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

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

November 17, 2006

FINANCE MEMORANDUM

MEMO NO. 06-13

TO: All Department Heads

FROM: Georgina K. Kawamura
Director of Finance

SUBJECT: Report on Non-General Fund Information

In accordance with Section 37-47, HRS, the Department of Budget and Finance is compiling a report on all non-general fund accounts for submittal to the 2007 Legislature.

As a result of discussions with legislative staff, the form has been revised to capture the additional information that was requested in a memorandum dated January 9, 2006 from the House Committee on Finance and the Senate Committee on Ways and Means (attached). Thus, only one form for non-general fund information will need to be submitted this session. Due to the delay in sending out this request, the deadline for submitting the form has been extended to December 22, 2006.

Please complete the attached form (Form 37-47 2007) concerning non-general funds. Make copies of the form and use additional sheets if necessary. The electronic version of the form is available for download at: <http://www.hawaii.gov/budget/bppmforms>.

Your response should be submitted to the following address:

Mr. Neal Miyahira, Administrator
Budget, Program Planning and Management Division
Department of Budget and Finance
250 S. Hotel Street, Room 301
Honolulu, Hawaii 96813

Please submit **four paper copies and a diskette or CD of the electronic copy** (PDF, Microsoft Word or Excel formats) of all completed forms. The electronic copy can also be e-mailed to terri.l.ohata@hawaii.gov.

Please have your staff contact Mr. Neal Miyahira, Administrator of the Budget, Program Planning and Management Division, at 586-1530 if there are any questions. Thank you for your cooperation with this request.

Attachments

Report on non-General Fund Information
for Submittal to the 2007 Legislature

Department: _____ Date: _____
 Program ID: _____ Contact Name: _____
 Name of Fund: _____ Phone: _____
 Legal Authority: _____
 Fund Type (MOF): _____
 Approp. Acct. No. _____

Intended Purpose (including purpose of proposed ceiling increase, if applicable):

Source of Revenues:

Current Program Activities/Allowable Expenses:

Financial Data								
	FY 2006 (Actual)	FY 2007 (Estimated)	FY 2008 (Estimated)	FY 2009 (Estimated)	FY 2010 (Estimated)	FY 2011 (Estimated)	FY 2012 (Estimated)	FY 2013 (Estimated)
Appropriation/Appropriation Ceiling								
Beginning Cash Balance								
Beginning Encumbrances								
Revenues								
Expenditures								
Transfers (List Each Transfer by JV# and Date)								
Net Total Transfers								
Amount Derived from Bond Proceeds								
Ending Cash Balance								
Amount Required for Bond Covenants as of 7/1/06								
Amount held in Certificates of Deposit, Escrow Accounts, or Other Investments as of 7/1/06								



The Legislature
State of Hawaii

January 9, 2006

MEMORANDUM

TO: All Department Heads

FROM: Representative Dwight Y. Takamine, Chair
House Committee on Finance

Senator Brian T. Taniguchi, Chair
Senate Committee on Ways and Means

SUBJECT: Request for Non-General Fund Information

The House Committee on Finance and Senate Committee on Ways and Means will be conducting a review of Non-General Funds' (NGFs') actual and projected expenditures and revenues as a part of our review of the State Budget. Please find attached a copy of the "2006 Legislative Session Non-General Fund Information" Excel spreadsheet format. Your assistance is requested to have the attached form filled out for each of the NGFs of your department. The attached form will be posted on the Legislature's web page or can be e-mailed by request. For the purposes of this request, please do not include federal funds as part of your response.

Please use the following field descriptions to assist in the filling out of the form for each of your NGFs.

