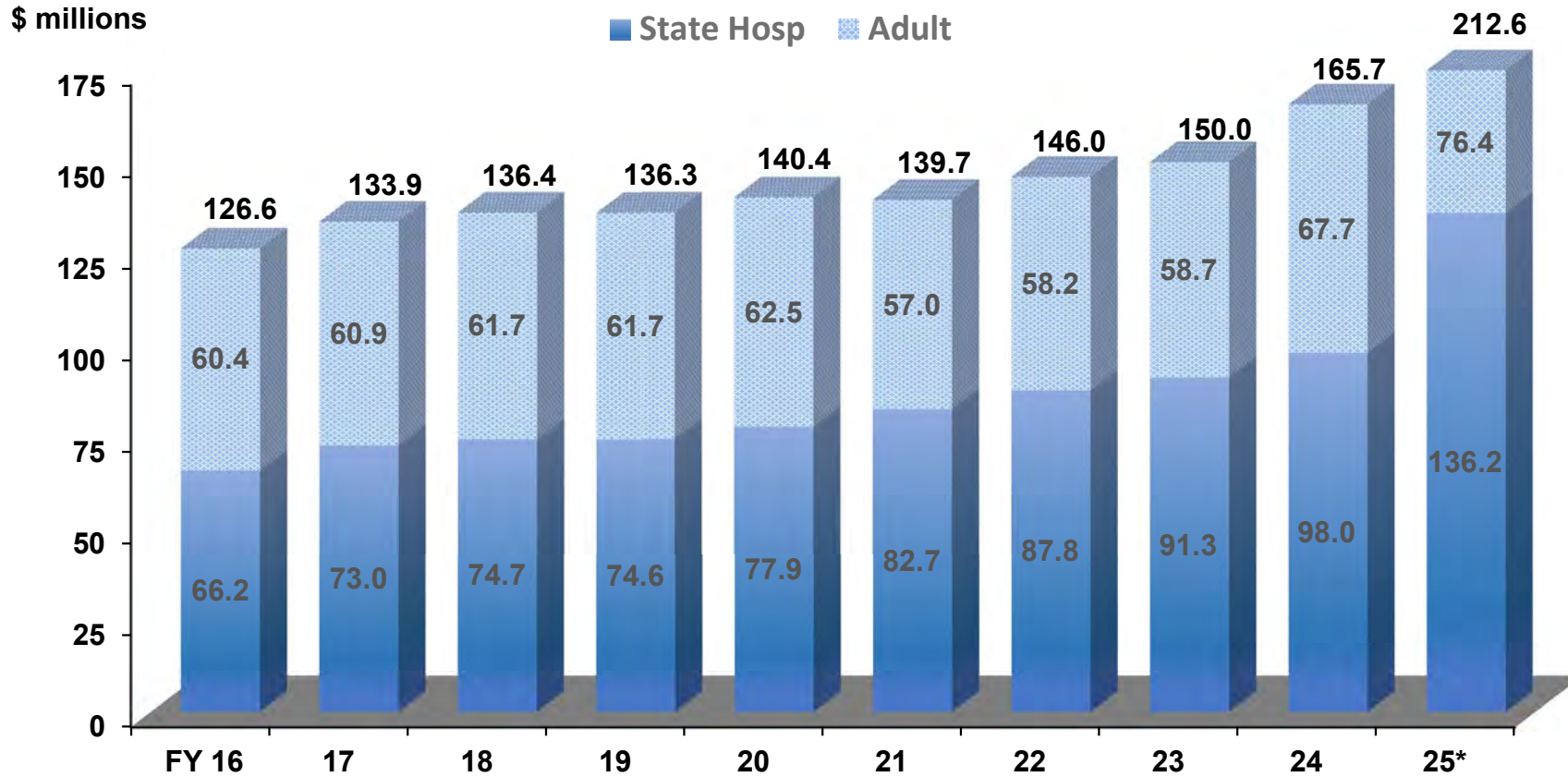
	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25*
Regular	153.5	153.7	151.6	151.3	144.4	141.3	139.7	137.5	137.5	137.5
Special	16.4	16.4	16.4	16.6	16.9	16.5	16.9	17.0	17.0	17.0
Charter	10.5	10.5	11.3	11.7	12.1	12.2	12.2	12.6	12.6	12.6

*FY 25 reflects the Executive Supplemental Budget request

**FY 25 reflects projected enrollment

Adult Mental Health General Fund Appropriations

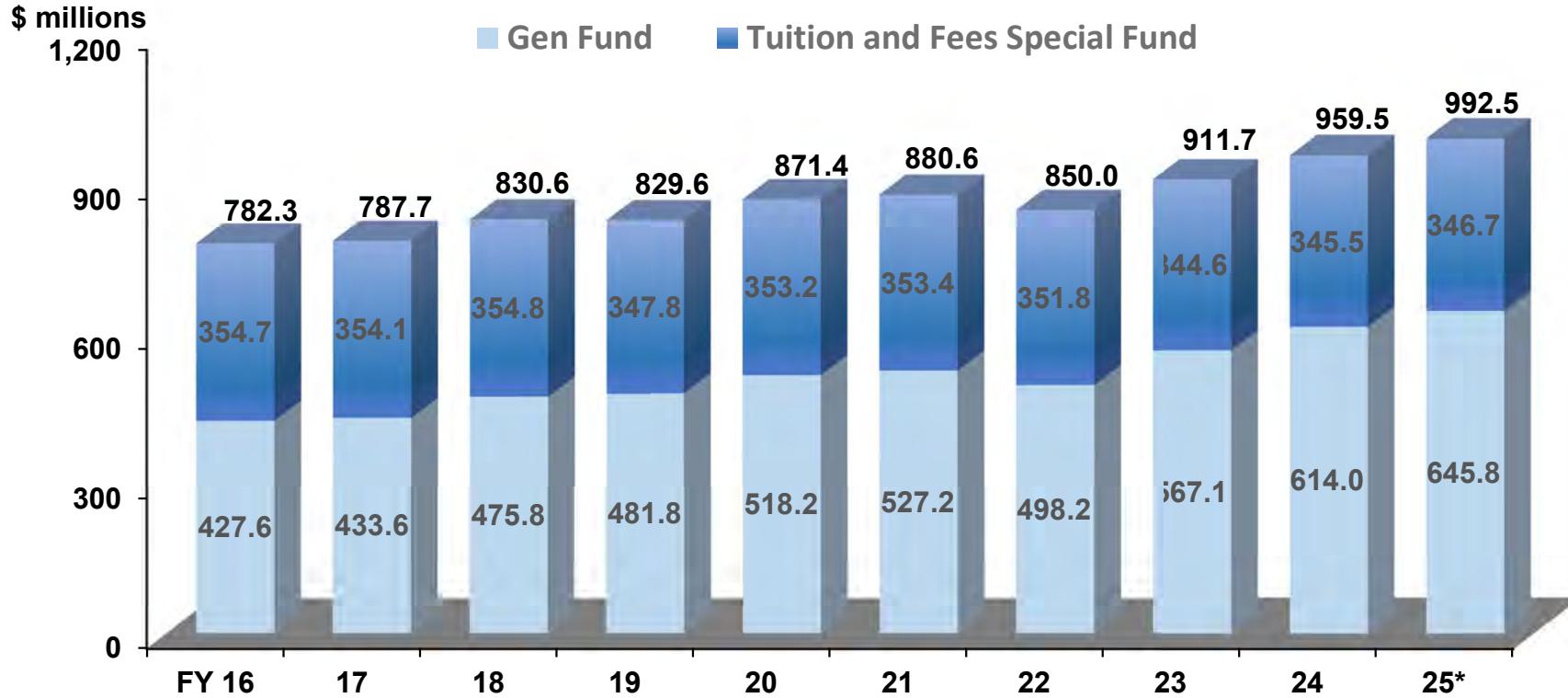
(DB&F 11/29/23)



*FY 25 reflects the Executive Supplemental Budget request

University of Hawaii Operating Appropriations Net of Fringe & Debt Svc

(DB&F 11/29/23)



