

HOUSE COMMITTEE ON FINANCE
BIENNIUM BUDGET REQUESTS FOR FISCAL BIENNIUM 2021-2023

JANUARY 5, 2021

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 collaborately 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 of the Executive Biennium Budget document for Fiscal Biennium 2021-23 and the 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, and payments for employer's share of health fund premiums. The Department is requesting that the Annual Required Contribution (ARC) for Other Post-Employment Benefits (OPEB) be suspended in fiscal years 2021 through 2025.

The Department's budget requests include reductions of 20% from the Department's Discretionary General Fund budget. These reductions consist of a \$200,000 reduction in the annual subsidy to Bishop Museum and \$6,070,940 in the Statewide vacation payout fund in both FY 22 and FY 23. The reductions also include the abolishment of 11.00 Permanent FTE General fund positions unfunded in Act 9, SLH 2020, and 3.00 Temporary FTE Trust Fund positions. These reductions in the Department's funding and positions will impact on the ability of the Department to meet its performance measures but are necessary under the current economic conditions.

C. CURRENT STATEWIDE CONDITIONS AND IMPACTS ON DEPARTMENTAL OPERATIONS

General fund revenue collections have significantly declined due to the impacts of COVID-19 on the State's economy. For the first four months of FY 21, cumulative

preliminary general fund tax collections have gone down by 8% compared to FY 20. The Council on Revenues forecasts revenue growth for FY 21 at -11% and FY 22 at 8.5%, but great uncertainty exists surrounding those figures. There are a number of unknowns that may significantly affect the State's economic activity and State tax collections like the trajectory of the virus, the distribution of a vaccine, rapid low-cost testing, the State and Federal government's response to the epidemic, reopening of the tourism economy, and other factors.

The departmental requests for the Executive Budget are consistent with ongoing efforts to align resources to address critical budgetary shortfalls. As such, it is requested that payments to fund the Annual Required Contributions (ARC) for other Post-Employment Benefits (OPEB) be suspended in fiscal years 2021 through 2025. The department's FB 21-23 Biennium Budget also focuses on adjustments necessary for our fixed costs (debt service, retirement benefits, and health benefits) and priority requests for the Hawaii Employer-Union Trust Fund which are necessary to better serve their target groups and fulfill their program objectives.

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 pursuant to HRS 37-47 can be found on the B&F website as follows: <https://budget.hawaii.gov/wp-content/uploads/>.

F. BUDGET REQUESTS DEVELOPMENT AND PRIORITIZATION

The Executive Biennium Budget submittal for the Department focused on meeting fixed cost requirements and key priority needs of the programs and attached agencies which are highlight as follows:

- A) Adjustments are requested to the funding levels for the non-discretionary fixed cost requirements in FY 2022 and FY 2023 include: debt service; retirement benefits; which includes Pension Accumulation and Social Security/Medicare (SS/Med) payments for State employees, payments for the employer's share of health premiums, and reduction of payments to Other Post-Employment Benefits (OPEB) Annual Required Contribution (ARC) amounts for the State employees.
- B) Funding for Unemployment Insurance Loan interest payments to the Federal Unemployment Account for approximately \$1 billion borrowed by State Unemployment Insurance Trust Fund.
- C) Priority budget requests for FY 2022 and FY 2023 that are deemed necessary to meet key targeted departmental program support and improvements include the following:
 - a. Hawaii Employer-Union Trust Fund (BUF 143) requests \$200,000 for a pharmacy benefit consultant to monitor and to develop programs that will address prescription drug costs that outweigh the benefits to the Hawaii Employer-Union Trust Fund members' health.

- b. Budget, Program Planning and Management Division (BUF 101) requests funding for 1.00 FTE Program Budget Analyst V that was unfunded by Act 9, SLH 2019. This position, along with the Accountant IV requested below, will monitor and support general obligation (G.O.) bond post-issuance compliance, statewide, ensuring the bonds and the uses of their proceeds comply with all applicable laws and requirements.
- c. Financial Administration Division (BUF 115) requests funding for 1.00 FTE Accountant IV that was unfunded by Act 9, SLH 2019. This position, along with the Program Budget Analyst V requested above, will monitor and support general obligation (G.O.) bond post-issuance compliance, statewide, ensuring the bonds and the uses of their proceeds comply with all applicable laws and requirements.

G. SIGNIFICANT ADJUSTMENTS CONTAINED IN THE BUDGET REQUEST

Priority budget requests for FY 2022 and FY 2023 deemed necessary to meet targeted departmental program needs which include for the Employer Union Health Benefits Trust Fund (EUTF- BUF 143) additional funds for a pharmacy benefit claim audit consultant.

The Department's Biennium operating budget request (all MOF) represents a net decrease of \$148.1 million in FY 2022 and \$50.3 million in FY 2023 compared against the FY 2021 appropriation funding levels in Act 5, SLH 2019 as amended by Act 7, SLH 2020, and Act 9, SLH 2020.

In FY 2022 and FY 2023, respectively, General funds are decreased by \$148.3 million and \$50.5 million, and Trust funds are increased by \$200,000 in FY 2022 and \$200,000 in FY 2023. Special funds, Other funds and Interdepartmental transfer funds are unchanged from the FY 2021 appropriation levels in FY 2022 and FY2023.

Requested funding levels for the biennium are as reflected in the following table:

	Budget Request FY 2021-2022	Budget Request FY 2022-2023	Biennium Requirement
(Pos. Count)	372.5	372.5	372.5
Personal Services	\$39,060,620	\$39,060,620	\$78,121,240
Current Expenses:			
Discretionary	\$23,209,087	\$23,233,287	\$46,422,374
Non-discretionary	\$3,354,023,939	\$3,451,888,505	\$6,805,912,444
Equipment	\$110,500	\$150,300	\$260,800
Total	\$3,416,404,146	\$3,514,332,712	\$6,930,736,858
(Pos. Count)	190.5	190.5	190.5
General Funds	\$2,995,280,339	\$3,093,144,905	\$6,088,425,244
(Pos. Count)	0.00	0.00	0.00
Special Fund	\$377,575,000	\$377,575,000	\$755,150,000
(Pos. Count)	69.0	69.0	69.0
Trust Fund	\$20,724,868	\$20,724,868	\$41,449,736
(Pos. Count)	0.0	0.0	0.0
Interdepart'l Fund	\$4,000,000	\$4,000,000	\$8,000,000
(Pos. Count)	113.0	113.0	113.0
Other Funds	\$18,823,939	\$18,887,939	\$37,711,878

Please note that 98% of the FY 2022 and FY 2023 budget request (\$3.35 billion and \$3.45 billion respectively) is for non-discretionary statewide expenses (debt service, retirement system, health fund, Mass Transit Special Fund, Federal unemployment insurance loan interest, witness fees and court-appointed counsel), and 2% (\$62.3 and \$62.4 million respectively) is for expenses associated with direct departmental operations.

This concludes the department-wide budget overview. Specific additional information pursuant to the 2021 Budget Briefing Testimony Instructions are provided in attached (Tables 1 through 18). The division heads from our B&F programs and attached agencies are present to answer any specific operational, programmatic, and budgetary questions.

More detailed descriptions of the seventeen programs in the Department are provided. The program sequencing of the Department of Budget and Finance's programs has been grouped as follows:

BUF 101, Departmental Administration and Budget Division;
BUF 102, Collective Bargaining/Salary Commission;
BUF 103, Vacation Payout Statewide;
BUF 115, Financial Administration Division;

*BUF 141, Employees' Retirement System;
*BUF 143, Hawaii Employer-Union Trust Fund; and
*BUF 151, Office of the Public Defender

Fixed Costs:

BUF 721, Debt Service Payments;
BUF 725, Debt Service Payments-DOE;
BUF 728, Debt Service Payments-UH;

BUF 741, Retirement Benefits Payments;
BUF 745, Retirement Benefits Payments-DOE;
BUF 748, Retirement Benefits Payments-UH;

BUF 761, Health Premium Payments;
BUF 762, Health Premium Payments-ARC
BUF 765, Health Premium Payments-DOE;
BUF 768, Health Premium Payments-UH

*Administratively Attached Agencies/Programs

The first four (4) programs are the Department's direct programs, comprised of the Director's Office, the Administrative and Research Office, the Budget, Program Planning and Management Division, and Office of Federal Awards Management (collectively BUF 101 and BUF 102), Vacation Payout Statewide (BUF 103), and the Financial Administration Division (BUF 115). The next three (3) programs, annotated with asterisks, are agencies administratively attached to the Department.

There are also ten (10) programs which cover payments for non-discretionary cost items placed under separate program designations.

BUF 101, DEPARTMENTAL ADMINISTRATION AND BUDGET DIVISION PROGRAM

I. Introduction

- A. The objective of this program is to facilitate and improve the executive resource allocation process by undertaking planning, programming, and budgeting, 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.
- B. This program includes: 1) Departmental Administration; 2) the Budget, Program Planning and Management Division; and 3) Federal Awards Management.

II. The major activities undertaken by this program to meet program objectives are as follows:

BUF 101 Program ID Listing of Major Activities

Prog ID/Org

Major Activity or Activities performed

DEPARTMENTAL ADMINISTRATION AND BUDGET DIVISION

BUF 101AA	Provides administrative support activities to the Department.
BUF 101BA	Conducts continuous reviews and advises the Director and Governor on the financial condition of the State and on State budget policies.
	Assists in the preparation, explanation, and administration of the State's proposed six-year program and financial plan and the State budget.
	Advises and monitors State agencies for compliance with budget execution policies and procedures.
	Performs analysis of State programs, operations, problems, and issues to provide management with a sound, rational basis for decision making.
	Provides staff services for the Governor as required.
BUF 102CB	Collective bargaining for MOF A, B, N, and P
BUF 102CC	Collective bargaining for MOF W.
BUF 103VP	Centralized vacation payout for all departments (except Department of Education and University of Hawaii).
BUF 761ST, BUF 762RC, BUF 765LE, BUF 768HE	Makes employer contributions for health benefit premiums for State employees, retirees and their dependents.

The FB 21-23 budget request for BUF 101 includes:

- \$16,950,645 in General Funds in FY 2022 and \$19,377,143 in FY 2023, for interest payments on the Unemployment trust fund loan from the Federal Unemployment Account taken out to continue making unemployment insurance claim payments during the COVID-19 pandemic.
- \$84,612 in FY 22 and FY 23 to restore funding for unfunded Program Budget Analyst V, Position No. 12185, to monitor and support G.O. bond post-issuance compliance, statewide.

Capital Improvement Requests for Fiscal Biennium 2021-2023:

None.

The next four programs are BUF 761, BUF 762, BUF 765, and BUF 768, HEALTH PREMIUM PAYMENTS programs.

I. Introduction

- A. These programs were established by the Legislature to separately identify funds available for the payment of employer contributions for State government employee health benefits.
- B. Cost requirements for active employees are based on current benefit plan premiums and projected eligible employees. The program request for active employees for FB 21-23 is an additional \$24.7 million in FY 2022 and in FY 2023: Projected enrollments for actives are based on projections from September 29, 2020 with assumptions of an annual enrollment growth factor of 0% through FY 2023. Premium requirements for retirees are based on rates projected by the 2019 State of Hawaii Retiree Health Care Plan Actuarial Valuation Report. The program request for retirees for FB 21-23 is an additional \$43.3 million in FY 2022 and \$84.5 million in FY 2023. The suspension of other post-employment benefits (OPEB) for FB 21-23 is reduction of \$390.2 million in FY 2022 and \$390.2 million in FY 2023.

The next program is the BUF 115, FINANCIAL ADMINISTRATION PROGRAM.

I. Introduction

- A. The objective of this program is to maximize the value, investment, and use of State funds through proactive planning, and the development of prudent statewide

financial policies, the timely scheduling of State bond financing, and the establishment of appropriate cash management controls and procedures. In addition, the objective of the unclaimed property program is to maximize the receipt of unclaimed property or funds from holders and to return the property or funds to their rightful owners.

- II. The major activities undertaken by this program to meet program objectives are as follows:

BUF 115 Program ID Listing of Major Activities

<u>Prog ID/Org</u>	<u>Major Activity or Activities performed</u>
FINANCIAL ADMINISTRATION	
BUF 115CA	Receive, safeguard, and disburse funds to meet State funding obligations in the State Treasury.
BUF 115CA	Plan, direct, and coordinate the issuance and marketing of bonds.
BUF 115CA	Administer, receive and safeguard unclaimed property from holders under the State Unclaimed Property Program.
BUF 115CA	Administers the state's 529 college savings program.
BUF 721, BUF 725, BUF 728	Makes debt service payments associated with General Obligation and General Obligation Reimbursable Bonds issued by the State.

The FB 21-23 budget request includes the following items:

- \$52,824 in FY 22 and FY 23 to restore funding for unfunded Accountant IV, Position No. 27104 to support G.O. bond post-issuance compliance, statewide.

The next three (3) programs are the BUF 721, BUF 725, and BUF 728, DEBT SERVICE PAYMENTS programs, which are also administered by the Financial Administration Division.

I. Introduction

- A. This program was established by the Legislature to separately identify funds available for the State's debt service payments.
- B. This program includes principal and interest payments associated with GO Bonds and GO Reimbursable Bonds issued by the State.

Appropriation and expenditures for the Department of Education and the University of Hawaii are included and debt service is paid centrally by the Financial Administration Division. The proposed FB 21-23 total General Obligation bond debt service request (MOF A) is an increase of \$172.2 million in FY 2022 and an increase of \$226.4 million in FY 2023. The budget request requirements support existing and planned G.O. Bond issuances that support G.O. Bond funded expenditures including those in the Executive Biennium Budget request.

The next program is the BUF 141, Employees' Retirement System (ERS).

I. Introduction

- A. The ERS program objectives are to provide retirement and survivor benefits to State and county employees, retirees, and inactive vested members and to prudently maximize the return on its investment portfolio.

II. The major activities undertaken by this program to meet program objectives are as follows:

BUF 141 Program ID Listing of Major Activities

<u>Prog ID/Org</u>	<u>Major Activity or Activities performed</u>
EMPLOYEES' RETIREMENT SYSTEM	
BUF 141FA	Provides various membership services including pre-retirement counseling; computation of retirement, disability and death benefits; enrollment of new State and county employees into the appropriate retirement plan; conducting disability hearings and appeals.
BUF 141FA	Budgets, accounts for and safeguards all assets of the ERS; ensures tax qualified status of the fund; and processes retirement benefit payments.
BUF 141FA	Plans, administers and oversees investments of the ERS' portfolio including stocks, bonds, foreign securities, mortgage loans, real estate, alternative investments, and short-term instruments.
BUF 741, BUF 745, BUF 748	Makes payments for employer contributions towards State government employee retirement benefits including pension accumulation and Social Security/Medicare.

There are no FB 21-23 budget request for this program.

The next three (3) programs are BUF 741, BUF 745, and BUF 748, RETIREMENT BENEFIT PAYMENTS.

I. Introduction

A. These programs were established by the Legislature to separately identify funds available for the payment of employer contributions for State government employee retirement benefits.

- B. This program includes employer contributions for pension accumulation and Social Security/Medicare (SS/Med) as general fund appropriations for State employees, the Department of Education (DOE), and the University of Hawaii (UOH). Pension accumulation contributions are based on a percentage of payroll as stipulated in Chapter 88, HRS. SS/Med contributions are federally mandated and based on assessment rates of 6.2% for Social Security and 1.45% for Medicare.

The program request for FB 21-23 include a decrease in appropriations for pension accumulation and SS/Medicare totaling \$9.1 million in both FY 22 and FY 23. Projections are based on an annual growth of 0% in employees through FY 23 and 2% thereafter and wage estimates based on negotiated collective bargaining agreements.

The last Government-Wide support program is the BUF 143, the Hawaii Employer-Union Trust Fund (EUTF).

I. Introduction

- A. The objective of this program is to administer health and life insurance benefits for eligible active and retired State and county public employees and their eligible dependents by providing quality service levels to employee-beneficiaries and dependent-beneficiaries and complying with federal and State legal requirements.
- II. The major activities undertaken by this program to meet program objectives are as follows:

BUF 143 Program ID Listing of Major Activities

<u>Prog ID/Org</u>	<u>Major Activity or Activities performed</u>
HAWAII EMPLOYER-UNION HEALTH BENEFITS TRUST FUND	
BUF 143EU	EUTF Board of Trustees determine the nature and scope of the benefit plans offered, negotiate and enter into contracts with insurance carriers, administer self-funded plans, establish eligibility and management policies for the Trust Fund, and oversee all Trust Fund activities.
BUF 143EU	EUTF staff train State and county personnel and fiscal officers on enrollment procedures, collect employer and employee contributions, remits premiums to insurance carriers, provide enrollment services to State and county retirees, administer the federal COBRA Law, assist the Department of Human Resources Development in administration of the State of Hawaii's Premium Conversion Plan and comply with HIPAA privacy and security regulations and policies related to enrollment information.

The FB 21-23 budget request includes additional funds of \$200,000 in FY 22 and FY 23 for a pharmacy benefit consultant. Prescription drug costs comprise about 25% of medical costs. The pharmacy benefit consultant will be devoted to reviewing and identifying unusual, aberrant claims trends and working with the EUTF's pharmacy benefit manager (PBM) to develop programs that will address prescription drug costs that outweigh the benefits to the EUTF members' health. The pharmacy benefit consultant would be required to timely review all prescription drug claims, and develop utilization management programs, if necessary, with the PBM, EUTF staff and overall benefits consultant.

The next administratively attached program is under the Individual Rights major program area.

The BUF 151, Office of the Public Defender program.

I. Introduction

A. The objective of this program is to safeguard the rights of individuals in need of assistance in criminal, mental commitment and family cases by providing constitutionally and statutorily entitled legal services.

II. The major activities undertaken by this program to meet program objectives are as follows:

BUF 151 Program ID Listing of Major Activities

<u>Prog ID/Org</u>	<u>Major Activity or Activities performed</u>
OFFICE OF THE PUBLIC DEFENDER	
BUF 151HA	Provide comprehensive legal and other necessary services to the indigent in criminal, mental commitment and family cases as required by federal and State constitutions, State statutes, judicial rules and decisions and opinions, and the canons of professional ethics.

There are no FB 21-23 budget requests for additional resources for this program.

