

JOINT HOUSE COMMITTEE ON FINANCE AND SENATE COMMITTEE ON WAYS AND MEANS
SUPPLEMENTAL BUDGET REQUESTS FOR FISCAL YEAR 2015

DECEMBER 18, 2013

TESTIMONY OF THE DEPARTMENT OF BUDGET AND FINANCE

OVERVIEW

A. **MISSION STATEMENT**

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

B. **CONTEXT**

The continued improvement of the State's fiscal condition allows the Administration to make meaningful strides towards strengthening our State government and its fiscal position. As such, the DB&F continues to both reprioritize its operational functions and right size its operational expenditures. In keeping with this focus, the DB&F has, and continues, to re-evaluate its programs' expenditures and revenue generators while closely monitoring its core mission. Management continues to believe however, that human capital and resource levels continue to be excessively thin in key core program areas, hence any reductions in staffing and/or program expenditures will jeopardize the DB&F's ability to fulfill its overall core mission.

FEDERAL FUNDS

There are no departmental specific programs that have lost or are at risk of losing federal funds.

BUDGET REQUESTS

The overall approach utilized in the development of the departmental Supplemental Budget requests focused on critically necessary adjustments in the funding levels for the fixed cost programs (debt services, retirement benefits, and employer's share of health premiums), priority requests for additional staffing and funds that are deemed critical to support the core departmental functions in the Departmental Administration, Budget, Program Planning and Management and Financial Administration programs, selected additional staffing and funds for the Employer-Union Trust Fund (EUTF) program to ensure their ability to meet current workload demands in the enrollment and accounting functions. To also establish an investment office for the EUTF, which is essential to ensure the capacity for prudent investment and management of the increasing levels of employer contributions necessary to address funding the requirements for Other Post-Employment Benefits (OPEB) contribution, and finally for trade-off transfer adjustments that are also necessary to best reflect program operational requirements within current appropriation funding levels.

A. DEPARTMENT-WIDE BUDGET SUMMARY

The DB&F's supplemental operating budget request for FY 2014 and FY 2015 adjusts fixed costs and includes the most essential requirements for long-term sustainability of our core departmental programs and attached agencies. A prioritized listing of the departmental functions is shown on the attached Table 1.

In the current fiscal year, the DB&F's appropriation totals \$2.09 billion (all means of financing) and the following table summarizes the overall Departmental FY 2014 appropriations, funds for collective bargaining increases, and allocations.

	Appropriation FY 2014	CB	Net Allocation and Estimated Expenditures
(Pos. Count)	361.50		361.50
Personal Services	35,515,994	524,095	36,040,089
Current Expenses	2,057,691,388	33,880,399	2,091,571,787
Equipment	16,200		16,200
Total	2,093,223,582		2,127,628,076
(Pos. Count)	134.75		134.75
General Fund	2,053,013,657	34,253,468	2,091,571,787
(Pos. Count)	62.00		62.00
Special Fund	13,459,500	38,001	13,497,501
(Pos. Count)	61.00		61.00
Trust Fund	13,434,860	42,870	13,477,730
(Pos. Count)	1.75		1.75
Interdepartmental Transfer Fund	2,112,597	3,349	2,115,946
(Pos. Count)	102.00		102.00
Other Fund	11,048,393	66,806	11,115,199
Federal Fund	61,539		61,539
Revolving Fund	93,036		93,036

Please note that 96% of the FY 2014 appropriation (\$2.02 billion) is for non-discretionary statewide expenses (debt service, retirement system, health fund, witness fees, and court-appointed counsel), and \$76 million or 4% is for expenses associated with direct departmental operations.

Table 2 provides a departmental summary of the FY 2014 appropriations and allocations. As reflected in the table, there were no intra-departmental transfers to other DB&F programs in FY 2014.

The DB&F's Supplemental Budget request (all MOF) represents a net decrease of \$52.5 million in FY 2014 and \$26 million in FY 2015 compared against the respective FY 2014 and FY 2015 appropriation levels in Act 134, SLH 2013. In FY 2014, General funds are decreased by \$53.2 million, Special funds are increased by \$582,684 and Interdepartmental Transfer funds are increased by \$3,000. In FY 2015, General funds are decreased by \$30.3 million, Special funds are increased by \$4.0 million, Trust funds are increased by \$338,397, and Inter-departmental funds are increased by \$6,000, as compared to the FY 2015 appropriation levels.

Overall, the requested total funding levels pertaining to the DB&F's Supplemental Budget requests are reflected in the following table:

	FY 2014	FY 2015
(Pos. Count)	361.50	371.50
Personal Services	36,373,339	40,787,280
Current Expenses	2,004,268,227	2,120,775,016
Equipment	16,200	612,132
Total	2,040,657,766	2,162,174,428
(Pos. Count)	134.75	138.75
General Funds	1,999,862,157	2,111,741,054
(Pos. Count)	62.00	62.00
Special Fund	14,042,184	21,371,190
(Pos. Count)	61.00	67.00
Trust Fund	13,434,860	13,515,518
Federal Fund	61,539	61,539
Revolving Fund	93,036	110,567
(Pos. Count)	1.75	1.75
Interdepartmental Fund	2,115,597	4,118,597
(Pos. Count)	102.00	102.00
Other Funds	11,048,393	11,255,963

The DB&F's supplemental budget request includes the following adjustments for the fixed cost programs (debt service, retirement benefits, and health premiums):

1. The budget requests for the BUF 721, BUF 725, and BUF 728, Debt Service Payments programs, reflects decreased funding of \$29,651,553 in FY 2014 and increased funding of \$5,298,028 in FY 2015 above the FY 2015 debt service appropriation levels in Act 134, SLH 2013.
2. The budget requests for the BUF 741, BUF 745, and BUF 748, Retirement Benefits Payments programs, reflects overall additional funding of \$8.64 million in FY 2014 and \$8.54 million in FY 2015 for pension accumulation above the FY 2015 appropriation levels in Act 134, SLH 2013. Social Security/Medicare requirements are also increased by \$6.54 million in FY 2014 and \$6.75 million in FY 2015. Funding requirements are based on actual payroll through June 30, 2013.
3. The budget requests for the BUF 761, BUF 765, and BUF 768, Health Premium Payments programs, reflects decreased funding of \$38.9 million in FY 2014 and decreased funding of \$52.3 million in FY 2015 compared to the respective FY 2014 and FY 2015 appropriation levels in Act 134, SLH 2013.

The Department-Wide Summary Information detailing the FY 2015 Supplemental Budget requests at the Department level is reflected in attachment Table 2 - Department Totals (by MOF), and by program ID are shown in Table 3 - Program ID Totals. Table 4 provides a listing of the Budget Request Decisions. Table 5 shows the Proposed Budget Reductions, and Table 6 reflects the Proposed Budget Additions, and summarizes

adjustments relating to the requested FY 2014 and FY 2015 funding levels. Table 7 provides information on the FY 2014 departmental restrictions (it is noted that Executive Memo No. 13-02 dated October 14, 2013 released the Department's 5% General fund restriction).

As reflected in Table 8, the DB&F has no emergency funding requests for FY 2015. The DB&F does not have expenditures exceeding federal funds ceiling in FY 2014 to date.

Finally the DB&F has one Supplemental Budget request for Capital Improvement Projects (CIP) for the Department of Hawaiian Home Lands to reflect the final of twenty annual payments to settle claims against the State for inappropriate uses, dispositions or exchanges of Hawaiian Home Lands which occurred between August 21, 1959 and July 1, 1988. Tables 9 through 24 provide additional information as specified in the Budget Briefing Testimony instructions that pertains to specific aspects of the departmental operations.

This concludes the department-wide budget summary.

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

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

BUF 101, the Departmental Administration and Budget Division program;

BUF 115, the Financial Administration program;

*BUF 141, the Employees' Retirement System;

*BUF 143, the Hawaii Employer-Union Trust Fund;

*BUF 151, the Office of the Public Defender;

*BUF 901, the Public Utilities Commission;

BUF 721, Debt Service Payments;

BUF 725, Debt Service Payments-DOE;

BUF 728, Debt Service Payments-UH;

*BUF 741, Retirement Benefits Payments;

*BUF 745, Retirement Benefits Payments-DOE;

*BUF 748, Retirement Benefits Payments-UH;

BUF 761, Health Premium Payments;

BUF 765, Health Premium Payments-DOE;

BUF 768, Health Premium Payments-UH

*Administratively Attached Agencies/Programs

The first two programs are the DB&F's direct programs, comprised of the Director's Office, the Administrative and Research Office, the Budget, Program Planning and Management Division (collectively BUF 101), and the Financial Administration Division (BUF 115). The next four programs annotated with asterisks are agencies administratively attached to the DB&F. There are also nine programs which cover payments for non-discretionary cost items placed under separate program designations.

Table 1 includes the major functions of the DB&F and are prioritized based on the DB&F's direct programs versus those that are administratively attached and serve separate and distinct purposes.

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 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) Office of Federal Awards Management (OFAM).

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

Program ID Listing of Major Activities

Prog ID/Org Major Activity or Activities performed Priority #

DEPARTMENTAL ADMINISTRATION AND BUDGET DIVISION

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

III. BUF 101 - Operating Budget Expenditures for FY 2014

	Appropriation FY 2014	CB	Net Allocation and Estimated Total Expenditure
(Pos. Count)	42.00		42.00
Personal Services	10,404,554	85,704	10,490,258
Current Expenses	23,079,223		23,079,223
Equipment	2,400		2,400
Total	33,486,177	85,704	33,571,881
Federal Fund	61,539		61,539
Revolving Fund	93,036		93,036
(Pos Count)	0.75		0.75
Interdepartmental Trust	42,337	1,072	43,409
Special Fund	2,047,326		2,047,326
(Pos. Count)	41.25		41.25
GENERAL FUND	31,241,939	84,632	31,326,571

Note: The program is also authorized for 12.00 FTE temporary positions in FY 2014 and FY 2015

IV. BUF 101 - Requested Funding Levels for FY 2015

	<u>Budget Request FY 2015</u>
(Pos. Count)	45.00
Personal Services	14,678,328
Current Expenses	8,082,083
Equipment	4,500
Total	22,764,911
Federal Fund	61,539
Revolving Fund	110,567
(Pos. Count)	0.75
Interdepartmental Transfer	42,337
Special Fund	5,198,794
(Pos. Count)	44.25
General Fund	17,351,674

V. Requested Form A

- A. Request 2.00 FTE permanent Information Technology (IT) Specialist IV positions and \$65,016 in general funds for FY 2015 to best position and support the DB&F's IT capability especially with the coming implementation of the Enterprise Resource Planning (ERP) project, enable proactive IT support for the Office of the Public Defender which has over 134 PC work stations deployed statewide, and enable research and deployment of IT infrastructure improvements that will enhance department wide operational efficiencies.
- B. Request 1.00 FTE permanent Account Clerk IV position and \$19,916 and general funds in FY 15 to ensure that necessary support levels are maintained to ensure timely processing of the thousands of payroll and other expenditure transactions

that flows through the departmental fiscal office. Current staffing level of only one Account Clerk means that occasionally fiscal transactions are not processed in a timely manner, there is no backup staff to accommodate vacation and sick leaves, or if there should be a turnover in staffing, departmental operations would be adversely impacted.

- C. Request \$50,000 in general funds in FY 15 for overtime expenses for the Budget, Program Planning and Management staff. Overtime expenses are necessary for the annual review and preparation of the budget submittals and will be necessary to assist the Office of Information and Management Technology in their review/selection process for the ERP project.
- D. Request \$848,820 for FY 2014 and \$3,800,768 for FY 2015 for Collective Bargaining costs for bargaining unit 11. Amounts include special funds for salary increases and general funds for employer Pension Accumulation (ERS), Social Security/Medicare (ERS), and Health Benefits Premiums (EUTF) contributions.

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

PAYMENTS programs.

I. Introduction

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

B. This program includes employer contributions for health and life insurance benefits provided by the EUTF.

II. Health Premium Payments - Expenditures Fiscal Year 2014 (General Fund)

	Appropriation FY 2014	CB	Net Allocation and Estimated Total Expenditure
Current Expenses Health Benefit Premiums	623,497,707	18,018,066	641,515,773

III. Health Premium Payments - FY 2014 and FY 2015 Requested Funding Levels (General Fund)

	FY 2014	FY 2015
Current Expenses Health Benefit Premiums	584,546,268	637,842,013

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 enrollment for actives and retirees are based on updated actual enrollment with a 2% annual growth factor for both groups.

The total funding level for FY 2014 reflects a decrease of \$38.9 million and the funding level for FY 2015 reflects a decrease of \$52.3 million compared to the respective appropriations in Act 134, SLH 2013.

IV. Requested Form A (State Employer Health Premiums)

- A. Changes are requested in the funding levels for the State Employer Health Premium requirements related to State (other than the Department of Education (DOE) and University of Hawaii (UH)). For Active employees, the request reflects projected decreases of \$4,923,796 in FY 2014 and decreases of \$3,312,730 for FY 2015. For Retirees, decreases of \$7,444,509 and \$15,642,407 are projected for FY 2014 and for FY 2015, respectively.
- B. Changes are requested in the funding levels for the State Employer Health Premium requirements related to DOE. For Active employees, the request reflects projected decreases of \$7,270,957 in FY 2014 and decreases of \$1,959,716 for FY 2015. For Retirees, decreases of \$15,216,948 are projected for FY 2014 and decreases of \$24,647,380 are projected for FY 2015.
- C. Changes are requested in the funding levels for the State Employer Health Premium requirements related to UH. For Active employees, the request reflects projected increases of \$1,290,015 in FY 2014 and increases of \$1,925,416 for FY 2015. For Retirees, decreases of \$5,385,244 are projected for FY 2014 and decreases of \$8,616,246 are projected for FY 2015.

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

I. Introduction

A. The objective of this program is to maximize the value, investment, and use of State funds through proactive planning, the development of prudent statewide financial policies, the timely scheduling of State bond financing, and the establishment of appropriate cash management controls and procedures. 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	Receive 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	Make debt service payments associated with General Obligation and General Obligation Reimbursable Bonds issued by the State.	1

III. BUF 115 - Expenditures for Fiscal Year 2014

	<u>Appropriation FY 2014</u>	<u>CB</u>	<u>Net Allocation and Estimated Total Expenditure</u>
(Pos. Count)	23.00		
Personal Services	1,273,088	27,597	1,300,685
Current Expenditures	7,687,811		7,687,811
Equipment	1,200		0
Total	8,962,099	27,597	8,989,696
(Pos. Count)	13.00		
General Fund	1,872,855	19,474	1,892,329
(Pos. Count)	1.00		
Interdepartmental Transfer Fund	70,260	2,277	72,537
(Pos. Count)	9.00		
Trust Fund	7,018,984	5,846	7,024,830

IV. BUF 115 - Requested Funding Levels for FY 2015

	<u>Budget Request FY 2015</u>
(Pos. Count)	24.00
Personal Services	1,345,667
Current Expenses	8,117,048
Equipment	1,200
Total	9,463,915
(Pos. Count)	14.00
General Fund	2,368,671
(Pos. Count)	1.00
Interdepartmental Transfer Fund	76,260
(Pos. Count)	9.00
Trust Fund	7,018,984

V. Requested Form A

A. Increase 1.00 FTE permanent position and \$30,254 in general funds for an Investor Relations position. The Investor Relations Specialist position is critical and essential to manage and expand on the State's Investor relations program. Since the collapse of the financial markets in 2008, "AAA" rated bond insurance, which was used to back many General Obligation (GO) or revenue bond issuances, is no longer available or cost effective. Therefore, investors who previously relied upon the "AAA" rated bond insurance as a guaranty for the payment of principal and interest due to them on Hawaii bonds, are now solely reliant upon the various State issuing entities (DB&F, Department of Transportation (DOT) – Airports, DOT – Harbors, DOT – Highways, Department of Hawaiian Home Lands, UH and the Hawaii Housing Finance and Development Corporation) for the repayment of the principal and interest on their respective bonds. There has been a tremendous increase in the expectations of the various institutional investors who purchase the majority of the bonds issued, to have the issuers provide current and relevant financial information to the market to allow investors to perform their due diligence to purchase and hold Hawaii bonds.

In FY 2012, the DB&F created an Investor Relations webpage to provide investors with a "one-stop" source for information on all of the aforementioned State entities that issue bonds. While this great initiative has been well received by the investment community, increased additional and consistent efforts must be made to distinguish and highlight the strengths of Hawaii bonds from the thousands of other

- municipal bond issuing entities, across the country. The DB&F requires an FTE to maintain and expand via social media, conferences and one-on-one meetings, the continuous interaction with institutional investors in order to make them comfortable with Hawaii's various credits and to create a demand for such bonds prior to and at the time of the sale of these bonds. Higher demand and competition among the investors for bonds will result in lower borrowing costs for the various State issuers and put the State in an advantageous position to fund its capital needs. The DB&F has made great progress in establishing the Investor Relations webpage and investor outreach at the current staffing levels. However, as the sophistication of investor relation programs of other competing municipal bond issuers grow, the DB&F needs to be able to increase its presence and capacity to meet the increasing investor demand for faster, transparent and relevant information. The DB&F will not be able to accomplish this without a position dedicated to these efforts.
- B. Add funds for Personal Services to address the "U" fund shortfall, and trade-off from Other Current Expenses to Personal Services in the amount of \$3,000 in FY 2014 and \$6,000 in FY 2015. Additional "U" fund ceiling is needed for the Accountant V, Position #19043, to enable the Financial Administration Division to receive payments from other departments to pay the annual salary and fringe benefits, which have both been updated to reflect the current amounts for the position. In addition, this request will trade-off/transfer the ceiling from Other Current Expenses to Personal Services to cover the remainder of the shortfall in the amount of \$5,525 in both FY 2014 and FY 2015.