Enrollment - Full Time Equivalent (Thousands)**

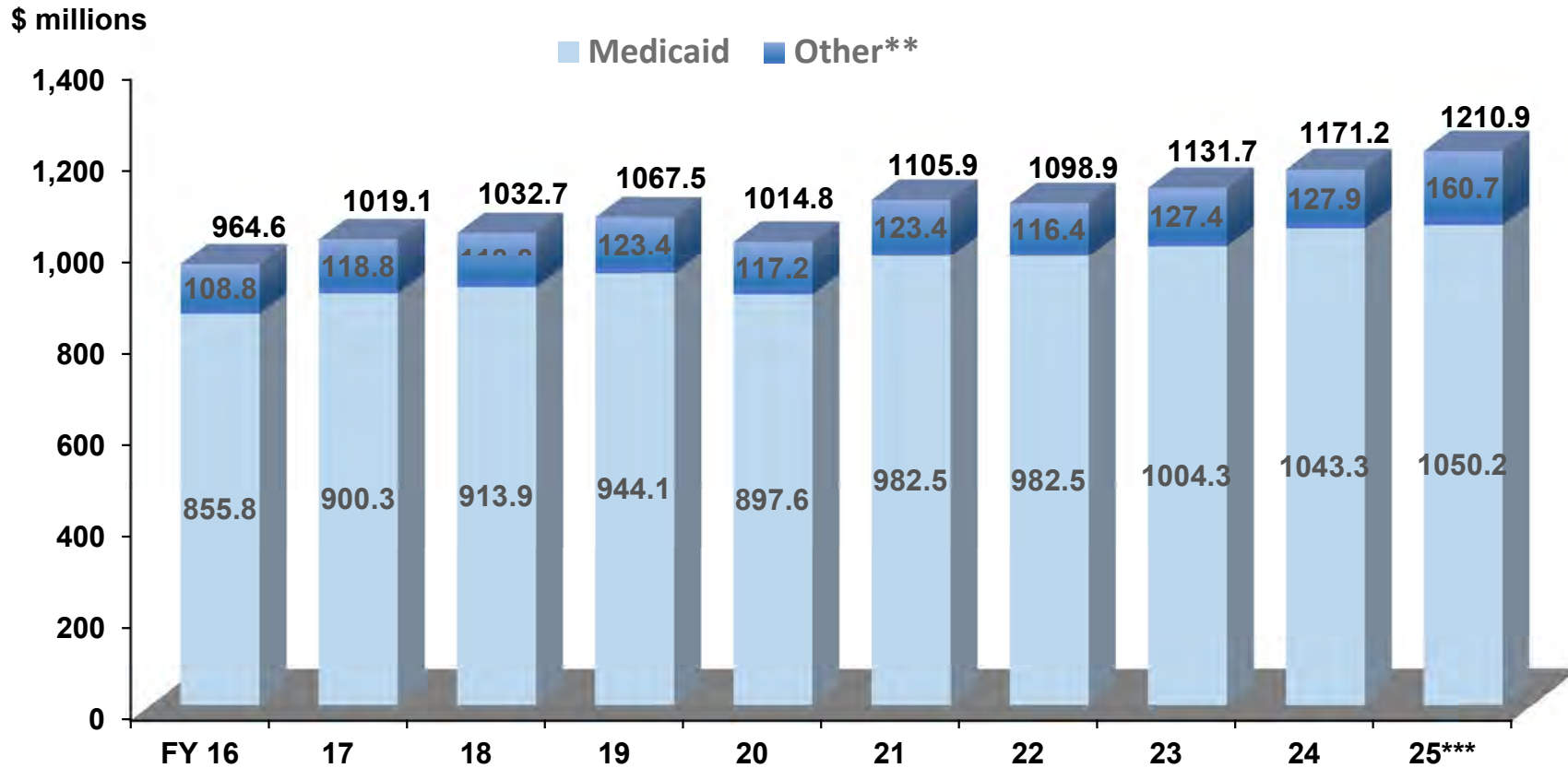
Manoa	15.9	15.2	14.9	14.8	14.7	15.2	15.7	15.8	16.2	16.3
Hilo	3.4	3.2	3.1	3.0	3.0	2.8	2.7	2.4	2.3	2.4
West Oahu	1.8	2.0	2.1	2.1	2.1	2.2	2.1	1.9	1.9	1.9
Comm Coll	<u>17.3</u>	<u>16.3</u>	<u>15.5</u>	<u>14.8</u>	<u>14.2</u>	<u>13.4</u>	<u>12.1</u>	<u>11.5</u>	<u>11.6</u>	<u>10.6</u>
Total	38.4	36.7	35.6	34.7	34.0	33.6	32.6	31.6	32.0	31.2

* FY 25 reflects the Executive Supplemental Budget request

**FY 25 reflects projected enrollment

Medicaid and Welfare Payments General Fund Operating Appropriations*

(DB&F 11/29/23)



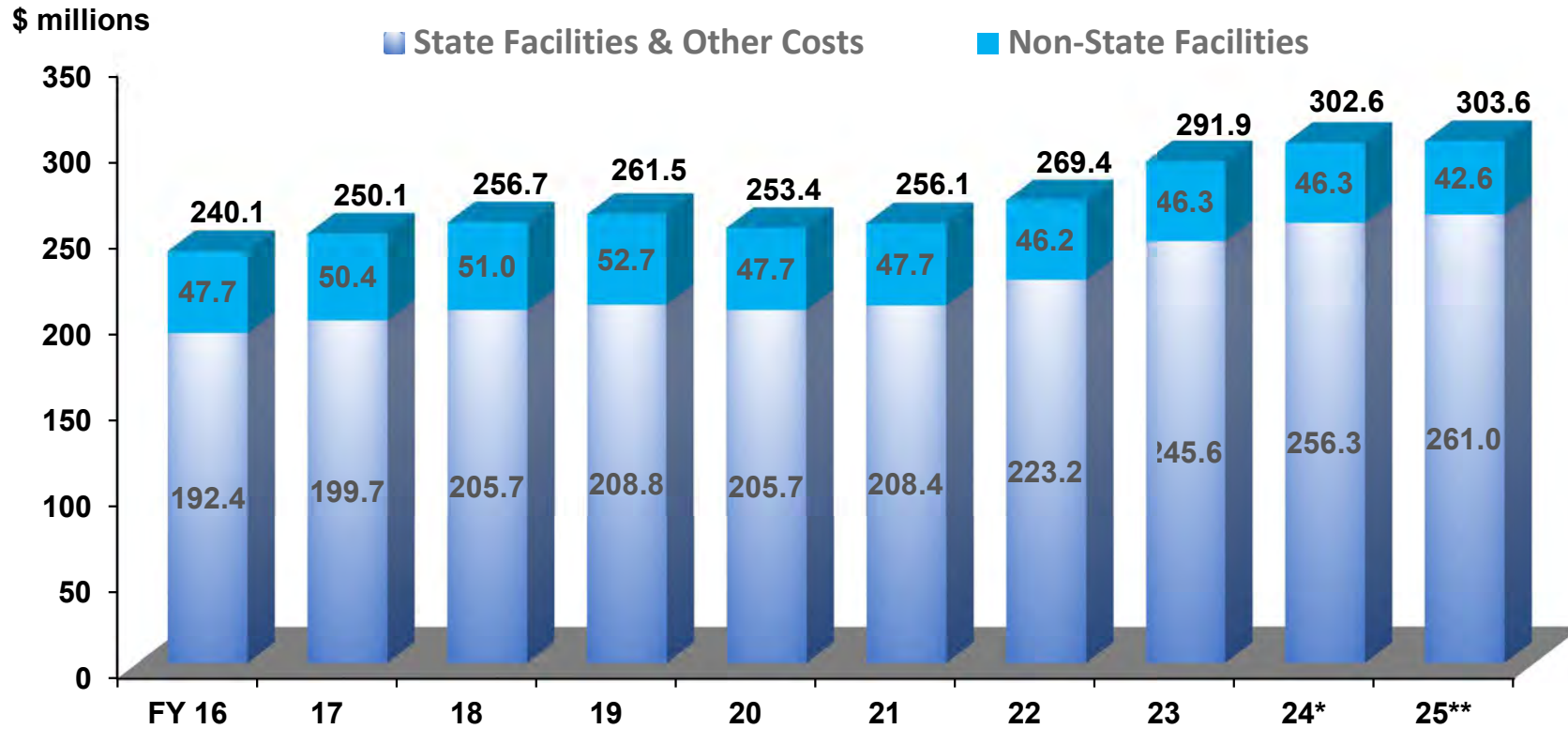
*Excludes Housing

**Includes TANF; TAONF; Child Care; General Assistance; Aged, Blind, and Disabled; and Foster Care

***FY 25 reflects the Executive Supplemental Budget request

Department of Public Safety/Corrections and Rehabilitation General Fund Operating Appropriations

(DB&F 11/29/23)