Department 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 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 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 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 2021								
Budget Acts Appropriation	Restrictions	Emergency Appropriations	Total FY21	MOF				
\$ 3,142,913,581.00	\$ (191,002.00)	\$ -	\$ 3,142,722,579.00	A				
\$ 377,575,000.00	\$ -	\$ -	\$ 377,575,000.00	B				
\$ 20,938,966.00	\$ -	\$ -	\$ 20,938,966.00	T				
\$ 4,000,000.00	\$ -	\$ -	\$ 4,000,000.00	U				
\$ 18,679,890.00	\$ -	\$ -	\$ 18,679,890.00	X				
			\$ -					
\$ 3,564,107,437.00	\$ (191,002.00)	\$ -	\$ 3,563,916,435.00	Total				
Fiscal Year 2022								
Budget Acts Appropriation	Reductions	Additions	Total FY22	MOF				
\$ 3,143,622,877.00	\$ (362,322,519.00)	\$ 213,979,981.00	\$ 2,995,280,339.00	A				
\$ 377,575,000.00	\$ -	\$ -	\$ 377,575,000.00	B				
\$ 20,524,868.00	\$ -	\$ 200,000.00	\$ 20,724,868.00	T				
\$ 4,000,000.00	\$ -	\$ -	\$ 4,000,000.00	U				
\$ 18,823,939.00	\$ -	\$ -	\$ 18,823,939.00	X				
			\$ -					
\$ 3,564,546,684.00	\$ (362,322,519.00)	\$ 214,179,981.00	\$ 3,416,404,146.00	Total				
Fiscal Year 2023								
Budget Acts Appropriation	Reductions	Additions	Total FY23	MOF				
\$ 3,143,622,877.00	\$ (321,125,519.00)	\$ 270,647,547.00	\$ 3,093,144,905.00	A				
\$ 377,575,000.00	\$ -	\$ -	\$ 377,575,000.00	B				
\$ 20,524,868.00	\$ -	\$ 200,000.00	\$ 20,724,868.00	T				
\$ 4,000,000.00	\$ -	\$ -	\$ 4,000,000.00	U				
\$ 18,887,939.00	\$ -	\$ -	\$ 18,887,939.00	X				
			\$ -					
\$ 3,564,610,684.00	\$ (321,125,519.00)	\$ 270,847,547.00	\$ 3,514,332,712.00	Total				

Department of Budget and Finance
Program ID Totals

Table 3

Prog ID	Program Title	MOF	As budgeted (FY21)			Governor's Submittal (FY22)				Pos (P)
			Pos (P)	Pos (T)	\$\$\$	Pos (P)	Pos (T)	\$\$\$	Percent Change of \$\$\$	
BUF101	Departmental Administration and Budget Division	A	47.00	0.00	11,580,376.00	43.00	0.00	28,573,285.00	146.74%	43.00
BUF101	Departmental Administration and Budget Division	B	0.00	0.00	377,575,000.00	0.00	0.00	377,575,000.00	0.00%	0.00
BUF103	Vacation Payout Statewide	A	0.00	0.00	9,700,000.00	0.00	0.00	3,629,060.00	-62.59%	0.00
BUF115	Financial Administration Division	A	15.00	0.00	2,065,433.00	14.00	0.00	2,170,800.00	5.10%	14.00
BUF115	Financial Administration Division	T	9.00	0.00	11,715,179.00	9.00	0.00	11,738,988.00	0.20%	9.00
BUF141	Employees' Retirement System	X	111.00	2.00	18,679,890.00	111.00	2.00	18,823,939.00	0.77%	111.00
BUF143	Hawaii Employer-Union Trust Fund	T	60.00	3.00	9,223,787.00	60.00	0.00	8,985,880.00	-2.58%	60.00
BUF151	Office of the Public Defender	A	139.50	0.00	12,008,896.00	133.50	0.00	12,507,997.00	4.16%	133.50
BUF721	Debt Service Payments	A	0.00	0.00	387,307,158.00	0.00	0.00	466,230,836.00	20.38%	0.00
BUF725	Debt Service Payments - DOE	A	0.00	0.00	333,993,281.00	0.00	0.00	402,052,729.00	20.38%	0.00
BUF728	Debt Service Payments - UH	A	0.00	0.00	123,610,466.00	0.00	0.00	148,799,176.00	20.38%	0.00
BUF741	Retirement Benefits Payments - State	A	0.00	0.00	435,091,440.00	0.00	0.00	433,406,650.00	-0.39%	0.00
BUF741	Retirement Benefits Payments - State	U	0.00	0.00	4,000,000.00	0.00	0.00	4,000,000.00	0.00%	0.00
BUF745	Retirement Benefits Payments - DOE	A	0.00	0.00	470,630,252.00	0.00	0.00	469,037,723.00	-0.34%	0.00
BUF748	Retirement Benefits Payments - UH	A	0.00	0.00	205,341,161.00	0.00	0.00	199,541,901.00	-2.82%	0.00
BUF761	Health Premium Payments - State	A	0.00	0.00	116,598,672.00	0.00	0.00	125,841,276.00	7.93%	0.00
BUF762	Health Premium Payments - ARC New FY20	A	0.00	0.00	842,456,000.00	0.00	0.00	495,481,000.00	-41.19%	0.00
BUF765	Health Premium Payments - DOE	A	0.00	0.00	140,054,769.00	0.00	0.00	151,805,813.00	8.39%	0.00
BUF768	Health Premium Payments - UH	A	0.00	0.00	52,475,677.00	0.00	0.00	56,202,093.00	7.10%	0.00

Department of Budget and Finance
 Program ID Totals

Table 3

Governor's Submittal (FY23)		
<u>Pos (T)</u>	<u>\$\$\$</u>	<u>Percent Change of</u> <u>\$\$\$\$</u>
0.00	30,999,783.00	167.69%
0.00	377,575,000.00	0.00%
0.00	3,629,060.00	-62.59%
0.00	2,170,800.00	5.10%
0.00	11,738,988.00	0.20%
2.00	18,887,939.00	1.11%
0.00	8,985,880.00	-2.58%
0.00	12,507,997.00	4.16%
0.00	491,094,835.00	26.80%
0.00	423,494,301.00	26.80%
0.00	156,734,673.00	26.80%
0.00	433,406,650.00	-0.39%
0.00	4,000,000.00	0.00%
0.00	469,037,723.00	-0.34%
0.00	199,541,901.00	-2.82%
0.00	125,841,276.00	7.93%
0.00	536,678,000.00	-36.30%
0.00	151,805,813.00	8.39%
0.00	56,202,093.00	7.10%

Department of Budget and Finance
Budget Decisions

Table 4

Prog ID	Sub-Org	Description of Request	MOF	Initial Department Requests						Budget and Finance Recommendations						Governor's Decision						
				FY22			FY23			FY22			FY23			FY22			FY23			
				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	To provide debt service funding for the State (except DOE and UH)	A			\$ 43,982,932			\$ 90,389,583										78,923,678			103,787,677
BUF725	LE	To provide debt service funding for the DOE	A			\$ 37,928,562			\$ 77,947,211										68,059,448			89,501,020
BUF728	HE	To provide debt service funding for UH	A			\$ 14,037,310			\$ 28,848,158										25,188,710			33,124,207
BUF741	ST	To provide funding for retirement benefits payments for the State (except DOE and UH)	A			\$ (1,684,790)			\$ (1,684,790)										(1,684,790)			(1,684,790)
BUF745	LE	To provide funding for retirement benefits payments for the DOE	A			\$ (1,592,529)			\$ (1,592,529)										(1,592,529)			(1,592,529)
BUF748	HE	To provide funding for retirement benefits payments for UH	A			\$ (5,799,260)			\$ (5,799,260)										(5,799,260)			(5,799,260)
BUF761	ST	Health premium payments for the State Actives (except DOE and UH)	A			\$ 9,242,604			\$ 9,242,604										9,242,604			9,242,604
BUF762	RC	Health premium payments for the Annual Required Contribution (ARC)	A			\$ (346,975,000)			\$ (305,778,000)										(346,975,000)			(305,778,000)
BUF765	LE	Health premium payments for the Department of Education (DOE) Actives	A			\$ 11,751,044			\$ 11,751,044										11,751,044			11,751,044
BUF768	HE	Health premium payments for the University of Hawaii (UH) Actives	A			\$ 3,726,416			\$ 3,726,416										3,726,416			3,726,416
BUF143	EU	Adds funds for consulting services - pharmacy benefit consultant	T			\$ 200,000			\$ 200,000										200,000			200,000
BUF101	AA	Add funds for Unemployment Insurance Loan Interest Payments	A																16,950,645			19,377,143
BUF101	BA	Restore funding for unfunded Program Budget Analyst V #12185	A																84,612			84,612
BUF115	CA	Restore funding for unfunded Accountant IV #27104	A																52,824			52,824
BUF101	AA	Reduce Subsidy to Bishop Museum	A			\$ (576,000)			\$ (576,000)										(200,000)			(200,000)
BUF103	VP	Reduce Statewide Vacation Payout	A			\$ (5,662,276)			\$ (5,662,276)										(6,070,940)			(6,070,940)
BUF101	BA	Reduce Office Assistant IV #30726	A	(1.00)		\$ (32,664)	(1.00)		\$ (32,664)													
BUF115	CA	Reduce Office Assistant III #4437	T	(1.00)		\$ (30,240)	(1.00)		\$ (30,240)													
BUF101	AA	Abolish (3) unfunded positions for Departmental Administration	A																(3.00)			(3.00)
BUF101	BA	Abolish (1) unfunded position for Budget Division	A																(1.00)			(1.00)
BUF115	CA	Abolish (1) unfunded position for Financial Administration Division	A																(1.00)			(1.00)
BUF151	HA	Abolish (6) unfunded positions for the Office of the Public Defender	A																(6.00)			(6.00)
BUF143	EU	Abolish (3) temporary positions for Hawai'i Employer-Union Health Benefits Trust Fund	T																(3.00)			(3.00)

Department of Budget and Finance
Proposed Budget Reductions

Table 5

Prog ID	Sub-Org	Description of Reduction	Impact of Reduction	MOF	FY22			FY23			FY21 Restriction (Y/N)
					Pos (P)	Pos (T)	\$\$\$\$	Pos (P)	Pos (T)	\$\$\$\$	
BUF741	ST	Retirement benefits payments for the State (except the DOE and UH)	To adjust funding for retirement benefits payments for the State (except the DOE and UH) based on projections from October 7, 2020. Assumptions are as follows: 1) annual growth of 0% in employees through FY 23 and 2% thereafter; 2) estimated wage increases based on negotiated collective bargaining agreements.	A			\$ (1,684,790)			\$ (1,684,790)	N
BUF745	LE	Retirement benefits payments for the Department of Education (DOE)	To adjust funding for retirement benefits payments for the DOE based on projections from October 7, 2020. Assumptions are as follows: 1) annual growth of 0% in employees through FY 23 and 2% thereafter; 2) estimated wage increases based on negotiated collective bargaining agreements.	A			\$ (1,592,529)			\$ (1,592,529)	N
BUF748	HE	Retirement benefits payments for the University of Hawai'i (UH)	To adjust funding for retirement benefits payments for UH based on projections from October 7, 2020. Assumptions are as follows: 1) annual growth of 0% in employees through FY 23 and 2% thereafter; 2) estimated wage increases based on negotiated collective bargaining agreements.	A			\$ (5,799,260)			\$ (5,799,260)	N
BUF762	RC	Health premium payments for the Annual Required Contribution (ARC)	To adjust funding for health premium payments for the ARC based on the 2019 State of Hawai'i Retiree Health Care Plan Actuarial Valuation Report. OPEB Pre-funding will be suspended through FY 25 via a Legislative Proposal to help reduce immediate expenditures in response to the revenue impacts of the COVID-19 pandemic.	A			\$ (346,975,000)			\$ (305,778,000)	N
BUF101	AA	Reduce subsidy to Bishop Museum	Reduces the state subsidy to Bishop Museum.	A			\$ (200,000)			\$ (200,000)	N
BUF103	VP	Reduce statewide vacation payout	Reduces the funds available to executive departments, DOE, and UH for vacation payout reimbursements for general funded state employees.	A			\$ (6,070,940)			\$ (6,070,940)	N
BUF101	AA	Abolish (3) unfunded positions for Departmental Administration	Abolishes 3.00 FTE that were unfunded by Act 9, SLH 2020	A	(3.00)		\$ -	(3.00)		\$ -	Y
BUF101	BA	Abolish (1) unfunded position for Budget Division	Abolishes 1.00 FTE that was unfunded by Act 9, SLH 2020	A	(1.00)		\$ -	(1.00)		\$ -	Y
BUF115	CA	Abolish (1) unfunded position for Financial Administration Division	Abolishes 1.00 FTE that was unfunded by Act 9, SLH 2020	A	(1.00)		\$ -	(1.00)		\$ -	Y
BUF151	HA	Abolish (6) unfunded positions for the Office of the Public Defender	Abolishes 6.00 FTE that were unfunded by Act 9, SLH 2020	A	(6.00)		\$ -	(6.00)		\$ -	Y
BUF143	EU	Abolish (3) temporary positions for Hawai'i Employer-Union Health Benefits Trust Fund	Abolishes 3.00 Temporary FTE that were related to implementation of EUTF's new benefits administration system	T		(3.00)	\$ -		(3.00)	\$ -	N

Department of Budget and Finance
Proposed Budget Additions

Table 6

Prog ID	Sub-Org	Addition Type	Prog ID Priority	Dept-Wide Priority	Description of Addition	Justification	MOE	FY22			FY23		
								Pos (P)	Pos (T)	\$\$\$	Pos (P)	Pos (T)	\$\$\$
BUF721	ST	FE	1	1	Debt service funding for the State (except DOE and UH)	To provide funding for debt service for the State (except the DOE and UH). Based on projections updated November 2020 (Currently Authorized in State Bond Bill - HB 2500 SD1, SLH 2019). Assumption: projected interest rate of 5.75% and bond sales of \$525 million in FY 21, \$1.00 billion in FY 22, \$1.00 billion in FY 23, and \$1.00 billion in FY 24; 60/40 split between non-taxable and taxable bonds; and 10-year term with no principal deferral for taxables.	A			78,923,678			103,787,677
BUF725	LE	FE	1	1	Debt service funding for the Department of Education (DOE)	To provide funding for debt service for the DOE. Based on projections updated November 2020 (Currently Authorized in State Bond Bill - HB 2500 SD1, SLH 2019). Assumption: projected interest rate of 5.75% and bond sales of \$525 million in FY 21, \$1.00 billion in FY 22, \$1.00 billion in FY 23, and \$1.00 billion in FY 24; 60/40 split between non-taxable and taxable bonds; and 10-year term with no principal deferral for taxables.	A			68,059,448			89,501,020
BUF728	HE	FE	1	1	Debt service funding for the University of Hawai'i (UH)	To provide funding for debt service for the UH. Based on projections updated November 2020 (Currently Authorized in State Bond Bill - HB 2500 SD1, SLH 2019). Assumption: projected interest rate of 5.75% and bond sales of \$525 million in FY 21, \$1.00 billion in FY 22, \$1.00 billion in FY 23, and \$1.00 billion in FY 24; 60/40 split between non-taxable and taxable bonds; and 10-year term with no principal deferral for taxables.	A			25,188,710			33,124,207
BUF761	ST	FE	1	1	Health premium payments for the State (except DOE and UH)	To adjust funding for health premium payments for the State (except the DOE and UH) based on projections from September 29, 2020. Assumptions are as follows: 1) annual growth of 0% in employees through FY 23 and 2% thereafter; and 2) actual HMSA 75-25 premium amounts were lower than projected.	A			9,242,604			9,242,604
BUF765	LE	FE	1	1	Health premium payments for the Department of Education (DOE)	To adjust funding for health premium payments for the DOE based on projections from September 29, 2020. Assumptions are as follows: 1) annual growth of 0% in employees through FY 23 and 2% thereafter; and 2) actual HMSA 75-25 premium amounts were lower than projected.	A			11,751,044			11,751,044
BUF768	HE	FE	1	1	Health premium payments for the University of Hawai'i (UH)	To adjust funding for health premium payments for UH based on projections from September 29, 2020. Assumptions are as follows: 1) annual growth of 0% in employees through FY 23 and 2% thereafter; and 2) actual HMSA 75-25 premium amounts were lower than projected.	A			3,726,416			3,726,416
BUF143	EU	OR	1	3	Add funds to consulting services	With the growth of the prescription drug industry and new treatments that could cost the plan over \$1 million for one member annually, the EUTF Board needs a consultant devoted to reviewing and identifying unusual, aberrant claims trends and working with the EUTF's pharmacy benefit manager (PBM) to develop programs that will address prescription drug costs that outweigh the benefits to the EUTF members' health.	T			200,000			200,000

Department of Budget and Finance
Proposed Budget Additions

Table 6

<u>Prog ID</u>	<u>Sub-Org</u>	<u>Addition Type</u>	<u>Prog ID Priority</u>	<u>Dept-Wide Priority</u>	<u>Description of Addition</u>	<u>Justification</u>	<u>MOF</u>	<u>Pos (P)</u>	<u>Pos (T)</u>	<u>\$\$\$</u>	<u>Pos (P)</u>	<u>Pos (T)</u>	<u>\$\$\$</u>
BUF101	AA	OR	1	2	Add funds for Unemployment Insurance Loan Interest Payments	In order to continue to make unemployment insurance (UI) payments to Hawai'i's unemployed in 2020 after exhausting the UI Trust Fund, the Department of Labor and Industrial Relations (DLIR) borrowed approximately \$1 billion from the Federal Unemployment Account. While the principal is paid back through State and federal UI collections, the interest payments must be made through a separate source of funding. Payments are due September 30 of each calendar year for the preceding federal fiscal year (Oct. - Sept.). Failure to pay interest on the loan in a timely manner may result in the withholding of administrative funding and reductions in Federal Unemployment Tax Act (FUTA) credits for employers, increasing the overall cost per employee.	A			16,950,645			19,377,143
BUF101	BA	OR	1	4	Restore funding for Unfunded Program Budget Analyst V #12185	The Program Budget Analyst V #12185 had its general fund salary reduced by Act 9, SLH 2020, as part of the effort to help balance the State's budget in response to the economic impact caused by the COVID-19 pandemic. Contracted bond counsel, in working with the Department of Budget and Finance, has recommended that the department establish permanent positions to monitor and support general obligation (G.O.) bond post-issuance compliance, statewide. This restored positions, along with the restored Accountant IV #27104 in BUF 115, will be tasked with monitoring the State's needs for taxable and non-taxable G.O. bonds and the use of the bonds' proceeds; providing trainings and support to the State's programs/agencies regarding G.O. bond post-issuance compliance; and working with bond counsel to ensure the bonds and the uses of their proceeds comply with all applicable laws and requirements.	A			84,612			84,612
BUF115	CA	OR	1	5	Restore funding for Unfunded Accountant IV #27104	The Accountant IV #27104 had its general fund salary reduced by Act 9, SLH 2020, as part of the effort to help balance the State's budget in response to the economic impact caused by the COVID-19 pandemic. Contracted bond counsel, in working with the Department of Budget and Finance, has recommended that the department establish permanent positions to monitor and support general obligation (G.O.) bond post-issuance compliance, statewide. This restored positions, along with the restored Program Budget Analyst V #12185 in BUF 101, will be tasked with monitoring the State's needs for taxable and non-taxable G.O. bonds and the use of the bonds' proceeds; providing trainings and support to the State's programs/agencies regarding G.O. bond post-issuance compliance; and working with bond counsel to ensure the bonds and the uses of their proceeds comply with all applicable laws and requirements.	A			52,824			52,824

Department of Budget and Finance
 FB 2019 - 2021 Restrictions

Table 7

<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 & Restricted</u>	<u>Percent Difference</u>	<u>Impact</u>
FY19	BUF101	AA	A	\$ 9,566,366	\$ 55,729	\$ 9,510,637	99.42%	The program will need to closely monitor its expenditures for other current expenses.
FY19	BUF101	BA	A	\$ 2,122,203	\$ 5,437	\$ 2,116,766	99.74%	The program will also closely monitor its other current expenses.
FY19	BUF115	CA	A	\$ 13,813,689	\$ 74,759	\$ 13,738,930	99.46%	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 tax-exempt 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.
FY20	BUF101	AA	A	\$ 9,639,428	\$ 120,404	\$ 9,519,024	98.75%	Attorneys' Fees and Witness Fees are difficult to accurately predict and are paid when billed. The program will closely monitor its other current expenses.
FY20	BUF101	BA	A	\$ 2,241,267	\$ 14,036	\$ 2,227,231	99.37%	The program will closely monitor its other current expenses.
FY20	BUF115	CA	A	\$ 2,184,653	\$ 162,168	\$ 2,022,485	92.58%	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 tax-exempt 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.
FY21	BUF101	AA	A	\$ 9,493,261	\$ 126,538	\$ 9,366,723	98.67%	Attorneys' Fees and Witness Fees are difficult to accurately predict and are paid when billed. The program will closely monitor its other current expenses which are necessary to support core departmental operations.
FY21	BUF101	BA	A	\$ 2,087,115	\$ 5,136	\$ 2,081,979	99.75%	The program will closely monitor its other current expenses.
FY21	BUF115	CA	A	\$ 2,065,433	\$ 59,328	\$ 2,006,105	97.13%	The program will need to closely monitor its resources as necessary expenditures fluctuates and flexibility is needed to ensure the proper provision of core financial services and management of the state debt which are essential governmental functions.