- C. Add funds to transfer interest earnings to the Emergency Budget and Reserve Fund (EBRF). Pursuant to Act 138, SLH 2010, any interest earned from the EBRF should be credited to the EBRF instead of the general fund. This should have commenced upon the ratification date of the pertinent constitutional amendment (November 2010). However, during the period from November 2010 through June 30, 2013, \$434,262 of interest earning from the EBRF was inadvertently credited to the general fund. This request will reimburse the EBRF for the loss of those interest earnings. Any interest being earned from July 2013 and forward is already being credited to the EBRF.

The next three 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 and GO Reimbursable Bonds issued by the State. Appropriation and expenditures for the DOE and UH are included and debt service is paid centrally by the Financial Administration Division.

II. Debt Service - Expenditures for Fiscal Year 2014 (General Fund)

	Appropriation FY 2014	Net Allocation and Estimated Total Expenditure
CURR EXP		
Debt Service	720,104,675	720,104,675

III. Debt Service - Requested Funding Levels for FY 2014 and FY 2015 (General Fund)

	Budget Request FY 2014	Budget Request FY 2015
CURR EXP		
Debt Service	690,458,122	730,589,075

The proposed total GO bond debt service request (MOF A) is \$690,453,122 for FY 2014 and \$730,589,075 for FY 2015. The requirements support GO CIP projects included in the Executive Supplemental Budget request. The GO bond debt service reflects a decrease of \$29.7 million and an increase of \$5.3 million in the respective FY 2014 and FY 2015 appropriation amounts in Act 134, SLH 2013.

IV. Requested Form A

- A. Changes to the GO bond debt requirements related to the State (other than the DOE and UH) estimated decrease of \$13,592,272 for FY 2014 and increase of \$2,428,616 for FY 2015. Adjustments to principal and interest payments based on new project debt service for the State (other than the DOE and UH) as of December 5, 2013. Assumptions are as follows: projected interest rate of 6%.
- B. Changes to the GO bond debt requirements related to DOE estimated a decrease of \$11,721,259 for FY 2014 and an increase of \$2,094,310 for FY 2015. Adjustments to principal and interest payments are based on new project debt service for the DOE as of December 5, 2013. Assumptions are as follows: projected interest rate of 6%.
- C. Changes to the GO bond debt requirements related to UH estimated a decrease of \$4,328,022 for FY 2014 and an increase of \$775,102 for FY 2015. Adjustments to principal and interest payments are based on new project debt service for the UH as of December 5, 2013. Assumptions are as follows: projected interest rate of 6%.

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

I. Introduction

A. The Employees' Retirement System's 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	Plans, administers and oversees investments of the ERS' portfolio including stocks, bonds, foreign securities, mortgage loans, real estate, alternative investments, and short-term instruments.	2
BUF 741, BUF 745, BUF 748	Makes payments for employer contributions towards State government employee retirement benefits including pension accumulation and Social Security/Medicare.	1

III. BUF 141 - Expenditures for Fiscal Year 2014 (Other Funds MOF X)

	Appropriation FY 2014	CB	Net Allocation and Estimated Total Expenditure
(Pos. Count)	(102.00)		(102.00)
Personal Services	6,932,988	66,806	6,999,794
Current Expenses	4,109,105		4,109,105
Equipment	6,300		6,300
Total	11,048,393	66,806	11,115,199

Note: The program is also authorized for 1.00 FTE temporary positions in FY 2014 and FY 2015.

IV. BUF 141 - Requested Funding Levels for FY 2015 (Other Funds MOF X)

	Budget Request FY 2015
(Pos. Count)	102.00
Personal Services	7,579,033
Current Expenses	3,676,930
Equipment	0
Total	11,255,963

V. Requested Form A

A. Request for trade-off transfer from other current expenses to personal services in the amount of \$432,985 for FY 2015 to cover underfunded personnel costs due to a combination of increased requirements necessary to hire qualified staff as a result of personnel turnovers, approved position reclassifications, and to adjust the corresponding fringe benefit rates applicable to non-general funded programs such as the ERS.

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

I. Introduction

- A. This program was 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 as general fund appropriations for State employees, the DOE and UH. Pension accumulation contributions are based on a percentage of payroll as stipulated in Chapter 88, Hawaii Revised Statutes. Social Security/Medicare contributions are federally mandated and based on assessment rates of 6.2% for social security and 1.45% for Medicare.

II. Retirement Benefits - Expenditures for Fiscal Year 2014 (General Fund)

	Appropriation FY 2014	CB	Net Allocation and Estimated Total Expenditure
Current Expenses			
Pension			
Accumulation	462,912,099	14,565,433	477,477,532
Social Sec/Medicare	205,604,689	6,809,985	212,414,674
Total	668,516,788	21,375,418	689,892,206

III. Retirement Benefits - Requested Funding Levels for FY 2014 and FY 2015 (General Fund)

	<u>FY 2014</u>	<u>FY 2015</u>
Current Expenses		
Pension Accumulation	471,556,335	499,536,041
Social Sec/Medicare	212,145,809	218,273,887
 Total	 683,702,144	 717,809,928

Cost requirements for Pension Accumulation and Social Security/Medicare are re-projected based on updated assumptions which include: 1) updated gross payroll data for FY 2013 from the Department of Accounting and General Services, 2) annual growth rate factor of 2% in number of employees, 3) wage rate increases factored based on collective bargaining agreements, and 4) Pension Accumulation rate changes per Act 163, SLH 2011.

VI. Requested Form A (State Employer Retirement Benefits)

A. Changes are requested in the funding levels for the Retirement Benefit requirements related to State (other than DOE and UH). For Pension Accumulation, the request reflects projected increases of \$12,726,315 in FY 2014 and increases of \$12,672,703 for FY 2015. For Social Security/Medicare, increases of \$3,469,934 are projected for FY 2014 and \$3,389,366 is projected for FY 2015.

B. Changes are requested in the funding levels for the Retirement Benefit requirements related to DOE. For Pension Accumulation, the request reflects projected decreases of \$4,183,925 in FY 2014 and decreases of \$3,482,375 for FY 2015. For Social Security/Medicare, increases of \$2,070,867 are projected for FY 2014 and increases of \$2,597,717 are projected for FY 2015.

- C. Changes are requested in the funding levels for the Retirement Benefit requirements related to UH. For Pension Accumulation, the request reflects projected increases of \$101,846 in FY 2014 and decreases of \$647,766 for FY 2015. For Social Security/Medicare, increases of \$1,000,319 are projected for FY 2014 and increases of \$763,214 are projected for FY 2015.

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

III. EUTF - Expenditures for Fiscal Year 2014 (Trust Fund)

	Appropriation FY 2014	CB	Net Allocation and Estimated Total Expenditure
(Pos. Count)	52.00		52.00
Personal Services	2,907,836	37,024	2,944,860
Current Expenses	3,501,740		3,501,740
Equipment	6,300		6,300
Total	6,415,876	37,024	6,452,900

IV. EUTF - Requested Funding Levels for FY 2015 (Trust Fund)

	Budget Request FY 2015
(Pos. Count)	58.00
Personal Services	3,186,724
Current Expenses	3,222,410
Equipment	87,400
Total	6,496,534

V. Requested Form A

- A. Increase 1.00 FTE permanent position and \$39,382 in trust funds for an Investment Specialist position to establish and Investment Office to manage the growing OPEB Trust Fund.
- B. Increase 1.00 FTE permanent position and \$41,156 in trust funds for a Health Management Project (Wellness) Coordinator to address wellness and disease management in an effort to keep plan costs from soaring.
- C. Increase 2.00 FTE permanent Account Clerks and 1.00 permanent Accountant and \$87,294 in trust funds for the Financial Services Branch to help maintain (reconcile, answer inquiries, receive/receipt/deposit funds into appropriate accounts and

handle accounts payable and receivable) approximately 109,000 transactions and accounts in the EUTF. The Accountant is needed to assist and coordinate changes to the Benefits Administration System and provide account auditing services.

- D. Increase 1.00 FTE permanent position and \$23,445 in trust funds for a Member Services Clerk for the Member Services Branch to assist the current Member Services Clerk who is overburdened with a high volume of tasks. The branch averages printing/ mailing 67,413 documents and images 77,445 documents per year. The additional clerk will allow other staff (who are pulled off their regular duties to assist the current clerk) to return to their own duties.
- E. Additional \$90,000 in trust funds for the purchase of encryption software and annual encryption software maintenance fees to address the finding in EUTF's recent HIPAA audit and to ensure that all incoming and outgoing data are secure from external data breaches.
- F. Additional \$57,120 in trust funds for office lease space.

VI. EUTF Program Area Specific Issues and Developments that have occurred since the 2013 Legislative Session

Two underperforming plans were dropped effective June 30, 2013: the High Deductible plan and the Kaiser Basic. They were replaced with the HMSA PPO 75/25 plan starting July 1, 2013, that offered a more affordable plan than the HMSA 90/10 or 80/20 plans and the Kaiser Standard plan starting July 1, 2013, that would be more attractive to employees.

The next two administratively attached programs are under the Individual Rights major program area.

The first program is 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

III. BUF 151 - Expenditures for Fiscal Year 2014 (General Fund)

	<u>Appropriation FY 2014</u>	<u>CB</u>	<u>Net Allocation and Estimated Total Expenditure</u>
(Pos. Count)	80.50		80.50
Personal Services	9,096,679	268,963	9,365,642
Current Expenses	683,014		683,014
Total	9,779,693	268,963	10,048,656

Note: The program is also authorized for 50.00 temporary positions for FY 2014 and FY 2015.

IV. BUF 151 – Requested Funding Levels for FY 2015 (General Fund)

	<u>Budget Request FY 2015</u>
(Pos. Count)	80.50
Personal Services	9,096,679
Current Expenses	683,014
Total	9,779,693

V. Requested Form A

No Supplemental Budget Requests submitted.

The last program is BUF 901, Public Utilities Commission (PUC).

I. Introduction

A. The objective of this program is to ensure that regulated companies efficiently and safely provide their 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.

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>
PUBLIC UTILITIES COMMISSION		
BUF 901MA	Establish rules and regulations pertaining to service standards.	1
BUF 901MA	Render decisions on rates, fares, and charges.	1
BUF 901MA	Process applications, issue certificates to regulated companies, and conduct investigations and audits of regulated companies.	2
BUF 901MA	Conduct investigations of complaints filed against public utilities, other regulated entities, and companies utilizing services under the Commission's jurisdiction.	2
BUF 901MA	Maintain the fiscal integrity of the Public Utilities Commission Special Fund.	1

III. BUF 901 Expenditures for Fiscal Year 2014 (Special Fund)

	Appropriation FY 2014	CB	Net Allocation and Estimated Total Expenditure
(Pos. Count)	(62.00)		(62.00)
Personal Services	4,900,849	38,001	4,938,850
Current Expenses	6,511,325		6,511,325
Equipment			
Total	11,412,174	38,001	11,450,175

IV. BUF 901 – Requested Funding Levels for FY 2015 (Special Fund)

	Budget Request <u>FY 2015</u>
(Pos. Count)	(62.00)
Personal Services	4,900,849
Current Expenses	10,752,515
Equipment	519,032
Total	16,172,396

V. Requested Form A

- A. Trade-off/transfer of \$141,032 from other current expenses to equipment to properly reflect the cost element funding for the purchase of office equipment, computers and peripherals, and conference room equipment.
- B. Additional funding of \$152,508 to cover the PUC’s anticipated pro-rata share of the administrative assessment in accordance with Section 36-30, HRS.
- C. Additional funding of \$749,714 to support the increased expenditures of the Division of Consumer Advocacy of the Department of Commerce and Consumer Affairs, for expert consulting services and salary for an Attorney position pursuant to Section 269-33, HRS, and Act 226, SLH 1994.

VI. PUC Program Area Specific Issues and Developments that have occurred since the 2013 Legislative Session

A. In FY 2013, the PUC continued to work on implementing its reorganization plans pursuant to Act 177, SLH 2007, and the related required office space expansion and renovation in the State-owned Kekuananoa Building. The 2013 Legislature approved the PUC's FB 2013-15 request of approximately \$3.9M to fund the first phase of the renovation project which is planned to be completed by the summer of 2017 and cost approximately \$6.8M. The completion of this renovation project will provide the PUC with adequate office space to fully implement the PUC's much-needed reorganization. Due to office space limitations, the PUC is required to prioritize recruiting efforts until the office renovation is completed in the summer of 2017. In FY 2013, the PUC was able to recruit and/or fill the following nine (9) positions:

- 1 Commissioner
- 1 Chief Researcher
- 1 Attorney
- 1 Research Assistant
- 1 Economist
- 1 Legal Assistant
- 3 Office Assistants

B. Pursuant to Act 69, SLH 2011, effective July 1, 2013, the PUC has been successfully accepting eFilings and ePayments and continues to work through a prioritized list of enhancements to make the PUC's Document Management System a more effective and efficient tool for users.

C. In FY 2013, the PUC's role and workload in driving and implementing clean energy policies continued to expand. Consequently, the PUC focused resources that would support the PUC's four (4) strategic objectives (below) in the area of energy:

1. Develop an energy resource mix that meets State objectives;

2. Maximize the integration of cost-effective renewable energy while protecting electrical system performance and quality;
3. Provide more options for customers to manage their electricity bills and reduce overall costs; and
4. Align and fairly allocate risks, cost, and incentives via utility rate recovery process.

Details of PUC activities and progress towards achieving these objectives can be found in the PUC's FY 2013 Annual Report to the Legislature.

Department of Budget and Finance
Prioritized List of Functions

Table 1

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

Department of Budget and Finance
Prioritized List of Functions

Table 1

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

Department of Budget and Finance
Department Totals

Table 2

Fiscal Year 2014				
Act 134/13 Appropriation	Restriction	Emergency Appropriations	Total FY14	MOF
\$ 2,053,013,657.00		\$ -	\$ 2,053,013,657.00	A
\$ 13,459,500.00	\$ -	\$ -	\$ 13,459,500.00	B
\$ 61,539.00	\$ -	\$ -	\$ 61,539.00	N
\$ 13,434,860.00	\$ -	\$ -	\$ 13,434,860.00	T
\$ 2,122,597.00	\$ -	\$ -	\$ 2,122,597.00	U
\$ 93,036.00	\$ -	\$ -	\$ 93,036.00	W
\$ 11,048,393.00	\$ -	\$ -	\$ 11,048,393.00	X
\$ 2,093,233,582.00	\$ -	\$ -	\$ 2,093,233,582.00	Total
Fiscal Year 2015				
Act 134/13 Appropriation	Reductions	Additions	Total FY15	MOF
\$ 2,142,109,115.00	\$ (30,368,061.00)		\$ 2,111,741,054.00	A
\$ 17,362,867.00	\$ -	\$ 4,008,323.00	\$ 21,371,190.00	B
\$ 61,539.00	\$ -	\$ -	\$ 61,539.00	N
\$ 13,177,121.00	\$ -	\$ 338,397.00	\$ 13,515,518.00	T
\$ 4,112,597.00	\$ -	\$ 6,000.00	\$ 4,118,597.00	U
\$ 110,567.00	\$ -	\$ -	\$ 110,567.00	W
\$ 11,255,963.00	\$ -	\$ -	\$ 11,255,963.00	X
\$ 2,188,189,769.00	\$ (30,368,061.00)	\$ 4,352,720.00	\$ 2,162,174,428.00	Total
Restrictions were released resulting in \$0.				