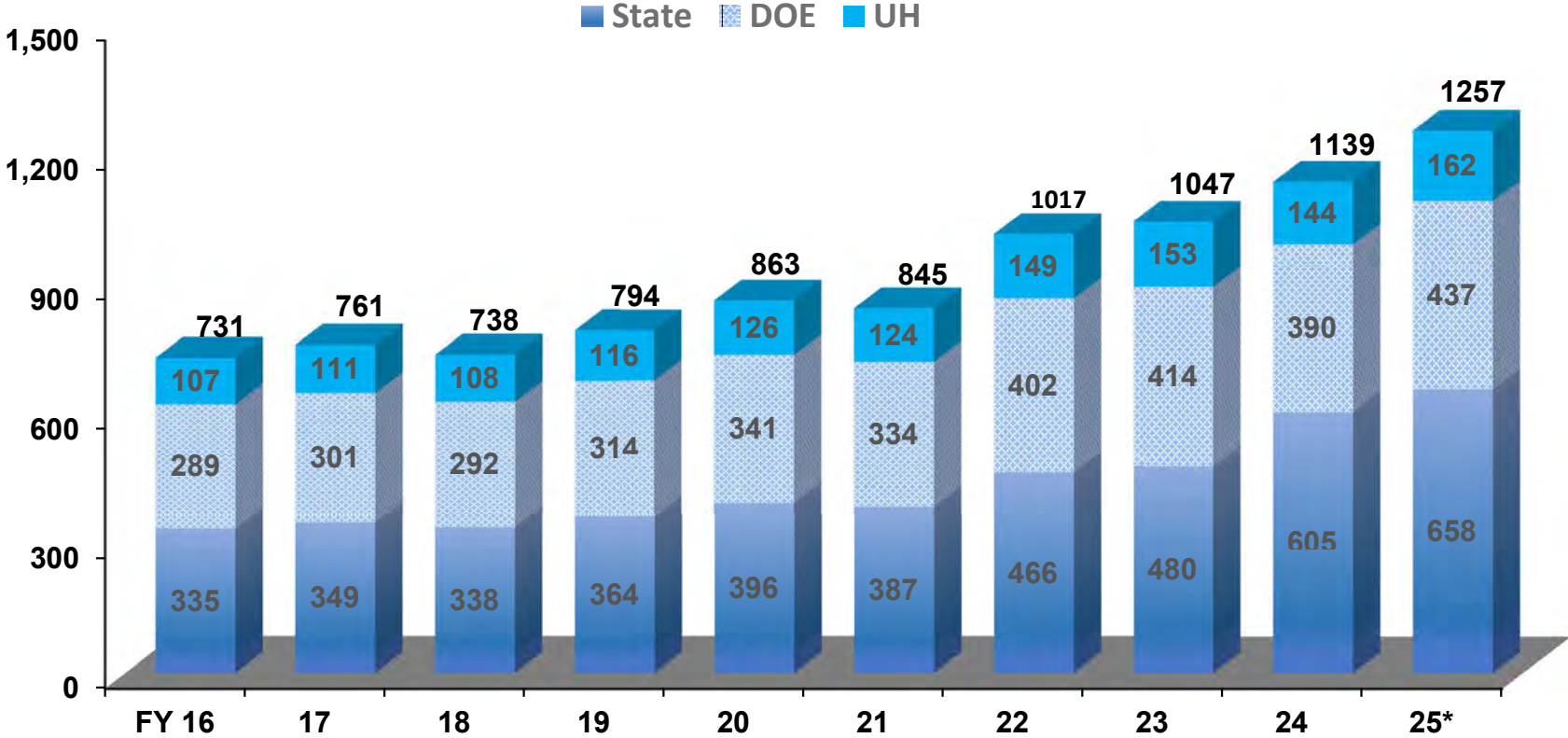
	<u>Inmates (Thousands)**</u>									
	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24*	FY 25**
State	4.5	4.1	3.6	3.7	3.6	3.0	3.0	3.1	3.0	3.1
Non-State	1.4	1.4	1.7	1.6	1.5	1.1	1.1	0.9	0.9	1.0

*FY 24 reflects transfer from the Department of Public Safety to the Department of Law Enforcement (effective 1/1/2024).
 **FY 25 reflects the Executive Supplemental Budget requests for the Department of Public Safety/Corrections and Rehabilitation and full year transfer to Department of Law Enforcement.
 ***FY 23 reflects head counts as of June 30, 2023; FY 24 reflects head counts as of October 31, 2023; and FY 25 reflects projected assigned counts.

Debt Service and Certificates of Participation General Fund Operating Appropriations

(DB&F 11/29/23)

\$ millions

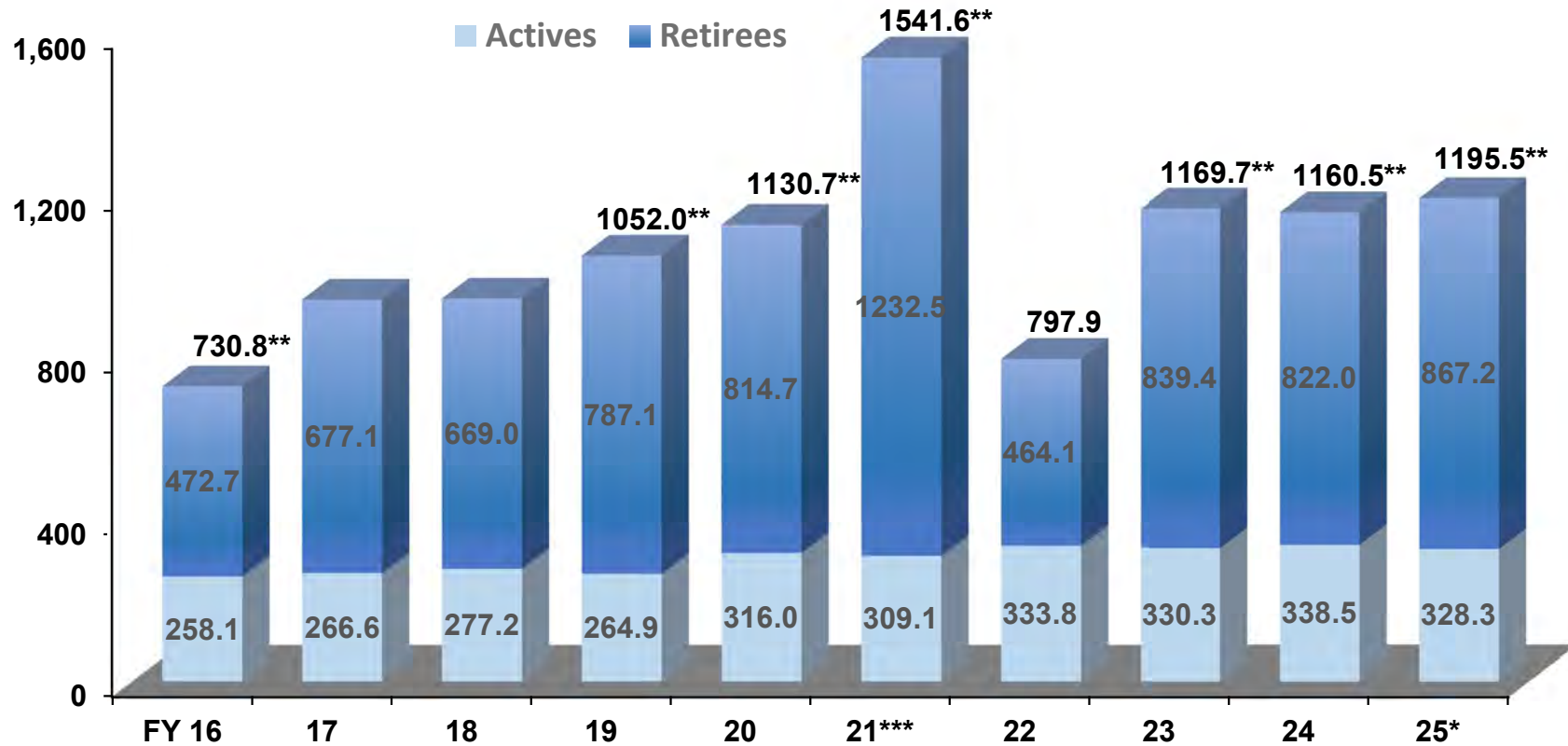


*FY 25 reflects the Executive Supplemental Budget request

State Employee and Retiree Health Benefits General Fund Appropriations

(DB&F 11/29/23)

\$ millions



Enrollees (Thousands)

Retirees	45.9	46.8	48.3	49.4	50.6	51.3	52.4	53.9	54.5	55.0
Actives	68.6	68.4	68.3	66.3	67.0	65.8	63.4	63.0	63.5	64.0

