

HOUSE COMMITTEE ON FINANCE  
SUPPLEMENTAL BUDGET REQUESTS FOR FISCAL YEAR 2027

JANUARY 15, 2026

TESTIMONY OF THE DEPARTMENT OF BUDGET AND FINANCE

**A. OVERVIEW**

**MISSION STATEMENT, STRATEGIC OBJECTIVES, GOALS, AND PERFORMANCE METRICS**

The mission of the Department of Budget and Finance (Department) is to enhance long-term productivity and efficiency in government operations by providing quality budget and financial services that prudently allocate and effectively manage available resources. The strategic objectives of the Department in meeting its mission are based on the following:

- Work collaboratively with stakeholders to produce a thoughtful, well developed, and balanced budget that meets Hawai‘i’s needs while maintaining sufficient reserves.
- Plan, direct, and coordinate the State’s investments and financing programs.
- Maintain sufficient controls over the use of federal funds.
- Reduce bond issuance costs and effectively manage debt service payments.
- Direct and coordinate a Statewide retirement benefits program for state and county government employees.
- Administer health and life insurance benefits for eligible state and county active and retired public employees and dependents.
- Provide effective legal services while managing caseloads effectively.

The Department’s performance measures may be found in the performance measures and program revenues tables for the Executive Supplemental Budget for Fiscal Year 2027 and the associated Variance Report document.

**B. HOW BUDGET REQUESTS CONTRIBUTE TO STRATEGIC OBJECTIVES, GOALS AND PERFORMANCE METRICS**

The budget requests are necessary for the Department to manage the State's major fixed costs requirements which includes debt service, retirement benefits, including Pension Accumulation and Social Security/Medicare payments for State employees, payments for the State employer's share of both the health fund premiums, Annual Required Contribution (ARC) for Other Post-Employment Benefits (OPEB), and operations of the core B&F programs and its three (3) attached agencies.

**C. CURRENT STATEWIDE CONDITIONS AND IMPACTS ON DEPARTMENTAL OPERATIONS**

The tight labor market and low unemployment rate continues to present immediate challenges for both the recruitment and retention of key staff that are necessary to support the operations of our department's core programs and the attached agencies. The aging of the State's workforce also continues to present both opportunities for change and challenges in terms of ensuring that knowledge and skills are both retained and transferred in an orderly manner. Finally, growth in the number of State retirees impacts on our fixed cost obligations pertaining to retirement benefits, retiree health premiums for the current retirees, and meeting our unfunded obligations for the Other Post-Employment Benefits (OPEB) requirements.

**D. FEDERAL FUNDS**

The Department does not have any identified programs which may lose federal funds.

**E. NON-GENERAL FUNDS**

The reports to the Legislature on non-general funds pertaining to Departmental Budget and Finance pursuant to HRS 37-47 can be found on the B&F website as follows:

[Non-General Fund Report Submittal to 2026 Leg](#)

**F. SIGNIFICANT ADJUSTMENTS CONTAINED IN THE BUDGET REQUEST**

Major budget request items for FY 2027 deemed necessary to meet fixed costs and targeted departmental program needs include the following (rounded):

- Decrease of \$149.3 million in FY 26 and \$137.6 million in FY 27 general funds for debt service fixed cost payments,
- Decrease of \$2.98 million in FY 27 in general funds for health premium payments,
- Add \$1.8 million in FY 27 general funds and \$320,844 in Special Funds for Commission on Salaries Adjustments,
- Add \$3.5 million in FY 27 for fringe benefits cost requirements needed by the Employees' Retirement System (ERS) program for their budgeted non-general funded positions to reflect the correct budgeted fringe benefit rate for FY 27,
- Add 1 full-time position and \$123,343 in other funds for FY 27 to fund a Retirement Business Analyst position for the ERS program.
- Add 1 full-time position and \$139,598 in Trust Funds for FY 27 to fund an Investment Officer for the Hawai'i Employer-Union Trust Fund (EUTF) program,
- Add \$14 million in FY 27 general funds for Green Fee projects (Act 96, SLH 2025) Environmental Stewardship,

- Add \$14 million in FY 27 general funds for Green Fee project (Act 96, SLH 2025) Hazard and Climate Resilience,
- Add \$14 million in FY 27 general funds for Green Fee (Act 96, SLH 2025) Sustainable Tourism.

Requested funding levels at the summary level for the FY 27 Supplemental Budget are as reflected in the following table:

| Supplemental<br>Budget Request |                 |
|--------------------------------|-----------------|
| <u>FY 2027</u>                 |                 |
| (Pos. Count)                   | 400.5           |
| Personal Services              | \$57,586,435    |
| Other Current Expense          | \$4,286,544,967 |
| Equipment                      | \$169,500       |
| Total                          | \$4,344,300,902 |
| (Pos. Count)                   | 209.5           |
| General Funds                  | \$3,855,862,048 |
| (Pos. Count)                   | 0.00            |
| Special Fund                   | \$427,625,844   |
| (Pos. Count)                   | 73.00           |
| Trust Fund                     | \$27,434,244    |
| (Pos. Count)                   | 0.00            |
| Interdepart'l Fund             | \$4,000,000     |
| (Pos. Count)                   | 118.00          |

|             |              |
|-------------|--------------|
| Other Funds | \$29,378,766 |
|-------------|--------------|

Please note that approximately 98% of the FY 2027 budget request (\$4.3 billion) is for non-discretionary statewide expenses (debt service, retirement system, health fund, Mass Transit Special Fund, witness fees and court-appointed counsel), and 2% (\$86.8 million) is for expenses associated with direct departmental operations.

**This concludes the department-wide budget overview. Specific additional information pursuant to the 2026 Budget Briefing Testimony Instructions are provided in attached (Tables 1 through 16). The division heads from our B&F programs and attached agencies are present to answer any specific operational, programmatic, and budgetary questions.**

Department of Budget and Finance  
Functions

Table 1

| <u>Division</u>                                 | <u>Description of Function</u>  | <u>Activities</u>   | <u>Prog ID(s)</u> | <u>Dept-Wide Priority</u> | <u>Statutory Reference</u>   |
|---|---|---|-------------------|---------------------------|--|
| Departmental Administration and Budget Division | Departmental Administration   | Provide administrative support activities to the Department   | 101/AA            |                           | Chapter 26-8, HRS  |
| Budget Planning & Management Division           | Staff services to the Governor  | Provide staff services for the Governor as required   | 101/BA            |                           | Chapter 26 and 37, HRS   |
|   | Statewide analysis and reviews of operations and management - Executive Branch  | Perform analysis of State programs, operations, problems, and issues to provide management with a sound, rational basis for decision making   | 101/BA            |                           | Chapter 26 and 37, HRS   |
|   | Statewide analysis, review, and budget policy Executive Branch  | Conduct continuous reviews and advises the Director and Governor on the financial condition of the State and on State Budget Policies         | 101/BA            |                           | Chapter 26 and 37, HRS   |
|   | Statewide financial planning and budgeting - Executive Branch   | Assist in the preparation, explanation, and administration of the State's proposed six year program and financial plan and the State budget   | 101/BA            |                           | Chapter 26 and 37, HRS   |
|   | Statewide budget execution implementation Executive Branch  | Advise and monitoring of State agencies for compliance with budget execution policies and procedures  | 101/BA            |                           | Chapter 26 and 37, HRS   |
| Collective Bargaining - Statewide               | Collective bargaining statewide   | Collective bargaining for MOF A, B, N, and P.   | 102/CB            |                           | Chapter 26-8, HRS  |
| Collective Bargaining - Statewide               | Collective bargaining statewide   | Collective bargaining for MOF W.  | 102/CC            |                           | Chapter 26-8, HRS  |
| Salary Commission - Statewide                   | Salary Commission statewide   | To provide funding for salary adjustments for the Governor, Lieutenant Governor and specified appointed officials of the Executive Branch.    | 102/SC            |                           | Article XVI, Section 3.5, State Constitution; and Section 26-56, HRS |
| Vacation Payout Statewide                       | Centralized vacation payout for all Executive Branch departments; and Department of Education (DOE) and University of Hawaii (UH) | To centralize the general funded vacation payouts for AGR, AGS, ATG, BED, BUF, DEF, GOV, HMS, HRD, HTH, LBR, LNR, LTG, PSD, TAX, DOE, and UH. | 103/VP            |                           | Chapter 26-8, HRS  |
| Financial Administration Division               | State Treasury operations   | Receive, safeguard, invest, and disburse funds to meet State funding obligations in the State Treasury  | 115/CA            |                           | Chapter 36, 38, and 39, HRS  |

Department of Budget and Finance  
Functions

Table 1

| <u>Division</u>                             | <u>Description of Function</u>  | <u>Activities</u>   | <u>Prog ID(s)</u> | <u>Dept-Wide Priority</u> | <u>Statutory Reference</u> |
|---|---|---|-------------------|---------------------------|----------------------------|
|   | State Bond Issuances  | Plan, direct, and coordinate the issuance and marketing of bonds  | 115/CA            |                           | Chapter 36 and 39, HRS     |
|   | State Unclaimed Property  | Administer, receive and safeguard unclaimed property from holders under the State Unclaimed Property Program.   | 115/CA            |                           | Chapter 523A, HRS          |
|   | State's 529 College Savings Program   | Administers the state's 529 college savings program.  | 115/CA            |                           | Chapter 256, HRS           |
|   |   |   |                   |                           |                            |
| Employees' Retirement System                | Employees' Retirement System (ERS's) Accounting and Financial operations  | Budget, account, and safeguard all assets of the ERS; ensure tax qualified status of the fund; and process retirement benefit payments  | 141/FA            |                           | Chapter 88, HRS            |
|   | ERS's Investment operations   | Plan, administer, and oversee investment of the ERS' portfolio including stocks, bonds, foreign securities, mortgage loans, real estate, alternative investments, and short term instruments  | 141/FA            |                           | Chapter 88, HRS            |
|   | ERS's membership services   | Provide various membership services including pre-retirement counselling; computation of retirement; disability and death benefits; enrollment of new State and county employees into the appropriate retirement plan; conducting disability hearings and appeals                     | 141/FA            |                           | Chapter 88, HRS            |
|   |   |   |                   |                           |                            |
| Hawaii Employer Union Trust Fund            | Hawaii Employer Union Trust Fund (EUTF) - support of customer service and enrollment, accounting, financial management, and regulatory compliance functions | Enrollment, customer service, accounting/financial management, regulatory compliance, and IT support related activities   | 143/EU            |                           | Chapter 87A, HRS           |
|   | EUTF - Support of Board of Trustee and management level functions   | The EUTF Board determines the nature and scope of the benefit plans offered, negotiates and enters into contracts with insurance carriers, administers self funded plans, establishes eligibility and management policies for the Trust Fund, and oversees all Trust Fund activities. | 143/EU            |                           | Chapter 87A, HRS           |
|   |   |   |                   |                           |                            |
| Office of the Public Defender               | Legal and other necessary services to the indigents as required by federal and State constitutions  | Legal representation of indigent individuals charged with criminal offenses.  | 151/HA            |                           | Chapter 802, HRS           |
|   |   |   |                   |                           |                            |
| Debt Service Payments - State               | State Debt Service payments   | Make debt service payments associated with General Obligation and General Obligation Reimbursable Bonds issued by the State   | 721/ST            |                           | Chapter 36 and 39, HRS     |
|   |   |   |                   |                           |                            |
| Debt Service Payments - Lower Education/DOE | DOE Debt Service payments   | Make debt service payments associated with General Obligation and General Obligation Reimbursable Bonds issued by the Department of Education   | 725/LE            |                           | Chapter 36 and 39, HRS     |

Department of Budget and Finance  
Functions

Table 1

| <u>Division</u>                                    | <u>Description of Function</u>                                     | <u>Activities</u>  | <u>Prog ID(s)</u> | <u>Dept-Wide Priority</u> | <u>Statutory Reference</u> |
|--|--|--|-------------------|---------------------------|----------------------------|
| Debt Service Payments - Higher Education/UH        | UH Debt Service payments   | Make debt service payments associated with General Obligation and General Obligation Reimbursable Bonds issued by the University of Hawaii   | 728/HE            |                           | Chapter 36 and 39, HRS     |
| Retirement Benefits Payments - State               | State employer contributions for Retirement Benefits               | Make payments for State employer contributions towards State government employee retirement benefits including pension accumulation and social security/Medicare                     | 741/ST            |                           | Chapter 26 and 37, HRS     |
| Retirement Benefits Payments - Lower Education/DOE | DOE employer contributions for Retirement Benefits                 | Make payments for DOE employer contributions towards State government employee retirement benefits including pension accumulation and social security/Medicare                       | 745/LE            |                           | Chapter 26 and 37, HRS     |
| Retirement Benefits Payments - Higher Education/UH | UH employer contributions for Retirement Benefits                  | Make payments for UH employer contributions towards State government employee retirement benefits including pension accumulation and social security/Medicare                        | 748/HE            |                           | Chapter 26 and 37, HRS     |
| Health Premium Payments - State                    | State employer contributions for Health Premiums                   | Make employer contributions for health benefit premiums for State employees, retirees, and their dependents (except for Department of Education and the University of Hawaii system) | 761/ST            |                           | Chapter 26 and 37, HRS     |
| Health Premium Payments - ARC                      | Health premium payments for the Annual Required Contribution (ARC) | Make ARC payments for State government employees, Department of Education employees, University of Hawaii employees, and retirees.   | 762/RC            |                           | Chapter 26 and 37, HRS     |
| Health Premium Payments - Lower Education/DOE      | DOE employer contributions for Health Premiums                     | Make employer contributions for health benefit premiums for Department of Education employees, retirees, and their dependents  | 765/LE            |                           | Chapter 26 and 37, HRS     |

Department of Budget and Finance  
Functions

Table 1

| <u>Division</u>                               | <u>Description of Function</u>                | <u>Activities</u>  | <u>Prog ID(s)</u> | <u>Dept-Wide Priority</u> | <u>Statutory Reference</u> |
|---|---|--|-------------------|---------------------------|----------------------------|
| Health Premium Payments - Higher Education/UH | UH employer contributions for Health Premiums | Make employer contributions for health benefit premiums for University of Hawaii employees, retirees, and their dependents | 768/HE            |                           | Chapter 26 and 37, HRS     |

Department of Budget and Finance  
Department-Wide Totals

Table 2

| Fiscal Year 2026 |                              |                     |                  |      |                     |       |  |
|------------------|------------------------------|---------------------|------------------|------|---------------------|-------|--|
|                  | Budget Acts<br>Appropriation | Reductions          | Additions        |      | Total FY26          | MOF   |  |
|                  | \$ 3,860,142,444.00          | \$ (149,343,338.00) |                  |      | \$ 3,710,799,106.00 | A     |  |
|                  | \$ 427,305,000.00            |                     |                  |      | \$ 427,305,000.00   | B     |  |
|                  | \$ 27,150,927.00             |                     |                  |      | \$ 27,150,927.00    | T     |  |
|                  | \$ 4,000,000.00              |                     |                  |      | \$ 4,000,000.00     | U     |  |
|                  | \$ 30,773,357.00             |                     |                  |      | \$ 30,773,357.00    | X     |  |
|                  | \$ 4,349,371,728.00          | \$ (149,343,338.00) | \$ -             | \$ - | \$ 4,200,028,390.00 | Total |  |
| Fiscal Year 2027 |                              |                     |                  |      |                     |       |  |
|                  | Budget Acts<br>Appropriation | Reductions          | Additions        |      | Total FY27          | MOF   |  |
|                  | \$ 3,951,169,922.00          | \$ (141,376,594.00) | \$ 46,068,720.00 |      | \$ 3,855,862,048.00 | A     |  |
|                  | \$ 427,305,000.00            |                     | \$ 320,844.00    |      | \$ 427,625,844.00   | B     |  |
|                  | \$ 27,294,646.00             |                     | \$ 139,598.00    |      | \$ 27,434,244.00    | T     |  |
|                  | \$ 4,000,000.00              |                     |                  |      | \$ 4,000,000.00     | U     |  |
|                  | \$ 25,727,960.00             |                     | \$ 3,650,806.00  |      | \$ 29,378,766.00    | X     |  |
|                  | \$ 4,435,497,528.00          | \$ (141,376,594.00) | \$ 50,179,968.00 | \$ - | \$ 4,344,300,902.00 | Total |  |
|                  |                              |                     |                  |      |                     |       |  |
|                  |                              |                     |                  |      |                     |       |  |

Department of Budget and Finance  
Program ID Totals

Table 3

| Prog ID | Program Title  | As budgeted (FY26) |         |         | As budgeted (FY27) |         |         | Governor's Submittal (FY26) |         |         | Governor's Submittal (FY27) |                          |         |         |                  |                          |
|---------|--|--------------------|---------|---------|--------------------|---------|---------|-----------------------------|---------|---------|-----------------------------|--------------------------|---------|---------|------------------|--------------------------|
|         |  | MOF                | Pos (P) | Pos (T) | \$\$\$             | Pos (P) | Pos (T) | \$\$\$                      | Pos (P) | Pos (T) | \$\$\$                      | Percent Change of \$\$\$ | Pos (P) | Pos (T) | \$\$\$           | Percent Change of \$\$\$ |
| BUF101  | Departmental Adminstration and Budget Division               | A                  | 53.00   |         | \$ 14,051,217      | 53.00   |         | \$ 13,504,737               | 53.00   |         | \$ 14,051,217               | 0%                       | 53.00   |         | \$ 57,004,737    | 322%                     |
| BUF101  | Departmental Adminstration and Budget Division               | B                  |         |         | \$ 427,305,000     |         |         | \$ 427,305,000              |         |         | \$ 427,305,000              | 0%                       |         |         | \$ 427,305,000   | 0%                       |
| BUF102  | Salary Commision - Statewide                                 | A                  |         |         | \$ -               |         |         | \$ -                        |         |         | \$ -                        |                          |         |         | \$ 1,820,168     |                          |
| BUF102  | Salary Commision - Statewide                                 | B                  |         |         | \$ -               |         |         | \$ -                        |         |         |                             |                          |         |         | \$ 320,844       |                          |
| BUF103  | Vacation Payout Statewide                                    | A                  |         |         | \$ 9,700,000       |         |         | \$ 9,700,000                |         |         | \$ 9,700,000                | 0%                       |         |         | \$ 9,700,000     | 0%                       |
| BUF115  | Financial Adminstration Division                             | A                  | 18.00   |         | \$ 2,870,681       | 18.00   |         | \$ 2,870,681                | 18.00   |         | \$ 2,870,681                | 0%                       | 18.00   |         | \$ 2,867,681     | 0%                       |
| BUF115  | Financial Adminstration Division                             | T                  | 9.00    |         | \$ 15,957,630      | 9.00    |         | \$ 15,957,630               | 9.00    |         | \$ 15,957,630               | 0%                       | 9.00    |         | \$ 15,957,630    | 0%                       |
| BUF141  | Employees' Retirement System                                 | X                  | 117.00  |         | \$ 30,773,357      | 117.00  |         | \$ 25,727,960               | 117.00  |         | \$ 30,773,357               | 0%                       | 118.00  |         | \$ 29,378,766    | 14%                      |
| BUF143  | Hawai'i Employer-Union Trust Fund                            | T                  | 63.00   |         | \$ 11,193,297      | 63.00   |         | \$ 11,337,016               | 63.00   |         | \$ 11,193,297               | 0%                       | 64.00   |         | \$ 11,476,614    | 1%                       |
| BUF151  | Office of the Public Defender                                | A                  | 133.50  |         | \$ 15,137,691      | 133.50  |         | \$ 15,137,691               | 133.50  |         | \$ 15,137,691               | 0%                       | 133.50  |         | \$ 15,137,691    | 0%                       |
| BUF721  | Debt Service Payments - State                                | A                  |         |         | \$ 668,429,515     |         |         | \$ 605,294,407              |         |         | \$ 599,970,529              | -10%                     |         |         | \$ 542,197,876   | -10%                     |
| BUF725  | Debt Service Payments - DOE                                  | A                  |         |         | \$ 446,515,250     |         |         | \$ 521,973,994              |         |         | \$ 387,479,828              | -13%                     |         |         | \$ 467,562,872   | -10%                     |
| BUF728  | Debt Service Payments - UH                                   | A                  |         |         | \$ 165,254,696     |         |         | \$ 193,181,876              |         |         | \$ 143,405,766              | -13%                     |         |         | \$ 173,044,392   | -10%                     |
| BUF741  | Retirement Benefits Payments - State                         | A                  |         |         | \$ 516,718,644     |         |         | \$ 526,870,219              |         |         | \$ 512,718,644              | -1%                      |         |         | \$ 522,870,219   | -1%                      |
| BUF741  | Retirement Benefits Payments - State                         | U                  |         |         | \$ 4,000,000       |         |         | \$ 4,000,000                |         |         | \$ 4,000,000                | 0%                       |         |         | \$ 4,000,000     | 0%                       |
| BUF745  | Retirement Benefits Payments - DOE                           | A                  |         |         | \$ 552,407,076     |         |         | \$ 572,505,610              |         |         | \$ 552,407,076              | 0%                       |         |         | \$ 572,505,610   | 0%                       |
| BUF748  | Retirement Benefits Payments - UH                            | A                  |         |         | \$ 219,919,128     |         |         | \$ 224,317,511              |         |         | \$ 219,919,128              | 0%                       |         |         | \$ 224,317,511   | 0%                       |
| BUF761  | Health Premium Payments - State                              | A                  |         |         | \$ 158,214,808     |         |         | \$ 161,379,104              |         |         | \$ 158,214,808              | 0%                       |         |         | \$ 162,127,656   | 0%                       |
| BUF762  | Health Premium Payments - Annual Required Contribution (ARC) | A                  |         |         | \$ 838,506,000     |         |         | \$ 846,891,000              |         |         | \$ 838,506,000              | 0%                       |         |         | \$ 846,891,000   | 0%                       |
| BUF765  | Health Premium Payments - DOE                                | A                  |         |         | \$ 187,755,868     |         |         | \$ 191,510,985              |         |         | \$ 187,755,868              | 0%                       |         |         | \$ 188,272,280   | -2%                      |
| BUF768  | Health Premium Payments - UH                                 | A                  |         |         | \$ 68,661,870      |         |         | \$ 70,035,107               |         |         | \$ 68,661,870               | 0%                       |         |         | \$ 69,542,355    | -1%                      |
|         | Total  |                    | 393.50  |         | \$ 4,353,371,728   | 393.50  |         | \$ 4,439,500,528            | 393.50  |         | \$ 4,200,028,390            | -4%                      | 395.50  |         | \$ 4,344,300,902 | -2%                      |

Table 4

Department of Budget and Finance  
Budget Decisions

| Prog ID | Sub-Org | Type of Req. | Description of Request  | MOF | Priority # | Initial Department Requests |         |        |         |         |           | Budget and Finance Recommendations |         |              |         |         |              | Governor's Decision |         |              |         |         |              |             |         |
|---------|---------|--------------|---|-----|------------|-----------------------------|---------|--------|---------|---------|-----------|------------------------------------|---------|--------------|---------|---------|--------------|---------------------|---------|--------------|---------|---------|--------------|-------------|---------|
|         |         |              |   |     |            | FY26                        |         |        | FY27    |         |           | FY26                               |         |              | FY27    |         |              | FY26                |         |              | FY27    |         |              |             |         |
|         |         |              |   |     |            | Pos (P)                     | Pos (T) | \$\$\$ | Pos (P) | Pos (T) | \$\$\$    | Pos (P)                            | Pos (T) | \$\$\$       | Pos (P) | Pos (T) | \$\$\$       | Pos (P)             | Pos (T) | \$\$\$       | Pos (P) | Pos (T) | \$\$\$       |             |         |
| BUF721  | ST      | FE           | Debt service funding for the State (except DOE and UH)                                | A   | 1          |                             |         |        |         |         | TBD       |                                    |         | (68,458,986) |         |         | (63,096,531) |                     |         | (68,458,986) |         |         | (63,096,531) |             |         |
| BUF725  | LE      | FE           | Debt service funding for the Department of Education (DOE)                            | A   | 1          |                             |         |        |         |         | TBD       |                                    |         | (59,035,422) |         |         | (54,411,122) |                     |         | (59,035,422) |         |         | (54,411,122) |             |         |
| BUF728  | HE      | FE           | Debt service funding for the University of Hawaii (UH)                                | A   | 1          |                             |         |        |         |         | TBD       |                                    |         | (21,848,930) |         |         | (20,137,484) |                     |         | (21,848,930) |         |         | (20,137,484) |             |         |
| BUF741  | ST      | FE           | Retirement benefits payments for the State (except the DOE and UH)                    | A   | 1          |                             |         |        |         |         | TBD       |                                    |         |              |         |         |              |                     | -       |              |         |         |              | -           |         |
| BUF745  | LE      | FE           | Retirement benefits payments for the Department of Education (DOE)                    | A   | 1          |                             |         |        |         |         | TBD       |                                    |         |              |         |         |              |                     | -       |              |         |         |              | -           |         |
| BUF748  | HE      | FE           | Retirement benefits payments for the University of Hawaii (UH)                        | A   | 1          |                             |         |        |         |         | TBD       |                                    |         |              |         |         |              |                     | -       |              |         |         |              | -           |         |
| BUF761  | ST      | FE           | Health premium payments for the State (not including DOE and UH)                      | A   | 1          |                             |         |        |         |         | TBD       |                                    |         |              |         |         |              | 748,552             |         |              |         |         |              | 748,552     |         |
| BUF762  | RC      | FE           | Health premium payments for the Annual Required Contribution (ARC)                    | A   | 1          |                             |         |        |         |         | TBD       |                                    |         |              |         |         |              |                     | -       |              |         |         |              | -           |         |
| BUF765  | LE      | FE           | Health premium payments for the Department of Education (DOE)                         | A   | 1          |                             |         |        |         |         | TBD       |                                    |         |              |         |         |              | (3,238,705)         |         |              |         |         |              | (3,238,705) |         |
| BUF768  | HE      | FE           | Health premium payments for the University of Hawai'i (UH)                            | A   | 1          |                             |         |        |         |         | TBD       |                                    |         |              |         |         |              | (492,752)           |         |              |         |         |              | (492,752)   |         |
| BUF102  | SC      | AP           | Add funds for Commission on Salaries FY27 Adjustments                                 | A   | 2          |                             |         |        |         |         | 1,820,168 |                                    |         |              |         |         |              | 1,820,168           |         |              |         |         |              | 1,820,168   |         |
| BUF102  | SC      | AP           | Add funds for Commission on Salaries FY27 Adjustments                                 | B   | 2          |                             |         |        |         |         | 320,844   |                                    |         |              |         |         |              | 320,844             |         |              |         |         |              | 320,844     |         |
| BUF141  | FA      | NG           | Increase in Fringe Benefits for Personal Services                                     | X   | 3          |                             |         |        |         |         | 3,527,463 |                                    |         |              |         |         |              | 3,527,463           |         |              |         |         |              | 3,527,463   |         |
| BUF141  | FA      | NG           | Establish (1.00) Permanent Retirement Business Analyst Position                       | X   | 5          |                             |         |        | 1.00    |         | 123,343   |                                    |         |              |         |         |              | 1.00                |         | 123,343      |         |         | 1.00         |             | 123,343 |
| BUF141  | FA      | NG           | Establish (1.00) Permanent Retirement Staff Support Services Manager (SR-26) Position | X   | 6          |                             |         |        | 1.00    |         | 133,078   |                                    |         |              |         |         |              | -                   |         | -            |         |         | -            | -           |         |
| BUF143  | EU      | NG           | Establish (1.00) Investment Officer Position for the EUTF Administration              | T   | 4          |                             |         |        | 1.00    |         | 139,598   |                                    |         |              |         |         |              | 1.00                |         | 139,598      |         |         | 1.00         |             | 139,598 |
| BUF101  | AA      | AP           | Green Fee (Act 96, SLH 2025) - Environmental Stewardship                              | A   | 7          |                             |         |        |         |         |           |                                    |         |              |         |         |              | 14,500,000          |         |              |         |         |              | 14,500,000  |         |
| BUF101  | AA      | AP           | Green Fee (Act 96, SLH 2025) - Climate and Hazard Resilience                          | A   | 8          |                             |         |        |         |         |           |                                    |         |              |         |         |              | 14,500,000          |         |              |         |         |              | 14,500,000  |         |
| BUF101  | AA      | AP           | Green Fee (Act 96, SLH 2025) - Sustainable Tourism                                    | A   | 9          |                             |         |        |         |         |           |                                    |         |              |         |         |              | 14,500,000          |         |              |         |         |              | 14,500,000  |         |

Department of Budget and Finance  
FY 2025 - FY 2027 Restrictions

Table 5

| <u>Fiscal Year</u> | <u>Prog ID</u> | <u>Sub-Org</u> | <u>MOF</u> | <u>Budgeted by Dept</u> | <u>Restriction</u> | <u>Difference Between Budgeted &amp; Restricted</u> | <u>Percent Difference</u> | <u>Impact</u>   |
|--------------------|----------------|----------------|------------|-------------------------|--------------------|---|---------------------------|---|
| FY25               | BUF101         | AA             | A          | \$26,374,057            | \$85,538           | \$26,288,519  | 99.68%                    | Attorneys' Fees and Witness Fees are difficult to accurately predict and are paid when billed. The program will closely monitor its other current expenses.   |
| FY25               | BUF115         | CA             | A          | \$2,589,242             | \$365,222          | \$2,224,020   | 85.89%                    | BUF 115 Bond Counsel – Services are used to respond to inquiries by the Legislature and are also utilized by the Department of the Attorney General. The department is billed on an hourly basis which results in fluctuations based on the number and complexity of assignments made to the General Advice Counsel. Efforts are made to control expenditures, however, flexibility in the budgeting of funds for this purpose is essential to provide the State with sufficient legal advice with respect to the use of taxexempt General Obligation and Revenue Bonds, Certificates of Participation, Municipal Lease Financing Agreements, and any other financing scenarios where tax exempt financing is contemplated or utilized. |
| FY26               | BUF101         | AA             | A          | \$14,051,217            | \$324,374          | \$13,726,843  | 97.69%                    | Attorneys' Fees and Witness Fees are difficult to accurately predict and are paid when billed. The program will closely monitor its other current expenses.   |
| FY26               | BUF115         | CA             | A          | \$2,870,681             | \$156,746          | \$2,713,935   | 94.54%                    | BUF 115 Bond Counsel – Services are used to respond to inquiries by the Legislature and are also utilized by the Department of the Attorney General. The department is billed on an hourly basis which results in fluctuations based on the number and complexity of assignments made to the General Advice Counsel. Efforts are made to control expenditures, however, flexibility in the budgeting of funds for this purpose is essential to provide the State with sufficient legal advice with respect to the use of taxexempt General Obligation and Revenue Bonds, Certificates of Participation, Municipal Lease Financing Agreements, and any other financing scenarios where tax exempt financing is contemplated or utilized. |
| FY26               | BUF151*        | HA             | A          | \$15,137,691            | \$165,369          | \$14,972,322  | 98.91%                    | BUF 151 will have to monitor their personal services costs to accommodate the restriction.  |
| FY27**             |                |                |            |                         |                    |   |                           |   |
|                    |                |                |            |                         |                    |   |                           |   |

\* BUF151 subject to restriction per EM 25-04, Amendments to Budget Execution Policies and Instructions. 10% restriction on specific purposes appropriated funds from Act 250, SLH 2025.