- DATE – date the form was filled out.
- DEPARTMENT – use the three letter budget acronym (i.e. AGR, AGS, BED).
- CONTACT NAME – name of person who can respond to questions on the fund's financial information.
- PHONE # - phone number for person who can respond to questions on the fund's financial information.
- NAME OF FUND – the name usually associated with your fund.
- LEGAL AUTHORITY – statute or other authorization establishing the non-general fund.
- APPR. ACCT. # - the appropriation account number for the fund used (i.e. S-123-XX)

- **PROGAM ID(s)** – what Program ID (i.e. AGR 101) has the fund ceiling included in their appropriation (if multiple Program IDs have appropriation ceilings for the fund please footnote each Program ID and the corresponding appropriation ceiling amount).
- **MOF** – means of financing.
- **SOURCE OF REVENUES** – source of revenues for the fund including transfers.
- **ALLOWABLE EXPENSES** – purposes for which expenditures from the fund may be expended for pursuant to the funds legal authority.
- **PURPOSE OF PROPOSED CEILING INCREASE (IF APPLICABLE)** – if a NGF ceiling increase is being sought in the FY 2006-2007 Executive Supplemental Budget provide a brief summary of the reason(s) for the increase.
- **Appropriation Ceiling** – For all years FY03-FY06, indicate the appropriation ceiling for this fund, as provided for by the Legislature. For all years FY07 and beyond, indicate the proposed appropriation ceiling, allowing for any adjustments being requested for the FY 2006-2007 Executive Supplemental Budget.
- **Beginning Balance** – indicate the actual and projected balance in the fund at the beginning of the respective fiscal year (July 1).
- **Revenues** – indicate actual and projected annual revenues for the fund for each respective fiscal year. (This number should be positive.)
- **Transfers in** – indicate the amount transferred into your fund from other funds for each respective fiscal year. (This number should be positive.)
- **Expenditures** – indicate actual and projected annual expenditures for the fund for each respective fiscal year. (This number should be negative.)
- **Transfers out / CIP Expenditure** – indicate actual and projected amounts for both transfers out of the fund and expenditures for Capital Improvement Program (CIP) Projects. (This number should be negative.)
- **Ending Balance** – indicate the actual and project balance in the fund at the end of each respective fiscal year. (This number should be the sum of the following fields: Beginning Balance, Revenues, Transfers in, Expenditures, and Transfer-out / CIP Expenditure)
- **Encumbrances** – indicate actual and projected encumbrances for each respective fiscal year. (This number should be negative.)

Please submit this information to our respective offices in hardcopy format and electronically via e-mail to ng@capitol.hawaii.gov and nyuha@capitol.hawaii.gov by Monday, January 30, 2006. If you have any questions regarding this request or would like an electronic copy of the format e-mailed to you, please call the Finance Committee staff at 586-6200 or Ways and Means Committee staff at 586-6800. Thank you for your assistance in this matter.

Attachment

c: Administrative Services Officer

2006 Legislative Session Non-General Fund Information

Attachment

DEPARTMENT: _____ DATE: _____

NAME OF FUND: _____ CONTACT NAME: _____ PHONE #: _____

LEGAL AUTHORITY: _____ APPR. ACCT. #: _____

PROGRAM ID(s): _____

MOF: _____

SOURCE OF REVENUES: _____

ALLOWABLE EXPENSES: _____

PURPOSE OF PROPOSED CEILING INCREASE (IF APPLICABLE): _____

Reported Data

	FY03	FY04	FY05	FY06	FY07 (proj.)	FY08 (proj.)	FY09 (proj.)
Appropriation Ceiling	-	-	-	-	-	-	-

	FY03	FY04	FY05	FY06	FY07 (proj.)	FY08 (proj.)	FY09 (proj.)
Beginning Balance	-	-	-	-	-	-	-
Revenues (+)							
Transfers in (+)							
Expenditures (-)							
Transfers out / CIP Expenditure (-)							
Ending Balance	-	-	-	-	-	-	-

	FY03	FY04	FY05	FY06	FY07 (proj.)	FY08 (proj.)	FY09 (proj.)
Encumbrances (-)							