*FY 25 reflects the Executive Supplemental Budget request

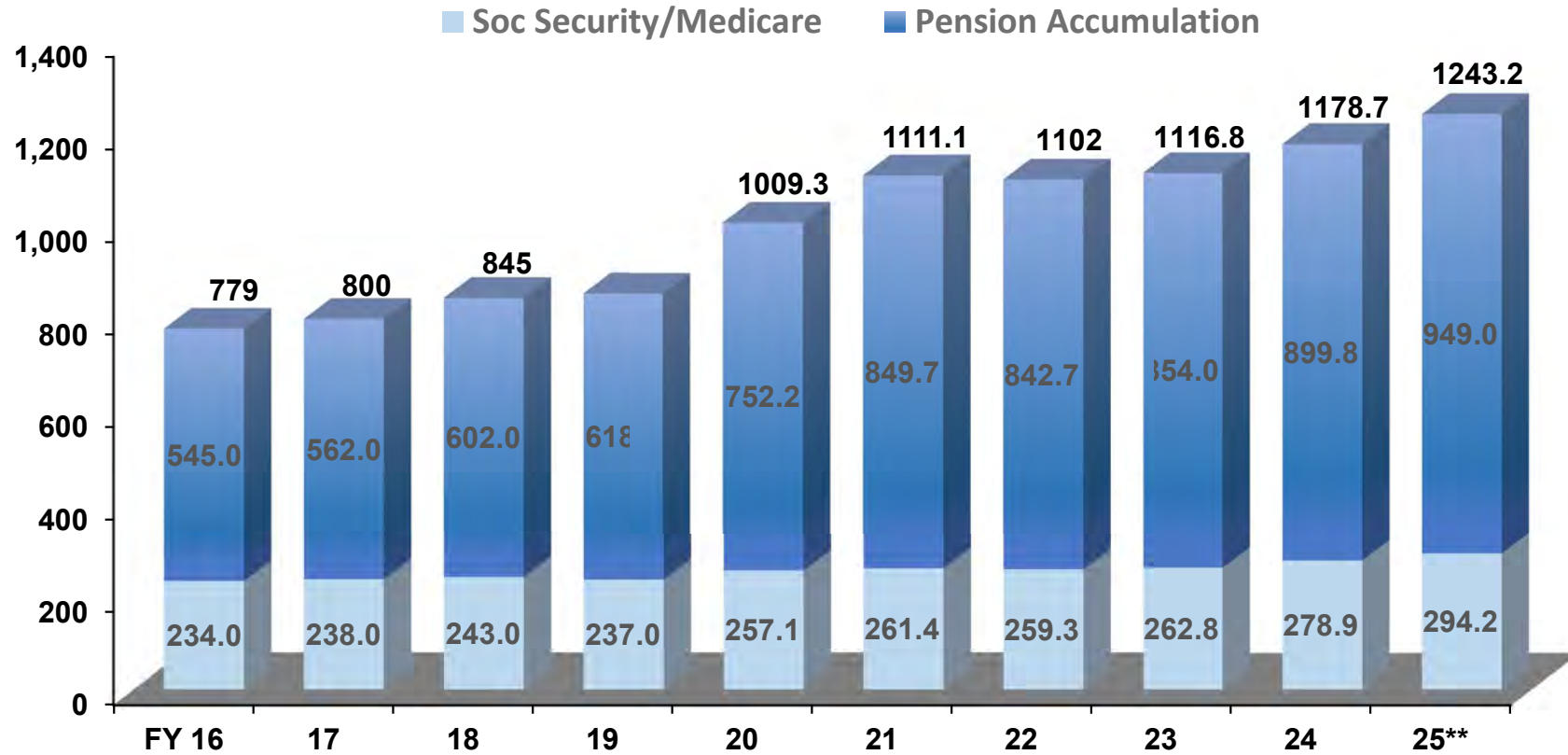
**Includes Other Post-Employment Benefits Pre-funding

***Act 6, SPSLH 2021, appropriated \$390,000,000 in FY 21 for Other Post-Employment Benefits Pre-funding.

Public Employees' Retirement System General Fund Appropriations*

(DB&F 11/29/23)

\$ millions



Enrollees (Thousands)

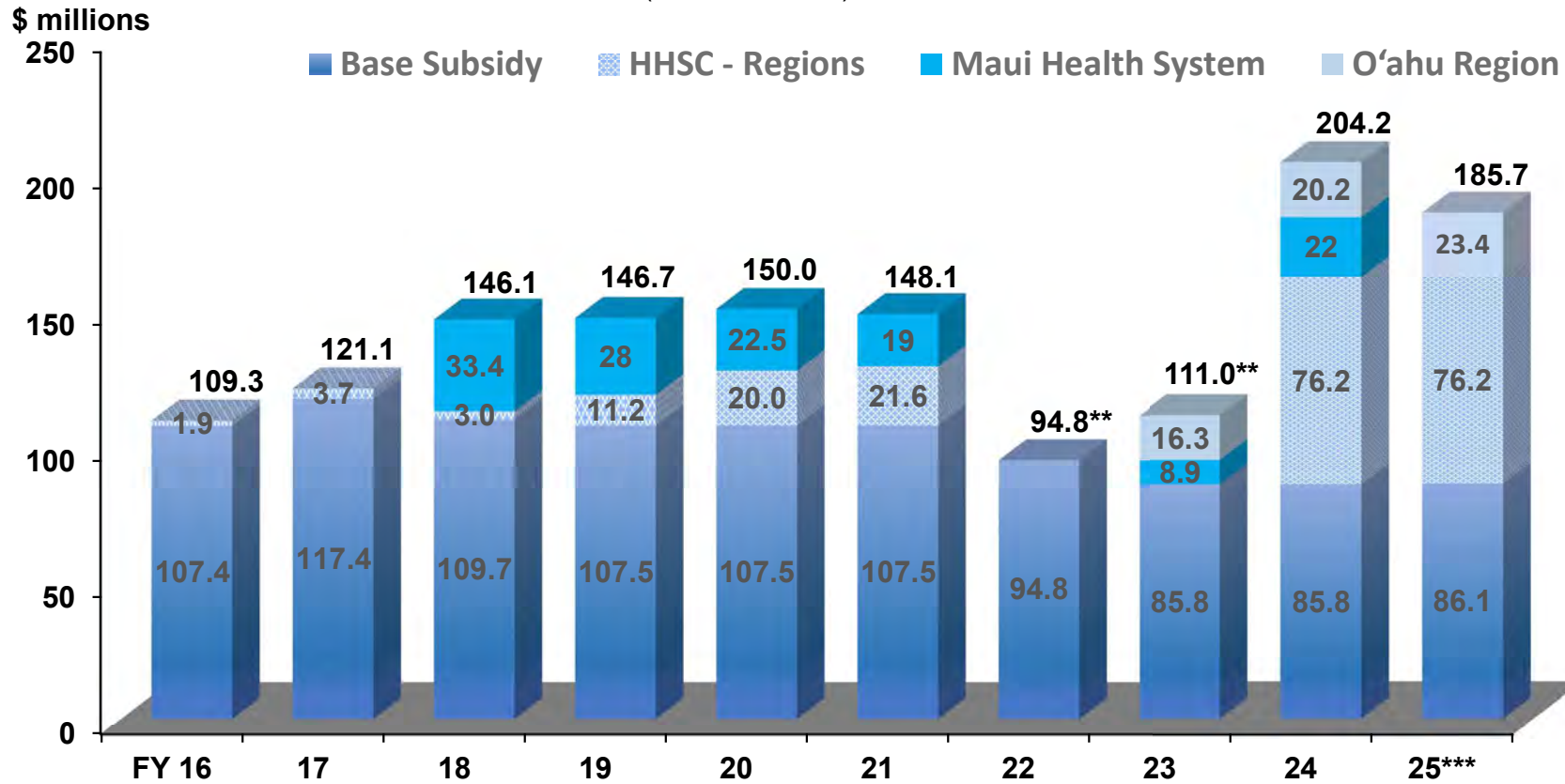
Retirees	45.5	46.9	48.7	49.9	51.2	52.6	54.0	55.0	57.0	58.5
Actives	67.3	67.3	66.3	66.4	66.7	65.6	64.2	64.2	66.0	66.0

*Excludes Maui Health System from FY 18.

**FY 25 reflects the Executive Supplemental Budget request

Hawaii Health Systems Corporation and Maui Health System General Fund Operating Appropriations*

(DB&F 11/29/23)



*Includes emergency and specific appropriations, and Maui Health System from FY 18

**FY 22 and FY 23 reflect reduced general fund operating appropriations due to use of ARPA funds

***FY 25 reflects the Executive Supplemental Budget request, which identifies specific funding for O'ahu Region (Leahi Hospital and Maluhia).

PROGRAM TITLE: DEPARTMENTAL ADMINISTRATION & BUDGET DIV
 PROGRAM-ID: BUF-101
 PROGRAM STRUCTURE NO: 11010305

	FISCAL YEAR 2022-23				THREE MONTHS ENDED 09-30-23				NINE MONTHS ENDING 06-30-24			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	51.00	44.00	- 7.00	14	52.00	45.00	- 7.00	13	52.00	52.00	+ 0.00	0
EXPENDITURES (\$1000's)	389,049	386,003	- 3,046	1	97,000	96,580	- 420	0	1,118,703	1,119,123	+ 420	0
TOTAL COSTS												
POSITIONS	51.00	44.00	- 7.00	14	52.00	45.00	- 7.00	13	52.00	52.00	+ 0.00	0
EXPENDITURES (\$1000's)	389,049	386,003	- 3,046	1	97,000	96,580	- 420	0	1,118,703	1,119,123	+ 420	0

	FISCAL YEAR 2022-23				FISCAL YEAR 2023-24			
	PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS								
1. % OF VENDOR PAYMENTS MADE WITHIN 30 DAYS	95	95	+ 0	0	95	95	+ 0	0
2. % OF PAYROLL RELATED HRMS TRANSACTION COMPLETED	100	100	+ 0	0	100	100	+ 0	0
3. % OF USER IT ISSUES-TIER 1 SPT WITHIN 1 WORKDAY-IT	100	95	- 5	5	100	100	+ 0	0
4. % OF LAN ISSUES-TIER 1 SPT WITHIN 1 WORK DAY-IT	100	95	- 5	5	100	100	+ 0	0
PART III: PROGRAM TARGET GROUP								
1. GOVERNOR AND EXECUTIVE AGENCIES	20	21	+ 1	5	21	21	+ 0	0
2. # OF DEPARTMENTAL DIVISIONS AND ATTACHED AGENCY	7	7	+ 0	0	7	7	+ 0	0
PART IV: PROGRAM ACTIVITY								
1. # OF CIP ALLOTMENT REQUESTS REVIEWED BY BPPM	0	0	+ 0	0	460	460	+ 0	0
2. # OF REFERRALS PROCESSED BY BPPM	265	555	+ 290	109	430	500	+ 70	16
3. # OF BILLS PASSED REVIEWED BY BPPM FOR GOV	265	274	+ 9	3	345	300	- 45	13
4. AVG # OF DELEGATED CLASSIFICATION ACTIONS	56	51	- 5	9	56	56	+ 0	0
5. # OF NON-ROUTINE HR CONSULTATIVE SERVICES	400	400	+ 0	0	400	400	+ 0	0
6. # OF POSITIONS PROVIDING HR SUPPORT	4	4	+ 0	0	4	4	+ 0	0

VARIANCE REPORT NARRATIVE FY 2023 AND FY 2024

11 01 03 05
BUF 101

PROGRAM TITLE: DEPARTMENTAL ADMINISTRATION & BUDGET DIV

PART I - EXPENDITURES AND POSITIONS

The variance in positions is due to employee turnover and difficulties in recruiting qualified applicants.