Department of Budget and Finance
Program ID Totals

Table 3

Prog ID	Program Title	MOF	As appropriated by Act 134/13 (FY15)			Governor's Submittal (FY15)			Percent Change of \$\$\$\$
			Pos (P)	Pos (T)	\$\$\$	Pos (P)	Pos (T)	\$\$\$	
BUF 101	DEPARTMENTAL ADMIN & BUDGET DIVISION	A	42.00	12.00	\$ 16,522,075	45.00	12.00	\$ 17,351,674	5%
BUF 101	DEPARTMENTAL ADMIN & BUDGET DIVISION	B	0.00	0.00	\$ 2,092,693	0.00	0.00	\$ 5,198,794	148%
BUF 101	DEPARTMENTAL ADMIN & BUDGET DIVISION	N	0.00	0.00	\$ 61,539	0.00	0.00	\$ 61,539	0%
BUF 101	DEPARTMENTAL ADMIN & BUDGET DIVISION	U	0.00	0.00	\$ 42,337	0.00	0.00	\$ 42,337	0%
BUF 101	DEPARTMENTAL ADMIN & BUDGET DIVISION	W	0.00	0.00	\$ 110,567	0.00	0.00	\$ 110,567	0%
BUF 115	FINANCIAL ADMINISTRATION DIVISION	A	13.00	0.00	\$ 1,904,155	14.00	0.00	\$ 2,368,671	24%
BUF 115	FINANCIAL ADMINISTRATION DIVISION	T	9.00	0.00	\$ 7,018,984	9.00	0.00	\$ 7,018,984	0%
BUF 115	FINANCIAL ADMINISTRATION DIVISION	U	1.00	0.00	\$ 70,260	1.00	0.00	\$ 76,260	9%
BUF 141	EMPLOYEES' RETIREMENT SYSTEM	X	102.00	1.00	\$ 11,255,963	102.00	1.00	\$ 11,255,963	0%
BUF 143	EMPLOYER-UNION HEALTH BENEFITS TRUST FUND	T	52.00	0.00	\$ 6,158,137	58.00	0.00	\$ 6,496,534	5%
BUF 151	OFFICE OF THE PUBLIC DEFENDER	A	80.50	50.00	\$ 9,779,693	80.50	50.00	\$ 9,779,693	0%
BUF 901	PUBLIC UTILITIES COMMISSION	B	62.00	0.00	\$ 15,270,174	62.00	0.00	\$ 16,172,396	6%
BUF 721	DEBT SERVICE - STATE	A	0.00	0.00	\$ 332,473,416	0.00	0.00	\$ 334,902,032	1%
BUF 725	DEBT SERVICE - DOE	A	0.00	0.00	\$ 286,707,551	0.00	0.00	\$ 288,801,861	1%
BUF 728	DEBT SERVICE - UH	A	0.00	0.00	\$ 106,110,080	0.00	0.00	\$ 106,885,182	1%
BUF 741	RETIREMENT BENEFITS PAYMENTS - STATE	A	0.00	0.00	\$ 277,918,079	0.00	0.00	\$ 293,980,148	6%
BUF 745	RETIREMENT BENEFITS PAYMENTS - DOE	A	0.00	0.00	\$ 286,023,146	0.00	0.00	\$ 285,138,488	0%
BUF 748	RETIREMENT BENEFITS PAYMENTS - UH	A	0.00	0.00	\$ 138,575,844	0.00	0.00	\$ 138,691,292	0%
BUF 761	HEALTH BENEFITS PAYMENTS - STATE	A	0.00	0.00	\$ 345,873,835	0.00	0.00	\$ 326,918,698	-5%
BUF 765	HEALTH BENEFITS PAYMENTS - DOE	A	0.00	0.00	\$ 253,426,037	0.00	0.00	\$ 226,818,941	-10%
BUF 768	HEALTH BENEFITS PAYMENTS - UH	A	0.00	0.00	\$ 90,795,204	0.00	0.00	\$ 84,104,374	-7%
					\$ 2,188,189,769			\$ 2,162,174,428	

Department of Budget and Finance
Budget Request Decisions

Table 4

Prog ID	Description of Request	MOF	Initial Department Request			Initial Budget & Finance Recommendation			Governor's Final Decision		
			Pos (P)	Pos (T)	\$\$\$	Pos (P)	Pos (T)	\$\$\$	Pos (P)	Pos (T)	\$\$\$
BUF 115CA	Trade-off/Transfer Others to Personal Services	U	0.00	0.00	\$ (5,525)	0.00	0.00	\$ (5,525)	0.00	0.00	\$ (5,525)
BUF 115CA	Trade-off/Transfer Others to Personal Services	U	0.00	0.00	\$ 5,525	0.00	0.00	\$ 5,525	0.00	0.00	\$ 5,525
BUF 141FA	Trade-off/Transfer Others to Personal Services	X	0.00	0.00	\$ (432,985)	0.00	0.00	\$ (432,985)	0.00	0.00	\$ (432,985)
BUF 141FA	Trade-off/Transfer Others to Personal Services	X	0.00	0.00	\$ 432,985	0.00	0.00	\$ 432,985	0.00	0.00	\$ 432,985
BUF 901MA	Trade-off/ransfer Others to Equipment	B	0.00	0.00	\$ (141,032)	0.00	0.00	\$ (141,032)	0.00	0.00	\$ (141,032)
BUF 901MA	Trade-off/ransfer Others to Equipment	B	0.00	0.00	\$ 141,032	0.00	0.00	\$ 141,032	0.00	0.00	\$ 141,032
BUF 721ST	Adjust funds for principal and interest payments on debt service for the State (other than the DOE & UH)	A	0.00	0.00	\$ 2,428,616	0.00	0.00	\$ 2,428,616	0.00	0.00	\$ 2,428,616
BUF 725LE	Adjust funds for principal and interest payments on debt service for the DOE	A	0.00	0.00	\$ 2,094,310	0.00	0.00	\$ 2,094,310	0.00	0.00	\$ 2,094,310
BUF 728HE	Adjust funds for principal and interest payments on debt service for the UH	A	0.00	0.00	\$ 775,102	0.00	0.00	\$ 775,102	0.00	0.00	\$ 775,102
BUF 741ST	Adjust funds for Pension Accumulation & Social Security/Medicare payment for the State (other than the DOE & UH)	A	0.00	0.00	\$ 16,062,069	0.00	0.00	\$ 16,062,069	0.00	0.00	\$ 16,062,069
BUF 745LE	Adjust funds for Pension Accumulation & Social Security/Medicare for the DOE	A	0.00	0.00	\$ (884,658)	0.00	0.00	\$ (884,658)	0.00	0.00	\$ (884,658)
BUF 748HE	Adjust funds for Pension Accumulation & Social Security/Medicare for the UH	A	0.00	0.00	\$ 115,448	0.00	0.00	\$ 115,448	0.00	0.00	\$ 115,448
BUF 761ST	Adjust funds for Health Benefits payments for actives and retirees for the State (other than the DOE & UH)	A	0.00	0.00	\$ (18,955,137)	0.00	0.00	\$ (18,955,137)	0.00	0.00	\$ (18,955,137)
BUF 765LE	Adjust funds for Health Benefits payments for actives and retirees for the DOE	A	0.00	0.00	\$ (26,607,096)	0.00	0.00	\$ (26,607,096)	0.00	0.00	\$ (26,607,096)
BUF 768HE	Adjust funds for Health Benefits payments for actives and retirees for the UH	A	0.00	0.00	\$ (6,690,830)	0.00	0.00	\$ (6,690,830)	0.00	0.00	\$ (6,690,830)
BUF 115CA	Financial Administration Division	A	1.00		30,254	1.00		30,254	1.00		30,254
BUF 143EU	Add 1.00 permanent Investment Specialist position and funds for the EUTF	T	1.00		73,960	1.00		73,960	1.00		39,382
BUF 101BA	Add funds for Personal Services for overtime expenses	A			50,000			50,000			50,000
BUF 101AA	Add 1.00 permanent Account Clerk III position and funds for ARO Fiscal	A	1.00		19,916	1.00		19,916	1.00		19,916

Department of Budget and Finance
Budget Request Decisions

Table 4

Prog ID	Description of Request	MOF	Initial Department Request			Initial Budget & Finance Recommendation			Governor's Final Decision		
			Pos (P)	Pos (T)	\$\$\$	Pos (P)	Pos (T)	\$\$\$	Pos (P)	Pos (T)	\$\$\$
BUF 101 AA	Add 2.00 permanent Information Technology Specialist IV and funds for ARO	A	2.00		65,016	2.00		65,016	2.00		65,016
BUF 115CA	Add funds for Personal Services to reflect correct 'U' fund ceiling amounts for salary & fringe benefits.	U			6,000			6,000			6,000
BUF 143EU	Add funds for Other Current Expenses and Equipment for encryption software and maintenance of the Benefits Administration System	T			90,000			90,000			90,000
BUF 143EU	Add 1.00 permanent Health Mgt Proj Coord & 1.00 permanent Medical Data Analyst positions and funds for the EUTF	T	2.00		81,738	1.00		39,382	1.00		41,156
BUF 143EU	Add 2.00 permanent Account Clerks and 1.00 permanent Accountant positions and funds for the EUTF	T	3.00		87,294	3.00		87,294	3.00		87,294
BUF 143EU	Add 1.00 permanent Member Services Clerk position and funds for the EUTF	T	1.00		23,445	1.00		23,445	1.00		23,445
BUF 143EU	Add funds for Other Current Expenses for additional office space rental expenses	T			57,120			57,120			57,120
BUF 901MA	Add funds for Other Current Expenses for the Administrative Assessment per Section 36-30, HRS	B			152,508			152,508			152,508
BUF 901MA	Add funds for Other Current Expenses to transfer to the Division of Consumer Advocacy for consultant services	B			749,714			749,714			749,714
BUF 115CA	Add funds to transfer the interest earned on the Emergency and Budget Reserve Fund (EBRF) from the general fund to the EBRF	A			434,262			434,262			434,262
BUF 101BA	Add funds for Collective Bargaining costs for BU11	A			694,667			694,667			694,667
BUF 101BA	Add funds for Collective Bargaining costs for BU11	B			3,106,101			3,106,101			3,106,101

Department of Budget and Finance
Proposed Budget Reductions

Table 5

Prog ID	Description of Reduction	Impact of Reduction	MOF	Pos (P)	Pos (T)	\$\$\$	Carry-over?
							(Y/N)
BUF 745LE	Adjust funds for Pension Accumulation & Social Security/Medicare for the DOE	No operational impact. Program is for payments only.	A	0.00	0.00	(884,658)	N
BUF 761ST	Adjust funds for Health Benefits payments for actives and retirees for the State (other than the DOE & UH)	No operational impact. Program is for payments only.	A	0.00	0.00	(18,955,137)	N
BUF 765LE	Adjust funds for Health Benefits payments for actives and retirees for the DOE	No operational impact. Program is for payments only.	A	0.00	0.00	(26,607,096)	N
BUF 768HE	Adjust funds for Health Benefits payments for actives and retirees for the UH	No operational impact. Program is for payments only.	A	0.00	0.00	(6,690,830)	N

Department of Budget and Finance
Proposed Budget Additions

Table 6

<u>Prog ID</u>	<u>Request Category</u>	<u>Prog ID Priority</u>	<u>Dept-Wide Priority</u>	<u>Description of Addition</u>	<u>Justification</u>	<u>MOF</u>	<u>Pos (P)</u>	<u>Pos (T)</u>	<u>\$\$\$</u>
BUF 721ST	FE	1	1	Adjust funds for principal and interest payments on debt service for the State (other than the DOE & UH)	Fixed Cost	A	0.00	0.00	2,428,616
BUF 725LE	FE	1	1	Adjust funds for principal and interest payments on debt service for the DOE	Fixed Cost	A	0.00	0.00	2,094,310
BUF 728HE	FE	1	1	Adjust funds for principal and interest payments on debt service for the UH	Fixed Cost	A	0.00	0.00	775,102
BUF 741ST	FE	1	1	Adjust funds for Pension Accumulation & Social Security/Medicare payment for the State (other than the DOE & UH)	Fixed Cost	A	0.00	0.00	16,062,069
BUF 748HE	FE	1	1	Adjust funds for Pension Accumulation & Social Security/Medicare for the UH	Fixed Cost	A	0.00	0.00	115,448
BUF 115CA	O	1	2	Add 1.00 permanent Investor Relations position and funds for FAD	Oversee dept's investor relations for all agencies and potential investors. Will enhance credit position which can result in favorable ratings and lower costs of borrowing.	A	1.00		30,254
BUF 143EU	O	1	3	Add 1.00 permanent Investment Specialist position and funds for the EUTF	Act 268/SLH 2013, mandates that employers pre-fund OPEB obligations 20% per year starting with FY15 and 100% funded by FY19. This fund will have \$1B by FY19 and the EUTF needs an Investment Specialist to manage the funds and invest wisely and actively. Currently, EUTF invests in passive index funds. This position will diversify EUTF's investments and work on investment policies and procedures.	T	1.00		39,382
BUF 101BA	O	1	4	Add funds for Personal Services for overtime expenses	With all vacancies filled, the division does not have the savings to pay for overtime expenses. Also, additional overtime will be needed for staff who will be assisting OIMT in the review/selection of a vendor for the ERP project.	A			50,000

Department of Budget and Finance
Proposed Budget Additions

Table 6

<u>Prog ID</u>	<u>Request Category</u>	<u>Prog ID Priority</u>	<u>Dept- Wide Priority</u>	<u>Description of Addition</u>	<u>Justification</u>	<u>MOF</u>	<u>Pos (P)</u>	<u>Pos (T)</u>	<u>\$\$\$</u>
BUF 101AA	O	2	5	Add 1.00 permanent Account Clerk III position and funds for ARO Fiscal	Current staffing - 1 Acct V, 2 Acct III, 1 Acct Clk IV (all filled). Additional Acct Clk III position is needed to do the payroll and provide other daily fiscal transactions support. No backup exists for the Acct Clk IV who is the sole processor of the department's payroll. In the first qtr of FY14, the fiscal staff processed 15,000 transactions for payment and this position will help provide sufficient support.	A	1.00		19,916
BUF 101 AA	O	3	6	Add 2.00 permanent Information Technology Specialist IV and funds for ARO	The department only has 2 Information Technology (IT) Specialist positions for statewide IT support and services. In addition, the Office of the Public Defender, which has offices statewide, is dependent on reliable network connectivity to various judicial databases and applications systems. Any down time could result in courtroom delays and additional costs to the State for delayed proceedings. Additional staffing is necessary to provide daily IT service, routine maintenance visits to neighbor island offices, and expertise on current and planned IT projects.	A	2.00		65,016
BUF 115CA	O	2	7	Add funds for Personal Services to reflect correct 'U' fund ceiling amounts for salary & fringe benefits.	Additional 'U' fund ceiling is required for FAD to receive reimbursements for the Accountant's salary from other departments for work performed related to their finances. Position is 100% 'U' funded.	U			6,000
BUF 143EU	O	2	8	Add funds for Other Current Expenses and Equipment for encryption software and maintenance of the Benefits Administration System	Encryption software is needed to protect EUTF's data from an outside breach. A recent risk assessment found EUTF's risk of a data breach to be high. Software costs \$73,000 with annual maintenance support of \$17,000.	T			90,000

Department of Budget and Finance
Proposed Budget Additions

Table 6

<u>Prog ID</u>	<u>Request Category</u>	<u>Prog ID Priority</u>	<u>Dept- Wide Priority</u>	<u>Description of Addition</u>	<u>Justification</u>	<u>MOF</u>	<u>Pos (P)</u>	<u>Pos (T)</u>	<u>\$\$\$</u>
BUF 143EU	O	3	9	Add 1.00 permanent Health Mgt Proj Coord & funds for the EUTF	The Health Management Project Coordinator is necessary for the EUTF to establish a health management and wellness program that will enable the State to maximize health plan benefits and reduce plan costs.	T	1.00		41,156
BUF 143EU	O	4	10	Add 2.00 permanent Account Clerks and 1.00 permanent Accountant positions and funds for the EUTF	Current staffing - 3 Acct Clks & 2 Accts (no vacancies). Staff oversees the accounts of approx. 109,000 employee-beneficiaries transactions and accounts. Receives 1,200 calls per month which takes about 30 minutes per call (call + research); processes 600 shortage notices and 175 cancellations per month; and has a backlog of 6,000 refunds to be processed. 2 Clerks are needed to assist with the volume of calls. The Accountant position is necessary to assist and coordinate changes to the Benefits Administration System (BAS) that are implemented before being fully tested. Not being able to fully test changes before they are implemented creates other issues - sometimes months later - that could have been avoided.	T	3.00		87,294
BUF 143EU	O	5	11	Add 1.00 permanent Member Services Clerk position and funds for the EUTF	Additional clerical support is needed in the Member Services Branch. From 2010 through 2012, the branch averaged 77,445 documents imaged, and printed and mailed out 67,413 documents per year. This workload is too much for the existing 1 Clerk position and pulling staff from other offices only creates backlogs in their respective work areas.	T	1.00		23,445

Department of Budget and Finance
Proposed Budget Additions

Table 6

<u>Prog ID</u>	<u>Request Category</u>	<u>Prog ID Priority</u>	<u>Dept- Wide Priority</u>	<u>Description of Addition</u>	<u>Justification</u>	<u>MOF</u>	<u>Pos (P)</u>	<u>Pos (T)</u>	<u>\$\$\$</u>
BUF 143EU	O	6	12	Add funds for Other Current Expenses for additional office space rental expenses	Additional space is needed for the new positions being requested. EUTF plans to turn its current conference room into office space so that staff can be on the same floor. Additional space on another floor will provide the EUTF with a new conference room.	T			57,120
BUF 901MA	O	1	13	Add funds for Other Current Expenses for the Administrative Assessment per Section 36-30, HRS	PUC has been lapsing millions to the general fund each year, so its share of the Admin Assessment per Section 36-30 was always covered. This request will properly budget for the Admin Assessment to reflect it in the budget and not just covered by lapsing funds.	B			152,508
BUF 901MA	O	2	14	Add funds for Other Current Expenses to transfer to the Division of Consumer Advocacy for consultant services	PUC provides funds for the Dept of Commerce and Consumer Affairs' Division of Consumer Advocacy (DCA). This request provides additional funds of \$700,000 for consultant services and \$49,714 for the salary of an Attorney position.	B			749,714
BUF 115CA	O	3	15	Add funds to transfer the interest earned on the Emergency and Budget Reserve Fund (EBRF) from the general fund to the EBRF	Pursuant to Act 138/SLH 2010, interest earned on the EBRF from November 2010 through June 30, 2013, should be been credited to the EBRF, not the general fund. This request will transfer the interest earned back to the EBRF. Interest being earned on the EBRF from July 2013 and forward is already being credited to the EBRF.	A			434,262
BUF 101BA	O	4	16	Add funds for Collective Bargaining costs for BU11	To fund the recent BU11 CB settlement for FY14 & FY15.	A			694,667
BUF 101BA	O	4	16	Add funds for Collective Bargaining costs for BU11	To fund the recent BU11 CB settlement for FY14 & FY15.	B			3,106,101

Department of Budget and Finance
 Current Year (FY14) Restrictions

Table 7

<u>Prog ID</u>	<u>MOF</u>	<u>Restriction \$\$\$</u>	<u>Percent of Act 134/13 Prog ID Appropriation</u>	<u>Impact</u>
				<u>No Current Year Restrictions</u>

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>MOE</u>	<u>Pos (P)</u>	<u>Pos (T)</u>	<u>\$\$\$</u>
	<u>No Emergency Appropriations are anticipated</u>					

Department of Budget and Finance
Expenditures Exceeding the Appropriation

Table 9

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

Department of Budget and Finance
 Intradepartmental Transfers

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>		
No Intradepartmental Transfers of funds anticipated												

