



JOSH GREEN, M.D.
GOVERNOR

SYLVIA LUKE
LIEUTENANT GOVERNOR

LUIS P. SALAVERIA
DIRECTOR

SABRINA NASIR
DEPUTY DIRECTOR

EMPLOYEES' RETIREMENT SYSTEM
HAWAII EMPLOYER-UNION HEALTH BENEFITS TRUST FUND
OFFICE OF THE PUBLIC DEFENDER

STATE OF HAWAII
DEPARTMENT OF BUDGET AND FINANCE
Ka 'Oihana Mālama Mo'ohelu a Kālā
P.O. BOX 150
HONOLULU, HAWAII 96810-0150

ADMINISTRATIVE AND RESEARCH OFFICE
BUDGET, PROGRAM PLANNING AND MANAGEMENT DIVISION
FINANCIAL ADMINISTRATION DIVISION
OFFICE OF FEDERAL AWARDS MANAGEMENT

October 5, 2023

The Honorable Ronald D. Kouchi
President of the Senate
Thirty-Second State Legislature
State Capitol, Room 409
Honolulu, Hawai'i 96813

The Honorable Scott K. Saiki
Speaker of the House of Representatives
Thirty-Second State Legislature
State Capitol, Room 431
Honolulu, Hawai'i 96813

Dear Senate President Kouchi and Speaker Saiki:

In accordance with Section 37-47, HRS, and Section 3 of Act 87, SLH 2021, I am transmitting, for your information, a copy of the Report on Non-General Fund Information as it pertains to the programs and attached agencies of the Department of Budget and Finance (B&F). The other Executive Branch Departments will submit their information as it pertains to their respective Departments. In accordance with Section 93-16, Hawai'i Revised Statutes, I am also informing you that the B&F Departmental report may be viewed electronically at:

<https://budget.hawaii.gov/budget/reports-to-the-legislature/department-of-budget-finance/>.

Sincerely,

/S/

LUIS P. SALAVERIA
Director of Finance

ec: BPPM (DBF.BPPM.HI@hawaii.gov)

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Department: BUF
 Program ID(s): BUF 101
 Name of Fund: Mass Transit Special Fund
 Legal Authority: Act 1, SLH 2017 1st Special Session

Contact Name: Tracy Ban
 Phone Number: 808 586-1601
 Fund Type (MOF): B
 Appropriation Account Number: S-350-O

Intended Purpose:

Act 1, First Special Session, Session Laws of Hawaii 2017 established the Mass Transit Special Fund from which a portion of the Transient Accommodations Tax and surcharge on State tax revenues are earmarked beginning January 1, 2018 to December 31, 2030 to provide a stable source of funding for the Honolulu Authority for Rapid Transit (HART) to accomplish the purposes as stipulated in Act 1, First Special Session Laws of Hawaii 2017.

Source of Revenues:

A portion of the Transit Accommodations Tax and surcharge on State tax revenues are earmarked beginning Jan 1, 2018 to Dec 31, 2030.

Current Program Activities/Allowable Expenses:

The legislature appropriated \$1,000,000,000 in special funds for FY18 to B&F. Extended lapse date of June 30, 2019. Funds transferred to S-316-O in FY 20.

Variances:

Funds transferred to S-316-O in FY20,

Cash balance lapse to general fund? (Yes / No) No.

Statutory language: N/A

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	78,753,160	0	0	0	0	0	0
Revenues							
Expenditures							
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(78,753,160)	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Department: BUF
 Program ID(s): BUF 101
 Name of Fund: Departmental Administration & Budget (Mass Transit Special Fund)
 Legal Authority: Act 1, SLH 2017 1st Special Session

Contact Name: Tracy Ban
 Phone Number: 808 586-1601
 Fund Type (MOF): B
 Appropriation Account Number S-316-O

Intended Purpose:

Act 1, First Special Session, Session Laws of Hawaii 2017 established the Mass Transit Special Fund from which a portion of the Transient Accommodations Tax and surcharge on State tax revenues are earmarked beginning January 1, 2018 to December 31, 2030 to provide a stable source of funding for the Honolulu Authority for Rapid Transit (HART) to accomplish the purposes as stipulated in Act 1, First Special Session Laws of Hawaii 2017.

Source of Revenues:

A portion of the Transit Accommodations Tax and surcharge on State tax revenues are earmarked beginning Jan 1, 2018 to Dec 31,2030.

Current Program Activities/Allowable Expenses:

Act 1, First Special Session Laws of Hawaii 2017 allows for the use of funds for capital costs for a mass transit project. Mass Transit Funds transferred in from S-350-O in FY 20.

Variances:

Variances in revenues and expenditures over 10% among FY 20 to FY 23 are due to fluctuating collections of Transient Accommodations Tax and county surcharge on General Excise Tax. All collected funds are expended on a quarterly basis.

Cash balance lapse to general fund? (Yes / No) No

Statutory language: N/A

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	363,944,000	377,575,000	377,575,000	377,575,000	377,575,000	377,575,000	377,575,000
Beginning Cash Balance	0	63,889,675	0	95,877,228	123,836,060	156,501,060	206,231,060
Revenues	321,589,284	261,847,294	359,067,328	405,533,832	410,240,000	427,305,000	443,476,000
Expenditures	336,452,769	247,750,675	341,176,394	377,575,000	377,575,000	377,575,000	377,575,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
7/30/2019 S-20-316-O (JS01)	78,753,160						
7/18/2021 S-316-O (JS0113)		(52,208,527)	52,208,527				
7/23/2021 S-316-O (JS0215)		(25,777,768)	25,777,768				
7/6/2022 S-316-O (JS0017)			(64,650,220)				
7/22/2022 S-316-O (JS0187)			(31,227,008)				
7/5/2023 S-316-O (JS0017)							
8/16/2023 S-316-O (JS0600)							
Net Total Transfers	78,753,160	(77,986,296)	(17,890,934)	0	0	0	0
Ending Cash Balance	63,889,675	0	95,877,228	123,836,060	156,501,060	206,231,060	272,132,060
Encumbrances							
Unencumbered Cash Balance	63,889,675	0	95,877,228	123,836,060	156,501,060	206,231,060	272,132,060

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Department: BUF
 Program ID(s): BUF 101
 Name of Fund: Temporary Deposits
 Legal Authority: Administratively Created

Contact Name: Tracy Ban
 Phone Number: 808 586-1601
 Fund Type (MOF): T
 Appropriation Account Number T-909-O

Intended Purpose:

To hold temporary deposits related to vendor bids, performance bonds, salary overpayments, and various other administrative type temporary deposits.

Source of Revenues:

Temporary deposits from salary overpayments, performance bonds, vendor bids, and other administrative temporary deposits.

Current Program Activities/Allowable Expenses:

Variations:

No variations in revenues or expenditures over 10%.

Cash balance lapse to general fund? (Yes / No) No.

Statutory language: N/A

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	6,275	6,275	0	0	0	0	0
Revenues							
Expenditures							
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
9/1/2020 G-000-O		(6,275)					
Net Total Transfers	0	(6,275)	0	0	0	0	0
Ending Cash Balance	6,275	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	6,275	0	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report
for submittal to the 2024 Legislature
Department of: Budget & Finance**

Name of Fund: Mass Transit Special Fund
 Appropriation Account Number: S-350-O
 Fund Type (MOF): B
 Legal Authority: Act 1 SLH 2017 1st Sepcial Session

Statement of Objectives

Act 1, First Special Session, Session Laws of Hawaii 2017 established the Mass Transit Special Fund from which a portion of the Transit Accommodations Tax and surcharge on State tax revenues are earmarked beginning January 1, 2018 to December 31, 2030 to provide a stable source of funding for the Honolulu Authority for Rapid Transit (HART) to accomplish the purposes as stipulated in Act 1, First Special Session Laws of Hawaii 2017.

<u>Fund Measures of Effectiveness</u>		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Inactive Account, See S-316-O						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Inactive Account, See S-316-O							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2024 Legislature
Department of: Budget & Finance**

Name of Fund: Mass Transit Special Fund

Appropriation Account Number: S-350-O

Fund Type (MOF): B

Legal Authority: Act 1 SLH 2017 1st Sepcial Session

Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Inactive Account, See S-316-O						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Program Measures Report
for submittal to the 2024 Legislature
Department of: Budget & Finance**

Name of Fund: Mass Transit Special Fund
 Apprn. Acct. Number: S-316-O
 Fund Type (MOF): B
 Legal Authority: Act 1 SLH 2017 1st Special Session

Statement of Objectives

Act 1, First Special Session, Session Laws of Hawaii 2017 established the Mass Transit Special Fund from which a portion of the Transit Accommodations Tax and surcharge on State tax revenues are earmarked beginning January 1, 2018 to December 31, 2030 to provide a stable source of funding for the Honolulu Authority for Rapid Transit (HART) to accomplish the purposes as stipulated in Act 1, First Special Session Laws of Hawaii 2017.

Fund Measures of Effectiveness		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	% of vendor payments made within 30 days	100.00	100.00	100.00	100.00	100.00	100.00
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	% of funds going to Hawaii Authority for Rapid Transportation (HART)	100	100	100	100	100	100	100
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2024 Legislature
Department of: Budget & Finance**

Name of Fund: Mass Transit Special Fund
 Apprn. Acct. Number: S-316-O
 Fund Type (MOF): B
 Legal Authority: Act 1 SLH 2017 1st Special Session

Fund Activities Encompassed	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of Quarterly payments to HART	4.00	4.00	4.00	4.00	4.00	4.00
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Program Measures Report
for submittal to the 2024 Legislature
Department of: Budget & Finance**

Name of Fund: Temporary Deposits
 Apprn. Acct. Number: T-909-O
 Fund Type (MOF): T
 Legal Authority: Administratively Created

Statement of Objectives

To hold temporary deposits related to vendor bids, performance bonds, salary overpayments, and various other administrative type temporary deposits.

<u>Fund Measures of Effectiveness</u>		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	None						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	None							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2024 Legislature
Department of: Budget & Finance**

Name of Fund: Temporary Deposits
 Apprn. Acct. Number: T-909-O
 Fund Type (MOF): I
 Legal Authority: Administratively Created

Fund Activities Encompassed

FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
---------------	---------------	---------------	---------------	---------------	---------------

1.	None					
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report
for submittal to the 2024 Legislature**

Department: Budget and Finance
 Name of Fund: Mass Transit Special fund
 Legal Authority: Act 1, SLH 2017 1st Special Session
 Fund Type (MOF): B
 Appropriation Account Number: S-350-O

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	0	0	0	0	0	0

**Non-General Fund Cost Element Report
for submittal to the 2024 Legislature**

Department: Budget and Finance
 Name of Fund: Departmental Administration & Budget (Mass Transit Special Fund)
 Legal Authority: Act 1, SLH 2017 1st Special Session
 Fund Type (MOF): B
 Appropriation Account Number: S-316-O

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services						
B. Other Current Expenses	377,575,000	377,575,000	377,575,000	377,575,000	377,575,000	377,575,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	377,575,000	377,575,000	377,575,000	377,575,000	377,575,000	377,575,000

**Non-General Fund Cost Element Report
for submittal to the 2024 Legislature**

Department: Budget and Finance
 Name of Fund: Temporary Deposits
 Legal Authority: Administratively Created
 Fund Type (MOF): T
 Appropriation Account Number: T-909-O

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	0	0	0	0	0	0

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Department: BUF
 Prog ID(s): BUF 101
 Name of Fund: Emergency and Budget Reserve Fund appropriation to the general fund
 Legal Authority: Act 9, SLH 2020, Section 39

Contact Name: Neal Miyahira
 Phone: 586-1530
 Fund type (MOF) B
 Appropriation Acct. No. S-20-352-O

Intended Purpose: One time appropriation from the emergency and budget reserve fund to the general fund.

Source of Revenues: None

Current Program Activities/Allowable Expenses: Not applicable

Variances: None.

Cash balance lapse to general fund? (Yes / No) No
 Statutory language: None

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	648,000,000	0	0	0	0	0	0
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	648,000,000						
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
11/12/2020 S-20-355-O	648,000,000						
Net Total Transfers	648,000,000	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Department:	<u>Budget and Finance</u>	Contact Name:	<u>Neal Miyahira</u>
Prog ID(s):	<u>BUF 101</u>	Phone:	<u>586-1530</u>
Name of Fund:	<u>Emergency and Budget Reserve Fund Separate AccFund type (MOF) B</u>		
Legal Authority:	<u>Section 328L-3 (3), HRS</u>	Appropriation Acct. No.:	<u>S-354-O</u>

Intended Purpose: Temporary supplemental source of funding for the State during times of emergency, economic downturn, or unforeseen reduction in revenues.

