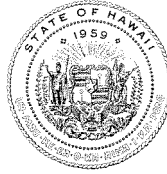


LINDA LINGLE  
GOVERNOR



GEORGINA K. KAWAMURA  
DIRECTOR

STANLEY SHIRAKI  
DEPUTY DIRECTOR

**STATE OF HAWAII**  
**DEPARTMENT OF BUDGET AND FINANCE**  
P.O. BOX 150  
HONOLULU, HAWAII 96810-0150

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

June 7, 2006

FINANCE MEMORANDUM

MEMO NO. 06-03

**TO:** All Department Heads

**FROM:** Georgina K. Kawamura  
Director of Finance

**SUBJECT:** Request for Non-Salary Collective Bargaining Cost Data

Department of Budget and Finance (B&F) staff prepares estimates for collective bargaining (CB) costs. Data request forms for non-salary CB cost items have typically been included with budget preparation instructions. This data is now being requested in advance of the budget preparation instructions to provide additional time for departments to prepare, and B&F staff to process, the data and still allow for timely evaluation of CB proposals.

Attached for your review are a listing of cost items (Attachment CB) and set of blank CB-1 forms. Please comply with the procedures listed in Attachment CB and CB-1 forms and return them to B&F, Budget, Program Planning and Management Division (BPPMD) on or before August 1, 2006.

In order for CB cost estimates to be as accurate as possible and in order for you to receive sufficient CB appropriations, it is vital that cost data be reported accurately. We appreciate your continued cooperation in updating your estimates in a timely manner. If there are any questions, please have your staff contact Mr. Ralph Schultz at 586-1841.

Attachments