Department of Budget and Finance
Federal Awards

Table 11

<u>State Expending Agency</u>	<u>Program ID</u>	<u>Award Number</u>	<u>CFDA Number</u>	<u>Award Description</u>	<u>Awarding Federal Agency</u>	<u>Award Amount</u>	<u>Award Amount Allocated to the Pgm ID in Column B</u>	<u>State Appropriation Symbol</u>	<u>Contact Name</u>	<u>Contact Phone</u>	<u>Contact Email</u>
None											
<u>No new federal awards and/or grants that are at risk for federal sequestration</u>											

Department of Budget and Finance
Non-General Fund Listing

Table 12

<u>Name of Fund</u>	<u>Purpose</u>	<u>Statutory Reference</u>	<u>MOF</u>	<u>Beginning FY14 Unencumbered Cash Balance</u>	<u>Estimated FY14 Revenues</u>	<u>Estimated FY14 Expenditures and Encumbrances</u>	<u>Estimated FY14 Net Transfers</u>	<u>Estimated FY14 Ending Unencumbered Cash Balance</u>	<u>Balance in Excess of Program Needs</u>
Emergency and Budget Reserve Fund	Temporary supplemental source of funding for the State during times of emergency, economic downturn, or unforeseen reduction in revenues.	325L-3, HRS	B	\$ 24,196,782.00	\$ 57,544,944.00	\$ -	\$ 1,406,383.00	\$ 83,148,109.00	
Overpayment Collections to OHA-Ceded Lands	Account is used to collect overpayments made to the Office of Hawaiian Affairs for ceded lands, and to make up shortage amounts due to OHA pursuant to Executive Order No. 06-06.	Executive Order No. 06-06	T	\$ 1,599,188.00	\$ 2,058,235.00	\$ 118,104.00	\$ -	\$ 3,539,318.00	\$ -
Interest Earned-Investment Pool	Account was established as holding account to deposit interest earned from the State Treasury centralized pool investments before distribution to participating accounts.	Administratively established.	T	\$ (23,347.00)	\$ 2,883,282.00	\$ -	\$ (2,859,935.00)	\$ -	\$ -
Interest Earned-Bond Investment Pool	Account was established as holding account to deposit interest earned from the State Treasury centralized Bond Investment Pool before distribution to participating accounts.	Administratively established.	T	\$ 55,841.00	\$ 1,500,000.00	\$ -	\$ (1,555,841.00)	\$ -	\$ -
Transient Accommodation Tax Trust Fund	Account was established in the State Treasury to serve as a holding account for TAT revenues to supplement shortfalls in the Tourism Special Fund, if that fund does not receive \$63.3 million in TAT transfers.	237D-5.5, HRS	T	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Temporary Deposits-Special Purpose Revenue Bond-Security Deposit	To record non-refundable security deposits from project parties for the purpose of reimbursing the State for all the costs and expenses incurred relating to the issuance of special purpose revenue bonds.	Administratively established.	T	\$ 15,000.00	\$ 2,000.00	\$ -	\$ (17,000.00)	\$ -	\$ -
Taxes Payable to Other State Agencies	Account was established to enable B&F to generate SWV's on-line for transmittal of tobacco tax collected by DoTax and distributed per statute to UH per Act 316/SLH2006. It serves as a clearing account for fuel tax revenues pending distribution.	Administratively established.	T	\$ -	\$ 19,217,091.00	\$ 19,217,091.00	\$ -	\$ -	\$ -
Taxes Payable to Counties/HTA-TAT	Account was established to enable B&F to generate SWV's on-line for transmittal of TAT distributed monthly to HTA and semi-annually to the counties. It serves as a clearing account for TAT revenues pending distribution per statute.	Administratively established.	T	\$ -	\$ 206,447,924.00	\$ 206,447,924.00	\$ -	\$ -	\$ -

Department of Budget and Finance
Non-General Fund Listing

Table 12

<u>Name of Fund</u>	<u>Purpose</u>	<u>Statutory Reference</u>	<u>MOF</u>	<u>Beginning FY14 Unencumbered Cash Balance</u>	<u>Estimated FY14 Revenues</u>	<u>Estimated FY14 Expenditures and Encumbrances</u>	<u>Estimated FY14 Net Transfers</u>	<u>Estimated FY14 Ending Unencumbered Cash Balance</u>	<u>Balance in Excess of Program Needs</u>
Taxes Payable to Counties-Fuel Tax	Account was established to enable B7F to generate SWV's on-line for transmittal of liquid fuel tax distributed monthly to the counties. It serves as a clearing account for fuel tax revenues pending distribution per statute.	Administratively established.	T	\$ 10,000.00	\$ 74,004,237.00	\$ 74,014,237.00	\$ -	\$ -	\$ -
Taxes Payable to Counties-GETax surcharge	Account was established to enable B&F to generate SWV's on-line for transmittal of county GET surcharge collected by DoTax and distributed per statute HRS 248-2.6 to the City & County of Honolulu. It serves as a clearing account for the surcharge pending distribution.	Administratively established.	T	\$ 50,356,185.00	\$ 201,054,697.00	\$ 251,410,882.00	\$ -	\$ -	\$ -
Hawaii Children's Trust Fund	Account was established to enable B&F to generate SWV's on-line for transmittal of taxes collected by DoTax and distributed per statute Act 228/SLH2004 to the Hawaii Children's Trust Fund at the Hawaii Community Foundation.	Administratively established.	T	\$ 8,413.00	\$ 137,305.00	\$ 145,715.00	\$ -	\$ -	\$ -
Unclaimed Property Trust Fund	Account was established to deposit and disburse moneys in Unclaimed Property Program. All funds in excess of \$1.3 million remaining on balance at the end of the fiscal year will be transferred to the general fund.	Administratively established.	T	\$ 21,658,137.00	\$ 20,000,000.00	\$ 10,000,000.00	\$ (30,358,137.00)	\$ 1,300,000.00	\$ -
College Savings Program Trust Fund	The College Savings Program Trust Fund was established in 2002 with the commencement of Hawaii's 529 program. Funds are maintained in the Trust Fund on behalf of participants or account owners, and are invested as directed by the participants according to program rules.	256, HRS	T	\$ 58,651,920.00	\$ -	\$ -	\$ 5,000,000.00	\$ 63,651,920.00	\$ -

Department of Budget and Finance
Non-General Fund Listing

Table 12

<u>Name of Fund</u>	<u>Purpose</u>	<u>Statutory Reference</u>	<u>MOF</u>	<u>Beginning FY14 Unencumbered Cash Balance</u>	<u>Estimated FY14 Revenues</u>	<u>Estimated FY14 Expenditures and Encumbrances</u>	<u>Estimated FY14 Net Transfers</u>	<u>Estimated FY14 Ending Unencumbered Cash Balance</u>	<u>Balance in Excess of Program Needs</u>
Hawaii Employer-Union Health Trust Fund	To meet the requirements of Act 106, SLH 2010. The purpose of this Act is to: 1) extend the enabling law of voluntary employees' beneficiary association trust (VEBA) for six months to provide for a smoother transition to the EUTF; 2) appropriate funds for 5 temporary positions to assist in the transition of public employees and their dependents from the VEBA to the EUTF on January 1, 2011; 3) appropriate funds for 5 permanent positions to assist in the performance of duties of the trust fund; 4) appropriate funds to cover costs associated with the transition from the VEBA to the EUTF.	87A, HRS-Act 106, SLH 2010	T	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hawaii Employer-Union Health Benefits Trust Fund	The fund was created to administer health and life insurance benefits for eligible active and retired State and county public employees and their eligible dependents by providing quality service levels to employee-beneficiaries and dependent-beneficiaries and complying with federal and State legal requirements.	87A, HRS	T	\$ 1,797,532.00	\$ -	\$ -	\$ (1,797,532.00)	\$ -	\$ -
Hawaii Employer-Union Health Benefits Trust Fund	The fund was created to administer health and life insurance benefits for eligible active and retired State and county public employees and their eligible dependents by providing quality service levels to employee-beneficiaries and dependent-beneficiaries and complying with federal and State legal requirements.	87A, HRS	T	\$ -	\$ -	\$ 6,415,876.00	\$ 6,415,876.00	\$ -	\$ -
Hawaii Employer-Union Health Benefits Trust Fund	To administer health and life insurance benefits for eligible active and retired State and county public employees and their eligible dependents by providing quality service levels to employee-beneficiaries and dependent-beneficiaries and complying with federal and State legal requirements. Effective July 1, 2013, there was a transition from T-904 to T-942 (an account outside of the State Treasury.)	87A, HRS	T	\$ 24,497,399.00	\$ 900,000,000.00	\$ 900,000,000.00	\$ 107,020,451.00	\$ 131,517,850.00	\$ -

Department of Budget and Finance
Non-General Fund Listing

Table 12

<u>Name of Fund</u>	<u>Purpose</u>	<u>Statutory Reference</u>	<u>MOF</u>	<u>Beginning FY14 Unencumbered Cash Balance</u>	<u>Estimated FY14 Revenues</u>	<u>Estimated FY14 Expenditures and Encumbrances</u>	<u>Estimated FY14 Net Transfers</u>	<u>Estimated FY14 Ending Unencumbered Cash Balance</u>	<u>Balance in Excess of Program Needs</u>
Hawaii Employer-Union Health Benefits Trust Fund	To administer health and life insurance benefits for eligible active and retired State and county public employees and their eligible dependents by providing quality service levels to employee-beneficiaries and dependent-beneficiaries and complying with federal and State legal requirements. During 2007, the Trust Fund adopted Governmental Accounting Standards Board ("GASB") Statement No. 43, Financial Reporting for Postemployment Benefit Plans Other than Pensions.	87A, HRS	T	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hawaii Employer-Union Health Benefits Trust Fund	To administer health and life insurance benefits for eligible active and retired State and county public employees and their eligible dependents by providing quality service levels to employee-beneficiaries and dependent-beneficiaries and complying with federal and State legal requirements. During 2007, the Trust Fund adopted Governmental Accounting Standards Board ("GASB") Statement No. 43, Financial Reporting for Postemployment Benefit Plans Other than Pensions.	87A, HRS	T	\$ 296,132,225.00	\$ -	\$ -	\$ -	\$ 296,132,225.00	\$ -
Hawaii Employer-Union Health Benefits Trust Fund	To administer health and life insurance benefits for eligible active and retired State and county public employees and their eligible dependents by providing quality service levels to employee-beneficiaries and dependent-beneficiaries and complying with federal and State legal requirements. Effective 7/1/13, this fund is closed and an account outside of the State Treasury was created (T-942).	87A, HRS	T	\$ 113,436,327.00	\$ -	\$ -	\$ (113,436,327.00)	\$ -	\$ -
Expense Fund	The fund which all money shall be credited to pay for the administrative and operational expenses of the ERS.	88-116, HRS	X	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Utilities Commission Special Fund	To pay for expenses incurred by the Public Utilities Commission and the Departmental of Commerce and Consumer Affairs' Division of Consumer Advocacy.	269-33 HRS	S	\$ 15,108,272.00	\$ 20,742,094.00	\$ 19,988,668.00	\$ -	\$ 15,861,698.00	\$ -

Department of Budget and Finance
Vacancy Summary

Table 13

Prog ID/Org	MOF	All Established Positions					Salaries and Wages		
		Total Permanent FTE	Total Vacant Permanent FTE	Total Temporary FTE	Total Vacant Temporary FTE	% Vacant	Budgeted Amount for All Positions	Budgeted Amount for All Filled Positions	Approximate Vacancy Savings Rate
BUF101AA	A	18.00	2.00	0.00	0.00	11.1%	\$ 1,037,321	\$ 980,231	5.5%
BUF101BA	A	24.00	1.00	2.00	0.00	3.8%	\$ 1,698,184	\$ 1,646,872	3.0%
BUF115CA	A	12.00	1.00	0.00	0.00	8.3%	\$ 716,526	\$ 656,502	8.4%
BUF115CA	T	9.00	1.00	0.00	0.00	11.1%	\$ 337,044	\$ 279,336	17.1%
BUF115CA	U	1.00	0.00	0.00	0.00	0.0%	\$ 51,312	\$ 51,312	0.0%
BUF141FA	X	99.00	7.00	1.00	0.00	7.0%	\$ 4,890,404	\$ 4,598,396	6.0%
BUF143EU	T	39.00	10.00	0.00	0.00	25.6%	\$ 1,985,214	\$ 1,582,782	20.3%
BUF151HA	A	81.50	1.00	50.00	0.00	0.8%	\$ 9,096,679	\$ 9,018,391	0.9%
BUF901MA	B	50.00	9.00	0.00	0.00	18.0%	\$ 2,946,298	\$ 2,516,520	14.6%
Footnotes:									
1. Does not include positions that have been filled or pending appointment as of date of report.									

Department of Budget and Finance
Vacant Positions as of November 30

Table 14

Prog ID	Date of Vacancy	Expected Fill Date	Position Number	Position Title	Exempt (Y/N)	SR Level	BU Code	Perm Temp (P/T)	FTE	MOF	Budgeted Amount	Actual Salary Last Paid	Authority to Hire (Y/N)	Occupied by 89 Day Hire (Y/N)	# of 89 Hire Appts	Describe if Filled by other Means	Priority # to Retain			
BUF101 AA	9/28/2013	3/1/2014	00000097	Program Budget Analyst I	N	SR16	73	P	1	A	36024	17,537.50	N	N	1		16			
BUF101 AA	7/1/2013	1/2/2014	00120917	Accountant III	N	SR20	13	P	1	A	21066	\$ -	Y	y	3		8			
BUF101 BA	5/16/2012	3/1/2014	00041744	Program Budget Analyst V	N	SR24	73	P	1	A	51312	37,411.00	Y	y	5		12			
BUF101 BA	To be established	As needed for ERP	00940120	General Professional	Y	SRNA	73	T	1	A	30000	\$ -	N	N	0		46			
BUF101 BA	To be established	As needed for ERP	00940130	General Professional	Y	SRNA	73	T	1	A	30000	\$ -	N	N	0		48			
BUF101 BA	To be established	As needed for ERP	00940140	General Professional	Y	SRNA	73	T	1	A	30000	\$ -	N	N	0		50			
BUF101 BA	To be established	As needed for ERP	00940150	General Professional	Y	SRNA	73	T	1	A	30000	\$ -	N	N	0		52			
BUF101 BA	To be established	As needed for ERP	00940160	General Professional	Y	SRNA	73	T	1	A	30000	\$ -	N	N	0		53			
BUF101 BA	To be established	As needed for ERP	00940170	General Professional	Y	SRNA	73	T	1	A	30000	\$ -	N	N	0		54			
BUF101 BA	To be established	As needed for ERP	00940180	General Professional	Y	SRNA	73	T	1	A	30000	\$ -	N	N	0		55			
BUF101 BA	To be established	As needed for ERP	00940190	General Professional	Y	SRNA	73	T	1	A	30000	\$ -	N	N	0		56			
BUF101 BA	To be established	As needed for ERP	00940200	General Professional	Y	SRNA	73	T	1	A	30000	\$ -	N	N	0		57			
BUF101 BA	To be established	As needed for ERP	00940210	General Professional	Y	SRNA	73	T	1	A	30000	\$ -	N	N	0		58			
BUF115 CA	8/1/2013	12/2/2013	00000130	Account Clerk IV	N	SR13	3	P	1	A	42684	5,390.50	Y	Y	2		Filled			
BUF115 CA	6/1/2013	1/2/2014	00028018	Accountant III	N	SR20	13	P	1	A	60024	21,930.51	Y	y	3		9			
BUF115 CA	7/1/2013	1/31/2014	00045350	Unclaimed Property Prgm Mgr	N	SR22	13	P	1	T	57708	2,404.50	N	N	0		14			
BUF115 CA	To be established	4/1/2014	00940040	Public Debt Compliance Spec	N	SR24	13	P	1	A	32500	\$ -	N	N	0		1			
BUF141 FA	2/1/2013	1/31/2014	00010922	Accountant V	N	SR24	13	P	1	X	51312	29,863.00	Y	N	0		10			
BUF141 FA	8/23/2013	12/3/2013	00015412	Retirement Claims Examiner III	N	SR20	13	P	1	X	42132	\$ -	Y	N	1		Filled			
BUF141 FA	12/31/2011	1/2/2014	00017859	Information Technol Spcct V	N	SR24	13	P	1	X	51312	\$ -	Y	N	0		7			
BUF141 FA	8/10/2013	4/30/2014	00019501	Office Assistant III	N	SR08	3	P	1	X	25668	\$ -	N	N	1		28			
BUF141 FA	11/1/2013	1/2/2014	00036371	Retirement Claims Examiner IV	N	SR22	13	P	1	X	47412	19,755.00	Y	N	0		13			
BUF141 FA	11/30/2013	1/31/2014	00039683	Office Assistant IV	N	SR10	3	P	1	X	37968	18,032.00	N	N	0		27			
BUF141 FA	7/20/2012	1/31/2014	00113317	Retirement Claims Examiner III	N	SR20	13	P	1	X	42312	\$ -	N	N	0		19			
BUF141 FA	11/1/2013	1/15/2014	00116678	Retirement Claims Examiner I	N	SR16	13	P	1	X	36024	12,008.00	Y	N	0		17			
BUF141 FA	2/4/2013	12/2/2013	00120772	Accountant IV	N	SR22	13	P	1	X	45576	\$ -	Y	N	0		Filled			
BUF141 FA	To be established	1/2/2014	00940060	Investment Officer	Y	SRNA	73	P	1	X	50000	\$ -	Y	N	0		2			