The variance in expenditures is due to employee turnover, vacant positions, and lower-than-budgeted expenditures for attorney and witness fees.

PART II - MEASURES OF EFFECTIVENESS

There are no significant variances.

PART III - PROGRAM TARGET GROUPS

There are no significant variances.

PART IV - PROGRAM ACTIVITIES

Item 2. The variance is due to the large number of referrals needing to be resubmitted due to errors in the original submissions.

VARIANCE REPORT

PROGRAM TITLE: COLLECTIVE BARGAINING STATEWIDE
 PROGRAM-ID: BUF-102
 PROGRAM STRUCTURE NO: 11010307

12/5/23

	FISCAL YEAR 2022-23				THREE MONTHS ENDED 09-30-23				NINE MONTHS ENDING 06-30-24			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	0.00	0.00	+ 0.00	0								
EXPENDITURES (\$1000's)	10,470	447	- 10,023	96								
TOTAL COSTS												
POSITIONS	0.00	0.00	+ 0.00	0								
EXPENDITURES (\$1000's)	10,470	447	- 10,023	96								
					FISCAL YEAR 2022-23				FISCAL YEAR 2023-24			
	PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART III: PROGRAM TARGET GROUP												
1. STATE EXECUTIVE BRANCH AGENCIES	20	21	+ 1	5	21	21	+ 0	0				

VARIANCE REPORT NARRATIVE FY 2023 AND FY 2024

11 01 03 07
BUF 102

PROGRAM TITLE: COLLECTIVE BARGAINING STATEWIDE

PART I - EXPENDITURES AND POSITIONS

The variance in expenditures is due to the ambiguity of the operating budget adjustment providing \$10,000,000 in general funds for repricing. Since the purpose of the funds were not clear, the department found it fiscally prudent to leave the funds unspent.

PART II - MEASURES OF EFFECTIVENESS

Measures of effectiveness are not applicable for this Program ID.

PART III - PROGRAM TARGET GROUPS

No significant variances.

PART IV - PROGRAM ACTIVITIES

Program activities are not applicable for this Program ID.

STATE OF HAWAII

VARIANCE REPORT

REPORT V61

PROGRAM TITLE:

VACATION PAYOUT - STATEWIDE

12/5/23

PROGRAM-ID:

BUF-103

PROGRAM STRUCTURE NO:

11010308

	FISCAL YEAR 2022-23				THREE MONTHS ENDED 09-30-23				NINE MONTHS ENDING 06-30-24			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0
EXPENDITURES (\$1000's)	12,842	10,285	- 2,557	20	2,425	304	- 2,121	87	7,275	9,396	+ 2,121	29
TOTAL COSTS												
POSITIONS	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0
EXPENDITURES (\$1000's)	12,842	10,285	- 2,557	20	2,425	304	- 2,121	87	7,275	9,396	+ 2,121	29

VARIANCE REPORT NARRATIVE FY 2023 AND FY 2024

11 01 03 08
BUF 103

PROGRAM TITLE: VACATION PAYOUT - STATEWIDE

PART I - EXPENDITURES AND POSITIONS

The variance in expenditures is due to a significant number of the appointed cabinet members, their private secretaries, the staff of the Office of the Governor, and the staff of the Office of the Lieutenant Governor of the previous administration remaining in the employ of the State's Executive Branch after the change in administration in FY 23. The projections used to develop the vacation payouts assumed that payouts would be necessary for all of the aforementioned positions.

PART II - MEASURES OF EFFECTIVENESS

Measures of effectiveness are not applicable for this Program ID.

PART III - PROGRAM TARGET GROUPS

Program target groups are not applicable for this Program ID.

PART IV - PROGRAM ACTIVITIES

Program activities are not applicable for this Program ID.

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

	FISCAL YEAR 2022-23				THREE MONTHS ENDED 09-30-23				NINE MONTHS ENDING 06-30-24						
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%			
PART I: EXPENDITURES & POSITIONS															
RESEARCH & DEVELOPMENT COSTS															
POSITIONS															
EXPENDITURES (\$1,000's)															
OPERATING COSTS															
POSITIONS	24.00	19.00	-	5.00	21	24.00	19.00	-	5.00	21	24.00	19.00	-	5.00	21
EXPENDITURES (\$1000's)	14,265	16,540	+	2,275	16	5,018	4,740	-	278	6	12,310	12,588	+	278	2
TOTAL COSTS															
POSITIONS	24.00	19.00	-	5.00	21	24.00	19.00	-	5.00	21	24.00	19.00	-	5.00	21
EXPENDITURES (\$1000's)	14,265	16,540	+	2,275	16	5,018	4,740	-	278	6	12,310	12,588	+	278	2
	FISCAL YEAR 2022-23				FISCAL YEAR 2023-24										
	PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%							
PART II: MEASURES OF EFFECTIVENESS															
1. AV ANN RATE OF RETURN ON STATE TREASURY INVSTMTS	1.5	5.36	+	3.86	257	2.5	3.50	+	1	40					
2. % TREASURY TRANSACTNS UNRECONCILED AFTER 30 DAYS	10	47	+	37	370	20	37	+	17	85					
3. % INCR IN NEW UNCLAIMED PROP HOLDER REPTS FILED	10	-6	-	16	160	10	3	-	7	70					
4. % INCR IN UNCLAIMED PROPERTY AMOUNTS REPORTED	1	11	+	10	1000	1	5	+	4	400					
5. % INC IN RETURNS OF UNCLMD PROP TO RIGHTFUL OWNERS	5	7	+	2	40	5	8	+	3	60					
PART III: PROGRAM TARGET GROUP															
1. STATE DEPARTMENTS	20	20	+	0	0	21	20	-	1	5					
2. STATE INVESTMENT ACCOUNTS	8	10	+	2	25	10	11	+	1	10					
3. STATE FUND INVESTMENTS (\$ MILLIONS)	6800	11501	+	4701	69	9000	10926	+	1926	21					
4. LOCAL AND MAINLAND FINANCIAL INSTITUTIONS	14	13	-	1	7	13	14	+	1	8					
5. UNCLAIMED PROPERTY HOLDERS	19000	23281	+	4281	23	21000	23500	+	2500	12					
6. OWNERS OF UNCLAIMED PROPERTY	1600000	2184948	+	584948	37	2100000	2200000	+	100000	5					
PART IV: PROGRAM ACTIVITY															
1. NO. OF STATE BOND ISSUES UNDERTAKEN	10	7	-	3	30	10	9	-	1	10					
2. AMOUNT OF STATE FUNDS MANAGED (IN MILLIONS)	7800	12780	+	4980	64	9500	12141	+	2641	28					
3. NO. OF STATE AGENCY ACCOUNTS SERVICED	365	388	+	23	6	380	389	+	9	2					
4. NO. OF UNCLAIMED PROPERTY CLAIMS PAID	15000	14248	-	752	5	15000	14800	-	200	1					
5. AMOUNT OF UNCLAIMED PROPERTY CLAIMS PAID (000'S)	11000	14000	+	3000	27	15000	15000	+	0	0					

VARIANCE REPORT NARRATIVE FY 2023 AND FY 2024

11 02 03 01
BUF 115

PROGRAM TITLE: FINANCIAL ADMINISTRATION

PART I - EXPENDITURES AND POSITIONS

The variance in filled permanent positions is due to employee turnover.

The variance in expenditures is primarily due to the unbudgeted trust fund ceiling increase for the Unclaimed Property (UP) Program. This was needed to ensure timely payments of claims to the owners of abandoned property because the appropriation balance was not sufficient to cover both current and anticipated claims for the fiscal year. Employee turnover also contributed to the variance.

PART II - MEASURES OF EFFECTIVENESS

Item 1: Investment yields result from current market conditions, which cannot be predicted. The planned is an estimate from two years ago and both the pandemic and Federal Open Market Committee response to inflation significantly affected the economy and markets.

Item 2: The variance is primarily due to certain transactions not being recorded in the Financial Accounting and Management Information System. The agencies involved continue to work on resolving this issue.

Item 3: The variance is due to a decrease in the number of holder reports filed.

Item 4: The variance due to increased industry awareness and holder compliance.

Item 5: The variance is due to an increase in claims filed by owners. The UP Program has no direct control over the number of claims submitted on an annual basis.

PART III - PROGRAM TARGET GROUPS

Item 2: The planned figure is an estimate from over two years ago. The State added two new investment brokers in 2020.

Item 3: The variance is primarily due to a large influx of federal pandemic relief funds. Additionally, the planned figure is an estimate from over two years ago.

