

Report on Non-General Fund Information
for Submittal to the 2012 Legislature

Department: Budget and Finance
 Prog ID(s): BUF 101/BA
 Name of Fund: Emergency and Budget Reserve Fund
 Legal Authority: Section 328L-3, HRS

Contact Name: Neal Miyahira
 Phone: 586-1530
 Fund type (MOF) B
 Appropriation Acct. No. S-355-O

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

Source of Revenues: Fiscal Years 2012 and 2013 reflect the Administration's proposal to recapitalize the Emergency and Budget Reserve Fund (BUF-10(12))

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

Purpose of Proposed Ceiling Increase (if applicable): None.

Financial Data							
	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	24,000,000	10,806,131					
Beginning Cash Balance	73,954,341	60,422,784	62,493,490	9,667,267	25,518,767	69,218,767	76,729,467
Revenues	12,938,601	6,941,047	6,742,413	20,000,000	43,700,000	7,510,700	7,510,700
Expenditures							
Transfers							
List each by JV# and date							
JS2368			(2,502,000)				
JS3519			(3,950,000)				
JS3522			(4,537,136)				
JS4266			(4,175,000)				
JS5667			(40,000,000)				
JS5796			(3,572,500)				
JS6399			(832,000)				
Net Total Transfers	(26,470,158)	(4,870,341)	(59,568,636)	(4,148,500)			
Ending Cash Balance	60,422,784	62,493,490	9,667,267	25,518,767	69,218,767	76,729,467	84,240,167
Encumbrances							
Unencumbered Cash Balance	60,422,784	62,493,490	9,667,267	25,518,767	69,218,767	76,729,467	84,240,167

Additional Information:

Amount Req. for Bond Conveyance							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2012 Legislature

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

Contact Name: Donna Tonaki
 Phone: 586-1690
 Fund type (MOF) T
 Appropriation Acct. No. T-xx-903-O, Txx-904-O,
T-xx-905-O, and T-xx-998-O

Intended Purpose: 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: Employer and employee premium contributions were collected. Administrative fees were also collected from the State and County public employers.

Current Program Activities/Allowable Expenses: Employer and employee contributions were remitted to insurance carriers. Employer contributions were paid to eligible retirees and their spouses for Medicare Part B premium reimbursements. The Trust Fund functions as a processor of centralized enrollment, premium contribution collection and premium payment organization for the public employers and all State and County participants. Administrative costs of the fund are also included.

Purpose of Proposed Ceiling Increase (if applicable): Increase is due to administering Open Enrollment, new health benefit plans, HSTA VEBA plans, collective bargaining agreement changes and Executive Orders.

Financial Data							
	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	4,761,899	5,388,703	4,208,426	5,109,314	5,109,314	5,109,314	5,109,314
Beginning Cash Balance	90,041,503	130,368,736	186,562,795	249,908,758	271,937,122	296,578,122	322,328,122
Revenues	685,363,598	722,053,836	774,529,891	889,347,000	916,027,000	957,248,000	1,000,325,000
Expenditures	645,036,365	665,859,777	710,603,152	867,417,000	891,386,000	931,498,000	973,416,000
Transfers							
List each by JV# and date							
JT0160 (8/10/10) - T904 to T927			(223,099)				
JT0287 (9/13/10) - T903 to T925 & T926			(119,226)				
JT0764 (2/15/11) - T904 to T925 & T926			(238,451)				
JT1274 (6/30/11) - T905 to T998			(148,770,739)				
JT1416 (6/30/11) - T998 from T905			148,770,739				
Net Total Transfers	-	-	(580,776)	98,364	-	-	-
Ending Cash Balance	130,368,736	186,562,795	249,908,758	271,937,122	296,578,122	322,328,122	349,237,122
Encumbrances	5,276,345	2,176,001	1,993,080	-	-	-	-
Unencumbered Cash Balance	125,092,391	184,386,794	247,915,678	271,937,122	296,578,122	322,328,122	349,237,122

Additional Information:

Amount Req. for Bond Conveyance							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Department: Budget & Finance
 Prog ID(s): BUF 143
 Name of Fund: Hawaii Employer-Union Health Benefits Trust Fund
 Legal Authority: Chapter 87A, HRS - Act 106, SLH 2010

Contact Name: Donna Tonaki
 Phone: 586-1690
 Fund type (MOF) T
 Appropriation Acct. No. T-11-925-O, T-11-926-O and
T-11-927-O

Intended Purpose:

To meet the requirements of Act 106, SLH 2010. The purpose of this Act is to: 1) extend the enabling law for voluntary employees' beneficiary association trust (VEBA) for six months to provide for a smoother transition to the EUTF; 2) appropriate funds for 5 temporary positions to assist in the transition of public employees and their dependents from the VEBA to the EUTF on January 1, 2011; 3) appropriate funds for 5 permanent positions to assist in the performance of duties of the trust fund; 4) appropriate funds to cover costs associated with the transition from the VEBA to the EUTF.