Source of Revenues:

Section 328L-3, HRS, provides that whenever State general fund revenues for each of two successive fiscal years exceeds revenues for each of the preceding fiscal years by 5%, 5% of the State general fund balance at the end of the fiscal year shall be deposited into the EBRF; however, no such transfer shall be made whenever the balance of the EBRF is equal to or more than 10% of general fund revenues for the preceding fiscal year. Article VII, Section 6, of the Hawaii State Constitution, also requires that the general fund balance at the close of each of two successive fiscal years must exceed 5% of general fund revenues for each of the two fiscal years before a deposit into an emergency fund is required. The transfer shall be executed by the director of finance; provided that all moneys deposited into the emergency and budget reserve fund under paragraph (3) shall be kept in a separate and distinct account. This account also receives revenues from interest.

Current Program Activities/Allowable Expenses:

Temporary supplemental source of funding for the State during times of emergency, economic downturn, or unforeseen reduction in revenues.

Variations: FY 2023 revenue estimate includes a \$130M deposit from the general fund pursuant to Section 6 of Article VII and Section 328L-3, HRS.

Cash balance lapse to general fund? (Yes / No) No
Statutory language: None

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	52,326,080	54,256,221	54,569,579	54,795,460	187,373,763	192,058,107	197,819,851
Revenues	1,930,141	313,358	225,881	132,578,303	4,684,344	5,761,743	5,934,596
Expenditures							
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	54,256,221	54,569,579	54,795,459.72	187,373,763	192,058,107	197,819,851	203,754,446
Encumbrances							
Unencumbered Cash Balance	54,256,221	54,569,579	54,795,460	187,373,763	192,058,107	197,819,851	203,754,446

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Department:	<u>Budget and Finance</u>	Contact Name:	<u>Neal Miyahira</u>
Prog ID(s):	<u>BUF 101</u>	Phone:	<u>586-1530</u>
Name of Fund:	<u>Emergency and Budget Reserve Fund</u>	Fund type (MOF):	<u>B</u>
Legal Authority:	<u>Section 328L-3, HRS</u>	Appropriation Acct. No.:	<u>S-355-O</u>

Intended Purpose: Temporary supplemental source of funding for the State during times of emergency, economic downturn, or unforeseen reduction in revenues.

Source of Revenues:
Revenues to the Emergency and Budget Reserve Fund (EBRF) normally include interest income and 15% of tobacco settlement revenues (after the first \$350,000 and special fund assessment are deducted) and any appropriations made by the Legislature.

Current Program Activities/Allowable Expenses:
Temporary supplemental source of funding for the State during times of emergency, economic downturn, or unforeseen reduction in revenues.

Variations:
FY20 includes a \$5 M appropriation to EBRF (Act 44/19) plus \$4,850,000 in FY19 tobacco settlement revenues that were inadvertently not deposited in FY19, and only \$1,852,983.93 of the \$4,921,385.67 FY20 tobacco settlement revenues were deposited in FY20 due to insufficient appropriation ceiling for the Tobacco Settlement Special Fund. FY20 includes transfers authorized by the Legislature for FY20, but transacted in FY21 because Act 9, SLH 2020 became law after FY20 ended and due to accounting system limitations. Act 4, SLH 2020, as amended by Act 9, SLH 2020 included transfer of \$250M from DBEDT-HHFDC's Rental Housing Revolving Fund to the EBRF in FY20, transfer \$25M from the Mental Health and Substance Abuse Special Fund to the EBRF in FY20, transfer \$8M from the Hawai'i Tobacco Settlement Special Fund to the EBRF for FY20, appropriation of \$20M in general funds to the EBRF for FY20, and appropriation of \$648 M from the EBRF to the general fund for FY20.
FY 23 includes \$500M appropriation per Act 115, SLH 2022, and FEMA reimbursement for prior year expenditure for 2006 Kiholo Bay Earthquake (\$392,297).
FY 24 includes \$500M appropriation per Act 164, SLH 2023.

Cash balance lapse to general fund? (Yes / No) No
Statutory language: None

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	325,911,080	4,624,449	264,904,731	271,016,350	786,375,001	1,311,109,342	1,355,334,579
Revenues	43,713,369	260,280,282	6,111,619.16	514,966,354	524,734,341	44,225,238	44,306,129
Expenditures							
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
9/25/2020 S-20-335-H	25,000,000						
9/25/2020 S-20-346-H	8,000,000						
9/28/2020 S-20-380-B	239,000,000						
9/28/2020 S-20-390-B	11,000,000						
11/12/2020 S-20-352-O	(648,000,000)						
6/1/2023 S-20-279-M				200,904.25			
7/10/2023 S-21-345-B				191,392.50			
Net Total Transfers	(365,000,000)	0	0	392,297	0	0	0
Ending Cash Balance	4,624,449	264,904,731	271,016,350	786,375,001	1,311,109,342	1,355,334,579	1,399,640,708
Encumbrances							
Unencumbered Cash Balance	4,624,449	264,904,731	271,016,350	786,375,001	1,311,109,342	1,355,334,579	1,399,640,708

Additional Information:							
Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Department: Budget and Finance Contact Name: Neal Miyahira
 Prog ID(s): BUF 101 Phone: 586-1530
 Name of Fund: Overpayment Collections to OHA-Ceded Lands Fund type (MOF) Trust
 Legal Authority: Executive Order No. 22-04 Appropriation Acct. No. T-955-O

Intended Purpose: Account is used to collect amounts in excess of the \$5,375,000 quarterly payment to the Office of Hawaiian Affairs for the use of Public Land Trust lands and to make up any shortage due to OHA pursuant to Executive Order No. 22-04.

Source of Revenues: Account revenues are quarterly amounts paid to OHA in excess of the \$5,375,000, pursuant to Act 178, SLH 2006, as amended by Act 226, SLH 2022.

Current Program Activities/Allowable Expenses: Funds can be expended to make up shortfalls in payments to OHA per Executive Order No. 22-04.

Variations:

Revenues in FY 21 do not include the return of \$ 641,217.13 for the 3rd quarter of FY 21 due from OHA, which was processed in FY 22.

Cash balance lapse to general fund? (Yes / No) No

Statutory language: None

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	21,287,134	23,770,439	25,439,163	32,246,276	41,439,261	41,439,261	41,439,261
Revenues	2,483,305	1,668,724	6,807,113	25,317,985	21,500,000	21,500,000	21,500,000
Expenditures				16,125,000	21,500,000	21,500,000	21,500,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	23,770,439	25,439,163	32,246,276	41,439,261	41,439,261	41,439,261	41,439,261
Encumbrances							
Unencumbered Cash Balance	23,770,439	25,439,163	32,246,276	41,439,261	41,439,261	41,439,261	41,439,261

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report
for submittal to the 2024 Legislature
Department of Budget and Finance**

Name of Fund: Emergency and Budget Reserve Fund appropriation to the general fund
 Apprn. Acct. Number: S-352-O
 Fund Type (MOF): Special Fund
 Legal Authority: Act 9, SLH 2020, Section 39

Statement of Objectives

One time appropriation from the emergency and budget reserve fund to the general fund.

<u>Fund Measures of Effectiveness</u>		FY	FY	FY	FY	FY	FY
		2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1.	Not applicable						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY	FY	FY	FY	FY	FY	
		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1.	Not applicable							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2024 Legislature
Department of Budget and Finance**

Name of Fund: Emergency and Budget Reserve Fund appropriation to the general fund
 Apprn. Acct. Number: S-352-O
 Fund Type (MOF): Special Fund
 Legal Authority: Act 9, SLH 2020, Section 39

Fund Activities Encompassed	FY	FY	FY	FY	FY	FY
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1. Not applicable						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Program Measures Report
for submittal to the 2024 Legislature
Department of Budget and Finance**

Name of Fund: Emergency and Budget Reserve Fund Separate Account
 Apprn. Acct. Number: S-354-O
 Fund Type (MOF): Special Fund
 Legal Authority: Section 328L-3 (3), HRS

Statement of Objectives

Temporary supplemental source of funding for the State during times of emergency, economic downturn, or unforeseen reduction in revenues.

<u>Fund Measures of Effectiveness</u>		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Not applicable						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Not applicable							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2024 Legislature
Department of Budget and Finance**

Name of Fund: Emergency and Budget Reserve Fund Separate Account
 Apprn. Acct. Number: S-354-O
 Fund Type (MOF): Special Fund
 Legal Authority: Section 328L-3 (3), HRS

Fund Activities Encompassed	FY	FY	FY	FY	FY	FY
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1. Not applicable						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Program Measures Report
for submittal to the 2024 Legislature
Department of Budget and Finance**

Name of Fund: Emergency and Budget Reserve Fund
 Apprn. Acct. Number: S-355-O
 Fund Type (MOF): Special Fund
 Legal Authority: Section 328L-3, HRS

Statement of Objectives

Temporary supplemental source of funding for the State during times of emergency, economic downturn, or unforeseen reduction in revenues.

<u>Fund Measures of Effectiveness</u>		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Not applicable						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Not applicable							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2024 Legislature
Department of Budget and Finance**

Name of Fund: Emergency and Budget Reserve Fund
 Apprn. Acct. Number: S-355-O
 Fund Type (MOF): Special Fund
 Legal Authority: Section 328L-3, HRS

Fund Activities Encompassed	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Not applicable						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Program Measures Report
for submittal to the 2024 Legislature
Department of Budget and Finance**

Name of Fund: Overpayment Collections to OHA - Ceded Lands
 Apprn. Acct. Number: T-955-O
 Fund Type (MOF): Trust Fund
 Legal Authority: Executive Order No. 06-06

Statement of Objectives

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.

<u>Fund Measures of Effectiveness</u>		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Not applicable						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Not applicable							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2024 Legislature
Department of Budget and Finance**

Name of Fund: Overpayment Collections to OHA - Ceded Lands
 Apprn. Acct. Number: T-955-O
 Fund Type (MOF): Trust Fund
 Legal Authority: Executive Order No. 06-06

Fund Activities Encompassed	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Not applicable						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report
for submittal to the 2024 Legislature**

Department: Budget and Finance
 Name of Fund: Emergency and Budget Reserve Fund appropriation to the general fund
 Legal Authority: Act 9, SLH 2020, Section 39
 Fund Type (MOF): Special Fund
 Apprn. Acct. Number: S-352-O

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL						

Note: No appropriations or anticipated appropriations for FY24 through FY29.

**Non-General Fund Cost Element Report
for submittal to the 2024 Legislature**

Department: Budget and Finance
 Name of Fund: Emergency and Budget Reserve Fund Separate Account
 Legal Authority: Section 328L-3 (3), HRS
 Fund Type (MOF): Special Fund
 Apprn. Acct. Number: S-354-O

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL						

Note: No appropriations or anticipated appropriations for FY24 through FY29.

**Non-General Fund Cost Element Report
for submittal to the 2024 Legislature**

Department: Budget and Finance
 Name of Fund: Emergency and Budget Reserve Fund
 Legal Authority: Section 328L-3, HRS
 Fund Type (MOF): Special Fund
 Apprn. Acct. Number: S-355-O

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL						

Note: No appropriations or anticipated appropriations for FY24 through FY29.

**Non-General Fund Cost Element Report
for submittal to the 2024 Legislature**

Department: Budget and Finance
 Name of Fund: Overpayment Collections to OHA - Ceded Lands
 Legal Authority: Executive Order No. 06-06
 Fund Type (MOF): Trust Fund
 Apprn. Acct. Number: T-955-O

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL						

Note: No appropriations or anticipated appropriations for FY24 through FY29.

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Department: BUF
 Program ID(s): BUF115
 Name of Fund: Interest Earned - Investment Pool
 Legal Authority: Adminstratively established

Contact Name: Roderick Becker
 Phone Number: 586-1612
 Fund Type (MOF): T
 Appropriation Account Number T-xx-907-O

Intended Purpose:

Account was established as holding account to deposit interest earned from the State Treasury centralized pool investments before distribution to participating accounts.

Source of Revenues:

Interest earned on centralized investment pool investments.

Current Program Activities/Allowable Expenses:

JV's are generated each month to allocate interest earnings to the various appropriation accounts of departments participating in the investment pool.

Interest is allocated monthly by the investment pool system, to approx. 2,500 accounts.