Department of Budget and Finance
 Emergency Appropriation Requests

Table 8

<u>Prog ID</u>	<u>Description of Request</u>	<u>Explanation of Request</u>	<u>MOF</u>	<u>Pos (P)</u>	<u>Pos (T)</u>	<u>\$\$\$</u>
None						

Department of Budget and Finance
Expenditures Exceeding Appropriation Ceilings in FY20 and FY21

Table 9

<u>Prog ID</u>	<u>MOF</u>	<u>Date</u>	<u>Appropriation</u>	<u>Amount Exceeding Appropriation</u>	<u>Percent Exceeded</u>	<u>Reason for Exceeding Ceiling</u>	<u>Legal Authority</u>	<u>Recurring (Y/N)</u>	<u>GF Impact (Y/N)</u>
None									

Department of Budget and Finance
 Intradepartmental Transfers in FY20 and FY21

Table 10

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

Department of Budget and Finance
Vacancy Report as of November 30, 2020

Table 11

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	1/1/2019		00031083	Secretary II	N	SR16	63	P	1.00	A	\$ -	\$48,048.00	N	N			
BUF101	AA	3/2/2020		00120917	Accountant II	N	SR18	13	P	1.00	A	\$ -	\$46,260.00	N	N		Temp. Assignment	
BUF101	AA	11/24/2020		00122607	Information Technology Band B	N	SR22	13	P	1.00	A	\$ -	\$55,203.20	N	Y	1		
BUF101	BA	3/20/2020		00012185	Program Budget Analyst III	N	SR20	73	P	1.00	A	\$ -	\$48,942.40	N	N			
BUF101	BA	5/30/2020		00030726	Office Assistant IV	N	SR10	63	P	1.00	A	\$ 29,340.00	\$32,664.00	N	N			
BUF101	BA	12/1/2018		00040875	Program Budget Analyst V	N	SR24	73	P	1.00	A	\$ -	\$72,528.00	N	N			
BUF115	CA	1/24/2020		00004437	Office Assistant III	N	SR08	03	P	1.00	T	\$ 29,340.00	\$30,240.00	N	N			
BUF115	CA	12/31/2019		00021693	Account Clerk IV	N	SR13	03	P	1.00	A	\$ -	\$39,720.00	N	N			
BUF115	CA	2/3/2020		00027104	Accountant IV	N	SR22	73	P	1.00	A	\$ -	\$56,280.00	N	N			
BUF115	CA	10/26/2020	12/16/2020	00028018	Accountant III	N	SR20	13	P	1.00	A	\$ 40,934.00	\$55,200.00	Y	N			
BUF141	FA	5/16/2020		00003280	General Professional VI	N	SR26	23	P	1.00	X	\$ 36,468.00	\$77,052.00	Y	N			
BUF141	FA	11/29/2020	12/1/2020	00003858	Office Assistant III	N	SR08	03	P	1.00	X	\$ 34,260.00	\$32,011.20	Y	N			
BUF141	FA	7/20/2020		00012329	Retirement Claims Examiner I	N	SR16	13	P	1.00	X	\$ 73,758.00	\$43,620.00	N	N			
BUF141	FA	11/1/2019	12/1/2020	00030036	Information Technology Band A	N	SR24	13	P	1.00	X	\$ 84,612.00	\$90,144.00	Y	N			
BUF141	FA	10/1/2020		00035479	Retirement Claims Examiner III	N	SR20	13	P	1.00	X	\$ 46,932.00	\$55,200.00	N	N			
BUF141	FA	6/1/2020		00102684	Secretary II	N	SR08	03	P	1.00	X	\$ 32,976.00	\$35,340.00	N	N			
BUF141	FA	9/19/2020		00112328	Information Technology Band A	N	SR20	13	P	1.00	X	\$ 47,868.00	\$51,024.00	N	N			
BUF141	FA	8/1/2020		00112329	Information Technology Band C	N	SR24	23	P	1.00	X	\$ 84,612.00	\$91,968.00	N	N			
BUF141	FA	12/16/2019	12/16/2020	00113317	Retirement Claims Examiner V	N	SR24	23	P	1.00	X	\$ 64,284.00	\$68,484.00	Y	N			
BUF141	FA	9/19/2020		00117311	Office Assistant IV	N	SR10	03	P	1.00	X	\$ 32,976.00	\$36,732.00	N	N			
BUF141	FA	5/15/2020		00117312	Office Assistant III	N	SR08	03	P	1.00	X	\$ 27,132.00	\$30,240.00	N	N			
BUF141	FA	3/19/2020	1/29/2021	00118147	Account Clerk III	N	SR11	03	P	1.00	X	\$ 35,676.00	\$36,732.00	Y	N			
BUF141	FA			00122864	Departmental Program Officer	N	SRNA	35	P	1.00	X	\$ 123,000.00	\$0.00	N	N			
BUF141	FA		1/4/2021	00122999	Information Technology Band A	N	SRNA	13	T	1.00	X	\$ 64,476.00	\$0.00	Y	N			
BUF141	FA	10/16/2020		00123000	Information Technology Band A	N	SR18	13	T	1.00	X	\$ 64,476.00	\$53,064.00	N	N			
BUF143	EU	10/19/2019	1/19/2021	00028673	Information Technology Band B	N	SR10	13	P	1.00	T	\$ 31,740.00	\$34,020.00	Y	N			
BUF143	EU	7/27/2019		00039594	Account Clerk V	N	SR10	03	P	1.00	T	\$ 34,908.00	\$32,656.00	N	N			
BUF143	EU	2/3/2020		00116357	Office Assistant III	N	SR08	03	P	1.00	T	\$ 27,096.00	\$30,240.00	N	N			
BUF143	EU	8/17/2019		00116737	Office Assistant IV	N	SR10	03	P	1.00	T	\$ 29,340.00	\$32,664.00	N	N			
BUF143	EU	8/31/2019		00117590	Office Assistant IV	N	SR10	03	P	1.00	T	\$ 28,872.00	\$32,664.00	N	N			
BUF143	EU	10/17/2020		00117592	Office Assistant IV	N	SR10	03	P	1.00	T	\$ 28,872.00	\$34,020.00	N	N			
BUF143	EU	7/1/2020	2/7/2021	00120537	Accountant III	N	SR20	13	P	1.00	T	\$ 46,932.00	\$60,900.00	Y	N			
BUF143	EU		1/19/2021	00123225	EUTF Compliance Officer	Y	SRNA	73	P	1.00	T	\$ 135,222.00	\$0.00	Y	N			
BUF151	HA	10/1/2020	1/4/2021	00100549	Deputy Public Defender V	Y	SRNA	93	P	1.00	A	\$ 118,128.00	\$128,412.00	Y	N			
BUF151	HA	9/16/2020		00100551	Deputy Public Defender II	Y	SRNA	73	P	1.00	A	\$ 72,720.00	\$79,044.00	N	N			
BUF151	HA	9/2/2020		00100586	Pub Def Ofc Asst I	Y	SRNA	03	P	0.50	A	\$ 13,566.00	\$15,120.00	N	N			
BUF151	HA	7/1/2020	1/4/2021	00100600	Pub Def Supvrsng Investigator	Y	SRNA	13	P	1.00	A	\$ 87,996.00	\$97,488.00	Y	N		Temp. Assignment	
BUF151	HA	3/28/2020		00100603	Pub Def Ofc Asst I	Y	SRNA	03	P	1.00	A	\$ -	\$30,240.00	N	N			
BUF151	HA	7/1/2020	1/4/2021	00100624	Deputy Public Defender V	Y	SRNA	93	P	1.00	A	\$ 114,132.00	\$121,584.00	Y	N		Temp. Assignment	
BUF151	HA	4/1/2020		00100689	Public Defender Investigator	Y	SR24	13	P	1.00	A	\$ -	\$86,700.00	N	N			
BUF151	HA	10/1/2019		00101090	Deputy Public Defender III	Y	SRNA	73	P	1.00	A	\$ 6,000.00	\$92,916.00	N	N			
BUF151	HA	3/2/2020		00101672	Deputy Public Defender III	Y	SRNA	73	P	1.00	A	\$ -	\$92,916.00	N	N			
BUF151	HA	3/14/2020		00101700	Pub Def Ofc Asst I	Y	SRNA	03	P	1.00	A	\$ -	\$30,240.00	N	N			
BUF151	HA	3/16/2020		00102108	Deputy Public Defender I	Y	SRNA	73	P	1.00	A	\$ -	\$66,312.00	N	N			
BUF151	HA	7/1/2020		00102109	Deputy Public Defender II	Y	SRNA	73	P	1.00	A	\$ 72,720.00	\$75,840.00	N	N			
BUF151	HA	11/17/2020		00102445	Deputy Public Defender IV	Y	SRNA	73	P	1.00	A	\$ 99,804.00	\$108,480.00	N	N			
BUF151	HA	5/1/2020		00107815	Deputy Public Defender IV	Y	SRNA	73	P	1.00	A	\$ 99,804.00	\$106,320.00	N	N			
BUF151	HA	3/16/2020		00107819	Deputy Public Defender III	Y	SRNA	73	P	1.00	A	\$ -	\$92,916.00	N	N			

Positions Established by Acts other than the State Budget as of November 30, 2020

<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>
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None

Department of Budget and Finance
Overtime Expenditure Summary

Table 13

Prog ID	Sub-Org	Program Title	MOF	FY20 (actual)			FY21 (estimated)			FY22 (budgeted)		
				<u>Base Salary</u> \$\$\$\$	<u>Overtime</u> \$\$\$\$	<u>Overtime</u> Percent	<u>Base Salary</u> \$\$\$\$	<u>Overtime</u> \$\$\$\$	<u>Overtime</u> Percent	<u>Base Salary</u> \$\$\$\$	<u>Overtime</u> \$\$\$\$	<u>Overtime</u> Percent
BUF101	AA	Administrative Research Office	A	\$ 1,706,739	\$ 16,837	2.8%	\$ 1,560,752	\$ 18,482	1.3%	\$ 1,629,558	\$ 18,482	1.3%
BUF101	BA	Budget, Program Planning, and Management Division	A	\$ 2,144,105	\$ 68,013	2.3%	\$ 1,989,953	\$ 28,902	1.5%	\$ 2,163,411	\$ 28,902	1.5%
BUF115	CA	Financial Administration Division	A	\$ 1,062,156	\$ 21,250	0.0%	\$ 942,936	\$ 742	0.1%	\$ 1,048,303	\$ 742	0.1%
BUF115	CA	Financial Administration Division	T	\$ 654,780	\$ -	0.0%	\$ 654,780	\$ -	0.0%	\$ 678,589	\$ -	0.0%
BUF141	FA	Employees Retirement System	X	\$ 12,121,920	\$ 180,241	0.4%	\$ 12,121,920	\$ 100,000	0.5%	\$ 12,657,969	\$ 36,000	0.5%
BUF143	EU	Hawaii Employer-Union Trust Fund	T	\$ 5,526,930	\$ 9,886	0.7%	\$ 5,526,930	\$ -	0.0%	\$ 5,729,023	\$ -	0.0%
BUF151	HA	Office of the Public Defender	A	\$ 11,727,990	\$ -	0.0%	\$ 11,263,206	\$ -	0.0%	\$ 11,762,307	\$ -	0.0%

Department of Budget and Finance
Active Contracts as of December 1, 2020

Table 14

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					
BUF 101/BA	A	\$ 52,000.00	O - In accordance with RFP BPPMD18-01	\$ 56,000.00	\$ 4,000.00	4/1/2019	4/1/2019	Until services are completed	MAXIMUS CONSULTING SERVICES	#66976 - (Supplemental contract #1) Statewide cost allocation plan FY19. RFP 4.9.18. First (of four) option to extend 12-month period. Appropriation account G-19-007	On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract.	N	S
BUF 101/BA	A	\$ 52,000.00	O - In accordance with RFP BPPMD18-01	\$ 56,000.00	\$ 4,000.00	4/1/2019	4/1/2019	Until services are completed	MAXIMUS CONSULTING SERVICES	#66976 - (Supplemental contract #2) Statewide cost allocation plan FY19. RFP 4.9.18. Second (of four) option to extend 12-month period. Appropriation account G-20-007	On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract.	N	S
BUF 115/CA	A	\$ 148,663.00	O	\$ 255,000.00	\$ 106,337.00	7/1/2018	7/1/2018	6/30/2022	Katten Muchin Rosenman LLP	General Advice Counsel	On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract.	Y	S
BUF 115/CA	A	\$ 153,321.50	O	\$ 200,000.00	\$ 46,678.50	9/12/2019	9/12/2019	6/30/2022	Katten Muchin Rosenman LLP	Ala Wai COPS	On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract.	Y	S
BUF 115/CA	A	\$ 69,500.00	O	\$ 94,500.00	\$ 25,000.00	6/8/2016	6/8/2016	6/30/2021	PFM Financial Advisors LLC	FA - Debt Policy & Afford Study	On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract.	Y	S
BUF 115/CA	A	\$ 38,000.00	O	\$ 56,998.80	\$ 18,998.80	8/8/2018	8/8/2018	8/31/2021	PFM Financial Advisors LLC	Municipal Advisor-IRMA(B&F)	On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract.	Y	S
BUF 115/CA	A	\$ 23,000.00	O	\$ 73,000.00	\$ 50,000.00	12/12/2019	12/12/2019	12/31/2021	BLX Group LLC	Arbitrage Rebate Compliance Srvc	On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract.	Y	S
BUF 115/CA	n/a	\$ -	n/a	\$ -	\$ -	12/23/2014	7/1/2020	6/30/2023	Bank of America Merrill Lynch	Investment Services for State Treasury-Agencies	On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract.	Y	S
BUF 115/CA	n/a	\$ -	n/a	\$ -	\$ -	3/15/2012	7/1/2020	3/30/2023	UBS Financial Services Inc.	Investment Services for State Treasury-Agencies	On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract.	Y	S

Department of Budget and Finance
Active Contracts as of December 1, 2020

Table 14

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	\$ 1,417,420.53	M	Transaction per fee schedule	\$ -	7/1/2020	7/1/2020	6/30/2025	First Hawaiian Bank, Inc.	Banking Srv for State Treasury: Primary Depository incl. Cig. Tax Stamp; Data Collection Cr for Tax Dept.	Invoices for services are billed on a monthly basis and the Treasury staff reviews the invoices for appropriateness and accuracy and recommends approval for	Y	S
BUF 115/CA	A	\$ 88,550.76	M	Transaction per fee schedule	\$ -	7/1/2020	7/1/2020	6/30/2025	Wells Fargo Bank N.A.	Banking Srv for State Treasury: ACH payments, lockbox for DHS, DOH-EMS.	Invoices for services are billed on a monthly basis and the Treasury staff reviews the invoices for appropriateness and accuracy and recommends approval for payment.	Y	S
BUF 115/CA	A	\$ 77,719.85	O	Transaction per fee schedule	\$ -	7/1/2020	7/1/2020	6/30/2025	Wells Fargo Bank N.A.	Custody Bank service for Treasury Investment Portfolio	Invoices for services are billed on a quarterly basis and the Treasury staff reviews the invoices for appropriateness and accuracy and recommends approval for payment.	Y	S
BUF 115/CA	n/a	\$ -	n/a	\$ -	\$ -	1/1/2019	1/1/2019	12/31/2028	Ascensus College Savings Recordkeeping Services, LLC	Program Manager for State's HI529 College Savings Program HI529	On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract.	Y	S
BUF 115/CA	A	\$ 4,008.62	O	\$ 4,008.62	\$ -	3/2/2019	3/2/2020	3/1/2021	Armanino LLP	MSDGP Annual Maintenance-Business Ready Enhancement Plan (16%)	On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract.	y	S
BUF 115/CA	A	\$ 51,687.50	O	\$ 52,250.00	\$ 562.50	8/1/2019	8/1/2020	6/30/2021	Wilshire Associates Inc	Investment Consultant Services (initial/additioal)	On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract.	y	S
BUF 115/CA	A	\$ 56,818.18	O	\$ 125,000.00	\$ 68,181.82	9/28/2020	8/1/2020	6/30/2021	Wilshire Associates Incorporated	Consulting/Axiom Service-529 plan services	On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract.	y	S
BUF 115/CA	n/a	\$ -	n/a	\$ -	\$ -	8/8/2017	8/8/2017	7/31/2022	Vining Sparks IBG L.P.	Investment Broker-Dealer services for state treasury	On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract.	y	S
BUF 115/CA	n/a	\$ -	n/a	\$ -	\$ -	8/11/2017	8/11/2017	7/31/2022	FTN Financial Capital	Investment Broker-Dealer services for state treasury	On-going communications with the consultant in providing deliverables pursuant to the provisions of the contract.	y	S
BUF 115/CA	T	\$ 20,120.50	O	\$ 40,241.00	\$ 20,120.50	12/1/2019	12/1/2019	11/30/2020	Avenu Unclaimed Property Systems LLC	Unclaimed Property Systems 2000 annual service support and license fees.	Invoices for service are billed on a quarterly basis and the Unclaimed Property Program Manager reviews invoices for accuracy and recommends approval for payment.	Y	S