Source of Revenues:

Employer and employee premium contributions are collected. Administrative fees are also collected from the State and County public employers.

Current Program Activities/Allowable Expenses:

Employer and employee contributions are remitted to insurance carriers. Employer contributions are paid to eligible retirees and their spouses for Medicare Part B premium reimbursements. The Trust Fund functions as a processor of centralized enrollment, premium contribution collection and premium payment organization for the public employers and all State and County participants. Administrative costs of the fund are also included.

Purpose of Proposed Ceiling Increase (if applicable):

Not applicable.

Financial Data							
	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			700,000	-	-	-	-
Beginning Cash Balance			-	98,364	0	0	0
Revenues			-	-	-	-	-
Expenditures			482,412	-	-	-	-
Transfers							
List each by JV# and date							
JT0160 (8/10/10) - T904 to T927			223,099				
JT0287 (9/13/10) - T903 to T925 & T926			119,226				
JT0764 (2/15/11) - T904 to T925 & T926			238,451				
Net Total Transfers			580,776	(98,364)			
Ending Cash Balance			98,364	0	0	0	0
Encumbrances				-	-	-	-
Unencumbered Cash Balance				-	-	-	-

Additional Information:

Amount Req. for Bond Conveyance							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for submittal to the 2012 Legislature

Department: Budget & Finance
 Prog ID(s): BUF 901
 Name of Fund: Public Utilities Commission Special Fund
 Legal Authority: Section 269-33 HRS

Contact Name: Phyllis Paik
 Phone: 586-2050
 Fund type (MOF): Special Fund
 Appropriation Acct. No. S-12-352-O

Intended Purpose:

To pay for expenses incurred by the Public Utilities Commission and the Department of Commerce and Consumer Affairs Division of Consumer Advocacy.

Source of Revenues:

The Special Fund's sources of income include public utility fees, motor carrier fees, penalties and interest, application and intervention filing fees, Hawaii One Call fees, and duplicating fees.

Current Program Activities/Allowable Expenses:

Ensures that regulated companies provide communication, utilities, and transportation services to the public at acceptable standards of quality, dependability and safety at fair rates by adopting and enforcing appropriate service standards. Pursuant to Section 269-33, HRS proceeds of the Special Fund shall be used for all expenses incurred in the administration of chapters 269, 271, 271G, 269E, and 486H provided that the expenditures are in accordance with the legislative appropriations. All monies in excess of \$1,000,000 remaining on balance in the Special Fund on June 30 each year shall lapse to the credit of the State General Fund.

Purpose of Proposed Ceiling Decrease (if applicable):

FY 12 reflects the allocation less Labor Savings Adjustment.

FY 13-15 is the Budget Ceiling which includes the Labor Savings Adjustment.

Financial Data							
	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	10,628,380	9,569,891	9,249,331	10,940,303	11,269,551	11,269,551	11,269,551
Beginning Cash Balance	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Revenues	17,617,423	21,781,808	17,165,178	19,038,354	19,038,354	19,038,354	19,038,354
Expenditures	8,278,664	7,087,541	7,184,937	10,940,303	11,269,551	11,269,551	11,269,551
Transfers							
List each by JV# and date							
JV#JM6374(BF09-064), 09/05/09	(9,000,000)						
JV#JM1229(BF10-026), 11/21/09	(338,759)						
JV#JM0458(BF11-005), 8/17/2010		(14,694,267)					
JV#JM1060(BF12-020), 9/19/2011			(9,755,241)				
JV#JS4990(BF11-046), 5/5/2011			(180,000)				
JV#JS4907(BF11-043), 5/2/2011			(45,000)				
Net Total Transfers	(9,338,759)	(14,694,267)	(9,980,241)	(8,098,051)	(7,768,803)	(7,768,803)	(7,768,803)
Ending Cash Balance	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Encumbrances							
Unencumbered Cash Balance	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000

Additional Information:

Amount Req. for Bond Conveyance							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							