\*\* FY27 restrictions unknown at this time.

Department of Budget and Finance  
Emergency Appropriation Requests

Table 6

| Prog ID | Description of Request                            | Explanation of Request   | MOF     | Pos (P) | Pos (T) | \$\$ |  |
|---------|---|--|---------|---------|---------|------|--|
| BUF 102 | Emergency Apprns for Public Employment Cost items | Emergency Apprn for BU 1 and BU 10 - temporary hazard pay  | Various |         |         | TBD  |  |
| BUF 102 | Emergency Apprns for Public Employment Cost items | Emergency Apprn for collective bargaining cost items and other public employment costs for the members of Bargaining Unit (11) and their excluded counterparts | Various |         |         | TBD  |  |
| BUF 102 | Emergency Apprns for Public Employment Cost items | Emergency Apprn for collective bargaining cost items and other public employment costs for the members of Bargaining Unit (14) and their excluded counterparts | Various |         |         | TBD  |  |

Department of Budget and Finance  
Interdepartmental Transfers in FY26 and FY27

Table 7

| <u>Actual or<br/>Anticipated</u> |            |                |                |               |                         | <u>Percent of Program ID</u>              |                       | <u>Percent of Receiving</u>         |  |                            |
|----------------------------------|------------|----------------|----------------|---------------|-------------------------|---|-----------------------|-------------------------------------|--|----------------------------|
| <u>Date of<br/>Transfer</u>      | <u>MOF</u> | <u>Pos (P)</u> | <u>Pos (T)</u> | <u>\$\$\$</u> | <u>From<br/>Prog ID</u> | <u>Appropriation<br/>Transferred From</u> | <u>To<br/>Prog ID</u> | <u>Program ID<br/>Appropriation</u> |  | <u>Recurring<br/>(Y/N)</u> |
| None                             |            |                |                |               |                         |   |                       |                                     |  |                            |

Department of Budget and Finance  
Vacancy Report as of November 30, 2025

Table 8

| Prog ID | Sub-Org | Date of Vacancy | Expected Fill Date | Position Number | Position Title                 | Exempt (Y/N) | SR Level | BU Code | Perm Temp (P/T) | FTE  | MOF | Budgeted Amount | Actual Salary Last Paid | Authority to Hire (Y/N) | Occupied by 89-Day Hire (Y/N) | # of 89 Hire Appts | Describe if Filled by other Means | Priority # to Retain |
|---------|---------|-----------------|--------------------|-----------------|--------------------------------|--------------|----------|---------|-----------------|------|-----|-----------------|-------------------------|-------------------------|-------------------------------|--------------------|-----------------------------------|----------------------|
| BUF101  | AA      | 7/3/2025        | 2/16/2026          | 00120321        | Fiscal Officer I               | N            | SR26     | 93      | P               | 1.00 | A   | 76,788          | 78,420                  | Y                       |                               |                    |                                   | 1                    |
|         |         |                 |                    |                 |                                |              |          |         |                 |      |     |                 |                         |                         |                               |                    |                                   |                      |
| BUF101  | BA      | 11/1/2025       |                    | 00008910        | Prgm & Budget Analysis Admr    | N            | ES03     | 35      | P               | 1.00 | A   | 184,080         | 190,524                 | Y                       |                               |                    |                                   | 1                    |
| BUF101  | BA      | 11/1/2024       |                    | 00012976        | Prgm & Budget Analysis Mgr II  | N            | EM07     | 35      | P               | 1.00 | A   | 123,660         | 122,604                 | Y                       |                               |                    |                                   | 2                    |
| BUF101  | BA      | 6/6/2025        |                    | 00024422        | Prgm & Budget Analysis Mgr I   | N            | EM05     | 35      | P               | 1.00 | A   | 121,584         | 121,584                 | Y                       |                               |                    |                                   | 3                    |
| BUF101  | BA      | 3/1/2023        |                    | 00010769        | Program Budget Analyst VI      | N            | SR26     | 73      | P               | 1.00 | A   | 76,788          | 101,460                 | Y                       |                               |                    |                                   | 4                    |
| BUF101  | BA      | 10/19/2024      |                    | 00125012        | Program Budget Analyst I       | N            | SR16     | 73      | P               | 1.00 | A   | 71,016          | 49,860                  | Y                       |                               |                    |                                   | 5                    |
| BUF101  | BA      | 6/5/2024        |                    | 00030726        | Office Assistant IV            | N            | SR10     | 63      | P               | 1.00 | A   | 40,248          | 39,816                  | Y                       |                               |                    |                                   | 6                    |
|         |         |                 |                    |                 |                                |              |          |         |                 |      |     |                 |                         |                         |                               |                    |                                   |                      |
| BUF115  | CA      | 11/3/2025       |                    | 00019043        | Accountant V                   | N            | SR24     | 73      | P               | 1.00 | A   | 76,788          | 78,420                  | Y                       |                               |                    |                                   | 1                    |
| BUF115  | CA      | 5/16/2024       |                    | 00121828        | General Professional V         | N            | SR24     | 73      | P               | 1.00 | A   | 71,016          | 80,184                  | Y                       |                               |                    |                                   | 2                    |
| BUF115  | CA      | 8/24/2022       |                    | 00049341        | Public Debt Analyst            | N            | SR22     | 73      | P               | 1.00 | A   | 63,096          | 65,916                  | Y                       |                               |                    |                                   | 3                    |
| BUF115  | CA      | 2/3/2025        |                    | 00028018        | Accountant III                 | N            | SR20     | 13      | P               | 1.00 | A   | 58,296          | 60,660                  | Y                       |                               |                    |                                   | 4                    |
| BUF115  | CA      | 8/16/2023       |                    | 00122781        | Accountant II                  | N            | SR18     | 13      | P               | 1.00 | A   | 53,940          | 58,560                  | Y                       |                               |                    |                                   | 5                    |
| BUF115  | CA      | 7/16/2025       |                    | 00000130        | Account Clerk IV               | N            | SR13     | 03      | P               | 1.00 | A   | 45,216          | 46,800                  | Y                       |                               |                    |                                   | 7                    |
| BUF115  | CA      | 10/3/2022       |                    | 00120127        | Office Assistant III           | N            | SR08     | 03      | P               | 1.00 | T   | 37,872          | 34,356                  | Y                       |                               |                    |                                   | 8                    |
| BUF115  | CA      | 8/1/2025        |                    | 00120126        | Office Assistant III           | N            | SR08     | 03      | P               | 1.00 | T   | 37,872          | 39,192                  | Y                       |                               |                    |                                   | 9                    |
|         |         |                 |                    |                 |                                |              |          |         |                 |      |     |                 |                         |                         |                               |                    |                                   |                      |
| BUF141  | FA      | 9/1/2023        |                    | 00121073        | Investment Officer (Liq Mkts)  | Y            | SRNA     | 73      | P               | 1.00 | X   | 232,008         | 232,008                 | Y                       |                               |                    |                                   | 1                    |
| BUF141  | FA      | 10/3/2023       |                    | 00116680        | Investment Specialist          | N            | SR24     | 13      | P               | 1.00 | X   | 71,016          | 97,560                  | Y                       |                               |                    |                                   | 2                    |
| BUF141  | FA      | 5/16/2020       |                    | 00003280        | General Professional VI        | N            | SR26     | 23      | P               | 1.00 | X   | 76,788          | 77,052                  | Y                       |                               |                    |                                   | 3                    |
| BUF141  | FA      | 3/16/2023       |                    | 00036371        | General Professional VI        | N            | SR26     | 23      | P               | 1.00 | X   | 76,788          | 74,136                  | Y                       |                               |                    |                                   | 4                    |
| BUF141  | FA      | 12/31/2023      |                    | 00036372        | Retirement Claims Examiner V   | N            | SR24     | 23      | P               | 1.00 | X   | 71,016          | 83,388                  | Y                       |                               |                    |                                   | 5                    |
| BUF141  | FA      | 3/22/2023       |                    | 00017859        | Information Technology Band C  | N            | SR24     | 23      | P               | 1.00 | X   | 71,016          | 80,184                  | Y                       |                               |                    |                                   | 6                    |
| BUF141  | FA      | 5/1/2024        |                    | 00012329        | Retirement Claims Examiner II  | N            | SR18     | 13      | P               | 1.00 | X   | 53,940          | 52,068                  | Y                       |                               |                    |                                   | 7                    |
| BUF141  | FA      | 7/27/2024       |                    | 00113312        | Retirement Claims Examiner IV  | N            | SR22     | 13      | P               | 1.00 | X   | 71,016          | 71,016                  | Y                       |                               |                    |                                   | 8                    |
| BUF141  | FA      | 8/1/2025        |                    | 00116817        | Retirement Claims Examiner IV  | N            | SR22     | 13      | P               | 1.00 | X   | 86,376          | 88,212                  | Y                       |                               |                    |                                   | 9                    |
| BUF141  | FA      | 7/27/2024       |                    | 00025325        | Account Clerk V                | N            | SR15     | 03      | P               | 1.00 | X   | 48,936          | 48,942                  | Y                       |                               |                    |                                   | 10                   |
| BUF141  | FA      | 7/25/2023       |                    | 00117312        | Office Assistant III           | N            | SR08     | 03      | P               | 1.00 | X   | 37,872          | 36,072                  | Y                       |                               |                    |                                   | 11                   |
| BUF141  | FA      | 12/17/2024      |                    | 00043081        | Information Technology Band A  | N            | SR18     | 13      | P               | 1.00 | X   | 63,096          | 55,078                  | Y                       | Y                             | 1                  |                                   | 12                   |
| BUF141  | FA      | 11/15/2025      |                    | 00030036        | Information Technology Band A  | N            | SR18     | 13      | P               | 1.00 | X   | 53,940          | 55,078                  | Y                       |                               |                    |                                   | 13                   |
| BUF141  | FA      | 6/17/2024       |                    | 00121780        | Retirement Claims Examiner III | N            | SR20     | 13      | P               | 1.00 | X   | 58,296          | 60,912                  | Y                       |                               |                    |                                   | 14                   |
| BUF141  | FA      | 11/3/2025       |                    | 00113313        | Retirement Claims Examiner III | N            | SR20     | 13      | P               | 1.00 | X   | 60,660          | 64,428                  | Y                       |                               |                    |                                   | 15                   |
| BUF141  | FA      | 4/1/2025        |                    | 00116679        | Retirement System Prgm Spclt   | N            | SR24     | 13      | P               | 1.00 | X   | 83,064          | 83,064                  | Y                       |                               |                    |                                   | 16                   |
| BUF141  | FA      | 8/1/2025        |                    | 00023671        | Account Clerk V                | N            | SR15     | 03      | P               | 1.00 | X   | 66,876          | 69,216                  | Y                       |                               |                    |                                   | 17                   |
| BUF141  | FA      | 5/1/2024        |                    | 00006492        | General Professional VI        | N            | SR26     | 23      | P               | 1.00 | X   | 76,788          | 83,388                  | Y                       |                               |                    |                                   | 18                   |
| BUF141  | FA      | 10/1/2025       |                    | 00043506        | Office Assistant IV            | N            | SR10     | 03      | P               | 1.00 | X   | 54,984          | 56,904                  | Y                       |                               |                    |                                   | 19                   |
| BUF141  | FA      | 5/10/2025       |                    | 00039684        | Account Clerk V                | N            | SR15     | 03      | P               | 1.00 | X   | 48,936          | 48,942                  | Y                       |                               |                    |                                   | 20                   |
| BUF141  | FA      | 4/30/2025       |                    | 00044457        | Office Assistant III           | N            | SR08     | 03      | P               | 1.00 | X   | 37,872          | 39,187                  | Y                       | Y                             | 2                  |                                   | 21                   |
| BUF141  | FA      | 12/31/2024      |                    | 00007781        | Account Clerk V                | N            | SR15     | 03      | P               | 1.00 | X   | 69,600          | 69,600                  | Y                       |                               |                    |                                   | 22                   |
|         |         |                 |                    |                 |                                |              |          |         |                 |      |     |                 |                         |                         |                               |                    |                                   |                      |
| BUF143  | EU      | 4/18/2025       |                    | 00113177        | EUTF Info Systems Chief        | Y            | SRNA     | 93      | P               | 1.00 | T   | 129,276         | 129,276                 | Y                       |                               |                    |                                   | 1                    |
| BUF143  | EU      | 4/17/2025       |                    | 00015707        | Accountant V                   | N            | SR24     | 13      | P               | 1.00 | T   | 89,820          | 89,820                  | Y                       |                               |                    |                                   | 2                    |
| BUF143  | EU      | 10/8/2025       |                    | 00122780        | EUTF Investment Analyst        | Y            | SRNA     | 13      | P               | 1.00 | T   | 71,016          | 72,516                  | Y                       |                               |                    |                                   | 3                    |
| BUF143  | EU      | 1/22/2025       |                    | 00120537        | Accountant IV                  | N            | SR20     | 13      | P               | 1.00 | T   | 58,296          | 58,296                  | Y                       |                               |                    |                                   | 4                    |
| BUF143  | EU      | 9/27/2025       |                    | 00027886        | Information Technology Band A  | N            | SR18     | 13      | P               | 1.00 | T   | 53,940          | 55,080                  | Y                       |                               |                    |                                   | 5                    |
| BUF143  | EU      | 8/9/2025        |                    | 00013067        | Account Clerk IV               | N            | SR11     | 03      | P               | 1.00 | T   | 45,216          | 43,264                  | Y                       | Y                             | 1                  |                                   | 6                    |
| BUF143  | EU      | 4/16/2025       |                    | 00031592        | Office Assistant IV            | N            | SR10     | 03      | P               | 1.00 | T   | 47,004          | 41,662                  | Y                       | Y                             | 2                  |                                   | 7                    |
| BUF143  | EU      | 10/23/2025      |                    | 00116357        | Office Assistant III           | N            | SR08     | 03      | P               | 1.00 | T   | 37,872          | 39,192                  | Y                       |                               |                    |                                   | 8                    |
| BUF143  | EU      | 11/29/2025      |                    | 00014960        | Account Clerk III              | N            | SR11     | 03      | P               | 1.00 | T   | 41,808          | 43,264                  | Y                       |                               |                    |                                   | 9                    |

Department of Budget and Finance  
Vacancy Report as of November 30, 2025

Table 8

| Prog ID | Sub-Org | Date of Vacancy | Expected Fill Date | Position Number | Position Title             | Exempt (Y/N) | SR Level | BU Code | Perm Temp (P/T) | FTE  | MOF | Budgeted Amount | Actual Salary Last Paid | Authority to Hire (Y/N) | Occupied by 89-Day Hire (Y/N) | # of 89 Hire Appts | Describe if Filled by other Means | Priority # to Retain |
|---------|---------|-----------------|--------------------|-----------------|----------------------------|--------------|----------|---------|-----------------|------|-----|-----------------|-------------------------|-------------------------|-------------------------------|--------------------|-----------------------------------|----------------------|
| BUF151  | HA      | 11/30/2024      |                    | 00102674        | Deputy Public Defender III | Y            | SRNA     | 73      | P               | 1.00 | A   | 125,006         | 104,172                 | Y                       |                               |                    |                                   | 1                    |
| BUF151  | HA      | 10/11/2025      |                    | 00102442        | Deputy Public Defender II  | Y            | SRNA     | 73      | P               | 1.00 | A   | 104,242         | 88,712                  | Y                       |                               |                    |                                   | 2                    |
| BUF151  | HA      | 4/5/2025        |                    | 00102443        | Deputy Public Defender II  | Y            | SRNA     | 73      | P               | 1.00 | A   | 104,242         | 86,868                  | Y                       |                               |                    |                                   | 3                    |
| BUF151  | HA      | 5/27/2025       |                    | 00101263        | Deputy Public Defender II  | Y            | SRNA     | 73      | P               | 1.00 | A   | 104,242         | 86,868                  | Y                       |                               |                    |                                   | 4                    |
| BUF151  | HA      | 9/14/2024       |                    | 00100534        | Deputy Public Defender II  | Y            | SRNA     | 73      | P               | 1.00 | A   | 104,242         | 86,868                  | Y                       |                               |                    |                                   | 5                    |
| BUF151  | HA      | 6/17/2025       |                    | 00101280        | Deputy Public Defender III | Y            | SRNA     | 73      | P               | 1.00 | A   | 125,006         | 104,172                 | Y                       |                               |                    |                                   | 6                    |
| BUF151  | HA      | 6/17/2025       |                    | 00101994        | Deputy Public Defender III | Y            | SRNA     | 73      | P               | 1.00 | A   | 125,006         | 104,172                 | Y                       |                               |                    |                                   | 7                    |
| BUF151  | HA      | 11/1/2025       |                    | 00101209        | Deputy Public Defender II  | Y            | SRNA     | 73      | P               | 1.00 | A   | 104,242         | 88,704                  | Y                       |                               |                    |                                   | 8                    |
| BUF151  | HA      | 8/25/2025       |                    | 00100883        | Deputy Public Defender II  | Y            | SRNA     | 73      | P               | 1.00 | A   | 104,242         | 88,704                  | Y                       |                               |                    |                                   | 9                    |
| BUF151  | HA      | 6/17/2025       |                    | 00100405        | Deputy Public Defender III | Y            | SRNA     | 73      | P               | 1.00 | A   | 125,006         | 104,172                 | Y                       |                               |                    |                                   | 10                   |
| BUF151  | HA      | 8/9/2025        |                    | 00101224        | PD Legal Clerk             | Y            | SRNA     | 03      | P               | 1.00 | A   | 47,004          | 48,651                  | Y                       |                               |                    |                                   | 11                   |
| BUF151  | HA      | 8/26/2025       |                    | 00100586        | PD Office Assistant III    | Y            | SRNA     | 03      | P               | 0.50 | A   | 18,036          | 19,596                  | Y                       |                               |                    |                                   | 12                   |
| BUF151  | HA      | 10/1/2025       |                    | 00100898        | PD Office Assistant III    | Y            | SRNA     | 03      | P               | 1.00 | A   | 37,872          | 39,192                  | Y                       |                               |                    |                                   | 13                   |
| BUF151  | HA      | 8/9/2025        |                    | 00102111        | PD Legal Clerk             | Y            | SRNA     | 03      | P               | 1.00 | A   | 47,004          | 48,651                  | Y                       |                               |                    |                                   | 14                   |
| BUF151  | HA      | 7/1/2025        |                    | 00100590        | PD Account Clerk III       | Y            | SRNA     | 03      | P               | 1.00 | A   | 41,808          | 41,808                  | Y                       |                               |                    |                                   | 15                   |
|         |         |                 |                    |                 |                            |              |          |         |                 |      |     |                 |                         |                         |                               |                    |                                   |                      |

Department of Budget and Finance  
Positions Filled and/or Established by Acts other than the State Budget as of November 30, 2025

Table 9

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

Department of Budget and Finance  
Active Contracts as of December 1, 2025

Table 10

| Prog ID    | MOF | Amount     | Frequency (M/A/O) | Max Value  | Outstanding Balance | Term of Contract |          |          | Entity   | Contract Description   | Explanation of How Contract is Monitored  | POS Y/N | Category E/L/P/C/G/S/* |
|------------|-----|------------|-------------------|------------|---------------------|------------------|----------|----------|--|--|---|---------|------------------------|
|            |     |            |                   |            |                     | Date Executed    | From     | To       |  |  |   |         |                        |
| BUF101/AA  | A   | 14,921.00  | M                 |            |                     | 06/01/22         | 05/31/27 |          | Xerox Corporation                                    | Copier Leases  | n/a   | N       | E                      |
| BUF101/AA  | A   | 14,921.00  | M                 |            |                     | 06/01/22         | 05/31/27 |          | Xerox Corporation                                    | Copier Leases  | n/a   | N       | E                      |
| BUF101/BA  | A   | 47,524.00  | M                 |            |                     | 09/01/22         | 08/31/27 |          | Xerox Corporation                                    | Copier Leases  | n/a   | N       | E                      |
| BUF101/BA  | A   | 3,051.00   | M                 |            |                     | 05/01/21         | 04/30/26 |          | Xerox Corporation                                    | Copier Leases  | n/a   | N       | E                      |
| BUF 115/CA | n/a | -          | n/a               | -          | -                   | 01/01/24         | 01/01/24 | 12/31/26 | UBS Financial Services Inc.                          | Investment Broker-Dealer services for state treasury         | On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract. | N       | S                      |
| BUF 115/CA | n/a | -          | n/a               | -          | -                   | 01/01/19         | 01/01/19 | 12/31/28 | Ascensus College Savings Recordkeeping Services, LLC | Program Manager for State's HI529 College Savings Program    | On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract. | N       | S                      |
| BUF 115/CA | A   | 125,000.00 | A                 | -          | -                   | 06/30/22         | 07/01/22 | 06/30/30 | Wilshire Associates Incorporated                     | Investment Consulting/Axiom Service/529 plan review services | On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract. | N       | S                      |
| BUF 115/CA | n/a | -          | n/a               | -          | -                   | 05/07/21         | 05/07/21 | 06/30/26 | Piper Sandler & Co.                                  | Investment Broker-Dealer services for state treasury         | On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract. | N       | S                      |
| BUF 115/CA | n/a | -          | n/a               | -          | -                   | 05/06/21         | 05/06/21 | 06/30/26 | Stifel, Nicolaus & Co., Inc.                         | Investment Broker-Dealer services for state treasury         | On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract. | N       | S                      |
| BUF 115/CA | n/a | -          | n/a               | -          | -                   | 07/11/24         | 07/11/24 | 12/31/26 | Baird  | Investment Broker-Dealer services for state treasury         | On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract. | N       | S                      |
| BUF 115/CA | n/a | -          | n/a               | -          | -                   | 09/12/24         | 09/12/24 | 12/31/26 | Mischler Financial                                   | Investment Broker-Dealer services for state treasury         | On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract. | N       | S                      |
| BUF 115/CA | A   | 230,000.00 | O                 | 230,000.00 | -                   | 12/29/23         | 12/29/23 | 12/31/25 | BLX Group LLC  | Arbitrage Rebate Compliance Srvc                             | On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract. | N       | S                      |
| BUF 115/CA | A   | -          | n/a               | -          | -                   | 08/21/24         | 01/15/25 | 12/31/25 | Barclays Capital Inc                                 | Underwriter Services for the 2025 Airports Revenue Bonds     | On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract. | N       | S                      |