Department of Budget and Finance
Active Contracts as of December 1, 2020

Table 14

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	T	\$ -	O	\$ 49,253.00	\$ 49,253.00	11/23/2020	12/1/2020	11/30/2021	Avenu Unclaimed Property Systems LLC	Unclaimed Property Systems 2000 annual service support and license fees.	Invoices for service are billed on a quarterly basis and the Unclaimed Property Program Manager reviews invoices for accuracy and recommends approval for payment.	Y	S
BUF141/FA	X	\$ 820,334.00	M	\$ 919,000.00	\$ 98,666.00	12/28/2015	1/1/2016	6/30/2020	Gabriel Roeder Smith & Co	Actuarial Services	Reports submitted; Meetings; Oversight by ERS Staff and Board of Trustees	N	S
BUF141/FA	X	\$ 58,750.00	M	\$ 144,000.00	\$ 85,250.00	8/14/2019	8/15/2019	8/14/2022	Gerald J. McKenna, MD	Member of the Medical Board	Reports submitted; Meetings; Oversight by ERS Staff and Board of Trustees	N	S
BUF141/FA	X	\$ 56,250.00	M	\$ 135,000.00	\$ 78,750.00	8/14/2019	8/15/2019	8/14/2022	Howman Lam, MD	Member of the Medical Board	Reports submitted; Meetings; Oversight by ERS Staff and Board of Trustees	N	S
BUF141/FA	X	\$ 420,000.00	M	\$ 840,000.00	\$ 420,000.00	5/24/2019	6/1/2019	5/31/2022	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	\$ 604,440.00	O	\$ 3,327,768.00	\$ 2,723,328.00	7/30/2020	6/30/2020	6/30/2025	Vitech Systems Group	V3 Software license agreement	Reports submitted; Meetings; Oversight by ERS Staff	N	S
BUF141/FA	X	\$ 180,000.00	A	\$ 180,000.00	\$ -	7/30/2020	6/30/2020	6/30/2021	Vitech Systems Group	Database Support and Maintenance	Reports submitted; Meetings; Oversight by ERS Staff	N	S
BUF141/FA	X	\$ 374,000.00	O	\$ 374,000.00	\$ -	7/1/2019	7/1/2019	6/30/2021	Vitech Systems Group	Convert Employer Personnel Data	Reports submitted; Meetings; Oversight by ERS Staff	N	S
BUF141/FA	X	\$ 5,909,670.00	O	\$ 6,949,533.00	\$ 1,039,863.00	6/30/2017	6/30/2017	2/28/2021	Vitech Systems Group	Upgrade V3 to version 10	Reports submitted; Meetings; Oversight by ERS Staff	N	S
BUF141/FA	X	\$ 1,933,333.00	M	\$ 2,175,000.00	\$ 241,667.00	3/27/2018	4/1/2018	3/31/2021	Hamilton Lane Advisors, LLC	Consultant for alternative investments	Reports submitted; Meetings; Oversight by ERS Staff and Board of Trustees	N	S
BUF141/FA	X	\$ 1,442,167.00	M	\$ 2,562,500.00	\$ 1,120,333.00	9/1/2017	7/1/2017	6/30/2023	Pension Consulting LLC	General Investment Consultant	Reports submitted; Meetings; Oversight by ERS Staff and Board of Trustees	N	S
BUF141/FA	X	\$ 964,250.00	M	\$ 1,714,000.00	\$ 749,750.00	6/29/2017	7/1/2017	6/30/2023	AON Hewitt	Real estate investment consultant	Reports submitted; Meetings; Oversight by ERS Staff and Board of Trustees	N	S
BUF141/FA	X	\$ 401,526.00	O	\$ 1,249,910.00	\$ 848,384.00	1/31/2019	2/1/2019	1/31/2022	KMH LLP	Internal Audit services	Reports submitted; Meetings; Oversight by ERS Staff and Board of Trustees	N	S
BUF141/FA	X	\$ 463,290.00	A	\$ 463,290.00	\$ -	6/29/2020	6/30/2020	8/30/2021	HOIKE NETWORKS INC, DBA PACXA	Purchase Oracle Software Licenses with annual support; option to extedn	Software Licenses Support; Oversight by ERS Staff	N	G
BUF141/FA	X	\$ 407,700.00	A	\$ 707,700.00	\$ -	6/29/2020	6/30/2020	7/23/2021	HOIKE NETWORKS INC, DBA PACXA	Annual Support for Oracle Software Licenses; option to extend	Software Licenses Support; Oversight by ERS Staff	N	G
BUF141/FA	X	\$ 498,972.00		\$ 664,589.00	\$ 165,617.00	6/29/2020	6/30/2020	12/31/2022	HOIKE NETWORKS INC, DBA PACXA	Annual Support for Oracle Software Licenses	Software Licenses Support; Oversight by ERS Staff	N	G
BUF141/FA	X	\$ -	M	\$ 284,000.00	\$ 284,000.00	11/17/2020	6/30/2020	6/30/2024	Hawaiian Telcom Services Company, Inc.	Telephone System with Call Center (3 years upon installation)	Telephone System with Maintenance Services	N	G
BUF143/EU	T	\$ -	M	\$ -	\$ -	7/3/2019	11/1/2016	10/31/2021	Bank of Hawaii	Banking services for the EUTF	On-going communications with the contractor in providing deliverables pursuant to the provisions of the contract	N	S

Department of Budget and Finance
Active Contracts as of December 1, 2020

Table 14

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	\$ 204,409.85	M	\$ 473,400.00	\$ 268,990.15	4/1/2016	4/1/2016	3/31/2023	CFT Lease	Leased office space	EUTF staff reviews the invoices from the ERS	N	L
BUF143/EU	T	\$ -	O - As services are performed	\$ 127,146.63	\$ 127,146.63	9/21/2020	9/21/2020	11/1/2022	Claim Technologies, Inc.	Benefit plan audit services for the EUTF (medical, supplemental medical and life)	On-going communications with the contractor in providing deliverables pursuant to the provisions of the contract	N	S
BUF143/EU	T	\$ 17,052.29	O - As services are performed	\$ 17,052.29	\$ -	2/29/2020	2/29/2020	2/28/2021	EOH Enterprises, dba Envison Networked Solutions	2020 Maintenance Software and additional TASKE licenses	On-going communications with the contractor in providing deliverables pursuant to the provisions of the contract	N	S
BUF143/EU	T	\$ 90,556.29	O - As services are performed	\$ 453,382.72	\$ 362,826.43	7/29/2020	7/29/2020	6/30/2023	EMSS, Inc.	Printing, distribution, and mailing services of the EUTF Reference Guide and other printed material for active and retired employees	On-going communications with the contractor in providing deliverables pursuant to the provisions of the contract	N	S
BUF143/EU	T	\$ 335,000.00	O - As services are performed	\$ 510,000.00	\$ 175,000.00	9/7/2018	9/7/2018	6/30/2021	Gabriel Roeder Smith & Company	Actuarial services of other post-employment benefits for the EUTF	On-going communications with the contractor in providing deliverables pursuant to the provisions of the contract	N	S
BUF143/EU	T	\$ 37,264.50	O - As services are performed	\$ 100,000.00	\$ 62,735.50	9/15/2019	9/15/2019	12/31/2020	Law Offices of Rich Wyde P.C.	Legal services related to the acquisition of the EUTF's new BAS	On-going communications with the contractor in providing deliverables pursuant to the provisions of the contract	N	C
BUF143/EU	T	\$ 11,916.00	O - As services are performed	\$ 18,333.00	\$ 6,417.00	1/1/2020	1/1/2020	12/31/2020	MCM CPAs & Advisors, LLP	Benefit plan audit service for the EUTF (VSP)	On-going communications with the contractor in providing deliverables pursuant to the provisions of the contract	N	S
BUF143/EU	T	\$ -	A	\$ 59,521.00	\$ 59,521.00	6/18/2019	7/1/2019	6/30/2021	Marsh USA Inc.	Insurance Broker services for the EUTF	On-going communications with the contractor in providing deliverables pursuant to the provisions of the contract	N	S
BUF143/EU	T	\$ 2,125,364.99	O - As services are performed	\$ 13,950,000.00	\$ 11,824,635.01	10/8/2020	10/8/2020	5/31/2025	Morneau Shepell Limited	New health benefits administration system	On-going communications with the contractor in providing deliverables pursuant to the provisions of the contract	N	S
BUF143/EU	T	\$ 5,428.42	M	\$ 12,988.80	\$ 7,560.38	7/17/2017	7/17/2017	7/16/2022	Pitney Bowes	Postage machine	EUTF staff reviews the invoices from Pitney Bowes	N	E
BUF143/EU	T	\$ 13,605.84	M	\$ 32,558.40	\$ 18,952.56	7/17/2017	7/17/2017	7/16/2022	Pitney Bowes	Folder/stuffer machine	EUTF staff reviews the invoices from Pitney Bowes	N	E
BUF143/EU	T	\$ 116,666.65	O - As services are performed	\$ 280,000.00	\$ 163,333.35	7/1/2020	7/1/2020	6/30/2021	The Segal Company (Western States), Inc.	Benefit plan consulting services	On-going communications with the contractor in providing deliverables pursuant to the provisions of the contract	N	S

Department of Budget and Finance
Active Contracts as of December 1, 2020

Table 14

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	\$ 422,070.00	O - As services are performed	\$ 1,150,000.00	\$ 727,930.00	5/1/2020	5/1/2020	4/30/2022	The Segal Company (Western States), Inc.	Project management for a new Health Benefits Administration System	On-going communications with the contractor in providing deliverables pursuant to the provisions of the contract	N	S
BUF143/EU	T	\$ 418,057.00	O - As services are performed	\$ 2,340,349.00	\$ 1,922,292.00	9/29/2020	9/29/2020	3/28/2022	Vitech Sub Systems, LLC	Continued support services and maintenance and operational services	On-going communications with the contractor in providing deliverables pursuant to the provisions of the contract	N	S
BUF143/EU	T	\$ 44,090.69	M	\$ 51,441.60	\$ 7,350.91	12/28/2016	12/28/2016	12/27/2021	Xerox	Copier leases	EUTF staff reviews the invoices from Xerox	N	E
BUF151/HA	A	\$ 1,878.00	M			2/9/2018	3/16/2018	2/9/2023	Xerox Corporation	D110CP copier/printer - Oahu	On-going communications with the contractor in providing deliverables pursuant to the provisions of the contract	N	E
BUF151/HA	A	\$ 648.00	M			2/9/2018	3/16/2018	2/9/2023	Xerox Corporation	XC C70 printer - Oahu	On-going communications with the contractor in providing deliverables pursuant to the provisions of the contract	N	E
BUF151/HA	A	\$ 380.00	M			2/9/2018	3/16/2018	2/9/2023	Xerox Corporation	C700FCSRV - Oahu	On-going communications with the contractor in providing deliverables pursuant to the provisions of the contract	N	E
BUF151/HA	A	\$ 450.00	M			2/9/2018	3/16/2018	2/9/2023	Xerox Corporation	C8045H - Oahu	On-going communications with the contractor in providing deliverables pursuant to the provisions of the contract	N	E
BUF151/HA	A	\$ 516.00	M			2/9/2018	3/16/2018	2/9/2023	Xerox Corporation	C8045H - Oahu	On-going communications with the contractor in providing deliverables pursuant to the provisions of the contract	N	E
BUF151/HA	A	\$ 84.00	M			2/9/2018	4/16/2018	2/9/2023	Xerox Corporation	WC3655S - Oahu C/C	On-going communications with the contractor in providing deliverables pursuant to the provisions of the contract	N	E
BUF151/HA	A	\$ 504.00	M			2/9/2018	3/16/2018	2/9/2023	Xerox Corporation	C8045H - Kona	On-going communications with the contractor in providing deliverables pursuant to the provisions of the contract	N	E
BUF151/HA	A	\$ 504.00	M			2/9/2018	3/16/2018	2/9/2023	Xerox Corporation	C8045H - Kauai	On-going communications with the contractor in providing deliverables pursuant to the provisions of the contract	N	E

Department of Budget and Finance
Active Contracts as of December 1, 2020

Table 14

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/*
BUF151/HA	A	\$ 2,415.00	M			4/12/2016	4/25/2016	4/12/2021	Xerox Corporation	W7970P - Hilo	On-going communications with the contractor in providing deliverables pursuant to the provisions of the contract	N	E
BUF151/HA	A	\$ 1,358.00	M			8/10/2015	9/7/2015	8/10/2020	Xerox Corporation	XC C70 printer - Maui	On-going communications with the contractor in providing deliverables pursuant to the provisions of the contract	N	E
BUF151/HA	A	\$ 475.00	M			8/10/2015	9/7/2015	8/10/2020	Xerox Corporation	C700FCSRV - Maui	On-going communications with the contractor in providing deliverables pursuant to the provisions of the contract	N	E
BUF151/HA	A	\$ 1,040.00	M			9/30/2018	10/1/2019	9/30/2020	Allan Almeida Janitorial Service	Janitorial service	On-going communications with the contractor in providing deliverables pursuant to the provisions of the contract	N	S
BUF151/HA	A	\$ 599.00	M			6/28/2019	7/1/2019	6/30/2020	Arc of Hilo	Janitorial service	On-going communications with the contractor in providing deliverables pursuant to the provisions of the contract	N	S
BUF151/HA	A	\$ 2,617.00	M			1/20/2016	2/1/2016	1/31/2021	LexisNexis	Legal research	On-going communications with the contractor in providing deliverables pursuant to the provisions of the contract	N	C

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

Table 15

<u>Prog ID</u>	<u>Prog ID</u> <u>Priority</u>	<u>Dept- Wide</u> <u>Priority</u>	<u>Senate</u> <u>District</u>	<u>Rep.</u> <u>District</u>	<u>Project Title</u>	<u>MOF</u>	<u>FY22 \$\$\$</u>	<u>FY23 \$\$\$</u>
None								

Department of Budget and Finance
CIP Lapses

Table 16

<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					

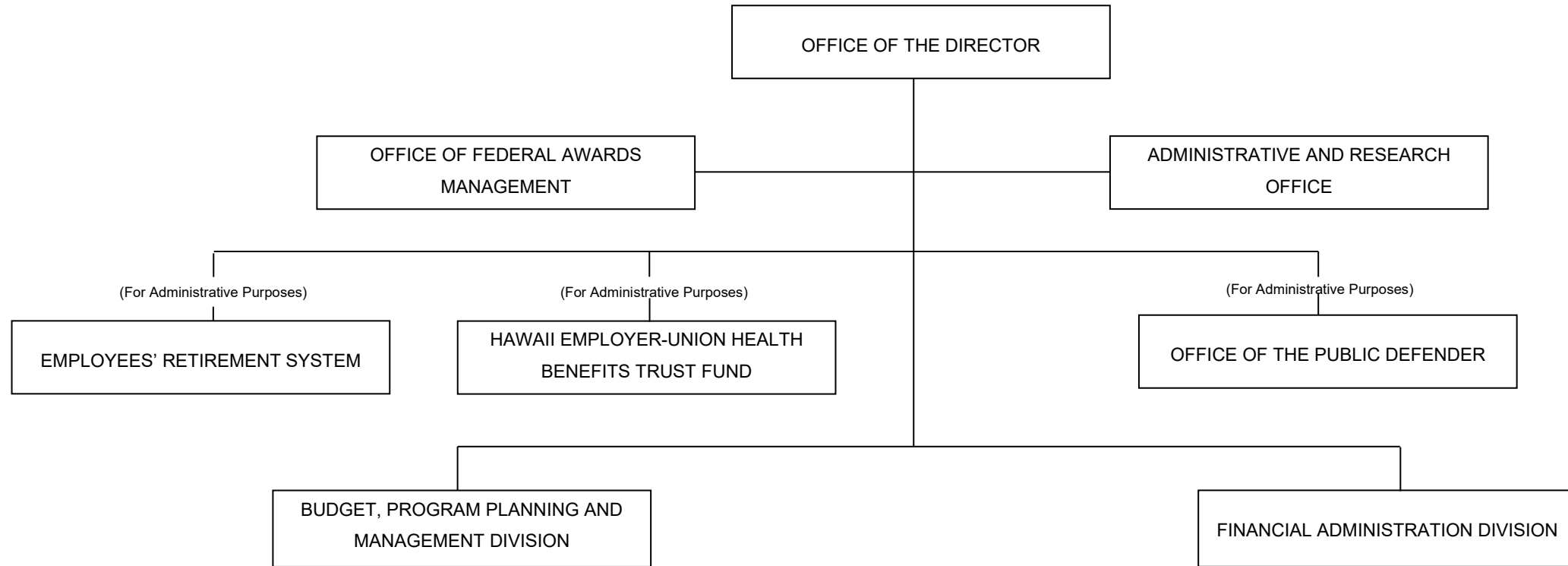
Program ID	Sub-Org. Code	Name	Objective
BUF 101	AA	Departmental Administration and Budget Division	To plan, direct, and coordinate comprehensive programs, services and functions which include the Department's administration of fiscal/accounting tasks, budget and management services, personnel services, 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 disbursement of statewide collective bargaining appropriations (MOF A, B, N, P).
BUF 102	CC	Collective Bargaining Statewide	To facilitate the allotment and disbursement of statewide 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, LTR, 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.
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.
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
Organization Changes

Table 18

<u>Year of Change</u> <u>FY22/FY23</u>	<u>Description of Change</u>
None	

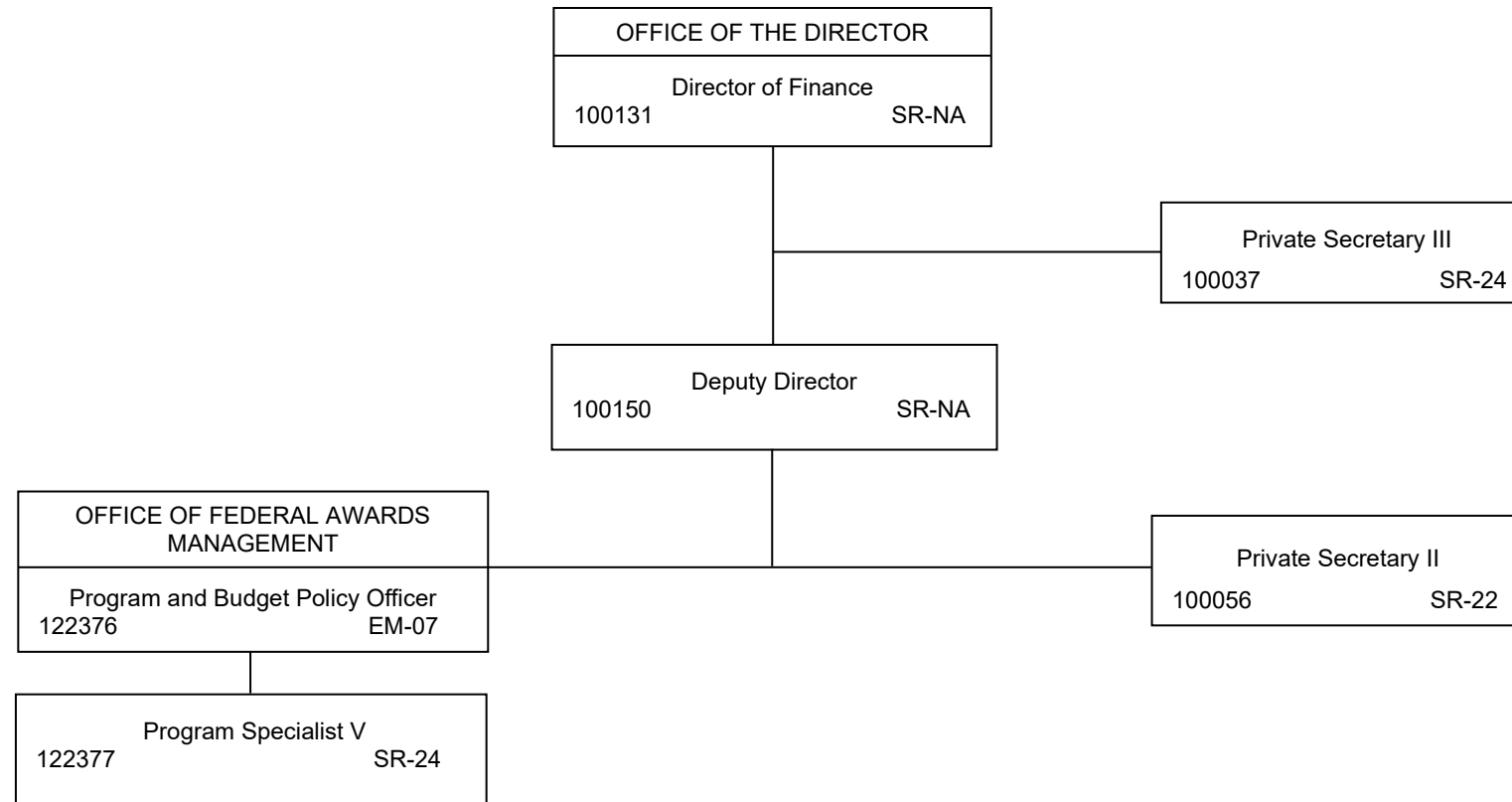
STATE OF HAWAII
DEPARTMENT OF BUDGET AND FINANCE
ORGANIZATION CHART



As of June 30, 2020
Prepared by ARO Budget & Fiscal and HR Staff
Prepared Date: September 10, 2020