Variances:

Variances are generally due to market interest rates, amounts of invested cash and timing of JV submittals between fiscal years.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Chapter 36-21, HRS

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	117,435,867	12,421,450	1,006,199	5,918,140	26,258,439	136,123,316	284,499,330
Revenues	120,982,892	25,825,347	32,842,604	186,887,151	109,864,877	148,376,014	129,120,446
Expenditures							
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	(225,997,309)	(37,240,598)	(27,930,663)	(166,546,852)			
Net Total Transfers	(225,997,309)	(37,240,598)	(27,930,663)	(166,546,852)	0	0	0
Ending Cash Balance	12,421,450	1,006,199	5,918,140	26,258,439	136,123,316	284,499,330	413,619,776
Encumbrances							
Unencumbered Cash Balance	12,421,450	1,006,199	5,918,140	26,258,439	136,123,316	284,499,330	413,619,776

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Department: BUF
 Program ID(s): BUF115
 Name of Fund: Interest Earned - Bond Investment Pool
 Legal Authority: Administratively established

Contact Name: Roderick Becker
 Phone Number: 586-1612
 Fund Type (MOF): T
 Appropriation Account Number T-xx-908-O

Intended Purpose:

Account was established as holding account to deposit interest earned from the State Treasury centralized Bond Investment Pool before distribution to participating accounts.

Source of Revenues:

Interest earned on centralized Bond Investment Pool investments.

Current Program Activities/Allowable Expenses:

JV's are generated each month to allocate interest earnings to the various appropriation accounts of departments participating in the Bond pool.

Interest is allocated monthly by the Bond Investment pool system.

Variations:

Variations are generally due to market interest rates, amounts of invested cash and timing of JV submittals between fiscal years.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Chapter 36-21, HRS

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	15,074,321	1,259,399	1,264,393	1,304,981	10,887,633	16,417,842	22,917,009
Revenues	14,030,325	2,623,339	2,280,298	11,686,992	5,530,210	6,499,167	7,905,456
Expenditures							
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	(27,845,247)	(2,618,345)	(2,239,710)	(2,104,341)			
Net Total Transfers	(27,845,247)	(2,618,345)	(2,239,710)	(2,104,341)	0	0	0
Ending Cash Balance	1,259,399	1,264,393	1,304,981	10,887,633	16,417,842	22,917,009	30,822,466
Encumbrances							
Unencumbered Cash Balance	1,259,399	1,264,393	1,304,981	10,887,633	16,417,842	22,917,009	30,822,466

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Department: BUF
 Program ID(s): BUF115
 Name of Fund: Temporary Deposits - Special Purpose Revenue Bond - Security Deposit
 Legal Authority: Administratively established

Contact Name: Roderick Becker
 Phone Number: 586-1612
 Fund Type (MOF): T
 Appropriation Account Number T-xx-914-O

Intended Purpose:

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.

Source of Revenues:

Security deposits from the project parties.

Current Program Activities/Allowable Expenses:

Any balance remaining in the Trust Fund is to be transferred to General Fund.

Variations:

The revenues and expenditures are based on the actual number of Special Purpose Revenue Bond applications (new money and refunding) received which are affected by project readiness and Legislative approval.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	6,000	2,000	0	0	1,000	3,000	5,000
Revenues	2,000			1,000	2,000	2,000	2,000
Expenditures							
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	(6,000)	(2,000)					
Net Total Transfers	(6,000)	(2,000)	0	0	0	0	0
Ending Cash Balance	2,000	0	0	1,000	3,000	5,000	7,000
Encumbrances							
Unencumbered Cash Balance	2,000	0	0	1,000	3,000	5,000	7,000

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Department: BUF
 Program ID(s): BUF115
 Name of Fund: Taxes Payable to Other State Agencies
 Legal Authority: Adminstratively established

Contact Name: Roderick Becker
 Phone Number: 586-1612
 Fund Type (MOF): T
 Appropriation Account Number T-xx-916-O

Intended Purpose:

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.

Source of Revenues:

Tobacco Tax collections by state Dept. of Taxation (DoTax)

Current Program Activities/Allowable Expenses:

B&F processes JVs to transfer taxes into this account in order to pay UH for their statutory distribution of tobacco tax.

Variances:

Variances are generally due to variances in taxes collected and timing of JV submittals between fiscal years.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

245-15, 245-26, HRS

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	1,344,914	1,168,238	1,318,784	1,146,169	700,129	0	0
Revenues	15,088,352	14,342,663	12,590,140	10,855,458	12,596,087	12,013,895	11,821,814
Expenditures	15,265,027	14,192,118	12,762,755	11,301,498	13,296,216	12,013,895	11,821,814
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	1,168,238	1,318,784	1,146,169	700,129	0	0	0
Encumbrances							
Unencumbered Cash Balance	1,168,238	1,318,784	1,146,169	700,129	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Department: BUF
 Program ID(s): BUF115
 Name of Fund: Taxes Payable to Counties/HTA - TAT
 Legal Authority: Adminstratively established

Contact Name: Roderick Becker
 Phone Number: 586-1612
 Fund Type (MOF): T
 Appropriation Account Number T-xx-917-O

Intended Purpose:

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.

Source of Revenues:

Transient Accommodations Tax (TAT) collected by the DoTax.

Current Program Activities/Allowable Expenses:

B&F processes SWV's from this account for payment to HTA and the counties of their statutory distribution of TAT.

Variances:

Variances are generally due to variances in taxes collected and timing of JV submittals between fiscal years.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

237D-6.5, HRS

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	169,166,667	39,504,557	15,500,000	15,500,000	23,501,519	18,167,173	19,056,231
Expenditures	169,166,667	39,504,557	15,500,000	15,500,000	23,501,519	18,167,173	19,056,231
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Department: BUF
 Program ID(s): BUF115
 Name of Fund: Taxes Payable to Counties - Fuel Tax
 Legal Authority: Adminstratively established

Contact Name: Roderick Becker
 Phone Number: 586-1612
 Fund Type (MOF): T
 Appropriation Account Number T-xx-918-O

Intended Purpose:

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.

Source of Revenues:

Liquid Fuel Tax collected by the DoTax.

Current Program Activities/Allowable Expenses:

B&F processes SWV's from this account for payment to the counties of their statutory distribution of fuel tax.

Variances:

Variances are generally due to variances in taxes collected and timing of JV submittals between fiscal years.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Chapter 243-6, HRS

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	7,865,039	5,280,080	7,615,551	7,540,502	7,772,654	0	0
Revenues	87,585,548	77,943,417	88,766,585	89,287,202	85,332,401	87,795,396	87,471,666
Expenditures	90,170,507	75,607,946	88,841,634	89,055,050	93,105,055	87,795,396	87,471,666
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	5,280,080	7,615,551	7,540,502	7,772,654	0	0	0
Encumbrances							
Unencumbered Cash Balance	5,280,080	7,615,551	7,540,502	7,772,654	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Department: BUF
 Program ID(s): BUF115
 Name of Fund: Taxes Payable to Counties - GETax surcharge
 Legal Authority: Adminstratively established

Contact Name: Roderick Becker
 Phone Number: 586-1612
 Fund Type (MOF): T
 Appropriation Account Number T-xx-919-O

Intended Purpose:

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.

Source of Revenues:

General Excise Tax collections by state Dept. of Taxation (DoTax)

Current Program Activities/Allowable Expenses:

B&F processes JVs to transfer taxes into this account in order to pay City & County of Honolulu for their statutory distribution of GETax

Variances:

Variances are generally due to variances in taxes collected and timing of JV submittals between fiscal years.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Chapter 248-2.6, HRS

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	12,686,546	15,156,473	20,648,415	25,164,521	26,006,592	0	0
Revenues	383,782,784	333,480,773	458,202,846	514,274,312	542,559,399	572,400,166	603,882,175
Expenditures	381,312,856	327,988,831	453,686,740	513,432,241	568,565,991	572,400,166	603,882,175
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	15,156,473	20,648,415	25,164,521	26,006,592	0	0	0
Encumbrances							
Unencumbered Cash Balance	15,156,473	20,648,415	25,164,521	26,006,592	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Department: BUF
 Program ID(s): BUF115
 Name of Fund: Hawaii Children's Trust Fund
 Legal Authority: Adminstratively established

Contact Name: Roderick Becker
 Phone Number: 586-1612
 Fund Type (MOF): T
 Appropriation Account Number T-xx-922-O

Intended Purpose:

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.

Source of Revenues:

Income tax refund designation by taxpayer.

Current Program Activities/Allowable Expenses:

B&F processes JVs to transfer funds into this account in order to pay HI Community Foundation per income tax refund designation.

Variances:

Variances are generally due to variances in taxes collected and timing of JV submittals between fiscal years.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Act 228, SLH 2004; Chapter 235-102.5(d), HRS

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	130,085	116,395	130,000	125,225	36,770	0	0
Revenues	130,115	244,502	139,275	124,750	169,509	144,511	146,257
Expenditures	143,805	230,897	144,050	213,205	206,279	144,511	146,257
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	116,395	130,000	125,225	36,770	0	0	0
Encumbrances							
Unencumbered Cash Balance	116,395	130,000	125,225	36,770	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Department: BUF
 Program ID(s): BUF115
 Name of Fund: Unclaimed Property Trust Fund
 Legal Authority: Administratively established

Contact Name: Roderick Becker
 Phone Number: 586-1612
 Fund Type (MOF): T
 Appropriation Account Number: T-xx-932-O

Intended Purpose:

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.

Source of Revenues:

Property that is held, issued, or owing in the ordinary course of a holder's business and has remained unclaimed by the owner after it became payable or distributable is presumed abandoned.

Current Program Activities/Allowable Expenses:

Amounts received from abandoned property as Revenue and Claims verified and paid out as Expenditures.

Variances:

The variance is due to the increase in current, pending and anticipated claims filed by owners.

The UP program has no direct control over the number of claims submitted on an annual basis.

Cash balance lapse to general fund? (Yes / No) yes

Statutory language:

Section 523A-26, HRS

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	20,922,130	21,639,484	25,803,547	31,190,930	32,856,724	64,356,724	96,856,724
Revenues	31,987,575	41,082,004	41,550,080	46,177,176	46,500,000	47,000,000	47,500,000
Expenditures	11,686,428	16,589,152	11,684,140	14,642,634	15,000,000	14,500,000	14,300,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
8/31/19 JM 0956 TF to GF	(19,583,792)						
8/18/20 JM 0605 TF to GF		(20,308,603)					
6/26/21 JT2297 Retro Pay		(20,187)					
9/30/21 JM 1601 TF to GF			(24,478,557)				
8/22/22 JM 600 TF to GF				(29,868,748)			
Net Total Transfers	(19,583,792)	(20,328,790)	(24,478,557)	(29,868,748)	0	0	0
Ending Cash Balance	21,639,484	25,803,547	31,190,930	32,856,724	64,356,724	96,856,724	130,056,724
Encumbrances	705	24,952	22,183	46,584	48,895	51,325	53,890
Unencumbered Cash Balance	21,638,779	25,778,596	31,168,747	32,810,140	64,307,829	96,805,399	130,002,834

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Department: BUF
 Program ID(s): BUF115
 Name of Fund: College Savings Program Trust Fund
 Legal Authority: Chapter 256,HRS

Contact Name: Roderick Becker
 Phone Number: 586-1612
 Fund Type (MOF): T
 Appropriation Account Number N/A *

Intended Purpose:

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.

Source of Revenues:

Account owner contributions and account investment earnings.

Current Program Activities/Allowable Expenses:

Trust fund for Hawaii's 529 College Savings Program, per program description/rules. Funds may be withdrawn by account owners, intended for designated beneficiaries' college expenses.

Variations:

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	86,021,047	89,150,487	105,683,234	93,618,311	100,547,818	105,547,818	110,547,818
Revenues							
Expenditures							
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	3,129,440	16,532,747	(12,064,923)	6,929,507	5,000,000	5,000,000	5,000,000
Ending Cash Balance	89,150,487	105,683,234	93,618,311	100,547,818	105,547,818	110,547,818	115,547,818
Encumbrances							
Unencumbered Cash Balance	89,150,487	105,683,234	93,618,311	100,547,818	105,547,818	110,547,818	115,547,818

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Department: BUF
 Program ID(s): BUF115
 Name of Fund: Temporary deposits - B&F FAD
 Legal Authority: Administratively established

Contact Name: Roderick Becker
 Phone Number: 586-1612
 Fund Type (MOF): T
 Appropriation Account Number T-xx-923-O

Intended Purpose:

Account was established as a temporary holding account to deposit funds received from outside state, to pass through to another outside entity.

Source of Revenues:

N/A not revenue to state

Current Program Activities/Allowable Expenses:

N/A

Variances:

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues		30,177					
Expenditures		30,177					
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers							
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report
for submittal to the 2024 Legislature
Department of: Budget & Finance**

Name of Fund: Interest Earned - Investment Pool
Appropriation Account Number: T-xx-907-O
Fund Type (MOF): T
Legal Authority: Administratively established

Statement of Objectives

Account was established as holding account to deposit interest earned from the State Treasury centralized pool investments before distribution to participating accounts.