Item 5: The variance is the result of increased industry awareness and holder compliance.

Item 6: The variance is due to an increase in properties reported by holders and an increase in holder compliance.

PART IV - PROGRAM ACTIVITIES

Item 1: The variance is due to housing project delays (e.g., issues getting building permits, zoning approvals, etc.) reducing the amount of housing bonds needed during the fiscal year. The planned figure includes projections of the Hawaii Housing Finance and Development Corporation's need for housing bonds that assumes the upcoming housing projects will follow set timelines.

Item 2: The variance is primarily due to a large influx of federal pandemic relief funds, tax collection increases due to the tourism industry's rebound, and the significant increase in investment yields. Additionally, the planned figure is an estimate from two years ago.

Items 4-5. The variances are due to an increase in claims filed by owners. The UP Program has no direct control over the number of claims submitted on an annual basis.

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

	FISCAL YEAR 2022-23				THREE MONTHS ENDED 09-30-23				NINE MONTHS ENDING 06-30-24			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	115.00	99.00	- 16.00	14	116.00	90.00	- 26.00	22	116.00	116.00	+ 0.00	0
EXPENDITURES (\$1000's)	20,102	17,023	- 3,079	15	4,969	3,657	- 1,312	26	15,709	17,021	+ 1,312	8
TOTAL COSTS												
POSITIONS	115.00	99.00	- 16.00	14	116.00	90.00	- 26.00	22	116.00	116.00	+ 0.00	0
EXPENDITURES (\$1000's)	20,102	17,023	- 3,079	15	4,969	3,657	- 1,312	26	15,709	17,021	+ 1,312	8
	FISCAL YEAR 2022-23				FISCAL YEAR 2023-24							
	PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%				
PART II: MEASURES OF EFFECTIVENESS												
1. AV TIME TO PROC INIT CHECK TO TERMNTG EMPlys (WKS)	7	8	+ 1	14	7	8	+ 1	14				
2. % INITIAL MTHLY PENSION PROC W/IN 1 MTH AFTR RETIR	100	100	+ 0	0	100	100	+ 0	0				
3. ANNUALIZED RETURN ON INVESTMENTS OVER PAST 5 YEARS	7	8	+ 1	14	7	8	+ 1	14				
PART III: PROGRAM TARGET GROUP												
1. ACTIVE MEMBERS	66000	64243	- 1757	3	66000	65000	- 1000	2				
2. RETIRED MEMBERS	50000	54974	+ 4974	10	57000	56400	- 600	1				
3. INACTIVE VESTED MEMBERS	9200	8997	- 203	2	9200	9000	- 200	2				
PART IV: PROGRAM ACTIVITY												
1. ANNUAL NUMBER OF NEW MEMBERS	4000	3834	- 166	4	4000	4000	+ 0	0				
2. ANNUAL NUMBER OF MEMBERS COUNSELED	45000	42000	- 3000	7	45000	45000	+ 0	0				
3. ANNUAL NUMBER OF RETIREMENT BENEFIT COMPUTATIONS	4250	2803	- 1447	34	4250	4000	- 250	6				
4. ANNUAL NUMBER OF NEW RETIREES	2100	2239	+ 139	7	2100	2400	+ 300	14				
5. ANNUAL RETIREMNT BENEFIT PAYMNT AMOUNTS (MILLIONS)	1491	1795	+ 304	20	1939	1934	- 5	0				
6. ANNUAL NUMBER OF DECEASED MEMBER CLAIMS	800	653	- 147	18	800	750	- 50	6				
7. ANNUAL NUMBER OF REFUND PAYMENTS	1000	1060	+ 60	6	1000	1000	+ 0	0				
8. ASSETS (BILLIONS OF DOLLARS)	17	22	+ 5	29	24	23	- 1	4				
9. ANNUAL NET INVESTMENT INCOME (MILLIONS)	1155	751	- 404	35	1600	1479	- 121	8				
10. ANNUAL RETURN ON INVESTMENTS	7	3	- 4	57	7	7	+ 0	0				

VARIANCE REPORT NARRATIVE FY 2023 AND FY 2024

11 03 06 01
BUF 141

PROGRAM TITLE: EMPLOYEES' RETIREMENT SYSTEM

PART I - EXPENDITURES AND POSITIONS

The variance in positions is due to regular staff turnover and establishing new positions.

The variance in expenditures primarily reflects extent the number of vacant positions in process of recruitment.

PART II - MEASURES OF EFFECTIVENESS

Item 1: The Employees' Retirement System (ERS) counsels members submitting refund applications about the irreversible decision that, upon ERS processing the refund of contributions, the member forfeits Hybrid Service and, if the individual later is employed by the State or county in a position eligible for ERS membership, the forfeited Hybrid Service cannot be reacquired.

Item 3: The increase in the investment returns reflects slightly higher returns than projected. Past performance of investment returns is not a guarantee of future investment earnings and ERS expects to earn an average of 7% annually in the long term.

PART III - PROGRAM TARGET GROUPS

Item 2: The planned figure is an estimate from over two years ago. The ERS historically has a net increase of about 1,400-1,500 retired members per year.

PART IV - PROGRAM ACTIVITIES

Item 3: The variance is due to ERS focusing on maintaining the operations while increasing communication efforts for early- and mid-career employees. ERS encourages members to use the ERS Retirement Benefits Calculator on its website since members may see the results of various scenarios specific to their situations. This helps ERS focus on providing retirement estimates for members that are seriously considering retiring within the next 6-12 months.

Item 4: The increase in the number of new retirees partially reflects the increasing number of baby boomers that are eligible to retire.

Item 5: The variance is due to the on-going increase in the number of retirees, the annual post-retirement benefits increase, and new retirees added to pension payroll having a higher pension benefit than the retirees removed due to their death. Additionally, the planned figure is an estimate from over two years ago.

Item 6: The actual number of death claims is dependent on the retirement option elected by the member and whether there are any benefits payable to the estate or beneficiary. The number does not include the work required to notify the family or beneficiary of about 1,000 members, retirees and beneficiaries that die each year with no death benefit payable.

Item 8: The variance is due to significantly higher returns in FY 21 combined with the fact that the planned figure was developed prior to the performance results of FY 21.

Items 9-10: The variances are due to factors affecting the global investment markets, including inflation, supply distribution issues, and the conflict in Ukraine.

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

	FISCAL YEAR 2022-23				THREE MONTHS ENDED 09-30-23				NINE MONTHS ENDING 06-30-24			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	61.00	53.00	- 8.00	13	62.00	55.00	- 7.00	11	62.00	62.00	+ 0.00	0
EXPENDITURES (\$1000's)	9,103	7,514	- 1,589	17	2,411	0	- 2,411	100	7,232	7,232	+ 0	0
TOTAL COSTS												
POSITIONS	61.00	53.00	- 8.00	13	62.00	55.00	- 7.00	11	62.00	62.00	+ 0.00	0
EXPENDITURES (\$1000's)	9,103	7,514	- 1,589	17	2,411	0	- 2,411	100	7,232	7,232	+ 0	0

	FISCAL YEAR 2022-23				FISCAL YEAR 2023-24			
	PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS								
1. PERCENTAGE OF DOCUMENTS PROCESSED WITHIN 60 DAYS	90	90	+ 0	0	90	90	+ 0	0
2. AV NO. DAYS REQUIRED TO PROCESS ENROLLMNT TRNSCTNS	15	NO DATA	- 15	100	15	NO DATA	- 15	100
3. PERCENTAGE OF ABANDONED CALLS	5	35	+ 30	600	5	20	+ 15	300
4. PERCENTAGE OF CALLS ANSWERED WITH 30 SECONDS	65	65	+ 0	0	65	80	+ 15	23
5. AMOUNT OF REFUNDS OUTSTANDING GREATER THAN 60 DAYS	13500	6236	- 7264	54	13500	5000	- 8500	63
6. AMT OF MEDICARE PART B PREMIUM OVERPAYMENTS OS YE	180	567	+ 387	215	180	250	+ 70	39
7. % OF TIME COMPUTER SYSTEM IS AVAILABLE DURING 1 YR	99	99	+ 0	0	99	99	+ 0	0
8. NO. OF MINOR & MAJOR HIPAA VIOLATIONS PER YEAR	3	10	+ 7	233	3	4	+ 1	33
PART III: PROGRAM TARGET GROUP								
1. TOTAL EMPLOYEES - (ACTIVES) FULL-TIME (STATE/CNTY)	65000	62968	- 2032	3	65000	64000	- 1000	2
2. TOTAL EMPLOYEES - RETIRED	51000	53865	+ 2865	6	51000	55000	+ 4000	8
3. TOTAL DEPENDENT BENEFICIARIES	81000	79031	- 1969	2	81000	80000	- 1000	1
4. MEDICARE PREMIUM REIMBURSEMENT RECIPIENTS	55000	58475	+ 3475	6	55000	59000	+ 4000	7
PART IV: PROGRAM ACTIVITY								
1. NEW ENROLLMENTS (ADDITIONS)	9300	11605	+ 2305	25	9300	12000	+ 2700	29
2. TERMINATIONS (DELETIONS, CANCELLATIONS)	11000	11553	+ 553	5	11000	12000	+ 1000	9
3. ENRLLMNT DATA CHGS (INS PLAN, NAME, ADDRESS, ETC.)	30000	29951	- 49	0	30000	30000	+ 0	0
4. COBRA ENROLLMENTS	1127	616	- 511	45	1127	600	- 527	47
5. OUTREACH/EDUC BENEFIT BRIEFING SESSIONS CONDUCTED	169	167	- 2	1	200	180	- 20	10

VARIANCE REPORT NARRATIVE FY 2023 AND FY 2024

11 03 06 03
BUF 143

PROGRAM TITLE: HAWAII EMPLOYER-UNION TRUST FUND

PART I - EXPENDITURES AND POSITIONS

The variance in positions is due to staff turnover.