Department of Budget and Finance  
Active Contracts as of December 1, 2025

Table 10

| Prog ID    | MOF | Amount       | Frequency (M/A/O)             | Max Value    | Outstanding Balance | Date Executed | From     | To       | Entity   | Contract Description   | Explanation of How Contract is Monitored  | POS Y/N | Category E/L/P/C/G/S/* |
|------------|-----|--------------|-------------------------------|--------------|---------------------|---------------|----------|----------|--|--|---|---------|------------------------|
| BUF 115/CA | A   | -            | n/a                           | -            | -                   | 03/27/25      | 03/01/25 | 12/31/26 | Wells Fargo Securities   | Investment Broker-Dealer services for state treasury           |   | N       |                        |
| BUF 115/CA | A   | 45,000.00    | n/a                           | -            | -                   | 08/21/24      | 01/10/25 | 12/31/25 | Frasca & Associates  | Municipal Advisor Services for the 2025 Airports Revenue Bonds | On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract. | N       | S                      |
| BUF 115/CA | A   | 7,315.00     | M                             |              |                     | 04/01/25      | 04/04/25 | 03/31/26 | Armanino LLP   | MSDGP (Accounting Software) Annual Service Plan                |   | N       | G                      |
| BUF 115/CA | A   | 4,990.00     | M                             |              |                     | 01/13/25      | 03/03/25 | 03/02/26 | Armanino Solutions, LLC  | MSDGP Annual Maintenance - Business Ready Enhancement Plan     |   | N       | G                      |
| BUF 115/CA | A   | 14,921.00    |                               |              |                     | 06/01/22      | 05/31/27 | Xerox    | Copier Leases - Treasury   | n/a  | N   | E       |                        |
| BUF 115/CA | A   | 14,921.00    |                               |              |                     | 06/01/22      | 05/31/27 | Xerox    | Copier Leases - Admin  | n/a  | N   | E       |                        |
| BUF 115/CA | A   | 9,637.00     |                               |              |                     | 05/01/22      | 04/30/27 | Xerox    | Copier Leases - Bond Section   | n/a  | N   | E       |                        |
| BUF141/FA  | X   | 589,100.00   | O                             | 964,500.00   | 375,400.00          | 11/09/21      | 07/01/21 | 06/30/26 | Gabriel Roeder Smith & Company   | Actuarial Services   | Reports submitted; Meetings; Oversight by ERS Staff   | N       | S                      |
| BUF141/FA  | X   | 17,500.00    | M                             | 157,500.00   | 140,000.00          | 07/22/24      | 08/01/24 | 07/31/27 | Bernard K. Chun, M.D   | Member of the Medical Board                                    | Reports submitted; Meetings; Oversight by ERS Staff and Board of Trustees   | N       | S                      |
| BUF141/FA  | X   | 162,500.00   | M                             | 975,000.00   | 812,500.00          | 05/28/24      | 06/01/24 | 05/31/27 | Patricia L. Chinn, MD  | Chairperson of the Medical Board                               | Reports submitted; Meetings; Oversight by ERS Staff and Board of Trustees   | N       | S                      |
| BUF141/FA  | X   | 1,125,000.00 | O                             | 2,250,000.00 | 1,875,000.00        | 03/28/23      | 04/01/23 | 03/31/26 | Hamilton Lane Advisors, LLC  | Consultant for alternative investments (RFP 2022-04)           | Reports submitted; Meetings; Oversight by ERS Staff and Board of Trustees   | N       | S                      |
| BUF141/FA  | X   | 531,250.00   | M                             | 1,314,000.00 | 782,750.00          | 06/22/23      | 07/01/23 | 06/30/26 | Meketa Investment Group Inc  | General Investment Consultant (RFP 2022-05)                    | Reports submitted; Meetings; Oversight by ERS Staff and Board of Trustees   | N       | S                      |
| BUF141/FA  | X   | 487,500.00   | M                             | 1,229,475.00 | 741,975.00          | 06/23/23      | 07/01/23 | 06/30/26 | Townsend Holdings LLC  | Real assets investment consultant (RFP 2022-06)                | Reports submitted; Meetings; Oversight by ERS Staff and Board of Trustees   | N       | S                      |
| BUF141/FA  | X   | 474,501.00   | O                             | 1,110,590.00 | 636,089.00          | 03/01/23      | 02/01/23 | 03/31/26 | KMH LLP  | Internal Audit services  | Reports submitted; Meetings; Oversight by ERS Staff and Board of Trustees   | N       | S                      |
| BUF141/FA  | X   | 454,735.00   | O                             | 945,859.00   | 491,124.00          | 06/25/24      | 05/18/24 | 07/23/26 | Hoike Networks Inc dba PACXA   | Oracle Software License Renewal (May-July 2026) - IFB 2024-02  | Oversight by ERS Staff; Support calls with Oracle   | N       | G                      |
| BUF141/FA  | X   | 93,790.00    | O                             | 150,064.00   | 58,330.00           | 08/01/23      | 08/01/23 | 07/24/26 | Trade Media Hui, Inc.  | Holomua (Newsletter) Publication, Design and Printing Services | Reports submitted; Meetings; Oversight by ERS Staff   | N       | S                      |
| BUF141/FA  | X   | 26,895.00    | M                             | 91,125.00    | 64,230.00           | 03/19/24      | 05/22/24 | 03/31/26 | MR COPY INC, dba Xerox Hawaii  | CISCO MERAKI TECHNICAL SERVICES, HlePRO IFB #B24000862         | Reports submitted; Meetings; Oversight by ERS Staff   | N       | G                      |
| BUF143/EU  | T   | -            | M                             | -            | -                   | 08/31/23      | 11/01/23 | 10/31/27 | Bank of Hawaii   | Banking services for the EUTF                                  | Ongoing communication with the contractor is providing deliverables pursuant to the provisions of the contract    | N       | S                      |
| BUF143/EU  | T   | 237,593.00   | O - As services are performed | 237,593.00   | -                   | 09/21/20      | 09/21/20 | 06/30/26 | Brown and Brown Insurance Services, Inc. (fka Brown & Brown of Massachusetts, LLC) | Benefit plan audit services for the EUTF                       | Ongoing communication with the contractor is providing deliverables pursuant to the provisions of the contract    | N       | S                      |

Department of Budget and Finance  
Active Contracts as of December 1, 2025

Table 10

| Prog ID   | MOF | Amount        | Frequency (M/A/O)               | Max Value     | Outstanding Balance | Date Executed | From     | To       | Entity  | Contract Description   | Explanation of How Contract is Monitored   | POS Y/N | Category E/L/P/C/G/S/* |
|-----------|-----|---------------|---------------------------------|---------------|---------------------|---------------|----------|----------|---|--|--|---------|------------------------|
| BUF143/EU | T   | 46,211.98     | M                               | 98,290.00     | 52,078.02           | 02/20/25      | 01/22/25 | 02/28/27 | EOH Enterprises, dab Envision Networked Solutions | Hosted call center telephone system  | EUTF staff reviews the monthly invoices from Envision Networked Solutions                                      | N       | S                      |
| BUF143/EU | T   | 540,057.32    | M                               | 1,012,535.32  | 472,478.00          | 04/01/23      | 04/01/23 | 02/28/28 | Employees Retirement System                       | Lease office space at City Financial Tower                                   | EUTF staff reviews the monthly invoices from ERS   | N       | S                      |
| BUF143/EU | T   | 355,000.00    | O - Upon completion of services | 355,000.00    | -                   | 04/04/25      | 07/01/25 | 03/31/27 | Gabriel Roeder Smith and Company                  | Actuarial Services for Other Post-Employment Benefits for the EUTF           | Ongoing communication with the contractor is providing deliverables pursuant to the provisions of the contract | N       | S                      |
| BUF143/EU | T   | 207,690.00    | A                               | 415,130.00    | 207,440.00          | 07/01/23      | 07/01/23 | 06/30/27 | Marsh USA, LLC                                    | Insurance broker services for the EUTF                                       | Ongoing communication with the contractor is providing deliverables pursuant to the provisions of the contract | N       | S                      |
| BUF143/EU | T   | 12,992,740.97 | M                               | 15,450,000.00 | 2,457,259.03        | 06/01/20      | 06/01/22 | 11/04/26 | Telus Health (US) Ltd, fka LifeWorks (US) Ltd.    | Health Benefits Administration System for the EUTF                           | EUTF staff reviews the monthly invoices from Telus Health  | N       | S                      |
| BUF143/EU | T   | -             | O - As services are performed   | -             | -                   | 05/14/21      | 05/01/22 | 06/30/26 | Public Consulting Group                           | Medicare Coordination and Social Security Advocacy Services                  | Ongoing communication with the contractor is providing deliverables pursuant to the provisions of the contract | N       | S                      |
| BUF143/EU | T   | 25,179.84     | M                               | 35,971.20     | 10,791.36           | 06/13/22      | 06/13/22 | 06/13/27 | Quadient  | Lease for folder/stuffer machine   | EUTF staff reviews the monthly invoices from Quadient  | N       | S                      |
| BUF143/EU | T   | 1,560,000.00  | M                               | 2,135,000.00  | 575,000.00          | 07/01/21      | 07/01/21 | 06/30/27 | The Segal Company (Western States), Inc.          | Benefit consulting services  | EUTF staff reviews the monthly invoices from Segal   | N       | S                      |
| BUF143/EU | T   | 340,000.00    | M                               | 587,000.00    | 247,000.00          | 10/09/23      | 09/01/23 | 06/30/27 | The Segal Company (Western States), Inc.          | Pharmacy benefit consulting services   | EUTF staff reviews the monthly invoices from Segal   | N       | S                      |
| BUF143/EU | T   | 75,120.00     | O - Upon completion of services | 75,120.00     | -                   | 03/19/25      | 03/10/25 | 12/31/25 | Trade Media Hui, Inc., dba Trade Media Hui        | 2025 Printed service for the EUTF including the EUTF retiree reference guide | Ongoing communication with the contractor is providing deliverables pursuant to the provisions of the contract | N       | S                      |
| BUF143/EU | T   | 43,900.35     | M                               | 56,043.00     | 12,142.65           | 02/02/22      | 02/02/22 | 02/01/27 | Xerox   | Copier leases for the EUTF   | EUTF staff reviews the monthly invoices from Xerox   | N       | S                      |
| BUF151/HA | A   | 54,000.00     | M                               | 54,000.00     | -                   | 12/04/20      | 12/04/23 | 12/04/25 | Xerox Corporation                                 | Newer models of copy/fax machines  | Annually by Admin. In contact with Xerox representative Marlo Nakata when needed.                              |         | E                      |
| BUF151/HA | A   | 100,000.00    | M                               | 100,000.00    | -                   | 06/30/23      | 06/30/23 | 06/30/28 | Xerox Corporation                                 | Newer models of copy/fax machines  | Annually by Admin. In contact with Xerox representative Marlo Nakata when needed.                              |         | E                      |
| BUF151/HA | A   | 65,777.00     | M                               | 65,777.00     | -                   | 06/20/23      | 06/20/23 | 06/20/26 | Thomson Reuters-Westlaw                           | Online Legal Database Service  | Annually by Admin, or as needed.   |         | S                      |

Department of Budget and Finance  
Capital Improvements Program (CIP) Requests

Table 11

| <u>Prog ID</u> | <u>Prog ID</u><br><u>Priority</u> | <u>Dept-<br/>Wide<br/>Priority</u> | <u>Senate<br/>District</u> | <u>Rep.<br/>District</u> | <u>Project Title</u>  | <u>MOF</u> | <u>FY26 \$\$\$</u> | <u>FY27 \$\$\$</u> |
|----------------|-----------------------------------|------------------------------------|----------------------------|--------------------------|---|------------|--------------------|--------------------|
| BUF101         |                                   |                                    |                            |                          | Green Fee Environmental Stewardship Projects, Statewide *     | C          | 14,000             | 14,500             |
| BUF101         |                                   |                                    |                            |                          | Green Fee Climate and Hazard Resilience Projects, Statewide * | C          | 14,000             | 14,500             |
| BUF101         |                                   |                                    |                            |                          | Green Fee Sustainable Tourism Projects, Statewide *           | C          | 14,000             | 14,500             |
|                |                                   | <i>* amount in 000s</i>            |                            |                          |   |            |                    |                    |

Department of Budget and Finance  
CIP Lapses

Table 12

| <u>Prog ID</u> | <u>Act/Year of Appropriation</u> | <u>Project Title</u> | <u>MOF</u> | <u>Lapse Amount</u> | <u>Reason</u> |
|----------------|----------------------------------|----------------------|------------|---------------------|---------------|
| None           |                                  |                      |            |                     |               |

Department of Budget and Finance  
Program ID Sub-Organizations

Table 13

| <u>Program ID</u> | <u>Sub-Org Code</u> | <u>Name</u>                                     | <u>Objective</u>  |
|-------------------|---------------------|---|---|
| BUF 101           | AA                  | Departmental Administration and Budget Division | To plan, direct, and coordinate comprehensive programs, services and functions which include the Department's administration of fiscal/accounting tasks, budget and management services, personnel services, contracts administration, and systems and procedures.  |
| BUF 101           | BA                  | Departmental Administration and Budget Division | To facilitate and improve the executive resource allocation process by thorough planning, programming, and budgeting and analyses, through sound recommendations on all phases of program scope and funding, and by efforts to simplify and more directly tie program performance with resource allocation decisions (MOF A, B, N). |
| BUF 101           | BB                  | Departmental Administration and Budget Division | To facilitate and improve the executive resource allocation process by thorough planning, programming, and budgeting and analyses, through sound recommendations on all phases of program scope and funding, and by efforts to simplify and more directly tie program performance with resource allocation decisions (MOF U, W).    |
| BUF 102           | CB                  | Collective Bargaining Statewide                 | To facilitate the allotment and sibursement of statement collective bargaining appropriations (MOF A, B, N, P).   |
| BUF 102           | CC                  | Collective Bargaining Statewide                 | To facilitate the allotment and sibursement of statement collective bargaining appropriations (MOF W).  |
| BUF 102           | SC                  | Salary Commission Statewide                     | To provide funding for salary adjustments for the Governor, Lieutenant Governor and specified appointed officials of the Executive Branch.  |
| BUF 103           | VP                  | Vacation Payout Statewide                       | To centralize the general funded vacation payouts for AGR, AGS, ATG, BED, BUF, DEF, GOV, HMS, HRD, HTH, LBR, LNR, LTG, PSD, and TAX.  |
| BUF 115           | CA                  | Financial Administration Division               | To maximize the value, investment, and use of State funds through proactive planning, the development of prudent statewide planning policies, the timely scheduling of State bond financing and the establishment of appropriate cash management controls and procedures.   |

Department of Budget and Finance  
Program ID Sub-Organizations

Table 13

|         |    |                                      |  |
|---------|----|--------------------------------------|--|
| BUF 141 | FA | Employees' Retirement System         | To administer the retirement and survivor benefits program for State and county members and to anticipate and exceed their needs; manage the retirement system's resources in a responsible and cost-effective manner; prudently manage investments in accordance with fiduciary standards; and to provide an open and participative work environment for staff.   |
| BUF 143 | EU | Employer Union Trust Fund            | To administer health and life insurance benefits for eligible active and retired State and county public employees and their dependents by: 1) providing quality service levels to employee-beneficiaries and their dependent-beneficiaries, and 2) complying with federal and state legal requirements.   |
| BUF 151 | HA | Office of the Public Defender        | To safeguard the rights of individuals by providing statutorily entitled and effective legal representation in criminal, mental commitment, and family cases in compliance with Chapter 802, Hawaii Revised Statutes, and the Hawaii Rules of Professional Conduct; prudently manage Deputy Public Defender and support service resources and caseloads; and maintain a quality training program for Deputy Public Defender staff. |
| BUF 721 | ST | Debt Service Payments - State        | To make and record debt service payments for all Departments, except the Department of Education (DOE) and the University of Hawaii (UH), in a timely and accurate manner.   |
| BUF 725 | LE | Debt Service Payments - DOE          | To make and record debt service payments for the Department of Education (DOE) in a timely and accurate manner.  |
| BUF 728 | HE | Debt Service Payments - UH           | To make and record debt service payments for the University of Hawaii (UH) in a timely and accurate manner.  |
| BUF 741 | ST | Retirement Benefits Payments - State | To provide employer contributions for Pension Accumulation and Social Security/Medicare to the Employees' Retirement System (ERS) for all Departments, except the Department of Education (DOE) and the University of Hawaii (UH) in an effective and timely manner.   |

Department of Budget and Finance  
Program ID Sub-Organizations

Table 13

|         |    |                                    |   |
|---------|----|------------------------------------|---|
| BUF 745 | LE | Retirement Benefits Payments - DOE | To provide employer contributions for Pension Accumulation and Social Security/Medicare to the Employees' Retirement System (ERS) for the Department of Education (DOE) in an effective and timely manner.  |
| BUF 748 | HE | Retirement Benefits Payments - UH  | To provide employer contributions for Pension Accumulation and Social Security/Medicare to the Employees' Retirement System (ERS) for the University of Hawaii (UH) in an effective and timely manner.  |
| BUF 761 | ST | Health Premium Payments - State    | To provide employer contributions for health premiums to the Hawaii Employer-Union Health Benefits Trust Fund (EUTF) for all Departments, except the Department of Education (DOE) and the University of Hawaii (UH) in an effective and timely manner. |
| BUF 762 | RC | Health Premium Payments - ARC      | To provide health care payments for the Annual Required Contribution (ARC)  |
| BUF 765 | LE | Health Premium Payments - DOE      | To provide employer contributions for health premiums to the Hawaii Employer-Union Health Benefits Trust Fund (EUTF) for the Department of Education (DOE) in an effective and timely manner.   |
| BUF 768 | HE | Health Premium Payments - UH       | To provide employer contributions for health premiums to the Hawaii Employer-Union Health Benefits Trust Funds (EUTF) for the University of Hawaii (UH) in an effective and timely manner.  |
|         |    |                                    |   |
|         |    |                                    |   |

Department of Budget and Finance  
Administration Package Bills

Table 14

| Prog ID              | Fiscal Impact   | Amount Requested | FTE Requested | Budget for Personnel | Budget for OCE (Other Than Contracts) | Budget for Contracts | Dates of Initiative |    | Initiative Description   | Is This A New Initiative Or An Enhancement To An Existing Initiative/Program | Plan for continuation of initiative (if applicable) |
|----------------------|---|------------------|---------------|----------------------|---------------------------------------|----------------------|---------------------|----|--|--|---|
|                      |   |                  |               |                      |                                       |                      | From                | To |  |  |   |
| N/A                  | FY 27 Supplemental Budget Bill  |                  |               |                      |                                       |                      |                     |    | Relating to the State Budget. Effective date of Act July 1, 2026.  | N/A  | N/A   |
| BUF102               | Various MOF in FY2026 for temporary hazard pay for Bargaining Units 1 and 10  | TBD*             |               |                      |                                       |                      |                     |    | Emergency appropriations for collective bargaining cost items for the members of Bargaining Units (1) and (10) and their excluded counterparts to resolve issues concerning temporary hazard pay. Effective date of Act is upon approval.  | N/A  | N/A   |
| BUF102               | Various MOF in FY 2026 for Collective Bargaining Cost Items for BU 11   | TBD*             |               |                      |                                       |                      |                     |    | Emergency appropriations for collective bargaining cost items and other public employment costs for the members of Bargaining Unit (11) and their excluded counterparts, including the cost of salary adjustments negotiated between the State and the bargaining unit representative for fiscal biennium 2025-2027. Effective date of Act is upon approval. | N/A  | N/A   |
| BUF102               | Various MOF in FY 2026 for Collective Bargaining Cost Items for BU 14   | TBD*             |               |                      |                                       |                      |                     |    | Emergency appropriations for collective bargaining cost items and other public employment costs for the members of Bargaining Unit (14) and their excluded counterparts, including the cost of salary adjustments negotiated between the State and the bargaining unit representative for fiscal biennium 2025-2027. Effective date of Act is upon approval. | N/A  | N/A   |
| N/A                  | Various impacts general funds all departments   | TBD*             |               |                      |                                       |                      |                     |    | Appropriates general funds to various programs due to anticipated shortfalls due to lack of authority to transfer funds between programs. Effective date of Act is upon approval   | N/A  | N/A   |
| BUF 143              | Salaries may increase for EUTF investment office staff  | not specified    |               |                      |                                       |                      |                     |    | Enables the Board of Trustees of the EUTF to establish appropriate salaries for the investment office staff. Effective date of Act is upon approval.   | N/A  | N/A   |
| BUF 141              | Employer contribution amounts to be impacted  | not specified    |               |                      |                                       |                      |                     |    | Increases employer contributions for normal costs and accrued liability for a specified group to ensure unfunded accrued liability does not exceed the maximum funding period of the ERS. Effective date of Act is upon approval.  | N/A  | N/A   |
| BUF 141              | Salaries may increase for ERS salary requirements for certain additional staff  | not specified    |               |                      |                                       |                      |                     |    | Allows the ERS Board to appoint specified executive personnel as exempt from civil service and determine their salaries. Effective date of Act is upon approval.   | N/A  | N/A   |
| BUF 101              | Various - to address emergency and extraordinary needs  | not specified    |               |                      |                                       |                      |                     |    | Placeholder vehicle that could appropriate moneys from the Emergency and Budget Reserve Fund. Effective date of Act is 7/1/26  | N/A  | N/A   |
|                      |   |                  |               |                      |                                       |                      |                     |    |  |  |   |
|                      |   |                  |               |                      |                                       |                      |                     |    |  |  |   |
| N/A = not applicable |   |                  |               |                      |                                       |                      |                     |    |  |  |   |
|                      | *Because union negotiations are still ongoing, there is no dollar amount of fiscal impact available until a negotiated settlement has been reached. |                  |               |                      |                                       |                      |                     |    |  |  |   |

Department of Budget and Finance  
Previous Specific Appropriation Bills

Table 15

| Prog ID | Appropriating Act | Amount Allotted | FTE Allotted | Budget for Personnel | Budget for OCE (Other Than Contracts) | Budget for Contracts | Dates of Initiative |           | Initiative Description  | Is This A New Initiative Or An Enhancement To An Existing Initiative/Program | Plan for continuation of initiative (if applicable) |
|---------|-------------------|-----------------|--------------|----------------------|---------------------------------------|----------------------|---------------------|-----------|---|--|---|
|         |                   |                 |              |                      |                                       |                      | From                | To        |   |  |   |
| BUF101  | Act 218, SLH 2025 | \$ -            |              | \$ -                 | 572,695,000                           | \$ -                 | 7/1/2025            | 6/30/2026 | Increase mass transit special fund ceiling in recognition of past shortfalls and the incoming tax revenue collected at an increased rate to fulfill obligations as provided in the HART recovery plan | NO   | N/A   |
| BUF101  | Act 150, SLH 2025 | \$ -            |              | \$ -                 | 13,000                                | \$ -                 | 7/1/2025            | N/A       | To provide incentive payments to ABLE account owners  | NEW  | N/A   |
| BUF101  | Act 199, SLH 2025 | \$ -            |              | \$ -                 | 2,890,000                             | \$ -                 | 7/1/2025            | N/A       | To provide additional appropriation to fund the increased compensation of court appointed counsel   | N/A  | YES   |

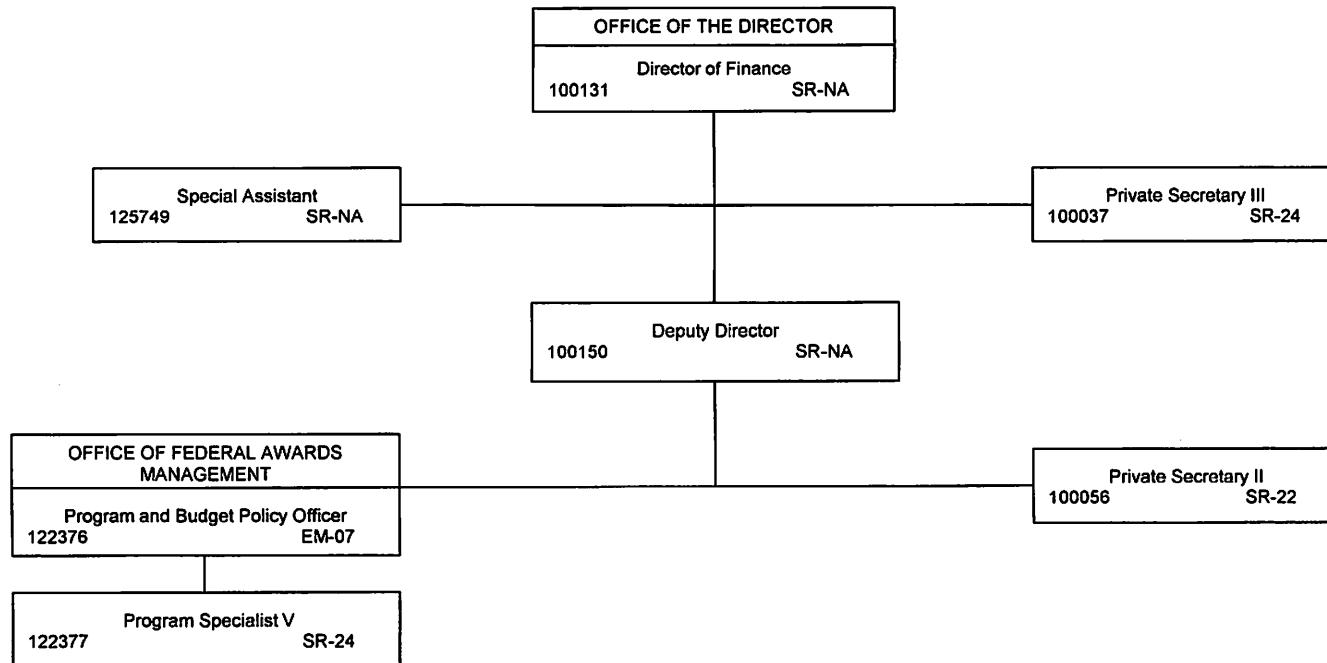
Department of Budget and Finance  
Positions that are being paid higher than the salaries authorized as of November 30, 2025

Table 16

| Prog ID | Sub-Org | Position Number | Position Title                 | Exempt (Y/N) | SR Level | BU Code | T/P | MOF | FTE  | Budgeted Amount | Actual Salary Last Paid | Occupied by 89-Day Hire (Y/N) | Legal Authority for Salary Increase             | Source of Funding (cost element and ProgID) | Date of Approval | Person who approved salary increase |
|---------|---------|-----------------|--------------------------------|--------------|----------|---------|-----|-----|------|-----------------|-------------------------|-------------------------------|---|---|------------------|-------------------------------------|
| BUF141  | FA      | 107820          | Retirement Sys Exec Director   | Y            | SRNA     | 93      | P   | X   | 1.00 | \$ 395,016      | \$ 426,192              | N                             | §88-29, HRS, Officers, employees, legal advisor | BUF141 Payroll                              | 6/3/2025         | ERS Board of Trustees               |
| BUF141  | FA      | 106275          | Chief Investment Officer       | Y            | SRNA     | 73      | P   | X   | 1.00 | \$ 363,000      | \$ 391,074              | N                             | §88-29, HRS, Officers, employees, legal advisor | BUF141 Payroll                              | 6/3/2025         | ERS Board of Trustees               |
| BUF141  | FA      | 121116          | Deputy Chief Investment Ofcr   | Y            | SRNA     | 73      | P   | X   | 1.00 | \$ 248,016      | \$ 259,704              | N                             | §88-29.5, HRS, Investment Personnel             | BUF141 Payroll                              | 6/3/2025         | ERS Board of Trustees               |
| BUF141  | FA      | 125170          | Investment Officer (Risk)      | Y            | SRNA     | 73      | P   | X   | 1.00 | \$ 200,016      | \$ 219,408              | N                             | §88-29.5, HRS, Investment Personnel             | BUF141 Payroll                              | 6/3/2025         | ERS Board of Trustees               |
| BUF141  | FA      | 121072          | Investment Officer(Illiq Mkts) | Y            | SRNA     | 73      | P   | X   | 1.00 | \$ 177,000      | \$ 185,304              | N                             | §88-29.5, HRS, Investment Personnel             | BUF141 Payroll                              | 6/3/2025         | ERS Board of Trustees               |
| BUF141  | FA      | 116677          | Investment Officer             | Y            | SRNA     | 73      | P   | X   | 1.00 | \$ 173,016      | \$ 181,104              | N                             | §88-29.5, HRS, Investment Personnel             | BUF141 Payroll                              | 6/3/2025         | ERS Board of Trustees               |
| BUF141  | FA      | 124005          | Investment Officer (OPTNS)     | Y            | SRNA     | 73      | P   | X   | 1.00 | \$ 166,008      | \$ 178,800              | N                             | §88-29.5, HRS, Investment Personnel             | BUF141 Payroll                              | 6/3/2025         | ERS Board of Trustees               |
| BUF141  | FA      | 123030          | Investment Officer (Crdt Mkts) | Y            | SRNA     | 73      | P   | X   | 1.00 | \$ 149,016      | \$ 163,512              | N                             | §88-29.5, HRS, Investment Personnel             | BUF141 Payroll                              | 6/3/2025         | ERS Board of Trustees               |