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

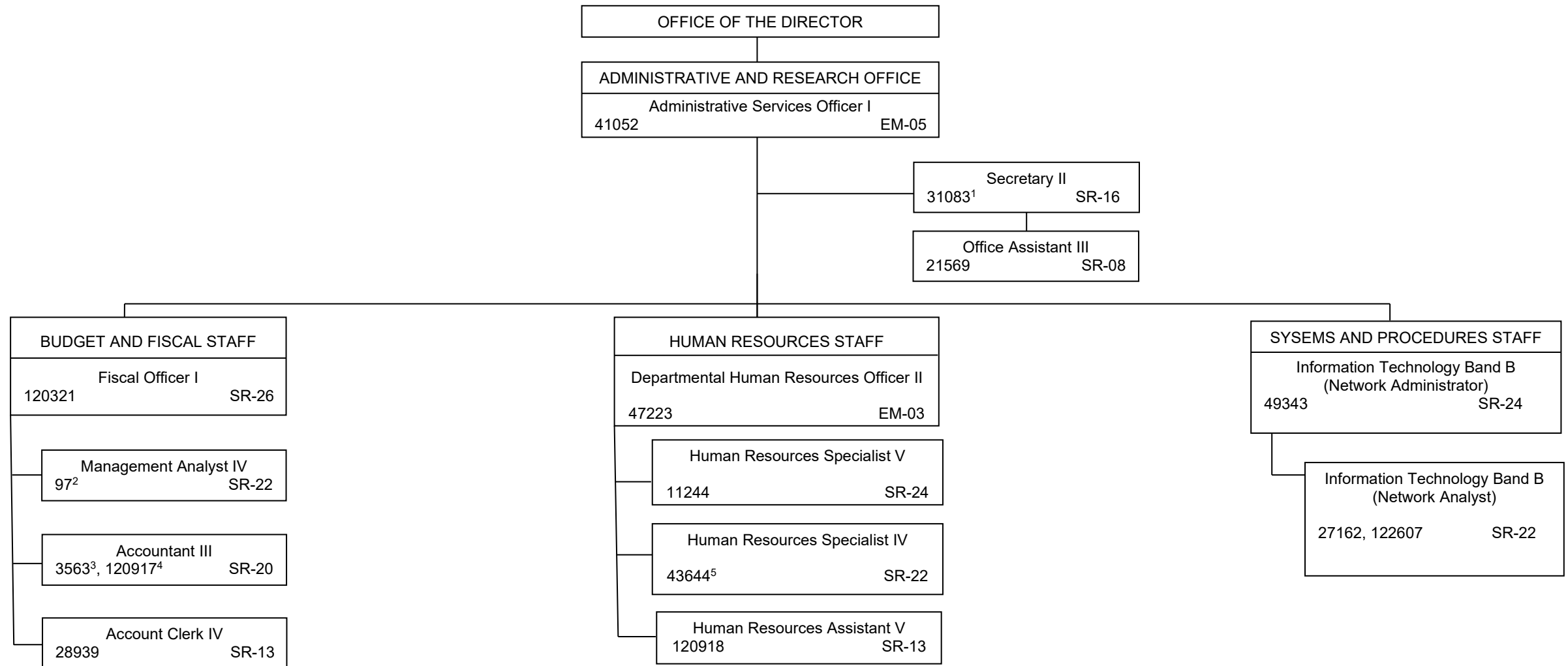
POSITION ORGANIZATION CHART



As of June 30, 2020
Prepared by ARO Budget & Fiscal and HR Staff
Prepared date: September 10, 2020

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

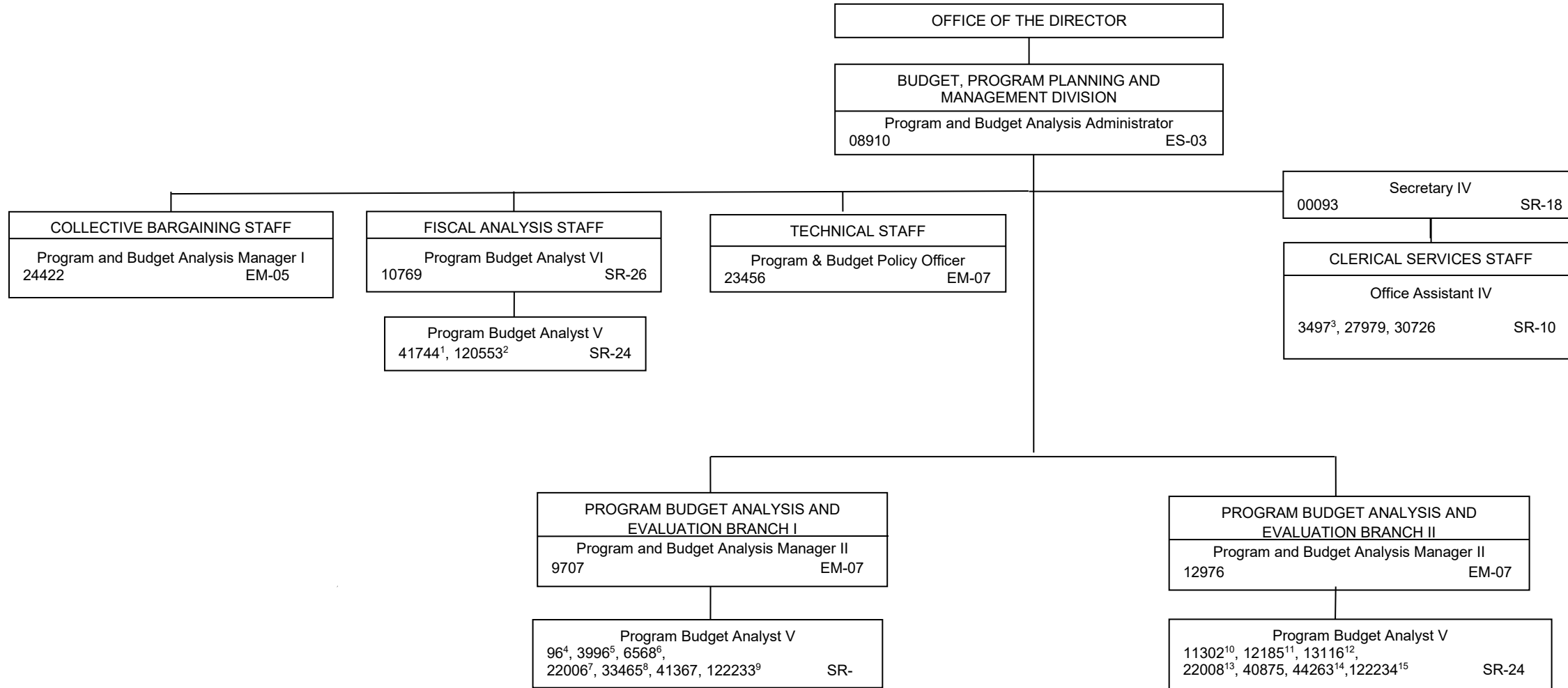
POSITION ORGANIZATION CHART



1. PN 31083, Secretary III, SR-16, re-described to Secretary II, SR-14, effective 02/04/20.
2. PN 97, Management Analyst (MA) IV, SR-22, temporarily reallocated to MA II, SR-18, eff. 09/27/18.
3. 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.
4. PN 120917, Accountant III, SR-20, temporarily reallocated to Accountant II, SR-18, eff. 11/22/16
5. PN 43644, Human Resources Specialist (HRS) IV, SR-22, temporarily reallocated to HRS III, SR-20, effective 11/16/2019.

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

POSITION ORGANIZATION CHART

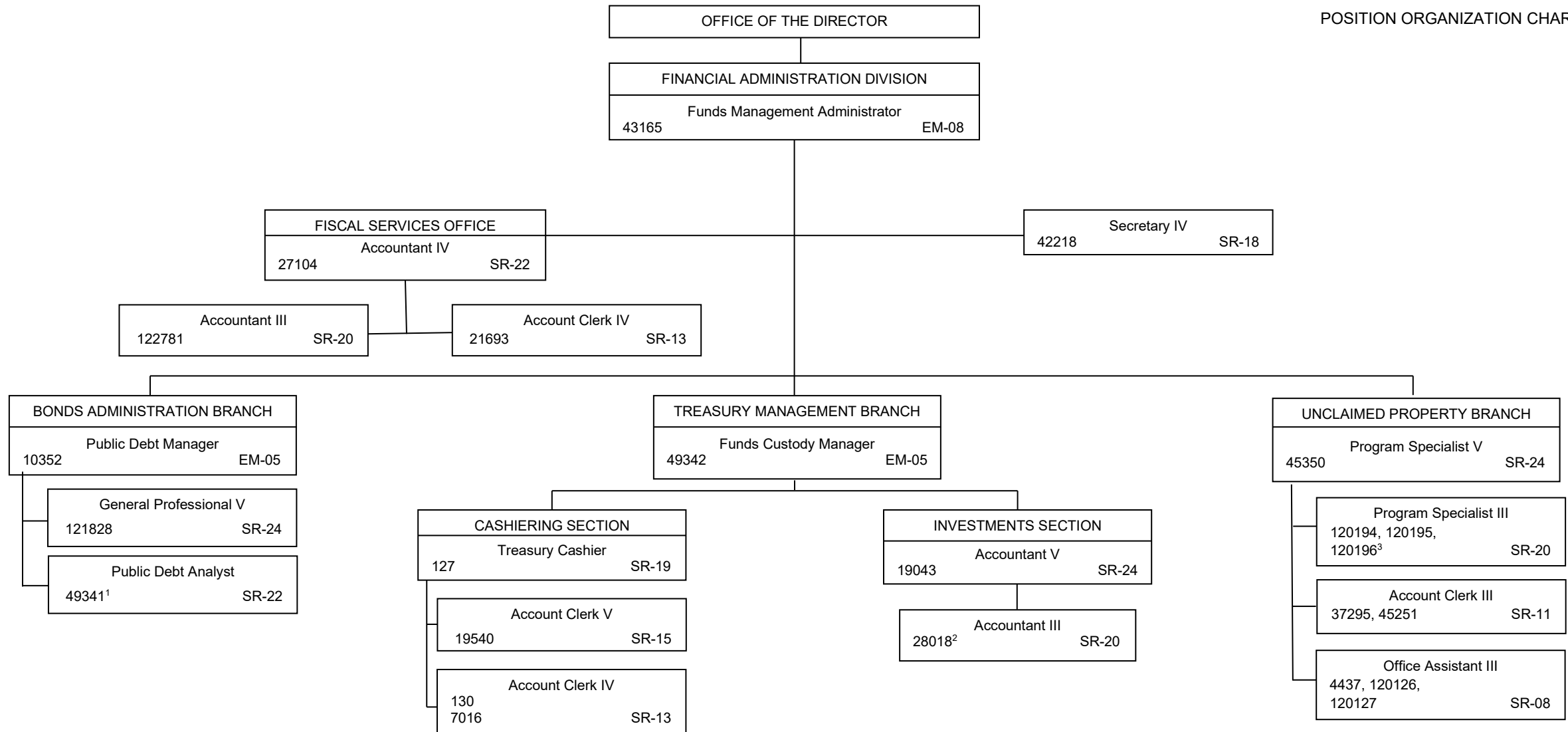


1. PN 41744, Program Budget Analyst (PBA) V, SR-24, detailed to Branch II effective 06/02/14.
2. PN 120553, PBA V, SR-24, detailed to Branch I effective 04/18/12.
3. PN 3497, reallocated from Office Assistant (OA) IV, SR-10, to authorized level, OA IV, SR-10, effective 9/16/19.
4. PN 96, PBA V, SR-24, detailed to Branch II effective 6/16/16.
5. PN 3996, PBA V, SR-24, detailed to Fiscal Analysis Staff effective January 2013.
6. PN 6568, PBA V, SR-24, detailed to Fiscal Analysis Staff effective June 2011.
7. PN 22006, PBA V, SR-24, detailed to Branch II effective 05/15/13. Position reallocated from PBA IV, SR-22 to authorized level PBA V, SR-24, effective 01/16/20.
8. PN 33465, PBA V, SR-24, temporarily reallocated to PBA III, SR-20, effective 10/16/19.
9. PN 122233, PBA V, SR-24, temporarily reallocated to PBA IV, SR-22, effective 06/01/20.
10. PN 11302, PBA V, SR-24, detailed to Fiscal Analysis Staff effective 06/01/16.
11. PN 12185, PBA V, SR-24, temporarily reallocated to PBA III, SR-20, effective 02/14/20.
12. PN 13116, PBA V, SR-24, detailed to Branch I effective 6/16/19.
13. PN 22008, PBA V, SR-24, detailed to Branch I effective 06/03/19. Temporarily reallocated to PBA III, SR-20, effective 06/16/20.
14. PN 44263, PBA V, SR-24, temporarily reallocated for recruitment purposes to PBA II, SR-18, effective 12/15/16.
15. PN 122234, PBA V, SR-24, temporarily reallocated to PBA III, SR-20, effective 10/01/19.

As of June 30, 2020
Prepared by ARO-Budget & Fiscal and HR Staff
Prepared Date: September 10, 2020

STATE OF HAWAII
DEPARTMENT OF BUDGET AND FINANCE
FINANCIAL ADMINISTRATION DIVISION

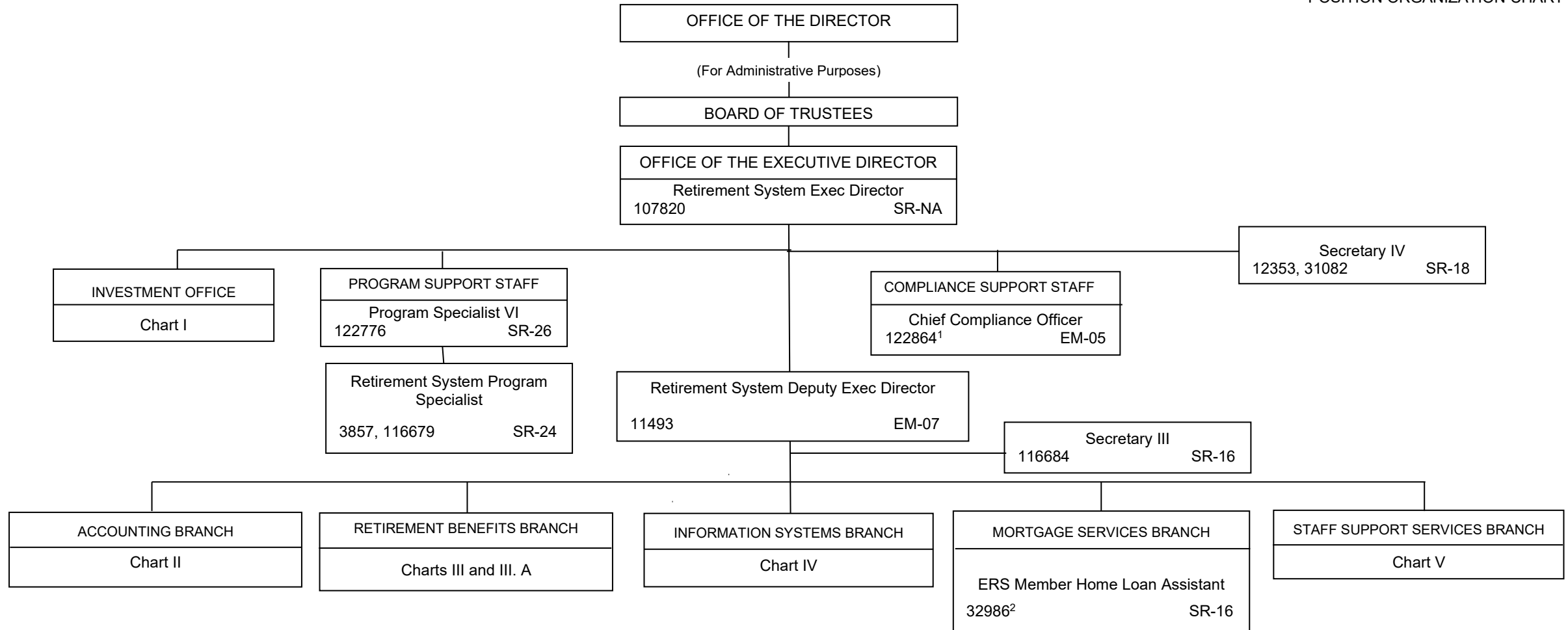
POSITION ORGANIZATION CHART



1. PN 49341, Public Debt Analyst, SR-22, detailed to Fiscal Services Office and under supervision of PN 43165, Funds Management Administrator, effective 06/01/20
2. PN 28018, Accountant III, SR-20 reallocated to authorized level, Accountant III, SR-20 effective 07/08/19
3. PN 120196, Program Specialist III, SR-20, temporarily reallocated to Professional Trainee II, SR-18. Eff. 01/01/20

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

POSITION ORGANIZATION CHART

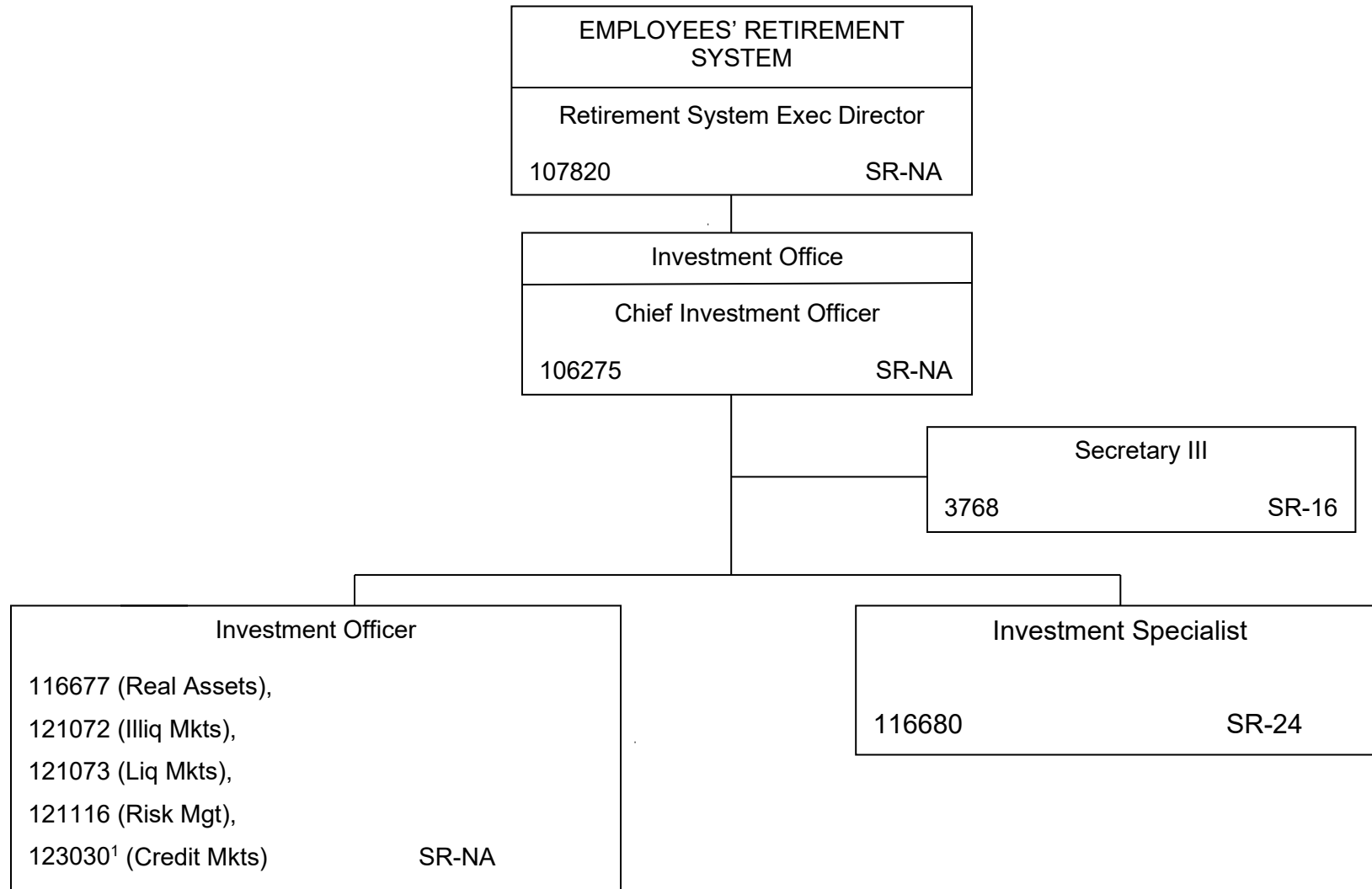


1. PN 122864, Chief Compliance Officer, EM-05, authorized by Act 53, SLH 2018, varied and to be established as Departmental Program Officer, EM-03.
2. PN 32986, ERS Member Home Loan Assistant, SR-16, detailed to Investment Office effective 05/22/17.