The variance in expenditures is due to vacant positions and the use of previously encumbered funds for the maintenance and operating costs of the new Benefits Administration System (BAS).

Item 4: The variance is due to fewer employees, retirees and/or dependents enrolling into the Consolidated Omnibus Reconciliation Act.

PART II - MEASURES OF EFFECTIVENESS

Item 2: Data is not available. The measure will be changed to the number of events processed within 90 days to better reflect work performance.

Item 3: The variance is due to the implementation of the new BAS, which caused an increase in the number of calls to the Member Services Branch through October 2022.

Item 5: The variance is due to staff focusing on clearing the backlog of refunds prior to the new BAS implementation.

Item 6: The planned figure for Medicare Part B premium overpayments was understated.

Item 8: There were ten minor Health Insurance Portability and Accountability Act violations. In each case, violations were addressed, and remediation was conducted.

PART III - PROGRAM TARGET GROUPS

No significant variances.

PART IV - PROGRAM ACTIVITIES

Item 1: The planned figure for new enrollments was underestimated. Most new enrollment changes are now processed through the employer file feed.

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

	FISCAL YEAR 2022-23				THREE MONTHS ENDED 09-30-23				NINE MONTHS ENDING 06-30-24			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	133.50	133.50	+ 0.00	0	133.50	133.50	+ 0.00	0	133.50	133.50	+ 0.00	0
EXPENDITURES (\$1000's)	12,508	11,757	- 751	6	2,779	2,779	+ 0	0	10,362	10,362	+ 0	0
TOTAL COSTS												
POSITIONS	133.50	133.50	+ 0.00	0	133.50	133.50	+ 0.00	0	133.50	133.50	+ 0.00	0
EXPENDITURES (\$1000's)	12,508	11,757	- 751	6	2,779	2,779	+ 0	0	10,362	10,362	+ 0	0

	FISCAL YEAR 2022-23				FISCAL YEAR 2023-24			
	PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS								
1. % ATTORNY CASELDS EXCEED NATL STD FOR FELONY CASES	0	250	+ 250	0	0	250	+ 250	0
2. % ATTRNY CASELDS EXCEED NATL STD FOR MISDMNR CASES	481	444	- 37	8	481	481	+ 0	0
3. % ATTORNY CASELDS EXCEED NATL STD FOR FAMLY COURT	197	NO DATA	- 197	100	197	NO DATA	- 197	100
4. % ATTRNY CASELDS EXCEED NATL STD FOR APPEALS CASES	5	NO DATA	- 5	100	5	NO DATA	- 5	100
5. ANNL # TRNG HRS COMPL BY PROF STAFF AS % PLNND HRS	90	100	+ 10	11	90	100	+ 10	11
PART III: PROGRAM TARGET GROUP								
1. INDIGENTS REQUIRING SERVICES FOR FELONY CASES	6134	5727	- 407	7	6134	6500	+ 366	6
2. INDIGENTS REQUIRING SERVICES FOR MISDEMEANOR CASES	41855	22665	- 19190	46	41855	23000	- 18855	45
3. INDIGENTS REQUIRING SERVICES FOR APPEALS CASES	157	62	- 95	61	157	80	- 77	49
4. INDIGENTS REQUIRNG SVCS FOR MENTAL COMMITMNT CASES	265	582	+ 317	120	265	400	+ 135	51
5. INDIGENTS REQUIRNG SERVICES FOR FAMILY COURT CASES	8698	2631	- 6067	70	8698	2700	- 5998	69
6. INDIGENTS REQUIRING SERVICES FOR PRISON CASES	2469	1547	- 922	37	2469	2000	- 469	19
PART IV: PROGRAM ACTIVITY								
1. CASES ACCEPTED - FELONY	5495	4884	- 611	11	5495	6000	+ 505	9
2. CASES ACCEPTED - MISDEMEANOR	40449	21175	- 19274	48	40449	21000	- 19449	48
3. CASES ACCEPTED - FAMILY COURT	7214	2137	- 5077	70	7214	2300	- 4914	68
4. CASES ACCEPTED - APPEAL	157	62	- 95	61	157	75	- 82	52
5. CASES ACCEPTED - MENTAL COMMITMENT	265	582	+ 317	120	265	500	+ 235	89

VARIANCE REPORT NARRATIVE FY 2023 AND FY 2024

10 03 01
BUF 151

PROGRAM TITLE: OFFICE OF THE PUBLIC DEFENDER

PART I - EXPENDITURES AND POSITIONS

The variance in expenditures is due to employee turnover and difficulty to hire on neighbor islands.

PART II - MEASURES OF EFFECTIVENESS

Item 1: The Office of the Public Defender (OPD) maintains statistics for felonies and misdemeanors in general but does not maintain statistics for specific grade levels of felonies or misdemeanors (e.g., high-level felonies, mid-level felonies). Therefore, the OPD effectiveness measurements for felonies are based on "mid-level felonies," as all attorneys assigned to felony cases are assigned mid-level felonies. Applying "mid-level felony cases per year" as the standard, the percentage of attorney caseloads exceeding the national standard for felony cases is 250%. This measurement is used due to the fact that the attorneys are assigned varied levels of felonies (e.g., sexual assault, high-level, mid-level, and low-level felonies) with the exception of murder. (Note: if "low-level felony" is used as the standard, the percentage of caseloads exceeding the national standard for felony cases is 167%).

Items 3-4: There is no available data available to measure percentage of attorney caseloads exceeding national standards for family court and appeal cases. These measures will be changed or removed during the next Program Structure update.

Item 5: Rule 22(a) of the Rules of the Supreme Court of Hawaii (RSCH) mandates that attorneys complete at least three credit hours of approved continuing legal education (CLE) during each annual reporting period. RSCH Rule 22(b) requires at least once every three years in which CLE credits are required, attorneys shall complete one hour of approved ethics or professional responsibility education. The OPD provides the required training hours during its annual seminar. The number of credit hours completed by attorneys is 24 credit hours, two hours to be credited for ethics and professional responsibility.

PART III - PROGRAM TARGET GROUPS

Items 2-6: The variances in the number of indigent defendants requiring services for misdemeanor, felony, appeals, family court, mental commitment, and prison cases reflect the unpredictability of the variables that determine the program target groups.

PART IV - PROGRAM ACTIVITIES

Items 2-5: The variances in the number of indigent defendants requiring services for misdemeanor, felony, appeals, family court, mental commitment, and prison cases reflect the unpredictability of the variables that determine the program activities.

VARIANCE REPORT

PROGRAM TITLE:

DEBT SERVICE PAYMENTS - STATE

12/5/23

PROGRAM-ID:

BUF-721

PROGRAM STRUCTURE NO:

11020303

	FISCAL YEAR 2022-23				THREE MONTHS ENDED 09-30-23				NINE MONTHS ENDING 06-30-24			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0
EXPENDITURES (\$1000's)	480,329	479,562	- 767	0	121,819	121,819	+ 0	0	483,009	483,009	+ 0	0
TOTAL COSTS												
POSITIONS	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0
EXPENDITURES (\$1000's)	480,329	479,562	- 767	0	121,819	121,819	+ 0	0	483,009	483,009	+ 0	0

VARIANCE REPORT NARRATIVE FY 2023 AND FY 2024

11 02 03 03
BUF 721

PROGRAM TITLE: DEBT SERVICE PAYMENTS - STATE

PART I - EXPENDITURES AND POSITIONS

No significant variance.

PART II - MEASURES OF EFFECTIVENESS

No values are provided for this program. Payments are budgeted on projections for principal and interest on bonded debt for capital improvement projects.

PART III - PROGRAM TARGET GROUPS

No program target groups have been developed.

PART IV - PROGRAM ACTIVITIES

No program activities have been developed.

STATE OF HAWAII

VARIANCE REPORT

REPORT V61

PROGRAM TITLE: DEBT SERVICE PAYMENTS - DOE

12/5/23

PROGRAM-ID: BUF-725

PROGRAM STRUCTURE NO: 07010196

	FISCAL YEAR 2022-23				THREE MONTHS ENDED 09-30-23				NINE MONTHS ENDING 06-30-24			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0
EXPENDITURES (\$1000's)	414,210	413,549	- 661	0	105,050	105,050	+ 0	0	284,661	284,661	+ 0	0
TOTAL COSTS												
POSITIONS	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0
EXPENDITURES (\$1000's)	414,210	413,549	- 661	0	105,050	105,050	+ 0	0	284,661	284,661	+ 0	0

VARIANCE REPORT NARRATIVE FY 2023 AND FY 2024

07 01 01 96
BUF 725

PROGRAM TITLE: DEBT SERVICE PAYMENTS - DOE

PART I - EXPENDITURES AND POSITIONS

No significant variance.