<u>Fund Measures of Effectiveness</u>		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	N/A, used as a clearing account for accounting purposes only.						
2.							
3.							
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<u>Program Size Indicators</u>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	N/A, used as a clearing account for accounting purposes only.							
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**Non-General Fund Program Measures Report
for submittal to the 2024 Legislature
Department of: Budget & Finance**

Name of Fund: Interest Earned - Investment Pool
 Appropriation Account Number: T-xx-907-O
 Fund Type (MOF): T
 Legal Authority: Administratively established

Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. JV's are generated each month to allocate interest earnings to the various appropriation accounts of departments participating in the investment pool.						
2. Interest is allocated monthly by the investment pool system, to approx. 2,500 accounts.						
3.						
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**Non-General Fund Program Measures Report
for submittal to the 2024 Legislature
Department of: Budget & Finance**

Name of Fund: Interest Earned - Bond Investment Pool
 Appropriation Account Number: T-xx-908-O
 Fund Type (MOF): T
 Legal Authority: Administratively established

Statement of Objectives

Account was established as holding account to deposit interest earned from the State Treasury centralized Bond Investment Pool before distribution to participating accounts.

Fund Measures of Effectiveness

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. N/A, used as a clearing account for accounting purposes only.						
2.						
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Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. N/A, used as a clearing account for accounting purposes only.							
2.							
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Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. JV's are generated each month to allocate interest earnings to the various appropriation accounts of departments participating in the in the Bond fund pool.						
2. Interest is allocated monthly by the investment pool system.						
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**Non-General Fund Program Measures Report
for submittal to the 2024 Legislature
Department of: Budget & Finance**

Name of Fund: Temporary Deposits - Special Purpose Revenue Bond - Security Deposit
 Appropriation Account Number: T-xx-914-O
 Fund Type (MOF): T
 Legal Authority: Administratively established

Statement of Objectives

Account was established as holding account for non-refundable security deposits from project parties to reimburse the State for all the costs and expenses incurred relating to the issuance of special purpose revenue bonds.

Fund Measures of Effectiveness

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. N/A, used as a holding account for the security deposits.						
2.						
3.						
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Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Deposite amount (Estimate)							
2.							
3.							
4.							
5.							
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7.							
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9.							
10.							

Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Non-refundable security deposits were deposited in this account, JV is prepared at the end of fiscal year to transfer the balance to General Fund.						
2.						
3.						
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**Non-General Fund Program Measures Report
for submittal to the 2024 Legislature
Department of: Budget & Finance**

Name of Fund: Taxes Payable to Other State Agencies
 Appropriation Account Number: T-xx-916-O
 Fund Type (MOF): T
 Legal Authority: Administratively established

Statement of Objectives

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 Act316/SLH2006. It also serves as a clearing account for fuel tax revenues pending distribution.

Fund Measures of Effectiveness

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. N/A, used as a clearing account for accounting purposes only.						
2.						
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Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. N/A, used as a clearing account for accounting purposes only.							
2.							
3.							
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10.							

Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. B&F processes JVs to transfer taxes into this account in order to pay UH and other state agencies for their statutory distribution of taxes.						
2.						
3.						
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**Non-General Fund Program Measures Report
for submittal to the 2024 Legislature
Department of: Budget & Finance**

Name of Fund: Taxes Payable to Counties/HTA - TAT
 Appropriation Account Number: T-xx-917-O
 Fund Type (MOF): T
 Legal Authority: Administratively established

Statement of Objectives

Account was established to enable B&F to generate SWV's on-line for transmittal of Transient Accom Tax collected by DoTax and distributed to HTA and semi-annually to the counties. It serves as a clearing account pending TAT distribution per statute.

<u>Fund Measures of Effectiveness</u>		FY	FY	FY	FY	FY	FY
		2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1.	N/A, used as a clearing account for accounting purposes only.						
2.							
3.							
4.							
5.							
6.							
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<u>Program Size Indicators</u>		FY	FY	FY	FY	FY	FY
		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
1.	N/A, used as a clearing account for accounting purposes only.						
2.							
3.							
4.							
5.							
6.							
7.							
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9.							
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Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. B&F processes SWV's from this account for payment to HTA and the counties of their statutory distribution of TAT.						
2.						
3.						
4.						
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**Non-General Fund Program Measures Report
for submittal to the 2024 Legislature
Department of: Budget & Finance**

Name of Fund: Taxes Payable to Counties - Fuel Tax
 Appropriation Account Number: T-xx-918-O
 Fund Type (MOF): T
 Legal Authority: Administratively established

Statement of Objectives

Account was established to enable B&F to generate SWV's on-line for transmittal of liquid fuel tax collected by DoTax and distributed monthly to the counties. It serves as a clearing account for fuel taxes pending distribution to counties.

Fund Measures of Effectiveness

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. N/A, used as a clearing account for accounting purposes only.						
2.						
3.						
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Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. N/A, used as a clearing account for accounting purposes only.							
2.							
3.							
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Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. B&F processes SWV's from this account for payment to the counties of their statutory distribution of fuel tax.						
2.						
3.						
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**Non-General Fund Program Measures Report
for submittal to the 2024 Legislature
Department of: Budget & Finance**

Name of Fund: Taxes Payable to Counties - GETax surcharge
 Appropriation Account Number: T-xx-919-O
 Fund Type (MOF): T
 Legal Authority: Administratively established

Statement of Objectives

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 statue HRS248-2.6 to the various counties authorized. It serves as a clearing account for the surcharge pending distribution.

Fund Measures of Effectiveness

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. N/A, used as a clearing account for accounting purposes only.						
2.						
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Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. N/A, used as a clearing account for accounting purposes only.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. B&F processes JVs to transfer taxes into this account in order to pay the various Counties their statutory distribution of GETax.						
2.						
3.						
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**Non-General Fund Program Measures Report
for submittal to the 2024 Legislature
Department of: Budget & Finance**

Name of Fund: Hawaii Children's Trust Fund
 Appropriation Account Number: T-xx-922-O
 Fund Type (MOF): T
 Legal Authority: Administratively established

Statement of Objectives

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 Hawai'i Children's Trust Fund at the Hawai'i Community Foundation.

Fund Measures of Effectiveness

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. N/A, used as a clearing account for accounting purposes only.						
2.						
3.						
4.						
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10.						

Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. N/A, used as a clearing account for accounting purposes only.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. B&F processes JVs to transfer funds into this account in order to remit to the Hawai'i Children's Trust Fund, per income tax refund designation.						
2.						
3.						
4.						
5.						
6.						
7.						
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10.						

**Non-General Fund Program Measures Report
for submittal to the 2024 Legislature
Department of: Budget & Finance**

Name of Fund: Temporary deposits - B&F FAD
 Appropriation Account Number: T-xx-923-O
 Fund Type (MOF): T
 Legal Authority: Administratively established

Statement of Objectives

Account was established as a temporary holding account to deposit funds received from outside state, to pass through to another outside entity.

Fund Measures of Effectiveness

		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Program Size Indicators

		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	N/A							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Fund Activities Encompassed

		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	N/A						
2.							
3.							
4.							
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**Non-General Fund Program Measures Report
for submittal to the 2024 Legislature
Department of: Budget & Finance**

Name of Fund: Unclaimed Property Trust Fund
 Appropriation Account Number: T-xx-932-O
 Fund Type (MOF): T
 Legal Authority: Administratively established

Statement of Objectives

THE UNCLAIMED PROPERTY TRUST FUND WAS ESTABLISHED IN 2000 TO COLLECT REMITTANCES OF ABANDONED PROPERTY AND IS THE SOURCE FROM WHICH CLAIMS FOR RETURN OF ABANDONED PROPERTY ARE PAID. THE STATE SERVES AS THE CUSTODIAN OF UNCLAIMED PROPERTY AND RETAINS SUCH PROPERTY UNTIL THE RIGHTFUL OWNER FILES A CLAIM.

Fund Measures of Effectiveness		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	% INCREASE IN UNCLAIMED PROPERTY HOLDER REPORTS RECEIVED	2	1	1	1	1	1
2.	% INCREASE IN UNCLAIMED PROPERTY AMOUNTS REPORTED	3	2	1	2	2	2
3.	% INCREASE IN RETURNS OF UNCLAIMED PROPERTY TO RIGHTFUL OWNERS	5	3	1	1	1	1
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	NO. OF UNCLAIMED PROPERTY HOLDER REPORTS RECEIVED	4186	4200	4200	4100	4100	4100	4100
2.	NO. OF OWNERS OF UNCLAIMED PROPERTY	2184948	2200000	1200000	1300000	1400000	1500000	1600000
3.	NO. OF UNCLAIMED PROPERTIES REPORTED	2009407	2100000	1100000	1200000	1300000	1400000	1500000
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. NO. OF UNCLAIMED PROPERTIES PAID	15000	14500	14000	14000	14000	14000
2. AMOUNT OF UNCLAIMED PROPERTY CLAIMS PAID	15,000,000.00	14,500,000.00	14,300,000.00	14,100,000.00	14,000,000.00	14,000,000.00
3.						
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**Non-General Fund Program Measures Report
for submittal to the 2024 Legislature
Department of: Budget & Finance**

Name of Fund: College Savings Program Trust Fund
Appropriation Account Number: N/A *
Fund Type (MOF): T
Legal Authority: Chapter 256,HRS

* College Savings program funds held outside of the State Treasury.

Statement of Objectives

The College Savings Program Trust Fund was established in 2002 with the commencement of Hawaii's 529 program. Funds are maintained outside the State Treasury by the custodial bank of the contracted program manager, on behalf of participants or account owners, and are invested as directed by the participants according to program rules.

Fund Measures of Effectiveness		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.							
2.							
3.							
4.							
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9.							
10.							

Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Total accounts	9,209	9,486	9,770	10,063	10,365	10,676	10,996
2.	Total unique account owners	3,489	3,593	3,701	3,812	3,926	4,044	4,166
3.	Total beneficiaries	5,333	5,493	5,658	5,828	6,003	6,183	6,368
4.	Total assets (net asset value \$)	-	99,319,666	102,299,256	105,368,234	108,529,281	111,785,159	115,138,714
5.								
6.								
7.								
8.								
9.								
10.								

estim increase 3% annually

Fund Activities Encompassed		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Trust fund for Hawaii's 529 College Savings Program, per program description and IRS rules.						
2.	Funds may be withdrawn by account owners, intended for designated beneficiaries'						
3.	Procuring, contracting a program manager and recordkeeper						
4.	Fiduciary oversight of program, program description/rules						
5.	Investment options and performance						
6.	Procuring, contracting performance review investment consultant.						
7.	Marketing and outreach with program manager.						
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for Submittal to the 2024 Legislature**

Department: Budget and Finance
 Name of Fund: Unclaimed Property Trust Fund
 Legal Authority: Administratively established
 Fund Type (MOF): T
 Appropriation Account Number: T-xx-932-O

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	721,359	721,359	721,359	721,359	721,359	721,359
B. Other Current Expenses	15,000,000	14,500,000	14,300,000	14,100,000	14,000,000	14,000,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	15,721,359	15,221,359	15,021,359	14,821,359	14,721,359	14,721,359

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Department: Budget & Finance
 Program ID(s): BUF 143
 Name of Fund: Hawaii Employer-Union Health Benefits Trust Fund
 Legal Authority: Chapter 87A-30, HRS

Contact Name: Amy Cheung
 Phone Number: 808-547-2333
 Fund Type (MOF): T
 Appropriation Account Number T-xx-942

Intended Purpose: 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. Effective 7/1/13, there was a transition from T-904 to T-942 (an account outside of the State Treasury).

Source of Revenues: Employer and employee health benefit premium contributions, experience gains returned by carriers and rebates from prescription drug.

Current Program Activities/Allowable Expenses: Premium payments to insurance carriers, Medicare Part B reimbursements to retirees and their spouses and employee refunds. Administrative fees are transferred to T-997.