Department of Budget and Finance
Vacant Positions as of November 30

Table 14

Prog ID	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	To be established	1/2/2014	00940070	Investment Officer	Y	SRNA	73	P	1	X	50000	\$ -	Y	N	0		3			
BUF141 FA	To be established	1/2/2014	00940080	Investment Officer	Y	SRNA	73	P	1	X	50000	\$ -	Y	N	0		4			
BUF143 EU	11/19/2013	1/31/2014	00013067	Account Clerk IV	N	SR13	3	P	1	T	33756	15,962.00	N	N	0		20			
BUF143 EU	8/20/2013	1/16/2014	00043753	Office Assistant IV	N	SR10	3	P	1	T	27756	5,917.50	Y	N	0		29			
BUF143 EU	11/1/2013	1/31/2014	00113177	Information Systems Analyst	Y	SRNA	13	P	1	T	70560	32,691.50	Y	N	0		6			
BUF143 EU	10/8/2013	1/31/2014	00116356	EUTF Customer Svc Rep	Y	SRNA	3	P	1	T	27756	502.83	Y	N	0		26			
BUF143 EU	5/1/2013	1/2/2014	00117599	EUTF Systems Supervisor	Y	SRNA	13	P	1	T	50364	23,167.50	Y	N	0		15			
BUF143 EU	10/5/2013	1/31/2014	00119003	EUTF Info Systems Specialist	Y	SRNA	13	P	1	T	45576	15,192.00	N	N	0		22			
BUF143 EU	2/16/2013	1/2/2014	00120119	Enrollment Technician	Y	SRNA	3	P	1	T	27756	\$ -	Y	Y	3		24			
BUF143 EU	11/16/2013	1/2/2014	00120122	Enrollment Technician	Y	SRNA	3	P	1	T	27756	8,095.50	Y	N	0		25			
BUF143 EU	8/20/2013	1/2/2014	00120193	Member Services Specialist	Y	SRNA	13	P	1	T	36024	17,076.00	Y	N	0		Filled-pending appointment			
BUF143 EU	10/9/2013	1/16/2014	00120317	Sr Health Benefits Analyst	Y	SRNA	13	P	1	T	45576	19,553.50	N	N	0		18			
BUF143 EU	9/1/2011	1/2/2014	00120340	Outreach & Training Specialist	Y	SRNA	13	P	1	T	45576	\$ -	Y	N	1		30			
BUF143 EU	To be established	4/1/2014	00920050	Member Services Specialist	Y	SRNA	13	P	1	T	48748	\$ -	N	N	0		38			
BUF143 EU	To be established	4/1/2014	00940090	Information Systems Specialist	Y	SRNA	13	P	1	T	22788	\$ -	Y	N	0		23			
BUF143 EU	To be established	4/1/2014	00940110	Program Specialist (BAS)	Y	SRNA	13	P	1	T	25656	\$ -	Y	N	0		21			
BUF151 HA	11/16/2013	1/2/2014	00100553	Deputy Public Defender III	Y	SRNA	73	P	1	A	78288	33,338.00	Y	N	0		11			
BUF151 HA	11/1/2013	12/16/2013	00117523	Deputy Public Defender III	Y	SRNA	73	P	1	A	78288	33,338.00	Y	N	0		Filled			
BUF901 MA	1/16/2013	1/31/14	00034164	Engineer V	N	SR26	13	P	1	B	57708	\$ -	Y	N	0		31			
BUF901 MA	3/8/2007	7/1/17	00042690	Investigator IV	N	SR22	13	P	1	B	45576	\$ -	Y	N	0		35			
BUF901 MA	12/1/2010	2/15/14	00044863	Puc District Representative	N	SR22	13	P	1	B	67488	\$ -	Y	N	0		34			
BUF901 MA	9/1/2012	Filled TIGA	00102437	Chief Researcher	Y	SRNA	93	P	1	B	91008	\$ -	Y	N	0	TIGA	Filled			
BUF901 MA	11/23/2013	12/17/13	00102678	Puc Attorney	Y	SRNA	73	P	1	B	68424	32,387.00	Y	N	0		5			
BUF901 MA	9/14/2013	12/31/13	00102679	Puc Attorney	Y	SRNA	73	P	1	B	74352	19,084.00	Y	N	0		Filled - pending appointment			
BUF901 MA	1/12/2008	7/1/17	00106174	Investigator IV	N	SR22	13	P	1	B	45576	\$ -	Y	N	0		37			
BUF901 MA	3/23/2012	Filled - Detailed	00117642	Enforcement Officer	Y	SRNA	13	P	1	B	47412	\$ -	Y	N	0	Detailed Assignm	Filled			
BUF901 MA	Never filled	2/15/14	00118031	Enforcement Officer	Y	SRNA	13	P	1	B	47412	\$ -	Y	N	0		33			

Department of Budget and Finance
 Vacant Positions as of November 30

Table 14

Prog ID	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			
BUF901 MA	Never filled	8/1/14	00120736	PUC Legal Assistant	Y	SRNA	13	P	1	B	36070	\$ -	Y	N	0		36			
BUF901 MA	Never filled	2/15/14	00120768	Chief of Consumer Affrs&Compln	Y	SRNA	13	P	1	B	61524	\$ -	Y	N	0		32			
BUF901 MA	To be established	To be establishe	00900010	Attorney	Y	SRNA	73	P	1	B	61750	\$ -	N	N	0		59			
BUF901 MA	To be established	To be establishe	00900020	Research Assistant	Y	SRNA	13	P	1	B	52250	\$ -	N	N	0		39			
BUF901 MA	To be established	To be establishe	00900030	Research Assistant	Y	SRNA	13	P	1	B	52250	\$ -	N	N	0		40			
BUF901 MA	To be established	To be establishe	00900040	Auditor VI	Y	SRNA	13	P	1	B	52250	\$ -	N	N	0		41			
BUF901 MA	To be established	To be establishe	00900050	Engineer V (Energy/Petroleum)	Y	SRNA	73	P	1	B	52250	\$ -	N	N	0		42			
BUF901 MA	To be established	To be establishe	00900060	Legal Clerk	N	SR14	3	P	1	B	30803	\$ -	N	N	0		47			
BUF901 MA	To be established	To be establishe	00900070	Account Clerk III	N	SR11	3	P	1	B	27394	\$ -	N	N	0		49			
BUF901 MA	To be established	To be establishe	00990010	Legal Clerk	N	SR14	3	P	1	B	30803	\$ -	N	N	0		51			
BUF901 MA	To be established	To be establishe	00990030	PUC Attorney (Petroleum)	Y	SRNA	73	P	1	B	58448	\$ -	N	N	0		43			
BUF901 MA	To be established	To be establishe	00990050	Auditor VI (Energy/Petroleum)	N	SR26	13	P	1	B	52250	\$ -	N	N	0		44			
BUF901 MA	To be established	To be establishe	00990060	Engineer V (Energy/Petroleum)	N	SR26	13	P	1	B	52250	\$ -	N	N	0		45			
			67																	
Footnotes:																				
1. Date of Vacancy - For established position that has never been filled, the date shown is the date when the position was established.																				
2. Position Title and SR Level - Reflects levels and salary ranges shown on Table BJ-1 and BT-1 (run date 06/20/13) for FY 13-14.																				
3. Budget Amount - Reflects figures shown on Table BJ-1 (run date 06/20/13) for FY 13-14.																				
4. Actual Salary Last Paid - Reflects data from DataMart for regular salary only, i.e. excludes premium pay such as overtime, temporary assignment, for period 07/01/2013 to when former incumbent vacated position.																				
5. BUF 143 EU (EUTF) - PN 117599 redescribed from EUTF Info Systems Specialist, SRNA, to EUTF Systems Supervisor, SRNA, effective 10/18/2013.																				
6. BUF143 EU (EUTF) - Pseudo No. 940110 to be redescribed from Program Specialist (BAS), SRNA, to EUTF Applications Supervisor, SRNA.																				
7. BUF 901 MA (PUC) - PNs 42690 and 106174 will be filled upon completion of office renovation.																				

Department of Budget and Finance
Personnel Separations

Table 15

<u>Prog ID/Org</u>	<u>Separation Date</u>	<u>Position Number</u>	<u>Position Title</u>	<u>Exempt (Y/N)</u>	<u>SR Level</u>	<u>BU Code</u>	<u>T/P</u>	<u>MOF</u>	<u>Budgeted FTE</u>	<u>Budgeted Salary</u>	<u>Actual FTE</u>	<u>Actual Salary</u>
BUF101AA	7/1/2012	00041052	Administrative Svcs Offcr I	N	EM0 5	35	R	A	1	\$ 97,175	1	\$ -
BUF101AA	7/30/2011	00100150	Deputy Director	Y	SRNA	00	R	A	1	\$ 125,496	1	\$ -
BUF101BA	3/1/2013	00022006	Program Budget Analyst V	N	SR24	73	R	A	1	\$ 51,312	1	\$ -
BUF115CA	8/1/2013	00000130	Account Clerk IV	N	SR13	03	R	A	1	\$ 42,684	1	5,390.50
BUF115CA	9/1/2011	00004437	Office Assistant III	N	SR08	03	R	T	1	\$ 25,668	1	\$ -
BUF115CA	12/31/2011	00021693	Account Clerk IV	N	SR13	03	R	A	1	\$ 31,212	1	\$ -
BUF115CA	6/1/2013	00028018	Accountant I	N	SR20	13	R	A	1	\$ 60,024	1	21,930.51
BUF115CA	7/1/2013	00045350	Unclaimed Property Prgm Mgr	N	SR22	13	R	T	1	\$ 57,708	1	2,404.50
BUF115CA	12/17/2012	00120126	Office Assistant III	N	SR08	03	R	T	1	\$ 25,668	1	12,151.50
BUF141FA	9/1/2011	00003279	Retirement Claims Examiner V	N	SR24	23	R	X	1	\$ 51,312	1	\$ -
BUF141FA	12/31/2012	00004440	Retirement Claims Examiner II	N	SR20	13	R	X	1	\$ 42,132	1	\$ -
BUF141FA	12/31/2011	00017859	Information Technol Spclt V	N	SR24	13	R	X	1	\$ 51,312	1	\$ -
BUF141FA	11/1/2013	00036371	Retirement Claims Examiner IV	N	SR22	13	R	X	1	\$ 47,412	1	19,755.00
BUF141FA	11/30/2013	00039683	Office Assistant IV	N	SR10	03	R	X	1	\$ 37,968	1	18,032.00
BUF141FA	12/31/2011	00043219	Retirement Claims Examiner IV	N	SR22	13	R	X	1	\$ 49,332	1	\$ -
BUF141FA	7/6/2012	00106275	Chief Investment Officer	N	SRNA	73	R	X	1	\$ 200,000	1	\$ -
BUF141FA	1/1/2013	00112329	Information Technol Spclt V	N	SR22	13	R	X	1	\$ 45,576	1	\$ -
BUF141FA	7/20/2012	00113317	Retirement Claims Examiner II	N	SR18	13	R	X	1	\$ 42,132	1	\$ -
BUF141FA	11/1/2013	00116678	Retirement Claims Examiner I	N	SR16	13	R	X	1	\$ 36,024	1	12,008.00
BUF141FA	2/11/2012	00116682	Office Assistant III	N	SR08	03	R	X	1	\$ 25,668	1	\$ -
BUF141FA	12/7/2012	00118190	Retirement Claims Examiner IV	N	SR18	13	R	X	1	\$ 42,132	1	\$ -
BUF143EU	4/6/2013	00023885	Outreach & Training Specialist	Y	SRNA	13	R	T	1	\$ 45,576	1	0

Department of Budget and Finance
Personnel Separations

Table 15

<u>Prog ID/Org</u>	<u>Separation Date</u>	<u>Position Number</u>	<u>Position Title</u>	<u>Exempt (Y/N)</u>	<u>SR Level</u>	<u>BU Code</u>	<u>T/P</u>	<u>MOF</u>	<u>Budgeted FTE</u>	<u>Budgeted Salary</u>	<u>Actual FTE</u>	<u>Actual Salary</u>
BUF143EU	5/9/2013	00027886	Enrollment Technician	Y	SRNA	03	R	T	1	\$ 27,756	1	60.03
BUF143EU	8/16/2012	00027886	Enrollment Technician	Y	SRNA	03	R	T	1	\$ 27,756	1	\$ -
BUF143EU	9/1/2011	00027886	Enrollment Technician	Y	SRNA	03	R	T	1	\$ 27,756	1	0
BUF143EU	4/20/2013	00031592	Enrollment Technician	Y	SRNA	03	R	T	1	\$ 27,756	1	\$ -
BUF143EU	2/1/2013	00039594	Office Assistant IV	N	SR10	03	R	T	1	\$ 25,668	1	0
BUF143EU	2/25/2013	00043196	EUTF Accountant	Y	SRNA	13	R	T	1	\$ 42,132	1	0
BUF143EU	12/31/2011	00043753	Office Assistant IV	Y	SR08	03	R	T	1	\$ 27,756	1	\$ -
BUF143EU	8/20/2013	00043753	Office Assistant IV	N	SR10	03	R	T	1	\$ 27,756	1	5,917.50
BUF143EU	2/11/2013	00112874	Health Ben Trust Fund Admr	Y	SRNA	93	R	T	1	\$ 110,526	1	\$ -
BUF143EU	11/8/2012	00116355	EUTF Customer Svc Rep	Y	SRNA	03	R	T	1	\$ 27,756	1	0
BUF143EU	10/8/2013	00116356	EUTF Customer Svc Rep	Y	SRNA	03	R	T	1	\$ 27,756	1	502.83
BUF143EU	7/1/2013	00116356	EUTF Customer Svc Rep	Y	SRNA	03	R	T	1	\$ 27,756	1	2,313.00
BUF143EU	6/1/2012	00116356	EUTF Customer Svc Rep	Y	SRNA	03	R	T	1	\$ 27,756	1	0
BUF143EU	12/1/2011	00116735	EUTF Customer Svc Rep	Y	SRNA	03	R	T	1	\$ 27,756	1	\$ -
BUF143EU	7/1/2011	00116735	EUTF Customer Svc Rep	Y	SRNA	03	R	T	1	\$ 27,756	1	\$ -
BUF143EU	4/27/2012	00116735	EUTF Customer Svc Rep	Y	SRNA	03	R	T	1	\$ 27,756	1	0
BUF143EU	3/31/2012	00117590	EUTF Customer Svc Rep	Y	SRNA	03	R	T	1	\$ 27,756	1	0
BUF143EU	1/1/2012	00117591	EUTF Customer Svc Rep	Y	SRNA	03	R	T	1	\$ 27,756	1	\$ -
BUF143EU	6/2/2012	00117591	EUTF Customer Svc Rep	Y	SRNA	03	R	T	1	\$ 27,756	1	0
BUF143EU	7/1/2011	00117591	EUTF Customer Svc Rep	Y	SRNA	03	R	T	1	\$ 27,756	1	0

Department of Budget and Finance
Personnel Separations

Table 15

<u>Prog ID/Org</u>	<u>Separation Date</u>	<u>Position Number</u>	<u>Position Title</u>	<u>Exempt (Y/N)</u>	<u>SR Level</u>	<u>BU Code</u>	<u>T/P</u>	<u>MOF</u>	<u>Budgeted FTE</u>	<u>Budgeted Salary</u>	<u>Actual FTE</u>	<u>Actual Salary</u>
BUF143EU	10/26/2012	00118999	Enrollment Technician	Y	SRNA	03	R	T	1	\$ 27,756	1	\$ -
BUF143EU	2/10/2012	00119003	EUTF Info Systems Specialist	Y	SRNA	13	R	T	1	\$ 45,576	1	0
BUF143EU	10/5/2013	00119003	EUTF Info Systems Specialist	Y	SRNA	13	R	T	1	\$ 45,576	1	15,192.00
BUF143EU	12/17/2011	00120119	Enrollment Technician	Y	SRNA	03	R	T	1	\$ 27,756	1	\$ -
BUF143EU	2/16/2013	00120119	Enrollment Technician	Y	SRNA	03	R	T	1	\$ 27,756	1	0
BUF143EU	3/7/2012	00120120	Enrollment Technician	Y	SRNA	03	R	T	1	\$ 27,756	1	0
BUF143EU	7/1/2013	00120121	Enrollment Technician	Y	SRNA	03	R	T	1	\$ 27,756	1	\$ -
BUF143EU	8/17/2011	00120121	Enrollment Technician	Y	SRNA	03	R	T	1	\$ 27,756	1	\$ -
BUF143EU	11/16/2013	00120122	Enrollment Technician	Y	SRNA	03	R	T	1	\$ 27,756	1	8,095.50
BUF143EU	7/1/2011	00120122	Enrollment Technician	Y	SRNA	03	R	T	1	\$ 27,756	1	0
BUF143EU	7/21/2012	00120193	Member Services Specialist	Y	SRNA	13	R	T	1	\$ 36,024	1	0
BUF151HA	4/1/2012	00100405	Deputy Public Defender III	Y	SRNA	73	T	A	1	\$ 78,288	1	0
BUF151HA	12/31/2011	00100553	Deputy Public Defender III	Y	SRNA	73	R	A	1	\$ 78,288	1	0
BUF151HA	11/16/2013	00100553	Deputy Public Defender III	Y	SRNA	73	R	A	1	\$ 78,288	1	33,338.00
BUF151HA	7/1/2013	00100559	Legal Stenographer I	N	SR14	03	R	A	1	\$ 42,684	1	1,689.50
BUF151HA	6/15/2013	00100586	Public Defender Clerk	N	SR08	03	R	A	0.5	\$ 15,606	0.5	0
BUF151HA	11/1/2012	00100587	Deputy Public Defender IV	Y	SRNA	73	R	A	1	\$ 89,580	1	0
BUF151HA	11/1/2011	00100602	PD Legal Office Assistant	N	SR14	03	R	A	1	\$ 32,424	1	0
BUF151HA	5/1/2013	00100697	Deputy Public Defender III	Y	SRNA	73	R	A	1	\$ 78,288	1	12,195.36
BUF151HA	8/2/2013	00101088	Deputy Public Defender V	Y	SRNA	93	R	A	1	\$ 102,444	1	12,933.00

Department of Budget and Finance
Personnel Separations

Table 15

<u>Prog ID/Org</u>	<u>Separation Date</u>	<u>Position Number</u>	<u>Position Title</u>	<u>Exempt (Y/N)</u>	<u>SR Level</u>	<u>BU Code</u>	<u>T/P</u>	<u>MOF</u>	<u>Budgeted FTE</u>	<u>Budgeted Salary</u>	<u>Actual FTE</u>	<u>Actual Salary</u>
BUF151HA	10/1/2013	00101090	Deputy Public Defender III	Y	SRNA	73	R	A	1	\$ 78,288	1	26,553.00
BUF151HA	5/24/2012	00101263	Deputy Public Defender II	Y	SRNA	73	T	A	1	\$ 65,268	1	0
BUF151HA	12/13/2011	00101280	Deputy Public Defender III	Y	SRNA	73	T	A	1	\$ 78,288	1	0
BUF151HA	7/9/2013	00101287	Deputy Public Defender IV	Y	SRNA	73	T	A	1	\$ 89,580	1	3,546.00
BUF151HA	11/1/2011	00101603	Deputy Public Defender III	Y	SRNA	73	R	A	1	\$ 78,288	1	0
BUF151HA	12/17/2011	00101672	Deputy Public Defender III	Y	SRNA	73	R	A	1	\$ 78,288	1	0
BUF151HA	2/1/2013	00101680	Deputy Public Defender IV	Y	SRNA	73	R	A	1	\$ 44,790	1	0
BUF151HA	2/14/2012	00101700	Clerk III	Y	SRNA	03	R	A	1	\$ 25,668	1	0
BUF151HA	7/21/2012	00101993	Deputy Public Defender II	Y	SRNA	73	T	A	1	\$ 65,268	1	0
BUF151HA	6/17/2013	00101995	Deputy Public Defender II	Y	SRNA	73	T	A	1	\$ 65,268	1	2,583.50
BUF151HA	10/1/2013	00101999	Deputy Public Defender IV	Y	SRNA	73	T	A	1	\$ 89,580	1	26,838.00
BUF151HA	8/3/2012	00102003	Legal Clerk	N	SR14	03	T	A	1	\$ 32,424	1	0
BUF151HA	12/1/2012	00102279	Public Defender Investigator	N	SR24	13	R	A	1	\$ 53,352	1	0
BUF151HA	12/1/2012	00102441	Deputy Public Defender II	Y	SRNA	73	R	A	1	\$ 65,268	1	0
BUF151HA	11/1/2013	00117523	Deputy Public Defender III	Y	SRNA	73	R	A	1	\$ 78,288	1	33,338.00
BUF901MA	7/6/2012	00029556	Office Assistant IV	N	SR10	03	R	B	1	\$ 27,756	1	0
BUF901MA	3/1/2012	00100540	PUC Attorney	Y	SRNA	73	R	B	1	\$ 68,424	1	0
BUF901MA	7/1/2012	00100954	Commissioner, Puc	Y	SRNA	00	R	B	1	\$ 85,560	1	0
BUF901MA	9/1/2011	00100955	Commissioner, Puc	Y	SRNA	00	R	B	1	\$ 85,560	1	0

Department of Budget and Finance
Personnel Separations

Table 15

<u>Prog ID/Org</u>	<u>Separation Date</u>	<u>Position Number</u>	<u>Position Title</u>	<u>Exempt (Y/N)</u>	<u>SR Level</u>	<u>BU Code</u>	<u>T/P</u>	<u>MOF</u>	<u>Budgeted FTE</u>	<u>Budgeted Salary</u>	<u>Actual FTE</u>	<u>Actual Salary</u>
BUF901MA	9/1/2012	00102437	Chief Researcher	Y	SRNA	93	R	B	1	\$ 91,008	1	0
BUF901MA	10/1/2011	00102678	Puc Attorney	Y	SRNA	73	R	B	1	\$ 68,424	1	0
BUF901MA	11/23/2013	00102678	Puc Attorney	Y	SRNA	73	R	B	1	\$ 68,424	1	32,387.00
BUF901MA	9/14/2013	00102679	Puc Attorney	Y	SRNA	73	R	B	1	\$ 74,352	1	19,084.00
BUF901MA	4/10/2012	00102680	Research Assistant (PUC)	Y	SRNA	13	R	B	1	\$ 64,920	1	0
BUF901MA	7/1/2013	00117633	Research Assistant (PUC)	Y	SRNA	13	R	B	1	\$ 47,424	1	0
BUF901MA	2/16/2013	00117634	PUC Attorney (Gas Cap)	Y	SRNA	73	R	B	1	\$ 65,004	1	0
BUF901MA	7/7/2011	00117634	PUC Attorney (Gas Cap)	Y	SRNA	73	R	B	1	\$ 65,004	1	0
		89										
<u>Footnotes</u>												
1. Personnel Separations do not include terminations of 89 day hires.												
2. Budgeted FTE and Actual FTE: Reflects figures shown on Table BJ-1 (run date 6/30/13) for FY 13-14.												
3. Actual Salary: Reflects data from DataMart for regular salary only, i.e. excludes premium pay such as overtime, temporary assignment, for pay dates 07/05/2013 to 12/05/2013.												

Department of Budget and Finance
New Hires

Table 16

Prog ID/Org	New Hire		Position Title	Exempt (Y/N)	SR Level	BU Code	T/P	MOF	Budgeted	Budgeted	Actual	Actual
	Effective Date	Position Number							FTE	Salary	FTE	Salary
BUF101AA	6/19/2012	00028939	Account Clerk IV	N	SR11	03	P	A	1	\$ 32,424	1	\$ 15,226
BUF101AA	5/28/2013	00043644	Personnel Mgmt Specialist II	N	SR18	73	P	A	1	\$ 38,988	1	\$ 17,708
BUF101AA	3/16/2012	00047223	Departmental Pers Officer II	N	EM03	35	P	A	1	\$ 71,412	1	\$ 33,505
BUF101AA	9/7/2012	00049343	Information Technol Spclt V	N	SR24	73	P	A	1	\$ 57,708	1	\$ 27,078
BUF101AA	9/1/2011	00100150	Deputy Director	Y	SRNA	00	P	A	1	\$ 125,496	1	\$ 55,188
BUF101AA	7/18/2011	00119544	Secretary III	N	SR16	63	T	A	1	\$ -	1	\$ 16,470
BUF101AA	12/29/2011	00120321	Accountant V	N	SR24	73	P	A	1	\$ 53,352	1	\$ 25,037
BUF101AA	8/26/2013	00120918	Personnel Clerk IV	N	SR11	63	P	A	1	\$ 22,788	1	\$ 9,798
BUF101BA	9/3/2013	00000096	Program Budget Analyst II	N	SR18	73	P	A	1	\$ 51,312	1	\$ 4,874
BUF101BA	5/15/2013	00022006	Program Budget Analyst V	N	SR24	73	P	A	1	\$ 51,312	1	\$ 23,304
BUF101BA	8/1/2013	00022008	Program Budget Analyst II	N	SR18	73	P	A	1	\$ 51,312	1	\$ 11,372
BUF101BA	6/19/2012	00044263	Program Budget Analyst V	N	SR24	73	P	A	1	\$ 67,488	1	\$ 31,932
BUF101BA	5/1/2013	00120553	Program Budget Analyst III	N	SR20	73	P	A	1	\$ 42,132	1	\$ 19,135
BUF115CA	10/5/2012	00004437	Office Assistant III	N	SR08	03	P	T	1	\$ 25,668	1	\$ 12,152
BUF115CA	3/1/2013	00007016	Account Clerk IV	N	SR13	03	P	A	1	\$ 35,064	1	\$ 16,470
BUF115CA	8/1/2012	00021693	Account Clerk IV	N	SR13	03	P	A	1	\$ 31,212	1	\$ 14,630
BUF115CA	9/1/2011	00027104	Accountant IV	N	SR22	73	P	A	1	\$ 49,332	1	\$ 23,147
BUF115CA	6/3/2013	00120127	Office Assistant III	N	SR08	03	P	T	1	\$ 25,668	1	\$ 12,152
BUF141FA	11/22/2013	00035479	Retirement Claims Examiner I	N	SR16	13	P	X	1	\$ 42,132	1	\$ -
BUF141FA	7/6/2012	00106275	Chief Investment Officer	Y	SRNA	73	P	X	1	\$ 200,000	1	\$ 91,667
BUF141FA	11/1/2013	00113312	Retirement Claims Examiner I	N	SR16	13	P	X	1	\$ 43,824	1	\$ 1,561
BUF141FA	6/1/2012	00113314	Retirement Claims Examiner I	N	SR16	13	P	X	1	\$ 40,548	1	\$ 18,652
BUF141FA	6/1/2012	00113315	Retirement Claims Examiner I	N	SR16	13	P	X	1	\$ 38,988	1	\$ 17,935
BUF141FA	11/1/2013	00113316	Retirement Claims Examiner I	N	SR16	13	P	X	1	\$ 42,132	1	\$ 1,561
BUF141FA	10/1/2013	00116328	Investment Specialist	N	SR24	13	P	X	1	\$ 51,312	1	\$ 8,549
BUF141FA	4/16/2013	00116678	Retirement Claims Examiner I	N	SR16	13	P	X	1	\$ 36,024	1	\$ 12,008
BUF141FA	10/1/2013	00116680	Investment Specialist	N	SR24	13	P	X	1	\$ 51,312	1	\$ 9,622
BUF141FA	7/1/2013	00116684	Secretary III	N	SR16	63	P	X	1	\$ 36,024	1	\$ 19,240
BUF141FA	11/21/2013	00117312	Office Assistant III	N	SR08	03	T	X	1	\$ 25,668	1	\$ -

Department of Budget and Finance
New Hires

Table 16

Prog ID/Org	New Hire		Position Title	Exempt (Y/N)	SR Level	BU Code	T/P	MOF	Budgeted	Budgeted	Actual	Actual Salary
	Effective Date	Position Number							FTE	Salary	FTE	
BUF141FA	6/1/2012	00118187	Retirement Claims Examiner I	N	SR16	13	P	X	1	\$ 36,024	1	\$ 16,571
BUF141FA	3/1/2012	27886	Enrollment Technician	Y	SRNA	3	P	T	1	\$ 27,756	1	\$ -
BUF141FA	4/20/2012	116357	Member Services Clerk	Y	SRNA	3	P	T	1	\$ 25,668	1	\$ 11,765
BUF141FA	3/5/2012	118999	Enrollment Technician	Y	SRNA	3	P	T	1	\$ 27,756	1	\$ -
BUF143EU	6/5/2012	00013050	Secretary III	N	SR16	63	P	T	1	\$ 41,040	1	\$ 19,427
BUF143EU	9/4/2012	00014960	Account Clerk III	N	SR11	03	P	T	1	\$ 28,836	1	\$ 13,667
BUF143EU	8/1/2011	00017470	Account Clerk III	N	SR11	03	P	T	1	\$ 28,836	1	\$ 13,667
BUF143EU	2/14/2013	00023885	Outreach & Training Specialist	Y	SRNA	13	P	T	1	\$ 45,576	1	\$ -
BUF143EU	1/14/2013	00027886	Enrollment Technician	Y	SRNA	03	P	T	1	\$ 27,756	1	\$ 60
BUF143EU	8/19/2013	00027886	Enrollment Technician	Y	SRNA	03	P	T	1	\$ 27,756	1	\$ 5,783
BUF143EU	10/1/2012	00031592	Enrollment Technician	Y	SRNA	03	P	T	1	\$ 27,756	1	\$ -
BUF143EU	10/3/2013	00031592	Enrollment Technician	Y	SRNA	03	P	T	1	\$ 27,756	1	\$ 2,971
BUF143EU	6/3/2013	00039594	Office Assistant IV	N	SR10	03	P	T	1	\$ 25,668	1	\$ 13,127
BUF143EU	2/25/2013	00043196	EUTF Accountant	Y	SRNA	13	P	T	1	\$ 42,132	1	\$ -
BUF143EU	8/13/2012	00043753	Office Assistant IV	N	SR10	03	P	T	1	\$ 27,756	1	\$ 5,918
BUF143EU	1/2/2013	00116355	EUTF Customer Svc Rep	Y	SRNA	03	P	T	1	\$ 27,756	1	\$ 12,722
BUF143EU	10/1/2013	00116356	EUTF Customer Svc Rep	Y	SRNA	03	P	T	1	\$ 27,756	1	\$ 503
BUF143EU	7/30/2012	00116356	EUTF Customer Svc Rep	Y	SRNA	03	P	T	1	\$ 27,756	1	\$ 2,313
BUF143EU	8/2/2011	00116735	EUTF Customer Svc Rep	Y	SRNA	03	P	T	1	\$ 27,756	1	\$ -
BUF143EU	4/9/2012	00116735	EUTF Customer Svc Rep	Y	SRNA	03	P	T	1	\$ 27,756	1	\$ -
BUF143EU	10/1/2012	00116735	EUTF Customer Svc Rep	Y	SRNA	03	P	T	1	\$ 27,756	1	\$ 11,565
BUF143EU	9/24/2012	00117590	EUTF Customer Svc Rep	Y	SRNA	03	P	T	1	\$ 27,756	1	\$ 12,722
BUF143EU	9/1/2011	00117591	EUTF Customer Svc Rep	Y	SRNA	03	P	T	1	\$ 27,756	1	\$ -
BUF143EU	8/1/2012	00117591	EUTF Customer Svc Rep	Y	SRNA	03	P	T	1	\$ 27,756	1	\$ 12,722
BUF143EU	4/2/2012	00117591	EUTF Customer Svc Rep	Y	SRNA	03	P	T	1	\$ 27,756	1	\$ -
BUF143EU	9/23/2013	00118999	Enrollment Technician	Y	SRNA	03	P	T	1	\$ 27,756	1	\$ 3,470
BUF143EU	1/22/2013	00119002	EUTF Info Systems Specialist	Y	SRNA	13	P	T	1	\$ 45,576	1	\$ 20,965
BUF143EU	5/23/2012	00119003	EUTF Info Systems Specialist	Y	SRNA	13	P	T	1	\$ 45,576	1	\$ 15,192
BUF143EU	9/17/2012	00120119	Enrollment Technician	Y	SRNA	03	P	T	1	\$ 27,756	1	\$ -
BUF143EU	1/14/2013	00120120	Enrollment Technician	Y	SRNA	03	P	T	1	\$ 27,756	1	\$ 12,722
BUF143EU	1/31/2013	00120121	Enrollment Technician	Y	SRNA	03	P	T	1	\$ 27,756	1	\$ 810
BUF143EU	8/23/2013	00120121	Enrollment Technician	Y	SRNA	03	P	T	1	\$ 27,756	1	\$ 5,783
BUF143EU	1/14/2013	00120122	Enrollment Technician	Y	SRNA	03	P	T	1	\$ 27,756	1	\$ 8,096
BUF143EU	11/8/2012	00120193	Member Services Specialist	Y	SRNA	13	P	T	1	\$ 36,024	1	\$ 17,076

Department of Budget and Finance
New Hires

Table 16

Prog ID/Org	New Hire		Position Title	Exempt (Y/N)	SR Level	BU Code	T/P	MOF	Budgeted	Budgeted	Actual	
	Effective Date	Position Number							FTE	Salary	FTE	Actual Salary
BUF143EU	9/1/2011	00120317	Sr Health Benefits Analyst	Y	SRNA	13	P	T	1	\$ 45,576	1	\$ 19,554
BUF143EU	6/1/2012	00120507	EUTF Cash Mgt Accountant	Y	SRNA	13	P	T	1	\$ 45,576	1	\$ 20,965
BUF143EU	4/29/2013	00120537	EUTF Accountant	Y	SRNA	13	P	T	1	\$ 42,132	1	\$ 19,381
BUF143EU	6/18/2012	00120537	EUTF Accountant	Y	SRNA	13	P	T	1	\$ 42,132	1	\$ 19,381
BUF143EU	4/4/2013	00120769	EUTF Procurement Specialist	Y	SRNA	13	P	T	1	\$ 45,576	1	\$ 20,965
BUF151HA	8/29/2013	00100534	Deputy Public Defender II	Y	SRNA	73	P	A	1	\$ 65,268	1	\$ 14,143
BUF151HA	8/31/2012	00100534	Deputy Public Defender II	Y	SRNA	73	R	A	1	\$ 65,268	1	\$ 31,743
BUF151HA	10/21/2013	00100566	PD Office Assistant	Y	SRNA	03	P	A	1	\$ 12,834	1	\$ 1,070
BUF151HA	7/22/2013	00100586	Public Defender Clerk	Y	SRNA	03	P	A	0.5	\$ 15,606	0.5	\$ 2,941
BUF151HA	1/3/2012	00100588	Deputy Public Defender II	Y	SRNA	73	P	A	1	\$ 65,268	1	\$ 30,624
BUF151HA	8/30/2013	00100884	Deputy Public Defender I	Y	SRNA	73	P	A	1	\$ 57,072	1	\$ 12,365
BUF151HA	7/5/2011	00100884	Deputy Public Defender I	Y	SRNA	73	P	A	1	\$ 57,072	1	\$ 30,624
BUF151HA	1/3/2012	00100884	Deputy Public Defender I	Y	SRNA	73	P	A	1	\$ 57,072	1	\$ 30,624
BUF151HA	8/31/2012	00100884	Deputy Public Defender I	Y	SRNA	73	P	A	1	\$ 57,072	1	\$ 26,080
BUF151HA	12/22/2011	00101085	Deputy Public Defender II	Y	SRNA	73	P	A	1	\$ 65,268	1	\$ 30,624
BUF151HA	10/1/2013	00101091	Clerk Typist III	Y	SRNA	03	P	A	1	\$ 27,756	1	\$ 3,470
BUF151HA	12/1/2011	00101211	Deputy Public Defender II	Y	SRNA	73	T	A	1	\$ 65,268	1	\$ 30,624
BUF151HA	3/8/2012	00101243	Deputy Public Defender I	Y	SRNA	73	T	A	1	\$ 57,072	1	\$ 30,624
BUF151HA	8/16/2011	00101243	Deputy Public Defender I	Y	SRNA	73	T	A	1	\$ 57,072	1	\$ 30,624
BUF151HA	10/1/2013	00101243	Deputy Public Defender I	Y	SRNA	73	T	A	1	\$ 57,072	1	\$ 7,419
BUF151HA	10/17/2011	00101243	Deputy Public Defender I	Y	SRNA	73	T	A	1	\$ 57,072	1	\$ 30,624
BUF151HA	3/1/2013	00101243	Deputy Public Defender I	Y	SRNA	73	T	A	1	\$ 57,072	1	\$ 27,842
BUF151HA	6/25/2012	00101263	Deputy Public Defender II	Y	SRNA	73	T	A	1	\$ 65,268	1	\$ 30,624
BUF151HA	9/26/2011	00101698	PD Clerk	Y	SRNA	03	P	A	0.5	\$ 12,834	0.5	\$ 5,829
BUF151HA	3/1/2012	00101700	Clerk III	Y	SRNA	03	P	A	1	\$ 25,668	1	\$ 11,658
BUF151HA	12/1/2011	00101700	Clerk III	Y	SRNA	03	P	A	1	\$ 25,668	1	\$ -
BUF151HA	4/1/2013	00101701	Legal Clerk	N	SR14	03	P	A	1	\$ 32,424	1	\$ 13,819
BUF151HA	7/23/2012	00101993	Deputy Public Defender II	Y	SRNA	73	T	A	1	\$ 65,268	1	\$ 30,624
BUF151HA	7/8/2013	00101995	Deputy Public Defender II	Y	SRNA	73	T	A	1	\$ 65,268	1	\$ 22,628
BUF151HA	8/9/2011	00101995	Deputy Public Defender II	Y	SRNA	73	T	A	1	\$ 65,268	1	\$ 2,584
BUF151HA	7/8/2013	00101997	Deputy Public Defender II	Y	SRNA	73	T	A	1	\$ 65,268	1	\$ 22,628
BUF151HA	2/4/2013	00102003	Legal Clerk	N	SR14	03	T	A	1	\$ 32,424	1	\$ 15,226
BUF151HA	5/17/2012	00102018	Clerk III	Y	SRNA	03	P	A	0.5	\$ 12,834	0.5	\$ 5,829
BUF151HA	4/1/2013	00102108	Deputy Public Defender I	Y	SRNA	73	P	A	1	\$ 57,072	1	\$ 26,989
BUF151HA	12/1/2011	00102108	Deputy Public Defender I	Y	SRNA	73	P	A	1	\$ 57,072	1	\$ 30,624
BUF151HA	8/16/2011	00102108	Deputy Public Defender I	Y	SRNA	73	P	A	1	\$ 57,072	1	\$ 30,624
BUF151HA	7/2/2012	00102108	Deputy Public Defender I	Y	SRNA	73	P	A	1	\$ 57,072	1	\$ 30,624

Department of Budget and Finance
New Hires

Table 16

Prog ID/Org	New Hire		Position Title	Exempt (Y/N)	SR Level	BU Code	T/P	MOF	Budgeted	Budgeted	Actual	
	Effective Date	Position Number							FTE	Salary	FTE	Actual Salary
BUF151HA	11/5/2012	00102109	Deputy Public Defender II	Y	SRNA	73	T	A	1	\$ 65,268	1	\$ 30,624
BUF151HA	8/31/2012	00102278	Deputy Public Defender I	Y	SRNA	73	T	A	1	\$ 57,072	1	\$ 26,435
BUF151HA	8/21/2013	00102278	Deputy Public Defender I	Y	SRNA	73	T	A	1	\$ 57,072	1	\$ 12,365
BUF151HA	12/22/2011	00102278	Deputy Public Defender I	Y	SRNA	73	T	A	1	\$ 57,072	1	\$ 30,624
BUF151HA	8/30/2011	00102278	Deputy Public Defender I	Y	SRNA	73	T	A	1	\$ 57,072	1	\$ 30,624
BUF151HA	2/5/2013	00102279	Public Defender Investigator	Y	SRNA	13	P	A	1	\$ 53,352	1	\$ 24,431
BUF151HA	4/1/2013	00102440	Deputy Public Defender II	Y	SRNA	73	P	A	1	\$ 65,268	1	\$ 30,624
BUF151HA	5/1/2012	00102441	Deputy Public Defender II	Y	SRNA	73	P	A	1	\$ 65,268	1	\$ -
BUF151HA	4/8/2013	00102441	Deputy Public Defender II	Y	SRNA	73	P	A	1	\$ 65,268	1	\$ 30,624
BUF151HA	4/2/2012	00102442	Deputy Public Defender II	Y	SRNA	73	T	A	1	\$ 65,268	1	\$ 30,624
BUF151HA	12/5/2012	00113205	Deputy Public Defender III	Y	SRNA	73	P	A	1	\$ 78,288	1	\$ 36,731
BUF151HA	10/16/2013	00119107	Deputy Public Defender III	Y	SRNA	73	P	A	1	\$ 78,288	1	\$ 3,393
BUF901MA	10/16/2012	00027878	Office Assistant III	N	SR08	03	R	B	1	\$ 25,668	1	\$ 12,152
BUF901MA	3/19/2012	00036924	Office Assistant III	N	SR08	03	R	B	1	\$ 25,668	1	\$ 12,152
BUF901MA	4/22/2013	00100540	PUC Attorney	Y	SRNA	73	R	B	1	\$ 68,424	1	\$ 32,387
BUF901MA	9/3/2013	00100542	PUC Attorney	Y	SRNA	73	R	B	1	\$ 91,008	1	\$ 18,016
BUF901MA	7/2/2012	00100954	Commissioner, Puc	Y	SRNA	00	R	B	1	\$ 85,560	1	\$ 48,517
BUF901MA	9/22/2011	00100955	Commissioner, Puc	Y	SRNA	00	R	B	1	\$ 85,560	1	\$ 48,517
BUF901MA	7/16/2013	00102100	Research Asst (PUC)	Y	SRNA	13	R	B	1	\$ 76,608	1	\$ 20,808
BUF901MA	8/1/2011	00102102	Research Asst (PUC)	Y	SRNA	13	R	B	1	\$ 67,488	1	\$ 31,045
BUF901MA	2/1/2013	00102458	PUC Legal Assistant	Y	SRNA	13	R	B	1	\$ 53,352	1	\$ 24,542
BUF901MA	4/16/2013	00102524	Research Assistant (PUC)	Y	SRNA	13	R	B	1	\$ 62,424	1	\$ 28,715
BUF901MA	11/7/2011	00102678	Puc Attorney	Y	SRNA	73	R	B	1	\$ 68,424	1	\$ 32,387
BUF901MA	5/10/2012	00102680	Research Assistant (PUC)	Y	SRNA	13	R	B	1	\$ 64,920	1	\$ 29,863
BUF901MA	1/30/2013	00106173	Public Utilities Economist	Y	SRNA	13	R	B	1	\$ 62,424	1	\$ 28,715
BUF901MA	3/13/2012	00117097	Information Technol Spclt IV	N	SR22	13	R	B	1	\$ 45,576	1	\$ 20,965
BUF901MA	8/19/2013	00117633	Research Assistant (PUC)	Y	SRNA	13	R	B	1	\$ 47,424	1	\$ 13,005
BUF901MA	10/22/2013	00117634	PUC Attorney (Gas Cap)	Y	SRNA	73	R	B	1	\$ 65,004	1	\$ 2,851
BUF901MA	3/21/2012	00117643	Office Assistant III	N	SR08	03	R	B	1	\$ 25,668	1	\$ 13,127
BUF901MA	5/9/2013	00117643	Office Assistant III	N	SR08	03	R	B	1	\$ 25,668	1	\$ 12,152
		127										
Footnotes												
1. New Hires do not include intra-movements within the department and 89 day hires.												
2. BUF 101 AA (ARO), PN 119554 is a vice position												
3. Budgeted FTE and Actual FTE: Reflects figures shown on Table BJ-1 (run date 6/30/13) for FY 13-14.												
4. Actual Salary: Reflects data from DataMart for regular salary only, i.e. excludes premium pay such as overtime, temporary assignment, for pay dates 07/05/2013 to 12/05/2013.												

Department of Budget and Finance
 Unauthorized Positions

Table 17

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

Department of Budget and Finance
Overtime Expenditures

Table 18

Prog ID	Program Title	MOF	FY12 (actual)			FY13 (actual)			FY14 (estimated)			FY15 (budgeted)		
			Base Salary \$\$\$\$	Overtime \$\$\$\$	Overtime Percent	Base Salary \$\$\$\$	Overtime \$\$\$\$	Overtime Percent	Base Salary \$\$\$\$	Overtime \$\$\$\$	Overtime Percent	Base Salary \$\$\$\$	Overtime \$\$\$\$	Overtime Percent
BUF 101 AA	Directors Office & ARO	A	\$ 120,420	\$ 9,469	7.9%	\$ 176,297	7,817.39	4.4%	\$ 176,297	\$ 18,482	10.5%	\$ 176,297	\$ 18,482	10.5%
BUF 101 BA	Budget Program Planning and Management Division	A	\$ 396,360	\$ 13,659	3.4%	\$ 947,018	41,593.61	4.4%	\$ 947,018	\$ 28,902	3.1%	\$ 947,018	\$ 28,902	3.1%
BUF 115 CA	Financial Administration Division	A	\$ 390,168	\$ 29,242	7.5%	\$ 250,802	10,267.25	4.1%	\$ 250,802	\$ 742	0.3%	\$ 250,802	\$ 742	0.3%
BUF 115 CA	Financial Administration Division	T	\$ 184,104	\$ 7,152	3.9%	\$ -	-	0.0%	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
BUF 141 FA	Employees' Retirement System	X	\$ 514,272	\$ 3,533	0.7%	\$ 262,783	2,612.98	1.0%	\$ 262,783	\$ 36,000	13.7%	\$ 262,783	\$ 36,000	13.7%
BUF 143 EU	Hawaii Employer-Union Trust Fund	T	\$ 778,272	\$ 29,383	3.8%	\$ 509,999	28,465.86	5.6%	\$ 509,999	\$ -	0.0%	\$ 509,999	\$ -	0.0%
BUF 901 MA	Public Utilities Commission	B	\$ 39,480	\$ 68	0.2%	\$ 40,505	107.18	0.3%	\$ 40,505	\$ -	0.0%	\$ 40,505	\$ -	0.0%
Note:														
1)	Base Salary for FY14 and FY15 (estimated used the same base salary as FY13 (actual));													
2)	Overtime amount for FY14 and FY15 (estimated) were gathered from Table BJ-1A.													

Department of Budget and Finance
Overpayments

Table 19

<u>Employee Name</u>	<u>Date of Overpayment</u>	<u>Gross Amount Overpaid</u>	<u>Amount Recovered</u>	<u>Balance</u>	<u>Category</u>				<u>Reason for Overpayment</u>	<u>Referred to Attorney General</u>
					<u>Employed</u>		<u>Not Employed</u>			
					<u>Occurred > 2 Years</u>	<u>Occurred < 2 Years</u>	<u>Occurred > 2 Years</u>	<u>Occurred < 2 Years</u>		
Bergado, N.	3/15/10-6/18/10	1,328.26	1,022.88	305.38			305.38		Agency did not timely report LWOP	9/14/2013

Department of Budget and Finance
Contract Costs

Table 20

Prog ID	MOF	Frequency		Max Value	Outstanding Balance	Term of Contract			Organization	Category E/L/P/C/ G/S	Description	Method and Frequency of Monitoring	POS Y/N
		Amount	(M/A/O)			Date Executed	From	To					
BUF 101/AA	A	314	M*			1/1/2012	1/1/2012	1/1/2017	Xerox	E	Xerox Copier Leases	Admin and Fiscal staff reviews the monthly invoices from Xerox	N
BUF 101/AA	A	4902.45	A	20000	15097.55				Segal Company, T	S		On-going communications with the consultant in providing deliverables pursuant to the provisions of the	N
BUF 101/AA	A	31592.50	A	60000	28407.5				Segal Company, T	S		On-going communications with the consultant in providing deliverables pursuant to the provisions of the	N
BUF 101/BA	A	103	M*			1/1/2012	1/1/2012	1/1/2017	Xerox	E	Xerox Copier Leases	Program and Fiscal Staff reviews the mothly invoices from Xerox	N
BUF 101/BA	A	53750	A	53850	100	2/1/2012	2/1/2012	7/31/2014	Maximus Cnsltng Svcs	S	Statewide Cost Allocation Plan FY 13.	On-going communications with the consultant in providing deliverables pursuant to the provisions of the	N
BUF 101/BA	A	38000	A	53850	15850	2/1/2012	2/1/2012	7/31/2014	Maximus Cnsltng Svcs	S	Statewide Cost Allocation Plan FY 13.	On-going communications with the consultant in providing deliverables pursuant to the provisions of the	N
BUF 101/BA	A	53750	A	57850	100	2/1/2012	2/1/2012	7/31/2014	Maximus Cnsltng Svcs	S	Statewide Cost Allocation Plan FY 13.	On-going communications with the consultant in providing deliverables pursuant to the provisions of the	N

Department of Budget and Finance
Contract Costs

Table 20

		Amount	(M/A/O)		Balance	Date Executed	From	To		E/L/P/C/ G/S		Frequency of Monitoring	Y/N
BUF 101/BA	A	11000	A	53850	42850	2/1/2012	2/1/2012	7/31/2014	Maximus Cnsltng Svcs	S	Statewide Cost Allocation Plan FY 13.	On-going communications with the consultant in providing deliverables pursuant to the provisions of the	N
BUF 101/BA	A	0	A	50120	50120	2/1/2012	2/1/2012	7/31/2014	Maximus Cnsltng Svcs	S	Statewide Cost Allocation Plan FY 13.	On-going communications with the consultant in providing deliverables pursuant to the provisions of the	N
BUF 115	A	399	M*						Xerox	E	Xerox Copier Leases	Program and Fiscal staff reviews the monthly invoices from Xerox	N
BUF 115	A	23794	A	37000	13206	8/28/2007	8/28/2007	3/19/2010	Hawkins Delafiel	S	FY 2008 Public Finance General Advice Counsel		
BUF 115	A	72950.22	A	82500	9549.78	7/23/2009	7/23/2009	6/2/2013	Kutak Rock LLP	S	Public Finance General Advise Counsel	On-going communications with the consultant in providing deliverables pursuant to the provisions of the	N
BUF 115	A	0	A	5000	5000	7/23/2009	7/23/2009	6/2/2013	Kutak Rock LLP	S	Public Finance General Advise Counsel	On-going communications with the consultant in providing deliverables pursuant to the provisions of the	N
BUF 115	A	5000	A	25000	20000	11/9/2011	11/9/2011		BLX Group LLC	S	Bond Arbitrage Rebate Calculations Opt to extend supplemental contract No. 3	On-going communications with the consultant in providing deliverables pursuant to the provisions of the	N

Department of Budget and Finance
Contract Costs

Table 20

		Amount	(M/A/O)		Balance	Date Executed	From	To		E/L/P/C/ G/S		Frequency of Monitoring	Y/N
BUF 115	A	0	A	15000	15000	11/9/2011	11/9/2011		BLX Group LLC	S	Bond Arbitrage Rebate Calculations Opt to extend supplemental contract No. 3	On-going communications with the consultant in providing deliverables pursuant to the provisions of the	N
BUF 115	A	0	A	15000	15000	11/9/2011	11/9/2011		BLX Group LLC	S	Bond Arbitrage Rebate Calculations Opt to extend supplemental contract No. 3	On-going communications with the consultant in providing deliverables pursuant to the provisions of the	N
BUF 115	A	4000	A	34000	30000	11/9/2011	11/9/2011		BLX Group LLC	S	Bond Arbitrage Rebate Calculations Opt to extend supplemental contract No. 3	On-going communications with the consultant in providing deliverables pursuant to the provisions of the	N
BUF 115	A	29998.95	A	32000	2001.05	8/2/2011	8/2/2011	12/29/2014	Kutak Rock LLP	S	Public Finance General Advice Counsel FY 2012	On-going communications with the consultant in providing deliverables pursuant to the provisions of the	N
BUF 115	A	66409.5	A	93000	26590.5	7/23/2009	7/23/2009	6/2/2013	Kutak Rock LLP	S	Public Finance General Advice Counsel	On-going communications with the consultant in providing deliverables pursuant to the provisions of the	N
BUF 115	T	20000	A	90000	70000	8/1/2013	8/1/2013	1/24/2015	Wagers & Association	S	Integrated Unclaimed Property Management System	On-going communications with the consultant in providing deliverables pursuant to the provisions of the	N
BUF-141	X		O	1,100,000	500,000	12/6/2012	12/6/2012	7/31/2014	VITECH SYSTEMS GROUP INC	S	Make changes to ERS Pension Management Information System required for Act 153/2012 excess pension costs non-base pay	Weekly/on-going work reviewed by ERS Staff	

Department of Budget and Finance
Contract Costs

Table 20

		Amount	(M/A/O)		Balance	Date Executed	From	To		E/L/P/C/ G/S		Frequency of Monitoring	Y/N
BUF-141	X		0 - 4			n/a	n/a	n/a	HAWAII INFORMATION CONSORTIUM	S	Website hosting services for ERS as part of DAGS contract Ref RFP-08-011 SW	On-going review by ERS Staff; users of ERS website; through SPO office	N
BUF-141	X	1134	M			5/28/2013	6/4/2013	6/4/2018	XEROX HAWAII	E	D125 PRINTER FOR 2ND FLOOR	ERS STAFF (SSS)	N
BUF-141	X	969	M			9/26/2012	9/27/2012	9/27/2012	XEROX HAWAII	E	D110 COPIER/PRINTER	ERS STAFF (SSS)	N
BUF-141	X	77	M			5/12/2011	5/20/2011	5/20/2016	XEROX HAWAII	E	(2) WORKCENTRE 3550 (HILO)	ERS STAFF (SSS)	N
BUF-141	X	169	M			5/12/2011	5/27/2011	5/27/2016	XEROX HAWAII	E	WC 5230 PRINTER (MAUI)	ERS STAFF (SSS)	N
BUF-141	X	969	M			9/26/2012	9/27/2012	9/27/2012	XEROX HAWAII	E	D110 COPIER/PRINTER (ECB) 14TH FLOOR	ERS STAFF (SSS)	N
BUF-141	X	57	M			9/26/2012	10/12/2017	10/12/2017	XEROX HAWAII	E	MFP3635X (EC&B) 12TH FLOOR	ERS STAFF (SSS)	N
BUF-141	X	57	M			9/26/2012	10/12/2017	10/12/2017	XEROX HAWAII	E	MFP3635X (ADMIN)	ERS STAFF (SSS)	N
BUF-141	X	57	M			9/26/2012	10/12/2017	10/12/2017	XEROX HAWAII	E	MFP3635XI (IS)	ERS STAFF (SSS)	N
BUF-141	X	27	M			3/14/2008	3/27/2008	3/27/2013	XEROX HAWAII	E	4118 PRINTER/COPIER (KAUAI)	ERS STAFF (SSS)	N
BUF-141	X	721	M			9/26/2012	10/29/2012	10/29/2012	XEROX HAWAII	E	WCENTRE 7775 (ACCTG)	ERS STAFF (SSS)	N
BUF-141	X	240	M			9/26/2012	9/27/2012	9/27/2012	XEROX HAWAII	E	WC7535P PRINTER (INV)	ERS STAFF (SSS)	N
BUF-141	X	240	M			9/26/2012	9/27/2012	9/27/2012	XEROX HAWAII	E	WC7535P PRINTER (IS)	ERS STAFF (SSS)	N
BUF-141	X	583	M			5/17/2011	5/25/2011	5/25/2016	PITNEYBOWES	E	2000 MAILING SYSTEM 180 & DL200 LETTER OPENER	ERS STAFF (SSS)	N
BUF-141	X	135	O - 5	687,160		2/1/2013	2/1/2013	1/31/2016	KMH LLP	S	Internal Audit Work Plan	Monthly / on-going review by ERS Staff, and Board of Trustees	N
BUF-141	X	320	O - 2			9/30/2013	10/1/2013	9/30/2016	KMH LLP	S	Assistance with processing pension benefit application and computation of pension benefits	Weekly/on-going work reviewed by ERS Staff	N
BUF-141	X	320	O - 2			9/30/2013	10/1/2013	9/30/2016	PKF Pacific Hawaii LLP	S	Assistance with processing pension benefit application and computation of pension benefits	Weekly/on-going work reviewed by ERS Staff	N
BUF-141	X		O	1,100,000	500,000	12/6/2012	12/6/2012	7/31/2014	VITECH SYSTEMS GROUP INC	S	Make changes to ERS Pension Management Information System required for Act 153/2012 excess pension costs non-base pay	Weekly/on-going work reviewed by ERS Staff	N
BUF-141	X		0 - 4			n/a	n/a	n/a	HAWAII INFORMATION CONSORTIUM	S	Website hosting services for ERS as part of DAGS contract Ref RFP-08-011 SW	On-going review by ERS Staff; users of ERS website; through SPO office	N
BUF-141	X	1134	M			5/28/2013	6/4/2013	6/4/2018	XEROX HAWAII	E	D125 PRINTER FOR 2ND FLOOR	ERS STAFF (SSS)	N
BUF-141	X	969	M			9/26/2012	9/27/2012	9/27/2012	XEROX HAWAII	E	D110 COPIER/PRINTER	ERS STAFF (SSS)	N
BUF-141	X	77	M			5/12/2011	5/20/2011	5/20/2016	XEROX HAWAII	E	(2) WORKCENTRE 3550 (HILO)	ERS STAFF (SSS)	N
BUF-141	X	169	M			5/12/2011	5/27/2011	5/27/2016	XEROX HAWAII	E	WC 5230 PRINTER (MAUI)	ERS STAFF (SSS)	N
BUF-141	X	969	M			9/26/2012	9/27/2012	9/27/2012	XEROX HAWAII	E	D110 COPIER/PRINTER (ECB) 14TH FLOOR	ERS STAFF (SSS)	N
BUF-141	X	57	M			9/26/2012	10/12/2017	10/12/2017	XEROX HAWAII	E	MFP3635X (EC&B) 12TH FLOOR	ERS STAFF (SSS)	N
BUF-141	X	57	M			9/26/2012	10/12/2017	10/12/2017	XEROX HAWAII	E	MFP3635X (ADMIN)	ERS STAFF (SSS)	N
BUF-141	X	57	M			9/26/2012	10/12/2017	10/12/2017	XEROX HAWAII	E	MFP3635XI (IS)	ERS STAFF (SSS)	N

Department of Budget and Finance
Contract Costs

Table 20

		Amount	(M/A/O)		Balance	Date Executed	From	To		E/L/P/C/ G/S		Frequency of Monitoring	Y/N
BUF-141	X	27	M			3/14/2008	3/27/2008	3/27/2013	XEROX HAWAII	E	4118 PRINTER/COPIER (KAUAI)	ERS STAFF (SSS)	N
BUF-141	X	721	M			9/26/2012	10/29/2012	10/29/2012	XEROX HAWAII	E	WCENTRE 7775 (ACCTG)	ERS STAFF (SSS)	N
BUF-141	X	240	M			9/26/2012	9/27/2012	9/27/2012	XEROX HAWAII	E	WC7535P PRINTER (INV)	ERS STAFF (SSS)	N
BUF-141	X	240	M			9/26/2012	9/27/2012	9/27/2012	XEROX HAWAII	E	WC7535P PRINTER (IS)	ERS STAFF (SSS)	N
BUF-141	X	583	M			5/17/2011	5/25/2011	5/25/2016	PITNEYBOWES	E	2000 MAILING SYSTEM 180 & DL200 LETTER OPENER	ERS STAFF (SSS)	N
BUF-141	X	135	O - 5	687,160		2/1/2013	2/1/2013	1/31/2016	KMH LLP	S	Internal Audit Work Plan	Monthly / on-going review by ERS Staff, and Board of Trustees.	N
BUF-141	X	320	O - 2			9/30/2013	10/1/2013	9/30/2016	KMH LLP	S	Assistance with processing pension	Weekly/on-going	
BUF-141	X	320	O - 2			9/30/2013	10/1/2013	9/30/2016	PKF Pacific Hawaii LLP	S	Assistance with processing pension benefit application and computation of pension benefits	Weekly/on-going work reviewed by ERS Staff	
BUF 143	T	1240	M*			1/1/2012	1/1/2012	12/31/2016	Xerox	E	Copier Lease	EUTF Staff review monthly invoices	
BUF 143	T	735	M*			7/5/2012	7/5/2012	7/4/2017	Pitney Bowes	E	Postage and folding machine lease	EUTF Staff review monthly invoices	
BUF 143	T	874000	M	1168000	294000	1/13/2011	1/13/2011	10/31/2014	Employees Retirement System	L	Oahu office space lease	EUTF Staff review monthly invoices and lease agreement	
BUF 143	T	887500	M	1062500	175000	12/16/2010	7/1/2013	6/30/2014	Segal Company	S	Benefit Consultant Services	On-going communications with the consultant in providing deliverables pursuant to the provisions of the	
BUF 143	T		O	12651625		3/31/2008	3/31/2008	Upon completion of work	Vitech Systems Group, Inc	S	Computer system programming/maintenance (for the EUTF Benefits Administration System)	Weekly/on-going work reviewed by EUTF staff	
BUF 143	T	0	O	241000	241000	11/15/2013	11/15/2013	6/30/2016	Gabriel Roeder Smith & Co	S	Actuarial Valuation of the EUTF OPEB	On-going communications with the consultant in providing deliverables pursuant to the provisions of the	

Department of Budget and Finance
Contract Costs

Table 20

		Amount	(M/A/O)		Balance	Date Executed	From	To		E/L/P/C/ G/S		Frequency of Monitoring	Y/N
BUF 901	B	72828.28	O*	129510	56621.72	12/1/2010	12/1/2010		Flanagan, James dba James Flanagan Associates	S	Implementation of an Energy Efficiency Portfolio Standard for the State of Hawaii	On-going communications with the consultant in providing deliverables pursuant to the provisions of the	N
BUF 901	N	173707.4	O*	180000	6292.56	12/1/2010	12/1/2010		Flanagan, James dba James Flanagan Associates	S	Implementation of an Energy Efficiency Portfolio Standard for the State of Hawaii	On-going communications with the consultant in providing deliverables pursuant to the provisions of the	N
BUF 901	B	143016	O*	244000	100984.01		6/30/2013	12/14/2013	Boston Pacific Co.	S	Consultant services as an independent observer to oversee the competitive bidding process of the HECO, MECO, As- available and Cable RFPs	On-going communications with the consultant in providing deliverables pursuant to the provisions of the	N
BUF 901	B	0	O*	228011	228011	6/30/2013	6/30/2013	12/14/2013	Boston Pacific Co.	S	Consultant services as an independent observer to oversee the competitive bidding process of the HECO, MECO, As- available and Cable RFPs	On-going communications with the consultant in providing deliverables pursuant to the provisions of the	N
BUF 901	B	256500	M	342000	85500	7/1/2011	7/1/2011	6/2/2015	One Call Concept	S	One all Center Provider to continue operations of the Hawaii One Call Center under the administration of the PUC.	On-going communications with the consultant in providing deliverables pursuant to the provisions of the	N
BUF 901	B	73545.66	O*	71850	1304.34	2/15/2013	2/15/2013	7/1/2014	Harcourt Brown & Carey, Inc.	S	Consultant Services for Proceeding Related to the Investigation of Implementing an On-Bill Financing Program	On-going communications with the consultant in providing deliverables pursuant to the provisions of the	N

Department of Budget and Finance
Contract Costs

Table 20

		Amount	(M/A/O)		Balance	Date Executed	From	To		E/L/P/C/ G/S		Frequency of Monitoring	Y/N
BUF 901	B	25931.78	O*	40000	14068.22	4/2/2012	4/2/2012	4/30/2014	Freedman, James	S	Consultant Services to assist in Proceeding Relating to Decoupling for HECO companies.	On-going communications with the consultant in providing deliverables pursuant to the provisions of the	N
BUF 901	B	248906.8	O*	250000	1093.21	4/16/2012	4/16/2012	4/26/2012	Freedman, James	S	Consultant services for an Independent Entity for Proceeding Relating to Integrated Resource Planning for HECO companies.	On-going communications with the consultant in providing deliverables pursuant to the provisions of the	N
BUF 901	B	32219.46	O*	91769.6	26903.49	6/1/2012	6/1/2012	4/27/2016	Kaya, Maurice LLC	S	Consultant Services as an Independent Facilitator to oversee the Reliability Standards Working Group process. Supplement No. 1	On-going communications with the consultant in providing deliverables pursuant to the provisions of the	N
BUF 901	B	32219.46	O*	81202	48982.54	6/15/2012	6/15/2012	9/25/2012	Richard E. Rocheleau	S	Consultant Services to serve on the Technical Review Committee in proceeding relating to the Implementation of Reliability standards for HECO companies.	On-going communications with the consultant in providing deliverables pursuant to the provisions of the	N
BUF 901	B	91040.37	O*	95755	4714.63	11/1/2013	11/1/2013	11/13/2015	Energy Ally Cons	S	Assisting the Hawaii Public Utilities Commission in the Assessment of Program Components for and the Potential Development of, an On-Bill Financing Program	On-going communications with the consultant in providing deliverables pursuant to the provisions of the	N
BUF 901	B	21265.75	O*	91600	70334.25	3/1/2013	3/1/2013	8/4/2016	Power Advisors	S	Consultant Services for the Implementation of Electric Reliability Standards and Related Electric Reliability Oversight Processes Developed in Relation to the Hawaii Reliability Standards Working Group and Act 166, SLH 2012.	On-going communications with the consultant in providing deliverables pursuant to the provisions of the	N

Department of Budget and Finance
Contract Costs

Table 20

		Amount	(M/A/O)		Balance	Date Executed	From	To		E/L/P/C/ G/S		Frequency of Monitoring	Y/N
BUF 901	B	113058.2	O*	165141	52082.79	6/30/2013	6/30/2013	12/14/2013	Boston Pacific Co.	S	Consultant services as an independent observer to oversee the competitive bidding process of the HECO, MECO, As- available and Cable RFPs	On-going communications with the consultant in providing deliverables pursuant to the provisions of the	N
BUF 901	B	296831.1	O*	334425	37593.91	2/20/2013	2/20/2013	12/29/2017	Enernoc, Inc	S	Services as an Energy Efficiency Potential Contractor to implement HRS Sec 269-96 and evaluate the energy efficiency potential in the State of Hawaii.	On-going communications with the consultant in providing deliverables pursuant to the provisions of the	N
BUF 901	B	53515	O*	336000	282485	6/30/2013	6/30/2013	12/1/2016	The Dayhuff Group	S	To provide system maintenance services for the PUC's Docket Management System	On-going communications with the consultant in providing deliverables pursuant to the provisions of the	N
BUF 901	B	27144	O*	95000	67856	10/15/2013	10/15/2013	9/1/2015	Kirby, Brendan J	S	ment of the System Improvement and	On-going communications with the consultant in providing deliverables pursuant to the provisions of the	N
Notes:													
ERS' information are provided by the ERS since their expenditure and encumbrance data are not available from DAG'													
Monthly * - Monthly charges may vary based on actual copier usage; amount listed includes minimum monthly charge													
Monthly ** - Includes reimbursement of travel expenses; with limit per month													
Monthly *** - fees vary depending on the numbers of transactions (custodial svcs for EUTH investments													
Monthly + - PUC's Hilo Office Lease is currently on a month to month basis													
O* based on completion of work per terms of the contract and receipt of invoices (amounts paid reflects fiscal year to date payment:													
O-1 - Other 1; Hearings officers are paid an hourly rate, plus General Excise Taxes and reiumbrsed expenses advanced on behalf of ER:													
O-2 - Other 2; Pension benefits vendors are paid per case completec													
O-3 - Other 3; Actuary services include fixed fee for base services and annual valuation; fixed fee for 5 year experience study, and additional fee per cost study.													
Maximum value may change based on number of cost studie:													
O-4 - Other 4; Website hosting service for ERS website includes annual fee plus programming changes to update conten													

Department of Budget and Finance
Capital Improvements Program Requests

Table 21

<u>Prog ID</u>	<u>Prog ID</u> <u>Priority</u>	<u>Dept- Wide</u> <u>Priority</u>	<u>Project Title</u>	<u>MOF</u>	<u>FY14 \$\$\$</u>	<u>FY15 \$\$\$</u>
BUF 101	1	1	Hawaiian Homelands Trust Fund, Statewide	C		\$ 19,383,000

Department of Budget and Finance
Capital Improvements Program Lapses

Table 22

<u>Prog ID</u>	<u>Act/Year of Appropriation</u>	<u>Project Title</u>	<u>MOF</u>	<u>Amount \$\$\$\$</u>	<u>Reason</u>
		No CIP project lapses			

Department of Budget and Finance
Division Resources

Table 23

<u>Division</u>	<u>Associated Program IDs</u>						
Departmental Administration and Budget Division	BUF 101	BUF 741	BUF 745	BUF 748	BUF 761	BUF 765	BUF 768
Financial Administration	BUF 115	BUF 721	BUF 725	BUF 728			
Employees Retirement System	BUF 741						
Employer Union Trust Fund	BUF 143						
Office of the Public Defender	BUF 151						
Public Utilities Commission	BUF 901						

Department of Budget and Finance
Organizational Charts

Table 24

<u>Year of Change</u> <u>FY14/FY15</u>	<u>Page</u> <u>Number</u>	<u>Description of Change</u>
FY 14	Ofc of Dir	Established Office of Federal Awards Management (OFAM). Redescribed PN 119503 from Econ Recovery & Reinvestment Admr, SRNA, to OFAM Admr, SRNA. Redescribed PN 119504 from Econ Recovery & Reinvestment Prgm Spclt, SRNA, to OFAM Pgrm Spclt, SRNA, eff 07/01/13
FY 14	ARO	Consolidated Budget & Mgmt Svcs Staff (BMSS) and Contracts Admin Staff with Fiscal Staff. Renamed Fiscal Staff to "Budget and Fiscal Staff". Moved PN 97, Pgrm Budget Analyst IV, SR-22, from BMSS to Budget and Fiscal Staff.
FY 14	ERS	Investment Office - Established "box" for three (3) Investment Officers, SRNA.
FY 14	EUTF	Information Systems Branch - Established two (2) Sections: Systems Management and Applications Management. Redescribed PN 117599 from EUTF Info Sys Spclt, SRNA, to EUTF Systems Supvr, SRNA. Psuedo No. 940110 will be varied and redescribed from Benefits Admin Sys Pgrm Spclt, SRNA, to EUTF Applications Supvr, SRNA.
FY 14	EUTF	Established "box" for PN 121033, EUTF Pgrm Spclt, SRNA.