PART II - MEASURES OF EFFECTIVENESS

No values are provided for this program. Payments are budgeted on projections for principal and interest on bonded debt for capital improvement projects.

PART III - PROGRAM TARGET GROUPS

No program target groups have been developed.

PART IV - PROGRAM ACTIVITIES

No program activities have been developed.

VARIANCE REPORT

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

12/5/23

	FISCAL YEAR 2022-23				THREE MONTHS ENDED 09-30-23				NINE MONTHS ENDING 06-30-24			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0
EXPENDITURES (\$1000's)	153,299	153,054	- 245	0	38,879	38,879	+ 0	0	105,353	105,353	+ 0	0
TOTAL COSTS												
POSITIONS	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0
EXPENDITURES (\$1000's)	153,299	153,054	- 245	0	38,879	38,879	+ 0	0	105,353	105,353	+ 0	0

VARIANCE REPORT NARRATIVE FY 2023 AND FY 2024

07 03 08 96
BUF 728

PROGRAM TITLE: DEBT SERVICE PAYMENTS - UH

PART I - EXPENDITURES AND POSITIONS

No significant variance.

PART II - MEASURES OF EFFECTIVENESS

No values are provided for this program. Payments are budgeted on projections for principal and interest on bonded debt for capital improvement projects.

PART III - PROGRAM TARGET GROUPS

No program target groups have been developed.

PART IV - PROGRAM ACTIVITIES

No program activities have been developed.

VARIANCE REPORT

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

12/5/23

	FISCAL YEAR 2022-23				THREE MONTHS ENDED 09-30-23				NINE MONTHS ENDING 06-30-24			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0
EXPENDITURES (\$1000's)	434,181	434,181	+ 0	0	106,655	106,655	+ 0	0	359,874	359,874	+ 0	0
TOTAL COSTS												
POSITIONS	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0
EXPENDITURES (\$1000's)	434,181	434,181	+ 0	0	106,655	106,655	+ 0	0	359,874	359,874	+ 0	0

**VARIANCE REPORT NARRATIVE
FY 2023 AND FY 2024**

**11 03 06 05
BUF 741**

PROGRAM TITLE: RETIREMENT BENEFITS - STATE

PART I - EXPENDITURES AND POSITIONS

No significant variance.

PART II - MEASURES OF EFFECTIVENESS

No measures of effectiveness have been developed for this program.

PART III - PROGRAM TARGET GROUPS

No program target groups have been developed.

PART IV - PROGRAM ACTIVITIES

No program activities have been developed.

VARIANCE REPORT

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

12/5/23

	FISCAL YEAR 2022-23				THREE MONTHS ENDED 09-30-23				NINE MONTHS ENDING 06-30-24			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0
EXPENDITURES (\$1000's)	488,053	483,170	- 4,883	1	121,036	121,036	+ 0	0	389,260	389,260	+ 0	0
TOTAL COSTS												
POSITIONS	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0
EXPENDITURES (\$1000's)	488,053	483,170	- 4,883	1	121,036	121,036	+ 0	0	389,260	389,260	+ 0	0

VARIANCE REPORT NARRATIVE FY 2023 AND FY 2024

07 01 01 92
BUF 745

PROGRAM TITLE: RETIREMENT BENEFITS - DOE

PART I - EXPENDITURES AND POSITIONS

No significant variance.

PART II - MEASURES OF EFFECTIVENESS

No measures of effectiveness have been developed for this program.

PART III - PROGRAM TARGET GROUPS

No program target groups have been developed.

PART IV - PROGRAM ACTIVITIES

No program activities have been developed.

STATE OF HAWAII

PROGRAM TITLE:

RETIREMENT BENEFITS - UH

PROGRAM-ID:

BUF-748

PROGRAM STRUCTURE NO:

07030892

VARIANCE REPORT

REPORT V61

12/5/23

	FISCAL YEAR 2022-23				THREE MONTHS ENDED 09-30-23				NINE MONTHS ENDING 06-30-24			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0
EXPENDITURES (\$1000's)	198,502	191,426	- 7,076	4	48,289	48,289	+ 0	0	157,561	157,561	+ 0	0
TOTAL COSTS												
POSITIONS	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0
EXPENDITURES (\$1000's)	198,502	191,426	- 7,076	4	48,289	48,289	+ 0	0	157,561	157,561	+ 0	0

**VARIANCE REPORT NARRATIVE
FY 2023 AND FY 2024**

**07 03 08 92
BUF 748**

PR RAM TITLE: RETIREMENT BENEFITS - UH

PART I - EXPENDITURES AND POSITIONS

The significant variance.

PART II - MEASURES OF EFFECTIVENESS

No measures of effectiveness have been developed.

PART III - PROGRAM TARGET GROUPS

No program target groups have been developed.

PART IV - PROGRAM ACTIVITIES

No program activities have been developed.

VARIANCE REPORT

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

12/5/23

	FISCAL YEAR 2022-23				THREE MONTHS ENDED 09-30-23				NINE MONTHS ENDING 06-30-24			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0
EXPENDITURES (\$1000's)	124,259	124,259	+ 0	0	45,897	45,897	+ 0	0	84,859	84,859	+ 0	0
TOTAL COSTS												
POSITIONS	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0
EXPENDITURES (\$1000's)	124,259	124,259	+ 0	0	45,897	45,897	+ 0	0	84,859	84,859	+ 0	0

VARIANCE REPORT NARRATIVE FY 2023 AND FY 2024

11 03 06 07
BUF 761

PROGRAM TITLE: HEALTH PREMIUM PAYMENTS - STATE

PART I - EXPENDITURES AND POSITIONS

No significant variance.

PART II - MEASURES OF EFFECTIVENESS

No measures of effectiveness have been developed for this program.

PART III - PROGRAM TARGET GROUPS

No program target groups have been developed.

PART IV - PROGRAM ACTIVITIES

No program activities have been developed.

VARIANCE REPORT

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

12/5/23

	FISCAL YEAR 2022-23				THREE MONTHS ENDED 09-30-23				NINE MONTHS ENDING 06-30-24			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0
EXPENDITURES (\$1000's)	839,445	839,445	+ 0	0	205,496	205,496	+ 0	0	616,488	616,488	+ 0	0
TOTAL COSTS												
POSITIONS	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0
EXPENDITURES (\$1000's)	839,445	839,445	+ 0	0	205,496	205,496	+ 0	0	616,488	616,488	+ 0	0

VARIANCE REPORT NARRATIVE FY 2023 AND FY 2024

11 03 06 09
BUF 762

PROGRAM TITLE: HEALTH PREMIUM PAYMENTS FOR ARC

PART I - EXPENDITURES AND POSITIONS

No significant variance.

PART II - MEASURES OF EFFECTIVENESS

No measures of effectiveness have been developed for this program.

PART III - PROGRAM TARGET GROUPS

No program target groups have been developed.

PART IV - PROGRAM ACTIVITIES

No program activities have been developed.

VARIANCE REPORT

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

12/5/23

	FISCAL YEAR 2022-23				THREE MONTHS ENDED 09-30-23				NINE MONTHS ENDING 06-30-24			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0
EXPENDITURES (\$1000's)	151,427	151,105	- 322	0	53,578	53,578	+ 0	0	97,915	97,915	+ 0	0
TOTAL COSTS												
POSITIONS	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0
EXPENDITURES (\$1000's)	151,427	151,105	- 322	0	53,578	53,578	+ 0	0	97,915	97,915	+ 0	0

VARIANCE REPORT NARRATIVE FY 2023 AND FY 2024

07 01 01 94
BUF 765

PROGRAM TITLE: HEALTH PREMIUM PAYMENTS - DOE

PART I - EXPENDITURES AND POSITIONS

No significant variance.

PART II - MEASURES OF EFFECTIVENESS

No measures of effectiveness have been developed for this program.

PART III - PROGRAM TARGET GROUPS

No program target groups have been developed.

PART IV - PROGRAM ACTIVITIES

No program activities have been developed.

VARIANCE REPORT

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

12/5/23

	FISCAL YEAR 2022-23				THREE MONTHS ENDED 09-30-23				NINE MONTHS ENDING 06-30-24			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0
EXPENDITURES (\$1000's)	54,663	54,516	- 147	0	19,228	19,228	+ 0	0	36,990	36,990	+ 0	0
TOTAL COSTS												
POSITIONS	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0
EXPENDITURES (\$1000's)	54,663	54,516	- 147	0	19,228	19,228	+ 0	0	36,990	36,990	+ 0	0

**VARIANCE REPORT NARRATIVE
FY 2023 AND FY 2024**

**07 03 08 94
BUF 768**

PR RAM TITLE: HEAL H PREMIUM PAYMENTS - UH

PART I - EXPENDITURES AND POSITIONS

No significant variance.

PART II - MEASURES OF EFFECTIVENESS

No measures of effectiveness have been developed for this program.

PART III - PROGRAM TARGET GROUPS

No program target groups have been developed.

PART IV - PROGRAM ACTIVITIES

No program activities have been developed.