Variances: N/A

Cash balance lapse to general fund? No
 Statutory language: N/A

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	293,553,012	134,585,102	259,001,002.93	244,133,141	217,077,385	217,077,385	217,077,385
Revenues	1,326,446,302	1,478,873,568	1,477,380,824.21	1,520,160,860	1,505,300,000	1,505,300,000	1,505,300,000
Expenditures	1,276,961,570	1,337,157,666	1,402,418,685.76	1,427,365,557	1,505,300,000	1,505,300,000	1,505,300,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Transfer to T-18-997							
Transfer to T-19-997							
Transfer to T-20-997	(8,800,000)						
Transfer from T-20-998	20,000,000						
Transfer to T-20-998	(219,652,642)						
Transfer to T-21-997		(3,700,000)					
Transfer to T-21-997		(3,700,000)					
Transfer to T-21-998		(7,000,000)					
Transfer from T-21-998		2,500,000					
Transfer to T-21-997		(2,800,000)					
Transfer to T-21-997		(2,600,000)					
Transfer to T-22-997			(3,200,000.00)				
Transfer to T-22-997			(3,050,000.00)				
Transfer to T-22-998			(50,000,000.00)				

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Transfer to T-22-997			(2,200,000.00)				
Transfer to T-22-998			(27,780,000.00)				
Transfer to T-22-997			(3,600,000.00)				
Transfer to T-23-997				(2,301,059)			
Transfer to T-23-998				(10,500,000)			
Transfer to T-23-997				(2,400,000)			
Transfer to T-23-998				(50,000,000)			
Transfer to T-23-997				(1,950,000)			
Transfer to T-23-998				(50,000,000)			
Transfer to T-23-997				(2,700,000)			
Net Total Transfers	(208,452,642)	(17,300,000)	(89,830,000.00)	(119,851,059)	0	0	0
Ending Cash Balance	134,585,102	259,001,003	244,133,141.38	217,077,385	217,077,385	217,077,385	217,077,385
Encumbrances							
Unencumbered Cash Balance	134,585,102	259,001,003	244,133,141.38	217,077,385	217,077,385	217,077,385	217,077,385

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Department: Budget & Finance
 Program ID(s): BUF 143
 Name of Fund: Hawaii Employer-Union Health Benefits Trust Fund
 Legal Authority: Chapter 87A-30, HRS

Contact Name: Amy Cheung
 Phone Number: 808-547-2333
 Fund Type (MOF): T
 Appropriation Account Number T-xx-997

Intended Purpose: 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.

Source of Revenues: Administrative fees collected from employers and employees and interest earned. Effective 1/1/19 and 7/1/19, no administrative fees were assessed to retirees and active employees, respectively.

Current Program Activities/Allowable Expenses: Administrative operating expenses such as personal services, contracted services, lease rent, insurance, and other miscellaneous expenses are included in this appropriation. Administrative fees are transferred from T-942.

Variances: N/A

Cash balance lapse to general fund? No
 Statutory language: N/A

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	18,531,260	9,223,787	9,102,778	9,102,778	9,642,559	9,889,407	9,889,407
Beginning Cash Balance	297,672	764,597	360,208	525,823	394,413	394,413	394,413
Revenues	11,293	30,366	992	172,813	9,642,559	9,889,407	9,889,407
Expenditures	8,024,314	7,817,600	6,918,235	7,482,229	9,642,559	9,889,407	9,889,407
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Transfer from T-18-942							
Transfer to T-18-906							
Transfer to T-14-997							
Transfer to T-15-997							
Transfer to T-16-997							
Transfer to T-17-997							
Transfer from T-19-942							
Transfer to T-17-997							

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Transfer to T-18-997							
Transfer to T-19-906							
Transfer from T-20-942	8,800,000						
Transfer to T-19-997	(320,054)						
Transfer from T-21-942		3,700,000					
Transfer to T-20-997		(161,000)					
Transfer to T-20-997		(1,146,615)					
Transfer to T-20-997		(70,000)					
Transfer from T-21-942		3,700,000					
Transfer to T-20-997		(30,430)					
Transfer to T-20-997		(1,543,618)					
Transfer to T-20-997		(70,000)					
Transfer to T-20-997		(124,892)					
Transfer to T-20-997		(70,000)					
Transfer to T-20-997		(18,000)					
Transfer from T-21-942		2,800,000					
Transfer to T-20-997		(1,099,446)					
Transfer to T-20-997		(69,583)					
Transfer to T-20-997		(652,500)					
Transfer from T-21-942		2,600,000					
Transfer to T-20-997		(361,070)					
Transfer from T-22-942			3,200,000.00				
Transfer to T-20-997			(257,950.00)				
Transfer to T-20-997			(717,241.32)				
Transfer to T-21-997			(84,999.99)				
Transfer from T-22-942			3,050,000.00				
Transfer to T-20-997			(192,050.00)				
Transfer to T-20-997			(971,505.13)				
Transfer to T-21-997			(150,899.99)				
Transfer from T-22-942			2,200,000.00				
Transfer to T-21-997			(116,638.00)				
Transfer to T-20-997			(581,960.14)				
Transfer to T-21-997			(54,105.95)				
Transfer from T-22-942			3,600,000.00				
Transfer to T-20-997			(129,500.00)				
Transfer to T-21-997			(80,000.07)				
Transfer to T-21-997			(530,844.50)				
Transfer to T-20-997			(1,099,446.32)				

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Transfer from T-23-942				2,301,059			
Transfer to T-20-997				(375,000)			
Transfer to T-22-997				(82,000)			
Transfer to T-22-997				(250,000)			
Transfer to T-20-997				(236,438)			
Transfer to T-22-997				(47,636)			
Transfer from T-23-942				2,400,000			
Transfer from T-23-942				1,950,000			
Transfer to T-20-997				(375,000)			
Transfer to T-20-997				(276,230)			
Transfer from T-23-942				2,700,000			
Transfer to T-22-997				(375,000)			
Transfer to T-22-997				(155,750)			
Net Total Transfers	8,479,946	7,382,845	7,082,858.59	7,178,006	0	0	0
Ending Cash Balance	764,597	360,208	525,823	394,413	394,413	394,413	394,413
Encumbrances	(10,130,000)						
Unencumbered Cash Balance	10,894,597	360,208	525,823	394,413	394,413	394,413	394,413

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Department: Budget & Finance
 Program ID(s): BUF 143
 Name of Fund: Hawaii Employer-Union Health Benefits Trust Fund
 Legal Authority: Chapter 87A-30, HRS

Contact Name: Amy Cheung
 Phone Number: 808-547-2333
 Fund Type (MOF): T
 Appropriation Account Number: T-xx-998

Intended Purpose: 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.

Source of Revenues: Employers make contributions for the pre-funding of the Other Post-Employment Benefits (OPEB) Trust. At the end of FY 2011, T-905 transferred funds into T-998 account which is held outside of the State Treasury. There will be investment earnings due to the investments made with the funds.

Current Program Activities/Allowable Expenses: Custodial fees and investment consulting service fees are paid from this fund.

Variances: Act 229 SLH 2021 suspends the provisions of Act 268 for FY22 and FY23.

Cash balance lapse to general fund? No
 Statutory language: N/A

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	2,859,375,492	3,719,221,392	4,616,384,361	5,575,173,250	6,423,842,174	7,372,063,174	8,394,584,174
Revenues	1,218,558,437	1,508,906,336	1,424,036,851	1,380,748,381	1,590,800,000	1,665,100,000	1,742,000,000
Expenditures	558,365,178	616,243,367	543,027,963	642,579,456	642,579,000	642,579,000	642,579,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Transfer from T-20-942	219,652,642						
Transfer to T-20-942	(20,000,000)						
Transfer from T-21-942		7,000,000					
Transfer to T-21-942		(2,500,000)					
Transfer from T-22-942			50,000,000.00				
Transfer from T-22-942			27,780,000.00				
Transfer from T-23-942				10,500,000			
Transfer from T-23-942				50,000,000			
Transfer from T-23-942				50,000,000			

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Net Total Transfers	199,652,642	4,500,000	77,780,000	110,500,000	0	0	0
Ending Cash Balance	3,719,221,392	4,616,384,361	5,575,173,250	6,423,842,174	7,372,063,174	8,394,584,174	9,494,005,174
Encumbrances							
Unencumbered Cash Balance	3,719,221,392	4,616,384,361	5,575,173,250	6,423,842,174	7,372,063,174	8,394,584,174	9,494,005,174

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Department: BUF/OPD
 Program ID(s): BUF151
 Name of Fund: COVID-19 Response Project No. 20-VD-04
 Legal Authority: CARES Act, Public Law 116-136, Div. B, 42 U.S.C. 530C

Contact Name: James Tabe
 Phone Number: 8085862090
 Fund Type (MOF): Coronavirus Emergency Supplemental Funding (CESF)
 Appropriation Account Number: S-21-504-O

Intended Purpose: To provide the OPD attorneys and staff the necessary equipment and products to comply with the Governor's order to work from home and to maintain proper social distancing at the OPD offices.

Source of Revenues: CARES Act, Public Law 116-136, Div. B, 42 U.S.C. 530C.

Current Program Activities/Allowable Expenses: To ensure that the OPD attorneys continue to fulfill their constitutional duty to provide effective assistance of counsel for their indigent clients, the OPD requests CESF funding to provide the necessary office equipment to allow the attorneys to appear in court remotely and to allow the attorneys and staff to participate in meetings. CESF funding is also necessary to purchase personal protective equipment and sanitization/disinfecting products to ensure the health and safety of the attorneys, staff and clients. CESF funding is especially critical as the OPD has no funding to make said purchaes with its current operating budget.

Variiances: The grant FY2020 CESF was terminated December 30, 2020, and fully closed out. Thus, there are no future revenues or expenditures.

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	65,398	9,751	0	0	0	0
Revenues		0					
Expenditures		55,647	9,751				
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	9,751	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	9,751	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report
for submittal to the 2024 Legislature
Department of: Budget & Finance**

Name of Fund: COVID-19 Response Project No. 20-VD-04
 Appropriation Account Number: S-21-504-O
 Fund Type (MOF): Coronavirus Emergency Supplemental Funding (CDSF)
 CARES ACT, Public Law 116-136, Div B, 42 U.S.C. 530C

Statement of Objectives

To ensure that the OPD continue to fulfill their constitutional duty to provide effective counsel for their indigent clients, the OPD requests CCESF to provide the necessary office equipment to allow the attorneys to appear in court remotely and to allow the attorneys and staff to participate in meetings. CESF is also necessary to purchase personal protective equipment and sanitizing/disinfecting products to ensure the health and safety of the attorneys, staff, and clients. CESF is especially critical as the OPD

Fund Measures of Effectiveness		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.		0.00	0.00	0.00	0.00	0.00	0.00
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Number of OPD employees	133.5	133.50	133.50	133.50	133.50	133.50	133.50
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2024 Legislature
Department of: Budget & Finance**

Name of Fund: COVID-19 Response Project No. 20-VD-04
 Appropriation Account Number: S-21-504-O
 Fund Type (MOF): Coronavirus Emergency Supplemental Funding (CDSF)
 CARES ACT, Public Law 116-136, Div B, 42 U.S.C. 530C

<u>Fund Activities Encompassed</u>		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.		0.00	0.00	0.00	0.00	0.00	0.00
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2024 Legislature**

Department: Budget and Finance
 Name of Fund: COVID-19 Response Project No. 20-VD-04
 Legal Authority: CARES ACT Public Law 116-136, Div B, 42 U.S.C. 530 C
 Fund Type (MOF): Coronavirus Emergency Supplemental Funding (CESF)
 Appropriation Account Number: S-21-504-O

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	0	0	0	0	0	0
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	0	0	0	0	0	0

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Department: Budget and Finance
 Program ID(s): BUF101
 Name of Fund: Emergency & Budget Reserve FND-CARES Act
 Legal Authority: Act 008, SLH 2020

Contact Name: Jessie Inazu
 Phone Number: 586-2367
 Fund Type (MOF): B
 Appropriation Account Number: S-20-358-O

Intended Purpose: Section 15 of Act 8, SLH 2020 required the deposit of \$635,968,000 of the Coronavirus Relief Fund award into a separate and distinct account within the Emergency and Budget Reserve Fund (EBRF).

Source of Revenues: U.S. Department of the Treasury, funded by P.L. 116-136.

\$635,986,000 cash was transferred from Coronavirus Relief Fund S-20-247-O (MOF P) to the EBRF S-20-503-O (MOF P).

\$635,986,000 cash was transferred from the EBRF S-20-503-O (MOF P) to the Emergency and Budget Reserve Fund S-20-358-O (MOF B)

Current Program Activities/Allowable Expenses: For expenditures incurred by the State of Hawai'i for COVID-19 response during the period March 1, 2020-December 31, 2021 and were not accounted for in the budget most recently approved as of March 20, 2020 for the state or government.