STATE OF HAWAII  
DEPARTMENT OF BUDGET AND FINANCE  
OFFICE OF THE DIRECTOR

POSITION ORGANIZATION CHART

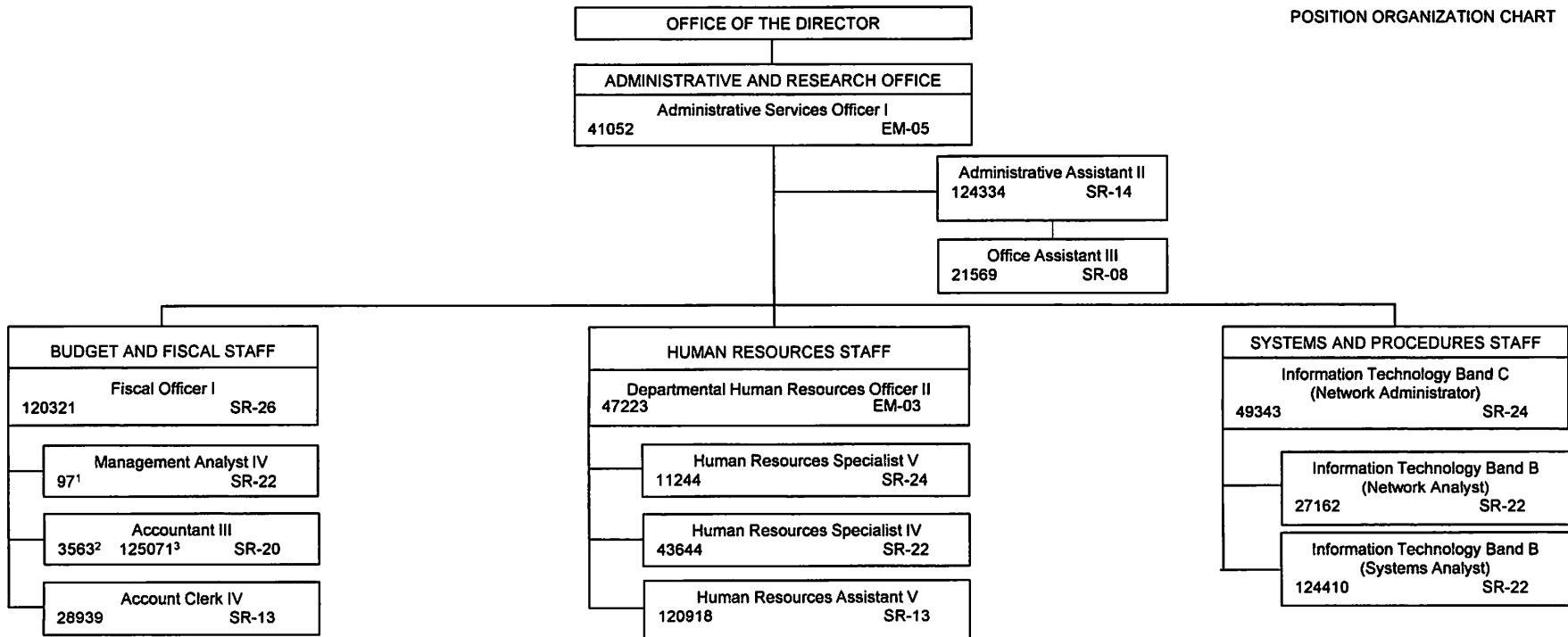


1. Position No. 125749, Special Assistant authorized by Act 230, SLH 2024, established 4/21/2025.

As of June 30, 2025  
Prepared Date: August 22, 2025

STATE OF HAWAII  
DEPARTMENT OF BUDGET AND FINANCE  
ADMINISTRATIVE AND RESEARCH OFFICE

POSITION ORGANIZATION CHART

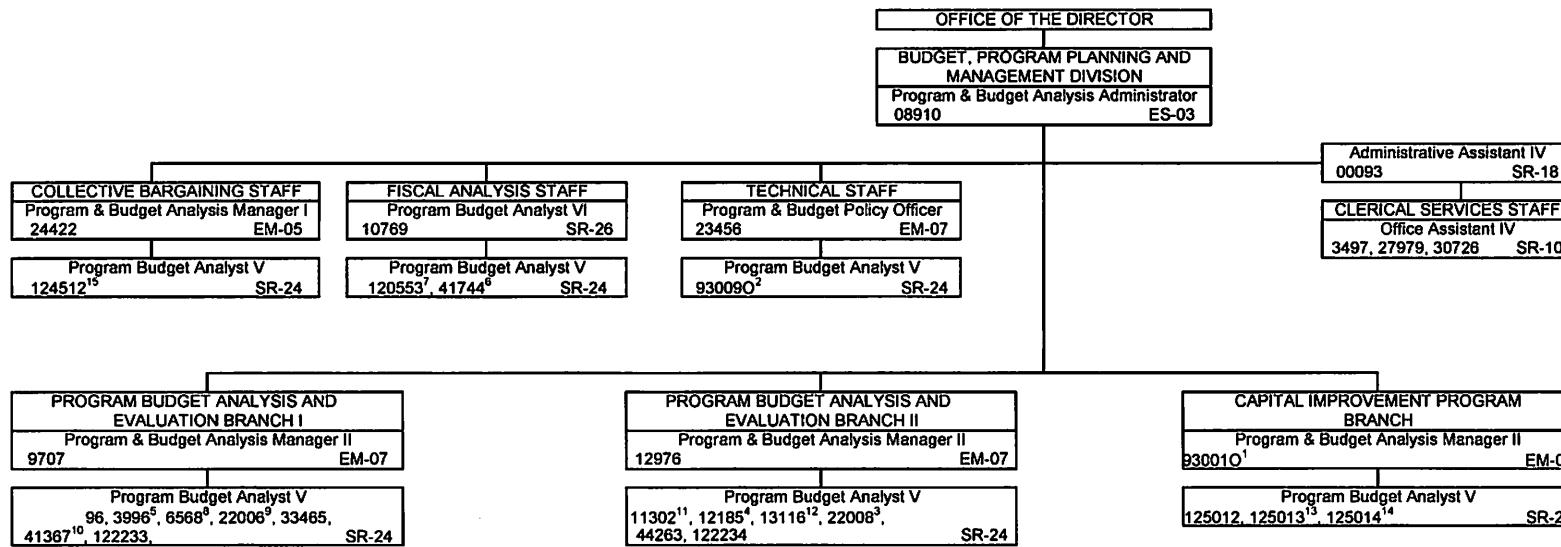


1. PN 97, Management Analyst (MA) IV, SR-22, temporarily reallocated to MA I, SR-16, effective 03/28/23.
2. PN 3563, Accountant III, SR-20, detailed to and under supervision of PN 41052, Administrative Services Officer I, EM-05, as of 04/18/16.
3. PN 125071 authorized by Act 164, SLH 2023, established 8/22/23.

As of June 30, 2025  
Prepared Date: August 22, 2025

STATE OF HAWAII  
 DEPARTMENT OF BUDGET AND FINANCE  
 BUDGET, PROGRAM PLANNING AND  
 MANAGEMENT DIVISION

POSITION ORGANIZATION CHART

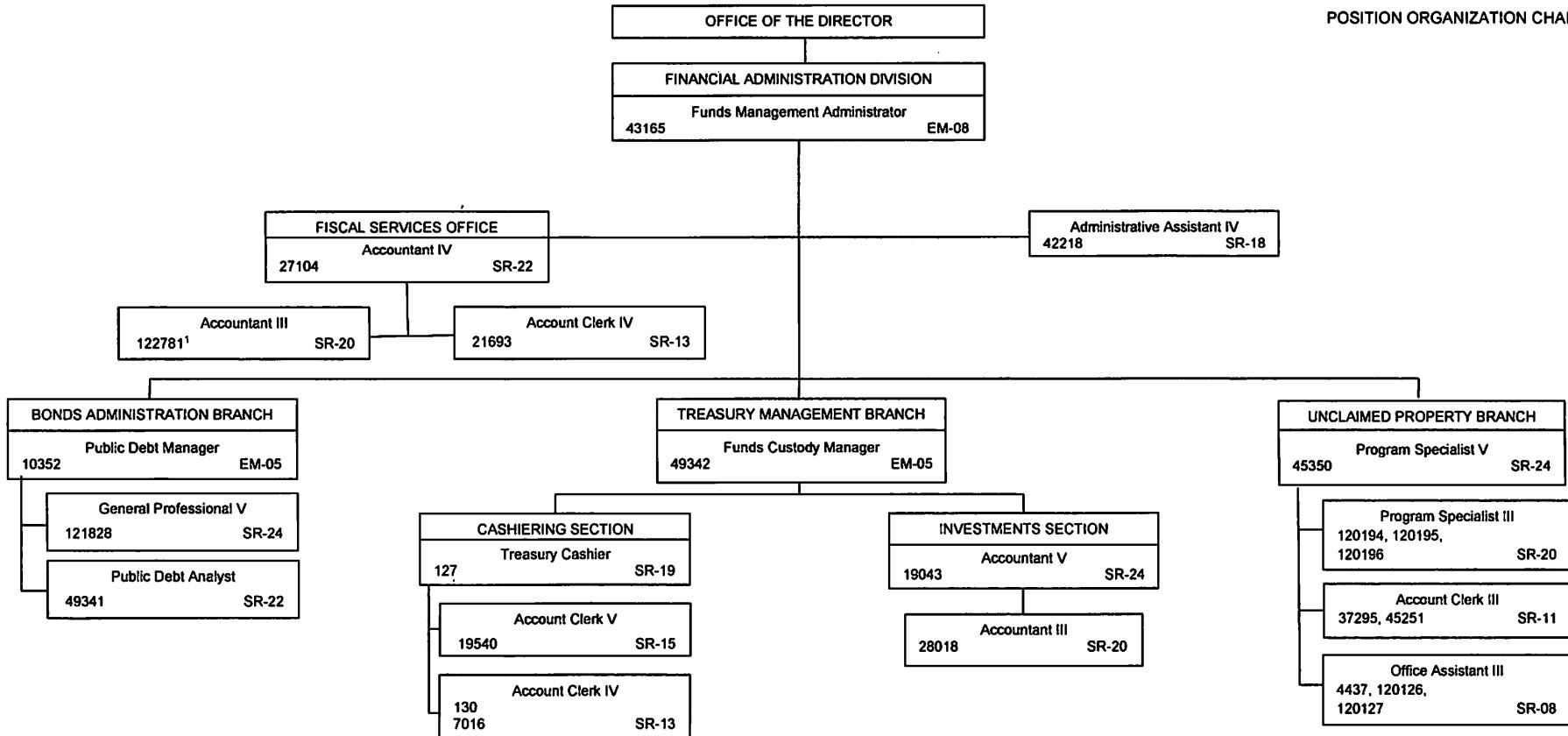


1. Pseudo No. 93001O, Program & Budget Analysis Manager II, EM-07, to be established per Act 248, SLH 2022.
2. Pseudo No. 930090, PBA V, SR-24 to be established per Act 248, SLH 2022.
3. PN 22008, PBA V, SR-24, temporarily reallocated to PBA I.
4. PN 12185, PBA V, SR-24, detailed to CB staff eff. July 16, 2024. Temporarily reallocated to PBA III eff. Nov 2024.
5. PN 3996, PBA V, SR-24, detailed to Branch II eff. August 1, 2025. Temporarily reallocated to PBA I.
6. PN 41744, PBA V, SR-24, detailed to Branch II effective 06/02/14.
7. PN 120553, PBA V, SR-24 detailed to Branch I effective 04/18/12.
8. PN 6568, PBA V, SR-24, detailed to Fiscal Analysis Staff effective June 2011.
9. PN 22006, PBA V, SR-24, detailed to Branch II effective 05/15/13.
10. PN 41367, PBA V, SR-24, detailed to Branch II, effective 06/16/16.
11. PN 11302, PBA V, SR-24, detailed to Fiscal Analysis Staff effective 06/01/16.
12. PN 13116, PBA V, SR-24, detailed to Branch I effective 06/16/16.
13. PN 125013, PBA V, SR-24, detailed to Branch II eff. 06/03/24, temporarily reallocated to PBA II eff. February 1, 2025.
14. PN 125014, PBA V, SR-24, detailed to Branch I eff. 04/01/2025, temporarily reallocated to PBA I.
15. PN 124512, PBA V, SR-24, detailed to Branch II eff. 04/01/2024, temporarily reallocated to PBA II eff. August 16, 2024.

As of: June 30, 2025  
 Prepared Date: August 22, 2025

STATE OF HAWAII  
DEPARTMENT OF BUDGET AND FINANCE  
FINANCIAL ADMINISTRATION DIVISION

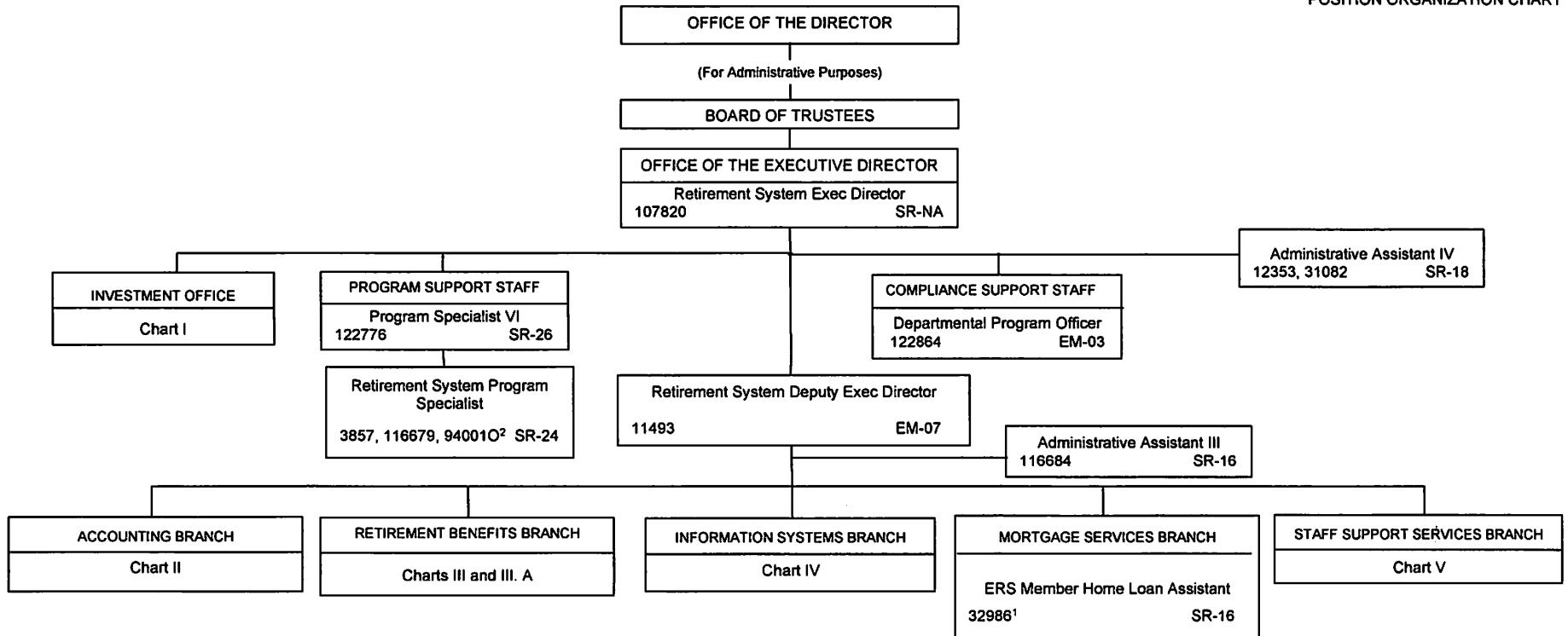
POSITION ORGANIZATION CHART



1. PN 122781, Accountant III, SR-20, temporarily reallocated for recruitment purposes to Accountant II, SR-18, effective 04/25/2023.

STATE OF HAWAII  
DEPARTMENT OF BUDGET AND FINANCE  
EMPLOYEES' RETIREMENT SYSTEM

POSITION ORGANIZATION CHART

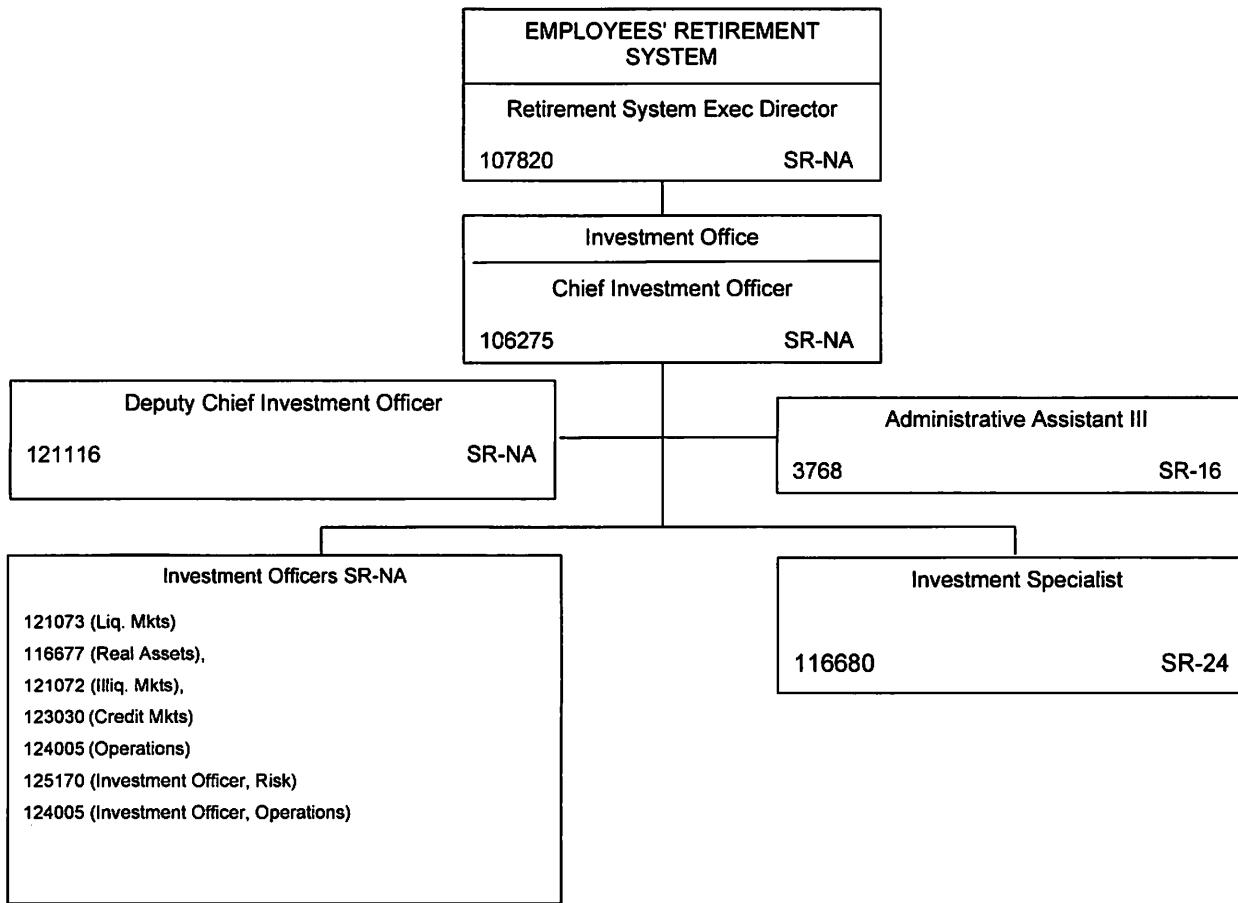


1. PN 32986, ERS Member Home Loan Assistant, SR-16, detailed to Investment Office effective 05/22/17.
2. Pseudo No. 94001O, Retirement System Program Specialist, to be established per Act 180, 2023.

As of June 30, 2025  
Prepared Date: August 22, 2025

STATE OF HAWAII  
DEPARTMENT OF BUDGET AND FINANCE  
EMPLOYEES' RETIREMENT SYSTEM  
INVESTMENT OFFICE

POSITION ORGANIZATION CHART

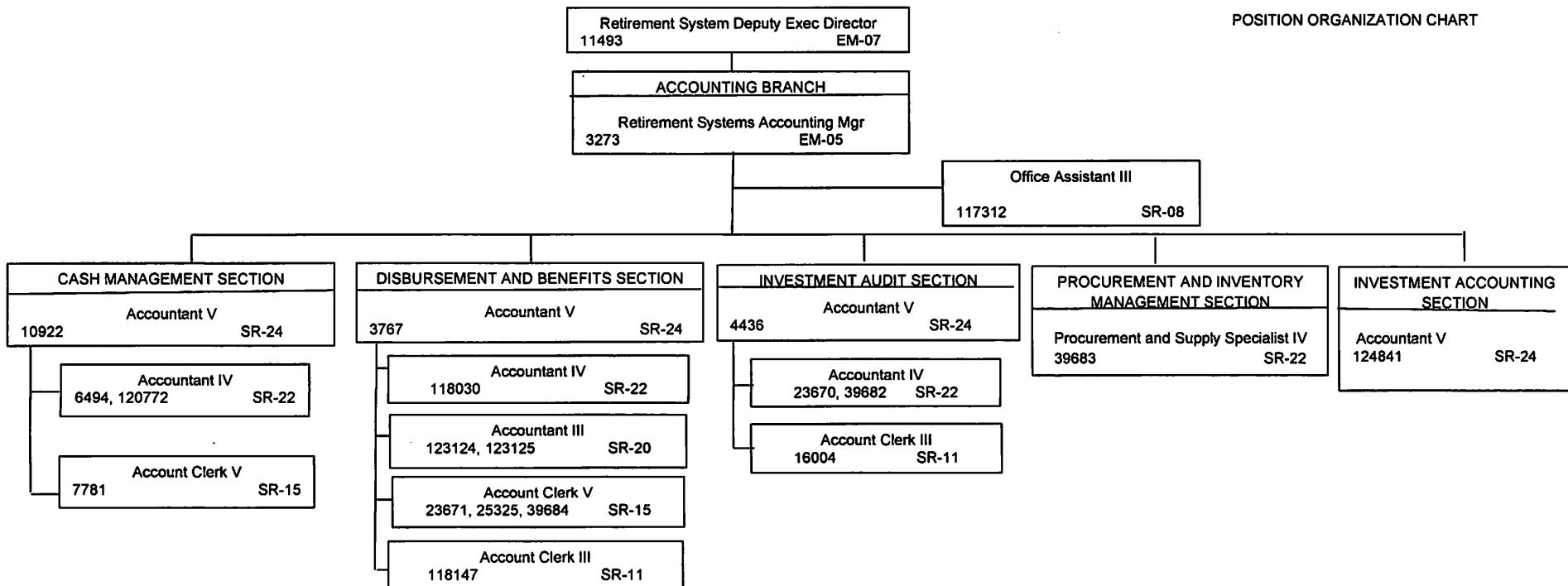


As of June 30, 2025  
Prepared Date: August 22, 2025

Chart I

STATE OF HAWAII  
 DEPARTMENT OF BUDGET AND FINANCE  
 EMPLOYEES' RETIREMENT SYSTEM  
 ACCOUNTING BRANCH

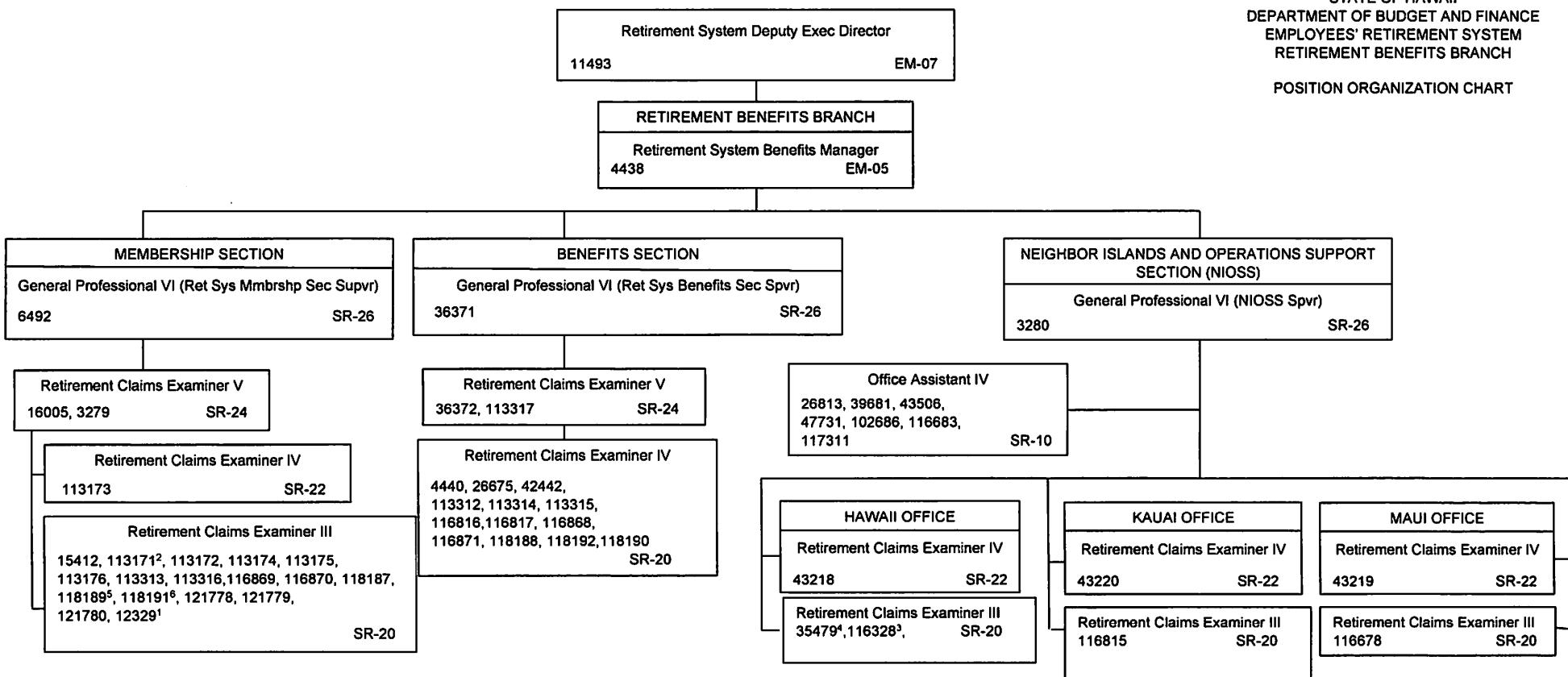
POSITION ORGANIZATION CHART



As of June 30, 2025  
 Prepared Date: August 22, 2025

Chart II

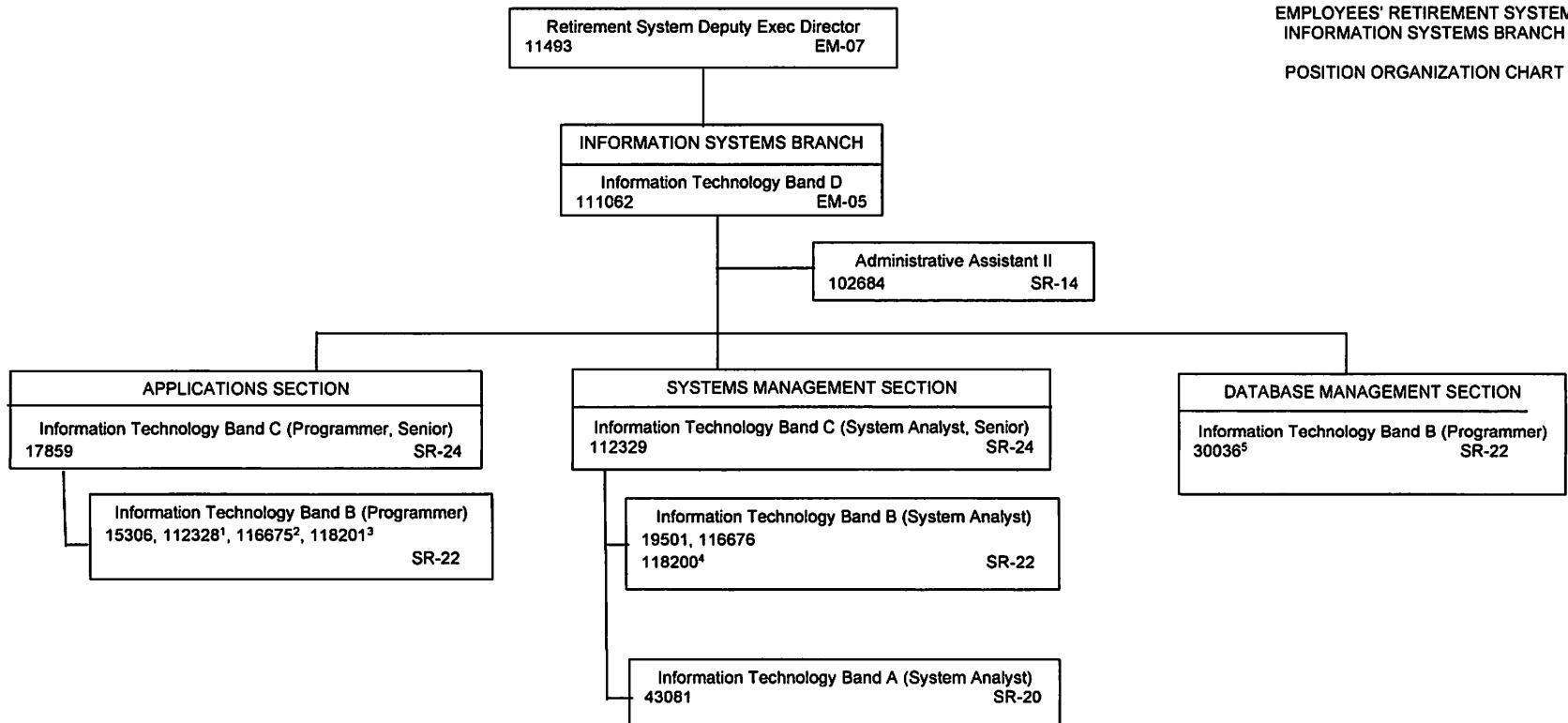
STATE OF HAWAII  
 DEPARTMENT OF BUDGET AND FINANCE  
 EMPLOYEES' RETIREMENT SYSTEM  
 RETIREMENT BENEFITS BRANCH  
 POSITION ORGANIZATION CHART



As of June 30, 2025  
 Prepared Date: August 22, 2025

Chart III

STATE OF HAWAII  
 DEPARTMENT OF BUDGET AND FINANCE  
 EMPLOYEES' RETIREMENT SYSTEM  
 INFORMATION SYSTEMS BRANCH  
 POSITION ORGANIZATION CHART



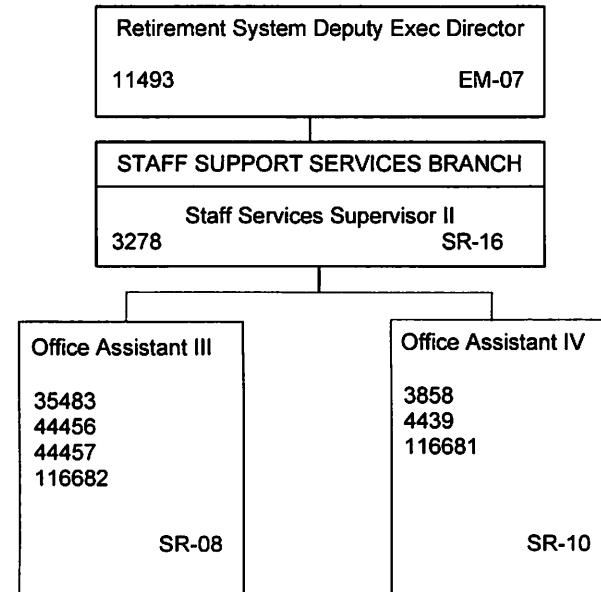
1. PN 112328, Information Technology Band B, SR-22, temporarily reallocated for recruitment purposes to Information Technology Band A, SR-18, effective 08/18/21.
2. PN 116675, Information Technology Band B, SR-22, temporarily reallocated to Information Technology Band A, SR-20, effective 11/01/21.
3. PN 118201, Information Technology Band B, SR-22, temporarily reallocated to Information Technology Band A, SR-20, effective 05/01/23.
4. PN 118200, Information Technology Band B, SR-22, temporarily reallocated for recruitment purposes to Information Technology Band A, SR-20, effective 07/29/21.
5. PN 30036, Information Technology Band B (Programmer), SR-22, temporarily reallocated for recruitment purposes to Information Technology Band A, SR-20, effective 12/01/21.

As of June 30, 2025  
 Prepared Date: August 22, 2025

Chart IV

STATE OF HAWAII  
DEPARTMENT OF BUDGET AND FINANCE  
EMPLOYEES' RETIREMENT SYSTEM  
STAFF SUPPORT SERVICES BRANCH

POSITION ORGANIZATION CHART  
STAFF SUPPORT SERVICES BRANCH

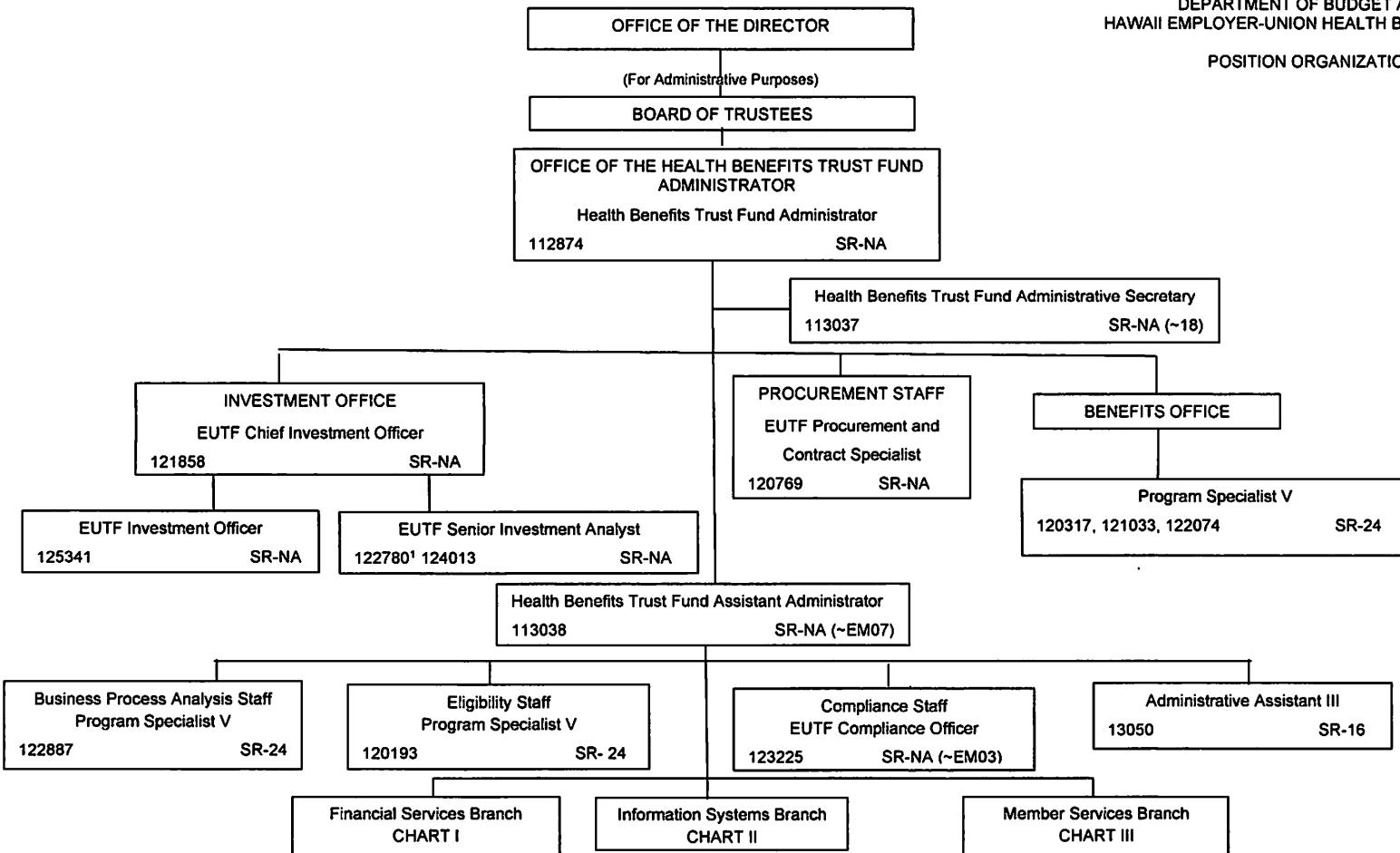


As of June 30, 2025  
Prepared Date: August 22, 2025

Chart V

STATE OF HAWAII  
 DEPARTMENT OF BUDGET AND FINANCE  
 HAWAII EMPLOYER-UNION HEALTH BENEFITS TRUST FUND

POSITION ORGANIZATION CHART

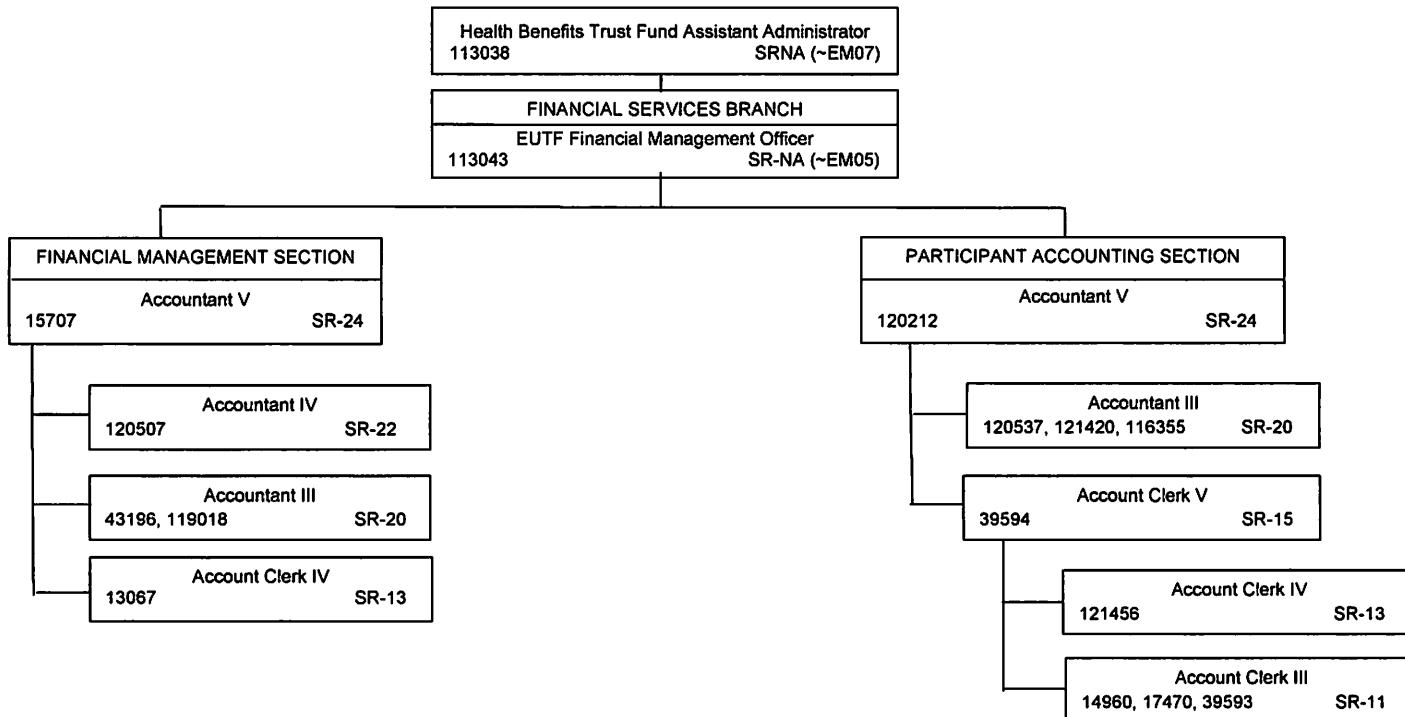


1. PN122780, EUTF Senior Investment Analyst, SR-NA, temporarily re-described to EUTF Investment Analyst, SR-NA, effective 08/05/2022

As of June 30, 2025  
 Prepared Date: August 22, 2025

STATE OF HAWAII  
DEPARTMENT OF BUDGET AND FINANCE  
HAWAII EMPLOYER-UNION HEALTH BENEFITS TRUST FUND  
FINANCIAL SERVICES BRANCH

POSITION ORGANIZATION CHART

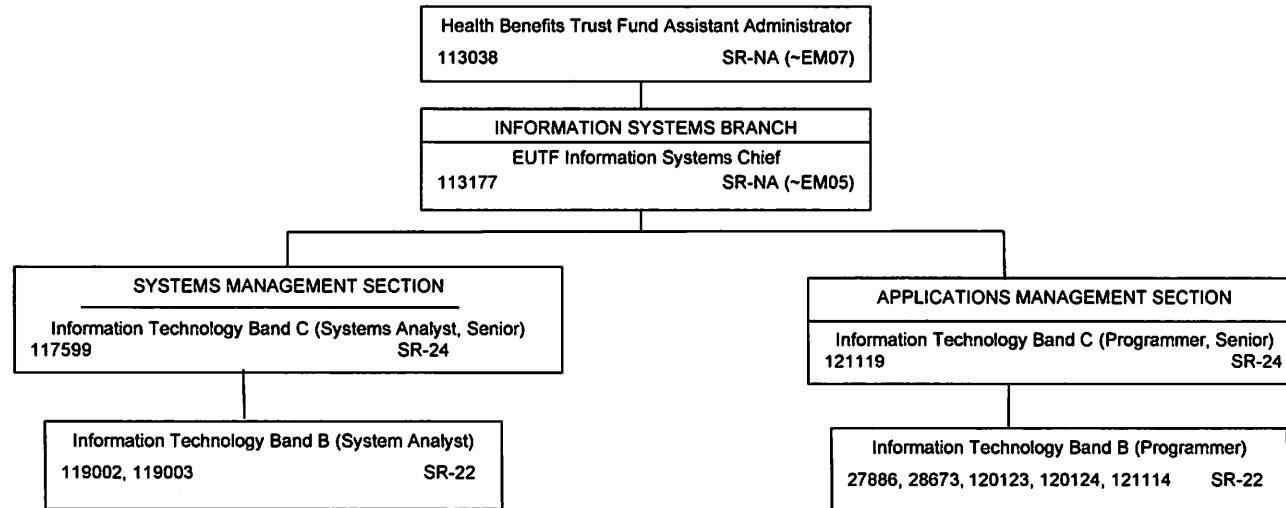


As of June 30, 2025  
Prepared Date: August 22, 2025

CHART I

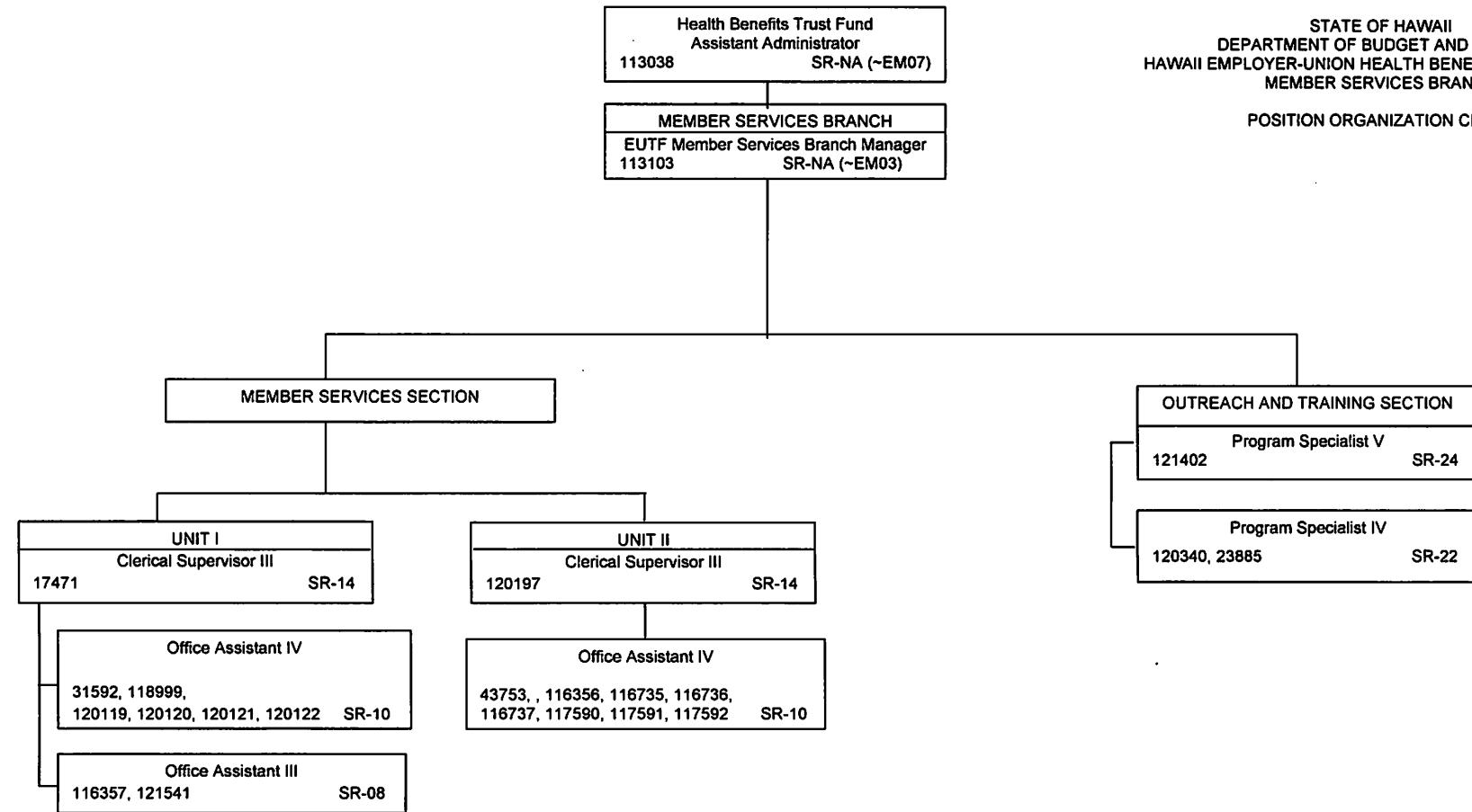
STATE OF HAWAII  
DEPARTMENT OF BUDGET AND FINANCE  
HAWAII EMPLOYER-UNION HEALTH BENEFITS TRUST FUND  
INFORMATION SYSTEMS BRANCH

POSITION ORGANIZATION CHART



As of June 30, 2025  
Prepared Date: August 22, 2025

CHART II



STATE OF HAWAII  
DEPARTMENT OF BUDGET AND FINANCE  
HAWAII EMPLOYER-UNION HEALTH BENEFITS TRUST FUND  
MEMBER SERVICES BRANCH

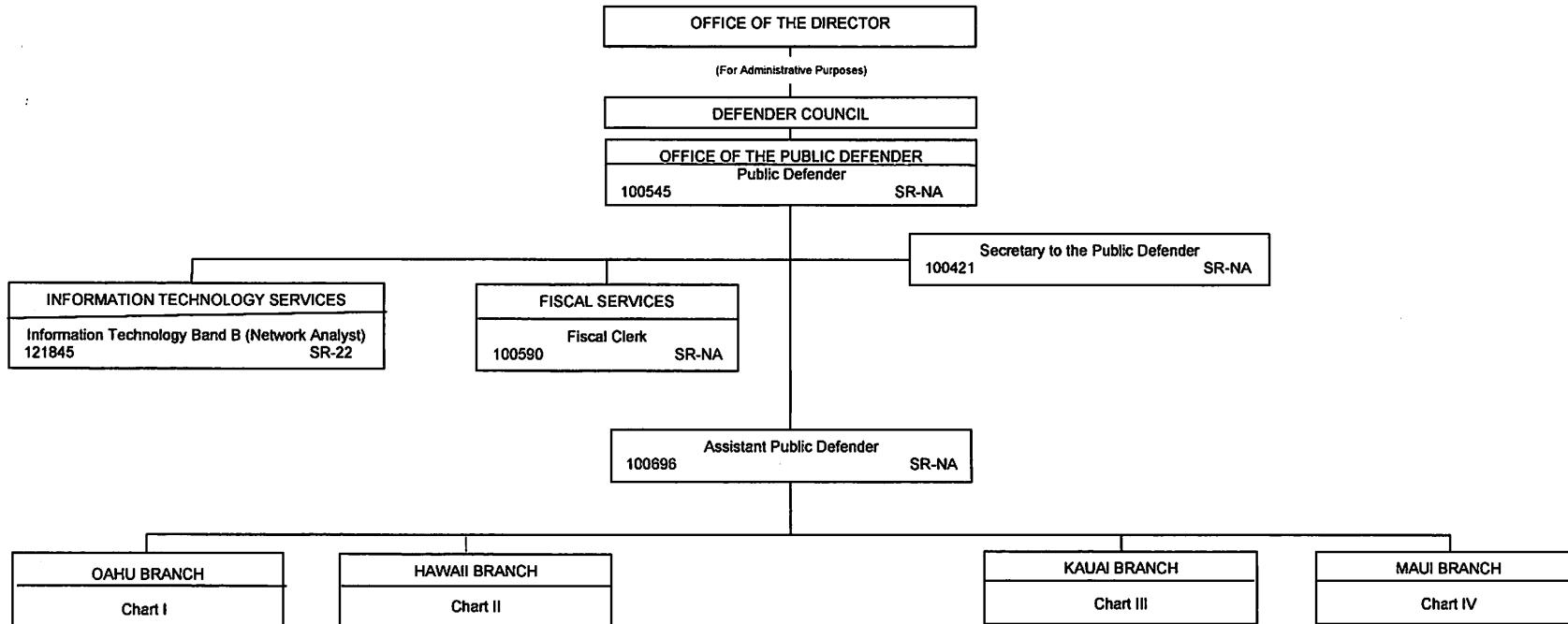
POSITION ORGANIZATION CHART

As of June 30, 2025  
Prepared Date: August 22, 2025

CHART III

STATE OF HAWAII  
DEPARTMENT OF BUDGET AND FINANCE  
OFFICE OF THE PUBLIC DEFENDER

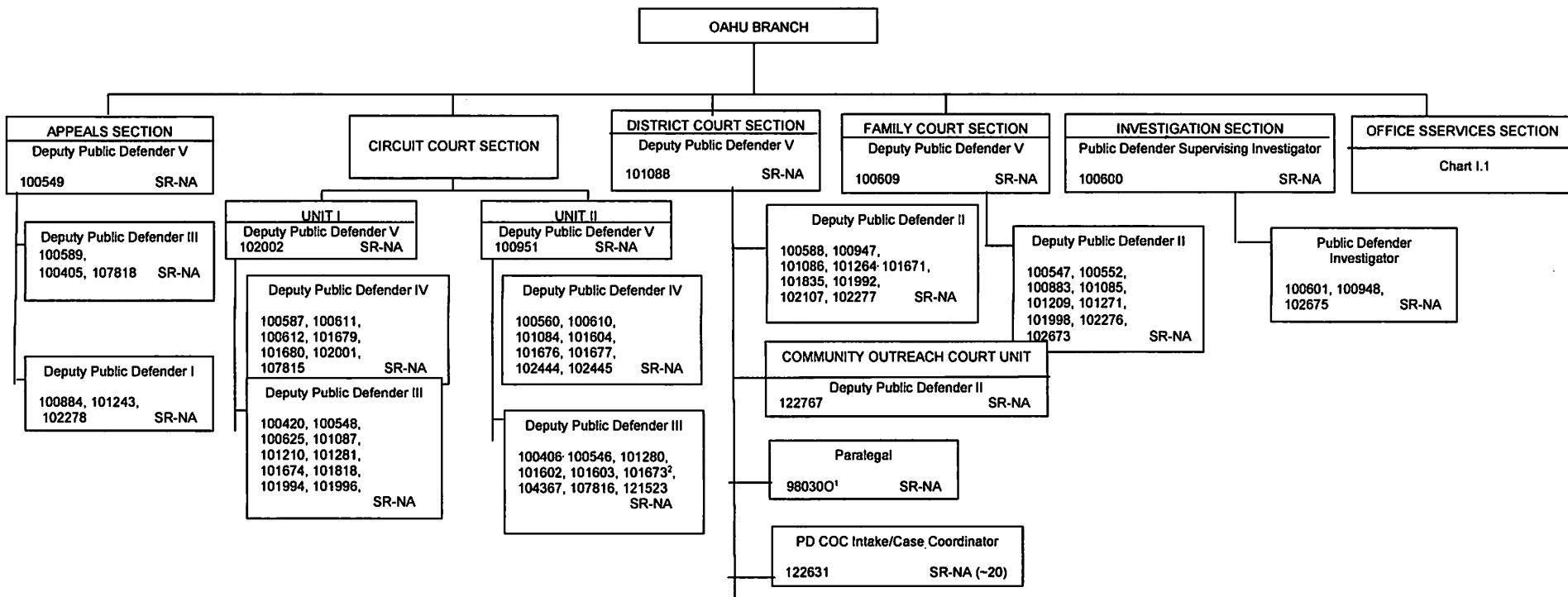
POSITION ORGANIZATION CHART



As of June 30, 2025  
Prepared Date: August 22, 2025

STATE OF HAWAII  
DEPARTMENT OF BUDGET AND FINANCE  
OFFICE OF THE PUBLIC DEFENDER  
ISLAND OF OAHU

POSITION ORGANIZATION CHART

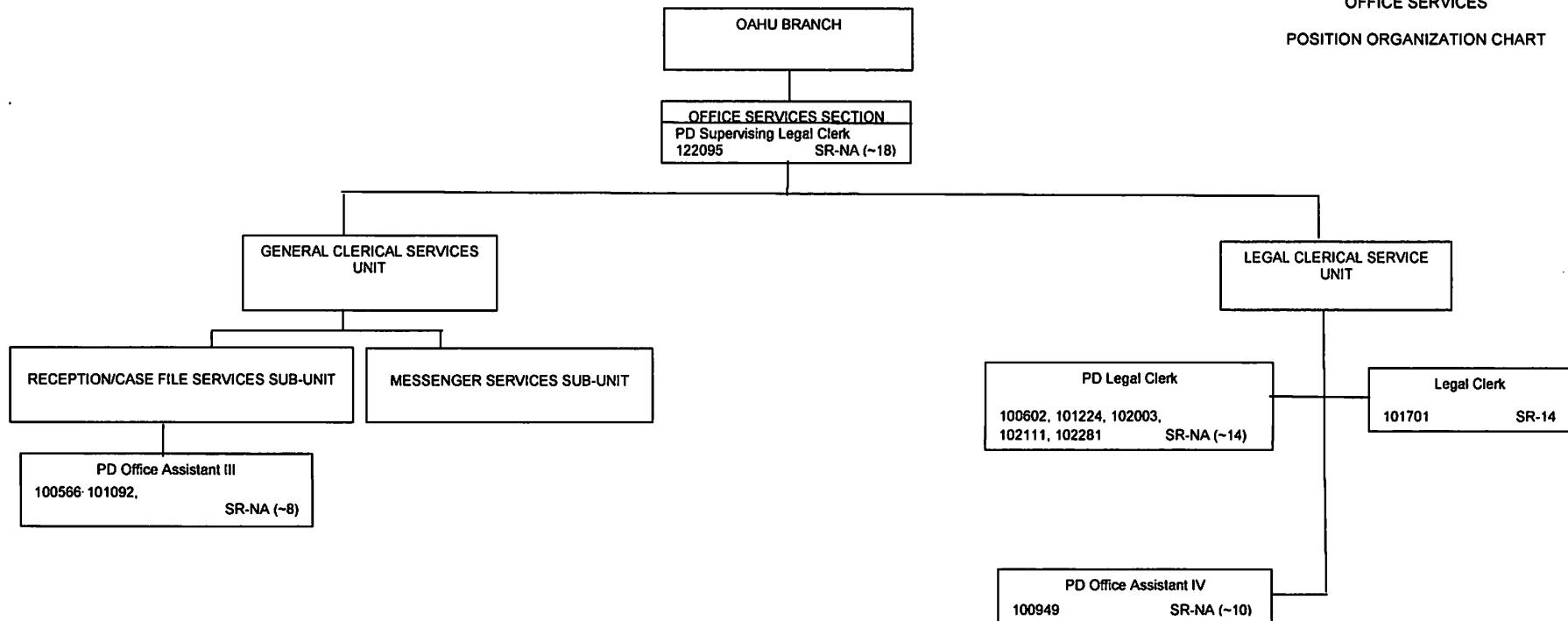


1. Pseudo No. 980300, Paralegal, SR-NA, to be established per Act 49, SLH 2017.
2. PN 101673, DPD III, SRNA, detailed to Appeals Section eff. 01/11/11.

As of June 30, 2025  
Prepared Date: August 22, 2025

Chart I

STATE OF HAWAII  
DEPARTMENT OF BUDGET AND FINANCE  
OFFICE OF THE PUBLIC DEFENDER  
OFFICE SERVICES  
POSITION ORGANIZATION CHART

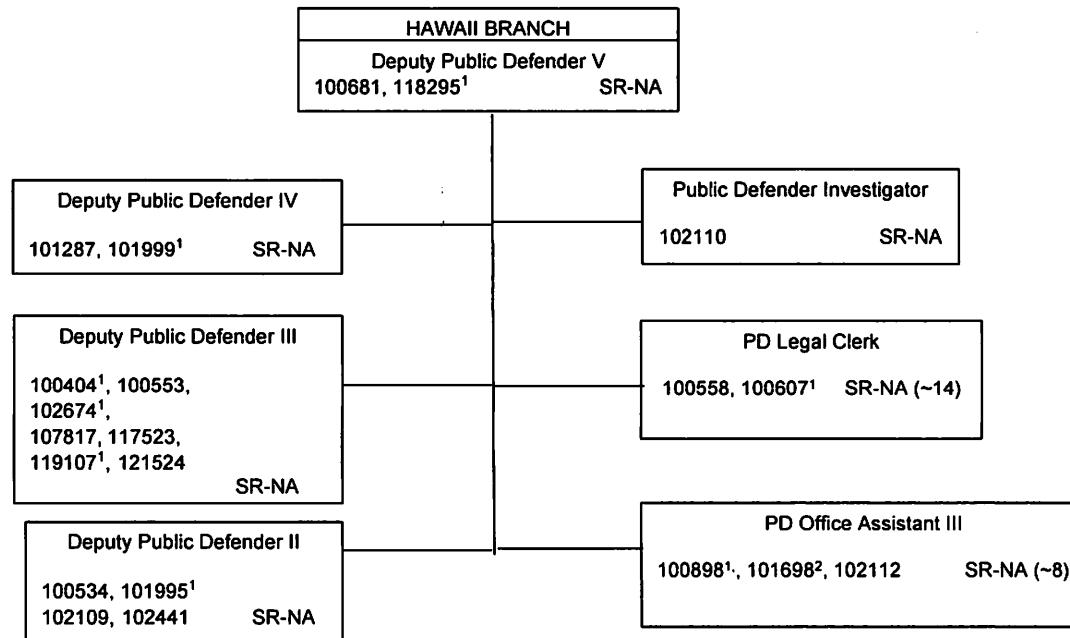


As of June 30, 2025  
Prepared Date: August 22, 2025

Chart I. 1

STATE OF HAWAII  
DEPARTMENT OF BUDGET AND FINANCE  
OFFICE OF THE PUBLIC DEFENDER  
ISLAND OF HAWAII

POSITION ORGANIZATION CHART



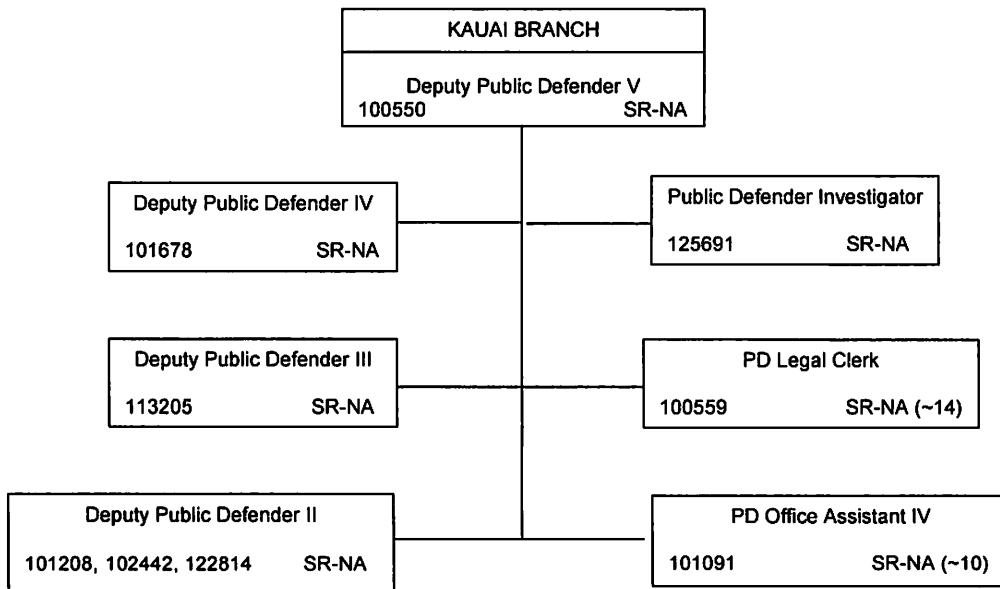
1. Positions located in Kona, Hawaii
2. Position is 0.5 FTE.

As of June 30, 2025  
Prepared Date: August 22, 2025

Chart II

STATE OF HAWAII  
DEPARTMENT OF BUDGET AND FINANCE  
OFFICE OF THE PUBLIC DEFENDER  
ISLAND OF KAUAI

POSITION ORGANIZATION CHART

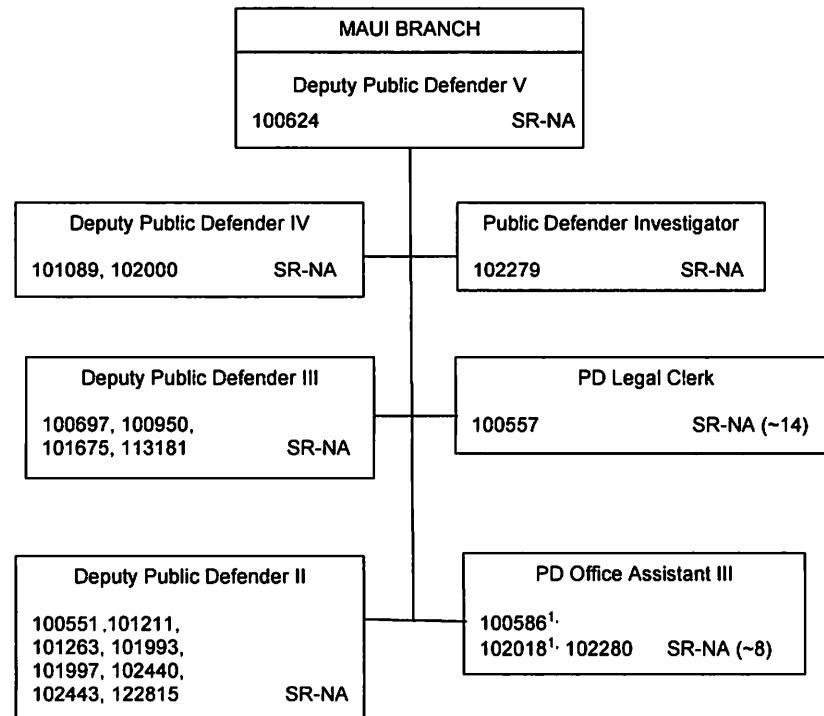


As of June 30, 2025  
Prepared Date: November 14, 2025

Chart III

STATE OF HAWAII  
DEPARTMENT OF BUDGET AND FINANCE  
OFFICE OF THE PUBLIC DEFENDER  
ISLAND OF MAUI

POSITION ORGANIZATION CHART



1. Positions are 0.5 FTE.

As of June 30, 2025  
Prepared Date: August 22, 2025

Chart IV

STATE OF HAWAII  
DEPARTMENT OF BUDGET AND FINANCE

FUNCTIONAL STATEMENT

Under the general direction of the Governor of the State of Hawaii, the Department of Budget and Finance administers the multi-year program and financial plan and Executive budget, management improvement, and financial management programs of the State.

Coordinates State budget services and prepares the Governor's budget for submission to the Legislature; supervises the budgetary and fiscal policies established by the Governor or mandated by the legislature; supervises and controls the budget appropriations authorized by the Legislature; prepares and revises the State's general fund financial plan; researches and analyzes the State's future revenues, expenditures and prepares financial projections to support the development of a financial plan; ensures the State's priorities are addressed in the development of resource allocation strategies; reviews, analyzes, evaluates, monitors, and coordinates capital improvement project (CIP) appropriations and expenditures; reviews proposed legislation and recommends appropriate action to the Governor; coordinates the program planning and analysis efforts of the State; develops and implements the State's program evaluation system; develops statewide program structure format and procedures; reviews agencies' multi-year programs and financial plans; analyzes variance reports; prepares issue papers; undertakes, as necessary, program evaluations and analytical studies; provides technical management and analysis assistance to the Governor, the executive departments, and the Legislature in making maximum use of authorized management resources; analyzes and improves both statewide as well as specific or departmental management systems, policies and procedures; reviews requests to reorganize; and develops methods to better utilize space, time and manpower.

Administers the financial affairs of the State; plans, directs, and coordinates the development of the State's financial strategies and overall policies regarding investments and financing programs; plans, markets, coordinates, reviews and monitors the State's bond issues; receives, safekeeps, invests, lends and disburses money on deposit in the State Treasury; manages the public debt; and administers the State Unclaimed Property Program.

**OFFICE OF FEDERAL AWARDS MANAGEMENT**

Plans, organizes, directs, coordinates and conducts federal awards activities for Executive Departments and Agencies to advance the management, administration, and oversight of federal grants. The objective of these activities is to maximize the program and fiscal performance of federal awards, ensure compliance with state and federal rules and regulations and reduce the opportunity for waste, fraud and abuse.

Provides technical management services, assistance, and recommendations to the Governor, Director of Finance, Comptroller, and to the Directors and Heads of Executive Departments and Agencies, to maximize use of federal fund resources in order to achieve the State's statutory requirements, goals, and objectives efficiently, economically, and effectively.

**Budgeting and Accounting**

- Identifies and recommends changes or improvements to the State's budgeting and accounting procedures, support systems, and, systems of internal controls to meet federal criteria and external audit standards and to streamline procedures for State federal grant managers.
- Identifies major, recurring federal awards that State Executive Departments and Agencies anticipate receiving from the federal government for each fiscal year and ensures that expected major, recurring federal awards are appropriated in the budget bill.

**Policies and Procedures**

- Assists the Governor in establishing policies, procedures, and systems within the authority provided to the Governor by the Legislature, to apply for federal awards, to raise the appropriation ceiling for federal funds, to receive and expend non-appropriated federal funds, to extend the lapse date of federal fund accounts, and to meet reporting requirements.
- Establishes and implements policies, procedures, and controls following review as necessary with the Director of Finance, Comptroller, and Governor to advance the financial management, administration, and oversight of federal grants that are awarded to State Executive Departments and Agencies.
- Assists the Comptroller in establishing policies, procedures, and systems to ensure that funds provided under each federal award are separately accounted for from receipt to obligation, to expenditure.
- Develops policies, procedures and systems to enable financial reporting on all awards held by State Executive Departments and Agencies.

**Compliance**

- Determines the application of state and federal laws and regulations governing federal awards as well as other terms and conditions imposed by any federal funding agency.

The following agencies are placed within the Department of Budget and Finance for administrative purposes:

**EMPLOYEES' RETIREMENT SYSTEM (ERS)**

Administers a retirement and survivor benefits program for State and county employees; collects retirement contributions from members; provides pre-retirement counseling services; conducts disability hearings and appeals; reviews claims for retirement, disability, and death benefits and certifies these benefits for payments; processes semi-monthly pension checks to retirees and beneficiaries; accounts for and safeguards assets in the ERS investment portfolio; and invests funds to help finance this program.

**HAWAII EMPLOYER-UNION HEALTH BENEFITS TRUST FUND (EUTF)**

Provides eligible State and county employees, retirees, and their dependents with health and other benefits at a cost affordable to both the public employers and the public employees. Develops and contracts for, implements and administers the health benefits and group life insurance plans for State and county employees and retirees; establishes and adopts eligibility requirements; furnishes information on benefit plans; trains personnel and fiscal officers to enroll eligible employee-beneficiaries, and dependent-beneficiaries in benefit plans; collects contributions from State and county public employers and employees; remits insurance premiums to carriers; assists in administration of the State of Hawaii Premium Conversion Plan (PCP); and services the enrollments of State and county retirees and COBRA qualified-beneficiaries; and is authorized to implement a long-term care insurance plan.

**OFFICE OF THE PUBLIC Defender (PD)**

Safeguards the rights of individuals in need of assistance in criminal and related cases by providing statutorily entitled legal services to those individuals who are financially unable to obtain such services.

STATE OF HAWAII  
DEPARTMENT OF BUDGET AND FINANCE  
ADMINISTRATIVE AND RESEARCH OFFICE

FUNCTIONAL STATEMENT

Plans, directs and coordinates comprehensive programs, services and functions which include the Department's administration of fiscal/accounting, budget and management services, personnel services, contracts administration, and systems and procedures.

- Conducts reviews of fiscal procedures and accounting systems and recommends revisions and new procedures.
- Prepares financial reports and directs compilation and evaluation of fiscal data while maintaining a comprehensive system of accounting for the Department's finances and controlling departmental expenditures.
- Coordinates and oversees development, submittal and execution of departmental program and financial plans.
- Formulates policies and procedures governing administrative staff services to support various agency programs and supervises the Department's personnel management systems and procedures while coordinating personnel functions across and among divisions.
- Coordinates and determines manpower requirements for future and present departmental programs.
- Recruits personnel to meet departmental program requirements and determines and establishes standards and guidelines for personnel selection.
- Analyzes and develops training standards and implements these standards into training programs.
- Develops objective guidelines, standards and systems for employee appraisal and provides necessary information, coordination and guidance in all personnel matters, State personnel rules and regulations, workers' compensation laws and program, etc.
- Coordinates and implements reasonably safe and healthy working conditions in conformance with OSHA requirements.
- Maintains and stores personnel records and determines standards and objectives for incentive and service awards.
- Coordinates departmental personnel and financial planning and expenditure matters and provides advice and guidance on personnel and financial matters to Department employees.
- Assists in financial planning and conducts periodic review of departmental program budgets to determine effectiveness and adherence to financial planning and departmental goals.
- Ensures prudent use of financial resources along program and project lines and develops methods for economy measures and cost reduction.
- Provides analytical and advisory information to all divisions and staff offices as to the status of allotments and accounts.

- Performs purchasing services for the Department. Conducts and maintains the Department's physical inventory.
- Maintains and processes departmental payrolls.
- Assists in the formulation of policies and procedures governing administrative staff services to support departmental programs.
- Conducts management analysis reviews of operations, of purchasing and property management activities, of organizational and functional responsibilities, and of fiscal, accounting, budgetary and performance management information systems.
- Coordinates departmental activities such as telecommunications, energy conservation, civil defense, records management, data processing, etc.
- Provides advice and interpretation of all collective bargaining contracts and units found in the Department, discerns contract violations and settles contract disputes.
- Provides departmental staff services to the Office of the Director, divisions, administratively attached agencies and other governmental agencies in contracts administration.
- Plans, coordinates, and supports data processing and telecommunication activities of the Department.

#### **BUDGET AND FISCAL STAFF**

Plans, coordinates and implements the Department's budget and financial plan; directs the accounting and fiscal activities; coordinates the recording and reporting of the Department's assets; serves as the Department's primary resource in procurement-related activities; and conducts management analysis.

##### **Budget and Financial Plan**

- Coordinates, prepares, and presents the Department's intermediate- and long-range plans and budgets for its various programs. Executes approved budgets and formulates the expenditure plans.

##### **Accounting and Fiscal**

- Plans, monitors and controls the Department's fiscal and accounting activities.
- Develops and implements policies and procedures to ensure sound internal controls.

Processes the Department's payroll and maintains all related records.

##### **Procurement**

- Coordinates, monitors and provides guidance to the Department's programs in all procurement-related activities. Develops and implements policies and procedures to safeguard the Department's assets and to ensure compliance with the pertinent laws, rules, regulations and procedures.

##### **Management Analysis**

- Reviews, analyzes and provides recommendations on a wide variety of management services such as improvement in practices, methods, procedures, work distribution and organizational structure to maximize the Department's effectiveness and efficiency; space and equipment utilization; and records management.

For all functional areas:

- Serves as the department's resource in the interpretations and application of laws, rules regulations, policies, procedures and guidelines governing budgeting, accounting and fiscal, procurement and management analysis.

- Develops and implements policies and procedures to ensure the prudent, effective and efficient use of the Department's financial resources.
- Identifies training needs and develops, directs or coordinates training sessions for the Department's management team and/or support staff to better the understanding of the various functional areas.
- Develops and maintains comprehensive and meaningful reporting system for use by the Department's management team.

#### **HUMAN RESOURCES STAFF**

Administers a comprehensive human resources management program for the Department and provides staff assistance to the Department's administration, programs, and employees in all functional areas of human resources management.

- Reviews position descriptions and classification requests and classifies jobs in accordance with classification factors and class specifications established by the Department of Human Resources Development (DHRD). Reviews and recommends appropriate classification actions to DHRD for non-delegated classes of work.
- Develops, coordinates, and executes plans, options, and strategies to identify, recruit, and/or retain qualified applicants or employees to meet departmental human resources requirements. Develops, coordinates, and executes procedures, standards and guidelines for selection processes.
- Provides to management officials and employees interpretations, advisements, and applications of: laws relating to personnel management; DHRD Administrative Rules; Collective Bargaining Contract provisions; Executive Orders; DHRD Policies and Procedures; Departmental Policies and Procedures; Travel Rules of the Department of Accounting and General Services, etc.
- Develops, implements, and ensures compliance with policies and procedures, strategies, and/or alternatives that are consistent with objectives and proper practices in the human resources management functional areas. Ensures achievement of Department goals and objectives while operating within the framework of applicable laws, rules, contracts, and sound human resources management practices and principles.
- Responsible for proper administration of human resources management functions which have been delegated to the Department by DHRD.
- Identifies training needs and develops, directs, or coordinates training program for departmental management officials and employees to: 1) ensure a well-trained workforce; 2) assist employees toward achieving their career goals; and 3) motivate employees toward higher productivity and work satisfaction.
- Provides guidance and assistance to management officials, supervisors, and employees on all problem areas in employee conduct, performance appraisal, discipline, employee groups, equal employment opportunity, grievances, morale, etc.
- Develops, interprets, and administers guidelines to promote cooperative relations among employees and with employee organizations. Advises and assists management in solving labor relations problems, including settlement of grievances.
- Coordinates and oversees a workers' compensation program for the Department.

- Coordinates and directs various employee recognition and incentive programs. Advises and supports the Department Incentive and Service Awards Program Committee.
- Develops, implements, and ensures compliance with American with Disabilities Act (ADA) policy, Equal Employment Opportunity (EEO) Policy, Affirmative Action (AA) Plans and Sexual Harassment Policy of the Department to ensure alleviation/elimination of discrimination practices. Resolves ADA, EEO/AA and sexual harassment complaints.
- Develops, implements, and enforces a safety and health program to ensure a safe and healthy workplace and working conditions for employees in compliance with Occupational Safety and Health Administration (OSHA) requirements.
- Develops and maintains efficient comprehensive personnel records and reporting systems.
- Responsible for the full range of personnel transactions processing in each of the functional areas of personnel management which includes classification, recruitment and selection, training, employee recognition and incentives, labor relations, workers' compensation, personnel records and reporting, etc.
- Provides information, guidance, and assistance to Department employees in the administration of benefit programs and leaves of absences.

#### SYSTEMS AND PROCEDURES STAFF

Coordinates all functions related to information, data processing, and telecommunication services in support of departmental program requirements including interfaces between the Department and the Department of Accounting and General Services, Office of Enterprise Technology Services (ETS).

- Develops and implements the Department's strategic plan for data processing and telecommunications.
- Advises Division/Program staff on data processing and telecommunication requirements and coordinates all data processing and telecommunications activities for the Department.
- Recommends policies and procedures governing departmental data processing and telecommunication activities.
- Designs, develops, monitors and maintains automated systems including local area networks (LANS) and wide area networks (WANS) to meet user needs.
- Reviews and coordinates computer hardware/software acquisitions and upgrades.
- Provides system maintenance support and necessary software upgrades including diagnostics, system performance problem troubleshooting, hardware repairs, and responds to individual user requests for PC related assistance.

STATE OF HAWAII  
DEPARTMENT OF BUDGET AND FINANCE  
BUDGET, PROGRAM PLANNING AND MANAGEMENT DIVISION

FUNCTIONAL STATEMENT

Plans, directs, and coordinates a statewide resource allocation program to facilitate and improve the executive resource allocation and utilization processes through planning, programming, budgeting, conducting analyses, and making recommendations on all phases of inter- and intra-program content, scope, and funding.

- Conducts comprehensive and in-depth analyses of State programs, systems, operations, organizations, problems, and issues.
- Participates in the preparation, analysis, and presentation of the State's six-year program and financial plan and the Executive Budget. Participates in the development and analysis of long- and short-range program plans.
- Develops and maintains standards of performance within the resource allocation system and evaluates agency conformance with established standards.
- Analyzes the program structure and participates in the development of program objectives. Formulates program evaluation methods and techniques.
- Provides technical management services, assistance and advice to the Governor, the executive departments, and agencies in making maximum use of their authorized management resources in order to achieve the State's statutory requirements, goals, and objectives efficiently, economically, and effectively.
- Plans, analyzes, develops, and implements management improvement projects, systems, methods, policies, etc., to better utilize money, personnel, equipment, time, and space.
- Conducts a continuous review of programs and the financial condition of the State government.
- Participates in and recommends appropriate actions in the preparation, presentation, and implementation of plans, programs, budgets, and performance reports.
- Conducts and participates in the conduct of analytic studies and the documentation of findings and recommendations on policies, programs, issues, and problems.
- Provides advice on and monitors compliance with budget execution policies and procedures by State agencies.
- Reviews proposed legislation for program and budgetary impact and makes recommendations to the Director of Finance.
- Provides advice and assistance to agencies in the areas of planning, programming, and budgeting.
- Reviews, analyzes, evaluates, monitors, and coordinates capital improvement program (CIP) appropriations and expenditures.

- Provides fiscal and budgetary staff support on matters involving collective bargaining negotiations and the analysis of collective bargaining proposals and contracts, including, with the approval of the Director of Finance, representing the Department on the State Negotiating Team and the Statewide Employer's Negotiating Team.
- Prepares and revises the State's general fund financial plan. Compiles financial and statistical reports on the status and trends of State funds, including general, special and bond funds.
- Analyzes and reports on the State's financial trends through studies of bonded debt, cash condition, revenues, and expenditures.

#### CLERICAL SERVICES STAFF

Provides secretarial and clerical support services to the Division.

- Develops and makes recommendations on forms, clerical procedures, and office practices.
- Provides typing, review, and other clerical support to staff of the Division.
- Maintains files of the Division.
- Maintains library of texts, publications, and references used by Division staff.
- Orders and maintains office supplies and equipment required by staff of the Division.
- Records and maintains control over correspondence and forms received by the Division.

#### COLLECTIVE BARGAINING STAFF

Provides fiscal and budgetary staff support on matters involving collective bargaining negotiations and the analysis of collective bargaining proposals and contracts.

- Participates as a representative of the Director of Finance in collective bargaining strategy meetings, deliberations and negotiations with the State Negotiating Team and the Statewide Employers' Negotiating Team.
- Develops recommendations to advise the Director of Finance in collective bargaining philosophy and strategy.
- Keeps the Director of Finance informed of the status of collective bargaining negotiations and activities.
- Analyzes and provides information on the cost implications of wage proposals for the State and the various counties.
- Develops and maintains collective bargaining data.
- Prepares collective bargaining appropriation requests for legislative action.
- Coordinates the preparation of supporting material on the economic condition of the State and various county jurisdictions for fact-finding boards in impasse proceedings.
- Conducts special projects or analytic studies relating to collective bargaining which involve State programs, problems, and issues.

## FISCAL ANALYSIS STAFF

Provides a variety of administrative, analytical, and other support services to facilitate the work of the Division.

- Prepares and revises the State's general fund financial plan. Compiles financial and statistical reports on the status and trends of State funds, including general, special, and bond funds.
- Analyzes and reports on State financial trends through studies of bonded debt, cash condition, status of funds, and revenue estimates.
- Prepares, submits, and negotiates the Statewide Central Service Cost Allocation Plan and the Composite Fringe Benefit Rate Proposal.
- Provides financial planning, forecasting, analysis, and program evaluation staff services in the evaluation of local, national, and international trends of a financial and economic nature.
- Provides staff support to the Council on Revenues, primarily regarding projections of non-tax revenues and special fund tax revenues. Evaluates projections and forecasts of State agencies.
- Coordinates and prepares an assessment of special funds for central and departmental administrative expenses.
- Prepares summary statements, charts, and other graphic presentations for programming and budgeting purposes.
- Provides for production of the State's six-year program and financial plan, the Executive Budget, and other publications.
- Conducts special studies to facilitate the work of the Division.
- Provides budget system support for the Division and other State departments, while managing and assisting with the maintenance and development of the State's online budget systems.
- Maintains liaison with the Office of Enterprise Technology Services staff to assure that accurate and timely reports are obtained for planning, programming, and budgeting purposes.
- Prepares the Division's program plan, budget, variance report, expenditure plan, and revenue estimates.
- Prepares divisional responses to requests for information from the legislature and other agencies.
- Coordinates accounting services with the departmental accounting office.
- Coordinates statewide allotment of centrally budgeted collective bargaining funds and other special appropriations.
- Coordinates and prepares an assessment of special funds for central and departmental administrative expenses.

## TECHNICAL STAFF

Provides technical staff services in planning, developing, directing, and coordinating statewide program planning, budgeting, and evaluation activities. Participates in program structure analysis, develops statewide policies on budgeting procedures, program objectives, and the formulation of program evaluation methods and techniques.

- Establishes long-range goals and objectives for the State with the program and departments concerned and defines responsibilities of major State programs to accomplish such objectives, with consideration of organizational lines.
- Directs and coordinates the preparation of the program structure as a guide for all State agencies to systematically prepare multi-year plans to serve as a base on which current budget requirements can be developed to accomplish planned program goals.
- Develops, prepares, and implements program plan instructions for all State programs and departments, interprets them and provides direct technical advisory services and statewide coordination to program managers and administrators to attain the results of effective program planning, with awareness of ever-increasing tendency toward technical and organizational complexities.
- Develops, implements, and maintains a monitoring system to provide for a systematic review and evaluation of all program plans prepared by all State departments. Coordinates assistance to departments to improve such plans, ensures managers' and administrators' awareness and understanding of plan input, and stimulates and initiates the development of training programs for continued improvement in program planning activities, as well as for the removal of technical barriers.
- Provides program evaluation staff assistance to the Office of the Governor.
- Develops statewide guidelines for the preparation, review, and implementation of long-range plans, the six-year program and financial plan, and the Executive Budget, including overall system design, data requirements, schedules, instructions, forms, processing, reports, and printing requirements.
- Develops and maintains standards of performance for State agencies within the components of the resource allocation system and evaluates agency conformance with established standards. Makes recommendations on changes required to facilitate long-range planning, programming, financial planning, and budgeting functions.
- Provides assistance and advice to State personnel in clarifying philosophy, design, policies, and procedures of the resource allocation system.
- Recommends amendments to the Executive Budget Act and other legislation affecting the State's resource allocation system.
- Develops required legislative proposals affecting the statewide resource allocation system and the Executive Budget Act. Reviews and makes recommendations on legislation and statutes affecting State budget and resource allocation practices and policies.

## **PROGRAM BUDGET ANALYSIS AND EVALUATION BRANCHES I AND II**

Participates in the preparation, analysis, and presentation of long-range plans and budgets for programs in Executive Branch offices and departments. Analyzes policies, programs, issues, and problems in the assigned programs and recommends appropriate action.

- Coordinates the preparation and submittal of long-range plans, six-year program and financial plans, and program performance reports. Participates in the formulation of program budgets and supplemental budgets.
- Provides advice and assistance to agencies. Advises agency personnel in interpreting planning, programming, budgeting, and management improvement directives, instructions, policies, procedures, and guidelines.
- Analyzes proposed plans, programs, and budgets. Recommends formalization of program objectives; measures of effectiveness; identification of target groups served; alternatives by which objectives may be achieved; determination of full costs, effectiveness, and benefit implications of the alternatives; clarification of the assumptions, risks, and uncertainties involved; and identification of the cost, effectiveness, and benefit trade-offs of the alternatives.
- Recommends appropriate action on program change requests and requests to establish new programs. Recommends revisions to program structure, resource allocation levels, and changes to policies and guidelines affecting the work of the branch.
- Conducts or participates in the conduct of analyses of policies, programs, issues, and problems. Documents findings and recommendation in program memoranda, special analytic studies, issue papers or other formal reports.
- Participates in preparation of reports on program performance.
- Analyzes proposed legislation and makes recommendations on appropriate executive action. Participates in analysis of appropriation bills.
- Reviews and reports on matters dealing with government operations and the use of public funds referred by the Governor's Office for comments and recommendations.

Provides for the formulation, presentation, and execution of budgets in conformity with approved resource allocation levels; reviews agency operations plans; provides for allotment of funds appropriated by the Legislature and control over proposed agency expenditures in accordance with established policies and guidelines.

- Conducts analysis of budget requests submitted by agencies to ensure that budgets are in conformance with resource allocation levels recommended for programs and are sufficient to carry out program objectives.
- Reviews and evaluates agency operations plans and planned expenditures; recommends allotment of funds appropriated for approved programs.
- Reviews and makes recommendations on the transfer of funds, hiring of consultants, applications for federal or private funds, and other matters relating to proposed use of public funds.
- Compiles and presents information on program budgets and program costs.
- Advises and assists agency personnel in budgeting, expenditure control, and related fiscal management matters.

## CAPITAL IMPROVEMENT PROGRAM BRANCH

Reviews State CIP projects for consistency with the Hawaii State Plan and reports findings and recommendations to the Governor on the allotment of CIP funds.

- Maintains and refines systematic reviewing and reporting means to provide efficient, accurate, and timely information on State CIP projects for the Administration.
- Administers the CIP information system to facilitate information retrieval, file maintenance, and updating of project information to efficiently monitor, control, and implement the State's CIP in support of State goals and objectives.
- Administers the comparative review of CIP project specifications and standards to ensure conformance with explicit or implied guidelines, and legislative intent, for the implementation of CIP projects on a systematic and statewide basis. Reviews each project's conformance with administrative policies and legislative intent.
- Reviews and evaluates capital improvement projects proposed for undertaking by State and county agencies to assure conformity with the objectives of the State Plan and report findings and recommendations to the Governor relative to allocation of funds.
- Reviews, analyzes, and reports on State and county CIP projects which extend over wide geographical areas of the State and which have significant impact upon economic development, land use, environmental quality, construction employment and executive policy directions including growth management.
- Monitors, evaluates, and reports the CIP needs of functional programs, such as submitting special impact reports and recommendations on area development plans, site selection studies and master plan studies.
- Recommends action on specific projects, including coordination required to bridge gaps between and among plans of various State, county, and federal agencies, and private concerns.
- Develops, clarifies, and interprets executive directives and instructions governing CIP and statewide planning concerns, including technical and statutory requirements in formulating, and implementing the CIP.
- Directs and coordinates the development of the statewide CIP expenditure and priorities plan, including reviews, evaluations, and recommendations regarding capital expenditure plans of State departments.
- Processes Form A-15 (Allotment Advice) and monitors, coordinates, evaluates, and makes recommendations on requests for CIP appropriations and expenditures from departments of the State and various county governments, and non-profit private agencies.
  - Reviews appropriateness of CIP appropriations and expenditures.
  - Checks on the availability of CIP funds.
  - Maintains liaison with agencies initiating CIP requests while working in coordination with the Department of Accounting and General Services.
  - Reviews applicability of CIP requests to programs concerned.
  - Prepares the final financial review and makes recommendations on CIP requests to the Governor, including whether bonds are tax-exempt or taxable, as applicable.
  - Provides training on bond compliance to all departments and agencies as necessary.

STATE OF HAWAII  
DEPARTMENT OF BUDGET AND FINANCE  
FINANCIAL ADMINISTRATION DIVISION

FUNCTIONAL STATEMENT

Plans, directs and coordinates the State of Hawaii's investments and financing programs. Administers the State's financial affairs including managing cash, debt and investments. Plans, markets, coordinates, reviews, monitors and administers the State's bond issues. Determines the investment policies and strategies for the State's funds. Receives, safekeeps, disburses and invests cash for the State in accordance with established policies and procedures. Serves as primary advisor in financial matters to the Governor and others. Administers the Unclaimed Property Program.

FISCAL SERVICES OFFICE

Provides the administrative fiscal support functions for the Financial Administration Division.

- Establishes and maintains the appropriation and allotment ledgers and records, reviews invoices for payment, prepares journal entries and financial statements, reconciles all bank accounts, and identifies and researches discrepancies and unexplained adjustments. Analyzes financial data for accuracy, completeness and to explain any discrepancies or significant variances.
- Supervises, reviews and/or initiates the acceptance and release, and accounting of securities pledged with this Office. Reviews and/or executes documents to evidence all deposits and withdrawals of securities. Accounts for and inventories securities held by or pledged to the Director of Finance.
- Maintains inventory records for the Division's assets including identification numbers and location. Conducts the annual physical inventory. Coordinates and prepares for the disposal of obsolete assets.
- Maintains the accounting records for the loans made to other State agencies and county governments, including following up on delinquent payments.
- Prepares and maintains the permanent accounting records of the State's bond issues which include amortization schedules, master debt service schedules and schedules of reimbursable general obligation bonds issued for special funded capital improvement projects.
- Records the allocation of bond expenditures to bond series for compliance with relevant laws and regulations
- Assists bond holders of bonds and coupons in securing payment or replacement of lost, destroyed, defaced, or stolen bonds and coupons.
- Receives and reviews altered, forged and counterfeit State warrants and supporting documents, and attempts to recover funds working with the Attorney General's Office, Department of Accounting and General Services and other State departments and agencies, law enforcement agencies, banks, and the general public. Supports attorneys and court offices in matters relating to court appearances and maintains records of outstanding cases.
- Prepares the Division's budget and monitors expenditures against the budget.
- Works with other branches and sections within the Financial Administration Division to develop accounting procedures and establish accounting records for new programs

and/or to meet new federal government requirements. Performs other fiscal matters as delegated.

#### BONDS ADMINISTRATION BRANCH

Plans and markets the sale of bonds and non-debt instruments. Monitors existing bond issues for compliance with Federal and State laws and serves as the primary advisor to the Director of Finance on all aspects of the bond issue. Develops issuance plans relative to the CIP budget and anticipated expenditures projected by the Fiscal Services Office.

- Analyzes various bonding alternatives to determine the most effective alternative and the most reasonable timing and structuring of bond financing for the State.
- Coordinate with Fiscal Services Office the preparation and maintenance of the detail records for each bond issue which include amortization schedules, and master debt service schedule.
- Coordinate with Treasury Management Branch the investment of bond proceeds schedules and other necessary detail reports to monitor the status of the bonds and to ensure compliance with regulations.
- Monitors bond yields and conditions in the bond market. Schedules the State's bond issues and the refunding of bonds to take advantage of market conditions.
- Develops and executes a comprehensive plan for each bond issue including composing the financing team, preparing the necessary documents, determining the size of the bond issue, the yield, timing, structure, etc. Directs all activities of the bond issue working with investment banking firms, bond counsel, bond trustees, private entities and consultants, as necessary. Ensures that issues are in conformance with applicable Federal and State laws and regulations. Keeps the Director of Finance informed of pertinent issues.
- Directs the activities of and participates with other State agencies and departments in issuing revenue bonds and non-debt instruments. Provides advice, reviews bond issue documents, contracts with investment banking firms, bond counsel, etc. Recommends the action to be taken to the Director of Finance.
- Evaluates the services of investment banking firms, bond counsel, bond qualifications, fee schedules and proposals provided by various individuals/firms. Recommends and advises the Director of Finance on the composition of the bond issuance "team" to manage all aspects of the bond issue. Monitors the contract with the investment banking firm, etc., to ensure that contracted services are being provided. Advises the Director of Finance on negotiations of contracts, private placements, bids, etc.
- Provides information on completed and refunded bond issues in order to make appropriate changes to the State's short-, intermediate-, and long-range financial plans. Makes recommendations on and revisions to policies and procedures to improve future bond issues.
- Develops short- and long-term plans for general obligation bond issuances to meet anticipated capital improvement program requirements. Analyzes and reviews supporting documentation to determine the scope and priority for the issuance of the general obligation bonds.
- Accepts, reviews and administers applications and documentation for special purpose bonds.
- Studies the impact of bond issues and bond programs on the State and the respective agency.

- Evaluates requests for and recommends approval of temporary loans to other State agencies and county governments. Evaluates the capability of the agencies and governments to repay the loan, given the available collateral, interest rate to be charged, payment amount and loan period. Establishes repayment schedule for the borrowing agency/government.
- Evaluates requests for and recommends approval of municipal leases (non-debt instrument) offered by vendors for the lease purchase of equipment and motor vehicles by state agencies. Under this financing program, the vendor provides the equipment and the financing to allow the state to take immediate possession of the equipment while making payments to cover both the principal and interest of the financing. Reviews requests for funding equipment and motor vehicles under the master lease purchase program (non-debt instrument) for completeness and accuracy and forwards completed documentation package to the contracted lessor for funding. Under this financing program, the contracted lessor pays the vendor in full and receives lease payments from the state to cover both the principal and interest portions of the financing provided by the lessor. Evaluates requests for and recommends approval of certificates of participation (non-debt instrument) funding to purchase real property. Under this financing, a trustee provides the financing that is secured by the state's lease payments.

#### TREASURY MANAGEMENT BRANCH

Determines the investment policies and strategies for the State's funds. Identifies investment vehicles and evaluates alternatives. Receives, disburses and transfers funds for the State. Maintains custody of public funds and securities. Provides input relative to investments to the State's financial plans.

##### Cashiering Section

- Receives, accounts for, and maintains custody of public funds, securities, and deposits.
- Records cash receipts and disbursements and reports on cash position; reconciles checks cleared with DAGS, coordinates agency inquiries and transactions with primary depository bank.
- Coordinates and provides for the State Treasury's banking services needs.
- Processes transfers of funds to trustees banks for debt service payments, to financial institutions for investment purposes, and processes transfers for State payments through electronic means as directed.
- Records State investment transactions as directed by the Investments Section.
- Accepts custody of paid and canceled State checks, and canceled State bonds and coupons, coordinating with the appropriate state department to arrange for storage, archiving or destruction of paid and canceled checks, bonds and coupons.
- Transfers funds in coordination with Dept. of Taxation and DAGS-UARB for statutory distribution of tax collections.

##### Investments Section

- Invests bond proceeds and State funds for the State. Analyzes cash balances and cash flow projections based on significant planned inflows and outlays of cash such as payroll, bond payments, welfare and unemployment checks, bond issues, etc., and determines the amount to be invested in the various vehicles, the timing of the investments and the length of the investments.

- Monitors yields and conditions in the market and invests the State's funds within established policies and guidelines to take advantage of the market conditions. Determines the investments for the day and directs the Cashiering Section to transfer the proper amounts to the various institutions. Reviews the work of the Cashiering Section to ensure investments are made as intended.
- Maintains expenditure details for each bond issue and tracks bond fund investment earnings details in compliance with applicable regulations.
- Prepares entries to record debt service payments and coordinate with State's paying agent bank to pay bond and coupon holders, as directed by the Bonds Administration Branch.
- Analyzes earnings on current investments and projects earnings based on historical data and present economic data. Projects the rate of return on investments based on data compiled including the amount of the investments and the interest earning. Evaluates the returns on the investments to determine if the returns are satisfactory.
- Monitors the status of existing investments to ensure compliance with Federal and State regulations and policies.
- Conducts studies to identify alternative investment vehicles and to estimate the potential return of those vehicles.
- Evaluates and recommends qualified depositories and acceptable collateral investments.
- Develops and revises the State's long-range investment strategies and determines the amount and nature of short- and long-term investments.
- Provides input to the State's financial plan and information on the investment plan and strategies.
- Recommends changes to the rules and regulations as needed to implement investment strategies. Recommends changes or additions to existing policies and procedures relating to investments.
- Serves as the primary advisor to the Director of Finance on all aspects relating to investments.
- Administers the state's 529 College Savings Program.

#### UNCLAIMED PROPERTY BRANCH

Administers the State Unclaimed Property Program pursuant to the provisions of Chapter 523A of the Hawaii Revised Statutes, Uniform Unclaimed Property Act.

- Assists potential claimants and owners of unclaimed property in processing their requests or claims. Advises owners of claims requirements to prove ownership of the property.
- Reviews all claims submittals and initiates appropriate actions that include approval or disapproval of a claim, conducts follow-up research, or seeks assistance from legal counsel.
- Receives, records and reconciles reports and remittances of unclaimed property from reporting entities.
- Maintains database records and inventory control over unclaimed properties and organizes public sales as appropriate.

- Maintains accounts held under the Director of Finance, State of Hawaii at reporting entities.
- Conducts audit of records of reporting entities to ensure compliance with statutory and program requirements as needed.
- Develops new methods and systems to improve compliance with laws and increase the return of abandoned property to owners.
- Reviews and assists in the revision of rules, regulations, policies, and procedures relating to the Unclaimed Property Program. Serves as a resource to claimants, holders of unclaimed property, and other entities.
- Processes requests for access to database records of unclaimed property from professional locators and other entities.
- Maintains and updates website property search database and website content.

STATE OF HAWAII  
DEPARTMENT OF BUDGET AND FINANCE  
EMPLOYEES' RETIREMENT SYSTEM

FUNCTIONAL STATEMENT

Under the policy and executive direction of its Board of Trustees, the Employees' Retirement System (ERS) plans, directs and coordinates a statewide retirement benefits program for State and County government employees; submits reports on ERS activities and investment performance to the Board; reviews and analyzes new investment proposals and makes recommendations to the Board; administers the ERS Member Home Loan Program; coordinates a comprehensive program to inform the membership and public-at-large of the ERS' activities, plans, and accomplishments; and coordinates activities relating to studies, research, drafting, preparation, and presentation of legislative proposals and testimonies.

**OFFICE OF THE EXECUTIVE DIRECTOR**

The Office of the Executive Director has the primary functions to:

- Provide leadership, guidance and direction for the management, staff, and operations of ERS.
- Develop, recommend, and implement plans, policies, and procedures to achieve ERS's mission, goals, and objectives.
- Oversee ERS's investment program, benefits programs, accounting operations, audits, and contracting.
- Assist the Board in fulfilling the Board's statutory and fiduciary responsibilities.
- Provide information, analyses, recommendations, and testimony regarding proposed legislation and other legislative matters affecting ERS.
- Build and maintain effective relationships with State and county public officials, the State Legislature, employee and retiree organizations, members, retirees, and other stakeholders in the System.
- Ensure ERS's compliance with applicable state and federal statutes and regulations.

**Program Support Staff**

Under the direction of the Executive Director, the Program Support Staff, also known as the Program Specialist Team, has the functional responsibility to:

- Plan, develop, coordinate, monitor and evaluate programs, operations, and activities in support of ERS's programs and strategic plan.
- Through the Executive Director, assist in the full range of legislative matters such as formulating and coordinating ERS's legislative package, reviewing, analyzing, monitoring, and providing comments on externally developed legislative proposals, and preparing testimony for legislative submission.
- Assist ERS's programs and serve as administrative liaison with ERS's deputies attorney general in the interpretation, development, and implementation of amended or new laws, rules, regulations that affect ERS's operations, practices, and procedures.
- Assist and coordinate the development of program plans, policies and procedures, administrative rules and regulations, for monitoring and maintenance of current programs or establishment of new programs and services.

- Conduct studies, research and analyses for purposes of identifying needs, streamline operations, resolve inter-branch operational and programmatic conflicts and improve productivity and efficiency.
- Assist in the planning, implementation, coordination and participate in the full range of outreach communication and information activities.
- Serve as primary liaison with ERS's actuary for special studies relating to ERS legislation that impact ERS membership, funding, etc.
- Serve as the public information liaison between ERS and the various media. Monitor, respond to and inform media on ERS-related matters.
- Serve as ERS's primary point-of-contact for matters relating to Freedom of Information Act (FOIA), Uniform Information Practices Act (UIPA), and other external requests.

**Compliance Support Staff**

Under the direction of the Executive Director, the Compliance Support Staff has the primary functions to:

- Prepare and implement a risk based internal audit and compliance program to assess, report on, and make suggestions for improving the ERS' key operational, finance (accounting) and investment activities and internal controls.
- Oversee compliance issues and coordination of resolutions across all Branches.
- Identify and assist in documenting existing operational, finance (accounting) and investment activity processes, procedures and controls.
- Prepare, implement and document new processes, procedures and controls and establish a monitoring function to document the ERS' compliance with the same.
- In collaboration with the IT Branch Chief and/or State's IT department including the Chief Information Security Officer, builds a strategic program encompassing human, property, asset and information security that defines, develops, maintains and implements policies and processes that enable consistent, effective security practices which minimize risk and ensure the integrity, confidentiality and availability of information and operations that is owned, controlled and processed within the organization. Ensures security policies, standards, and procedures are complied with and up to date.
- Responsible for coordinating all phases of security projects from requirement definition to design, architecture, implementation, testing, support, and maintenance. Works in collaboration with IT Branch Chief for IT related security projects.
- Responsible for the development, maintenance and testing of the disaster recovery, business continuity, risk management and access controls need of the organization. Works in collaboration with Administration and the Branch Chiefs.

**INVESTMENT OFFICE**

The Investment Office is responsible for planning, organizing, and administering the investment-related activities of the Employees' Retirement System in accordance with approved policy guidelines and applicable Hawaii Revised Statutes.

- Oversee the Employees' Retirement System's investments in domestic stocks, domestic bonds, foreign stocks, foreign bonds, real estate, commercial mortgages, alternative investments, timber farming, and short-term cash investments.

- Monitor, evaluate, and review investment manager performance and compliance with investment policies and procedures and contractual guidelines.
- Oversee development of criteria for and implementation of searches for investment managers and investment consultants as necessary.
- Oversee the formulation, evaluation, and implementation of the Employees' Retirement System's investment policies and procedures.
- Oversee development and implementation of asset allocation and risk management strategies designed for the investment portfolio of the Employees' Retirement System.
- Oversee the development of educational and training programs for the Trustees and staff of the Employees' Retirement System.
- Oversee drafting of legislative proposals, testimonies and administrative rules, and procedures on matters dealing with the investment programs of the Employees' Retirement System.

#### ACCOUNTING BRANCH

The Accounting Branch conducts its financial affairs outside of the State Treasury and is responsible for the budgeting, accounting, and safeguarding of all assets in the ERS investment portfolio and for the processing of retirement benefit payments to ensure compliance with the applicable sections of the Hawaii Revised Statutes, Title Six of the Hawaii Administrative Rules, federal laws, and the generally accepted accounting principles.

The Accounting Branch also serves as the primary resource for ERS on all matters and the full range of activities for its informal and formal procurement of goods and services, contracts administration, and inventory management.

#### Cash Management Section

- Manages the ERS' cash by investing in domestic and global short-term investments to maximize earnings while maintaining sufficient resources to satisfy retirement benefit payments and operating expenses.
- Develops and prepares budget, expenditure plans, variance reports, and other reports to legislative committees.
- Audits and accounts for the ERS' non-custodized assets including real estate, Member Home Loan Program, commercial loans, index funds, emerging market funds, alternative investments, daily deposits, and other in-house transactions.
- Ensures the collection and deposit of all funds are received in accordance with the Hawaii Revised Statutes and contractual agreements.
- Maintains computerized general ledger accounting system and insures that the annuity savings, pension payroll, investment accounting, and bank reconciliation computer sub-systems are in balance with the subsidiary records.
- Prepares cash flow projections to determine excess cash positions for long-term reinvestment.
- Coordinates and prepares monthly and annual comprehensive financial reports.

#### Disbursements and Benefits Section

- Examines and audits claims for retirement, disability, and death benefit payments.
- Reviews, processes, and generates payments for semi-monthly retirement benefits and administrative expenses.
- Withholds and processes the authorized amounts from the retirees for payments to the Internal Revenue Service, Health Fund, Child Support Enforcement Agency, retiree union organizations, and other court-ordered payments.
- Audits, processes, and records employee contribution refund payments.
- Reviews and accounts for retirement contributions, salary, and service credit data for active members.
- Coordinates the Social Security program for the State and counties.
- Reviews and interprets the federal income tax laws affecting pension benefits distributed from a qualified trust as defined in the Internal Revenue Code, Section 401(a), and provides expertise on the taxability of those benefits.
- Generates tax informational returns (1099-R) to benefit recipients.
- Researches and provides verification of pensioner's retirement benefits and employee account balances used to qualify for mortgage loans and governmental housing assistance programs.

#### Investment Audit Section

- Audits and accounts for the domestic and global investments of the ERS portfolio.
- Ensures that all interest, dividend, and other investment earnings are properly accounted for, properly computed, and received on a timely basis.
- Measures and analyzes the ERS' investments in relation to economic and financial market trends.
- Performs compliance monitoring of investments in accordance with policies established by the Board of Trustees.
- Maintains control over and reconciles the various bank accounts on a monthly basis.
- Audits and accounts for unclaimed pension and death benefit payments.

#### Procurement and Inventory Management Section

- Oversees, coordinates, and monitors the formal and informal procurement of a wide variety of goods and services for the ERS.
- Provides technical and other guidance in the full range of activities relating to purchasing.
- Ensures that the ERS complies consistently with all applicable procurement laws, rules, regulations, policies and practices in ERS-wide procurement activities.
- Serves as the ERS' point-of-contact to vendors, legal counsel, interested parties and general public in all matters relating to ERS purchases of goods and services.

- Serves as the ERS' primary resource on contracting methods and practices relating all areas of procurement and contracts
- Serves as the ERS' coordinator for the State of Hawaii Inventory System for the accountability of State property and as the primary property custodian.
- Assist pertinent personnel in following proper procedures for reporting inventory on a timely basis and for the proper disposal of the ERS' physical assets.

#### **Investment Accounting Section**

- Ensures prudent financial and operational oversight of investments held within the ERS investment portfolio and serves as the subject matter expert in governmental accounting practices and alternative investment accounting practices and will utilize such expertise to build highly functioning operational capabilities for the ERS investment portfolio. Provides expertise across complex alternative asset valuation, asset classification across a wide array of investment structures, operational capabilities required to manage large institutional investment accounts, and a reasonable degree of investment acumen.
- Performs the daily activities of the Investment Branch back-office operations, as it relates to regulatory, compliance filing, reporting requirements, investment account opening and closing process, document requirements for investments in both the U.S. and foreign countries, etc. pertaining to the ERS's \$21+ billion portfolio. Ensures proper accounting of all investment transactions; handles financial database/document management, and general workflow; coordination across ERS branches to ensure timeliness and accuracy of all investment back-office related processes.
- Financial Reporting: Assists in the preparation of the System's audited financial statements, preparing the necessary investment schedules and notes for inclusion into the ERS Annual Comprehensive Financial Report ("ACFR"). Coordinates all aspects related to the monthly general ledger accounting for all investments activities.
- Investment Reconciliation : Responsible for the development, completion and documentation of all total fund and account-level reconciliations, intended to track and validate investment activity and valuation activity across the ERS investment portfolio.
- Manages third party relationships including but not limited to, external investment and tax counsel, legal counsel from the State Attorney General (DAGS), consultants, bank custodian, investment managers and other service providers to coordinate the execution of investment contracts, contract amendments, and other documents, e.g. new account openings, tax reclaims, tax-related documents, etc.
- Works in collaboration with other accounting sections to ensure timeliness and efficiencies with respect to investment-related activities, e.g. capital call management, fund/cash transfers, etc.
- Serves as the interface between the Accounting and Investment Branches for the various investment work activities that require the collaboration of both sections.
- Reviews/updates investment operations policies and procedures as necessary and makes recommendations to increase efficiencies.

#### **RETIREMENT BENEFITS BRANCH**

The Retirement Benefits Branch plans and coordinates the retirement program for State and county employees and retirees; conducts statewide pre-retirement counseling sessions; reviews Medical Board and Hearings Officers' recommendations on disability applications; assist

Employers on retirement matters; participates in the development of program plans, rules and regulations, policies, and procedures.

#### Membership Section

- Determines eligibility and enrolls and re-enrolls members and retirees in the appropriate retirement plan.
- Provides counseling services and information regarding retirement, disability and death benefits, taxes, and contributions.
- Calculates and authorizes estimated pension payments for member's service and disability retirement applications.
- Assists members with the full range of services such as tax withholding, bank assignments, and address changes.
- Operates the Call Center and assists walk-in members.
- Examines, approves, and calculates members' requests to acquire or purchase previous membership or military service credits.
- Reviews and authorizes refunds of contributions to members who terminate service or transfer into another membership class upon their return to service.

#### Benefits Section

- Examines, develops, computes, adjudicates, authorizes, and reconsiders all claims and applications for retirement, disability, and death benefits.
- Calculates and authorizes retroactive pension payments after the member's service and disability retirement applications has been finalized.
- Prepares active and retiree death claims for processing and subsequent payment.
- Reviews disability applications with Medical Board reports and Hearing Officers' recommended decisions on appeals and prepares recommendations to Administration and/or the ERS Board of Trustees.

#### Neighbor Islands and Operations Support Section

- Provides counseling services and informational briefings on retirement, disability and death benefits, taxes, and contributions to members on the islands of Hawaii, Kauai, Maui, Lanai, and Molokai.
- Assists members on the islands of Hawaii, Kauai, Maui, Lanai and Molokai with the full range of services such as tax withholding, bank assignments, and address changes.
- Plans and participates in outreach activities at the respective island.
- Provides operational support for the Retirement Benefits Branch.
- Plan and implement special projects.

#### INFORMATION SYSTEMS BRANCH

The Information Systems (I/S) staff plans, develops, implements, maintains and supports the ERS's computer hardware, software, networking, telecommunication, etc. This branch maintains and supports the Pension Administration and Accounting Systems, as well as applicable applications such as Microsoft Office, Helpdesk Solution, encryption software, Adobe products,

etc. These systems integrate the major sub-systems of the ERS, and coordinates computer programming activities with other State and County payroll and personnel systems, the Employer Union Trust Fund (EUTF), bank custodians, unions, and other organizations. This includes the role of Chief Security Officer who will work with the Chief Compliance Officer to develop, implement, and maintain the ERS's security policies and procedures. In addition, with the cooperation of the Chief Compliance Officer, Administration, other functional areas, and staff, develops, implements, and maintains the ERS's business continuity plan.

#### Applications Section

- Plans, assigns, coordinates and directs section resources and activities to provide support to all of the ERS's functional areas.
- Establishes, updates, maintains and enforces policies, procedures and standards for purposes such as to ensure consistency and uniformity, increase security of applications, infrastructure and safeguard the ERS's information technology resources.
- Establishes, updates, maintains and enforces guidelines for the ERS's applications, software, security, operating systems, backups/restores, disaster recovery, capacity planning, procurement of IT services, hardware and software, etc.
- Plans, implements, works with various vendors to develop, implement, and maintain the ERS's systems and applications.
- Plans, acquires, implements, and maintains upgrade/migration of applications/software.
- Maintains software licenses and compliance.
- Develops, coordinates, and/or maintains special programs, queries, and reports.
- Implements and provide training users on new and upgraded systems and applications/software.
- Troubleshoots I/S related issues/problems.
- Plans, implements, and maintains the ERS's intranet and internet websites.
- Maintains and tracks helpdesk requests to assist the ERS staff with application/software, computer hardware, and related peripherals problems.
- Coordinates computer interfaces with applicable agencies, such as Unions, Department of Health, State and County payroll and personnel systems, and the ERS offices on the neighbor islands, etc.
- Enforces policies, procedures and standards for purposes such as to safeguard the ERS's data/information with guidance and cooperation from the Chief Compliance Officer.
- Provides input and direction on organizational changes, functions, systems, procedures, budgeting and costing relative to the information/data processing subject area.

#### Systems Management Section

- Plans, assigns, coordinates and directs section resources and activities to provide support to all of the ERS's functional areas.
- Plans, acquires, implements, and maintains upgrade/migration of computer hardware, related peripherals, network equipment, network infrastructure and telecommunications infrastructure, etc.

- Establishes, updates, maintains and enforces policies, procedures and standards for purposes such as to ensure consistency and uniformity, increase security of applications, infrastructure and safeguard the ERS's information technology resources.
- Establishes, updates, maintains and enforces guidelines for the ERS's data center, computer hardware, equipment, security, networks, operating systems, backups/restores, disaster recovery, capacity planning, procurement of IT services, hardware and software, etc.
- Designs, implements, and maintains the network and telecommunications infrastructure between the ERS and the other systems.
- Analyzes and develops procedures for back-up, reorganization, and reconfiguration of systems.
- Troubleshoots I/S related issues/problems.
- Maintains and tracks helpdesk requests to assist the ERS staff with computer hardware, related peripherals, software, networking, and telecommunication problems.
- Operates and maintains the ERS's servers, computers, laptops, tablets, network equipment, telecommunication equipment, printers, copiers, scanners, etc.
- Plans, designs, and directs procurement processes for complex systems, the data center, computer hardware, equipment, networks, operating systems, maintenance & support, etc.
- Provides input and direction on organizational changes, functions, systems, procedures, budgeting and costing relative to the information/data processing subject area.

#### Database Management Section

- Works with vendor(s) in the design, implementation, maintenance, documentation, development of standards, and security of databases. This includes installing software, defining requirement parameters for database definition, analyzing data volume and space requirements, performing database and parameter tuning, executing database backups and recoveries, monitoring database requirements, verifying integrity of data in database and coordinates the transformation of logical structures to properly performing physical structures.
- Develops, executes and manages various database queries.
- Prepares justifications and requirements.
- Prepares and submits computer access request for vendor access to computer resources.
- Plans, designs, creates, justifies, documents and directs procurement processes for database software / applications and services.
- Maintains database software licenses and compliance.
- Troubleshoots database, software and hardware problems.
- Develops, executes and manages various import/export processes.
- Develops, maintains operating procedures.

#### **MORTGAGE SERVICES BRANCH**

The Mortgage Services Branch plans and coordinates the investment activities of the Member Home Loan Program; develops program rules and regulations, policies and procedures. Coordinates procurement activities and prepares Request for Proposals for investment consulting, bank custody, actuarial, computer, medical, and other services to be provided to the ERS. Prepares contracts and contract amendments to reflect proper terms and conditions.

#### **STAFF SUPPORT SERVICES BRANCH**

The Staff Support Services Branch plans and coordinates administrative, office, and records management activities for the ERS; participates in the development of program plans, rules and regulations, policies, and procedures.

- Provides administrative and office services support including personnel functions, typing, responding to general telephone inquiries and requests, and other office functions.
- Disseminates general information and assists members in filing claims for refund of contributions, changes in beneficiary, changes in addresses and bank assignments, federal withholding tax changes, requests for retirement benefit estimates, etc.
- Processes and mails pension checks and statements to retirees on a semi-monthly basis.
- Maintains membership records for over 141,000 individuals and coordinates the storage and transfer of inactive files to the Archives Division in the Department of Accounting and General Services.
- Assist the Staff Support Services Supervisor with compiling documents in compliance with subpoenas, records of appeals (disability), and court orders with the guidance and review from the Deputy Attorney General.
- Timekeeper and leave keeper for the Hawaii Information Portal (HIP) System for ERS Employees.
- Resolves reconciles statement errors and disputes from pcard statements. Prepares purchase orders.

Reviews and inputs data into the Membership Information Computer System.

**STATE OF HAWAII  
DEPARTMENT OF BUDGET AND FINANCE  
HAWAII EMPLOYER-UNION HEALTH BENEFITS TRUST FUND**

**FUNCTIONAL STATEMENT**

Under the policy and executive direction of its ten-member Board of Trustees, provides health and life insurance benefits for eligible State and county active and retired public employees and dependents at a cost affordable to both the public employers and the public employees. The Board relies on the services of a benefit plan consultant, Deputy Attorney General, and Administrator and staff to operate the program.

The Board develops, contracts for, implements, and administers the health benefits and group life insurance plans and collects and invests money on behalf of the fund; establishes and adopts rules which include eligibility requirements; furnishes information on benefit plans; reviews and renders decisions on petitions for declaratory rulings and/or appeals and contracts for financial and/or claims audits of its insurance carriers.

Under the direction of the Administrator, the Hawaii Employer-Union Health Benefits Trust Fund (EUTF):

- Supports the Board of Trustees by planning, developing, and implementing the policies, practices, and operations of the EUTF to ensure that all financial and strategic objectives and goals are met, while maintaining compliance with applicable governmental regulations.
- Liaises with insurance carriers, trustees, legislators, and State and county department directors.
- Provides direction and guidance to the overall daily operations of the EUTF.
- Plans, organizes, coordinates, and directs work of the organization to meet program goals and objectives.
- Directs and manages all EUTF work centers and staff.

**BENEFITS OFFICE**

The Benefits Office reviews health benefit plan designs annually; monitors, develops and implements programs with third parties to address rising healthcare costs (e.g. disease management programs); plans, organize, coordinates and implements audits to ensure that claims are processed in accordance with contract provisions and only eligible members are enrolled in EUTF plans; develops educational programs to assist the membership in understanding their benefits to contain costs; provides oversight in the implementation of new plans and the transition of benefit providers; and ensures that health benefit plans comply with federal and state laws and regulations.

**INVESTMENT OFFICE**

The Investment Office plans, organizes and conducts all investment-related activities of the EUTF in accordance with approved investment policies and procedures, and legal requirements. The functions include but are not limited to the oversight of the investment consultant, investment managers, and custodian; development, implementation, monitoring and updating of the investment policy; asset allocation, and manager selection; and coordination of Investment Committee activities.

### **PROCUREMENT STAFF**

The Procurement Staff coordinates and provides technical guidance for EUTF's procurement of a wide variety of goods and services to include, but not limited to health and benefits plans (i.e. medical, prescription drug, dental, vision and life benefits), actuary consultants, banking services, information technology, and office space; serves as the point-of-contact to vendors, legal counsels, interested parties and general public, on all matters relating to EUTF's purchases of goods and services; and ensures that all procurement activities are in compliance with pertinent procurement laws, rules and regulations.

### **BUSINESS PROCESS ANALYSIS STAFF**

The Business Process Analysis Staff researches and analyzes EUTF's business processes and provides recommendations on improvements in a cost effective and feasible manner via enhancements to the EUTF's Benefits Administration System (BAS) and to other (non-IT) business process improvements to the extent possible.

### **ELIGIBILITY STAFF**

The Eligibility Staff reviews and makes recommendations of members' eligibility in accordance with approved EUTF Administrative Rules, Hawaii Revised Statutes (HRS); and Federal and State laws. The functions include but are not limited to review and disposition of members' Administrative and Board Eligibility Appeals; subject matter expert for Consolidated Omnibus Budget Reconciliation Act (COBRA) and Premium Conversion Plan (PCP); and oversight of EUTF Administrative Rules and HRS in regard to eligibility matters.

### **COMPLIANCE STAFF**

The Compliance Staff ensures that EUTF is adhering to all applicable rules, regulations, policies and procedures as it relates to protecting EUTF's data and assets as EUTF is a covered entity as defined by the health Insurance Portability and Accountability Act of 1996 (HIPAA) in which all covered entities must have a security and privacy officer to ensure compliance with HIPAA security and privacy procedures.

### **FINANCIAL SERVICES BRANCH**

The Financial Services Branch conducts its financial affairs independent of the State Treasury and the Department of Accounting and General Services (DAGS) and is responsible for the budgeting and fiscal administration of various health benefits and group life insurance programs to ensure compliance with the applicable sections of the Hawaii Revised Statutes, Administrative Rules, federal laws, and the generally accepted accounting principles.

#### **Financial Management Section**

- Reviews, develops and implements policy and procedural changes to improve the internal control over the receipt, recording, expending, and reporting of Accounting Activities.
- Promotes sound financial services decisions in EUTF activities to enhance business practices and preclude fraud, waste, and abuse.
- Reviews and audits the daily cash receipt transactions, cash disbursement transactions, and the reconciliation of all bank accounts.
- Prepares and processes all payments to vendors and employee-beneficiaries, carriers, and administrative expenses.
- Reviews, processes, and generates payments for quarterly Medicare Part B reimbursements, refunds to employee-beneficiaries, carriers, and administrative expenses.

- Reviews, processes, and generates monthly billings to employers for health plan and life insurance coverages for their active employees and retirees.
- Oversees the transactions and operations of the EUTF General Ledger Accounting System to ensure timeliness, accuracy, and integrity which includes ensuring that all transactions are accurate, properly posted, and properly accounted for in the general ledger.
- Reviews, reconciles, and audits the EUTF general ledger accounts.
- Records, reconciles and analyzes monthly employee and employer contributions due for health plan and life insurance coverages.
- Coordinates the review and audit of the Medicare Part B reimbursements to retirees and their spouses and coordinates the collection of overpayments.
- Coordinates and prepares monthly and annual financial reports in accordance with generally accepted accounting principles.
- Responsible for accounting, auditing, and monitoring custody banks' short term investments, stocks, bonds, equities, etc.
- Develops and prepares budget, expenditure plans, variance reports, and other reports to legislative committees.
- Acts as the focal point for conducting audits or participates as a team member on large or highly complex audits as well as audits of limited scope.
- Prepares and maintains detailed schedules of all physical assets.

**Participant Accounting Section**

- Oversees employee-beneficiary transactions and accounts.
- Analyses and researches employee-beneficiary accounts whose account balances have a shortage or refund condition.
- Responds to verbal and written inquiries regarding employee-beneficiary accounts; and assist the employee-beneficiary in resolving any issues.
- Reviews all dunning letters (shortage and cancellation) and payroll override letters prior to issuing to employee-beneficiaries.
- Reviews, processes, and generates payments for refunds to employee-beneficiaries and records any adjustments to employee-beneficiary payroll deductions in the benefits administration system.
- Records, reviews, reconciles, and posts all payments received from employee-beneficiaries, employers, carriers, or other entities for accuracy. Retrieves and posts employee-beneficiary contributions through payroll deduction files from the various employers and lockbox files from the banks and uploads the files to the benefits administration system.
- Generates tax informational returns (1099-Misc) in accordance with the Internal Revenue Service guidelines i.e., such as to retirees who have domestic partners enrolled in health benefit plans.
- Initiates, coordinates, implements, and participates in changes to the benefits administration system which includes coordinating the testing of any configuration changes as related to the Financial Services Branch.

- Schedules, processes and monitors the batch jobs for the benefits administration system as related to the Financial Services Branch such as the semi-monthly pay period closing.
- Prepares new or updates contribution premium rate schedules to upload into the benefits administration system.

## **INFORMATION SYSTEMS BRANCH**

The Information Systems Branch plans, implements, procures, and coordinates all information and telecommunication resources and activities to meet EUTF's requirements in meeting its missions, goals and objectives and ensures compliance with pertinent laws, rules, and regulations such as the Health Insurance Portability and Accountability Act (HIPAA) and the Affordable Care Act (ACA).

### **Applications Management Section**

- Reviews, analyzes, designs, recommends, develops, plans, implements and supports EUTF's information technology and telecommunication requirements such as those to support business processes, rules administration, and compliance with applicable statutes, laws, rules, and regulations such as HIPAA and ACA.
- Designs, maintains, and supports the EUTF information systems applications such as those for benefits administration, document management, and the EUTF web site.
- Interfaces with contractors and other third-party support to review, analyze, recommend, design, develop, implement and support application systems' requirements, import/export data files requirements, complex queries, user documentation, and user training.
- Interfaces with State resources, contractors and other third-party support to facilitate identification, reporting, and resolution of hardware and software problems.
- Prepares test data, conducts systems tests, and corrects program/system problems to ensure program/system meets specified requirements.
- Coordinates, organizes, schedules, and assists with user acceptance testing and user training.
- Reviews, analyzes, designs, recommends, develops, plans, implements and supports application activities including but not limited to application modifications, enhancements, upgrades, and new application systems.
- Administers security access management of applications such as, but not limited to, the benefits administration systems, document management, and other in-house applications.
- Supports and assists EUTF staff to ensure application systems are working properly and efficiently to meet their work unit's goals and objectives.
- Schedules and runs tasks for purposes such as to create import/export data files, batch jobs, and batch files.
- Develops, designs, and implements queries and reports to user defined criteria and formats.
- Develops, designs, and analyzes applications/queries/reports to assist with data cleansing tasks and issues resolution.
- Interfaces with employers' groups to facilitate and to ensure accuracy, integrity, security, and timeliness of human resources and payroll data for purposes such as

processing of eligibility, enrollments and premium contributions, and methods of data exchange.

- Supports 834 benefit enrollment and maintenance reporting related tasks or other electronic data interchange (EDI) transaction set benefit enrollment and maintenance reporting.
- Interfaces with carriers/third-party administrators to support eligibility reporting of data to enroll active employees, retirees, and their dependents in health benefit plans and life insurance.
- Designs, maintains and supports the EUTF web site and manages web content.
- Develops procedures, documents, and executes data backup and disaster recovery tasks of the EUTF information systems applications.
- Identifies requirements, develops specifications, and justifies and effectuates procurement information technology hardware, software and services.
- Formulates budgets and estimates costs for the information systems applications and data processing systems.

#### Systems Management Section

- Reviews, analyzes, designs, recommends, develops, plans, implements, and maintains a network infrastructure i.e. cabling, switches, routers, firewalls, in support of EUTF's applications and telecommunication requirements.
- Reviews, analyzes, designs, recommends, develops, plans, implements, and supports EUTF's telecommunication requirements such as the telephone and the automated call distribution system.
- Reviews, analyzes, designs, recommends, prepares work orders, and ensures proper functioning of telecommunication and network infrastructure.
- Reviews, analyzes, recommends, plans, installs, troubleshoots, repairs, and maintains hardware and software to support EUTF's servers, personal computers, printers and computer peripherals.
- Receives, records, and tracks EUTF's information technology hardware and software to include inventory tracking, monitoring use, transfer, and disposal.
- Provides technical information and support to staff to ensure that hardware and software are optimally functioning.
- Reviews and makes recommendations on requests for computer hardware and software.
- Monitors, reviews, audits, and maintains control of files and logs for accessing networking, telecommunication, and computing environment.
- Manages user accounts and resources for purposes such as utilizing password controls, allocating space quotas, and limiting resource usage with profiles.
- Reviews, analyzes, designs, recommends, develops, plans, documents, implements, and supports proper procedures for backup and recovery of operating systems, associated files, and other required or key data, including but not limited to, performing reviews, archiving, and purging of obsolete or unnecessary files.
- Provides support for document imaging hardware and software.

- Monitors disk capacity, storage, and retrieval requirements.
- Interfaces with State resources, contractors, and other third-party support for activities related to supporting network infrastructure, telecommunication systems, and computing environment.
- Reviews, analyzes, recommends, develops plans, implements, and supports proper procedures to address security bulletins, security alerts, etc.
- Ensures security measures are implemented and adhered to in order to protect EUTF computing environment. This includes, but not limited to, use of encryption methods, VPN solutions, and set up and support of secure file transfer processes.
- Participates in the planning, design, and implementation of activities to ensure compliance with pertinent statutes, laws, rules, and regulations such as HIPAA and ACA.
- Identifies requirements, develops specifications, and justifies and effectuates procurement information technology hardware, software and services.
- Formulates budgets and estimates costs for the information systems applications and data processing systems.

#### **MEMBER SERVICES BRANCH**

The function of the Member Services Branch is to provide services to its customers; public employees, retirees, and their dependents; the benefit plan carriers; and the public employers. The branch serves as the liaison between the EUTF and its customers by actively fielding and responding to inquiries; explaining the EUTF program benefits; and interfacing with its customers via all venues of communication.

##### **Member Services Section**

- Serves as the primary contact for beneficiaries, carriers and public employers for inquiries related to benefits, member eligibility and other related questions.
- Determines eligibility and processes transactions for medical, prescription drug, dental, vision, life, and any other benefits provided by the EUTF. Coverage includes new enrollments, additions and changes, cancellations, and terminations affecting active employees, retirees, and their dependents.
- Performs testing of the benefits administration system.

##### **Outreach & Training Section**

- Supports the development and implementation of appropriate policies and procedures to ensure EUTF's compliance with applicable state and federal laws.
- Trains EUTF staff in standard operating procedures.
- Trains State and county personnel and fiscal officers to enroll their respective employees in benefit plans.
- Conducts informational sessions to include pre-retirement briefings, retirement counseling, and open enrollment sessions.

STATE OF HAWAII  
DEPARTMENT OF BUDGET AND FINANCE  
OFFICE OF THE PUBLIC DEFENDER

FUNCTIONAL STATEMENT

Under the policy and executive direction of the five (5) member Governor appointed Defender Council, the Office of the Public Defender provides comprehensive legal and related services to persons who are financially unable to obtain legal and related services. These individuals have been: (1) arrested for, charged with, or convicted of an offense punishable by confinement in jail or prison or for which such persons may be subject to Family Court action; or (2) threatened by confinement against their will in any psychiatric or other mental institution or facility.

INFORMATION TECHNOLOGY SERVICES

Plans, procures, implements, installs, troubleshoots and maintains the full range of information technology services needed by the Office of Public Defender to operate efficiently and effectively. These services include, but are not limited to, networking, internet, cyber security, applications programming, database analysis and administration, business process analysis for systems development, and user training and support.

FISCAL SERVICES

Reviews and processes requests for payments for submittal to the Department's Budget and Fiscal Services.

OAHU BRANCH

Provides comprehensive legal and related services to the district, circuit and family courts, the Supreme Court and Intermediate Court of Appeals. For Circuit Court Divisions I and II, this includes custodial interrogations and line-ups; arraignments, pre-trial motions, bench warrant hearings, pre-trial and trial, pre-sentence investigations and sentencing, post-conviction proceedings, probation revocation hearings, and minimum term hearings. For District Court, this includes arraignments, bench warrant hearings, pre-trial and trial, pre-sentence investigations and sentencing and post-conviction proceedings. For Family Court, this includes probable cause and waiver hearings, arraignments, pre-trial motions, bench warrant hearings, pre-trial and trial, pre-sentence investigations and sentencing, post-conviction proceedings, and probation revocation hearings.

Appeals Section

- Prepares appellate motions and briefs for the Supreme Court and Intermediate Court of Appeals. Reads, analyzes and briefs all pertinent judicial decisions, treatises and commentaries.
- Makes court appearances at hearings to determine issues of law arising out of proceedings in lower courts. Makes appearances for civil commitment hearings, parole hearings and appellate arguments.

Circuit Court Divisions I and II, District Court, and Family Court Sections

- Conducts client interviews including preliminary determination of indigency, secures pertinent data relative to the client's personal history and the facts of the particular case or cases.
- Conducts follow-up activities to arrange for bail or the reduction thereof or securing the release of the client on their own recognizance or on supervised release. Counsels clients with respect to their rights and available alternative courses of action.

- Researches the applicable law, reads, analyzes, and briefs all pertinent judicial decisions, treatises, and commentaries.
- Makes court appearances for preliminary arraignments and hearings, pre-trial motions hearings, pre-trial hearings, trials, sentencing, post-conviction proceedings, revocation hearings, and habeas corpus proceedings.

#### Community Outreach Court Unit

The goal of the unit is to help non-violent offenders charged with offenses which target the homeless community to attend court and clear all of their outstanding cases. By taking care of their outstanding charges and bench warrants, the participants are in a better position to obtain basic necessities such as income assistance and housing. To resolve their cases, the community outreach court imposes alternative sentences such as community service and participation in programs deemed appropriate based upon an offender's need for mental health services, substance abuse treatment, sustenance, and shelter.

This unit conducts client interviews including preliminary determination of eligibility for the Community Outreach Court program, secures pertinent data relative to the client's personal history and the facts of the particular case or cases. Makes court appearances for clients in the Community Outreach Court and follows up with client after court appearance to ensure compliance with judicial resolution of cases.

#### Investigation Section

Investigates cases for the Office of the Public Defender.

- Gathers and marshals necessary evidence for use in the defense of criminal cases. Analyzes, evaluates, and determines whether evidence or information gathered is accurate and relevant to a particular case.
- Testifies in court, prepares reports and summaries, conducts intake screening of potential or referred clients, serves subpoenas, secures attendance of witnesses and other persons at judicial proceedings or for office interviews and operates specialized equipment to facilitate the investigatory process in gathering evidence.

#### Office Services Section

Directs, assigns, and coordinates activities related to general clerical services and legal clerical services including but not limited to archiving, and retrieval of case files.

#### General Clerical Services Unit

##### Reception/Case File Services Sub-Unit

- Receives and routes telephone calls and forwards messages.
- Receives and processes incoming and outgoing mail.
- Receives clients and general public at the office.
- Receives applications from clients.
- Sets initial appointments.
- Opens and closes case files.
- Maintains on-site case file storage and retrieval.

##### Messenger Services Sub-Unit

- Delivers and logs documents for delivery, pick-up and routing to the Judiciary, Office of the Prosecuting Attorney, Department of Budget and Finance, and other locations.
- Photocopies police reports and distributes reports.

**Legal Clerical Services Unit**

- Provides a wide variety of legal clerical work in support of the Deputy Public Defenders.
- Types and transcribes documents.
- Prepares, processes and files a variety of complex legal and court documents with the Court of Appeals, the Circuit Court, the District Court and the Family Court located on the island of Oahu.
- Advises clients of court appearances, status of cases, and appointments.
- Maintains court and Deputy Public Defenders' calendars.
- Follows up on documents submitted for filing in court..

**KAUAI, MAUI, AND HAWAII OFFICES**

Provides comprehensive legal and related services to the district, circuit, and family courts dealing with custodial interrogations and line-ups, preliminary hearings, arraignments, pre-trial motions, bench warrant hearings, pre-trial and trial, post-conviction proceedings, civil commitment hearings, probation and parole revocation hearings, and pre-sentence investigations and sentencing.

- Conducts client interviews including preliminary determination of indigency and secures pertinent data relative to the client's personal history and the facts of the particular case or cases.
- Conducts follow-up activities to arrange for bail or the reduction thereof or securing the release of the client on their own recognizance or on supervised release. Counsels clients with respect to their rights and available alternative courses of action.
- Researches the applicable law, reads, analyzes, and briefs all pertinent judicial decisions, treatises, and commentaries.
- Makes court appearances for preliminary arraignments and hearings, pre-trial motions hearings, pre-trial hearings, trials, sentencing, post-conviction proceedings, revocation hearings, habeas corpus proceedings, and civil commitment hearings. Also makes appearances before the Hawaii Paroling Authority.