As of June 30, 2020
 Prepared by ARO Budget & Fiscal, and HR Staff
 Prepared Date: September 10, 2020

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

POSITION ORGANIZATION CHART

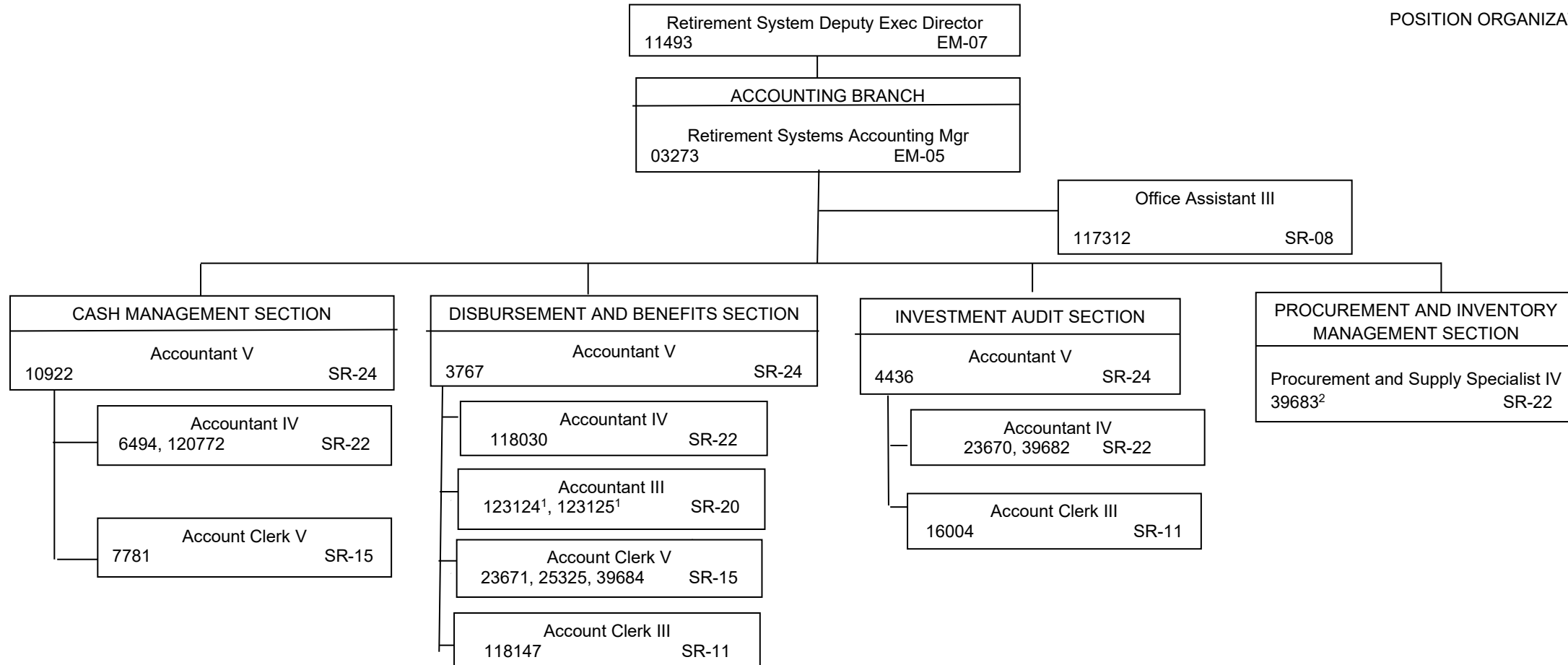


1. PN 123030, Investment Officer (Credit Markets), SR-NA, established effective 07/23/19 pursuant to Act 005/SLH 2019.

As of June 30, 2020
 Prepared by ARO Budget & Fiscal, HR Staff
 Prepared Date: September 10, 2020

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

POSITION ORGANIZATION CHART



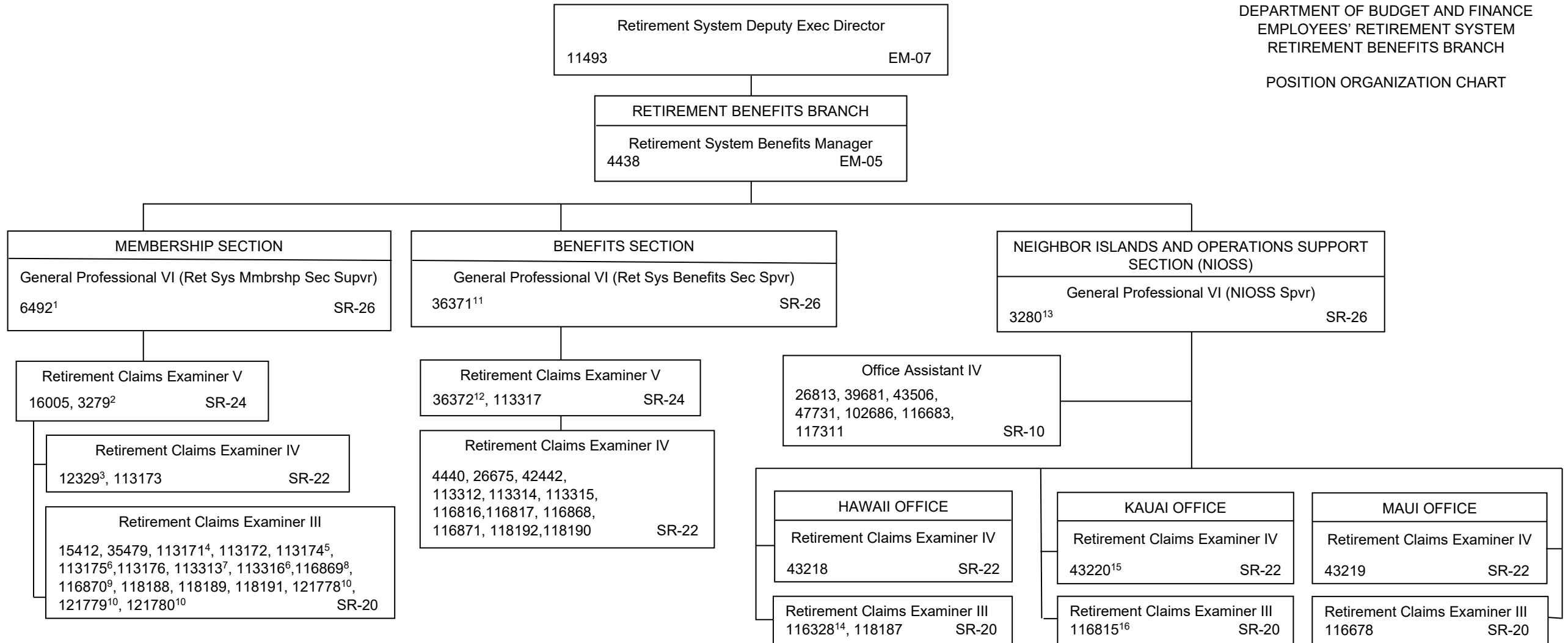
1. PNs 123124, 123125, Accountant III, SR-20, established effective 8/13/19 per Act 005, SLH 2019
2. PN 39683, reallocated from Procurement and Supply Specialist III, SR-20, to authorized level, Procurement and Supply Specialist IV, SR-22, effective 11/08/18.

As of June 30, 2020
 Prepared by ARO Budget & Fiscal and HR Staff
 Prepared Date: September 10, 2020

Chart II

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

POSITION ORGANIZATION CHART

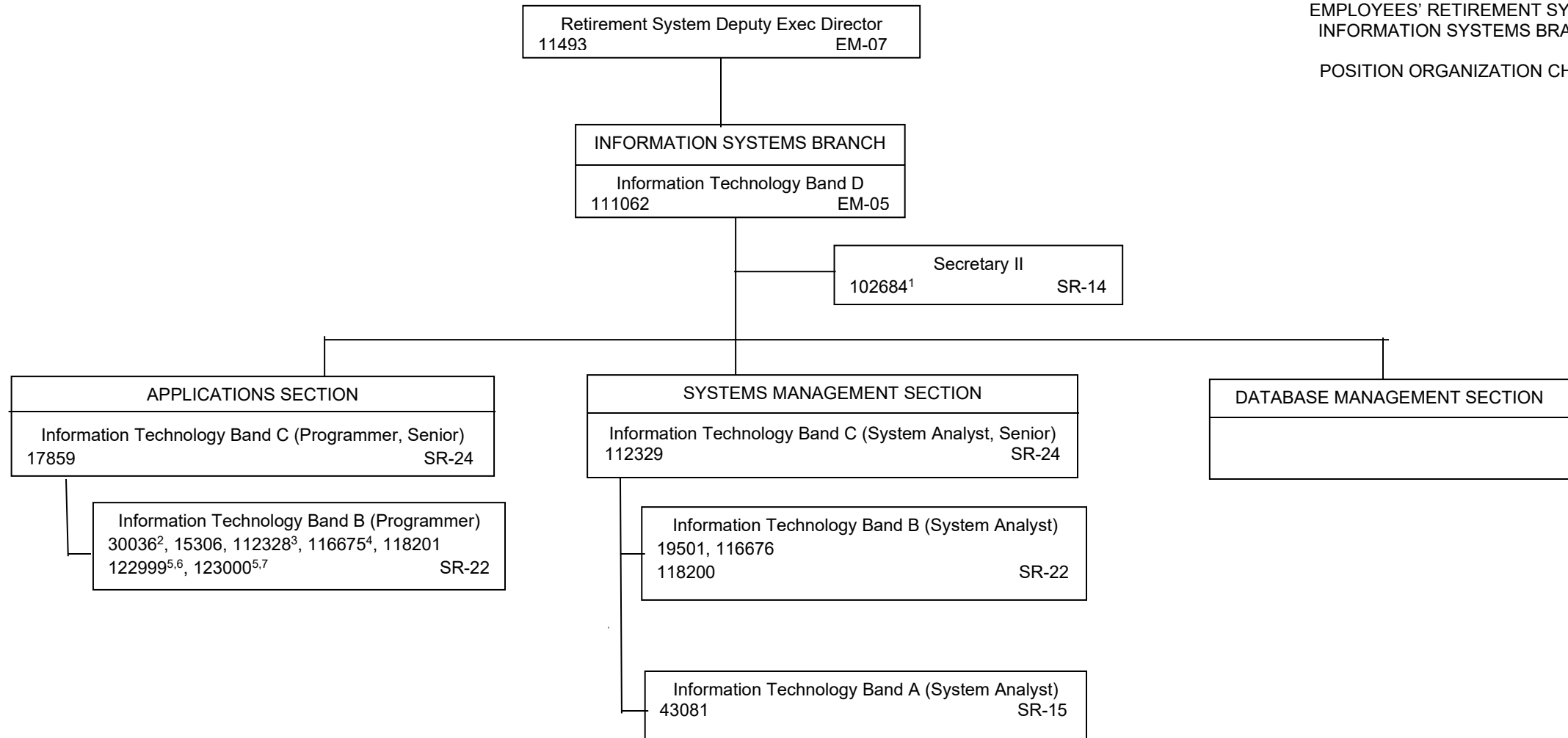


1. PN 6492, re-described from Retirement Claims Examiner (RCE) III, SR-20 to General Professional (Gen Prof) VI, SR-26, effective 10/01/19.
2. PN 3279, RCE V, SR-24, moved from Benefits Section to Membership Section effective 10/01/19.
3. PN 12329, RCE IV, SR-22, temporarily reallocated for recruitment purposes to RCE I, SR-16, effective 11/25/19.
4. PN 113171, RCE III, SR-20, temporarily reallocated to RCE II, SR-18, effective 12/01/15.
5. PN 113174, RCE III, SR-20, temporarily reallocated to RCE II, SR-18, effective 06/01/19.
6. PNs 113175, 113316, RCE III, SR-20, temporarily reallocated to RCE II, SR-18, effective 05/01/19.
7. PN 113313, RCE III, SR-20, temporarily reallocated for recruitment purposes to RCE I, SR-16, effective 08/08/18.
8. PN 116869, RCE III, SR-20, temporarily reallocated for recruitment purposes to RCE I, SR-16, effective 08/10/18.
9. PN 116870, reallocated to authorized level, RCE III, SR-20, effective 07/16/19.
10. PNs 121778, 121779, 121780, reallocated to authorized level, RCE III, SR-20, effective 04/01/20.
11. PN 36371, re-described from RCE IV, SR-22 to Gen Prof VI, SR-26, effective 10/01/19.
12. PN 36372, RCE V, SR-24, moved from Membership Section to Benefits Section effective 01/06/20.
13. PN 3280, re-described from Clerical Supervisor II, SR-12 to Gen Prof VI, SR-26, eff 10/01/19.
14. PN 116328, RCE III, SR-20, temporarily reallocated for recruitment purposes to RCE I, SR-16, effective 09/27/19.
15. PN 43220, RCE IV, SR-24, temporarily reallocated to RCE II, SR-18, effective 09/19/19.
16. PN 116815, RCE III, SR-20, temporarily reallocated for recruitment purposes to RCE I, SR-16, effective 04/23/20.

As of June 30, 2020
Prepared by ARO Budget & Fiscal and HR Staff
Prepared Date: September 10, 2020

Chart III

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

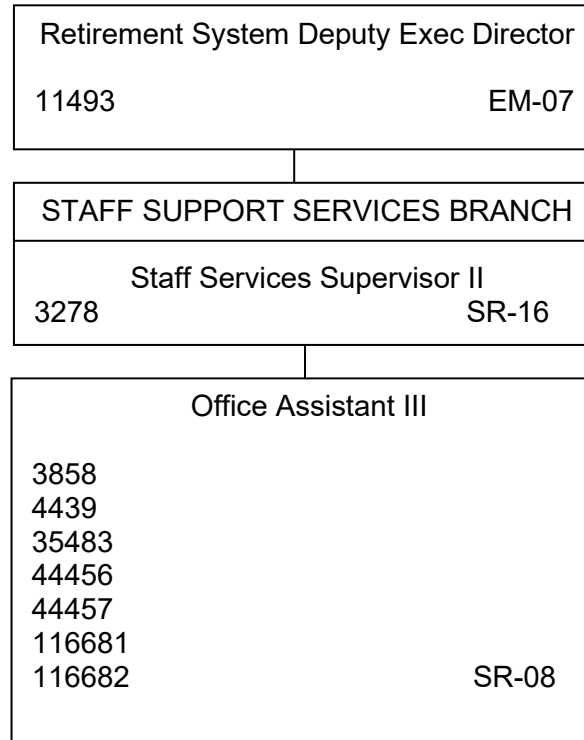


1. PN 102684, varied from Office Assistant III, SR-08 to Secretary II, SR-14, effective 6/18/20.
2. PN 30036, Information Technology Band B, SR-22, moved from Database Management Section to Applications Section; re-described from Information Technology Band B (Data Analyst, Senior), SR-24 to Information Technology Band B (Programmer), SR-22; and temporarily reallocated for recruitment purposes to Information Technology Band A, SR-18, effective 03/11/20.
3. PN 112328, Information Technology Band B, SR-22, temporarily reallocated to Information Technology Band A, SR-20, effective 11/16/19.
4. PN 116675, Information Technology Band B, SR-22, temporarily reallocated for recruitment purposes to Information Technology Band A, SR-18, effective 02/27/20.
5. PNs 122999, 123000, Information Technology Band B, SR-22, temporary position NTE 06/30/21 established effective 07/01/19 per Act 005, SLH 2019.
6. PN 122999, Information Technology Band B, SR-22, temporarily reallocated for recruitment purposes to Information Technology Band A, SR-18, effective 02/27/20.
7. PN 123000, Information Technology Band B, SR-22, temporarily reallocated for recruitment purposes to Information Technology Band A, SR-18, effective 09/20/19.

As of June 30, 2020
 Prepared by ARO Budget & Fiscal and HR Staff
 Prepared Date: September 10, 2020

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

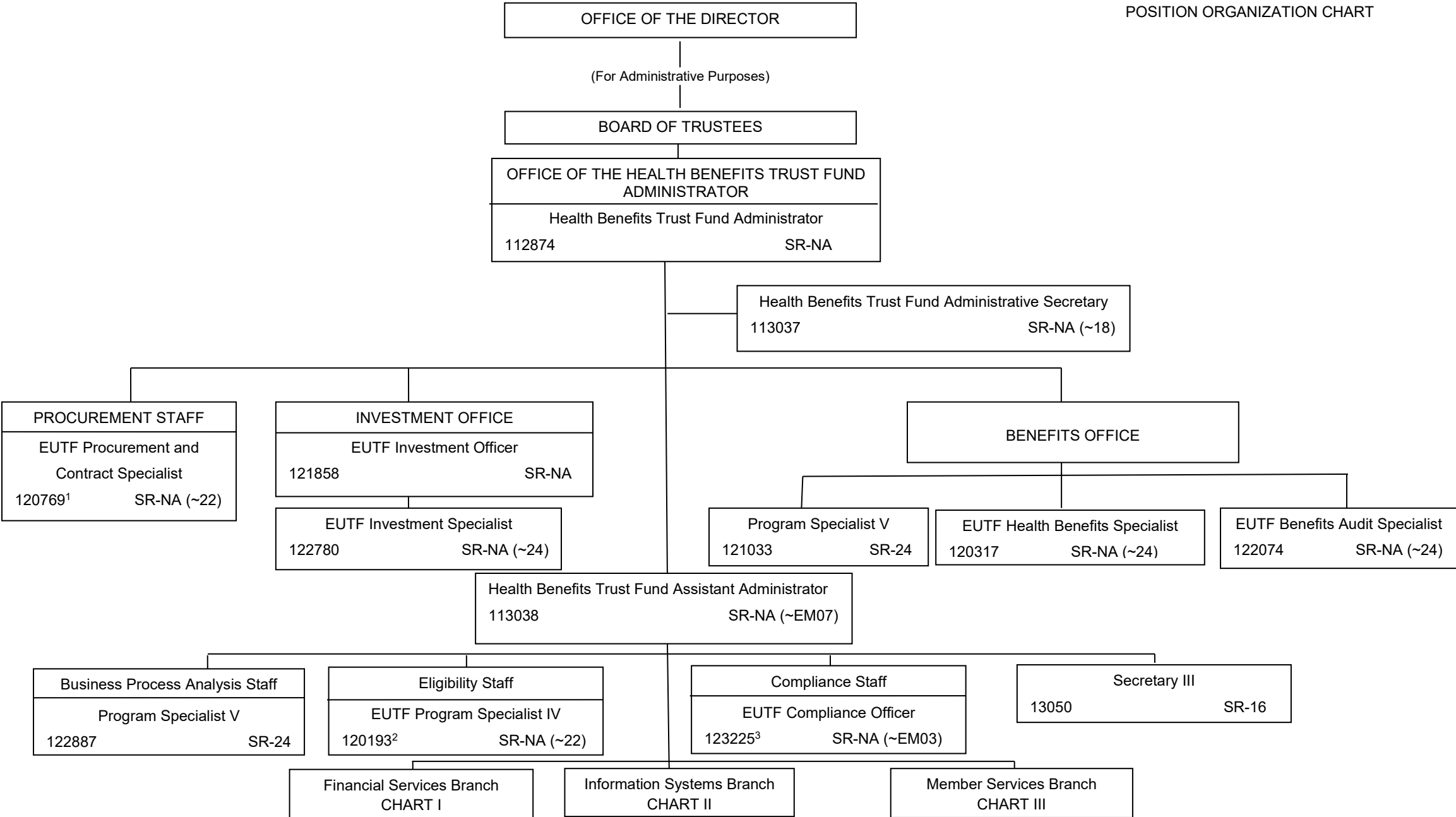
POSITION ORGANIZATION CHART
STAFF SUPPORT SERVICES BRANCH



As of June 30, 2020
Prepared by ARO Budget & Fiscal and HR Staff
Prepared Date: September 10, 2020

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

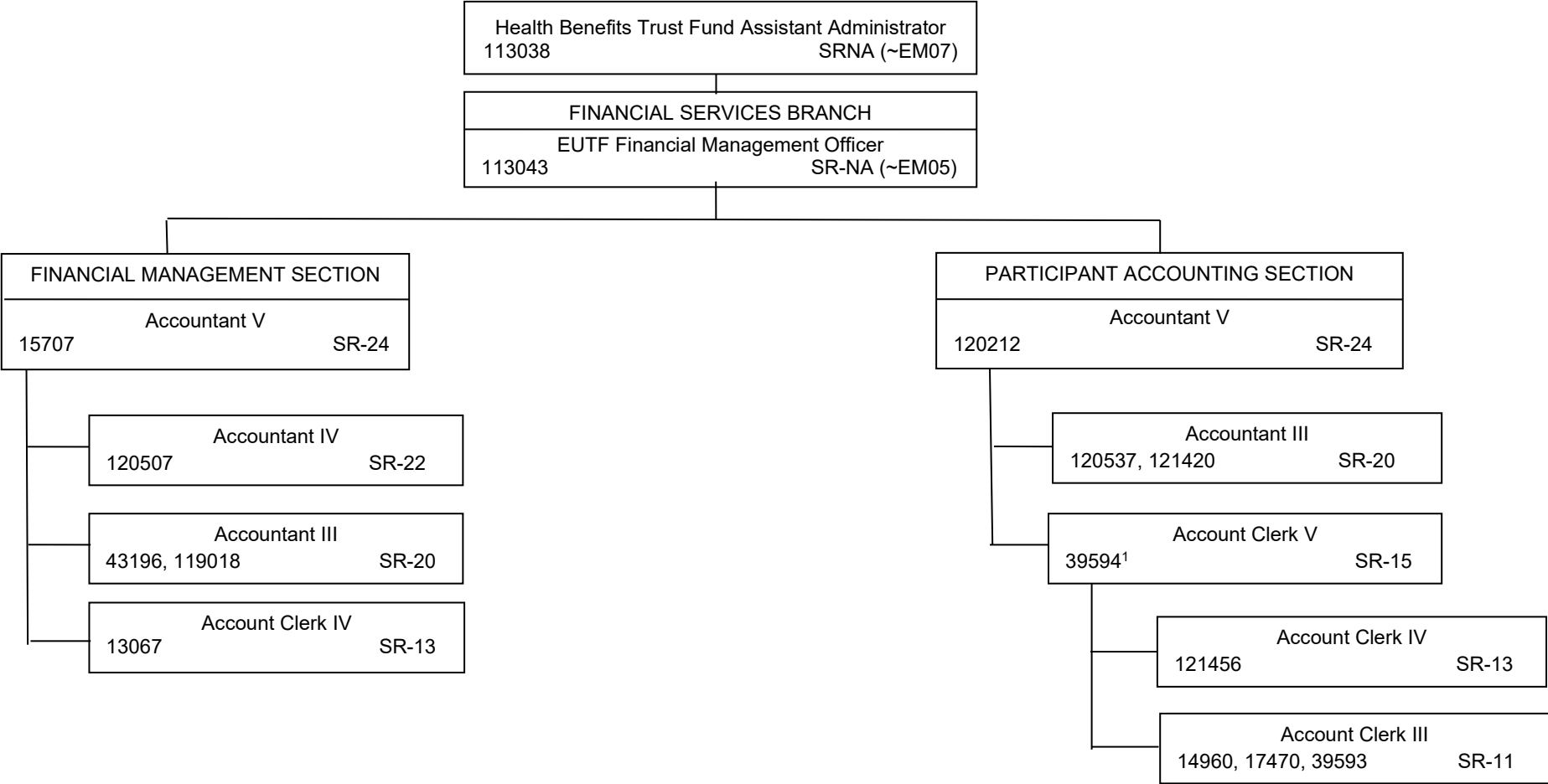
POSITION ORGANIZATION CHART



1. PN 120769, re-described from EUTF Procurement Specialist, SRNA (~22), to EUTF Procurement and Contract Specialist, SRNA (~22) effective 05/16/19.
 2. PN 120193, re-described from EUTF Member Services Specialist, SRNA (~20) at Member Svcs Branch to EUTF Eligibility Specialist, SRNA (~22), effective 08/16/19
 3. PN 123225, EUTF Compliance Officer, SRNA (~EM03) established effective 03/20/20 per Act 005, SLH 2019.

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

POSITION ORGANIZATION CHART

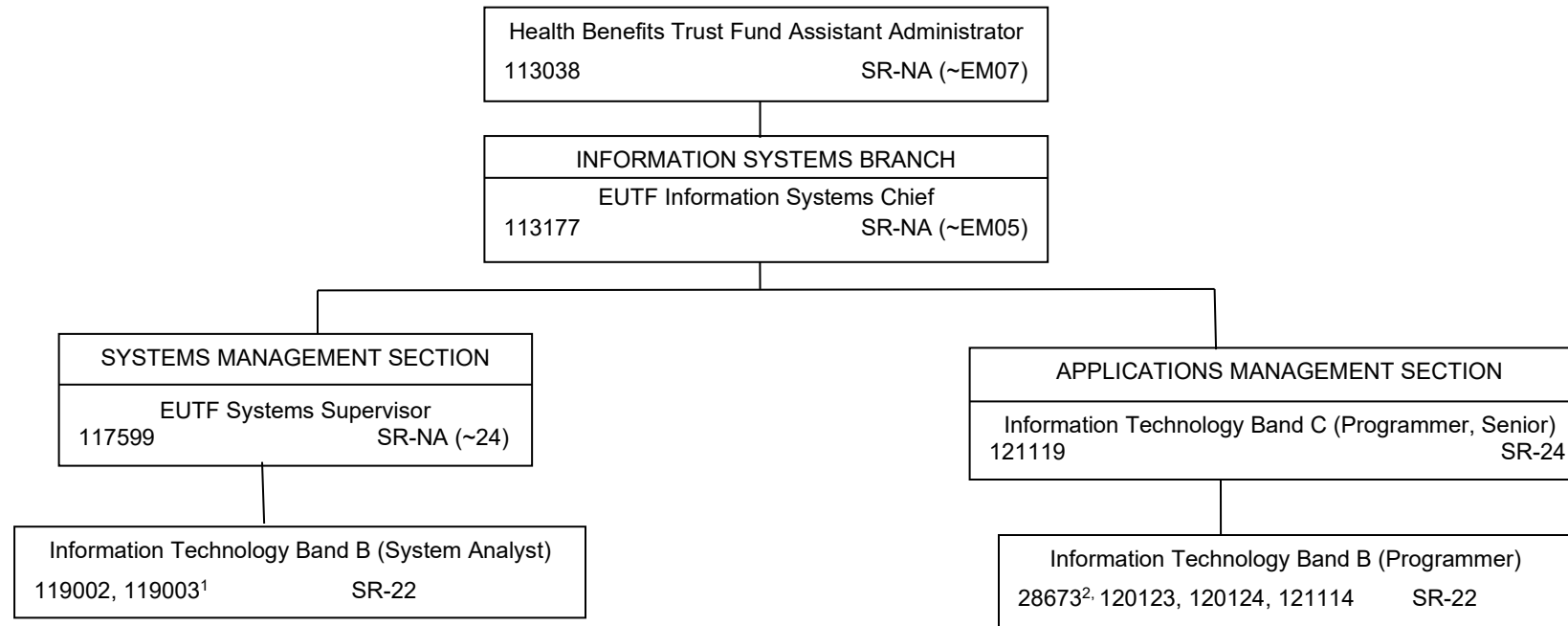


1. PN 39594, re-described from Office Assistant IV, SR-10, to Account Clerk V, SR-15, and moved from Member Services Branch to Financial Services Branch eff. 02/27/20.

As of June 30, 2020
Prepared by ARO Budget & Fiscal and HR Staff
Prepared Date: September 10, 2020

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

POSITION ORGANIZATION CHART

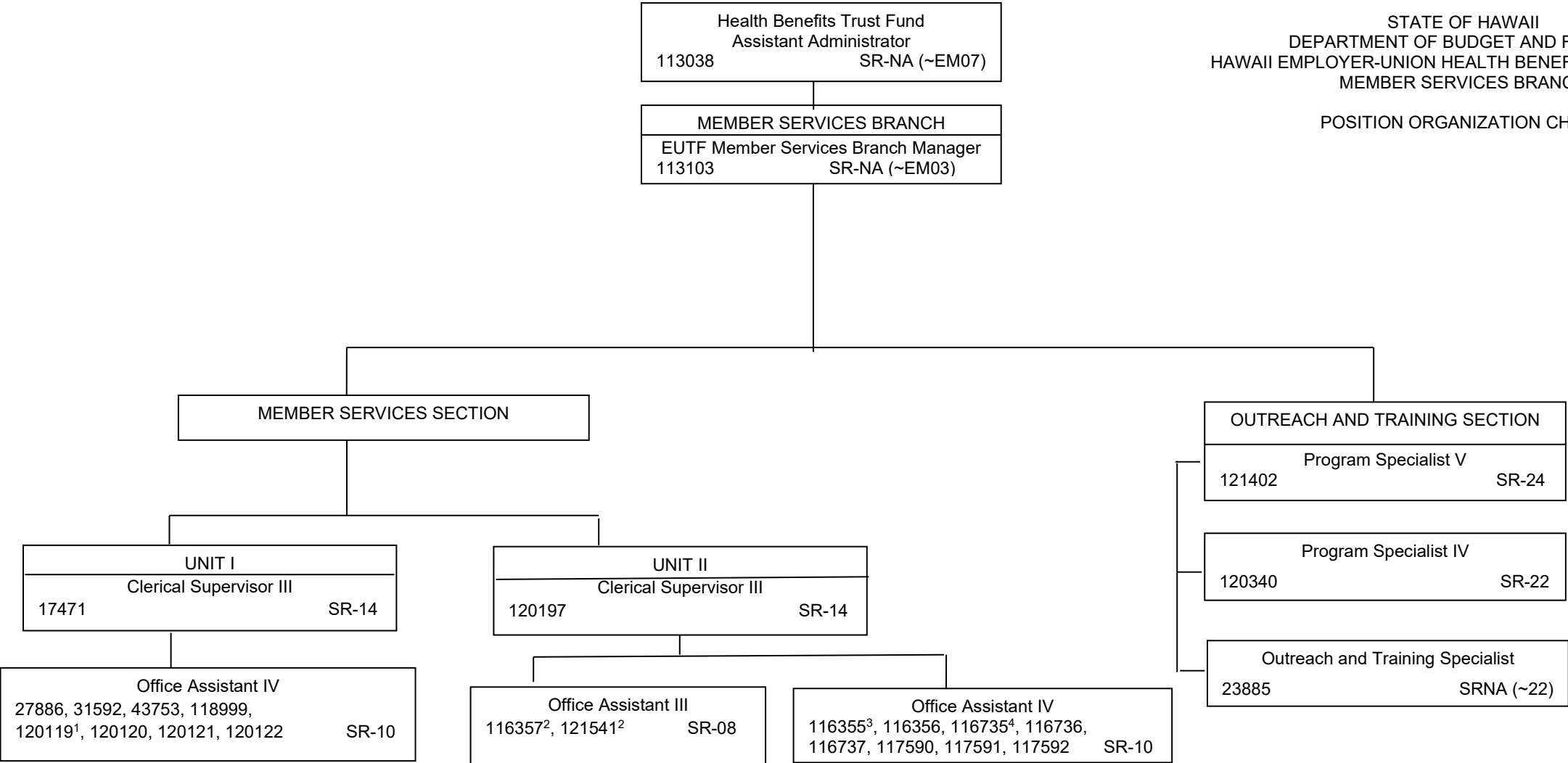


1. PN 119003, converted from exempt EUTF Systems Specialist, SRNA to civil service Information Technology Band B, SR-22 effective 10/16/19.
2. PN 28673, re-described from Office Assistant IV, SR-10 to Information Technology Band B, SR-22, and moved from Members Services Branch to Information Systems Branch eff. 05/12/20.

As of June 30, 2020
 Prepared by ARO Budget & Fiscal and HR Staff
 Prepared Date: September 10, 2020

CHART II

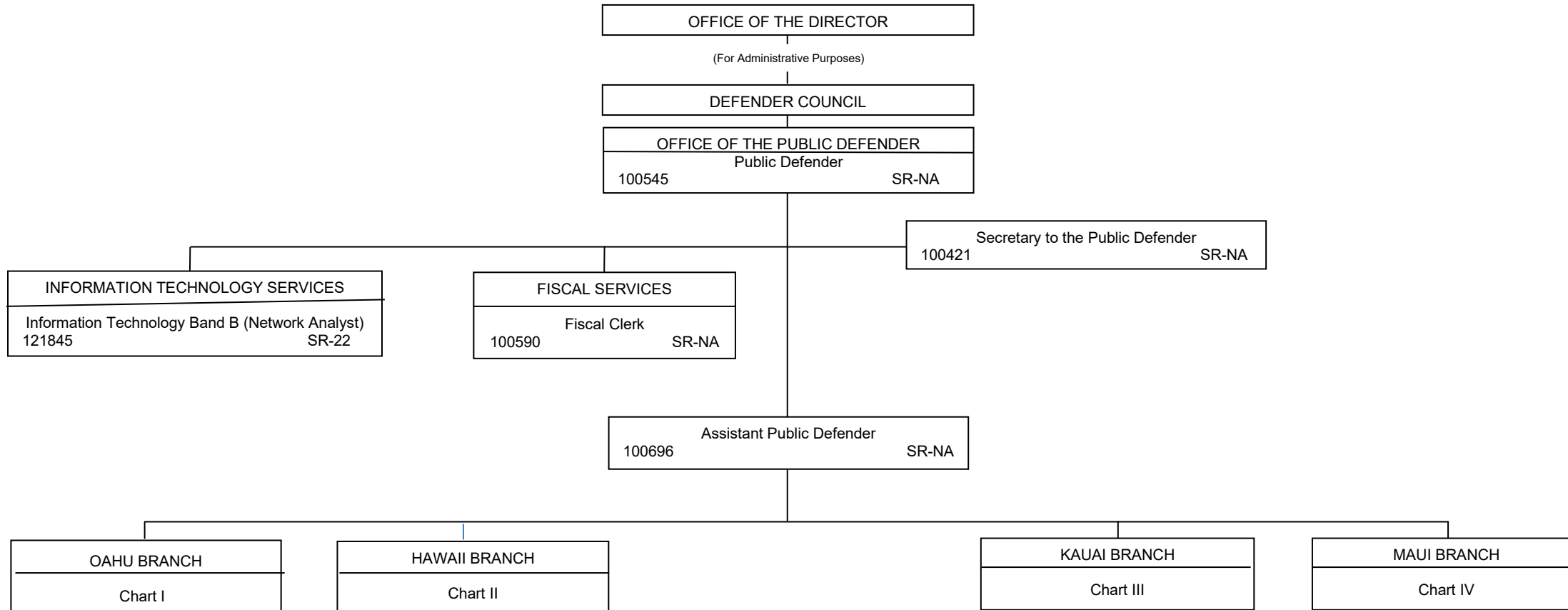
STATE OF HAWAII
 DEPARTMENT OF BUDGET AND FINANCE
 HAWAII EMPLOYER-UNION HEALTH BENEFITS TRUST FUND
 MEMBER SERVICES BRANCH
 POSITION ORGANIZATION CHART



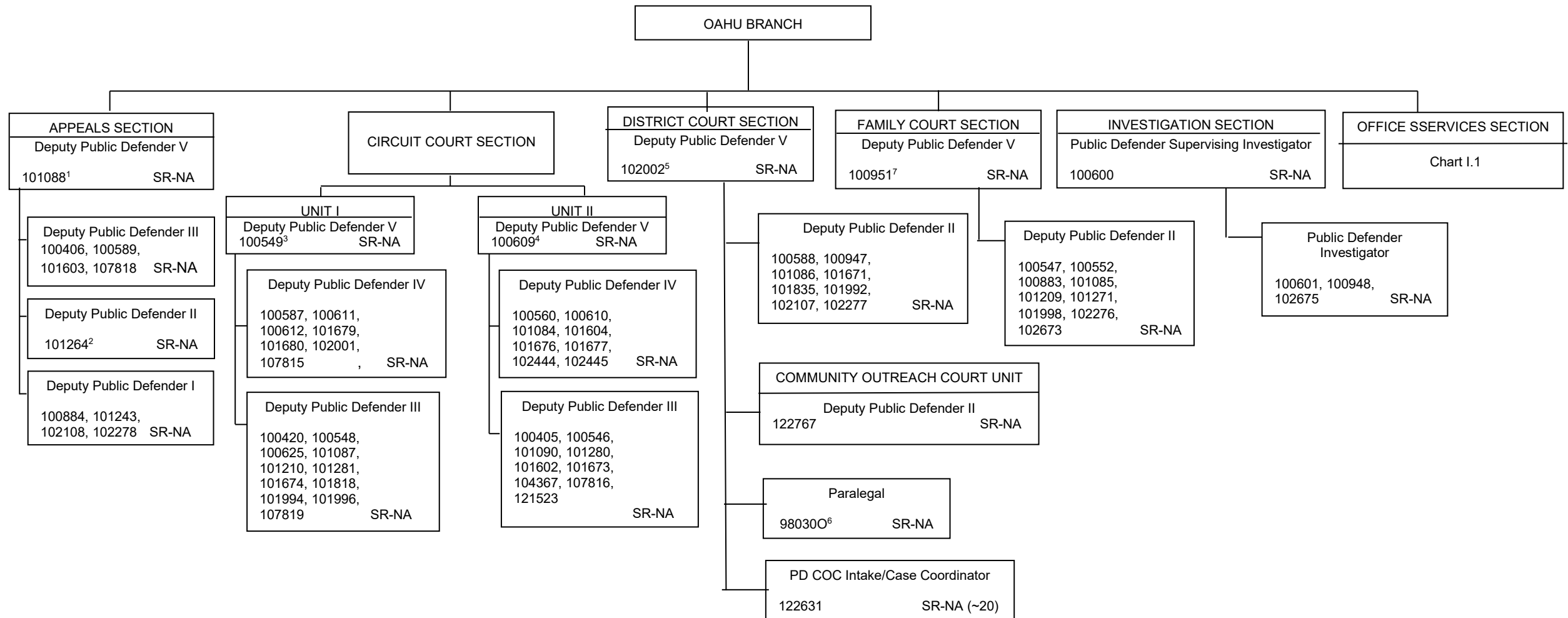
1. PN 120119, converted from exempt EUTF Enrollment Technician, SRNA to civil service Office Assistant IV, SR-10, effective 08/01/19.
2. PNs 116357, 121541, Office Assistant III, SR-08, re-described to be under supervision of PN 120197, Clerical Supervisor III, SR-14 effective 11/01/19.
3. PN 116355, converted from exempt EUTF Customer Service Representative, SRNA to civil service Office Assistant IV, SR-10, effective 02/01/20.
4. PN 116735 converted from exempt EUTF Customer Service Representative, SRNA to civil service Office Assistant IV, SR-10, effective 07/26/19.

As of June 30, 2020
 Prepared by ARO Budget & Fiscal and HR Staff
 Prepared Date: September 10, 2020

POSITION ORGANIZATION CHART



POSITION ORGANIZATION CHART

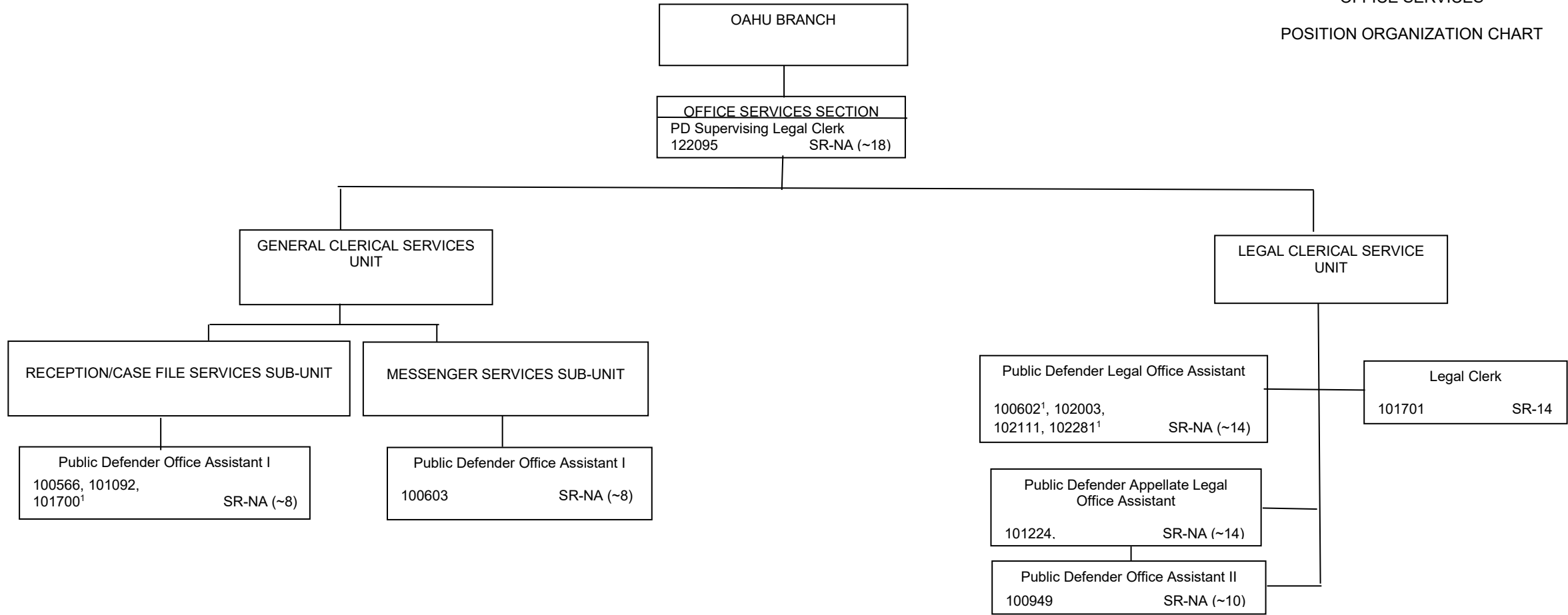


1. PN 101088, Deputy Public Defender (DPD) V, SR-NA detailed to District Court Section eff. 08/01/2018.
2. PN 101264, DPD II, SR-NA detailed to District Court Section eff. 11/2013.
3. PN 100549, DPD V, SR-NA detailed to Appeals Section eff. 08/01/2018.
4. PN 100609, DPD V, SR-NA detailed to Family Court Section eff. 08/01/2018.
5. PN 102002, DPD V, SR-NA detailed to Unit 1 of the Circuit Court Section eff. 08/01/2018.
6. Pseudo No. 980300, Paralegal, SR-NA, to be established per Act 49, SLH 2017.
7. PN 100951, DPD V, SR-NA detailed to Unit 2 of the Circuit Court Section eff. 08/01/2018

As of June 30, 2020
 Prepared Date: September 10, 2020

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

POSITION ORGANIZATION CHART

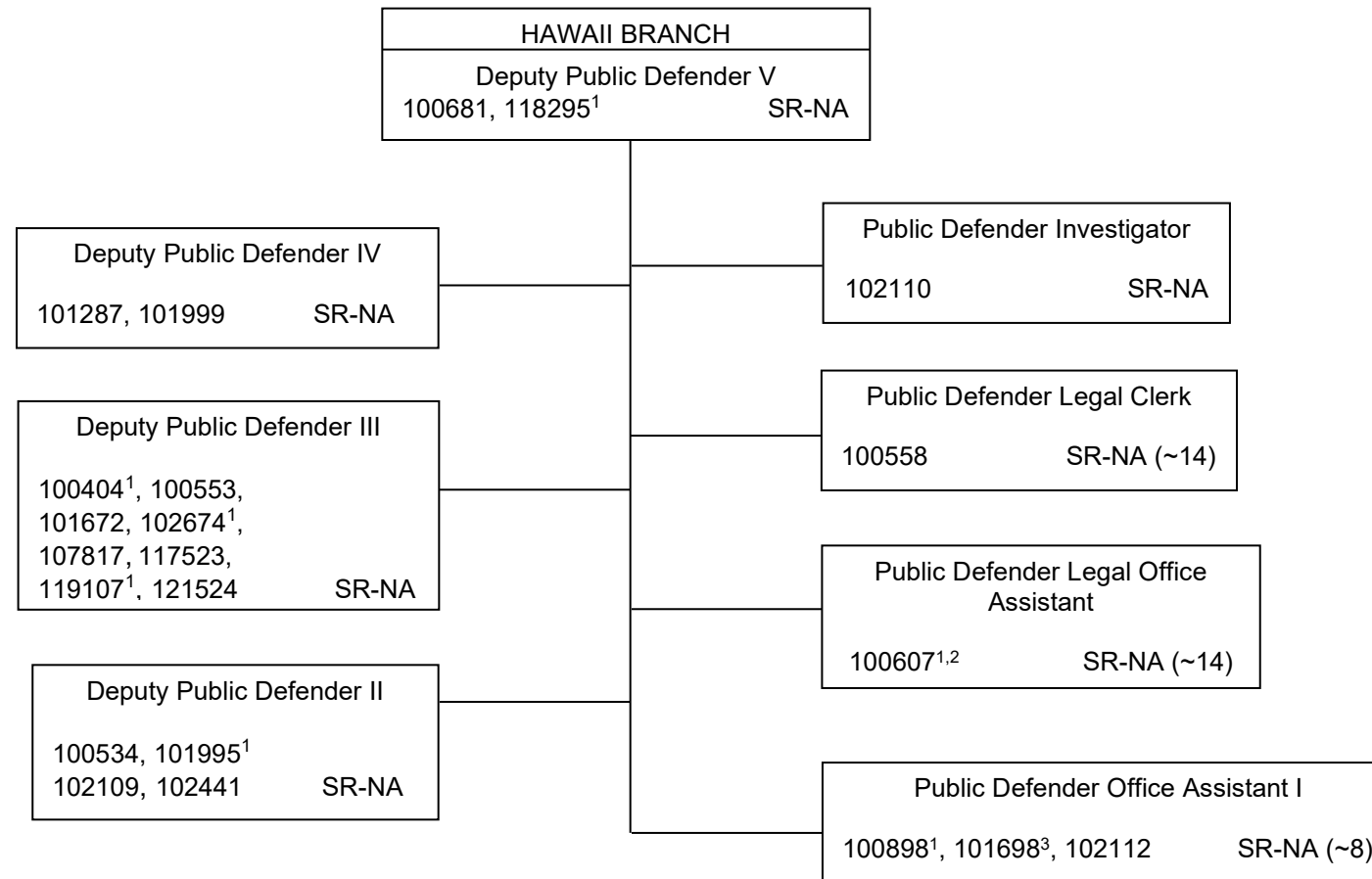


1. PNs 100602, 102281, re-described from Public Defender Legal Office Assistant, SRNA (~14) to Public Defender Legal Clerk, SRNA (~14) effective 01/01/19.

As of June 30, 2020
 Prepared Date: September 10, 2020

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

POSITION ORGANIZATION CHART



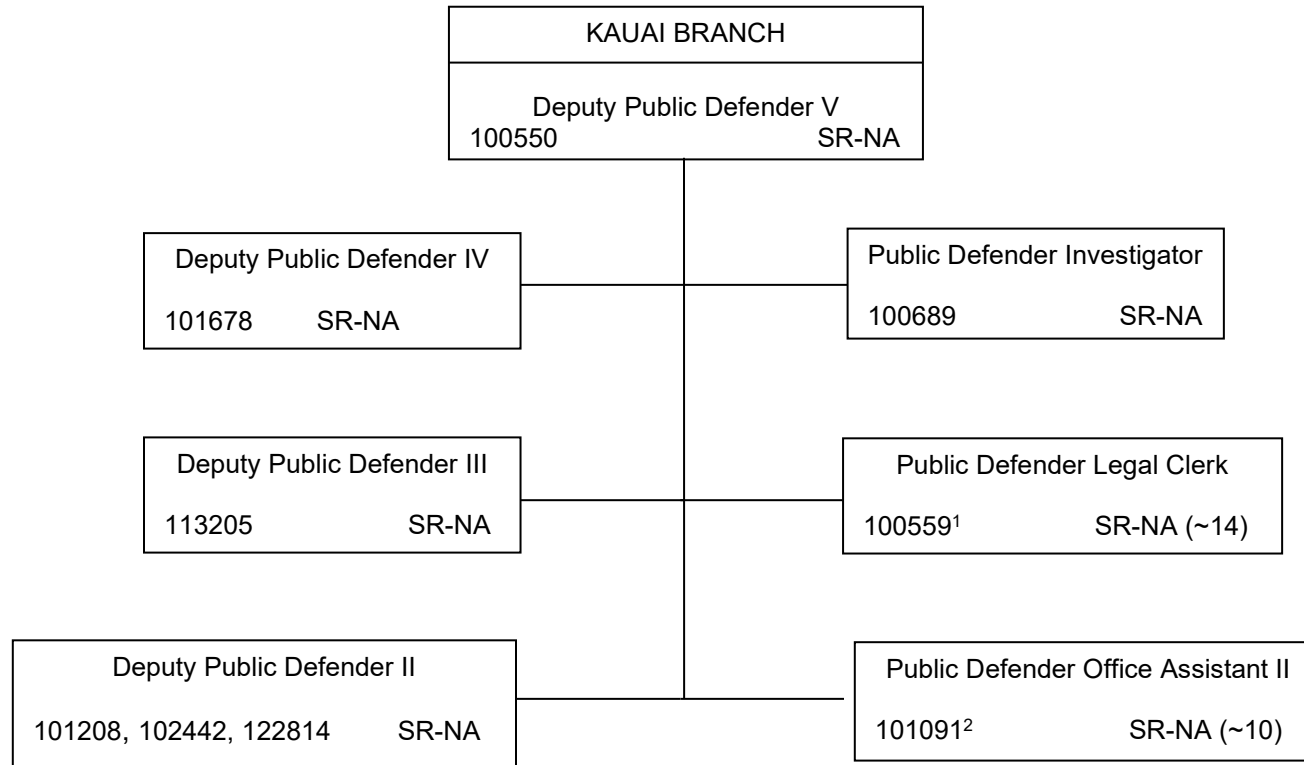
1. Positions located in Kona, Hawaii.
2. PN 100607, re-described from Legal Stenographer I, SRNA (~14) to Public Defender Legal Office Assistant, SRNA (~14) effective 09/20/19.
3. Position is 0.5 FTE.

As of June 30, 2020
Prepared Date: September 10, 2020

Chart II

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

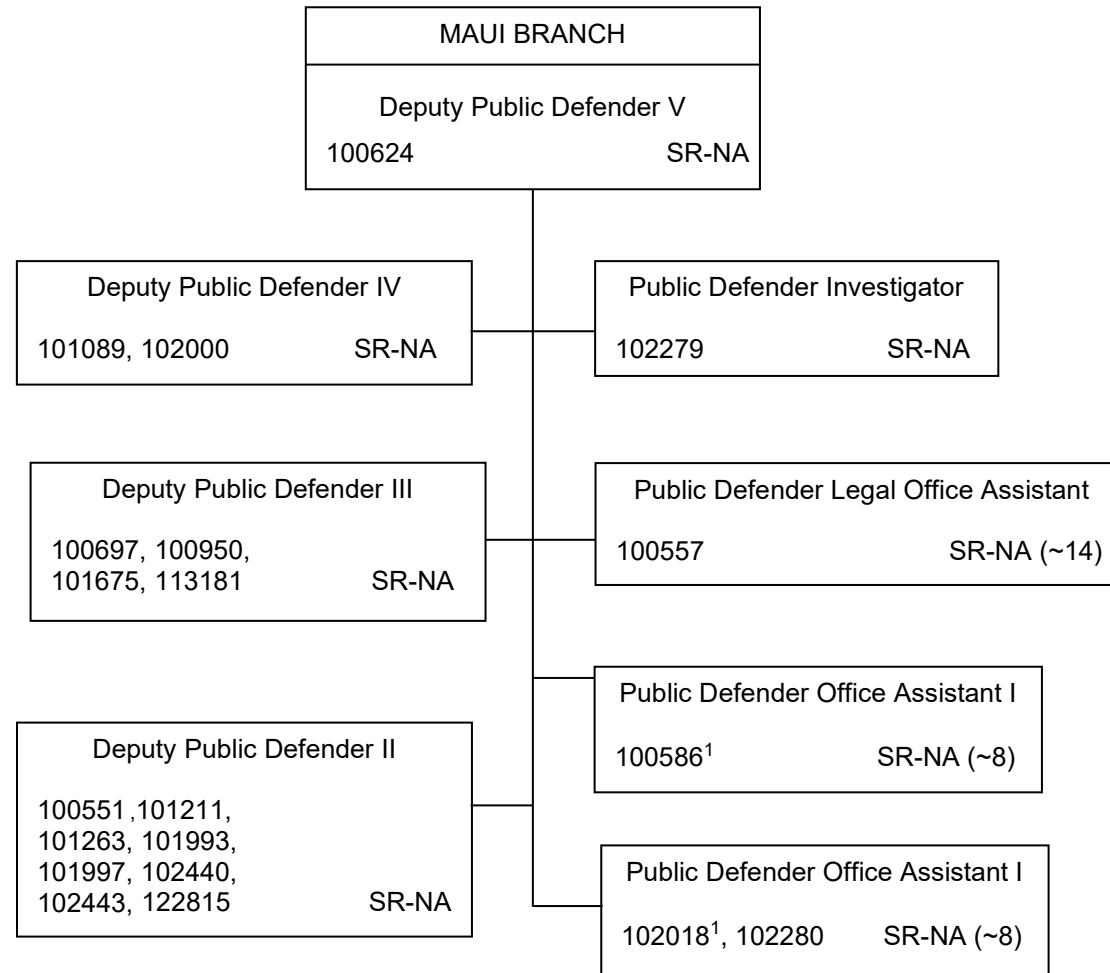
POSITION ORGANIZATION CHART



1. PN 100559, re-described from Legal Stenographer I, SR-NA (~14), to Public Defender Legal Clerk, SR-NA (~14) effective 01/01/19.
2. PN 101091, re-described from Clerk Typist III, SR-NA (~10) to Public Defender Office Assistant II, SR-NA (~10) effective 01/01/19.

As of June 30, 2020
 Prepared Date: September 10, 2020

POSITION ORGANIZATION CHART



1. Positions are 0.5 FTE.

As of June 30, 2020
 Prepared Date: September 10, 2020

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.
- 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 CIP appropriations and expenditures.
- 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.

- 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.

CLERICAL SERVICES STAFF

Provides secretarial, stenographic and clerical support services to the Division.

- Develops and makes recommendations on forms, clerical procedures, and office practices.
- Provides stenographic, typing, 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 computerized 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 data processing support for the Division and develops the Division's computerized management information system and maintains liaison with the Information and Communication Services Division 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, insures 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 the following offices and departments: Governor; Lieutenant Governor; Accounting and General Services; Agriculture; Attorney General; Budget and Finance; Business, Economic Development and Tourism; Commerce and Consumer Affairs; Defense; Education; Hawaiian Home Lands; Health; Human Resources Development; Human Services; Labor and Industrial Relations; Land and Natural Resources; Public Safety; Taxation; Transportation; and the University of Hawaii. 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.

Reviews State capital improvement projects (CIP) 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.
- Works in close cooperation with appropriate State, county, and federal agencies and participates in meetings required by private agencies, such as clarifying status of capital improvement projects, justifications necessary for implementation, and coordination required.
- 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, as applicable.

Conducts and participates in the conduct of analytic studies and the documentation of findings and recommendations on policies, programs, issues, and problems in area of assignment. Participates in and recommends appropriate actions in the preparation, presentation, and implementation of plans, programs, budgets, and performance reports in area of assignment. Participates in analysis of legislative proposals and other matters dealing with activities in assigned programs. Compiles and presents information on assigned programs.

Provides technical management services, assistance, advice and support in all types of management matters in making maximum use of available and authorized management resources. Provides advice, assistance and service in improving management effectiveness within approved resource allocation levels, statutory requirements, administrative policies, etc. Plans, organizes, directs, coordinates and conducts management improvement projects.

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.
- 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 has the primary functions to:

- Plan, develop, coordinate, monitor and evaluate programs, operations, and activities in support of ERS's programs.
- Assist the Executive Director with the full range of legislative matters such as formulating and coordinating ERS's legislative package, reviewing, analyzing and providing comments on legislative proposals, and preparing testimony for the ERS Executive Director and Department Head.
- Assist ERS's programs in the interpretation, development, and implementation of amended or new laws, rules, regulations that affect ERS's operations, practices, and procedures.
- Develop program plans, policies and procedures, rules and regulations, for monitoring and maintenance of current programs or establishment of new programs and services.
- Conduct studies, research and analyses for purposes such as to identify needs, streamline operations, resolve problems and improve productivity and efficiency.

- Plan, implement, coordinate and conduct the full range of outreach 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.
- Serve as ERS's point-of-contact for matters relating to Freedom of Information Act 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.

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 hearing officers' decisions on disability cases; 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 Medical Board reports and hearing officers' recommended decisions on disability applications on appeals and prepares recommendation to 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 staff plans, develops, implements, maintains and supports ERS's computer, hardware, software, networking, telecommunication, etc. This branch

maintains and supports the Pension Management and Accounting Systems, as well as applicable applications such as Microsoft Office, 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 ERS's security policies and procedures. In addition, with the cooperation of the other branches and staff, develops, implements, and maintains ERS's business continuity plan.

Applications Section

- Plans, assigns, coordinates and directs section resources and activities to provide support to all ERS's functional areas.
- Plans, implements, works with various vendors to develop, implement, and maintain 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 applications/software.
- Troubleshoots software and hardware problems.
- Plans, implements, and maintains the ERS's intranet and internet websites.
- Maintains and tracks helpdesk requests to assist ERS staff with application/software, computer hardware, and related peripherals problems.
- Coordinates computer interfaces with 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 ERS's information.
- 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 ERS's functional areas.
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- 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 ERS's information technology resources.
- Establishes, updates, maintains and enforces guidelines for 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 ERS and the other systems.
- Analyzes and develops procedures for back-up, reorganization, and reconfiguration of system.
- Troubleshoots software and hardware problems.
- Maintains and tracks helpdesk requests to assist ERS staff with computer hardware, related peripherals, software, networking, and telecommunication problems.
- Operates and maintains ERS's servers, computers, laptops, network equipment, telecommunication equipment, printers, copiers, 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.
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- Develops, executes and manages various database queries.
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- 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.
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- Maintains database software licenses and compliance.
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- Troubleshoots database, software and hardware problems.
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- Develops, executes and manages various import/export processes
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- Develops, maintains operating procedures
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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.

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, organizes, 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.

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.
- Oversee 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.