Variances:

Cash balance lapse to general fund? (No)

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	635,986,000	160,498,086	13,765,042.21	13,765,042			
Beginning Cash Balance	0	0.00	6,187,037.85	0			
Revenues	0.00	635,986,000.00	0.00	0			
Expenditures	0.00	160,498,086.13	17,584,957.79	8,599.32			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
8/12/2020	TRANSFER TO S-21-353-K		(15,000,000.00)				
8/12/2020	TRANSFER FR S-21-353-D		(70,000,000.00)				
8/12/2020	TRANSFER TO S-21-383-B		(50,000,000.00)				
8/12/2020	TRANSFER TO S-21-352-L		(5,000,000.00)				
8/12/2020	TRANSFER TO S-21-350-G		(61,000,000.00)				
8/14/2020	TRANSER TO S-21-350-Q		(39,986,000.00)				
8/20/2020	TRANSFER TO S-21-365-B		(10,000,000.00)				
8/25/2020	TRANSFER TO S-21-384-B		(3,000,000.00)				
9/3/2020	TRANSFER TO S-21-383-B		(50,000,000.00)				
9/8/2020	TRANSFER TO S-21-363-B		(5,000,000.00)				
9/11/2020	TRANSFER TO S-21-363-B		(5,000,000.00)				
9/25/2020	TRANSFER TO S-21-361-H		(34,993,325.00)				
9/25/2020	TRANSFER TO S-21-363-H		(35,000,000.00)				
9/25/2020	TRANSFER TO S-21-354-K		(4,650,000.00)				
9/25/2020	TRNSFR TO S-21-352-V1		(3,750,000.00)				
9/25/2020	TRNSFR TO S-21-353-V1		(5,100,000.00)				
9/29/2020	TRANSFER TO S-21-390-H		(14,000,000.00)				
9/29/2020	TRANSFER TO S-21-386-B		(66,600,000.00)				
10/1/2020	TRANSFER TO S-21-389-H		(891,907.82)				
10/27/2020	TRANSFER TO S-21-366-B		(25,000,000.00)				
10/27/2020	TRANSFER TO S-21-356-L		(15,976,400.00)				
10/27/2020	TRANSFER TO S-21-357-K		(1,950,000.00)				
10/29/2020	TRANSFER TO S-21-389-B		(70,000.00)				

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

		Financial Data						
		FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
10/30/2020	TRANSFER FROM S-21-350		7,000,000.00					
11/2/2020	TRANSFER TO S-21-386-B		(8,400,000.00)					
11/4/2020	TRANSFER TO S-21-351-G		(7,000,000.00)					
11/12/2020	TRANSFR TO S-21-350-Y2		(700,000.00)					
11/16/2020	TRANSFER TO S-21-377-E		(24,000,000.00)					
11/16/2020	TRANSFER TO S-21-356-P		(2,000,000.00)					
11/17/2020	TRANSFER TO S-21-391-B		(131,150.00)					
12/3/2020	TRANSFER TO S-21-389-B		(33,962.00)					
12/11/2020	TRANSFER FR S-21-377-E		7,000,000.00					
12/11/2020	TRANSFER FR S-21-356-P		300,000.00					
12/11/2020	TRANSFER FR S-21-353-D		6,300,000.00					
12/17/2020	TRANSFER FR S-21-351-G		5,550,000.00					
12/21/2020	TRANSFER FR S-21-356-L		3,000,000.00					
12/21/2020	TRANSFER FR S-21-361-H		11,000,000.00					
12/21/2020	TRANSFER FR S-21-377-E		2,900,000.00					
12/22/2020	TRANSFER FR S-21-353-K		3,197,879.85					
12/24/2020	TRANSFER FR S-21-353-K		109,223.25					
12/24/2020	TRANSFR TO S-21-350-Y1		(120,862.92)					
12/29/2020	TRANSFER FR S-21-391-B		16,411.55					
12/30/2020	TRANSFER FR S-21-350-G		255,086.00					
1/5/2021	TRANSFER FR S-21-366-B		6,363,432.00					
1/6/2021	TRANSFER FR S-21-363-B		2,834,224.92					
1/6/2021	TRANSFER TO S-21-359-O		(750,000.00)					
1/14/2021	TRANSFER FR S-21-386-B		4,955,249.48					
1/26/2021	TRANSFER FR S-21-383-B		28,830,695.00					
2/2/2021	JS3493		3,435.84					
2/5/2021	S-21-384-B		55.98					
3/1/2021	TRANSFER FR S 21 391 B		4,913.45					
4/21/2021	JS4864		600.80					
4/30/2021	RETURN UNUSED CARES FU		3,484.06					
5/5/2021	S-21-353-D		96,519.73					
5/12/2021	S-21-353-K		57.34					
7/9/2021	TRANSFER FR S-21-385-B		2,526,661.00					
7/9/2021	TRANSFER FR S-21-385-B		3,554,801.47					
8/3/2021	TRANSFER IN			120,967.97				
8/4/2021	TRANSFER TO S-20-528-L			(200,000.00)				
8/11/2021	TRANSFER TO S-21-361-H			(40,000.00)				
8/19/2021	JS0713			233,527.66				
9/30/2021	S-21-366-B			345,000.00				
9/30/2021	TRANSFER TO S-20-528-L			200,000.00				
12/3/2021	TRANSFER FROM S-21-350			5,064,477.99				
12/3/2021	JS2512			263,062.07				
12/8/2021	S-21-360-Q			4,244,128.15				
12/8/2021	TRANSFER TO S-21-359-O			750,000.00				
12/30/2021	VASH CON 17031/S6			96,040.44				
1/21/2022	TRANSFER FROM S-21-350			25,423.37				
1/25/2022	TRANSFER FR S-21-385-B			136,339.53				
1/25/2022	TRANSFER FR S-21-385-B			109,275.46				
2/24/2022	JS3849			1,584.09				

Report on Non-General Fund Information
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Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
3/22/2022 S-21-363-H			18,889.22				
4/4/2022 S-21-361-H			29,203.99				
10/21/2022 TRANSFER FROM S-21-350-G				8,599.32			
Net Total Transfers		(469,300,876)	11,397,920	8,599.32			
Ending Cash Balance	0	6,187,038	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	6,187,038	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Department: Budget and Finance
 Program ID(s): BUF101
 Name of Fund: Coronavirus Relief Fund (CARES)
 Legal Authority: Non-appropriated (Governor's approval May 22, 2020)

Contact Name: Jessie Inazu
 Phone Number: 586-2367
 Fund Type (MOF): P
 Appropriation Account Number S-20-247-O

Intended Purpose: The Coronavirus Aid, Relief, and Economic Security Act, P.L. 116-136 awarded the State of Hawai'i \$862,823,979 to be used for cover necessary expenditures incurred due to the public health emergency with respect to COVID-19.

Source of Revenues: U.S. Department of the Treasury, funded by P.L. 116-136.

Current Program Activities/Allowable Expenses: For expenditures incurred by the State of Hawai'i for COVID-19 response during the period March 1, 2020-December 31, 2021 and were not accounted for in the budget most recently approved as of March 20, 2020 for the state or government.

Variances:

Cash balance lapse to general fund? (No)
 Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	862,823,978.80	663,174,574.75	658,966,487.38				
Beginning Cash Balance	0	771,820,893.41	52,069.90	120,492.14			
Revenues	862,842,882.91	2,282,041.14	930,580.40	89,902.95			
Expenditures	87,661,989.50	98,627,414.55	4,208,087.37	210,465.56			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
6/2/2020	S-20-525-L	(1,360,000.00)					
6/15/2020	S-20-556-K	(2,000,000.00)					
07/22/2020	S-20-524-G	(10,000,000.00)					
08/11/2020	S-20-503-O	(635,986,000.00)					
08/12/2020	S-20-527-G	(30,000,000.00)					
09/01/2020	S-20-528-L	(8,154,000.00)					
12/01/2020	S-20-525-L	1,360,000.00					
12/30/2020	S-20-527-G	7,200,013.00					
12/30/2020	S-20-524-G	125,316.00					
02/05/2021	S-20-556-K	31,220.90					
12/3/2021	S-20-524-G		409,923.70				
12/3/2021	S-20-527-G		2,932,463.48	70.47			
1/21/2022	S-20-524-G		3,542.03				

Report on Non-General Fund Information
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Net Total Transfers	(3,360,000)	(675,423,450)	3,345,929.21	70.47	0	0	0
Ending Cash Balance	771,820,893	52,070	120,492.14	0.00	0	0	0
Encumbrances							
Unencumbered Cash Balance	771,820,893	52,070	120,492.14	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Department: Budget and Finance
 Program ID(s): BUF101
 Name of Fund: Coronavirus State Fiscal Recovery Fund
 Legal Authority: Act 88; Non-appropriated

Contact Name: Jessie Inazu
 Phone Number: 586-2367
 Fund Type (MOF): V
 Appropriation Account Number S-21-248-O

Intended Purpose: Emergency funding for state and local governments to respond to the COVID-19 public health emergency, or its negative economic impacts.

Source of Revenues: U.S. Department of the Treasury, funded by P.L. 117-2

Current Program Activities/Allowable Expenses: Help government address revenue losses as a result of the COVID-19 crisis, cover costs incurred during the period that begins on March 3, 2021 and ends on December 31, 2024 to respond to the public health emergency, provide support for recovery through assistance to households, small businesses and nonprofits and aid to impacted industries; resources for governments to provide premium pay to essential workers and make necessary investments in water, sewer, and broadband infrastructure.

Variations:

Cash balance lapse to general fund? (No)
 Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		1,641,602,610	1,641,602,610	902,392,610	902,392,610		
Beginning Cash Balance		0	1,641,602,610	307,594,569	32,096,891	65,376,340	65,376,340
Revenues		1,641,602,610	2,008,519	13,533,095.56	406,705		
Expenditures			739,210,000	51,300,000	0		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
7/21/2021	TRANSFER TO S-22-509-O		(16,416,026.10)				
8/2/2021	TRANSFER TO S-22-262-B		(3,210,000.00)				
8/2/2021	TRANSFER TO S-22-222-B		(490,000.00)				
8/11/2021	TRANSFER TO S-22-200-T		(3,241,332.00)				
8/12/2021	TRANSFER TO S-22-279-K		(500,000.00)				
8/12/2021	TRANSFER TO S-22-205-M		(1,000,000.00)				
8/12/2021	TRANSFER TO S-22-207-M		(60,000.00)				
8/13/2021	TRANSFER TO S-22-246-L		(70,000,000.00)				
8/13/2021	TRANSFER TO S-22-232-H		(32,315,400.00)				
8/19/2021	TRANSFER TO S-22-224-B		(300,000.00)				
8/26/2021	TRANSFER TO S-22-223-B		(4,000,000.00)				
8/26/2021	TRANSFER TO S-22-243-H		(84,257,043.00)				
8/26/2021	TRANSFER TO S-22-206-M		(80,000.00)				
8/27/2021	TRANSFER TO S-22-249-H		(1,500,000.00)				
8/27/2021	TRANSFER TO S-22-212-K		(832,500.00)				
8/27/2021	TRANSFER TO S-22-561-K		(520,000.00)				
9/1/2021	TRANSFER TO S-22-209-M		(2,300,000.00)				
9/2/2021	TRANSFER TO S-22-242-C		(750,000.00)				
9/2/2021	TRANSFER TO S-22-244-C		(995,000.00)				
9/2/2021	TRANSFER TO S-22-239-H		(1,383,931.00)				
9/2/2021	TRANSFER TO S-22-208-M		(1,346,000.00)				
9/13/2021	TRANSFER TO S-22-245-C		(2,548,290.00)				
9/14/2021	TRANSFER TO S-22-531-G		(41,571,188.00)				

Report on Non-General Fund Information
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		Financial Data						
		FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
9/16/2021	TRANSFER TO S-22-266-H			(2,900,000.00)				
9/23/2021	TRANSFER TO S-22-243-C			(1,000,000.00)				
9/23/2021	TRANSFER TO S-22-237-H			(6,180,433.00)				
9/23/2021	TRANSFER TO S-22-262-B			(56,790,000.00)				
9/30/2021	TR TO S-22-515-V1			(48,451,794.96)				
10/1/2021	TR TO S-22-517-N			(5,000,000.00)				
10/4/2021	TR TO S-22-510-M			(15,000,000.00)				
10/8/2021	TRANSFER TO S-22-230-H			(16,320,700.00)				
10/13/2021	TRANSFER TO S-22-511-M			(2,273,000.00)				
10/13/2021	TRANSFER TO S-22-201-T			(507,300.00)				
10/13/2021	TRANSFER TO S-22-512-M			(500,000.00)				
10/18/2021	TRANSFER TO S-22-259-C			(5,000,000.00)				
10/18/2021	TRANSFER TO S-22-241-C			(150,000.00)				
10/18/2021	TRANSFER TO S-22-246-C			(728,080.00)				
10/18/2021	TRANSFER TO S-22-563-K			(77,064.00)				
10/20/2021	TRANSFER TO S-22-259-A			(350,000.00)				
10/20/2021	TRANSFER TO S-22-200-P			(582,775.00)				
10/21/2021	TRANSFER TO S-22-531-L			(100,000,000.00)				
10/28/2021	TRANSFER TO S-22-521-D			(1,667,832.00)				
11/4/2021	DE-OBLIG FR S-22-509-O			2,273,000.00				
11/4/2021	DE-OBLIG FR S-22-509-O			500,000.00				
11/9/2021	TRANSFER TO S-22-201-P			(3,700,000.00)				
11/15/2021	TRANSFER TO S-22-513-M			(500,000.00)				
11/29/2021	TRANSFER FROM S-22-205-M			1,000,000.00				
12/2/2021	TR TO S-22-515-V1			(1,500,000.00)				
12/14/2021	TR TO S-22-520-V1			(587,314.47)				
12/14/2021	TR TO S-22-292-B			(150,000.00)				
12/15/2021	TR TO S-22-505-R			(701,064.00)				
12/17/2021	TR TO S-22-222-B			(10,510,000.00)				
12/22/2021	TRANSFER TO S-22-572-K			(3,170,948.00)				
12/27/2021	TRANSFER TO S-22-514-M			(359,886.00)				
12/28/2021	TRANSFER TO S-22-280-K			(10,800,000.00)				
12/28/2021	TRANSFER TO S-22-287-A			(100,000.00)				
1/5/2022	TRANSFER TO S-22-506-R			(909,000.00)				
1/5/2022	TRANSFER TO S-22-220-B			(100,000.00)				
1/5/2022	TRANSFER TO S-22-247-L			(3,541,937.00)				
2/1/2022	TRANSFER TO S-22-233-H			(11,585,000.00)				
2/7/2022	TRANSFER TO S-22-672-H			(18,000,000.00)				
2/25/2022	TRANSFER TO S-22-238-C			(1,700,000.00)				
5/31/2022	TRANSFER FROM S-22-220-B			100,000.00				
6/6/2022	TRANSFER FROM S-22-224-B			277,972.00				
6/23/2022	TRANSFER FROM S-22-207-M			53,298.93				
6/30/2022	TRANSFER FROM S-22-224-B			8.00				
07/15/2022	TRANSFER FROM S-22-531				17,594,262.01			
07/18/2022	TRANSFER FROM				27,650,338.50			
10/05/2022	TRANSFER FROM				4,270,642.24			
10/21/2022	TRANSFER FROM S-22-531				457,400.22			
11/07/2022	TRANSFER FROM				284,591.14			
11/15/2022	TRANSFER FROM				1,180.44			
11/23/2022	TRANSFER FROM				4,282,962.60			

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		Financial Data						
		FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
02/22/2023	TRANSFER FROM				11,847,527.50			
03/22/2023	TRANSFER FROM				46,319.84			
05/11/2023	TRANSFER FR S-23-518-M				9,000,000.00			
06/14/2023	TRANSFER FROM HTH560				193,078			
08/08/2022	TRANSFER TO S-23-503-B				(300,000)			
08/08/2022	TRANSFER TO S-23-532-L				(41,280,000)			
08/29/2022	TRANSFER TO S-23-516-H				(41,238,400)			
09/01/2022	TRANSFER TO S-23-515-M				(433,941)			
09/14/2022	TRANSFER TO S-23-524-D				(10,000,000)			
09/12/2022	TRANSFER TO S-23-243-B				(3,814,000)			
09/12/2022	TRANSFER TO S-23-235-A				(500,000)			
09/15/2022	TRANSFER TO S-23-584-K				(77,064)			
09/21/2022	TRANSFER TO S-23-516-M				(84,000)			
09/23/2022	TRANSFER TO S-23-509-E				(50,000,000)			
09/30/2022	TRANSFER TO S-23-586-K				(520,000)			
10/04/2022	TRANSFER TO S-23-202-P				(4,610,000)			
10/07/2022	TRANSFER TO S-23-588-K				(10,800,000)			
10/07/2022	TRANSFER TO S-23-585-K				(832,500)			
10/07/2022	TRSFER TO S-23-521-V1				(5,000,000)			
10/18/2022	TRANSFER TO S-23-250-L				(2,000,000)			
10/18/2022	TRANSFER TO S-23-517-M				(350,000)			
11/15/2022	TRANSFER TO S-23-590-K				(7,000,000)			
11/15/2022	TRANSFER TO S-23-622-C				(120,000)			
12/08/2022	TRANSFER TO S-23-550-B				(35,000,000)			
12/20/2022	TRANSFER TO S-23-518-M				(9,000,000)			
12/21/2022	TRANSFER TO S-22-276-A				(1,140,000)			
01/04/2023	TRANSFER TO S-23-593-K				(2,206,000)			
01/17/2023	TRANSFER TO S-23-517-M				(2,000,000)			
02/02/2023	TRANSFER TO S-23-243-H				(46,990,131)			
02/10/2023	TRANSFER TO S-23-293-B				(450,000)			
02/21/2023	TRANSFER TO S-23-594-K				(22,072,058)			
03/01/2023	TRANSFER TO S-23-203-P				(5,000,000)			
03/31/2023	TRANSFER TO S-23-597-H				(6,440,982)			
06/13/2023	TRANSFER TO S-22-511-M				(1,100,000)			
06/27/2023	TRANSFER TO S-23-520-M				(3,000,000)			
08/08/2023	TRANSFER TO S-22-262-B					(126,847)		
07/19/2023	TRANSFER TO S-24-530-H					(4,000,000)		
8/28/2023	TRANSFER IN S-23-250-L					3,976		
07/27/2023	TRANSFER IN HMS					4,780.00		
07/27/2023	TRANSFER IN					36,960,138.27		
07/20/2023	TRANSFER IN S-22-584-K					29,946.67		
07/19/2023	TRANSFER IN S-22-292-B					750		
Net Total Transfers		0	0	(596,806,560)	(237,730,774)	32,872,744	0	0
Ending Cash Balance		0	1,641,602,610	307,594,569	32,096,891	65,376,340	65,376,340	65,376,340
Encumbrances								

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Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Unencumbered Cash Balance	0	1,641,602,610	307,594,569	32,096,891	65,376,340	65,376,340	65,376,340

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Department: Budget and Finance
 Program ID(s): BUF101
 Name of Fund: Emergency Rental Asst Pgm (COVID19)
 Legal Authority: Non-appropriated

Contact Name: Jessie Inazu
 Phone Number: 586-2367
 Fund Type (MOF): P
 Appropriation Account Number: S-21-505-O

Intended Purpose: To assist households that are unable to pay rent and utilities due to the COVID-19 pandemic.

Source of Revenues: U.S. Department of the Treasury, funded by P.L. 116-260

Current Program Activities/Allowable Expenses: Rent and utilities for eligible households.

Variances:

Cash balance lapse to general fund? (No)

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		124,772,000	4,411,789	4,411,789			
Beginning Cash Balance		0	100,242,649	41,375	94,390		
Revenues		125,242,649	158,937	125,315	750,543		
Expenditures		25,000,000	95,360,211	72,300	844,933		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
9/14/2021	TRANSFER TO S-22-515-I		(5,000,000)				
Net Total Transfers	0	0	(5,000,000)	0	0	0	0
Ending Cash Balance	0	100,242,649	41,375	94,390	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	100,242,649	41,375	94,390	0	0	0

Additional Information:

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Department: Budget and Finance
 Program ID(s): BUF101
 Name of Fund: Emergency Rental Assistance Program #2
 Legal Authority: Non-appropriated

Contact Name: Jessie Inazu
 Phone Number: 586-2367
 Fund Type (MOF): P
 Appropriation Account Number: S-21-508-O

Intended Purpose: To provide financial assistance and housing stability services to eligible households.

Source of Revenues: U.S. Department of the Treasury, funded by P.L. 117-2

Current Program Activities/Allowable Expenses: Funds may be used for rent, rent arrears, utilities and home energy costs, other expenses related to housing, housing stability services, administrative costs.

Variations:

Cash balance lapse to general fund? (No)
 Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		95,184,413	66,628,089				
Beginning Cash Balance		0	38,073,765	70,802	322,248	(0)	(0)
Revenues		38,073,765	28,625,127	13,807,769.18			
Expenditures			66,628,089	13,556,323.99	322,248		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	38,073,765	70,802	322,248	(0)	(0)	(0)
Encumbrances							
Unencumbered Cash Balance	0	38,073,765	70,802	322,248	(0)	(0)	(0)

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							

Report on Non-General Fund Information
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Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Department: Budget and Finance
 Program ID(s): BUF101
 Name of Fund: Governor's Emergency Education Relief Fund #2 (GEER II)
 Legal Authority: Non-appropriated

Contact Name: Jessie Inazu
 Phone Number: 586-2367
 Fund Type (MOF): P
 Appropriation Account Number: S-21-506-O

Intended Purpose: To provide LEAs, IHEs, and other education entities with emergency assistance to address the impact that the coronavirus pandemic has had on students and parents across the nation.

Source of Revenues: U.S. Department of Education, funded by P.L. 116-260

Current Program Activities/Allowable Expenses: Same as GEER Fund (CARES Act): The CARES Act includes allowable uses of funds related to preventing, preparing for, and responding to COVID-19.

Variances:

Cash balance lapse to general fund? (No)

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		4,455,694	4,455,694				
Beginning Cash Balance		0	0	0	474,345	0	0
Revenues			4,455,694	474,345			
Expenditures			4,455,694	0	474,345		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	474,345	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	474,345	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Department: Budget and Finance
 Program ID(s): BUF101
 Name of Fund: Homeowner Assistance Fund
 Legal Authority: Non-appropriated

Contact Name: Jessie Inazu
 Phone Number: 586-2367
 Fund Type (MOF): P
 Appropriation Account Number S-21-507-O

Intended Purpose: To mitigate financial hardships associated with COVID-19 by providing funds to eligible entities for the purpose of preventing homeowner mortgage delinquencies, defaults, foreclosures, loss of utilities or home energy services and displacements of homeowners experiencing hardships after January 21, 2020.

Source of Revenues: U.S. Department of the Treasury, funded by P.L. 117-2.

Current Program Activities/Allowable Expenses: For qualified expenses related to mortgage and housing.

Variances:

Cash balance lapse to general fund? (No)

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		50,000,000	29,625,000				
Beginning Cash Balance		0	5,000,000	25,000	25,316	25,316	25,316
Revenues		5,000,000	45,000,000	316	0		
Expenditures			20,350,000	0	0		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
12/21/2021 TR TO S-22-544-B			(29,625,000)				
Net Total Transfers	0	0	(29,625,000)	0	0	0	0
Ending Cash Balance	0	5,000,000	25,000	25,316	25,316	25,316	25,316
Encumbrances							
Unencumbered Cash Balance	0	5,000,000	25,000	25,316	25,316	25,316	25,316

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Department: Budget and Finance
 Program ID(s): BUF101
 Name of Fund: Coronavirus Capital Projects Fund
 Legal Authority: Non-appropriated

Contact Name: Jessie Inazu
 Phone Number: 586-2367
 Fund Type (MOF): V
 Appropriation Account Number: S-22-250-O

Intended Purpose: The American Rescue Plan appropriated \$10 billion to Treasury to provide payments to States, territories, freely associated states, and Tribal Governments “to carry out critical capital projects directly enabling work, education, and health monitoring, including remote options, in response to the public health emergency with respect to the Coronavirus Disease (COVID-19).”

Source of Revenues: U.S. Department of the Treasury, funded by P.L. 117-2

Current Program Activities/Allowable Expenses: The Capital Projects Fund allows for investment in high-quality broadband infrastructure as well as other connectivity infrastructure, devices, and equipment. In addition to supporting broadband, it also provides flexibility for each State, territory, freely associated state, and Tribal Government to make investments in other Capital Projects designed to directly enable work, education, and health monitoring and that meet Treasury’s other criteria.

Variances:

Cash balance lapse to general fund? (No)
 Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			0	115,475,318	115,186,044	95,186,044	70,186,044
Beginning Cash Balance		0	0	19,642	0	0	0
Revenues			19,642	269,632	20,000,000	25,000,000	50,000,000
Expenditures			0	289,274	20,000,000	25,000,000	50,000,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	19,642	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	19,642	0	0	0	0

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Department: Budget and Finance
 Program ID(s): BUF101
 Name of Fund: Federal Recovery Plan Perf & Rep (CSFRF)
 Legal Authority: Non-appropriated

Contact Name: Jessie Inazu
 Phone Number: 586-2367
 Fund Type (MOF): V
 Appropriation Account Number: S-22-509-O

Intended Purpose: Coordinate and participate in projects; identify and analyze significant issues, problems and opportunities related to strategic initiatives associated with the funds received through ARPA; respond to mandated reporting.

Source of Revenues: U.S. Department of the Treasury; CSFRF Subaward.

Current Program Activities/Allowable Expenses: Payroll for project staff.

Variances:

Cash balance lapse to general fund? (No)

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			16,416,026	15,495,658	14,488,280	13,399,920	
Beginning Cash Balance		0	0	12,824,124	11,860,927	10,772,567	
Revenues			101,466	44,181			
Expenditures			920,369	1,007,378	1,088,360	10,772,567	
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
7/21/2021	TRANSFER FR S-21-248-O		16,416,026				
11/4/2021	DE-OBLIG TO S-21-248-O		(2,273,000)				
11/4/2021	DE-OBLIG TO S-21-248-O		(500,000)				
Net Total Transfers	0	0	13,643,026	0	0	0	0
Ending Cash Balance	0	0	12,824,124	11,860,927	10,772,567	(0)	0
Encumbrances			8,297				
Unencumbered Cash Balance	0	0	12,824,124	11,860,927	10,772,567	(0)	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Department: Budget and Finance
 Program ID(s): BUF101
 Name of Fund: Coronavirus Capital Projects Fund
 Legal Authority: Non-appropriated

Contact Name: Jessie Inazu
 Phone Number: 586-2367
 Fund Type (MOF): V
 Appropriation Account Number S-22-526-O

Intended Purpose: Emergency funding for certain non-entitled units of government to respond to the COVID-19 public health emergency, or its negative economic impacts. This award was awarded to the County of Kalawao.

Source of Revenues: U.S. Department of the Treasury, funded by P.L. 117-2

Current Program Activities/Allowable Expenses: Help government address revenue losses as a result of the COVID-19 crisis, cover costs incurred during the period that begins on March 3, 2021 and ends on December 31, 2024 to respond to the public health emergency, provide support for recovery through assistance to households, small businesses and nonprofits and aid to impacted industries; resources for governments to provide premium pay to essential workers and make necessary investments in water, sewer, and broadband infrastructure.

Variances:

Cash balance lapse to general fund? (No)

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	4,501	0	0	0
Revenues			4,501	21,205			
Expenditures							
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Transfer to S-23-573-H				25,705			
Net Total Transfers	0	0	0	25,705	0	0	0
Ending Cash Balance	0	0	4,501	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	4,501	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
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Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Department: Budget and Finance
 Program ID(s): BUF101
 Name of Fund: Broadband Equity, Access and Deployment Program
 Legal Authority: Non-appropriated

Contact Name: Jessie Inazu
 Phone Number: 586-2367
 Fund Type (MOF): P
 Appropriation Account Number S-23-535-O

Intended Purpose: This formula grant program aims to “bridge the digital divide” by increasing access to affordable high-speed internet service. This grant is funded by the the Infrastructure Investment and Jobs Act P.L. 117-58.

Source of Revenues: U.S. Department of Commerce, National Telecommunications and InformationAdministration (NTIA)

Current Program Activities/Allowable Expenses:

Variances:

Cash balance lapse to general fund? (No)

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling				5,000,000	4,989,018	3,989,018	2,489,018
Beginning Cash Balance		0	0	0	0	0	0
Revenues				10,982	1,000,000	1,500,000	2,489,018
Expenditures				10,982	1,000,000	1,500,000	2,489,018
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Department: Budget and Finance
 Program ID(s): BUF101
 Name of Fund: State Digital Equity Capacity
 Legal Authority: Non-appropriated

Contact Name: Jessie Inazu
 Phone Number: 586-2367
 Fund Type (MOF): P
 Appropriation Account Number S-23-536-O

Intended Purpose: This formula grant program aims to “bridge the digital divide” by increasing access to affordable high-speed internet service. This grant is funded by the the Infrastructure Investment and Jobs Act P.L. 117-58.

Source of Revenues: U.S. Department of Commerce, National Telecommunications and InformationAdministration (NTIA)

Current Program Activities/Allowable Expenses:

Variances:

Cash balance lapse to general fund? (No)

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling				570,883	570,883		
Beginning Cash Balance		0	0	0	0		
Revenues				118,203	452,681		
Expenditures							
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Transfer to S-23-552-B				118,203	452,681		
Net Total Transfers	0	0	0	118,203	452,681		
Ending Cash Balance	0	0	0	0	0		
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0		

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report
for submittal to the 2024 Legislature
Department of: Budget and Finance**

Name of Fund: Coronavirus Relief Fund (CARES)
 Appropriation Account Number: S-20-247-O
 Fund Type (MOF): P
 Legal Authority: Section 29-13, HRS

Statement of Objectives

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Fund Measures of Effectiveness

		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
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Program Size Indicators

		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
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Fund Activities Encompassed

		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
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**Non-General Fund Program Measures Report
for submittal to the 2024 Legislature
Department of: Budget and Finance**

Name of Fund: Emergency & Budget Reserve FND-CARES Act
 Appropriation Account Number: S-20-358-O
 Fund Type (MOF): B
 Legal Authority: Act 008, SLH 2020

Statement of Objectives

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Fund Measures of Effectiveness	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
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Program Size Indicators	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
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Fund Activities Encompassed	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
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**Non-General Fund Program Measures Report
for submittal to the 2024 Legislature
Department of: Budget and Finance**

Name of Fund: Emergency Rental Asst Pgm (COVID 19)
 Appropriation Account Number: S-21-505-O
 Fund Type (MOF): P
 Legal Authority: Section 29-13, HRS

Statement of Objectives

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Fund Measures of Effectiveness

		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
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Program Size Indicators

		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
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Fund Activities Encompassed

		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
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**Non-General Fund Program Measures Report
for submittal to the 2024 Legislature
Department of: Budget and Finance**

Name of Fund: Emergency Rental Assistance Program #2
 Appropriation Account Number: S-21-508-O
 Fund Type (MOF): P
 Legal Authority: Section 29-13, HRS

Statement of Objectives

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Fund Measures of Effectiveness

		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
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Program Size Indicators

		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
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Fund Activities Encompassed

		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
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**Non-General Fund Program Measures Report
for submittal to the 2024 Legislature
Department of: Budget and Finance**

Name of Fund: Homeowner Assistance Fund
 Appropriation Account Number: S-21-507-O
 Fund Type (MOF): P
 Legal Authority: Section 29-13, HRS

Statement of Objectives

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Fund Measures of Effectiveness

		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
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Program Size Indicators

		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
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Fund Activities Encompassed

		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
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**Non-General Fund Program Measures Report
for submittal to the 2024 Legislature
Department of: Budget and Finance**

Name of Fund: Coronavirus State Fiscal Recovery Fund
 Appropriation Account Number: S-21-248-O
 Fund Type (MOF): V
 Legal Authority: Section 29-13, HRS

Statement of Objectives

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	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
<u>Fund Measures of Effectiveness</u>						
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	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
<u>Program Size Indicators</u>							
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	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
<u>Fund Activities Encompassed</u>						
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**Non-General Fund Program Measures Report
for submittal to the 2024 Legislature
Department of: Budget and Finance**

Name of Fund: Governor's Emergency Education Relief Fund #2 (GEER II)
 Appropriation Account Number: S-21-506-O
 Fund Type (MOF): P
 Legal Authority: Section 29-13, HRS

Statement of Objectives

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<u>Fund Measures of Effectiveness</u>	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
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<u>Program Size Indicators</u>	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
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<u>Fund Activities Encompassed</u>	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
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**Non-General Fund Program Measures Report
for submittal to the 2024 Legislature
Department of: Budget and Finance**

Name of Fund: Federal Recovery Plan Perf & Rep (CSFRF)
 Appropriation Account Number: S-22-509-O
 Fund Type (MOF): V
 Legal Authority: Section 29-13, HRS

Statement of Objectives

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Fund Measures of Effectiveness

		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
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Program Size Indicators

		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
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Fund Activities Encompassed

		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
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**Non-General Fund Program Measures Report
for submittal to the 2024 Legislature
Department of: Budget and Finance**

Name of Fund: Coronavirus Capital Projects Fund
 Appropriation Account Number: S-22-250-O
 Fund Type (MOF): V
 Legal Authority: Section 29-13, HRS

Statement of Objectives

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Fund Measures of Effectiveness

		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
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Program Size Indicators

		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
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Fund Activities Encompassed

		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
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**Non-General Fund Program Measures Report
for submittal to the 2024 Legislature
Department of: Budget and Finance**

Name of Fund: CSFRF-NEU (Kalawao County)
 Appropriation Account Number: S-22-526-O
 Fund Type (MOF): V
 Legal Authority: Section 29-13, HRS

Statement of Objectives

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	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
<u>Fund Measures of Effectiveness</u>						
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	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
<u>Program Size Indicators</u>							
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	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
<u>Fund Activities Encompassed</u>						
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**Non-General Fund Program Measures Report
for submittal to the 2024 Legislature
Department of: Budget and Finance**

Name of Fund: Hawai'i BEAD (IJA)
 Appropriation Account Number: S-22-535-O
 Fund Type (MOF): P
 Legal Authority: Section 29-13, HRS

Statement of Objectives

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	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
<u>Fund Measures of Effectiveness</u>						
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	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
<u>Program Size Indicators</u>							
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	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
<u>Fund Activities Encompassed</u>						
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**Non-General Fund Program Measures Report
for submittal to the 2024 Legislature
Department of: Budget and Finance**

Name of Fund: Digital Equity Planning Grant (IIJA)
 Appropriation Account Number: S-22-536-O
 Fund Type (MOF): P
 Legal Authority: Section 29-13, HRS

Statement of Objectives

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	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
<u>Fund Measures of Effectiveness</u>						
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	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
<u>Program Size Indicators</u>							
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
<u>Fund Activities Encompassed</u>						
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report
for submittal to the 2024 Legislature**

Department: Budget and Finance
 Name of Fund: Coronavirus Relief Fund (CARES)
 Legal Authority: Section 29-13, HRS
 Fund Type (MOF): P
 Appropriation Account Number: S-20-247-O

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL						

**Non-General Fund Cost Element Report
for submittal to the 2024 Legislature**

Department: Budget and Finance
 Name of Fund: Emergency & Budget Reserve FND-CARES Act
 Legal Authority: Act 008, SLH2020
 Fund Type (MOF): B
 Appropriation Account Number: S-20-358-O

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL						

**Non-General Fund Cost Element Report
for submittal to the 2024 Legislature**

Department: Budget and Finance
 Name of Fund: Emergency Rental Asst Pgm (COVID 19)
 Legal Authority: Section 29-13, HRS
 Fund Type (MOF): P
 Appropriation Account Number: S-21-505-O

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL						

**Non-General Fund Cost Element Report
for submittal to the 2024 Legislature**

Department: Budget and Finance
 Name of Fund: Homeowner Assistance Fund
 Legal Authority: Section 29-13, HRS
 Fund Type (MOF): P
 Appropriation Account Number: S-21-507-O

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL						

**Non-General Fund Cost Element Report
for submittal to the 2024 Legislature**

Department: Budget and Finance
 Name of Fund: Coronavirus State Fiscal Recovery Fund
 Legal Authority: Section 29-13, HRS
 Fund Type (MOF): v
 Appropriation Account Number: S-21-248-O

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL						

**Non-General Fund Cost Element Report
for submittal to the 2024 Legislature**

Department: Budget and Finance
 Name of Fund: Governor's Emergency Education Relief Fund #2 (GEER II)
 Legal Authority: Section 29-13, HRS
 Fund Type (MOF): P
 Appropriation Account Number: S-21-506-O

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL						

**Non-General Fund Cost Element Report
for submittal to the 2024 Legislature**

Department: Budget and Finance
 Name of Fund: Coronavirus Capital Projects Fund
 Legal Authority: Section 29-13, HRS
 Fund Type (MOF): V
 Appropriation Account Number: S-22-250-O

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL						

**Non-General Fund Cost Element Report
for submittal to the 2024 Legislature**

Department: Budget and Finance
 Name of Fund: Federal Recovery Plan Perf & Rep (CSFRF)
 Legal Authority: Section 29-13, HRS
 Fund Type (MOF): V
 Appropriation Account Number: S-22-509-O

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	2,000,000	2,000,000	2,000,000			
B. Other Current Expenses	1,500	1,500	5,100,000			
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	2,001,500	2,001,500	7,100,000			

**Non-General Fund Cost Element Report
for submittal to the 2024 Legislature**

Department: Budget and Finance
 Name of Fund: Emergency Rental Assistance Program #2
 Legal Authority: Section 29-13, HRS
 Fund Type (MOF): P
 Appropriation Account Number: S-21-508-O

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL						

**Non-General Fund Cost Element Report
for submittal to the 2024 Legislature**

Department: Budget and Finance
 Name of Fund: CSFRF-NEU (Kalawao County)
 Legal Authority: Section 29-13, HRS
 Fund Type (MOF): V
 Appropriation Account Number: S-22-526-O

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL						

**Non-General Fund Cost Element Report
for submittal to the 2024 Legislature**

Department: Budget and Finance
 Name of Fund: Hawai'i BEAD (IIJA)
 Legal Authority: Section 29-13, HRS
 Fund Type (MOF): p
 Appropriation Account Number: s-22-535-O

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL						

**Non-General Fund Cost Element Report
for submittal to the 2024 Legislature**

Department: Budget and Finance
 Name of Fund: Digital Equity Planning Grant (IIJA)
 Legal Authority: Section 29-13, HRS
 Fund Type (MOF): P
 Appropriation Account Number: S-22-536-O

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL						