

DEPT. COMM. NO. 479

JOSH GREEN, M.D.
GOVERNOR

SYLVIA LUKE
LIEUTENANT GOVERNOR

LUIS P. SALAVERIA
DIRECTOR

SABRINA NASIR
DEPUTY DIRECTOR

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

STATE OF HAWAII
DEPARTMENT OF BUDGET AND FINANCE
Ka 'Oihana Mālama Mo'ohelu a Kālā
P.O. BOX 150
HONOLULU, HAWAII 96810-0150

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

August 25, 2025

The Honorable Ronald D. Kouchi
President of the Senate
Thirty-Third State Legislature
State Capitol, Room 409
Honolulu, Hawaii 96813

The Honorable Nadine K. Nakamura
Speaker of the House of Representatives
Thirty-Third State Legislature
State Capitol, Room 431
Honolulu, Hawaii 96813

Dear Senate President Kouchi and Speaker Nakamura:

Pursuant to Act 215, SLH 2025, I am transmitting reports submitted by applicable State departments reflecting any transfer of funds between personal services and other current expense cost elements in FY 25. As required by Section 93-16, HRS, this report will be available for viewing electronically at:

<https://budget.hawaii.gov/budget/reports-to-the-legislature/departments-of-budget-finance/>.

Should there be any questions, please have your staff contact Mr. Neal Miyahira, Administrator of this department's Budget, Program Planning and Management Division, at (808) 586-1530.

Aloha,

LUIS P. SALAVERIA
Director of Finance

Attachment

c: Honorable Chris Todd
Honorable Donovan M. Dela Cruz

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF AGRICULTURE

Appropriation Code: G-25-012
Prepared by: Warren Takenaka
Contact email: warren.e.takenaka@hawaii.gov

FROM:

[illegible]

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
AGR 812	CA	B	Computer Software and Licenses	A	065		40,000
						-	40,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Transfer was necessary to purchase upgraded software that is used for collecting inspection, licensing, billing and accounting information.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None. Although position is under active recruitment, suitable candidates were not identified. Recruitment for position will continue.

IMPACT OF TRANSFER ON "TO" ITEMS:

Due to budget restrictions funds appropriated for the new software was not sufficient. Replacement of outdated and security risk-prone software was necessary for program operations.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF AGRICULTURE

Appropriation Code: G-25-360
Prepared by: Warren Takenaka
Contact email: warren.e.takenaka@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
AGR 122		A	Various Positions	A			(1,440,000)
						-	(1,440,000)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
AGR 122		B	Services on a Fee Basis-Biosecurity Public Awareness Campaign	A			250,000
AGR 122		B	Services on a Fee Basis-Local TV Airtime for Biosecurity Public Awareness	A			250,000
AGR 122		B	Services on a Fee Basis-Tree Removal Contract for Coconut Rhinoceros Beetle Control	A			200,000
AGR 122		B	Services on a Fee Basis-Twolined Spittlebug Research	A			240,000
AGR 122		B	Chemicals, Supplies, and Equipment for Little Fire Ant, Coconut Rhinoceros Beetle and Coqui Frog Control	A			500,000
						-	1,440,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

The transfer was necessary to purchase additional chemicals, supplies, and services for biosecurity efforts.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None. Due to delays in filling vacant positions, all of the funds appropriated for personnel costs were not utilized.

IMPACT OF TRANSFER ON "TO" ITEMS:

The additional funds allowed the program to bolster ongoing efforts to control coconut rhinoceros beetle, little fire ants, two-lined spittle bug and other invasive species.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF AGRICULTURE

Appropriation Code: S-25-317
Prepared by: Warren Takenaka
Contact email: warren.e.takenaka@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
AGR 141	HA	A	Various Positions	B			(295,008)
						-	(295,008)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
AGR 141	HA	B	Svcs on Fee Basis- Large Capacity Cesspools Audit	B	123		295,008
						-	295,008
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Transfer was required to purchase the services of an auditor to determine if large capacity cesspools on lands under the Department's jurisdiction.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None. Due to delays in filling vacant positions, all of the funds appropriated for personnel costs were not utilized.

IMPACT OF TRANSFER ON "TO" ITEMS:

The other current expenses ceiling was not sufficient to cover the contract for the audit. The audit is part of a settlement agreement with the Environmental Protection Agency (EPA) to avoid fines.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF AGRICULTURE

Appropriation Code: S-25-318
Prepared by: Warren Takenaka
Contact email: warren.e.takenaka@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
AGR 131	DB	A	Various Positions	B			(780,000)
						-	(780,000)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
AGR 131	DB	B	Services on a Fee Basis- Software Development	B	056		750,000
AGR 131	DB	B	Special Fund Assesment	B	071		20,000
AGR 131	DB	C	Equipment	B			10,000
						-	780,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Transfers required to purchase equipment (golf carts) and contract for services to maintain and expand the capabilities of the program's Animal Information System.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None. Due to delays in filling vacant positions, all of the funds appropriated for personnel costs were not utilized.

IMPACT OF TRANSFER ON "TO" ITEMS:

The other current expenses ceiling was not sufficient to cover the cost of the contract for the computer system improvements and broken golf carts. These items are necessary for the day-to-day operations of the program.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF AGRICULTURE

Appropriation Code: G-25-171
Prepared by: Warren Takenaka
Contact email: warren.e.takenaka@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
AGR 171	BE	A	Various Vacant Positions	A			(40,000)
						-	(40,000)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
AGR 171	BE	B	Various Operating Expenses	A			40,000
						-	40,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Transfer required to cover Pcard charges, pending purchase orders and other operating expenses.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None. Due to delays in filling vacant positions, all of the funds appropriated for personnel costs were not utilized.

IMPACT OF TRANSFER ON "TO" ITEMS:

The other current expenses budget does not have sufficient funds budgeted program expenses. The transfer will provide the funding needed for operations.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF AGRICULTURE

Appropriation Code: G-25-192
Prepared by: Warren Takenaka
Contact email: warren.e.takenaka@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
AGR 192	AA	B	Services on a Fee Basis	A	069		(120,000)
						-	(120,000)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
AGR 846	EE	A	Payroll Costs	A			120,000
						-	120,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Transfer allotment from AGR 192 other current expenses to AGR 846 personal services to cover Q1 payroll costs. Shortage due to only one quarter of appropriated funds being released at the beginning of FY 25 pursuant to E.M. 24-02, *Interim Budget Execution Policies for FY 25*.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None, full allotment of funds subsequently released late in the fiscal year.

IMPACT OF TRANSFER ON "TO" ITEMS:

Program able to cover Q1 payroll costs.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF AGRICULTURE

Appropriation Code: G-25-046
 Prepared by: Warren Takenaka
 Contact email: warren.e.takenaka@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
AGR 192	AA	B	Services on a Fee Basis	A	069		(120,000)
						-	(120,000)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
AGR 846	EE	A	Payroll Costs	A			120,000
						-	120,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Transfer allotment from AGR 192 other current expenses to AGR 846 personal services to cover Q1 payroll costs. Shortage due to only one quarter of appropriated funds being released at the beginning of FY 25 pursuant to E.M. 24-02, *Interim Budget Execution Policies for FY 25*.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None, full allotment of funds subsequently released late in the fiscal year.

IMPACT OF TRANSFER ON "TO" ITEMS:

Program able to cover Q1 payroll costs.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES

Appropriation Code: G-25-007-M
 Prepared by: Alan Visitacion
 Contact email: alan.l.visitacion@hawaii.gov

Transfer Request Date: 6/10/25
 Transfer Approval Date (B&F use only): _____

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
AGS102		A	Personal Services	A			(222,841)
						-	(222,841)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
AGS102		B	Other Current Expenses	A			222,841
						-	222,841

Total - -

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

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REASON FOR TRANSFER:

Personal services savings were primarily generated due to staff vacancies in the Vouchering Section of the Program. The savings will be used to fund an Accounting Professional Services contract to handle the auditing of summary warrant vouchers and review of contracts that are processed by the Vouchering Section.

IMPACT OF TRANSFER ON "FROM" ITEMS:

A reduction in funds from Personal Services; however, with the transfer to OCE, the professional services would be obtained to perform the critical work of the Vouchering Section that is vital to ensure prompt payment to vendors and contracts are processed timely.

IMPACT OF TRANSFER ON "TO" ITEMS:

An increase in funds from Personal Service to OCE to acquire the professional services resources to perform the critical work of the Vouchering Section that is vital to ensure prompt payment to vendors and contracts are processed timely.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES

Appropriation Code: G-25-008
 Prepared by: Bobet-Uriel Obedoza
 Contact email: bobet-uriel.obedoza@hawaii.gov

Transfer Request Date: 6/17/25
 Transfer Approval Date (B&F use only): _____

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
AGS103	M	A	Personal Services	A	120982, 120983, 22955, 22956, 22958		(255,000)
						-	(255,000)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
AGS103	M	B	Other Current Expenses	A			255,000
						-	255,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

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REASON FOR TRANSFER:

The transfer was necessary to fund two accounting professional services contracts to cover vacant position duties. The First Contract is to assist with the preparation of the fund binders (a very large part of the State of Hawaii audit and financial statements). In order to compile and submit the Annual Comprehensive Financial Report (ACFR) on time and since the only two accountant positions dedicated to the ACFR are both currently vacant, we require the assistance from professional accounting firms who are familiar with ACFR reporting. The second professional service contract is for the Bookkeeping Section which holds five bookkeepers of which three are currently vacant. In order to process accounting documents from all departments into FAMIS timely, UARB requires assistance until these three vacancies are filled.

IMPACT OF TRANSFER ON "FROM" ITEMS:

A reduction in funds from Personal Services; however, with the transfer to OCE, the professional services would be obtained to assist in the preparation and timely submission of the ACFR and perform critical work of the Bookkeeping Section that is vital to ensure prompt processing of accounting documents from the departments into FAMIS.

IMPACT OF TRANSFER ON "TO" ITEMS:

An increase in funds from Personal Services to OCE to acquire professional services to assist in the preparation and timely submission of ACFR and perform critical work of the Bookkeeping Section to ensure prompt processing of accounting documents from the departments into FAMIS.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES

Appropriation Code: G-25-016-M
 Prepared by: Dr. Adam Jansen
 Contact email: Adam.Jansen@Hawaii.Gov

Transfer Request Date: 3/31, 5/7, 6/2
 Transfer Approval Date (B&F use only): _____

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
AGS-111	DA	A	Personal Services	A	12953		(37,872)
				A	118804		(39,066)
				A	94035M		(58,296)
				A	94036M		(58,296)
						-	(193,530)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
AGS-111	DA	B (7820)	Works of Art (Historic Artifacts)	A			193,530
						-	193,530
				Total		-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

A	-	-
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X	-	-

REASON FOR TRANSFER:

The Archives had the opportunity to purchase, at a discount from the appraised value, a unique collection of historic Hawaiian Guitars, to include Prince Kuhio's guitar made by Manuel Nunes ('father' of the 'Ukulele), and the 1934 Martin Guitar commissioned and played by the Royal Hawaiian Band. These objects are now available for research at the State Archives as part of the Hawaiian Music Archives initiative. If the Archives did not acquire these pieces, in all likelihood, they would have been acquired by the Metropolitan Museum of Art and not generally available to Hawaiians for research. Additionally, the Archives is working with UH on a joint initiative to feature these historic pieces in a free public concert in early 2026 to raise awareness and appreciation of the impact that Hawaiian Music had on the global music scene.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact - transfer was conducted at end of fiscal year after confirming that the salary was not needed (due to staff vacancies) to cover the remainder of the fiscal year payroll

IMPACT OF TRANSFER ON "TO" ITEMS:

Unique, irreplaceable pieces of Hawai'i's musical and historical legacy is now a public asset, held in the public trust, and available for the public to research, gain understanding, and appreciate the rich musical traditions of Hawai'i.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES

Appropriation Code: G-25-003
Prepared by: Lenora Fisher
Contact email: lenora.d.fisher@hawaii.gov

Transfer Request Date: 5/16/25
Transfer Approval Date (B&F use only): _____

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
AGS131		A	Transfer funds from A to B	A		(1,000,000)	(3,996,016)
						(1,000,000)	(3,996,016)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
AGS131	EG	B	Hawaii Annual Code Challenge event	A	13	-	30,000
AGS131	EB	B	Mainframe Consulting Services	A	7	1,000,000	1,265,000
AGS131	ED	B	Extended support of enterprise subscription licenses and O365 license subscriptions	A	6	-	776,016
AGS131	EG	B	Geospatial license and IT application inventory system subscriptions and advisory and consulting services	A	10	-	1,425,000
AGS131	EG	C	Next Generation Network upgrades	A	2	-	500,000
						1,000,000	3,996,016

Total	-	-
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Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

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REASON FOR TRANSFER:

Request transfer from A to B for unbudgeted expenditures for the following:
-Mainframe consulting services to support statewide legacy systems such as FAMIS, B&F programs, Unemployment Division, Child Support Enforcement Agency
-Additional fees for O365 license subscriptions and extended support of ransomware protection and recovery
-Geospatial licenses and IT application inventory licenses and advisory services
-NGN upgrades for the enterprise network

IMPACT OF TRANSFER ON "FROM" ITEMS:

Vacancy savings were utilized and would lapse if not transferred to the cost element B.

IMPACT OF TRANSFER ON "TO" ITEMS:

Vacancy savings were utilized to fund critical operational expenditures and statewide enterprise license subscriptions.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES

TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA

DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES

Transfer Request Date: 5/8/25

Transfer Approval Date (B&F use only): _____

Contact email: katelyn.m.sweeney.ching@hawaii.gov

FROM:

[illegible]

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
AGS231	FA	B	Custodial - Oahu General Fund	A			577,000
				Total		-	577,000
						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

An assessment was made of the projected expenditures for the final two months of the fiscal year for the Oahu Custodial program. The account balance for Custodial-Oahu (G-25-023), as of May 6th 2025 (transfer requested May 8th), was approximately \$1,519,000. Projected utilities expenditures for May and June were \$1,680,000. Various expenditures were estimated at around \$500,000. In addition, the \$455,000 NORESCO equipment lease payment was processed in May. Custodial-Oahu projected an overall estimated year end deficit of \$ 1,116,000. As we waited for the result of our 10% Restriction Release Request, we requested the release of the 1st, 2nd, and 3rd Quarter Vacancy Savings for Custodial, Grounds and Repair & Alterations – Oahu, to avoid having to stop utility payments and to avoid

IMPACT OF TRANSFER ON "FROM" ITEMS:

There was no impact to Custodial-Oahu Personal Services. Only a portion of vacancy savings from the 1st, 2nd and 3rd quarters were transferred to ensure we had enough for potential hires and projected overtime.

IMPACT OF TRANSFER ON "TO" ITEMS:

CSD Oahu was able to pay utility bills on time and avoid interest fees, thereby avoiding wasteful spending.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES

Appropriation Code: G-25-024-M

Prepared by: Katelyn Sweeney Ching

Contact email: katelyn.m.sweeney.ching@hawaii.gov

Transfer Request Date: 5/8/25

Transfer Approval Date (B&F use only): _____

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
AGS232	FE	A	Grounds - Oahu General Fund	A			(289,827)
						-	(289,827)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
AGS232	FE	B	Grounds - Oahu General Fund	A			289,827
						-	289,827
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

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S	-	-
T	-	-
U	-	-
W	-	-
X	-	-

REASON FOR TRANSFER:

\$95,000 of 1st, 2nd, and 3rd Quarter vacancy savings were transferred to the 4th Quarter of the Other Current Expense account. This program has been unable to fill program staff and accrued vacancy savings. The \$95,000 in program vacancy savings went towards operating the Grounds program, thereupon freeing up \$95,000 in Other Current Expense Account in Oahu Custodial, which was low at the time of this transfer (May, 2025).

IMPACT OF TRANSFER ON "FROM" ITEMS:

There was no impact to Grounds-Oahu Personal Services. CSD Oahu transferred only a portion of 1st, 2nd and 3rd quarter vacancy savings to ensure we had enough for salaries for potential hires and projected overtime.

IMPACT OF TRANSFER ON "TO" ITEMS:

Grounds-Oahu was able to use the funds to cover necessary expenses for the program's tree trimming and other care.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES

Appropriation Code: G-25-028-M

Transfer Request Date: 5/8/25

Prepared by: Katelyn Sweeney Ching

Transfer Approval Date (B&F use only): _____

Contact email: katelyn.m.sweeney.ching@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
AGS233	FK	A	Repairs & Alterations - Oahu General Fund	A			(112,573)
						-	(112,573)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
AGS233	FK	B	Repairs & Alterations - Oahu General Fund	A			112,573
						-	112,573

Total - -

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

A	-	-
B	-	-
N	-	-
P	-	-
R	-	-
S	-	-
T	-	-
U	-	-
W	-	-
X	-	-

REASON FOR TRANSFER:

Transferred 1st, 2nd, and 3rd Quarter R&A Oahu vacancy savings to 4th Quarter of the R&A Other Current Expense account. This program has been unable to fill program staff and accrued vacancy savings. Essential repair work in R&A was planned through to the end of the 4th Quarter, and the vacancy savings covered the projected deficit.

IMPACT OF TRANSFER ON "FROM" ITEMS:

There was no impact to R&A-Oahu Personal Services. R&A-Oahu transferred only a portion of 1st, 2nd and 3rd quarter vacancy savings to ensure we had enough for potential hires and projected overtime.

IMPACT OF TRANSFER ON "TO" ITEMS:

R&A-Oahu was able to complete extra work and pay contractors on time.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES

Appropriation Code: G-25-013-M
 Prepared by: Jacob (Jake) Chang
 Contact email: jacob.j.a.chang@hawaii.gov

Transfer Request Date: 11/7/24
 Transfer Approval Date (B&F use only): _____

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
AGS 240	JA	A	Transfer to OCE	A	PN 92032M		(14,439)
						-	(14,439)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
AGS 240	JA	B	Transfer from Personal Services	A	OCE-012		14,439
						-	14,439
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

A	-	-
B	-	-
N	-	-
P	-	-
R	-	-
S	-	-
T	-	-
U	-	-
W	-	-
X	-	-

REASON FOR TRANSFER:

Transfer to OCE to cover the HANDS Contractor Performance annual maintenance. We did not have sufficient funds in Q2, so needed to transfer to cover the cost.

IMPACT OF TRANSFER ON "FROM" ITEMS:

The amount transferred was a portion of unused funds from Q1 vacancies. The amount was rolled over into Q2, then transferred to OCE. Since it was from an earlier quarter, the impact was very minimal.

IMPACT OF TRANSFER ON "TO" ITEMS:

This increased our OCE for Q2, and provided us with enough funds to cover the HANDS Contractor Performance annual maintenance.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES

Appropriation Code: G-25-002
Prepared by: Eric M. Agena
Contact email: eric.m.agera@hawaii.gov

Transfer Request Date: _____
Transfer Approval Date (B&F use only): _____

FROM:

[illegible]

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
AGS-807	FR	B	Other Current Expense	A	3100		33,469
				Total		-	33,469
						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

A	-	-
B	-	-
N	-	-
P	-	-
R	-	-
S	-	-
T	-	-
U	-	-
W	-	-
X	-	-

REASON FOR TRANSFER:

There were several vacancies at the start of the fiscal year. Anticipated vacancy savings were projected based on the status of each recruitment.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Anticipated vacancy savings allowed for the transfer of funds with no impact due to the transfer.

IMPACT OF TRANSFER ON "TO" ITEMS:

Transferred funds were used for purchase of various materials and supplies in support of the program.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES

Appropriation Code: G-25-012-M
 Prepared by: Anthony Diep
 Contact email: anthony.k.diep@hawaii.gov

Transfer Request Date: 5/28/25
 Transfer Approval Date (B&F use only): _____

FROM: Other Current Expenses

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
AGS871	NA	B	Request for allotment is necessary to reflect the transfers of fund from Other Current Expenses to Personal Services to cover payroll deficit	A	900		(20,352)
						-	(20,352)

TO: Personal Services

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
AGS871	NA	A	Request for allotment is necessary to reflect the transfers of fund from Other Current Expenses to Personal Services to cover payroll deficit	A	900		20,352
						-	20,352
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

A	-	-
B	-	-
N	-	-
P	-	-
R	-	-
S	-	-
T	-	-
U	-	-
W	-	-
X	-	-

REASON FOR TRANSFER:

The transfer of fund from Other Current Expenses was to cover payroll deficit in Personal Services.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Other Current Expenses budget needed to be monitored closely and some expenses were reduced that was a potential risk for the program to maintain its normal operations, and although difficult, but our program was able to make adjustments for FY 2025 and conserved enough from this budget to cover the shortage in Personal Services.

IMPACT OF TRANSFER ON "TO" ITEMS:

The increase of allotment to Personal Services allowed our program to cover payroll deficit to staff.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES

Appropriation Code: G-25-004
 Prepared by: __Holly Kiaaina
 Contact email: Holly-Ann.K.Kiaaina@hawaii.gov

Transfer Request Date: 5/7/25
 Transfer Approval Date (B&F use only): _____

FROM: Personal Services

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
879	OA	A	Information Technology Band C	A	24407		(76,788)
879	OA	A	General Professional V (VS)	A	101154		(79,872)
879	OA	A	Election Specialist (ESS)	A	101160		(47,004)
879	OA	A	Election Assistant (VS)	A	101161		(14,604)
879	OA	A	Election Logistics Worker (ESS)	A	101885		(18,312)
879	OA	A	Administrative Assistant III	A	32775		(41,114)
879	OA	A	Office Assistant III (ESS)	A	32781		(35,671)
879	OA	A	Election Specialist (BOPS)	A	105766		(37,465)
879	OA	A	Counting Center Officials	A	111		(108,177)
						-	(459,007)

TO: Other Current Expenses

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
879	OA	B	Services on a fee	A	028		293,301
879	OA	B	Other Supplies	A	007		119,479
879	OA	B	Electricity	A	020		16,650
879	OA	B	Postage	A	010		5,000
879	OA	B	Printing	A	012		4,371
879	OA	B	R & M Office Furniture & Equipment	A	026		2,499
879	OA	B	Services on a fee basis	A	001		17,707
						-	459,007
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

A	-	-
B	-	-
N	-	-
P	-	-
R	-	-
S	-	-
T	-	-
U	-	-
W	-	-
X	-	-

REASON FOR TRANSFER:

Due to vacancies, funds were transferred to Other Current Expenses in order to meet our MOE.

IMPACT OF TRANSFER ON "FROM" ITEMS:

It will allow funds to be used towards other current expenses to meet MOE.

IMPACT OF TRANSFER ON "TO" ITEMS:

It will allow current expenses to be paid with FY25 funds and to alleviate using FY26 funds, which will definitely be used towards the 2026 Elections.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES

Appropriation Code: G-25-033-M
 Prepared by: Seema Sueko-Low
 Contact email: seema.sueko-low@hawaii.gov

Transfer Request Date: 5/20/25
 Transfer Approval Date (B&F use only): _____

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
AGS 881		B	To transfer funds from 4th quarter 20-Other Current Expenses to 4th quarter 10-Personal Services to cover antitipated payroll shortfall	A			7,000
						-	7,000

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
AGS 881		A	To transfer funds from 4th quarter 20-Other Current Expenses to 4th quarter 10-Personal Services to cover antitipated payroll shortfall	A			(7,000)
						-	(7,000)

Total	-	-
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Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

A	-	-
B	-	-
N	-	-
P	-	-
R	-	-
S	-	-
T	-	-
U	-	-
W	-	-
X	-	-

REASON FOR TRANSFER:

To transfer funds from 4th quarter 20-Other Current Expenses to 4th quarter 10-Personal Services to cover antipated payroll shortfall.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No negative impact.

IMPACT OF TRANSFER ON "TO" ITEMS:

Allowed payroll to be made.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES

Appropriation Code: G-25-005-M

Prepared by: C. Toyofuku

Contact email: cassandra.k.toyofuku@hawaii.gov

Transfer Request Date: Various

Transfer Approval Date (B&F use only): _____

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
AGS-901	AA	A	Personal Services	A			(2,263,456)
AGS-901	AA	A	Personal Services	A			(20,000)
AGS-901	AA	A	Personal Services	A			(2,000)
AGS-901	AE	A	Personal Services	A			(259,000)
AGS-901	AA	A	Personal Services	A			(550,000)
						-	(3,094,456)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
AGS-901	AA	B	Other Current Expense	A			2,263,456
AGS-901	AA	B	Other Current Expense	A			20,000
AGS-901	AC	B	Recruitment Promotional Items	A			2,000
AGS-901	AE	B	Other Current Expense	A			16,000
AGS-901	AE	C	Equipment	A			243,000
AGS-901	AF	B	Legal Advisory Services	A			200,000
AGS-901	AF	B	Office Furniture and Renovations	A			350,000
						-	3,094,456
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

A	-	-
B	-	-
N	-	-
P	-	-
R	-	-
S	-	-
T	-	-
U	-	-
W	-	-
X	-	-

REASON FOR TRANSFER:

Transfer of DLE funds in personal services to other current expense to expedite the total transfer of \$5,185,607 to the Department of Law Enforcement for the deputy sheriff's salaries and the Capitol security. Transfer vacancy savings in the Comptroller's Office to other current expense. Use excess FY25 funds to purchase recruitment promotional items to advertise and promote DAGS as an employer hiring to fill vacancies. The availability of surplus payroll funds is due to staffing changes during the fiscal year. The manager position was vacant from December 30, 2024, and filled on June 2, 2025. In addition, six staff positions are currently being paid below their maximum authorized salary levels. This has resulted in a temporary surplus in the payroll budget that can be redirected toward one-time infrastructure needs. To

IMPACT OF TRANSFER ON "FROM" ITEMS:

None for the transfer to DLE. None for the transfer to OCE. A reduction in funds from payroll funds, but with the transfer of funds, the equipment purchased will ensure operational continuity, improve system reliability, and support the evolving technology needs of the department. Positions were vacant, no negative impact to personal services budget.

IMPACT OF TRANSFER ON "TO" ITEMS:

None for the transfer to DLE. Funds transferred to OCE used for operational needs. The funds will be used to purchase a large UPS for the Computer Room, smaller UPS units for each remote wiring closet, and to support network infrastructure and Wi-Fi upgrades. Additionally, the funding will enable enhanced network and server monitoring across all DAGS programs. These investments are essential to ensure operational continuity, improve system reliability, and support the evolving technology needs of the department. Allowed for legal services to be provided to EFS RFP and to renovate space for BTO allowing for better collaboration and efficiency.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES

Appropriation Code: S-25-338
 Prepared by: Lenora Fisher
 Contact email: lenora.d.fisher@hawaii.gov

Transfer Request Date: 5/16/25
 Transfer Approval Date (B&F use only): _____

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
AGS131		B	Transfer funds from B to A	B	31		18,300
						-	18,300

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
AGS131		A	Transfer funds from B to A	B			(18,300)
						-	(18,300)
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

A	-	-
B	-	-
N	-	-
P	-	-
R	-	-
S	-	-
T	-	-
U	-	-
W	-	-
X	-	-

REASON FOR TRANSFER:

Transfer funds to cover payroll deficit

IMPACT OF TRANSFER ON "FROM" ITEMS:

Deferral of other expenditures to cover payroll deficit.

IMPACT OF TRANSFER ON "TO" ITEMS:

Delay of appropriations for Temporary Hazard Pay (THP) caused a deficit in payroll.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES

Appropriation Code: S-25-333
 Prepared by: Lenora Fisher
 Contact email: lenora.d.fisher@hawaii.gov

Transfer Request Date: 5/16/25
Transfer Approval Date (B&F use only): _____

FROM:

[illegible]

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
AGS131		B	Indigov	B			133,138
						-	133,138
				Total		-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

A	-	-
B	-	-
N	-	-
P	-	-
R	-	-
S	-	-
T	-	-
U	-	-
W	-	-
X	-	-

REASON FOR TRANSFER:

Transfer funds from A to B for Indigov, a Constituent Relationship Management (CRM) for the Governor and Lieutenant Governor's office.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Vacancy savings were utilized for operational expenditures for the Governor and Lt. Governor.

IMPACT OF TRANSFER ON "TO" ITEMS:

Critical operational expenditures were paid for licenses for CRM for the Governor and Lt. Governor.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES

Appropriation Code: S-25-319
Prepared by: Seema Sueko-Low
Contact email: seema.sueko-low@hawaii.gov

Transfer Request Date: 5/20/25
Transfer Approval Date (B&F use only): _____

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
AGS 881		B	To transfer funds from 4th quarter 20-Other Current Expenses to 4th quarter 10-Personal Services to cover antitipated payroll shortfall	B			20,000
						-	20,000

TO:

[illegible]

Total	-	-
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Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

A	-	-
B	-	-
N	-	-
P	-	-
R	-	-
S	-	-
T	-	-
U	-	-
W	-	-
X	-	-

REASON FOR TRANSFER:

To transfer funds from 4th quarter 20-Other Current Expenses to 4th quarter 10-Personal Services to cover antipated payroll shortfall.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No negative impact.

IMPACT OF TRANSFER ON "TO" ITEMS:

Allowed payroll to be made.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES

Appropriation Code: T-25-910-M
Prepared by: Anthony Diep
Contact email: anthony.k.diep@hawaii.gov

Transfer Request Date: 9/27/24
Transfer Approval Date (B&F use only): _____

FROM: Personal Services

[illegible]

TO: Other Current Expenses

[illegible]

Total	-	-
-------	---	---

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

A	-	-
B	-	-
N	-	-
P	-	-
R	-	-
S	-	-
T	-	-
U	-	-
W	-	-
X	-	-

REASON FOR TRANSFER:

Personal services cost for program staff is distributed from the general fund and not trust fund, and it's important to maintain the max allotment for public funding as the number of candidates qualify for public funding is unpredictable.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None. Personal services cost for program staff does not get distributed from the trust fund.

IMPACT OF TRANSFER ON "TO" ITEMS:

It is important to maintain the max allotment available for public funding as the number of candidates qualify for public funding is unpredictable.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES

Appropriation Code: S-25-323
 Prepared by: Lenora Fisher
 Contact email: lenora.d.fisher@hawaii.gov

Transfer Request Date: 5/16/25
 Transfer Approval Date (B&F use only): _____

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
AGS131		A	Transfer from A to B	U			(215,435)
						-	(215,435)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
AGS131	EB	B	Mainframe costs	U	5		215,435
						-	215,435

Total - -

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

A	-	-
B	-	-
N	-	-
P	-	-
R	-	-
S	-	-
T	-	-
U	-	-
W	-	-
X	-	-

REASON FOR TRANSFER:

Reimbursement by federally funded departments for their utilization of mainframe expenditures.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Transfer personnel costs to operational expenditures for reimbursement by federally funded departments for critical mainframe costs.

IMPACT OF TRANSFER ON "TO" ITEMS:

To expend critical operational expenditures for reimbursement by federally funded departments.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES

Appropriation Code: S-25-328-M
 Prepared by: Vincent Kasarskis
 Contact email: vincent.m.kasarskis@hawaii.gov

Transfer Request Date: 7/22/25
 Transfer Approval Date (B&F use only): _____

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
AGS 807	FO	A	PAINTER I	U	021150		(19,043)
AGS 807	FO	A	ELECTRICIAN I	U	122166		(38,175)
AGS 807	FO	A	REPAIRS & MAINTENANCE ASST	U	125588		(26,970)
AGS 807	FO	A	ACCOUNT CLERK	U	125593		(20,904)
AGS 807	FO	A	OFFICE ASST III	U	125594		(18,936)
AGS 807	FO	A	BUILDING MAINT WORKER II	U	125610		(33,948)
AGS 807	FO	A	CARPENTER II	U	125625		(36,024)
						-	(194,000)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
AGS 807	FO,FP	B,C	Various expenditures for school repairs and maintenance	U			194,000
						-	194,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

A	-	-
B	-	-
N	-	-
P	-	-
R	-	-
S	-	-
T	-	-
U	-	-
W	-	-
X	-	-

REASON FOR TRANSFER:

Vacancy savings to purchase various items and equipment for school maintenance and repairs.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No Impact

IMPACT OF TRANSFER ON "TO" ITEMS:

To be able to purchase various items and equipment for school maintenance and repairs.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES

Appropriation Code: S-25-304
 Prepared by: Jacob (Jake) Chang
 Contact email: jacob.j.a.chang@hawaii.gov

Transfer Request Date: 9/26/24
 Transfer Approval Date (B&F use only): _____

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
AGS 244	JC	D	Transfer to Personal Services	W	MV-001		(100,000)
						-	(100,000)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
AGS 244	JC	A	Transfer from OCE	W	PERS-600		100,000
						-	100,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

A	-	-
B	-	-
N	-	-
P	-	-
R	-	-
S	-	-
T	-	-
U	-	-
W	-	-
X	-	-

REASON FOR TRANSFER:

To cover a shortfall of Personal Services Fringe Benefit costs.

IMPACT OF TRANSFER ON "FROM" ITEMS:

The transaction reduced the funds available to acquire used vehicles for the Surplus Property Office.

IMPACT OF TRANSFER ON "TO" ITEMS:

Allowed the Surplus Property Office enough funds to cover the Fringe Benefit Costs.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES

Appropriation Code: S-26-320-M
Prepared by Michael Arakaki
Contact on michael.i.arakaki@hawaii.gov

Transfer Request Date: FY25
Transfer Approval Date (B&F use only): _____

FROM:

[illegible]

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
AGS-251		B	OTHER CURRENT EXPENSES	W			235,917
						-	235,917
				Total		-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

A	-	-
B	-	-
N	-	-
P	-	-
R	-	-
S	-	-
T	-	-
U	-	-
W	-	-
X	-	-

REASON FOR TRANSFER:

TRANSFERS WERE USED TO FUND DEFERED VEHICLE REPLACEMENT. INSTALLATION OF ELECTRICAL INFRASTRUCTURE TO SUPPORT AMD'S TRANSITION TO ELECTRIC VEHICLES.

IMPACT OF TRANSFER ON "FROM" ITEMS:

THERE WERE NO NEGATIVE IMPACTS TO PERSONAL SERVICES.

IMPACT OF TRANSFER ON "TO" ITEMS:

ENSURING STATE AGENCIES HAVE SAFE RELIABLE VEHICLES TO PERFORM THEIR DEPARTMENTS MISSION. TO MAKE CERTAIN AMD ATTAINS THE STATE GOAL TO CHANGE OVER 100% OF OUR FLEET VEHICLES TO ZERO EMISSION BY 2035.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES

Appropriation Code: S-26-317-M
Prepared by Michael Arakaki
Contact on michael.i.arakaki@hawaii.gov

Transfer Request Date: FY25
Transfer Approval Date (B&F use only): _____

FROM:

[illegible]

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
AGS-252		B	OTHER CURRENT EXPENSES	W			634,319
						-	634,319
				Total		-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

A	-	-
B	-	-
N	-	-
P	-	-
R	-	-
S	-	-
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W	-	-
X	-	-

REASON FOR TRANSFER:

TRANSFERS WERE USED TO FUND DEFERED MAINTENANCE PROJECTS ON PARKING FACILITIES AND TO UPDATE PARKING FACILITIES EQUIPMENT FROM PARKING METERS TO PAY STATIONS. MONIES WERE ALSO USED TO UPGRADE OUR SOUTH STREET GARAGE TO BE FULLY AUTOMATED.

IMPACT OF TRANSFER ON "FROM" ITEMS:

THERE WERE NO NEGATIVE IMPACTS TO PERSONAL SERVICES.

IMPACT OF TRANSFER ON "TO" ITEMS:

ENSURING OUR PARKING FACILITIES ARE WELL-MAINTAINED AND SAFE FOR OUR EMPLOYEES AND PUBLIC. IMPROVES USERS EXPERIENCE.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF THE ATTORNEY GENERAL

Appropriation Code: S-25-219-N

Prepared by: _Geronimo C. Cabrera Jr for Amy Tatsuno

Contact email: _geronimo.c.cabrerajr@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
ATG 100	AI	A	INVESTIGATOR V	P	118374		(36,498)
ATG 100	AI	A	INVESTIGATOR V	P	124223		(69,000)
ATG 100	AI	A	INVESTIGATOR V	P	124224		(69,000)
ATG 100	AI	A	INVESTIGATOR V	P	124225		(69,000)
						-	(243,498)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
ATG 100	AC	B	HIGH INTENSITY DRUG TRAFFICKING GRANT	P	73		226,453
ATG 100	CJ	B	TRANSPORTATION, OUT-OF-STATE	P	31		337
ATG 100	CJ	B	SUBSISTENCE ALLOWANCE, OUT-OF-STATE	P	32		300
ATG 100	CJ	B	MISCELLANEOUS - CRIME RESEARCH STUDIES	P	38		16,149
ATG 100	CJ	B	MISCELLANEOUS CURRENT EXPENSES	P	39		259

						-	243,498
Total						-	-

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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[illegible]

To transfer allotment from the parent account to the sub-fund account.
--

Position is currently vacant

Allotment is needed for the S-25-262-N appropriation, a sub-fund account of the parent account. Funds are needed to support the Hawaii HIDTA Employer of Record services. Allotment is needed for the S-25-208-N appropriation, a sub-fund account of the parent account. Funds are

needed to support the State Justice Statistics Program for Statistical Analysis Centers. The Hawaii SAC proposes to continue NIBRS program improvement and expansion efforts in the State of Hawaii

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF THE ATTORNEY GENERAL

Appropriation Code: S-25-250-N
Prepared by: Sheri Wang
Contact email: sher.wang@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
ATG500	GA	B	County Family Service Expenses	P	145	-	(1,200,000)
ATG500	GA	B	Other Current Expense-System Rel	P	154	-	(530,000)
						-	(1,730,000)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
ATG500	GA	A	Vacancy Savings	P	911	-	1,730,000

						-	1,730,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

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REASON FOR TRANSFER:

The transfer was necessary to cover the cost of the settled class grievance filed by HGEA of Temporary Hazard Pay for COVID-19 for the employees who qualified.

IMPACT OF TRANSFER ON "FROM" ITEMS:

There was minimal impact due to having a sufficient ceiling available to support the temporary shortfall of the THP requirement in the County Family Service Expenses budget and the Other Current Expenses- Systems Rel budget.

IMPACT OF TRANSFER ON "TO" ITEMS:

The vacancy savings expenses budget did not have sufficient funds to cover payroll for our state employees. The category 10 expenditure ceiling was too low due to the decrease in the total amount appropriated in FY25 and this was exacerbated by needing to fulfill the THP

requirement. A ceiling increase of \$3,100,000 was approved in Act 250, SLH2025, which will help to avoid needing similar transfers in the future.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF THE ATTORNEY GENERAL

Appropriation Code: S-25-321-N
Prepared by: Crislyn Kauahi
Contact email: crislyn.m.kauahi@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
ATG231	BC	B	IMP - CRIM. HIST RECORD INFO SYS -	W	054		(97,000)
ATG231	BC	B	IMP - CRIM. HIST RECORD INFO SYS -	W	054		(184,926)
						-	(281,926)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
ATG231	BC	A	INFORMATON TECHNOLOGY BAND B	W	111876		97,000
ATG231	BC	A	INFORMATION TECHNOLOGY BAND D	W	117924		101,016
ATG232	BC	A	INFORMATION TECHNOLOGY BAND B	W	117159		83,910

						-	281,926
Total						-	(0)

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

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B	-	-
N	-	-
P	-	-
R	-	-
S	-	-
T	-	-
U	-	-
W	-	(0)
X	-	-

REASON FOR TRANSFER:

Both transfers were necessary to cover payroll shortfall. \$97,000 of temporary hazard pay costs incurred were not factored when budgeting for FY25 as an expenditure that our fund would be absorbing, resulting in a payroll shortfall. \$184,926 of payroll was short and the funds were necessary to cover our employees.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Expenditures that were forecasted to pass through FY 25 were moved into FY 26.

IMPACT OF TRANSFER ON "TO" ITEMS:

The Personal services budget does not have sufficient funds budgeted for the costs that were incurred in FY25. The transfer provides the funding needed for the coverage that is necessary.



REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF THE ATTORNEY GENERAL

Appropriation Code: T-25-902-N
Prepared by: Sheri Wang
Contact email: sher.wang@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
ATG500	GA	B	County Family Service Expenses	T	79	-	(217,400)
						-	(217,400)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
ATG500	GA	A	Vacancy Savings	T	912	-	217,400

						-	217,400
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

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REASON FOR TRANSFER:

The transfer is necessary to fund the pay of a temporary contracted project manager for the Keiki Replatform Off Mainframe (KROM) project to migrate its current data system to another platform.

IMPACT OF TRANSFER ON "FROM" ITEMS:

There will be minimal impact due to having sufficient funds to cover miscellaneous operating expenses in the County Family Service Expenses budget.

IMPACT OF TRANSFER ON "TO" ITEMS:

The vacancy savings expenses budget does not have sufficient funds to pay for a temporary contracted project manager for the Keiki Replatform Off Mainframe (KROM) project. This transfer will provide the funding needed to pay for the temporary position that was created

solely for this KROM project, which is anticipated to end around July 2026.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF BUSINESS, ECONOMIC DEVELOPMENT AND TOURISM

Appropriation Code: G-25-105
Prepared by: Georja Skinner
Contact email: georja.skinner@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
BED105	CI	A	Accountant V	A	123268		(25,134)
BED105	CI	A	Secretary III	A	26633		(25,134)
						-	(50,268)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
BED105	CI	B	CID's Share on Public Relations Services for DBEDT	A	150		30,000
BED105	CI	B	Upgrade on film tax credit website	A	150		20,268
						-	50,268
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

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	-	-

REASON FOR TRANSFER:

Costs of \$60,000/mo for 10 mos was required to cover security for both DBEDT managed facilities; a cost that was borne prior to the downturn in production by studios renting our facilities (7 acres and 13.5 acres) to be safe for staff and prevent theft. MOF A funds appropriation for studio security at the two sites is being sought in the supplemental year FY27 to mitigate this drain on OCE funds.

IMPACT OF TRANSFER ON "FROM" ITEMS:

As positions were both in the process of recruitment during a few months, this is not a practice that CID has done with any frequency past or present. Due to the 80% downturn in film production, funds had to be transferred in OCE to cover priority needs.

IMPACT OF TRANSFER ON "TO" ITEMS:

Necessary transfer of funds to cover shortfall of \$50,268 for two priority projects: Film Tax Credit website improvements in functionality for filers and reporting, as well as other housekeeping adjustments (statutory function). Industry targeted marketing, PR and related social media campaigns are crucial to attracting series, feature films from industry decision makers. Contribution to the overall DBEDT PR budget contract is necessary and a department level priority.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF BUSINESS, ECONOMIC DEVELOPMENT AND TOURISM

Appropriation Code: S-25-302
 Prepared by: Tsurumi Hamasu
 Contact email: tsurumi.hamasu@ftz9.org

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
BED107	BA	A	Economic Development Spclt V	B	24766		(35,767)
BED107	BA	A	Office Asstant IV	B	27656		(30,000)
BED107	BA	A	Business Manager V	B	34735		(35,167)
						-	(100,934)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
BED107	BA	B	Steel Purlins	B	040		1,146
BED107	BA	B	Trucking Services	B	060		1,100
BED107	BA	B	Transportation - Intrastate	B	120		466
BED107	BA	B	Subsistence Allowance - Intrastate	B	130		250
BED107	BA	B	Welding Services	B	223		4,988
BED107	BA	B	Building Maintenance	B	223		77,984
BED107	BA	C	AC Equipment	B	002		15,000
						-	100,934
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

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REASON FOR TRANSFER:

Transfer funds from P/S to OCE to cover unexpected repair and related expenses at Hilo FTZ, and unexpected engineering and building maintenance expenses at the FTZ Pier 2 warehouse facility.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact.

IMPACT OF TRANSFER ON "TO" ITEMS:

1. Hilo FTZ roof was repaired.
2. FTZ Pier 2 AC unit was replaced.
3. FTZ Pier 2 warehouse roof gutters were repaired.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF BUSINESS, ECONOMIC DEVELOPMENT AND TOURISM

Appropriation Code: G-25-113
Prepared by: Talon Kishi
Contact email: talon.t.kishi@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
BED113	AG	A	HTA President and CEO	A	124306		(159,887)
						-	(159,887)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
BED113	AG	B	FY 2025 Unrestricted Funds	A	397		159,887
						-	159,887
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

A	-	-
B	-	-
N	-	-
P	-	-
R	-	-
S	-	-
T	-	-
U	-	-
W	-	-
X	-	-

REASON FOR TRANSFER:

The transfer is necessary to fund a campaign study for the Japan market on how to attract high-value visitors. These funds were part of the 5% hard and 5% contingency restrictions imposed by B&F on general fund appropriations at the beginning of FY 2025, per B&F's budget execution policies and procedures. Before these restricted funds were released, enough funds were budgeted from HTA's non-restricted funds for payroll expenses. B&F released the restricted funds in January 2025. As a result, to utilize these funds, they had to be transferred from the PS cost element to the OCE cost element.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None. The CEO position has been vacant in FY 2025. Based on the vacancies, sufficient funds were budgeted from HTA's non-restricted funds for payroll expenses. HTA was not relying on the restricted funds to cover any payroll expenses.

IMPACT OF TRANSFER ON "TO" ITEMS:

The OCE budget does not have sufficient funds budgeted for the campaign study. The transfer will provide the funding needed for the campaign study.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF BUSINESS, ECONOMIC DEVELOPMENT AND TOURISM

Appropriation Code: G-25-114
Prepared by: Talon Kishi
Contact email: talon.t.kishi@hawaii.gov

FROM:

[illegible]

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
BED114	BM	B	USA MMA	A	002		58,149
						-	58,149
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

A	-	-
B	-	-
N	-	-
P	-	-
R	-	-
S	-	-
T	-	-
U	-	-
W	-	-
X	-	-

REASON FOR TRANSFER:

The transfer is necessary to fund an emergency marketing campaign for Maui to address the hotel occupancy slump during the off-season months. These funds were part of the 5% hard and 5% contingency restrictions imposed by B&F on general fund appropriations at the beginning of FY 2025, per B&F's budget execution policies and procedures. Before these restricted funds were released, enough funds were budgeted from HTA's non-restricted funds for payroll expenses. B&F released the restricted funds in January 2025. As a result, to utilize these funds, they had to be transferred from the PS cost element to the OCE cost element.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None. The CBO position has been vacant for most of FY 2025. Based on the vacancies, sufficient funds were budgeted from HTA's non-restricted funds for payroll expenses. HTA was not relying on the restricted funds to cover any payroll expenses.

IMPACT OF TRANSFER ON "TO" ITEMS:

The OCE budget does not have sufficient funds budgeted for the marketing campaign. The transfer will provide the funding needed for the marketing campaign.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF BUSINESS, ECONOMIC DEVELOPMENT AND TOURISM

Appropriation Code: G-25-115
Prepared by: Talon Kishi
Contact email: talon.t.kishi@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
BED115	SS	A	HTA Brand Manager - Sports	A	124320		(7,693)
						-	(7,693)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
BED115	SS	B	USA MMA	A	None. Did not provide a line item for USA MMA in the FY 2025 BJ Tables for BED115.		7,693
						-	7,693
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

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REASON FOR TRANSFER:

The transfer is necessary to fund an emergency marketing campaign for Maui to address the hotel occupancy slump during the off-season months. These funds were part of the 5% hard and 5% contingency restrictions imposed by B&F on general fund appropriations at the beginning of FY 2025, per B&F's budget execution policies and procedures. Before these restricted funds were released, enough funds were budgeted from HTA's non-restricted funds for payroll expenses. B&F released the restricted funds in January 2025. As a result, to utilize these funds, they had to be transferred from the PS cost element to the OCE cost element.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None. This position was vacant at the beginning of the fiscal year. Based on the vacancies, sufficient funds were budgeted from HTA's non-restricted funds for payroll expenses. HTA was not relying on the restricted funds to cover any payroll expenses.

IMPACT OF TRANSFER ON "TO" ITEMS:

The OCE budget does not have sufficient funds budgeted for the marketing campaign. The transfer will provide the funding needed for the marketing campaign.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF BUSINESS, ECONOMIC DEVELOPMENT AND TOURISM

Appropriation Code: G-25-116
Prepared by: Talon Kishi
Contact email: talon.t.kishi@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
BED116	DC	A	HTA Destination Manager	A	125570		(12,391)
BED116	DC	A	HTA Destination Manager	A	125571		(12,391)
BED116	DC	A	HTA Destination Manager	A	125572		(12,391)
BED116	DC	A	HTA Destination Manager	A	125668		(12,391)
BED116	DC	A	HTA Destination Manager	A	125573		(12,390)
						-	(61,954)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
BED116	DC	B	USA MMA	A	None. Did not provide a line item for USA MMA in the FY 2025 BJ Tables for BED116.		61,954
						-	61,954
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

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REASON FOR TRANSFER:

The transfer is necessary to fund an emergency marketing campaign for Maui to address the hotel occupancy slump during the off-season months. These funds were part of the 5% hard and 5% contingency restrictions imposed by B&F on general fund appropriations at the beginning of FY 2025, per B&F's budget execution policies and procedures. Before these restricted funds were released, enough funds were budgeted from HTA's non-restricted funds for payroll expenses. B&F released the restricted funds in January 2025. As a result, to utilize these funds, they had to be transferred from the PS cost element to the OCE cost element.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None. These positions were vacant at the beginning of fiscal year 2025. Based on the vacancies, sufficient funds were budgeted from HTA's non-restricted funds for payroll expenses. HTA was not relying on the restricted funds to cover any payroll expenses.

IMPACT OF TRANSFER ON "TO" ITEMS:

The OCE budget does not have sufficient funds budgeted for the marketing campaign. The transfer will provide the funding needed for the marketing campaign.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF BUSINESS, ECONOMIC DEVELOPMENT AND TOURISM

Appropriation Code: G-25-117
Prepared by: Talon Kishi
Contact email: talon.t.kishi@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
BED117	RD	A	HTA Brand Manager	A	124321		(7,643)
BED117	RD	A	HTA Brand Manager	A	124322		(7,643)
BED117	RD	A	HTA Brand Manager	A	124324		(7,643)
						-	(22,929)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
BED117	RD	B	USA MMA	A	None. Did not provide a line item for USA MMA in the FY 2025 BJ Tables for BED117.		22,929
						-	22,929
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

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X	-	-

REASON FOR TRANSFER:

The transfer is necessary to utilize the funds. These funds were part of the 5% hard and 5% contingency restrictions imposed by B&F on general fund appropriations at the beginning of FY 2025, per B&F's budget execution policies and procedures. Before these restricted funds were released, enough funds were budgeted from HTA's non-restricted funds for payroll expenses. B&F released the restricted funds in January 2025. As a result, to utilize these funds, they had to be transferred from the PS cost element to the OCE cost element.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None. These positions have been periodically vacant in FY 2025. Based on the vacancies, sufficient funds were budgeted from HTA's non-restricted funds for payroll expenses. HTA was not relying on the restricted funds to cover any payroll expenses.

IMPACT OF TRANSFER ON "TO" ITEMS:

See above comments.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF BUSINESS, ECONOMIC DEVELOPMENT AND TOURISM

Appropriation Code: T-25-909-B
Prepared by: Catherina Pratt
Contact email: catherina.m.pratt@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
BED120	SI	B	Volkswagen Settlement - Admin Exp	T	623		(125,000)
						-	(125,000)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
BED120	SI	A	Other Payroll	T	580		125,000
						-	125,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

To cover payroll expense for the Clean Transportation Analyst position.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None.

IMPACT OF TRANSFER ON "TO" ITEMS:

None.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF BUSINESS, ECONOMIC DEVELOPMENT AND TOURISM

Appropriation Code: S-25-540
Prepared by: Tammy Lam
Contact email: tammy.lam@hawaii.gov

FROM:

[illegible]

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
BED130	GA	A	Other Payroll	P	763		29,000
						-	29,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

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REASON FOR TRANSFER:

The transfer was to cover the payroll expenses which were the major expenses for the program.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None.

IMPACT OF TRANSFER ON "TO" ITEMS:

To provide sufficient funds to cover payroll expenses.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF BUSINESS, ECONOMIC DEVELOPMENT AND TOURISM

Appropriation Code: S-25-548
Prepared by: Tammy Lam
Contact email: tammy.lam@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
BED130	GA	B	Services on a Fee	P	009		(4,000)
						-	(4,000)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
BED130	GA	A	Other Payroll	P	763		4,000
						-	4,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

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REASON FOR TRANSFER:

The transfer was to cover the payroll expenses which were the major expenses for the program.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None.

IMPACT OF TRANSFER ON "TO" ITEMS:

To provide sufficient funds to cover payroll expenses.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF BUSINESS, ECONOMIC DEVELOPMENT AND TOURISM

Appropriation Code: S-25-367
Prepared by: Gwen Yamamoto Lau
Contact email: gwen.s.yamamotolau@hawaii.gov

FROM: OCE

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
BED 138	GI	B	Advertising	B	011		(35,000)
BED 138	GI	B	Computer Programs	B	006		(20,000)
BED 138	GI	B	Dues and Subscriptions	B	007		(7,500)
BED 138	GI	B	Postage	B	008		(750)
BED 138	GI	B	Printing	B	010		(2,500)
BED 138	GI	B	Car Mileage	B	012		(4,900)
BED 138	GI	B	Legal Services	B	021		(10,000)
BED 138	GI	B	Other Miscellaneous Expenses	B	022		(78,000)
BED 138	GI	B	Services on a Fee	B	020		(41,350)
						-	(200,000)

TO: P/S

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
BED138	GI	A	Other Payroll	B	760		200,000
						-	200,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

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REASON FOR TRANSFER:

Federal grants are payable on a reimbursement basis. This transaction was a temporary transfer to cover the timing difference of **\$200,216.93** in personnel expenses covered by Federal grants.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Temporary decrease of OCE, which is restored upon receipt of Federal funds.

IMPACT OF TRANSFER ON "TO" ITEMS:

The temporary transfer enabled payroll to be paid timely.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF BUSINESS, ECONOMIC DEVELOPMENT AND TOURISM

Appropriation Code: S-25-325
Prepared by: Mark Takemoto
Contact email: mark.h.takemoto@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
BED170	KC	B	Building and Construction Materials	W	016		(20,000)
BED170	KC	B	Other Misc Current Expenses	W	053		(20,000)
BED170	KC	B	Services on Fee Basis	W	054		(20,000)
						-	(60,000)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
BED170	KC	A	Other Payroll	W	301		60,000
						-	60,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Personal Services does not have sufficient funds to cover June 2025 payroll.

IMPACT OF TRANSFER ON "FROM" ITEMS:

The agency will defer expenditures until future year.

IMPACT OF TRANSFER ON "TO" ITEMS:

Personal Services does not have sufficient funds to cover June 2025 payroll. The transfer will provide the funding needed for the additional salary costs.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF BUDGET AND FINANCE

Appropriation Code: T-25-932
 Prepared by: Riku Otis
 Contact email: riku.otis@hawaii.gov

FROM: OTHER CURRENT EXPENSES

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
BUF115	CA	B	Other Current Expenses	T	N/A		(6,505)
						-	(6,505)

TO: PERSONAL SERVICES

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
BUF115	CA	A	Personal Services	T	N/A		6,505
						-	6,505
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

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REASON FOR TRANSFER:

The transfer was needed from Other Current Expenses to Personal Services to cover a payroll deficit at the end of Q4.

IMPACT OF TRANSFER ON "FROM" ITEMS:

The balance for Other Current Expenses was slightly reduced.

IMPACT OF TRANSFER ON "TO" ITEMS:

The transfer addressed a payroll deficit that needed to be covered.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF BUDGET AND FINANCE

Appropriation Code: T-25-997
 Prepared by: Amy Cheung
 Contact email: amy.cheung@hawaii.gov

FROM: OTHER CURRENT EXPENSES

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
BUF143	EU	B	Other Current Expenses	T	N/A		(12,851)
BUF143	EU	B	Other Current Expenses	T	N/A		(70,956)
BUF143	EU	B	Other Current Expenses	T	N/A		(587,691)
						-	(671,498)

TO: PERSONAL SERVICES

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
BUF143	EU	A	Personal Services	T	N/A		12,851
BUF143	EU	A	Personal Services	T	N/A		70,956
BUF143	EU	A	Personal Services	T	N/A		587,691
						-	671,498
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

The transfer was necessary to address fringe benefits shortage. It exceeded the appropriation ceiling for personal services due to the increase in the comprehensive fringe benefit rate from 52.61% (per FM 22-07) to 64.25% (per FM 23-09). Additionally, a small transfer was needed in Q4 to cover an unexpected payroll deficit.

IMPACT OF TRANSFER ON "FROM" ITEMS:

The transfer reduced the budget ceiling from other current expenses.

IMPACT OF TRANSFER ON "TO" ITEMS:

The transfer addressed a potential budget deficit in personal services.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF BUDGET AND FINANCE

Appropriation Code: G-25-015-O
 Prepared by: Riku Otis
 Contact email: riku.otis@hawaii.gov

FROM: PERSONAL SERVICES

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
BUF151	HA	A	Personal Services	A	N/A		(165,404)
BUF151	HA	A	Personal Services	A	N/A		(160,080)
						-	(325,484)

TO: OTHER CURRENT EXPENSES

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
BUF151	HA	B	Other Current Expenses	A	N/A		165,404
BUF151	HA	B	Other Current Expenses	A	N/A		160,080
						-	325,484
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

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REASON FOR TRANSFER:

Transfer from Payroll to Other Current Expenses for payment to the City & County of Honolulu, Department of the Prosecuting Attorney (DPA) in accordance with Memorandum of Agreement between the Office of the Public Defender (OPD) and the DPA, City & County of Honolulu. OPD will transfer to the DPA a total of \$165,404 per year on a quarterly basis. Additionally, transfer was needed to cover the purchase of computers for the OPD.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Lowered ceiling for personel services.

IMPACT OF TRANSFER ON "TO" ITEMS:

Increased budget for other currente expenses.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF COMMERCE AND CONSUMER AFFAIRS

Appropriation Code: S-25-302
 Prepared by: Michael Wun
 Contact email: mwun@dcca.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
102	FA	A	CATV Program Specialist	B	102763		(105,108)
102	FA	A	CATV Program Specialist	B	120244		(98,861)
102	FA	A	Employer's Contribution	B	600		(17,523)
						-	(221,492)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
102	FA	B	Facilities Maintenance	B	21		221,492
						-	221,492
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

To pay for increase in KKB maintenance and renovation costs.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None in current year.

IMPACT OF TRANSFER ON "TO" ITEMS:

For more efficient use of funding availability.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF COMMERCE AND CONSUMER AFFAIRS

Appropriation Code: S-25-303
 Prepared by: Michael Wun
 Contact email: mwun@dcca.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
103	HA	A	PU/Transportation Specialist	B	2792		(118,976)
103	HA	A	Legal Clerk	B	6318		(47,004)
103	HA	A	Employer's Contribution	B	600		(75,256)
						-	(241,236)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
103	HA	B	Personal Services	B	25		241,236
						-	241,236
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

To encumber contract.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None in current year.

IMPACT OF TRANSFER ON "TO" ITEMS:

For more efficient use of funding availability.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF COMMERCE AND CONSUMER AFFAIRS

Appropriation Code: S-25-305
 Prepared by: Michael Wun
 Contact email: mwun@dcca.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
105	GA	A	Office Assistant IV	B	122453		(40,248)
105	GA	A	Office Assistant IV	B	120701		(40,248)
105	GA	A	PVL Secretary II	B	118828		(51,015)
105	GA	A	Office Assistant IV	B	122452		(40,248)
105	GA	A	Administrative Assistant II	B	34812		(48,936)
105	GA	A	Office Assistant IV	B	22646		(40,248)
105	GA	A	Administrative Assistant II	B	123232		(47,004)
105	GA	A	Clerical Supervisor II	B	26194		(61,188)
105	GA	A	Administrative Assistant II	B	122262		(47,004)
105	GA	A	Administrative Assistant II	B	11090		(54,984)
105	GA	A	Administrative Assistant II	B	24956		(47,004)
105	GA	A	Administrative Assistant II	B	118938		(47,004)
105	GA	A	Office Assistant IV	B	17724		(40,248)
105	GA	A	Office Assistant V	B	121530		(43,452)
105	GA	A	Office Assistant V	B	124487		(43,452)
105	GA	A	Administrative Assistant II	B	119157		(47,004)
105	GA	A	Employer's Contribution	B	600		(423,953)
						-	(1,163,240)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
105	GA	B	Personal Services	B	22		1,163,240

						-	1,163,240
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

To encumber contract.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None in current year.

IMPACT OF TRANSFER ON "TO" ITEMS:

For more efficient use of funding availability.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF COMMERCE AND CONSUMER AFFAIRS

Appropriation Code: S-25-306
 Prepared by: Michael Wun
 Contact email: mwun@dcca.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
106	CA	A	Administrative Assistant I	B	35643		(43,452)
106	CA	A	Office Assistant III	B	29100		(37,872)
106	CA	A	Office Assistant IV	B	37711		(57,192)
106	CA	A	Office Assistant III	B	40364		(46,092)
106	CA	A	Supervising Securities Examiner	B	111372		(101,064)
106	CA	A	Office Assistant III	B	49520		(49,884)
106	CA	A	CRF Investigator III	B	102530		(56,069)
106	CA	A	Office Assistant III	B	40362		(37,872)
106	CA	A	CRF Investigator IV	B	102775		(73,845)
106	CA	A	Securities Examiner III	B	49538		(53,940)
106	CA	A	CRF Legal Assistant II	B	119243		(47,004)
106	CA	A	Business Registration Assistant	B	117939		(48,936)
106	CA	A	Supervising Securities Examiner	B	111371		(83,064)
106	CA	A	Office Assistant III	B	46583		(37,872)
106	CA	A	Securities Examiner IV	B	54544		(63,096)
106	CA	A	Employer's Contribution	B	600		(439,605)
						-	(1,276,859)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
102	CA	B	Maintenance	B	21		1,276,859

						-	1,276,859
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

To pay for increase in KKB maintenance and renovation costs.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None in current year.

IMPACT OF TRANSFER ON "TO" ITEMS:

For more efficient use of funding availability.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF COMMERCE AND CONSUMER AFFAIRS

Appropriation Code: S-25-307
Prepared by: Michael Wun
Contact email: mwun@dcca.hawaii.gov

FROM:

[illegible]

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
107	IA	A	Employer's Contribution	B	100		1,000
						-	1,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

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REASON FOR TRANSFER:

To cover payroll deficit.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None in current year.

IMPACT OF TRANSFER ON "TO" ITEMS:

Necessary to fund personnel.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF COMMERCE AND CONSUMER AFFAIRS

Appropriation Code: S-25-310
 Prepared by: Michael Wun
 Contact email: mwun@dcca.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
191	AI	A	Information Technology Band B	B	120562		(76,788)
191	AA	A	Program Budget Analyst IV	B	39806		(86,376)
191	AA	A	Account Clerk V	B	45091		(59,508)
191	AI	A	Information Technology Band B	B	120566		(63,096)
191	AA	A	Account Clerk V	B	45090		(57,192)
191	AA	A	ASO Program Manager	B	120979		(75,588)
191	AI	A	Employer's Contribution	B	600		(90,155)
191	AA	A	Employer's Contribution	B	600		(108,058)
						-	(616,761)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
191	AA	B	Maintenance	B	22		616,761
						-	616,761
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

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REASON FOR TRANSFER:

To pay for increase in KKB maintenance and renovation costs.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None in current year.

IMPACT OF TRANSFER ON "TO" ITEMS:

For more efficient use of funding availability.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF COMMERCE AND CONSUMER AFFAIRS

Appropriation Code: S-25-312
 Prepared by: Michael Wun
 Contact email: mwun@dcca.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
112	AB	A	RI Investigator IV	B	119164		(55,194)
112	AB	A	RI Investigator IV	B	119155		(40,248)
112	AB	A	Office Assistant III	B	119979		(37,872)
112	AB	A	Investigator III	B	120370		(49,860)
112	AB	A	Employer's Contribution	B	600		(62,999)
						-	(246,173)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
112	AB	B	Central Services Assessment	B	31		246,173
						-	246,173
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

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REASON FOR TRANSFER:

To pay for Central Services Assessment

IMPACT OF TRANSFER ON "FROM" ITEMS:

None in current year.

IMPACT OF TRANSFER ON "TO" ITEMS:

To pay current obligation.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF COMMERCE AND CONSUMER AFFAIRS

Appropriation Code: S-25-313
 Prepared by: Michael Wun
 Contact email: mwun@dcca.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
106	EA	A	Insurance Licensing Assistant	B	128		(52,908)
106	EA	A	Insurance Rate & Policy Analyst IV	B	8692		(86,376)
106	EA	A	Office Assistant IV	B	5913		(40,248)
106	EA	A	INS Property & Casualty Actuary	B	120468		(160,980)
106	EA	A	Insurance Examiner III	B	110570		(105,108)
106	EA	A	Employer's Contribution	B	600		(242,127)
						-	(687,747)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
106	EA	B	Maintenance	B	20		687,747
						-	687,747
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

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REASON FOR TRANSFER:

To pay for increase in KKB maintenance and renovation costs.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None in current year.

IMPACT OF TRANSFER ON "TO" ITEMS:

For more efficient use of funding availability.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF COMMERCE AND CONSUMER AFFAIRS

Appropriation Code: S-25-317
 Prepared by: Michael Wun
 Contact email: mwun@dcca.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
106	EA	A	CIAF Insurance Examiner II	B	116591		(87,924)
106	EA	A	CIAF Insurance Examiner III	B	116592		(93,444)
106	EA	A	Employer's Contribution	B	602		(80,789)
						-	(262,157)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
106	EA	B	Maintenance	B	122		262,157
						-	262,157
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

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REASON FOR TRANSFER:

To pay for increase in KKB maintenance and renovation costs.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None in current year.

IMPACT OF TRANSFER ON "TO" ITEMS:

For more efficient use of funding availability.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF COMMERCE AND CONSUMER AFFAIRS

Appropriation Code: S-25-320
 Prepared by: Michael Wun
 Contact email: mwun@dcca.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
104	BA	A	CRF Financial Inst Examiner II	B	106295		(74,207)
104	BA	A	Office Assistant III	B	26272		(37,872)
104	BA	A	Financial Inst Examiner II	B	124839		(69,876)
104	BA	A	Employer's Contribution	B	600		(84,524)
						-	(266,479)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
104	BA	B	Central Services Assessment	B	24		266,479
						-	266,479
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

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REASON FOR TRANSFER:

To pay for Central Services Assessment

IMPACT OF TRANSFER ON "FROM" ITEMS:

None in current year.

IMPACT OF TRANSFER ON "TO" ITEMS:

To pay current obligation.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF COMMERCE AND CONSUMER AFFAIRS

Appropriation Code: S-25-340
 Prepared by: Michael Wun
 Contact email: mwun@dcca.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
901	MA	A	PUC Enforcement Officer	B	122818		(73,095)
901	MA	A	Business Analyst	B	121797		(71,707)
901	MA	A	PUC Utility Analyst I	B	102100		(81,100)
901	MA	A	Engineer V	B	34164		(105,108)
901	MA	A	Employer's Contribution	B	600		(150,322)
						-	(481,332)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
901	MA	B	Consultant Services	B	55		481,332
						-	481,332
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

To encumber contract.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None in current year.

IMPACT OF TRANSFER ON "TO" ITEMS:

For more efficient use of funding availability.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF CORRECTIONS AND REHABILITATION

Appropriation Code: G-25-002
Prepared by: Lester Lau
Contact email: lester.g.lau@hawaii.gov

Transfer Request Date: 5/7/25
Transfer Approval Date (B&F use only): _____

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
PSD402	ED	A	Adult Corrs Officer Recruit	A	25492		(61,308)
PSD402	ED	A	Adult Corrs Officer Recruit	A	25497		(64,260)
PSD402	ED	A	Adult Corrs Officer Recruit	A	25556		(64,260)
PSD402	ED	A	Adult Corrs Officer Recruit	A	25560		(69,576)
PSD402	ED	A	Adult Corrs Officer Recruit	A	25561		(69,576)
PSD402	ED	A	Adult Corrs Officer Recruit	A	26243		(64,260)
PSD402	ED	A	Adult Corrs Officer Recruit	A	30792		(59,040)
PSD402	ED	A	Adult Corrections Officer III	A	31197		(69,576)
PSD402	ED	A	Adult Corrs Officer Recruit	A	34254		(69,576)
PSD402	ED	A	Adult Corrs Officer Recruit	A	34284		(69,576)
PSD402	ED	A	Adult Corrs Officer Recruit	A	35571		(69,576)
PSD402	ED	A	Adult Corrs Officer Recruit	A	37795		(69,576)
PSD402	ED	A	Adult Corrs Officer Recruit	A	37796		(69,576)
PSD402	ED	A	Adult Corrs Officer Recruit	A	37815		(69,576)
PSD402	ED	A	Adult Corrs Officer Recruit	A	37824		(69,576)
PSD402	ED	A	Adult Corrs Officer Recruit	A	37826		(64,260)
PSD402	ED	A	Adult Corrs Officer Recruit	A	37827		(54,504)
PSD402	ED	A	Adult Corrs Officer Recruit	A	37829		(64,848)
PSD402	ED	A	Adult Corrections Officer III	A	38001		(69,576)
PSD402	ED	A	Adult Corrs Officer Recruit	A	38008		(65,076)
PSD402	ED	A	Adult Corrections Officer III	A	38012		(65,076)
PSD402	ED	A	Adult Corrs Officer Recruit	A	38019		(65,076)
PSD402	ED	A	Adult Corrs Officer Recruit	A	38026		(64,260)
PSD402	ED	A	Adult Corrections Officer III	A	38111		(64,260)
PSD402	ED	A	Adult Corrs Officer Recruit	A	38113		(60,576)

						-	(1,646,400)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
PSD402	ED	D	Inmate Transportation Van	A	1		166,000
PSD402	ED	D	Inmate Handicap Transportation Van	A	1		92,000
PSD402	ED	B	Repair and Maintenance	A	26		815,400
PSD402	ED	B	Repair and Maintenance Supplies	A	5		127,000
PSD402	ED	B	Inmate Supplies	A	30		221,000
PSD402	ED	B	Office Supplies	A	6		40,000
PSD402	ED	B	Office Furniture	A	6		140,000
PSD402	ED	C	X-Ray Machine	A	1		45,000
						-	1,646,400
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

A	-	-
B	-	-
N	-	-
P	-	-
R	-	-
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T	-	-
U	-	-
W	-	-
X	-	-

REASON FOR TRANSFER:

Payroll turnover savings were utilized for correctional institutional upgrades that address deteriorating infrastructure, inadequate housing conditions, outdated maintenance supplies, and secure transportation. These upgrades are essential for improved safety and security for both staff and incarcerated individuals.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Funding for this transfer came from positions that were vacant in FY25 and will be recruited for again in FY26, therefore there was no negative financial impact for moving funds from Personal Services. The filling of positions was not deferred in order to affectuate this transfer.

IMPACT OF TRANSFER ON "TO" ITEMS:

Transfer of funds allowed institution to address the need to improve safety, security and conditions within the facility fostering more effective rehabilitation program.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF CORRECTIONS AND REHABILITATION

Appropriation Code: G-25-004
 Prepared by: Lester Lau
 Contact email: lester.g.lau@hawaii.gov

Transfer Request Date: 5/20/25
 Transfer Approval Date (B&F use only): _____

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
PSD404	EF	A	Adult Corrs Officer Recruit	A	30785		(61,308)
PSD404	EF	A	Adult Corrs Officer Recruit	A	37096		(61,308)
PSD404	EF	A	Adult Corrs Officer Recruit	A	51769		(17,384)
						-	(140,000)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
PSD404	EF	B	Repair and Maintenance	A	17		80,000
PSD404	EF	B	Electricity	A	12		39,000
PSD404	EF	B	Staff Lockers	A	4		21,000
						-	140,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

A	-	-
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W	-	-
X	-	-

REASON FOR TRANSFER:

An increase in water treatment contracts costs caused WCF to utilize other operating funds originally intended for facility repairs

IMPACT OF TRANSFER ON "FROM" ITEMS:

Funding for this transfer came from positions that were vacant in FY25 and will be recruited for again in FY26, therefore there was no negative financial impact for moving funds from Personal Services. The filling of positions was not deferred in order to affectuate this transfer.

IMPACT OF TRANSFER ON "TO" ITEMS:

The transfer funded necessary facility building and electrical repairs for health & safety. The funds were also used to replace damaged and irreparable 35 year old uniform staff lockers.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF CORRECTIONS AND REHABILITATION

Appropriation Code: G-25-004
 Prepared by: Lester Lau
 Contact email: lester.g.lau@hawaii.gov

Transfer Request Date: 5/7/25
 Transfer Approval Date (B&F use only): _____

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
PSD404	EF	A	Adult Corrs Officer Recruit	A	51769		(17,384)
PSD404	EF	A	Adult Corrs Officer Recruit	A	37097		(32,616)
						-	(50,000)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
PSD404	EF	B	Repair and Maintenance	A	17		50,000
						-	50,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

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B	-	-
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W	-	-
X	-	-

REASON FOR TRANSFER:

The transfer is necessary to fund the necessary facility repairs needed for health & safety.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Funding for this transfer came from positions that were vacant in FY25 and will be recruited for again in FY26, therefore there was no negative financial impact for moving funds from Personal Services. The filling of positions was not deferred in order to affectuate this transfer.

IMPACT OF TRANSFER ON "TO" ITEMS:

The transfer provided the funding needed to complete all of the necessary facility repairs needed for health & safety.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF CORRECTIONS AND REHABILITATION

Appropriation Code: G-25-008
 Prepared by: Lester Lau
 Contact email: lester.g.lau@hawaii.gov

Transfer Request Date: 5/19/25
 Transfer Approval Date (B&F use only): _____

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
PSD408	EI	A	Adult Corrections Officer III	A	121130		(69,576)
PSD408	EI	A	Adult Corrs Officer Recruit	A	113255		(61,308)
PSD408	EI	A	Adult Corrs Officer Recruit	A	49890		(61,308)
PSD408	EI	A	Adult Corrs Officer Recruit	A	49880		(69,576)
PSD408	EI	A	Adult Corrs Officer Recruit	A	49879		(69,576)
PSD408	EI	A	Adult Corrs Officer Recruit	A	28373		(69,576)
PSD408	EI	A	Adult Corrs Officer Recruit	A	28214		(69,576)
PSD408	EI	A	Administrative Assistant II	A	28209		(29,504)
						-	(500,000)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
PSD408	EI	B	Security Gear	A	6		205,000
PSD408	EI	C	Building and Yard Maintenance Equipment	A	22		125,000
PSD408	EI	B	Office Furniture	A	5		35,000
PSD408	EI	B	Building Materials	A	4		100,000
PSD408	EI	B	Inmate Supplies	A	3		35,000
						-	500,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

A	-	-
B	-	-
N	-	-
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S	-	-
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W	-	-
X	-	-

REASON FOR TRANSFER:

The transfer is necessary to fund the purchase of much needed Security Equipment, Building and Yard Maintenance Equipment, Office Furniture, and Inmate Uniform/Supplies. The aforementioned items are to replace and or update worn or outdated equipment and is necessary for daily program operations.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Funding for this transfer came from positions that were vacant in FY25 and will be recruited for again in FY26, therefore there was no negative financial impact for moving funds from Personal Services. The filling of positions was not deferred in order to affectuate this transfer.

IMPACT OF TRANSFER ON "TO" ITEMS:

The other current expenses budget does not have sufficient funds budgeted for purchase of new Security Equipment, Building and Yard Maintenance Equipment, Office Furniture, and Inmate Uniform/Supplies. The transfer will provide the funding needed for the purchase of all items that is necessary for program operations.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF CORRECTIONS AND REHABILITATION

Appropriation Code: G-25-009
Prepared by: Lester Lau
Contact email: lester.g.lau@hawaii.gov

Transfer Request Date: 3/4/25
Transfer Approval Date (B&F use only): _____

FROM:

[illegible]

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
PSD409	EK	C	Computers	A	1		16,500
PSD409	EK	D	Inmate Transportation Vans	A	1		179,500
PSD409	EK	C	Utility Task Vehicles	A	1		64,000
						-	260,000
				Total		-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

A	-	-
B	-	-
N	-	-
P	-	-
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U	-	-
W	-	-
X	-	-

REASON FOR TRANSFER:

Funds are being reallocated to support the purchase of computers, inmate transportation vans, and utility task vehicles (UTVs).

IMPACT OF TRANSFER ON "FROM" ITEMS:

Funding for this transfer came from positions that were vacant in FY25 and will be recruited for again in FY26, therefore there was no negative financial impact for moving funds from Personal Services. The filling of positions was not deferred in order to affectuate this transfer.

IMPACT OF TRANSFER ON "TO" ITEMS:

The purchase of new computers will replace outdated equipment, improving system performance and enhancing data security. New inmate transportation vans will increase safety and reliability for court, medical, and work program transports while reducing maintenance costs from aging vehicles. UTVs will assist with groundskeeping, facility maintenance, and internal transport of supplies, improving maintenance response times and overall operational efficiency.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF CORRECTIONS AND REHABILITATION

Appropriation Code: G-25-009
Prepared by: Lester Lau
Contact email: lester.g.lau@hawaii.gov

Transfer Request Date: 4/4/25
Transfer Approval Date (B&F use only): _____

FROM:

[illegible]

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
PSD409	EK	D	Motor Vehicles	A	1		182,950
PSD409	EK	C	Landscaping Equipment	A	1		12,650
						-	195,600
				Total		-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

A	-	-
B	-	-
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W	-	-
X	-	-

REASON FOR TRANSFER:

Funds are being transferred to purchase motor vehicles and landscaping equipment.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Funding for this transfer came from positions that were vacant in FY25 and will be recruited for again in FY26, therefore there was no negative financial impact for moving funds from Personal Services. The filling of positions was not deferred in order to affectuate this transfer.

IMPACT OF TRANSFER ON "TO" ITEMS:

Landscaping equipment is needed to maintain the new buildings (Hookipa and Administration). A 12-passenger van will replace an aging vehicle, and a 4x4 hard service-body utility truck will replace an older unit in the maintenance section. These purchases will support efficient upkeep and operations of the facility.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF CORRECTIONS AND REHABILITATION

Appropriation Code: G-25-009
 Prepared by: Lester Lau
 Contact email: lester.g.lau@hawaii.gov

Transfer Request Date: 4/25/25
 Transfer Approval Date (B&F use only): _____

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
PSD409	EK	A	Adult Corrs Officer Recruit	A	124730		(56,616)
PSD409	EK	A	Adult Corrs Officer Recruit	A	124729		(56,616)
PSD409	EK	A	Adult Corrs Officer Recruit	A	124725		(56,616)
PSD409	EK	A	Adult Corrs Officer Recruit	A	124724		(56,616)
PSD409	EK	A	Adult Corrs Officer Recruit	A	124723		(56,616)
PSD409	EK	A	Adult Corrs Officer Recruit	A	124714		(56,616)
PSD409	EK	A	Adult Corrs Officer Recruit	A	124709		(56,616)
PSD409	EK	A	Adult Corrs Officer Recruit	A	124704		(26,298)
						-	(422,610)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
PSD409	EK	C	Excavator/fork lift	A	1		115,100
PSD409	EK	B	Industrial Supplies/tools	A	4		22,210
PSD409	EK	B	Cubicle Workstations	A	5		67,300
PSD409	EK	B	Security Cameras	A	25		170,000
PSD409	EK	C	40' Storage Containers	A	1		48,000
						-	422,610
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

A	-	-
B	-	-
N	-	-
P	-	-
R	-	-
S	-	-
T	-	-
U	-	-
W	-	-
X	-	-

REASON FOR TRANSFER:

To purchase essential equipment and supplies for facility operations, including an excavator, forklift, industrial tools, cubicle workstations, security cameras, and 40' storage containers.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Funding for this transfer came from positions that were vacant in FY25 and will be recruited for again in FY26, therefore there was no negative financial impact for moving funds from Personal Services. The filling of positions was not deferred in order to affectuate this transfer.

IMPACT OF TRANSFER ON "TO" ITEMS:

Security cameras will be installed at key locations to enhance safety and security. The 40' storage containers will provide secure storage for janitorial, maintenance, and inmate supplies. The forklift will be used to transport heavy materials from the warehouse. The excavator will assist with demolition, foundation digging, and trenching tasks, reducing the need to outsource. Industrial tools will replace outdated or broken equipment. Cubicle workstations will replace ACO desks currently in disrepair, improving the workspace environment.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF CORRECTIONS AND REHABILITATION

Appropriation Code: G-25-009
 Prepared by: Lester Lau
 Contact email: lester.g.lau@hawaii.gov

Transfer Request Date: 5/19/25
 Transfer Approval Date (B&F use only): _____

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
PSD409	EK	A	Adult Corrections Officer III	A	124743		(56,616)
PSD409	EK	A	Adult Corrections Officer III	A	124742		(56,616)
PSD409	EK	A	Adult Corrs Officer Recruit	A	124741		(56,616)
PSD409	EK	A	Adult Corrs Officer Recruit	A	124740		(56,616)
PSD409	EK	A	Adult Corrs Officer Recruit	A	124739		(56,616)
PSD409	EK	A	Adult Corrs Officer Recruit	A	124738		(56,616)
PSD409	EK	A	Adult Corrs Officer Recruit	A	124737		(56,616)
PSD409	EK	A	Adult Corrs Officer Recruit	A	124736		(56,616)
PSD409	EK	A	Adult Corrs Officer Recruit	A	124735		(56,616)
PSD409	EK	A	Adult Corrs Officer Recruit	A	124734		(56,616)
PSD409	EK	A	Adult Corrs Officer Recruit	A	124733		(56,616)
PSD409	EK	A	Adult Corrs Officer Recruit	A	124732		(56,616)
PSD409	EK	A	Adult Corrs Officer Recruit	A	124731		(46,598)
						-	(725,990)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
PSD409	EK	B	Courtyard renovations/maintenance	A	20		218,957
PSD409	EK	B	Fencing expansion/repair	A	20		477,200
PSD409	EK	B	Other maintenance	A	20		29,833

						-	725,990
				Total		-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

A	-	-
B	-	-
N	-	-
P	-	-
R	-	-
S	-	-
T	-	-
U	-	-
W	-	-
X	-	-

REASON FOR TRANSFER:

Fencing at both Olomana and Ka'ala will be installed to create individual holding areas for inmates during outdoor recreation time.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Funding for this transfer came from positions that were vacant in FY25 and will be recruited for again in FY26, therefore there was no negative financial impact for moving funds from Personal Services. The filling of positions was not deferred in order to affectuate this transfer.

IMPACT OF TRANSFER ON "TO" ITEMS:

The fencing will enhance security, improve inmate supervision, and support structured recreation. Courtyard renovations will include outdoor coverings to increase the usability of recreational spaces. Additional maintenance efforts are preventative, addressing minor facility issues before they become larger, costly repairs, thereby supporting long-term operational efficiency and safety.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF CORRECTIONS AND REHABILITATION

Appropriation Code: G-25-009
Prepared by: Lester Lau
Contact email: lester.g.lau@hawaii.gov

Transfer Request Date: 6/9/25
Transfer Approval Date (B&F use only): _____

FROM:

[illegible]

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
PSD409	EK	B	Fire System Upgrade	A	20		315,000
						-	315,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

A	-	-
B	-	-
N	-	-
P	-	-
R	-	-
S	-	-
T	-	-
U	-	-
W	-	-
X	-	-

REASON FOR TRANSFER:

Funds will be used to upgrade Fire System.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Funding for this transfer came from positions that were vacant in FY25 and will be recruited for again in FY26, therefore there was no negative financial impact for moving funds from Personal Services. The filling of positions was not deferred in order to affectuate this transfer.

IMPACT OF TRANSFER ON "TO" ITEMS:

Replacing the rusted and deteriorating sprinkler system will ensure compliance with fire safety codes, reduce risk of system failure, and protect both staff and inmates in the event of an emergency. The upgraded fire system will improve overall facility safety, prevent costly damage from future leaks or malfunctions, and reduce liability associated with non-compliance.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF CORRECTIONS AND REHABILITATION

Appropriation Code: G-25-015
 Prepared by: Lester Lau
 Contact email: lester.g.lau@hawaii.gov

Transfer Request Date: 5/14/25
 Transfer Approval Date (B&F use only): _____

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
PSD420	CP	A	Office Assistant III	A	53339		(37,872)
PSD420	CP	A	Kitchen Helper	A	51392		(50,640)
PSD420	CP	A	Cook II	A	51388		(63,432)
PSD420	CP	A	Cook II	A	51382		(55,464)
PSD420	CP	A	Kitchen Helper	A	51380		(50,640)
PSD420	CP	A	Library Technician V	A	49870		(41,808)
PSD420	CP	A	Corrections Education Supvr I	A	49867		(80,228)
PSD420	CP	A	Corrections Education Supvr I	A	47389		(68,280)
PSD420	CP	A	Corrections Edn Spclt III	A	47341		(51,024)
PSD420	CP	A	Corrections Edn Spclt III	A	47339		(55,200)
PSD420	CP	A	Corrections Edn Spclt III	A	47338		(48,948)
PSD420	CP	A	Kitchen Helper	A	44029		(50,640)
PSD420	CP	A	Kitchen Helper	A	44027		(44,292)
PSD420	CP	A	Librarian III	A	43732		(58,296)
PSD420	CP	A	Librarian III	A	43224		(58,296)
PSD420	CP	A	Cook III	A	39579		(67,848)
PSD420	CP	A	Office Assistant III	A	38957		(33,120)
PSD420	CP	A	Corrections Edn Spclt III	A	38637		(60,660)
PSD420	CP	A	Cook II	A	38535		(63,432)
PSD420	CP	A	Cook II	A	37412		(63,432)
PSD420	CP	A	Office Assistant III	A	37326		(37,872)
PSD420	CP	A	Office Assistant III	A	37230		(33,120)
PSD420	CP	A	Corrections Edn Spclt III	A	36778		(51,024)
PSD420	CP	A	Cook II	A	23503		(63,432)

						-	(1,289,000)
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TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
PSD420	CP	B	HVAC Upgrade	A	29		948,000
PSD420	CP	B	Inmate Vocational Training	A	34		341,000
						-	1,289,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

A	-	-
B	-	-
N	-	-
P	-	-
R	-	-
S	-	-
T	-	-
U	-	-
W	-	-
X	-	-

REASON FOR TRANSFER:

\$948,000 was used to upgrade the failing HVAC system of the Learning Center (including Education Unit, Library, and Chapel) at the Halawa Correctional Facility, allowing us to maintain the health and welfare of staff and promote an environment conducive to learning. The remaining \$341,000 targeted vocational training to expand on existing inmate programing, creating career pathway opportunities for successful re-entry.

IMPACT OF TRANSFER ON "FROM" ITEMS:

There was no impact on funds from Personal Services as transferred funds came from cost-savings realized in the 4th Quarter from vacant positions.

IMPACT OF TRANSFER ON "TO" ITEMS:

This transfer allowed for the upgrade of the failing HVAC unit servicing the Halawa Correctional Facility Learning Center (including the Education Unit, Library, and Chapel) allownig us to maintain a healthy work environment for staff and promote a better learning atmosphere for inmates enrolled in programing. Funds were also used for the expansion of existing vocational training programs that create career pathway opportunities for successful re-entry of inmate population.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF CORRECTIONS AND REHABILITATION

Appropriation Code: G-25-016
 Prepared by: Lester Lau
 Contact email: lester.g.lau@hawaii.gov

Transfer Request Date: 4/25/25
 Transfer Approval Date (B&F use only): _____

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
PSD421	HC	A	Corrections Physician II	A	2605		(258,252)
PSD421	HC	A	Licensed Practical Nurse II	A	32206		(59,196)
PSD421	HC	A	Registered Nurse IV	A	35662		(150,480)
PSD421	HC	A	Para Medical Assistant II	A	43281		(50,676)
PSD421	HC	A	Registered Nurse III	A	45705		(48,366)
PSD421	HC	A	Medical Record Technician V	A	47527		(41,808)
PSD421	HC	A	Medical Record Librarian III	A	48596		(48,948)
PSD421	HC	A	Registered Nurse V	A	49888		(115,332)
PSD421	HC	A	Clinical Psychologist Sup	A	53062		(89,832)
PSD421	HC	A	Medical Record Technician V	A	53358		(38,736)
PSD421	HC	A	Human Svcs Prof III	A	112465		(61,824)
PSD421	HC	A	Clinical Psychologist Sup	A	117937		(132,924)
PSD421	HC	A	Clinical Psychologist	A	118070		(76,800)
PSD421	HC	A	Psychiatrist II	A	118085		(148,344)
PSD421	HC	A	Registered Nurse IV	A	118086		(129,192)
PSD421	HC	A	Human Svcs Prof III	A	118111		(46,932)
PSD421	HC	A	Registered Nurse III	A	118670		(129,876)
PSD421	HC	A	Clinical Psychologist	A	118823		(73,836)
PSD421	HC	A	Administrative Assistant II	A	118901		(47,004)
PSD421	HC	A	Office Assistant III	A	119235		(37,872)
PSD421	HC	A	Clinical Psychologist	A	119245		(76,800)
PSD421	HC	A	Statistics Clerk I	A	119464		(40,248)
PSD421	HC	A	Office Assistant III	A	119481		(30,468)
PSD421	HC	A	Clinical Psychologist Sup	A	120316		(100,560)
PSD421	HC	A	Correctional Physician II	A	121576		(27,876)
PSD421	HC	A	Clinical Psychologist	A	122260		(97,152)

PSD421	HC	A	Clinical Psychologist	A	122561		(76,800)
PSD421	HC	A	Clinical Psychologist	A	122562		(83,064)
PSD421	HC	A	Human Svcs Prof III	A	122618		(55,200)
PSD421	HC	A	Human Svcs Prof III	A	122931		(46,932)
PSD421	HC	A	Human Svcs Prof IV	A	124164		(59,040)
PSD421	HC	A	Human Svcs Prof IV	A	124165		(59,040)
PSD421	HC	A	Human Svcs Prof IV	A	124166		(59,040)
PSD421	HC	A	Human Svcs Prof IV	A	124167		(59,040)
PSD421	HC	A	Human Svcs Prof IV	A	124168		(59,040)
PSD421	HC	A	Licensed Practical Nurse II	A	124169		(59,040)
PSD421	HC	A	Licensed Practical Nurse II	A	124170		(59,040)
PSD421	HC	A	Human Svcs Prof IV	A	124171		(59,040)
PSD421	HC	A	Human Svcs Prof IV	A	124172		(59,040)
PSD421	HC	A	Social Worker V	A	124421		(56,691)
PSD421	HC	A	Para Medical Assistant II	A	124468		(44,652)
PSD421	HC	A	Clinical Psychologist	A	124469		(90,000)
PSD421	HC	A	Clinical Psychologist	A	124470		(88,248)
PSD421	HC	A	Clinical Psychologist	A	124471		(90,000)
PSD421	HC	A	Clinical Psychologist	A	124472		(90,000)
PSD421	HC	A	Clinical Psychologist Sup	A	124474		(90,000)
PSD421	HC	A	Clinical Psychologist Sup	A	124475		(90,000)
PSD421	HC	A	Office Assistant III	A	124483		(27,132)
PSD421	HC	A	Clinical Psychologist Sup	A	124513		(49,632)
PSD421	HC	A	Registered Nurse IV	A	124515		(89,973)
PSD421	HC	A	Registered Nurse III	A	124533		(100,367)
PSD421	HC	A	Registered Nurse III	A	124534		(81,594)
PSD421	HC	A	Registered Nurse III	A	124535		(81,594)
PSD421	HC	A	Registered Nurse III	A	124536		(81,594)
PSD421	HC	A	Registered Nurse III	A	124539		(83,784)
						-	(4,187,951)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
PSD421	HC	B	Electronic Medical Record	A	37		4,187,951

						-	4,187,951
				Total		-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

A	-	-
B	-	-
N	-	-
P	-	-
R	-	-
S	-	-
T	-	-
U	-	-
W	-	-
X	-	-

REASON FOR TRANSFER:

SLH 2007 Act 144 requires DCR to utilize "the appropriate type of updated record-keeping system". DCR has been out of compliance with this since 2021 when we had a complete system failure. These monies were used for the urgent unbudgeted procurement of a new electronic medical record (EMR). We were able to negotiate terms based off of a 2021 RFI that the vendor offered giving the state a significant savings. This money will be used for the initial roll out of the EMR product over the next 12 months.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Funding for this transfer came from positions that were vacant in FY25 and will be recruited for again in FY26, therefore there was no negative financial impact for moving funds from Personal Services. The filling of positions was not deferred in order to affectuate this transfer.

IMPACT OF TRANSFER ON "TO" ITEMS:

The transfer and availability of these funds ensured the DCR Health Care Division will be able to be in compliance with this statute by 03/2026.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF CORRECTIONS AND REHABILITATION

Appropriation Code: G-25-016
 Prepared by: Lester Lau
 Contact email: lester.g.lau@hawaii.gov

Transfer Request Date: 6/6/25
 Transfer Approval Date (B&F use only): _____

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
PSD421	HC	A	Registered Nurse III	A	124539		(25,008)
PSD421	HC	A	Human Svcs Prof IV	A	124576		(52,152)
PSD421	HC	A	Human Svcs Prof IV	A	124577		(52,152)
PSD421	HC	A	Medical Record Technician V	A	124625		(44,496)
PSD421	HC	A	Registered Nurse III	A	124643		(108,792)
PSD421	HC	A	Registered Nurse III	A	125015		(112,056)
PSD421	HC	A	Registered Nurse III	A	125016		(112,056)
PSD421	HC	A	Registered Nurse III	A	125017		(112,056)
PSD421	HC	A	Registered Nurse III	A	125497		(108,792)
PSD421	HC	A	Registered Nurse III	A	125498		(108,792)
PSD421	HC	A	Registered Nurse III	A	125499		(108,792)
PSD421	HC	A	LICENSED PRACTICAL NURSE II	A	92476V		(52,152)
PSD421	HC	A	REGISTERED NURSE IV	A	94231V		(123,564)
PSD421	HC	A	MEDICAL RECORD LIBRARIAN IV	A	94235V		(68,544)
PSD421	HC	A	MEDICAL RECORD LIBRARIAN III	A	94236V		(63,384)
PSD421	HC	A	DENTIST MANAGER	A	94237V		(247,212)
						-	(1,500,000)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
PSD421	HC	B	Pharmacy	A	31		1,500,000

						-	1,500,000
				Total		-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

A	-	-
B	-	-
N	-	-
P	-	-
R	-	-
S	-	-
T	-	-
U	-	-
W	-	-
X	-	-

REASON FOR TRANSFER:

Over the last twelve months DCR Health Care Division has seen a fluctuation in previously stable medication costs. By the close of the FY25 our pharmaceutical spend had been inflating steadily by approximately \$125,000 a month resulted in a budget deficit of \$1,500,000. A significant portion of this was the result of long acting injectable (LAI) anti-psychotics being used to stabilize patients in the community and at the Hawai'i State Hospital. To avoid decompensation of patients with severe mental health issues DCR chose to continue treatment as prescribed to ensure the best outcomes for the patients.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Funding for this transfer came from positions that were vacant in FY25 and will be recruited for again in FY26, therefore there was no negative financial impact for moving funds from Personal Services. The filling of positions was not deferred in order to affectuate this transfer.

IMPACT OF TRANSFER ON "TO" ITEMS:

The funding moved from Personal Services allowed for the purchase of 1500 doses of LAI medication for 125 patients in our care with severe mental illness. This increased our program outcomes, increased parole eligibility and reduces recidivism with and created a more effective discharge plan.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF CORRECTIONS AND REHABILITATION

Appropriation Code: G-25-014
 Prepared by: Lester Lau
 Contact email: lester.g.lau@hawaii.gov

Transfer Request Date: 5/14/25
 Transfer Approval Date (B&F use only): _____

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
PSD613	DA	A	JRI Restitution Specialist	A	120666		(58,176)
PSD613	DA	A	Other Personnel Cost	A	301		(1,824)
						-	(60,000)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
PSD613	DA	B	Rental of Buidling	A	63		8,400
PSD613	DA	B	Services on a Fee Basis	A	66		22,500
PSD613	DA	B	Judgment and Claims	A	65		29,100
						-	60,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

A	-	-
B	-	-
N	-	-
P	-	-
R	-	-
S	-	-
T	-	-
U	-	-
W	-	-
X	-	-

REASON FOR TRANSFER:

To cover operating expenses impacted by the Governor's allotment restrictions.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Payroll savings were the result of an incumbent being out on leave without pay status for almost 5 months and then the position was vacant for almost 3 months.

IMPACT OF TRANSFER ON "TO" ITEMS:

Allowed the Commission to cover operational expenses for lease rent, contract services, and compensation payments.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF CORRECTIONS AND REHABILITATION

Appropriation Code: S-25-323
Prepared by: Lester Lau
Contact email: lester.g.lau@hawaii.gov

Transfer Request Date: 5/14/25
Transfer Approval Date (B&F use only): _____

FROM:

[illegible]

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
PSD613	DA	A	Temporary Hazard Pay	B	351		10,765
				Total		-	10,765
						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

A	-	-
B	-	-
N	-	-
P	-	-
R	-	-
S	-	-
T	-	-
U	-	-
W	-	-
X	-	-

REASON FOR TRANSFER:

To cover Temporary Hazard Pay (THP) for positions that were previously Special Funded at the time the THP was earned.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Reduce amount of funds available for victim compensation.

IMPACT OF TRANSFER ON "TO" ITEMS:

PSD613 (MOF B) no longer has personal services budget as these positions were all converted to General Funds (MOF B) by Act 248, SLH 2022. This transfer provided the necessary personal services expenditure ceiling for the THP.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF DEFENSE

Appropriation Code: G-25-010
 Prepared by: Candy Lum
 Contact email: candy.lum@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
110	AA	B	OTHER CURRENT EXPENDITURES	A	059		(6,542)
						-	(6,542)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
110	AA	A		A			6,542
						-	6,542
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

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REASON FOR TRANSFER:

The transfer is necessary to provide funds to remove the negative allotment balance in Personal Services. The appropriation account would be frozen once negative allotment balance occurred and no salaries or bills can be paid.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Insignificant impact.

IMPACT OF TRANSFER ON "TO" ITEMS:

The negative allotment balance in Personal Services due to posting of 12/20/24 payroll expenses can be cleared. The transfer is to cover division-wide positions as a whole. No specific position number can be referenced to.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF DEFENSE

Appropriation Code: G-25-100
 Prepared by: Candy Lum
 Contact email: candy.lum@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
DEF112	VA	A		A			(30,000)
DEF112	VA	A		A			(90,000)
DEF112	VA	B	OTHER SUPPLIES	A	045		(10,691)
						-	(130,691)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
DEF112	VA	B	R&M - BUILDING / R&M - GROUNDS	A	035, 036		30,000
DEF112	VA	B	OTHER CURRENT EXPENDITURES	A	045		90,000
DEF112	VA	A		A			10,691
						-	130,691
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

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REASON FOR TRANSFER:

#1 - Allotment balance in OCE is insufficient to cover upcoming R&M costs and traveling expenses for a few planned trips. #8 - The OCE budget does not have funds budgeted for costs related to Memorial Day ceremonies and events. #4 - The transfer is necessary to provide funds to remove the negative allotment balance in Personal Services. The appropriation account would be frozen once negative allotment balance occurred and no salaries or bills can be paid.

IMPACT OF TRANSFER ON "FROM" ITEMS:

#1 & #8 - No significant impact on PS with using the funds from vacancy savings. The transfer is from division-wide vacancies. No specific position number can be referenced to. #4 - Minimal impact on OCE.

IMPACT OF TRANSFER ON "TO" ITEMS:

#1 - The transfer provides the funding needed for a few R&M projects and two trips to Molokai (in September) and one mainland trip (in August) by the OVS Director. #8 - The transfer provides the funding needed for various events and activities held on Memorial Day, such as flag placement on gravesites, flowers, ceremony coordination, family assistance, and security. #4 - The negative allotment balance in Personal Services due to posting of 12/20/24 payroll expenses can be cleared. The transfer is to cover division-wide positions as a whole. No specific position number can be referenced to.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF DEFENSE

Appropriation Code: G-25-114
 Prepared by: Candy Lum
 Contact email: candy.lum@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
114	YC	B	OTHER SUPPLIES /	A	016, 017		(94,000)
114	YC	B	PROVISIONS (STUDENT MEAL) /	A	014, 015		(270,000)
114	YC	B	OTHER CURRENT EXPENDITURES	A	057, 058		(33,000)
						-	(397,000)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
114	YC	A		A			94,000
114	YC	A		A			270,000
114	YC	A		A			33,000
						-	397,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

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REASON FOR TRANSFER:

The transfer is necessary to provide funding needed for salaries of all employees. The PS budget does not have sufficient funds budgeted for payroll costs.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Minimal impact on student meals - the number of student is lower than expected so the cost for the student meal contract is below than projected. The purchase of operating supplies and equipment or tools will be deferred according to urgency and safety priority.

IMPACT OF TRANSFER ON "TO" ITEMS:

#1 - The reallocated fund is used to cover the September payroll charges and used to cover the negative allotment balance as of 8/20/24. The September's payroll expenses are expected higher than July's and August's. The transfer provides funding needed for salaries of new hires; salary increases and retro lump sum payments. #8 - The transfer provides funds to pay the June salaries for all employees. All these transfers are to cover division-wide positions as a whole. No specific position number can be referenced to.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF DEFENSE

Appropriation Code: G-25-116
 Prepared by: Candy Lum
 Contact email: candy.lum@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
116	AB/AC	B	R & M-BLDGS & STRUCTURES / OTHER R & M	A	031, 035		(1,200,000)
116	AB/AC	A		A			(1,082,500)
116	AB/AC	A		A			(220,000)
						-	(2,502,500)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
116	AB/AC	A		A			1,200,000
116	AB/AC	B	R & M-BLDGS & STRUCTURES / OTHER R & M	A	031, 035		1,082,500
116	AB/AC	B	R & M-BLDGS & STRUCTURES / OTHER R & M	A	031, 035		220,000
						-	2,502,500

Total	-	-
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REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF DEFENSE

Appropriation Code: G-25-118
 Prepared by: Candy Lum
 Contact email: candy.lum@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
118	AD	A		A			1,720,000
						-	1,720,000

TO:

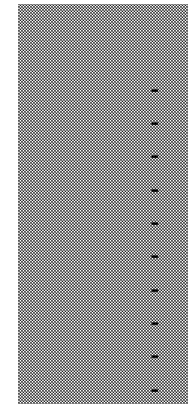
Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
118	AD	B	MISC CURRENT EXPENSES	A	044		1,720,000
						-	1,720,000
Total						-	3,440,000

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

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3,440,000
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REASON FOR TRANSFER:

The transfer is necessary to fund the Tidal Basin contract and some R&M projects which are essential to sustain DOD's business operations.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No significant impact on PS with using the funds from vacancy savings. The transfer is from division-wide vacancies. No specific position number can be referenced to.

IMPACT OF TRANSFER ON "TO" ITEMS:

The transfer provides the funding needed for the followings: Tidal Basin Contract for disaster support \$500,000, Taxi Way Kalaeloa \$280,000, HIEMA parking lot repairs and repave \$250,000, Fed Signal Warning System subscription \$100,000, HVAC maintenance \$70,000, purchase of fire safety equipment & repairs and maintenance of sirens statewide \$250,000, and operational repairs and maintenance, excessive utilities expense, etc. \$150,000.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF DEFENSE

Appropriation Code: G-25-324
 Prepared by: Candy Lum
 Contact email: candy.lum@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
118	AD	B		A			(424,344)
118	AD	B		A			(878,500)
118	AD	B		A			(250,000)
						-	(1,552,844)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
118	AD	A		A			424,344
118	AD	A		A			878,500
118	AD	A		A			250,000
						-	1,552,844
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

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REASON FOR TRANSFER:

These transfers are necessary to provide funding needed for payroll of project positions and State Active Duty (SAD).

IMPACT OF TRANSFER ON "FROM" ITEMS:

The usage of MDF for the personal services costs of Emergency Management Reserve Corps and for purposes of disaster response is authorized by HRS Sec 127A-16. G-25-324 is a sub-account of G-25-118. There is no clearly discernible BJ line number to reference. Also because of no specific budget line item is listed out within MDF.

IMPACT OF TRANSFER ON "TO" ITEMS:

The transfer is necessary to fund the personnel costs for HIEMA's 20 Emergency Management Reserve Corps positions (#3), 6 wildfire positions proposed in Senate Bill SB3068 CD2 (#0), and SAD (#7). No position number can be referenced to as project positions and SAD positions are not included in BJ.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF DEFENSE

Appropriation Code: G-25-325
 Prepared by: Candy Lum
 Contact email: candy.lum@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
118	AD	B		A			(1,000,000)
						-	(1,000,000)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
118	AD	A		A			1,000,000
						-	1,000,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

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REASON FOR TRANSFER:

The transfer is necessary to provide funding needed for salaries of project positions and overtime costs.

IMPACT OF TRANSFER ON "FROM" ITEMS:

The usage of MDF for the personal services costs of emergency management and disaster response is authorized by HRS Sec 127A-16. G-25-325 is a sub-account of G-25-118. There is no clearly discernible BJ line number to reference. Also because of no specific budget line item is listed out within MDF.

IMPACT OF TRANSFER ON "TO" ITEMS:

The transfer is necessary to fund the personnel costs for wildfire positions and overtime costs for FY26. No position number can be referenced to as project positions are not included in BJ.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF DEFENSE

Appropriation Code: S-25-217
 Prepared by: Candy Lum
 Contact email: candy.lum@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
116	AB	B		P			(1,275,000)
116	AB	A		P			(400,000)
116	AB	A		P			(500,000)
						-	(2,175,000)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
116	AB	A		P			1,275,000
116	AB	B		P			400,000
116	AB	B		P			500,000
						-	2,175,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

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REASON FOR TRANSFER:

#2 - The transfer is necessary to provide funding needed for salaries of all employees. The PS budget does not have sufficient funds budgeted for payroll costs. #3/ #4 - Allotment balance is low and insufficient to cover expenditures of R & M projects.

IMPACT OF TRANSFER ON "FROM" ITEMS:

#2 - R&M projects are deferred according to priority of safety and urgency. S-25-217 is a federal sub-account and does not have a clearly discernible BJ line number to reference. #3 / #4 - No significant impact on PS with using the funds from vacancy savings. The transfer is from division-wide vacancies. No specific position number can be referenced to.

IMPACT OF TRANSFER ON "TO" ITEMS:

#2 - The transfer provides the funding needed for payment of salaries. The transfer is to cover division-wide positions as a whole. No specific position number can be referenced to. #3 / #4 - The transfer is necessary to provide fundings needed for R&M projects managed by Army National Guard's Facilities Management Office. S-25-217 is a federal sub-account and does not have a clearly discernible BJ line number to reference.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF DEFENSE

Appropriation Code: S-25-218
 Prepared by: Candy Lum
 Contact email: candy.lum@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
116	AC	B		P			(420,000)
116	AC	A		P			(500,000)
						-	(920,000)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
116	AC	A		P			420,000
116	AC	B		P			500,000
						-	920,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

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REASON FOR TRANSFER:

#2 - The transfer is necessary to provide funding needed for salaries of all employees. The PS budget does not have sufficient funds budgeted for payroll costs. #3 - The transfer is to move the allotment balances from Air National Guard to Army National Guard within same program ID.

IMPACT OF TRANSFER ON "FROM" ITEMS:

#2 - No significant impact. S-25-218 is a federal sub-account and does not have a clearly discernible BJ line number to reference. #3 - No significant impact on PS with using the funds from vacancy savings. The transfer is from division-wide vacancies. No specific position number can be referenced to.

IMPACT OF TRANSFER ON "TO" ITEMS:

#2 - The transfer provides the funding needed for payment of salaries. The transfer is to cover division-wide positions as a whole. No specific position number can be referenced to. #3 - Minimal impact. Excessive allotment balance is shifted from Air National Gurad to Army National Guard. S-25-218 is a federal sub-account and does not have a clearly discernible BJ line number to reference.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF DEFENSE

Appropriation Code: S-25-219
 Prepared by: Candy Lum
 Contact email: candy.lum@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
114	YC	B		P	132, 134		(512,000)
114	YC	A		P			(100,000)
						-	(612,000)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
114	YC	A		P			512,000
114	YC	B		P	115, 116		100,000
						-	612,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

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REASON FOR TRANSFER:

#2 - The transfer is necessary to provide funding needed for salaries of all employees. The PS budget does not have sufficient funds budgeted for payroll costs. #3 - Allotment balance is low and insufficient to cover expenditures of R & M projects.

IMPACT OF TRANSFER ON "FROM" ITEMS:

#2 - Minimal impact. The number of student is lower than expected so the student meal contract comes in lower than projected. #3 - No significant impact on PS with using the funds from vacancy savings. The transfer is from division-wide vacancies. No specific position number can be referenced to.

IMPACT OF TRANSFER ON "TO" ITEMS:

#2 - The transfer provides the funding needed for payment of salaries. The transfer is to cover division-wide positions as a whole. No specific position number can be referenced to. #3 - The transfer is necessary to provide fundings needed for the facility repair and maintenance projects.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF DEFENSE

Appropriation Code: S-25-508
 Prepared by: Candy Lum
 Contact email: candy.lum@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
110	AA	A		P			(50,000)
						-	(50,000)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
110	AA	B		P	091		50,000
						-	50,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

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REASON FOR TRANSFER:

This transfer is necessary to provide sufficient allocation amount needed to be transferred out to a sub-account.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Minimal impact. The transfer is for division-wide positions. No specific position number can be referenced to.

IMPACT OF TRANSFER ON "TO" ITEMS:

Insignificant impact.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF DEFENSE

Appropriation Code: S-25-529
 Prepared by: Candy Lum
 Contact email: candy.lum@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
116	AB/AC	B		P	066, 078		(394,000)
116	AB/AC	B		P	066, 078		(1,806,000)
116	AB/AC	A		P			(94,576)
						-	(2,294,576)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
116	AB/AC	A		P			394,000
116	AB/AC	A		P			1,806,000
116	AB/AC	B		P			94,576
						-	2,294,576
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

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B	-	-
N	-	-
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X	-	-

REASON FOR TRANSFER:

#0 /#2 -These transfers are necessary to provide sufficient allocation amounts needed to be transferred out to sub-accounts for payroll expenses. #3 - The transfer is to move the allotment balances from Air National Guard to Army National Guard within the same program ID.

IMPACT OF TRANSFER ON "FROM" ITEMS:

#0 /#2 / #3 - No significant impact.

IMPACT OF TRANSFER ON "TO" ITEMS:

#0 /#2 - No significant impact. The transfer is for division-wide positions. No specific position number can be referenced to. #3 - No impact.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF DEFENSE

Appropriation Code: S-25-354
Prepared by: Candy Lum
Contact email: candy.lum@hawaii.gov

FROM:

[illegible]

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
118	AD	A	BJ ADJUSTMENTS /ALL OTHERS	B	900		25,000
118	AD	A	BJ ADJUSTMENTS /ALL OTHERS	B	900		75,000
						-	100,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

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REASON FOR TRANSFER:

Act 249 SLH 2022 authorizes \$500,000 to establish the Hazard Mitigation Special Fund. It says in Act 249 that moneys in the hazard mitigation special fund shall be used for personnel costs and operating and administrative costs deemed necessary by the agency to administer section 127A-18." The transfer is necessary to fund the personnel costs for handling hazard mitigation services, which is estimated at \$100,000 annually.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No significant impact on OCE as the personnel costs are authorized and included in total funding of \$500,000.

IMPACT OF TRANSFER ON "TO" ITEMS:

The authorized funding of \$500,000 does not separate into budget category of personal services and other current expenses. The transfer provides the funding needed for personnels that are necessary for handling hazard mitigation services.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF DEFENSE

Appropriation Code: S-25-204
 Prepared by: Candy Lum
 Contact email: candy.lum@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
118	AD	B		N			(1,714,895)
						-	(1,714,895)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
118	AD	A		N			1,714,895
						-	1,714,895
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

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REASON FOR TRANSFER:

The transfer is necessary to provide funding needed for payroll expenses.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No significant impact on OCE as the personnel costs are authorized and included in total funding of this federal grant. S-25-204 is a federal sub-account and does not have a clearly discernible BJ line number to reference.

IMPACT OF TRANSFER ON "TO" ITEMS:

The authorized funding of the federal grant does not separate into budget category of personal services and other current expenses. The transfer will provide the funding needed for personnels that are necessary for performing emergency management services. The transfer is to cover division-wide positions as a whole. No specific position number can be referenced to.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF EDUCATION

Appropriation Code: G-25-010
 Prepared by: Wendy Sekiya
 Contact email: wendy.sekiya@k12.hi.us

FROM:

Prog ID	Org Code	Cost	Description	MOF	Psn No.	FY 24	FY 25
EDN 100	AA	A	Personal Services	A	Various		(4,000,000)
						-	(4,000,000)

TO:

Prog ID	Org Code	Cost	Description	MOF	Psn No.	FY 24	FY 25
EDN 100	AA	B	Other Current Expenditures	A			4,000,000
						-	4,000,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Per Act 51/SLH2004, transferring funds to facilitate autonomy at school level.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Per Act 51/SLH2004, transferring funds to facilitate autonomy at school level.

IMPACT OF TRANSFER ON "TO" ITEMS:

Per Act 51/SLH2004, transferring funds to facilitate autonomy at school level.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF EDUCATION

Appropriation Code: G-25-020
 Prepared by: Wendy Sekiya
 Contact email: wendy.sekiya@k12.hi.us

FROM:

Prog ID	Org Code	Cost	Description	MOF	Psn No.	FY 24	FY 25
EDN 200	Various	A	Personal Services	A	Various		(500,000)
						-	(500,000)

TO:

Prog ID	Org Code	Cost	Description	MOF	Psn No.	FY 24	FY 25
EDN 200	Various	B	Other Current Expenditures	A			500,000
						-	500,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Utilize funds for strategic instructional support opportunities, including trainings for AI and attendance campaigns.

IMPACT OF TRANSFER ON "FROM" ITEMS:

This strategic transfer does not reflect a reduction in our commitment to personal services but rather a deliberate effort to invest in critical non-personnel areas directly supporting the Department's overarching mission and strategic goals.

IMPACT OF TRANSFER ON "TO" ITEMS:

The Department was able to invest in critical non-personnel areas directly supporting the Department's overarching mission and strategic goals.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF EDUCATION

Appropriation Code: G-25-030
 Prepared by: Wendy Sekiya
 Contact email: wendy.sekiya@k12.hi.us

FROM:

Prog ID	Org Code	Cost	Description	MOF	Psn No.	FY 24	FY 25
EDN 300	Various	A	Personal Services	A	Various		(13,217,300)
						-	(13,217,300)

TO:

Prog ID	Org Code	Cost	Description	MOF	Psn No.	FY 24	FY 25
EDN 300	Various	B	Other Current Expenditures	A			13,217,300
						-	13,217,300
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Utilized funds for a collaborative effort to support IT infrastructure and advancing Hawaiian Education across the entire department.

IMPACT OF TRANSFER ON "FROM" ITEMS:

This strategic transfer does not reflect a reduction in our commitment to personal services but rather a deliberate effort to invest in critical non-personnel areas directly supporting the Department's overarching mission and strategic goals.

IMPACT OF TRANSFER ON "TO" ITEMS:

The Department was able to invest in critical non-personnel areas directly supporting the Department's overarching mission and strategic goals.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF EDUCATION

Appropriation Code: G-25-040
 Prepared by: Wendy Sekiya
 Contact email: wendy.sekiya@k12.hi.us

FROM:

Prog ID	Org Code	Cost	Description	MOF	Psn No.	FY 24	FY 25
EDN 400	Various	A	Personal Services	A	Various		(10,750,000)
						-	(10,750,000)

TO:

Prog ID	Org Code	Cost	Description	MOF	Psn No.	FY 24	FY 25
EDN 400	Various	B	Other Current Expenditures	A			10,750,000
						-	10,750,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

To cover critical facility, security, and infrastructure systems work.

IMPACT OF TRANSFER ON "FROM" ITEMS:

This strategic transfer does not reflect a reduction in our commitment to personal services but rather a deliberate effort to invest in critical non-personnel areas directly supporting the Department's overarching mission and strategic goals.

IMPACT OF TRANSFER ON "TO" ITEMS:

The Department was able to invest in critical non-personnel areas directly supporting the Department's overarching mission and strategic goals.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF EDUCATION

Appropriation Code: G-25-050
 Prepared by: Wendy Sekiya
 Contact email: wendy.sekiya@k12.hi.us

FROM:

Prog ID	Org Code	Cost	Description	MOF	Psn No.	FY 24	FY 25
EDN 500	Various	A	Personal Services	A	Various		(1,200,000)
						-	(1,200,000)

TO:

Prog ID	Org Code	Cost	Description	MOF	Psn No.	FY 24	FY 25
EDN 500	Various	B	Other Current Expenditures	A			1,200,000
						-	1,200,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Transfer to facilitate the autonomy of school level expenditures for Adult Ed and A+ related programs.

IMPACT OF TRANSFER ON "FROM" ITEMS:

This strategic transfer does not reflect a reduction in our commitment to personal services but rather a deliberate effort to invest in critical non-personnel areas directly supporting the Department's overarching mission and strategic goals.

IMPACT OF TRANSFER ON "TO" ITEMS:

The Department was able to invest in critical non-personnel areas directly supporting the Department's overarching mission and strategic goals.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF EDUCATION

Appropriation Code: G-25-070
 Prepared by: Wendy Sekiya
 Contact email: wendy.sekiya@k12.hi.us

FROM:

Prog ID	Org Code	Cost	Description	MOF	Psn No.	FY 24	FY 25
EDN 700	PK	A	Personal Services	A	Various		(2,103,064)
						-	(2,103,064)

TO:

Prog ID	Org Code	Cost	Description	MOF	Psn No.	FY 24	FY 25
EDN 700	PK	B	Other Current Expenditures	A			2,103,064
						-	2,103,064
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Transfer for Family Child Interaction Learning Programs, classroom furniture, classroom supplies and outdoor learning materials.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Existing staff needed to cover preschool classrooms as vacancies were being filled.

IMPACT OF TRANSFER ON "TO" ITEMS:

Transfer directly supported EOEL's overarching mission and strategic goals.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF EDUCATION

Appropriation Code: S-25-323
 Prepared by: Wendy Sekiya
 Contact email: wendy.sekiya@k12.hi.us

FROM:

Prog ID	Org Code	Cost	Description	MOF	Psn No.	FY 24	FY 25
EDN 100	Various	B	Other Current Expenditures	B			(1,500,000)
						-	(1,500,000)

TO:

Prog ID	Org Code	Cost	Description	MOF	Psn No.	FY 24	FY 25
EDN 100	Various	A	Personal Services	B	Various		1,500,000
						-	1,500,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Funds transferred as a precaution to cover payroll due to quarterly allotment.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Special fund appropriation ceilings are projected estimates of how cash collections might actually be used.

IMPACT OF TRANSFER ON "TO" ITEMS:

Special fund appropriation ceilings are projected estimates of how cash collections might actually be used.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF EDUCATION

Appropriation Code: S-25-304
 Prepared by: Wendy Sekiya
 Contact email: wendy.sekiya@k12.hi.us

FROM:

Prog ID	Org Code	Cost	Description	MOF	Psn No.	FY 24	FY 25
EDN 400	Various	A	Personal Services	B	Various		(2,000,000)
						-	(2,000,000)

TO:

Prog ID	Org Code	Cost	Description	MOF	Psn No.	FY 24	FY 25
EDN 400	Various	B	Other Current Expenditures	B			2,000,000
						-	2,000,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Utilization of available ceiling to cover food service requirements for all schools.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Special fund appropriation ceilings are projected estimates of how cash collections might actually be used.

IMPACT OF TRANSFER ON "TO" ITEMS:

Special fund appropriation ceilings are projected estimates of how cash collections might actually be used.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF EDUCATION

Appropriation Code: S-25-215
 Prepared by: Wendy Sekiya
 Contact email: wendy.sekiya@k12.hi.us

FROM:

Prog ID	Org Code	Cost	Description	MOF	Psn No.	FY 24	FY 25
EDN 150	Various	B	Other Current Expenditures	N			(5,000,000)
						-	(5,000,000)

TO:

Prog ID	Org Code	Cost	Description	MOF	Psn No.	FY 24	FY 25
EDN 150	Various	A	Personal Services	N	Various		5,000,000
						-	5,000,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Transfer of expenditure ceiling to cover anticipated grant payroll expenditures.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Due to the non-supplanting requirements of federal grant awards, appropriation ceilings are projected estimates on how future grant funds might actually be used.

IMPACT OF TRANSFER ON "TO" ITEMS:

Due to the non-supplanting requirements of federal grant awards, appropriation ceilings are projected estimates on how future grant funds might actually be used.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF EDUCATION

Appropriation Code: S-25-240
 Prepared by: Wendy Sekiya
 Contact email: wendy.sekiya@k12.hi.us

FROM:

Prog ID	Org Code	Cost	Description	MOF	Psn No.	FY 24	FY 25
EDN 400	Various	A	Personal Services	N	Various		(2,000,000)
						-	(2,000,000)

TO:

Prog ID	Org Code	Cost	Description	MOF	Psn No.	FY 24	FY 25
EDN 400	Various	B	Other Current Expenditures	N			2,000,000
						-	2,000,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Utilization of available ceiling to cover food service requirements for all schools.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Federal grant award appropriation ceilings are projected estimates on how future grant funds might actually be used.

IMPACT OF TRANSFER ON "TO" ITEMS:

Federal grant award appropriation ceilings are projected estimates on how future grant funds might actually be used.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF EDUCATION

Appropriation Code: S-25-241
 Prepared by: Wendy Sekiya
 Contact email: wendy.sekiya@k12.hi.us

FROM:

Prog ID	Org Code	Cost	Description	MOF	Psn No.	FY 24	FY 25
EDN 400	Various	B	Other Current Expenditures	N			(400,000)
						-	(400,000)

TO:

Prog ID	Org Code	Cost	Description	MOF	Psn No.	FY 24	FY 25
EDN 400	Various	A	Personal Services	N	Various		400,000
						-	400,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Transfer of expenditure ceiling to cover anticipated grant payroll expenditures.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Federal grant award appropriation ceilings are projected estimates on how future grant funds might actually be used.

IMPACT OF TRANSFER ON "TO" ITEMS:

Federal grant award appropriation ceilings are projected estimates on how future grant funds might actually be used.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF EDUCATION

Appropriation Code: S-25-810
 Prepared by: Wendy Sekiya
 Contact email: wendy.sekiya@k12.hi.us

FROM:

Prog ID	Org Code	Cost	Description	MOF	Psn No.	FY 24	FY 25
EDN 100	Various	B	Other Current Expenditures	P			(5,000,000)
						-	(5,000,000)

TO:

Prog ID	Org Code	Cost	Description	MOF	Psn No.	FY 24	FY 25
EDN 100	Various	A	Personal Services	P	Various		5,000,000
						-	5,000,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Transfer of expenditure ceiling to cover anticipated grant payroll expenditures.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Due to the non-supplanting requirements of federal grant awards, appropriation ceilings are projected estimates on how future grant funds might actually be used.

IMPACT OF TRANSFER ON "TO" ITEMS:

Due to the non-supplanting requirements of federal grant awards, appropriation ceilings are projected estimates on how future grant funds might actually be used.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF EDUCATION

Appropriation Code: S-25-815
 Prepared by: Wendy Sekiya
 Contact email: wendy.sekiya@k12.hi.us

FROM:

Prog ID	Org Code	Cost	Description	MOF	Psn No.	FY 24	FY 25
EDN 150	Various	B	Other Current Expenditures	P			7,000,000
						-	7,000,000

TO:

Prog ID	Org Code	Cost	Description	MOF	Psn No.	FY 24	FY 25
EDN 150	Various	A	Personal Services	P	Various		(7,000,000)
						-	(7,000,000)
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Transfer of expenditure ceiling to cover anticipated grant payroll expenditures.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Due to the non-supplanting requirements of federal grant awards, appropriation ceilings are projected estimates on how future grant funds might actually be used.

IMPACT OF TRANSFER ON "TO" ITEMS:

Due to the non-supplanting requirements of federal grant awards, appropriation ceilings are projected estimates on how future grant funds might actually be used.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF EDUCATION

Appropriation Code: S-25-820
 Prepared by: Wendy Sekiya
 Contact email: wendy.sekiya@k12.hi.us

FROM:

Prog ID	Org Code	Cost	Description	MOF	Psn No.	FY 24	FY 25
EDN 200	Various	B	Other Current Expenditures	P			(150,000)
						-	(150,000)

TO:

Prog ID	Org Code	Cost	Description	MOF	Psn No.	FY 24	FY 25
EDN 200	Various	A	Personal Services	P	Various		150,000
						-	150,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Transfer of expenditure ceiling to cover anticipated grant payroll expenditures.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Due to the non-supplanting requirements of federal grant awards, appropriation ceilings are projected estimates on how future grant funds might actually be used.

IMPACT OF TRANSFER ON "TO" ITEMS:

Due to the non-supplanting requirements of federal grant awards, appropriation ceilings are projected estimates on how future grant funds might actually be used.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF EDUCATION

Appropriation Code: T-25-902
 Prepared by: Wendy Sekiya
 Contact email: wendy.sekiya@k12.hi.us

FROM:

Prog ID	Org Code	Cost	Description	MOF	Psn No.	FY 24	FY 25
EDN 100	Various	B	Other Current Expenditures	T			(1,000,000)
						-	(1,000,000)

TO:

Prog ID	Org Code	Cost	Description	MOF	Psn No.	FY 24	FY 25
EDN 100	Various	A	Personal Services	T	Various		1,000,000
						-	1,000,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Due to B&F A-19 form and appropriation warrant limitations, transfers from Parent to Child Appropriations are recorded in this manner

IMPACT OF TRANSFER ON "FROM" ITEMS:

Transfer to reflect appropriation.

IMPACT OF TRANSFER ON "TO" ITEMS:

Transfer to reflect appropriation.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF EDUCATION

Appropriation Code: T-25-913
 Prepared by: Wendy Sekiya
 Contact email: wendy.sekiya@k12.hi.us

FROM:

Prog ID	Org Code	Cost	Description	MOF	Psn No.	FY 24	FY 25
EDN 100	Various	B	Other Current Expenditures	T			(2,500,000)
						-	(2,500,000)

TO:

Prog ID	Org Code	Cost	Description	MOF	Psn No.	FY 24	FY 25
EDN 100	Various	A	Personal Services	T	Various		2,500,000
						-	2,500,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Due to B&F A-19 form and appropriation warrant limitations, transfers from Parent to Child Appropriations are recorded in this manner

IMPACT OF TRANSFER ON "FROM" ITEMS:

Transfer to reflect appropriation.

IMPACT OF TRANSFER ON "TO" ITEMS:

Transfer to reflect appropriation.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF EDUCATION

Appropriation Code: T-25-915
 Prepared by: Wendy Sekiya
 Contact email: wendy.sekiya@k12.hi.us

FROM:

Prog ID	Org Code	Cost	Description	MOF	Psn No.	FY 24	FY 25
EDN 100	Various	A	Personal Services	T	Various		(4,455,000)
						-	(4,455,000)

TO:

Prog ID	Org Code	Cost	Description	MOF	Psn No.	FY 24	FY 25
EDN 100	Various	B	Other Current Expenditures	T			4,455,000
						-	4,455,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

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REASON FOR TRANSFER:

Due to B&F A-19 form and appropriation warrant limitations, transfers from Parent to Child Appropriations are recorded in this manner

IMPACT OF TRANSFER ON "FROM" ITEMS:

Transfer to reflect appropriation.

IMPACT OF TRANSFER ON "TO" ITEMS:

Transfer to reflect appropriation.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF EDUCATION

Appropriation Code: T-25-916
 Prepared by: Wendy Sekiya
 Contact email: wendy.sekiya@k12.hi.us

FROM:

Prog ID	Org Code	Cost	Description	MOF	Psn No.	FY 24	FY 25
EDN 100	Various	B	Other Current Expenditures	T			(550,000)
						-	(550,000)

TO:

Prog ID	Org Code	Cost	Description	MOF	Psn No.	FY 24	FY 25
EDN 100	Various	A	Personal Services	T	Various		550,000
						-	550,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Due to B&F A-19 form and appropriation warrant limitations, transfers from Parent to Child Appropriations are recorded in this manner

IMPACT OF TRANSFER ON "FROM" ITEMS:

Transfer to reflect appropriation.

IMPACT OF TRANSFER ON "TO" ITEMS:

Transfer to reflect appropriation.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF EDUCATION

Appropriation Code: T-25-936
 Prepared by: Wendy Sekiya
 Contact email: wendy.sekiya@k12.hi.us

FROM:

Prog ID	Org Code	Cost	Description	MOF	Psn No.	FY 24	FY 25
EDN 100	Various	B	Other Current Expenditures	T			(175,000)
						-	(175,000)

TO:

Prog ID	Org Code	Cost	Description	MOF	Psn No.	FY 24	FY 25
EDN 100	Various	A	Personal Services	T	Various		175,000
						-	175,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Due to B&F A-19 form and appropriation warrant limitations, transfers from Parent to Child Appropriations are recorded in this manner

IMPACT OF TRANSFER ON "FROM" ITEMS:

Transfer to reflect appropriation.

IMPACT OF TRANSFER ON "TO" ITEMS:

Transfer to reflect appropriation.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF EDUCATION

Appropriation Code: T-25-938
 Prepared by: Wendy Sekiya
 Contact email: wendy.sekiya@k12.hi.us

FROM:

Prog ID	Org Code	Cost	Description	MOF	Psn No.	FY 24	FY 25
EDN 100	Various	B	Other Current Expenditures	T			(230,000)
						-	(230,000)

TO:

Prog ID	Org Code	Cost	Description	MOF	Psn No.	FY 24	FY 25
EDN 100	Various	A	Personal Services	T	Various		230,000
						-	230,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Due to B&F A-19 form and appropriation warrant limitations, transfers from Parent to Child Appropriations are recorded in this manner

IMPACT OF TRANSFER ON "FROM" ITEMS:

Transfer to reflect appropriation.

IMPACT OF TRANSFER ON "TO" ITEMS:

Transfer to reflect appropriation.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF EDUCATION

Appropriation Code: S-25-350
 Prepared by: Wendy Sekiya
 Contact email: wendy.sekiya@k12.hi.us

FROM:

Prog ID	Org Code	Cost	Description	MOF	Psn No.	FY 24	FY 25
EDN 100	Various	B	Other Current Expenditures	U			(1,200,000)
						-	(1,200,000)

TO:

Prog ID	Org Code	Cost	Description	MOF	Psn No.	FY 24	FY 25
EDN 100	Various	A	Personal Services	U	Various		1,200,000
						-	1,200,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Utilization of operational efficiencies for required personnel.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Interdepartmental transfer fund appropriation ceilings are projected estimates of how cash collections might actually be used.

IMPACT OF TRANSFER ON "TO" ITEMS:

Interdepartmental transfer fund appropriation ceilings are projected estimates of how cash collections might actually be used.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF EDUCATION

Appropriation Code: S-25-360
 Prepared by: Wendy Sekiya
 Contact email: wendy.sekiya@k12.hi.us

FROM:

Prog ID	Org Code	Cost	Description	MOF	Psn No.	FY 24	FY 25
EDN 100	Various	A	Personal Services	U	Various		(470,000)
						-	(470,000)

TO:

Prog ID	Org Code	Cost	Description	MOF	Psn No.	FY 24	FY 25
EDN 100	Various	B	Other Current Expenditures	U			470,000
						-	470,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Transfer of available ceiling to cover worker compensation expenses.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Interdepartmental transfer fund appropriation ceilings are projected estimates of how cash collections might actually be used.

IMPACT OF TRANSFER ON "TO" ITEMS:

Interdepartmental transfer fund appropriation ceilings are projected estimates of how cash collections might actually be used.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF EDUCATION

Appropriation Code: S-25-308
 Prepared by: Wendy Sekiya
 Contact email: wendy.sekiya@k12.hi.us

FROM:

Prog ID	Org Code	Cost	Description	MOF	Psn No.	FY 24	FY 25
EDN 100	Various	B	Other Current Expenditures	W			(25,000)
		B					
						-	(25,000)

TO:

Prog ID	Org Code	Cost	Description	MOF	Psn No.	FY 24	FY 25
EDN 100	Various	A	Personal Services	W	Various		25,000
						-	25,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Funds transferred as a precaution to cover payroll due to quarterly allotment.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Revolving fund appropriation ceilings are projected estimates of how cash collections might actually be used.

IMPACT OF TRANSFER ON "TO" ITEMS:

Revolving fund appropriation ceilings are projected estimates of how cash collections might actually be used.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF EDUCATION

Appropriation Code: S-25-345
 Prepared by: Wendy Sekiya
 Contact email: wendy.sekiya@k12.hi.us

FROM:

Prog ID	Org Code	Cost	Description	MOF	Psn No.	FY 24	FY 25
EDN 150	Various	B	Other Current Expenditures	W			(1,680,000)
						-	(1,680,000)

TO:

Prog ID	Org Code	Cost	Description	MOF	Psn No.	FY 24	FY 25
EDN 150	Various	A	Personal Services	W	Various		1,680,000
						-	1,680,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Transfer of available ceiling to cover fringe and other personnel services.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Revolving fund appropriation ceilings are projected estimates of how cash collections might actually be used.

IMPACT OF TRANSFER ON "TO" ITEMS:

Revolving fund appropriation ceilings are projected estimates of how cash collections might actually be used.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF EDUCATION

Appropriation Code: S-25-339
 Prepared by: Wendy Sekiya
 Contact email: wendy.sekiya@k12.hi.us

FROM:

Prog ID	Org Code	Cost	Description	MOF	Psn No.	FY 24	FY 25
EDN 400	Various	A	Personal Services	W	Various		(100,000)
						-	(100,000)

TO:

Prog ID	Org Code	Cost	Description	MOF	Psn No.	FY 24	FY 25
EDN 400	Various	B	Other Current Expenditures	W			100,000
						-	100,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Transfer available ceiling to utilize assessment funds for various CIP construction, and repair and maintenance programs.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Revolving fund appropriation ceilings are projected estimates of how cash collections might actually be used.

IMPACT OF TRANSFER ON "TO" ITEMS:

Revolving fund appropriation ceilings are projected estimates of how cash collections might actually be used.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF EDUCATION - CHARTER SCHOOLS

Appropriation Code: G-25-060-E

Prepared by: Danny Vasconcellos Jr.

Contact email: danny.vasconcellos@spcsc.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
EDN 600	JA	A	Personnel Adjustment	A	900		(6,003,693)
						-	(6,003,693)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
EDN 600	JA	B	Budget Adjustment	A	709		6,003,693
						-	6,003,693
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Per Section 302D-28, HRS, charter schools receive their state funding in three lump-sum allotments.; however, charter schools do not operate/transact within the state accounting system for any payroll or operating expenses. Charter schools utilize and hold their state funding in private bank accounts. Due to requirements in the state accounting system, each Program ID must have funds in both Personnel Services and Other Current Expenses (OCE); the state accounting system also only allows funds to be drawn down from OCE. As a result, the charter school funds allocated for Personnel Services must be transferred to OCE before the request to draw down funds can be submitted.

IMPACT OF TRANSFER ON "FROM" ITEMS:

NO IMPACT- it is a 1:1 transfer of charter school per pupil funding.

IMPACT OF TRANSFER ON "TO" ITEMS:

NO IMPACT- it is a 1:1 transfer of charter school per pupil funding

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF EDUCATION - CHARTER SCHOOLS

Appropriation Code: G-25-061-E

Prepared by: Danny Vasconcellos Jr

Contact email: danny.vasconcellos@spcsc.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
EDN 612	JR	A	Federal Programs Manager	A	095801		(50,000)
EDN 612	JR	A	Federal Programs Liason	A	095902		(39,885)
EDN 612	JR	A	Pre-school Teacher	A	94500E		(75,000)
EDN 612	JR	A	Pre-school Teacher	A	94501E		(75,000)
EDN 612	JR	A	Pre-school Teacher	A	94502E		(75,000)
EDN 612	JR	A	Pre-school Teacher	A	94503E		(75,000)
EDN 612	JR	A	Pre-school Teacher	A	94504E		(75,000)
EDN 612	JR	A	Pre-school Teacher	A	94505E		(75,000)
EDN 612	JR	A	Pre-school Teacher	A	94506E		(75,000)
EDN 612	JR	A	Pre-school Teacher	A	94507E		(75,000)
EDN 612	JR	A	Pre-school Teacher	A	94508E		(75,000)
EDN 612	JR	A	Pre-school Teacher	A	94509E		(75,000)
EDN 612	JR	A	Pre-school Teacher	A	94510E		(75,000)
EDN 612	JR	A	Pre-school Teacher	A	94511E		(75,000)
EDN 612	JR	A	Pre-school Teacher	A	94512E		(75,000)
EDN 612	JR	A	Pre-school Teacher	A	94513E		(75,000)
EDN 612	JR	A	Pre-school Teacher	A	94514E		(75,000)
EDN 612	JR	A	Pre-school Teacher	A	94515E		(75,000)
EDN 612	JR	A	Pre-school Teacher	A	94516E		(75,000)
EDN 612	JR	A	Pre-school Teacher	A	94517E		(75,000)
EDN 612	JR	A	Pre-school Teacher	A	94518E		(75,000)
EDN 612	JR	A	Pre-school Teacher	A	94519E		(75,000)
EDN 612	JR	A	Pre-school Teacher	A	94520E		(75,000)
EDN 612	JR	A	Pre-school Teacher	A	94521E		(75,000)
EDN 612	JR	A	Pre-school Teacher	A	94522E		(75,000)
EDN 612	JR	A	Pre-school Teacher	A	94523E		(75,000)
EDN 612	JR	A	Pre-school Teacher	A	94524E		(75,000)
EDN 612	JR	A	Pre-school Teacher	A	94525E		(75,000)

EDN 612	JR	A	Pre-school Teacher	A	94526E		(75,000)
EDN 612	JR	A	Pre-school Teacher	A	94527E		(75,000)
EDN 612	JR	A	Pre-school Teacher	A	94528E		(75,000)
EDN 612	JR	A	Pre-school Teacher	A	94529E		(75,000)
EDN 612	JR	A	Perm Equity Specialist II	A	94730E		(97,202)
EDN 612	JR	A	Executive Director	A	94900E		(125,000)
EDN 612	JR	A	Chief Operations Officer	A	94901E		(100,000)
EDN 612	JR	A	Operations & Applications Specialist	A	94902E		(65,000)
EDN 612	JR	A	Academic Performance Manager	A	94903E		(88,350)
EDN 612	JR	A	Financial Performance Manager	A	94905E		(95,821)
EDN 612	JR	A	Financial Performance Specialist	A	94906E		(57,928)
EDN 612	JR	A	Organizational Performance Specialist	A	94908E		(57,928)
EDN 612	JR	A	Human Resource Specialist	A	94909E		(52,203)
EDN 612	JR	A	Executive Assistant	A	94911E		(54,000)
EDN 612	JR	A	Educational Specialist	A	94915E		(75,000)
EDN 612	JR	A	Communication & Legislative Coordinator	A	94916E		(75,000)
EDN 612	JR	A	Early Learning Program Manager	A	94919E		(100,000)
EDN 612	JR	A	Early Learning Specialist	A	94920E		(90,000)
EDN 612	JR	A	EL Administrative Assistant	A	94924E		(65,000)
EDN 612	JR	A	Fiscal Officer	A	99000E		(50,000)
EDN 612	JR	A	Educational Assistant III PreK	A	99605E		(40,000)
EDN 612	JR	A	Educational Assistant III PreK	A	99606E		(40,000)
EDN 612	JR	A	Educational Assistant III PreK	A	99607E		(40,000)
EDN 612	JR	A	Educational Assistant III PreK	A	99608E		(40,000)
EDN 612	JR	A	Educational Assistant III PreK	A	99609E		(40,000)
EDN 612	JR	A	Educational Assistant III PreK	A	99610E		(40,000)
EDN 612	JR	A	Educational Assistant III PreK	A	99611E		(40,000)
EDN 612	JR	A	Educational Assistant III PreK	A	99612E		(40,000)
EDN 612	JR	A	Educational Assistant III PreK	A	99613E		(40,000)
EDN 612	JR	A	Educational Assistant III PreK	A	99614E		(40,000)
EDN 612	JR	A	Educational Assistant III PreK	A	99615E		(40,000)
EDN 612	JR	A	Educational Assistant III PreK	A	99616E		(40,000)
EDN 612	JR	A	Educational Assistant III PreK	A	99617E		(40,000)
EDN 612	JR	A	Educational Assistant III PreK	A	99618E		(40,000)
EDN 612	JR	A	Educational Assistant III PreK	A	99619E		(40,000)
EDN 612	JR	A	Educational Assistant III PreK	A	99620E		(40,000)
EDN 612	JR	A	Educational Assistant III PreK	A	99621E		(40,000)
EDN 612	JR	A	Educational Assistant III PreK	A	99622E		(40,000)
EDN 612	JR	A	Educational Assistant III PreK	A	99623E		(40,000)
EDN 612	JR	A	Educational Assistant III PreK	A	99624E		(40,000)

EDN 612	JR	A	Educational Assistant III PreK	A	99625E		(40,000)
EDN 612	JR	A	Educational Assistant III PreK	A	99626E		(40,000)
EDN 612	JR	A	Educational Assistant III PreK	A	99627E		(40,000)
EDN 612	JR	A	Educational Assistant III PreK	A	99628E		(40,000)
EDN 612	JR	A	Educational Assistant III PreK	A	99629E		(40,000)
EDN 612	JR	A	Educational Assistant III PreK	A	99630E		(40,000)
EDN 612	JR	A	Educational Assistant III PreK	A	99631E		(40,000)
EDN 612	JR	A	Educational Assistant III PreK	A	99632E		(40,000)
EDN 612	JR	A	Educational Assistant III PreK	A	99633E		(40,000)
EDN 612	JR	A	Educational Assistant III PreK	A	99634E		(40,000)
EDN 612	JR	A	Collective Bargaining	A	900		(178,286)
EDN 612	JR	A	Budget Adjustment	A	902		(2,477)
EDN 612	JR	A	CB- All Other Salary Adjustments (THP)	A			(8,716,665)
						-	(13,685,745)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
EDN 612	JR	B	SPCSC- Other Current Expenditures	A	057		50,000
EDN 612	JR	B	SPCSC- Other Current Expenditures	A	057		39,885
EDN 612	JR	B	SPCSC- Other Current Expenditures	A	057		75,000
EDN 612	JR	B	SPCSC- Other Current Expenditures	A	057		75,000
EDN 612	JR	B	SPCSC- Other Current Expenditures	A	057		75,000
EDN 612	JR	B	SPCSC- Other Current Expenditures	A	057		75,000
EDN 612	JR	B	SPCSC- Other Current Expenditures	A	057		75,000
EDN 612	JR	B	SPCSC- Other Current Expenditures	A	057		75,000
EDN 612	JR	B	SPCSC- Other Current Expenditures	A	057		75,000
EDN 612	JR	B	SPCSC- Other Current Expenditures	A	057		75,000
EDN 612	JR	B	SPCSC- Other Current Expenditures	A	057		75,000
EDN 612	JR	B	SPCSC- Other Current Expenditures	A	057		75,000
EDN 612	JR	B	SPCSC- Other Current Expenditures	A	057		75,000
EDN 612	JR	B	SPCSC- Other Current Expenditures	A	057		75,000
EDN 612	JR	B	SPCSC- Other Current Expenditures	A	057		75,000
EDN 612	JR	B	SPCSC- Other Current Expenditures	A	057		75,000
EDN 612	JR	B	SPCSC- Other Current Expenditures	A	057		75,000
EDN 612	JR	B	SPCSC- Other Current Expenditures	A	057		75,000
EDN 612	JR	B	SPCSC- Other Current Expenditures	A	057		75,000
EDN 612	JR	B	SPCSC- Other Current Expenditures	A	057		75,000

[illegible]

REASON FOR TRANSFER:

The Charter School Commission does not operate/transact within the state accounting system for any payroll or operating expenses. The Commission utilizes and holds its state funding in a private bank account. Due to requirements in the state accounting system, each Program ID must have funds in both Personnel Services and Other Current Expenses (OCE); the state accounting system also only allows funds to be drawn down from OCE. As a result, the Commission funds allocated for Personnel Services must be transferred to OCE before the request to draw down funds can be submitted.

IMPACT OF TRANSFER ON "FROM" ITEMS:

NO IMPACT- it is a 1:1 transfer of funds.

IMPACT OF TRANSFER ON "TO" ITEMS:

NO IMPACT- it is a 1:1 transfer of funds.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF EDUCATION - PUBLIC LIBRARIES

Appropriation Code: G-25-047-E

Prepared by: Dana Kunimoto

Contact email: dana.kunimoto@librarieshawaii.org

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
EDN 407	QH	A	LIBRARIAN V	A	000039		(71,016)
EDN 407	QH	A	LIBRARY ASSISTANT III	A	000042		(37,116)
EDN 407	QF	A	LIBRARIAN III	A	000284		(79,872)
EDN 407	QF	A	LIBRARY ASSISTANT III	A	000287		(37,116)
EDN 407	QF	A	LIBRARY ASSISTANT III	A	000297		(37,116)
EDN 407	QJ	A	LIBRARIAN V	A	000309		(101,064)
EDN 407	QE	A	LIBRARIAN IV	A	000314		(79,872)
EDN 407	QB	A	ACCOUNT CLERK III	A	000319		(41,808)
EDN 407	QM	A	LIBRARY ASSISTANT IV	A	000324		(38,640)
EDN 407	QG	A	LIBRARY ASSISTANT III	A	000344		(37,116)
EDN 407	QE	A	LIBRARY ASSISTANT III	A	000346		(41,820)
EDN 407	QJ	A	LIBRARY TECHNICIAN V	A	000347		(48,936)
EDN 407	QB	A	ACCOUNT CLERK V	A	000351		(52,908)
EDN 407	QJ	A	LIBRARY ASSISTANT IV	A	000352		(38,640)
EDN 407	QH	A	LIBRARY ASSISTANT III	A	000356		(37,116)
EDN 407	QJ	A	LIBRARY ASSISTANT IV	A	000360		(43,452)
EDN 407	QD	A	LIBRARY ASSISTANT III	A	000364		(37,116)
EDN 407	QJ	A	LIBRARY ASSISTANT III	A	000366		(37,116)
EDN 407	QJ	A	LIBRARY ASSISTANT III	A	000368		(52,872)
EDN 407	QE	A	LIBRARY ASSISTANT III	A	000369		(38,604)
EDN 407	QG	A	LIBRARY ASSISTANT III	A	001125		(37,116)
EDN 407	QG	A	LIBRARY TECHNICIAN V	A	001132		(45,216)
EDN 407	QG	A	LIBRARY TECHNICIAN V	A	001134		(47,004)
EDN 407	QH	A	LIBRARY TECHNICIAN V	A	007451		(52,908)
EDN 407	QH	A	JANITOR II	A	008245		(50,640)
EDN 407	QE	A	LIBRARIAN III	A	008355		(63,096)

EDN 407	QE	A	LIBRARY ASSISTANT IV	A	008356		(40,248)
EDN 407	QJ	A	LIBRARIAN III	A	008358		(58,296)
EDN 407	QE	A	LIBRARY TECHNICIAN V	A	008369		(52,908)
EDN 407	QD	A	LIBRARY TECHNICIAN V	A	010790		(61,884)
EDN 407	QE	A	JANITOR II	A	011388		(50,640)
EDN 407	QE	A	LIBRARY ASSISTANT III	A	011901		(47,064)
EDN 407	QE	A	LIBRARY ASSISTANT III	A	011904		(37,116)
EDN 407	QI	A	LIBRARY ASSISTANT IV	A	011906		(41,808)
EDN 407	QM	A	LIBRARIAN IV	A	011914		(89,820)
EDN 407	QJ	A	LIBRARY ASSISTANT III	A	011919		(47,064)
EDN 407	QE	A	LIBRARIAN III	A	011922		(60,660)
EDN 407	QJ	A	LIBRARIAN IV	A	011926		(63,096)
EDN 407	QJ	A	LIBRARIAN IV	A	011967		(89,820)
EDN 407	QJ	A	LIBRARY ASSISTANT IV	A	012067		(38,640)
EDN 407	QF	A	LIBRARY ASSISTANT III	A	012245		(37,116)
EDN 407	QF	A	LIBRARIAN IV	A	012563		(68,280)
EDN 407	QF	A	LIBRARY ASSISTANT IV	A	012567		(50,880)
EDN 407	QE	A	LIBRARY TECHNICIAN VI	A	012822		(64,404)
EDN 407	QJ	A	LIBRARY ASSISTANT III	A	013033		(38,604)
EDN 407	QJ	A	LIBRARY TECHNICIAN V	A	013037		(47,004)
EDN 407	QE	A	LIBRARY ASSISTANT III	A	013286		(37,116)
EDN 407	QE	A	JANITOR II	A	015226		(50,640)
EDN 407	QJ	A	LIBRARIAN IV	A	017677		(89,820)
EDN 407	QB	A	SECRETARY II	A	017735		(47,004)
EDN 407	QG	A	LIBRARIAN III	A	019109		(76,788)
EDN 407	QJ	A	LIBRARY ASSISTANT III	A	019183		(41,820)
EDN 407	QJ	A	LIBRARY ASSISTANT III	A	019185		(37,116)
EDN 407	QE	A	LIBRARY ASSISTANT III	A	019322		(41,820)
EDN 407	QI	A	LIBRARY TECHNICIAN V	A	019323		(57,192)
EDN 407	QM	A	LIBRARY ASSISTANT IV	A	019326		(45,216)
EDN 407	QD	A	LIBRARIAN III	A	019427		(63,096)
EDN 407	QM	A	LIBRARIAN VI	A	019505		(86,376)
EDN 407	QM	A	LIBRARY ASSISTANT IV	A	019620		(38,640)
EDN 407	QJ	A	LIBRARY ASSISTANT III	A	021956		(37,116)
EDN 407	QJ	A	SECRETARY III	A	021963		(75,252)
EDN 407	QJ	A	LIBRARIAN IV	A	022485		(79,872)
EDN 407	QI	A	LIBRARY ASSISTANT III	A	022491		(52,872)
EDN 407	QJ	A	LIBRARY ASSISTANT III	A	022893		(37,116)

EDN 407	QD	A	LIBRARY ASSISTANT III	A	022923		(37,116)
EDN 407	QD	A	LIBRARY TECHNICIAN V	A	023071		(61,884)
EDN 407	QJ	A	LIBRARY ASSISTANT III	A	023910		(25,410)
EDN 407	QJ	A	LIBRARY ASSISTANT III	A	023915		(45,168)
EDN 407	QJ	A	LIBRARY ASSISTANT III	A	023916		(19,302)
EDN 407	QJ	A	LIBRARY ASSISTANT III	A	023918		(45,168)
EDN 407	QF	A	LIBRARIAN III	A	023921		(60,660)
EDN 407	QH	A	LIBRARIAN IV	A	023922		(63,096)
EDN 407	QF	A	JANITOR II	A	023992		(25,320)
EDN 407	QB	A	TRUCK DRIVER	A	023994		(58,596)
EDN 407	QJ	A	LIBRARIAN III	A	024237		(32,832)
EDN 407	QM	A	INFORMATION TECHNOLOGY BAND B	A	024943		(79,872)
EDN 407	QM	A	ILLUSTRATOR-PHOTOGRAPHER	A	025030		(52,908)
EDN 407	QG	A	LIBRARIAN IV	A	025714		(89,820)
EDN 407	QM	A	INFORMATION TECHNOLOGY BAND B	A	026841		(79,872)
EDN 407	QE	A	LIBRARY TECHNICIAN VII	A	028443		(48,936)
EDN 407	QE	A	LIBRARY ASSISTANT III	A	031499		(37,116)
EDN 407	QM	A	OFFICE ASSISTANT IV	A	032248		(39,816)
EDN 407	QJ	A	LIBRARY ASSISTANT III	A	032936		(37,116)
EDN 407	QM	A	LIBRARIAN IV	A	033966		(86,376)
EDN 407	QG	A	LIBRARIAN III	A	035364		(63,096)
EDN 407	QB	A	FISCAL OFFICER I	A	124610		(95,000)
						-	(4,550,000)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
EDN 407	QB	B	Repair & Maintenance for Kahului Library	A	043		1,000,000
EDN 407	QB	B	Additional Security Service	A	061		3,000,000
EDN 407	QD	B	Lease for Wahiawa Pop-up Temporary Library	A	040		47,051
EDN 407	QB	B	Repair & renovate Wahiawa Pop-up Temporary Library	A	043		68,633
EDN 407	QB	B	Repair & Maintenance for Lanai AC & Various elevators	A	043		434,316
						-	4,550,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

A	-	-
B	-	-
N	-	-
P	-	-
R	-	-
S	-	-
T	-	-
U	-	-
W	-	-
X	-	-

REASON FOR TRANSFER:

The transfers are necessary to cover the insufficient funds for Repair & Maintenance of Kahului library, additional Security Guard Service for the libraries and Repair & Maintenance of Lanai AC, various elevators & Repair, Renovate & Lease Rent for Wahiawa Pop-up Temporary Library.

IMPACT OF TRANSFER ON "FROM" ITEMS:

The filling of the various Librarian V & IV, Library Assistant III, Library Technician V, VI & VII, Janitor II, Account Clerk III & V, Secretary II & III, Office Assistant III & IV, Truck Driver, Information Technology Band, Illustrator Photographer, Fiscal Officer I positions will be deferred until next fiscal year.

IMPACT OF TRANSFER ON "TO" ITEMS:

The other current expenses budget does not have sufficient funds budgeted for repair & maintenance for Kahului library, additional security service and repair & maintenance for Lanai AC, various elevators & repair, renovate & lease rent for Wahiawa Pop-up Temporary Library. The transfer will provide the funding needed for these projects that are necessary for the libraries operations.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
OFFICE OF THE GOVERNOR

Appropriation Code: G-25-366-Q
 Prepared by: Zyra Aninag
 Contact email: zyra.a.aninag@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
GOV100	AA	A	Deputy Director of OWR	A	125505		(32,124)
GOV100	AA	A	Procurement and Contract Specialist	A	125506		(8,000)
GOV100	AA	A	Wellness and Resilience Coordinator - O'ahu	A	125528		(26,000)
GOV100	AA	A	Wellness and Resilience Coordinator - O'ahu LE	A	125527		(22,670)
GOV100	AA	A	Wellness and Resilience Coordinator - Kaua'i	A	125525		(23,000)
GOV100	AA	A	Wellness and Resilience Coordinator - Maui	A	125526		(23,000)
						-	(134,794)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
GOV100	AA	B	Contracts for State of Well-Being (SOWB) Project	A	001		134,794
						-	134,794
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

A
B
N
P
R
S
T
U
W
X

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	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-

REASON FOR TRANSFER:

Pursuant to Act 106, Session Laws of Hawaii 2024, the State of Well-Being (SOWB) project was created and funded six full-time positions in the Office of Wellness and Resilience (OWR). These positions were tasked with executing the SOWB project. The hiring of staff took around three months, resulting in personnel savings. After the 2025 legislative session OWR began its transition to Department of Human Services (DHS) and decide to reallocated the vacancy sacvigns to OCE for the legislatively mandated Hawaii Quality of Life and Well-Being survey and dashboard pursuant to Act 106. All positions are filled and transferred to DHS to continue the SOWB project.

IMPACT OF TRANSFER ON "FROM" ITEMS:

The filling of OWR's six position occurred over the initial three months of the fiscal year.

IMPACT OF TRANSFER ON "TO" ITEMS:

The transfer supported OWR's contract as executed and is part of SOWB project.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HAWAIIAN HOMELANDS

Appropriation Code: G-25-003-I
 Prepared by: Dianne Gabrillo
 Contact email: diannemarie.c.gabrillo@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HHL625	AO	A	Personnel Service	A	001		(436,098)
						-	(436,098)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HHL625	AO	C	Purchase laptops	A	043		36,848
HHL625	AO	B	Salesforce	A	042		379,250
HHL625	AO	B	APPX and Viatron	A	042		20,000
						-	436,098
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

A
B
N
P
R
S
T
U
W
X

	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-

REASON FOR TRANSFER:

Transfer necessary to fund dues for Salesforce application integration and other related expenses.

IMPACT OF TRANSFER ON "FROM" ITEMS:

The filling of vacant positions will be deferred until the following fiscal year.

IMPACT OF TRANSFER ON "TO" ITEMS:

OCE budget does not have sufficient funds to pay for additional Salesforce implementation expenses. The funding would allow the addition of necessary applications required for program efficiency.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HUMAN SERVICES

Appropriation Code: G-25-036-K
Prepared by: Scott Nakasone
Contact email: snakasone2@dhs.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HMS 236	LC	B	Advertising	A	103		(50,000.00)
						0.00	(50,000.00)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HMS 236	LC	A	Other Payroll Cost	A	925		50,000.00
						0.00	50,000.00
Total						0.00	0.00

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

A	0.00	0.00
B	0.00	0.00
N	0.00	0.00
P	0.00	0.00
R	0.00	0.00
S	0.00	0.00
T	0.00	0.00
U	0.00	0.00
W	0.00	0.00
X	0.00	0.00

REASON FOR TRANSFER:

The funds were used to cover the encumbrance of lapsing funds related to other payroll costs.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact as advertising costs were not incurred by operations.

IMPACT OF TRANSFER ON "TO" ITEMS:

Allowed for covering the costs of overtime performed by staff.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HUMAN SERVICES

Appropriation Code: S-25-238-K
Prepared by: Keola Harris
Contact email: kharris@dhs.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HMS 238	GB	B	Operating Costs	N	n/a		(21,631.74)
						0.00	(21,631.74)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HMS 238	GB	A	Personal Services	N	n/a		21,631.74
						0.00	21,631.74
Total						0.00	0.00

Cost Element:

A. Personal Services
B. Other Current Expenses
C. Equipment
D. Motor Vehicles

MOF

A	0.00	0.00
B	0.00	0.00
N	0.00	0.00
P	0.00	0.00
R	0.00	0.00
S	0.00	0.00
T	0.00	0.00
U	0.00	0.00
W	0.00	0.00
X	0.00	0.00

REASON FOR TRANSFER:

The initial transfer of \$98,000 from Cat 20 to Cat 10 was to cover for payroll while DVR waited for additional federal funding in March 2025. The second transfer of \$76,368.26 from Cat 10 to Cat 20 for this account was to partially reverse the previous transfer. It was to cover for the continued operating costs while waiting for the additional federal funds. Transfers made with no specific position or operating costs as they were made to account for an estimated shortfall for the whole.

IMPACT OF TRANSFER ON "FROM" ITEMS:

There were no impacts from both transfers because when the federal funds were awarded, both categories 10 and 20 were replenished with the awarded federal funds.

IMPACT OF TRANSFER ON "TO" ITEMS:

The transfers of funds allowed the program to be able to pay employee salaries, services for participants, and administrative costs.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HUMAN SERVICES

Appropriation Code: G-25-101-K
Prepared by: Daisy Hartsfield
Contact email: dhartsfield@dhs.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HMS 301	SA	B	Contract Funds	A	719		(300,000.00)
						0.00	(300,000.00)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HMS 301	SA	A	Other Payroll Cost	A	200		300,000.00
						0.00	300,000.00
Total						0.00	0.00

Cost Element:

A. Personal Services

B. Other Current Expenses

C. Equipment

D. Motor Vehicles

MOF

A

0.00

0.00

B

0.00

0.00

N

0.00

0.00

P

0.00

0.00

R

0.00

0.00

S

0.00

0.00

T

0.00

0.00

U

0.00

0.00

W

0.00

0.00

X

0.00

0.00

REASON FOR TRANSFER:

The transferred funds were used to fund other payroll costs such as shortage differentials.

IMPACT OF TRANSFER ON "FROM" ITEMS:

There is no impact. The funds came from the contract services savings.

IMPACT OF TRANSFER ON "TO" ITEMS:

Transferred funds enabled the program to cover the FY25 shortfall in personal expenses.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HUMAN SERVICES

Appropriation Code: S-25-207-K
Prepared by: Daisy Hartsfield
Contact email: dhartsfield@dhs.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HMS 301	SA	B	SFB - Voluntary Case Management Services	N	851		(400,000.00)
						0.00	(400,000.00)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HMS 301	SA	A	Payroll Adjustment	N	902		400,000.00
						0.00	400,000.00
Total						0.00	0.00

Cost Element:

A. Personal Services
B. Other Current Expenses
C. Equipment
D. Motor Vehicles

MOF

A	0.00	0.00
B	0.00	0.00
N	0.00	0.00
P	0.00	0.00
R	0.00	0.00
S	0.00	0.00
T	0.00	0.00
U	0.00	0.00
W	0.00	0.00
X	0.00	0.00

REASON FOR TRANSFER:

The transferred funds were used to fund a payroll shortfall.

IMPACT OF TRANSFER ON "FROM" ITEMS:

There is no impact. The grant amount was able to cover both payroll and other current expenses as there were some savings in other current expenses for SFB - Voluntary Case Management Services.

IMPACT OF TRANSFER ON "TO" ITEMS:

The transferred funds were able to cover all FY25 personal expenses shortfall.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HUMAN SERVICES

Appropriation Code: S-25-249-K
Prepared by: Daisy Hartsfield
Contact email: dhartsfield@dhs.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HMS 301	SA	B	Title IV-E Grant - Reimbursement DOH TRNG/CA	N	343		(3,885,599.00)
						0.00	(3,885,599.00)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HMS 301	SA	A	Fringe Benefits	N	602		3,885,599.00
						0.00	3,885,599.00
Total						0.00	0.00

Cost Element:

A. Personal Services
B. Other Current Expenses
C. Equipment
D. Motor Vehicles

MOF

A	0.00	0.00
B	0.00	0.00
N	0.00	0.00
P	0.00	0.00
R	0.00	0.00
S	0.00	0.00
T	0.00	0.00
U	0.00	0.00
W	0.00	0.00
X	0.00	0.00

REASON FOR TRANSFER:

An initial allocation was made to Other Current Expenses category only. Subsequent transfers were to allot funds to Personal Services category and Other Current Expenses category to record Federal Grant reimbursements for Title IV-E actual expenses in the correct proportions.

IMPACT OF TRANSFER ON "FROM" ITEMS:

There was no impact. The transfer was to record federal grant reimbursements appropriately.

IMPACT OF TRANSFER ON "TO" ITEMS:

Using the transferred funds, we were able to allot the federal grant reimbursement for the Title IV-E actual expenses.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HUMAN SERVICES

Appropriation Code: S-25-255-K
Prepared by: Daisy Hartsfield
Contact email: dhartsfield@dhs.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HMS 301	SA	B	Title IV-E Grant - Reimbursement DOE Trng	N	338		(264,484.00)
						0.00	(264,484.00)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HMS 301	SA	A	Fringe Benefits	N	602		264,484.00
						0.00	264,484.00
Total						0.00	0.00

Cost Element:

A. Personal Services
B. Other Current Expenses
C. Equipment
D. Motor Vehicles

MOF

A	0.00	0.00
B	0.00	0.00
N	0.00	0.00
P	0.00	0.00
R	0.00	0.00
S	0.00	0.00
T	0.00	0.00
U	0.00	0.00
W	0.00	0.00
X	0.00	0.00

REASON FOR TRANSFER:

An initial allocation was made to Other Current Expenses category only. Subsequent transfers were to allot funds to Personal Services category and Other Current Expenses category to record Federal Grant reimbursements for Title IV-E actual expenses in the correct proportions.

IMPACT OF TRANSFER ON "FROM" ITEMS:

There was no impact. The transfer was to record federal grant reimbursements appropriately.

IMPACT OF TRANSFER ON "TO" ITEMS:

The transferred funds were used to allot the federal grant reimbursement for the Title IV-E actual expenses related to fringe benefits in payroll.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HUMAN SERVICES

Appropriation Code: S-25-281-K
Prepared by: Daisy Hartsfield
Contact email: dhartsfield@dhs.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HMS 301	SA	B	Title IV-E Grant - Reimbursement ATG CPS	N	333		(180,003.00)
						0.00	(180,003.00)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HMS 301	SA	A	Fringe Benefits	N	602		180,003.00
						0.00	180,003.00
Total						0.00	0.00

Cost Element:

A. Personal Services
B. Other Current Expenses
C. Equipment
D. Motor Vehicles

MOF

A	0.00	0.00
B	0.00	0.00
N	0.00	0.00
P	0.00	0.00
R	0.00	0.00
S	0.00	0.00
T	0.00	0.00
U	0.00	0.00
W	0.00	0.00
X	0.00	0.00

REASON FOR TRANSFER:

An initial allocation was made to Other Current Expenses category only. Subsequent transfers were to allot funds to Personal Services category and Other Current Expenses category to record Federal Grant reimbursements for Title IV-E actual expenses in the correct proportions.

IMPACT OF TRANSFER ON "FROM" ITEMS:

There is no impact. The transfer is to record federal grant reimbursements appropriately.

IMPACT OF TRANSFER ON "TO" ITEMS:

The transferred funds helped to allot the federal grant reimbursement for the Title IV-E actual expenses related to fringe benefits.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HUMAN SERVICES

Appropriation Code: S-25-288-K
Prepared by: Daisy Hartsfield
Contact email: dhartsfield@dhs.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HMS 301	SA	B	Title IV-E Grant Reimbursment UH Social Worker	N	348		(75,000.00)
						0.00	(75,000.00)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HMS 301	SA	A	Fringe Benefits	N	602		75,000.00
						0.00	75,000.00
Total						0.00	0.00

Cost Element:

A. Personal Services
B. Other Current Expenses
C. Equipment
D. Motor Vehicles

MOF

A	0.00	0.00
B	0.00	0.00
N	0.00	0.00
P	0.00	0.00
R	0.00	0.00
S	0.00	0.00
T	0.00	0.00
U	0.00	0.00
W	0.00	0.00
X	0.00	0.00

REASON FOR TRANSFER:

An initial allocation was made to Other Current Expenses category only. Subsequent transfers were to allot funds to Personal Services category and Other Current Expenses category to record Federal Grant reimbursements for Title IV-E actual expenses in the correct proportions.

IMPACT OF TRANSFER ON "FROM" ITEMS:

There is no impact. The transfer is to record federal grant reimbursements appropriately.

IMPACT OF TRANSFER ON "TO" ITEMS:

The transferred funds were used to allot the federal grant reimbursement for the Title IV-E actual expenses for a shortfall in payroll related to fringe benefits.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HUMAN SERVICES

Appropriation Code: S-25-574-K
Prepared by: Daisy Hartsfield
Contact email: dhartsfield@dhs.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HMS 301	SA	A	Adjustment/Fringe Benefits	N	902/602		(9,900,000.00)
						0.00	(9,900,000.00)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HMS 301	SA	B	Miscellaneous Contracts	N	553,402,701,703 707 709 71		9,900,000.00
						0.00	9,900,000.00
Total						0.00	0.00

Cost Element:

A. Personal Services
B. Other Current Expenses
C. Equipment
D. Motor Vehicles

MOF

A	0.00	0.00
B	0.00	0.00
N	0.00	0.00
P	0.00	0.00
R	0.00	0.00
S	0.00	0.00
T	0.00	0.00
U	0.00	0.00
W	0.00	0.00
X	0.00	0.00

REASON FOR TRANSFER:

The total grant amount was initially allocated to personal services. The subsequent transferred funds were to allocate funds to other current expenses for the contract services.

IMPACT OF TRANSFER ON "FROM" ITEMS:

There is no impact. We were able to cover the personal services using the prior grant award.

IMPACT OF TRANSFER ON "TO" ITEMS:

The transferred funds were used to fund some of our contract services.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HUMAN SERVICES

Appropriation Code: G-25-102-K
Prepared by: Scott Nakasone
Contact email: snakasone2@dhs.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HMS 302	DA	B	Misc Other Current Expenses	A	284		(3,500.00)
						0.00	(3,500.00)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HMS 302	DA	A	Other Payroll Cost	A	925		3,500.00
						0.00	3,500.00
Total						0.00	0.00

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

A	0.00	0.00
B	0.00	0.00
N	0.00	0.00
P	0.00	0.00
R	0.00	0.00
S	0.00	0.00
T	0.00	0.00
U	0.00	0.00
W	0.00	0.00
X	0.00	0.00

REASON FOR TRANSFER:

The funds were used to cover the encumbrance of lapsing funds related to other payroll costs.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None as line item was not expended at time of transfer.

IMPACT OF TRANSFER ON "TO" ITEMS:

Allowed for covering the costs of overtime performed by staff.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HUMAN SERVICES

Appropriation Code: S-25-383-K
Prepared by: Eric Nouchi
Contact email: enouchi@dhs.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HMS 401	PE	B	Transfer funding within the Nursing Facility Sustainability Fund for Position Numbers 121004 and	B	7410		(61,706.04)
						0.00	(61,706.04)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HMS 401	PE	A	Transfer funding within the Nursing Facility Sustainability Fund for Position Numbers 121004 and	B	121004, 121005		61,706.04
						0.00	61,706.04
Total						0.00	0.00

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

A	0.00	0.00
B	0.00	0.00
N	0.00	0.00
P	0.00	0.00
R	0.00	0.00
S	0.00	0.00
T	0.00	0.00
U	0.00	0.00
W	0.00	0.00
X	0.00	0.00

REASON FOR TRANSFER:

Transfer needed to reflect the correct funding source for these positions as these positions are budgeted in special funds.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact.

IMPACT OF TRANSFER ON "TO" ITEMS:

No Impact.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HUMAN SERVICES

Appropriation Code: G-25-121-K
Prepared by: Daisy Hartsfield
Contact email: dhartsfield@dhs.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HMS 601	TA	A	Vacancy Savings	A	N/A		(35,000.00)
						0.00	(35,000.00)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HMS 601	TA	B	Services Rendered by Other Departments	A	3		35,000.00
						0.00	35,000.00
Total						0.00	0.00

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

A	0.00	0.00
B	0.00	0.00
N	0.00	0.00
P	0.00	0.00
R	0.00	0.00
S	0.00	0.00
T	0.00	0.00
U	0.00	0.00
W	0.00	0.00
X	0.00	0.00

REASON FOR TRANSFER:

The transferred funds were used to fund a UH contract.

IMPACT OF TRANSFER ON "FROM" ITEMS:

There is no impact. The funds came from the program's vacancy savings.

IMPACT OF TRANSFER ON "TO" ITEMS:

The transferred funds were used to encumber the funds for a UH contract.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HUMAN SERVICES

Appropriation Code: S-25-221-K
Prepared by: Daisy Hartsfield
Contact email: dhartsfield@dhs.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HMS 601	TA	A	Other Payroll Costs (Fringe benefits and Adjustment)	N	---		(300,000.00)
						0.00	(300,000.00)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HMS 601	TA	B	Other Travel	N	50		300,000.00
						0.00	300,000.00
Total						0.00	0.00

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

A	0.00	0.00
B	0.00	0.00
N	0.00	0.00
P	0.00	0.00
R	0.00	0.00
S	0.00	0.00
T	0.00	0.00
U	0.00	0.00
W	0.00	0.00
X	0.00	0.00

REASON FOR TRANSFER:

The total grant amount was initially allocated all to personal services. The subsequent transfer was made to allocate some of the funds to the other current expenses to fund trainings and travels.

IMPACT OF TRANSFER ON "FROM" ITEMS:

There is no impact. We used the unspent grant award amount from the prior year to fund our personal services.

IMPACT OF TRANSFER ON "TO" ITEMS:

The transferred funds were used to fund our other current expenses related to trainings and travels.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HUMAN SERVICES

Appropriation Code: S-25-509-K
Prepared by: Daisy Hartsfield
Contact email: dhartsfield@dhs.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HMS 601	TA	B	Foster Grandparent Work Stipends	P	815		(231,544.19)
						0.00	(231,544.19)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HMS 601	TA	A	Other Payroll Costs	P	306		231,544.19
						0.00	231,544.19
Total						0.00	0.00

Cost Element:

A. Personal Services
B. Other Current Expenses
C. Equipment
D. Motor Vehicles

MOF

A	0.00	0.00
B	0.00	0.00
N	0.00	0.00
P	0.00	0.00
R	0.00	0.00
S	0.00	0.00
T	0.00	0.00
U	0.00	0.00
W	0.00	0.00
X	0.00	0.00

REASON FOR TRANSFER:

The transfer of allocation and allotment were made to fund the salaries of the employees assigned to the Foster Grandparents program.

IMPACT OF TRANSFER ON "FROM" ITEMS:

There is no impact. A portion of the grant is already allocated to personal services.

IMPACT OF TRANSFER ON "TO" ITEMS:

The transferred funds were utilized to pay the salaries of the employees managing the Foster Grandparents program.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HUMAN SERVICES

Appropriation Code: S-25-542-K
Prepared by: Daisy Hartsfield
Contact email: dhartsfield@dhs.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HMS 601	TA	B	SFB - Senior Companion Work Stipends	P	810		(131,235.53)
						0.00	(131,235.53)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HMS 601	TA	A	Other Payroll Costs	P	306		131,235.53
						0.00	131,235.53
Total						0.00	0.00

Cost Element:

A. Personal Services
B. Other Current Expenses
C. Equipment
D. Motor Vehicles

MOF

A	0.00	0.00
B	0.00	0.00
N	0.00	0.00
P	0.00	0.00
R	0.00	0.00
S	0.00	0.00
T	0.00	0.00
U	0.00	0.00
W	0.00	0.00
X	0.00	0.00

REASON FOR TRANSFER:

The transfer of allocation and allotment were made to fund the salaries of the employees assigned to the Senior Companion program.

IMPACT OF TRANSFER ON "FROM" ITEMS:

There is no impact. A portion of the grant is already allocated to personal services.

IMPACT OF TRANSFER ON "TO" ITEMS:

The transferred funds were used to pay the salaries of the employees managing the Senior Companion program.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HUMAN SERVICES

Appropriation Code: G-25-135-K
Prepared by: Emma Grochowsky
Contact email: Emma.F.Grochowsky@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HMS 777	HH	A	Personal services restriction and contingency restriction	A	94250K, 124580		(100,592.00)
						0.00	(100,592.00)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HMS 777	HH	B	Other Current - Kaunale Projects - includes outreach services designed to transition individuals out of	A	110		100,592.00
						0.00	100,592.00
Total						0.00	0.00

Cost Element:

A. Personal Services
B. Other Current Expenses
C. Equipment
D. Motor Vehicles

MOF

A	0.00	0.00
B	0.00	0.00
N	0.00	0.00
P	0.00	0.00
R	0.00	0.00
S	0.00	0.00
T	0.00	0.00
U	0.00	0.00
W	0.00	0.00
X	0.00	0.00

REASON FOR TRANSFER:

The funds were transferred from Personal Services to Other Current Expenses to allow SOHHS to contract for necessary services to address unsheltered homelessness. Unsheltered homelessness remains a high level of need, and additional targeted outreach services are necessary to address larger encampments that often require intensive outreach services beyond the existing scope of street outreach contracts.

IMPACT OF TRANSFER ON "FROM" ITEMS:

SOHHS currently has two vacant staff positions, #94250K Mental Health Specialist and #124580 Homelessness Community Development Specialist. Therefore, the transfer of these funds from Personal Services to Other Current Expenses did not result in any negative impacts to SOHHS's operations.

IMPACT OF TRANSFER ON "TO" ITEMS:

The transfer of these funds from Personal Services to Other Current Expenses allowed SOHHS to award a contract in the amount of \$200,000 to Catholic Charities Hawaii for a Targeted Outreach Program on Oahu. The program will coordinate with providers, law enforcement, and other government partners to facilitate a streamlined encampment response focused on navigating individuals to available shelters, Kauhale, and other types of programs.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HUMAN SERVICES

Appropriation Code: S-25-282-K
Prepared by: Keola Harris
Contact email: kharris@dhs.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HMS 802	GA	A	Personal Services	N	n/a		(102,375.00)
						0.00	(102,375.00)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HMS 802	GA	B	Purchase of Service Payments	N	133		102,375.00
						0.00	102,375.00
Total						0.00	0.00

Cost Element:

A. Personal Services
B. Other Current Expenses
C. Equipment
D. Motor Vehicles

MOF

A	0.00	0.00
B	0.00	0.00
N	0.00	0.00
P	0.00	0.00
R	0.00	0.00
S	0.00	0.00
T	0.00	0.00
U	0.00	0.00
W	0.00	0.00
X	0.00	0.00

REASON FOR TRANSFER:

The funds were transferred from Personal Services to Other Current Expenses to cover the amount needed in other current expenses related to an allocation transfer from account S-25-282-K to S-25-547-K. Account S-25-547-K received additional federal funding that exceeded the account's ceiling limit, requiring the use of S-25-282-K allocation.

IMPACT OF TRANSFER ON "FROM" ITEMS:

There were no impacts to Personal Services due to vacancy savings.

IMPACT OF TRANSFER ON "TO" ITEMS:

The funds transferred to Other Current Expenses were used in account S-25-547-K to pay for expenditures in the DVR Pre Employment Transition Services program to provide services to Students with a Disability.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HUMAN SERVICES

Appropriation Code: S-25-294-K
Prepared by: Keola Harris
Contact email: kharris@dhs.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HMS 802	GA	A	Personal Services	N	n/a		(50,954.00)
						0.00	(50,954.00)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HMS 802	GA	B	Other Current Expenses	N	n/a		50,954.00
						0.00	50,954.00
Total						0.00	0.00

Cost Element:

A. Personal Services

B. Other Current Expenses

C. Equipment

D. Motor Vehicles

MOF

A	0.00	0.00
B	0.00	0.00
N	0.00	0.00
P	0.00	0.00
R	0.00	0.00
S	0.00	0.00
T	0.00	0.00
U	0.00	0.00
W	0.00	0.00
X	0.00	0.00

REASON FOR TRANSFER:

The initial allocation of funds was into Category 10 and not Category 20, so the two transfers from Personal Services to Other Current Expenses were made to cover for the estimated Operational Costs.

IMPACT OF TRANSFER ON "FROM" ITEMS:

There were no impacts due to as \$50,945 should have been allocated to Category 20 when the account was established.

IMPACT OF TRANSFER ON "TO" ITEMS:

The program used the funds to pay for services to participants and administrative costs.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HUMAN SERVICES

Appropriation Code: G-25-134-K
Prepared by: Daisy Hartsfield
Contact email: dhartsfield@dhs.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HMS 901	MA	B	Services Rendered by Other Department	A	101		(300,000.00)
						0.00	(300,000.00)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HMS 901	MA	A	Other Payroll Costs	A	310		300,000.00
						0.00	300,000.00
Total						0.00	0.00

Cost Element:

A. Personal Services

B. Other Current Expenses

C. Equipment

D. Motor Vehicles

MOF

A

0.00

0.00

B

0.00

0.00

N

0.00

0.00

P

0.00

0.00

R

0.00

0.00

S

0.00

0.00

T

0.00

0.00

U

0.00

0.00

W

0.00

0.00

X

0.00

0.00

REASON FOR TRANSFER:

The transferred funds covered the 10% restrictions imposed to the program for personal expenses. We tried to use the vacancy savings to cover the shortfall, but they were not enough to cover all the personal expenses.

IMPACT OF TRANSFER ON "FROM" ITEMS:

There is no impact. The program was able to pay their contract services within their budget.

IMPACT OF TRANSFER ON "TO" ITEMS:

The transferred funds we were able to cover all FY25 shortfall in personal services.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HUMAN SERVICES

Appropriation Code: S-25-513-K
Prepared by: Daisy Hartsfield
Contact email: dhartsfield@dhs.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HMS 901	MA	B	R&M - Data Processing Equipment	N	227		(18,516.00)
						0.00	(18,516.00)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HMS 901	MA	A	Fringe Benefits	N	601		18,516.00
						0.00	18,516.00
Total						0.00	0.00

Cost Element:

A. Personal Services
B. Other Current Expenses
C. Equipment
D. Motor Vehicles

MOF

A	0.00	0.00
B	0.00	0.00
N	0.00	0.00
P	0.00	0.00
R	0.00	0.00
S	0.00	0.00
T	0.00	0.00
U	0.00	0.00
W	0.00	0.00
X	0.00	0.00

REASON FOR TRANSFER:

An initial allocation was made to Other Current Expenses category only. Subsequent transfers were to allot funds to Personal Services category and Other Current Expenses category to record Federal Grant reimbursements for Title IV-E actual expenses in the correct proportions.

IMPACT OF TRANSFER ON "FROM" ITEMS:

There is no impact. The transfer is to record federal grant reimbursements appropriately.

IMPACT OF TRANSFER ON "TO" ITEMS:

The transferred funds were used to allot the federal grant reimbursement for the Title IV-E actual expenses in personal services related to fringe benefits.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HUMAN SERVICES

Appropriation Code: S-25-514-K
Prepared by: Daisy Hartsfield
Contact email: dhartsfield@dhs.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HMS 901	MA	B	Rental of Land and Buidling	N	202		(30,002.00)
						0.00	(30,002.00)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HMS 901	MA	A	Fringe Benefits	N	601		30,002.00
						0.00	30,002.00
Total						0.00	0.00

Cost Element:

A. Personal Services
B. Other Current Expenses
C. Equipment
D. Motor Vehicles

MOF

A	0.00	0.00
B	0.00	0.00
N	0.00	0.00
P	0.00	0.00
R	0.00	0.00
S	0.00	0.00
T	0.00	0.00
U	0.00	0.00
W	0.00	0.00
X	0.00	0.00

REASON FOR TRANSFER:

An initial allocation was made to Other Current Expenses category only. Subsequent transfers were to allot funds to Personal Services category and Other Current Expenses category to record Federal Grant reimbursements for Title IV-E actual expenses in the correct proportions.

IMPACT OF TRANSFER ON "FROM" ITEMS:

There is no impact. The transfer is to record the federal grant reimbursements appropriately.

IMPACT OF TRANSFER ON "TO" ITEMS:

The transferred funds were used to allot the federal grant reimbursement for the Title IV-E actual expenses in personal services related to fringe benefits.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HUMAN SERVICES

Appropriation Code: S-25-515-K
Prepared by: Daisy Hartsfield
Contact email: dhartsfield@dhs.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HMS 901	MA	B	Rental of Land and Building	N	202		(5,250.00)
						0.00	(5,250.00)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HMS 901	MA	A	Fringe Benefits	N	601		5,250.00
						0.00	5,250.00
Total						0.00	0.00

Cost Element:

A. Personal Services
B. Other Current Expenses
C. Equipment
D. Motor Vehicles

MOF

A	0.00	0.00
B	0.00	0.00
N	0.00	0.00
P	0.00	0.00
R	0.00	0.00
S	0.00	0.00
T	0.00	0.00
U	0.00	0.00
W	0.00	0.00
X	0.00	0.00

REASON FOR TRANSFER:

An initial allocation was made to Other Current Expenses category only. Subsequent transfers were to allot funds to Personal Services category and Other Current Expenses category to record Federal Grant reimbursements for Title IV-E actual expenses in the correct proportions.

IMPACT OF TRANSFER ON "FROM" ITEMS:

There is no impact. The transfer is just to record the federal grant reimbursements appropriately.

IMPACT OF TRANSFER ON "TO" ITEMS:

The transferred funds were used to allot the federal grant reimbursement for the Title IV-E actual expenses for personal services related to fringe benefits.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HUMAN SERVICES

Appropriation Code: S-25-227-K
Prepared by: Scott Nakasone
Contact email: snakasone2@dhs.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HMS 903	FA	A	Vacancy Savings	N	positions		(987,866.84)
						0.00	(987,866.84)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HMS 903	FA	B	Services on a Fee Basis	N	322		987,866.84
						0.00	987,866.84
Total						0.00	0.00

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

A	0.00	0.00
B	0.00	0.00
N	0.00	0.00
P	0.00	0.00
R	0.00	0.00
S	0.00	0.00
T	0.00	0.00
U	0.00	0.00
W	0.00	0.00
X	0.00	0.00

REASON FOR TRANSFER:

The funds were used to cover the encumbrance for contract obligations.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact as the transfer was from unused ceiling for the fiscal year.

IMPACT OF TRANSFER ON "TO" ITEMS:

Allowed for the additional ceiling needed to obligate the federal funding needed for contracts.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HUMAN SERVICES

Appropriation Code: S-25-540-K
Prepared by: Scott Nakasone
Contact email: snakasone2@dhs.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HMS 903	FA	B	Benefit Transfer (S-EBT) Admin	P	increase (361)		(58,393.00)
						0.00	(58,393.00)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HMS 903	FA	A	Eligibility Program Specialist V (Summer EBT)	P	95713K		58,393.00
			Act 155, SLH 2024		Pos No.		
						0.00	58,393.00
Total						0.00	0.00

Cost Element:

A. Personal Services
B. Other Current Expenses
C. Equipment
D. Motor Vehicles

MOF

A	0.00	0.00
B	0.00	0.00
N	0.00	0.00
P	0.00	0.00
R	0.00	0.00
S	0.00	0.00
T	0.00	0.00
U	0.00	0.00
W	0.00	0.00
X	0.00	0.00

REASON FOR TRANSFER:

Funds were transferred in anticipation of establishing and filling the Eligibility Program Specialist V position for the Summer EBT program before the end of the fiscal year.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact as appropriation included a portion for personnel costs. The transfer "From" was less than the amount appropriated in Act 155, SLH 2024 for personnel cost.

IMPACT OF TRANSFER ON "TO" ITEMS:

Unable to fill this position within the fiscal year appropriation; The transfer "To" funding lapsed.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: G-25-020-H
Prepared by: _____ Philip Nguyen
Contact email: _____ phillip.nguyen@doh.hawaii.gov

FROM:

[illegible]

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 100	DF, DG, DH, DI, KJ	B	DF Ln / 57 Services on a fee basis (non-state) DF Ln / 59 Misc Current Expenses DF Ln / 7 Repairs & Maintenance Supplies DF Ln / 67 Machinery & Equipment DG Ln / 2 Medical, Hospital & Operating Supplies DG Ln / 3 Repairs & Maintenance Supplies DG Ln / 19 Barge Freight DG Ln / 58 Services on a fee basis (non-state) DG Ln / 69 Machinery & Equipment DH Ln / 13 Other Supplies DH Ln / 53 Services on a Fee Basis DI Ln / 5 Other Supplies DI Ln / 71 Services on a Fee Basis KJ Ln / 3 Office Supplies KJ Ln / 33 Motor Pool Cars KJ Ln / 47 Repairs & Maintenance KJ Ln / 63 M&E – Other Machinery & Equipment	A	See Description		\$ 4,373,291.00
						-	4,373,291
				Total		-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

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REASON FOR TRANSFER:

- Purchase HIV, STI, and IT-related services.
- Replace computers, equipment, and furniture.
- Procure supplies, equipment, and transportation for the Kalaupapa barge.
- Replace vehicles for staff and patient transport.
- Purchase medications and supplies for clinic operations.
- Renovate Hale Mohalu Care Home bathroom to meet ADA standards.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Salary vacancy savings were used for approximately 35 to 40 positions throughout the fiscal year.

IMPACT OF TRANSFER ON "TO" ITEMS:

Expand Access to Public Health Services: Procure additional HIV and STI-related services, alongside IT solutions that enhance data management, program efficiency, and staff support for timely and effective care delivery.

Upgrade Equipment and Infrastructure: Replace outdated computers, equipment, and office furniture to improve safety, productivity, and operational reliability.

Kalaupapa Barge Procurement: Acquire various medical and logistical supplies, equipment, tools, furniture, and transportation assets to adequately support patient services in the Kalaupapa settlement.

Fleet Replacement: Replace several vehicles to ensure employee safety and maintain dependable transportation for patient care activities.

Medication and Supply Procurement: Purchase necessary medications and supplies to sustain clinic operations and guarantee sufficient inventory for patients served.

ADA-Compliant Renovation: Complete bathroom renovations at Hale Mohalu Care Home to meet ADA requirements and enhance service delivery for residents.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-25-511-H
Prepared by: _____ Philip Nguyen
Contact email: _____ phillip.nguyen@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 100	DI	B	Ln 199 / Other Non-State Employee Services on a Fee Basis	P	See Description		\$ (240,000.00)
						-	(240,000)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 100	DI	A	Personal Services	P	See Description		\$ 240,000.00
						-	240,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

To cover for salaries

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact. The allotment for OCE was overestimated and allocated at the beginning of the fiscal year

IMPACT OF TRANSFER ON "TO" ITEMS:

Program was able to pay for employee salaries.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: G-25-027-H
Prepared by: _____ Gregory Krylov
Contact email: _____ gregory.krylov@doh.hawaii.gov

FROM:

[illegible]

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 131	DC, DJ, DA	B	Ln 051, SERVICES ON A FEE BASIS NON-STATE EMPLOEES	A	See Description		\$ 610,662.00
						-	610,662
Total						-	-

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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Fund personnel contracts which are under threat of being cut by the federal government with savings due to personnel vacancies
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The filling of the pending positions will be deferred until next fiscal year.

To cover unexpected personnel contract costs associated with federal funds rescission uncertainty.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: G-25-082-H
 Prepared by: _____ Amy Yamaguchi
 Contact email: _____ amy.yamaguchi@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 420	HE, HG, HL, HM, HN, HO	A	Personal Services	A	See Description		\$ (10,850,000.00)
						-	(10,850,000)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 420	HE, HG, HL, HM, HN, HO	B	HE - Ln 27 Services on a Fee Basis HG - Ln 21 Services on a Fee Basis HL - Ln 21 Services on a Fee Basis HM - Ln 22 Services on a Fee Basis HN - Ln 21 Services on a Fee Basis HO - Ln 9 Services on a Fee Basis HO - Ln 10 Other Current Expenses	A	See Description		\$ 10,850,000.00

						-	10,850,000

Total	-	-
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Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

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X	-	-

REASON FOR TRANSFER:

To purchase psychiatric, psychological, and other services on a fee basis.
To purchase software and professional IT related services.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Used salary vacancy savings for 145.50 positions.

IMPACT OF TRANSFER ON "TO" ITEMS:

Purchased psychiatric, psychological, and other services on a fee basis to cover for vacant positions.
Purchased software and services to improve the efficiency of the Department.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-25-202-H
Prepared by: _____ Amy Yamaguchi
Contact email: _____ amy.yamaguchi@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 420	HO	A	Personal Services	N	See Description		\$ 20,000.00
						-	20,000

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 420	HO	B	Ln 1 Sevices on a Fee Basis	N	See Description		\$ (20,000.00)
						-	(20,000)
Total						-	-

Cost Element:
A. Personal Services
B. Other Current Expenses
C. Equipment
D. Motor Vehicles

MOF		
A	-	-
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REASON FOR TRANSFER:
To fund filled positions.

IMPACT OF TRANSFER ON "FROM" ITEMS:
Reduced the amount of training purchased.

IMPACT OF TRANSFER ON "TO" ITEMS:
Filled positions were fully funded.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: G-25-085-H
Prepared by: Utey Uch
Contact email: Utey.Uch@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 430	HQ	B	BJ2 LN No. 41/OTHER CURRENT EXPENSES	A	See Description		\$ (2,209,419.00)
						-	(2,209,419)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 430	HQ	A	Personal Services	A	See Description		\$ 2,209,419.00
						-	2,209,419
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

To cover overtime

IMPACT OF TRANSFER ON "FROM" ITEMS:

Unable to replace old equipment or purchase new equipment, HSH has had to spend on maintenance services to keep the equipment operating for a short period of time.

IMPACT OF TRANSFER ON "TO" ITEMS:

HSH will have a deficit in FY26 if it does not receive additional funds for overtime.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: G-25-083-H
Prepared by: _____ Melanie Muraoka
Contact email: _____ melanie.muraoka@doh.hawaii.gov

FROM:

[illegible]

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 440	HO	B	Ln 6, POS-SUBSTANCE ABUSE TREAT./PREV.	A	See Description		\$ 449,996.00
						-	449,996
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

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REASON FOR TRANSFER:

Salary savings from vacant positions to purchase of substance misuse prevention and treatment services to minimize the lapsing of funds and to meet the federal Maintenance of Effort mandate.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Impact of transfer from Personal Services is work not being completed by deadlines, staff burn out and some work not being completed at all.

IMPACT OF TRANSFER ON "TO" ITEMS:

Additional services provided to the vulnerable substance use treatment population and programs providing substance misuse prevention programs.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: G-25-084-H
Prepared by: Wakaba Stephens
Contact email: wakaba.stephens@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 460	HF	B	LN 1: SVCS RENDERED BY OTHER STATE DEPTS. AND AGENCIES	A	See Description		\$ (2,548.00)
						-	(2,548)

TO:

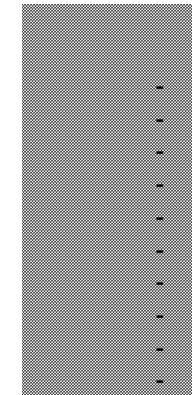
Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 460	HF	A	Personal Services	A	See Description		\$ 2,548.00
						-	2,548
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

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REASON FOR TRANSFER:

To cover the deficit from THP

IMPACT OF TRANSFER ON "FROM" ITEMS:

None

IMPACT OF TRANSFER ON "TO" ITEMS:

The deficit has been covered.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-25-306-H
Prepared by: Wakaba Stephens
Contact email: wakaba.stephens@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 460	HO	B	2: OTHER NON-STATE EMP SVS ON A FEE	B	See Description		\$ (200,000.00)
						-	(200,000)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 460	HO	A	Personal Services	B	See Description		\$ 200,000.00
						-	200,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

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REASON FOR TRANSFER:

To cover the deficit

IMPACT OF TRANSFER ON "FROM" ITEMS:

None

IMPACT OF TRANSFER ON "TO" ITEMS:

The deficit has been covered.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: G-25-092-H
Prepared by: _____ Deborah Shay
Contact email: _____ deborah.shay@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 501	KB	A	Personal Services	A	See Description		\$ (3,083,509.00)
						-	(3,083,509)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 501	KB	B	Ln 30 / Other Non-State Emp Svs on a Fee Basis	A	See Description		\$ 3,083,509.00
						-	3,083,509
Total						-	-

Cost Element:
A. Personal Services
B. Other Current Expenses
C. Equipment
D. Motor Vehicles

MOF		
A	-	-
B	-	-
N	-	-
P	-	-
R	-	-
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W	-	-
X	-	-

REASON FOR TRANSFER:

To fund services that support the development of the electronic Case Management System, INSPIRE.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Used salary vacancy savings for 50 positions.

IMPACT OF TRANSFER ON "TO" ITEMS:

Essential business functions was added to best leverage the single electronic system with increasingly more effective and efficient workflows as well as to add advanced reporting to improve Division performance and better meet customer needs.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-25-347-H
Prepared by: _____ Deborah Shay
Contact email: _____ deborah.shay@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 501	KB	A	Personal Services	B	See Description		\$ (128,914.00)
						-	(128,914)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 501	KB	B	Ln 42 / Other Non-State Emp Svs on a Fee Basis	B	See Description		\$ 128,914.00
						-	128,914
Total						-	-

Cost Element:
A. Personal Services
B. Other Current Expenses
C. Equipment
D. Motor Vehicles

MOF		
A	-	-
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W	-	-
X	-	-

REASON FOR TRANSFER:
To fund the new System Integrator and Independent Verification and Validation Services for implementation for a Case Management System, INSPIRE and Fiscal Management Services.

IMPACT OF TRANSFER ON "FROM" ITEMS:
Used salary vacancy savings for 1 position. The filling of the position will be deferred until next fiscal year.

IMPACT OF TRANSFER ON "TO" ITEMS:
Essential business functions was added to best leverage the single electronic system with increasingly more effective and efficient workflows as well as to add advanced reporting to improve Division performance and better meet customer needs.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: G-25-008-H
Prepared by: _____ Kristine Pagano
Contact email: _____ kristine.pagano@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 520	AI	B	Ln 22 Other Non-State Emp Svs on a Fee Basis, Ln 23 Other Current Expenses	A	See Description		\$ 58,991.00
						-	58,991

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 520	AI	A	Personal Services	A	See Description		\$ (58,991.00)
						-	(58,991)
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Conference, auxiliary aids and services, and security guard services.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact.

IMPACT OF TRANSFER ON "TO" ITEMS:

Previous conference was held in 2019 for people with communication disabilities. State and local government entities, professionals in the disability field and persons with communication disabilities received updates on federal laws that impact persons with disabilities. Conference offered continuing education units for sign language interpreters to maintain their credentials.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-25-334-H
Prepared by: _____ Kristine Pagano
Contact email: _____ kristine.pagano@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 520	AI	B	Ln 57 Other Miscellaneous Current Expenses	B	See Description		\$ (25,000.00)
						-	(25,000)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 520	AI	A	Personal Services	B	See Description		\$ 25,000.00
						-	25,000
Total						-	-

Cost Element:
A. Personal Services
B. Other Current Expenses
C. Equipment
D. Motor Vehicles

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REASON FOR TRANSFER:

Payroll deficit due to the THP.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact.

IMPACT OF TRANSFER ON "TO" ITEMS:

HGEA global settlement agreement with State for THP payments.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-25-396-H
Prepared by: _____ Kristine Pagano
Contact email: _____ kristine.pagano@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 520	AI	B	Ln 57 Other Miscellaneous Current Expenses	B	See Description		\$ (15,207.00)
						-	(15,207)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 520	AI	A	Personal Services	B	See Description		\$ 15,207.00
						-	15,207
Total						-	-

Cost Element:
A. Personal Services
B. Other Current Expenses
C. Equipment
D. Motor Vehicles

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REASON FOR TRANSFER:

Payroll deficit due to the THP, CB and fringe.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact.

IMPACT OF TRANSFER ON "TO" ITEMS:

HGEA global settlement agreement with State for THP payments.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-25-324-H
Prepared by: _____ Kristine Pagano
Contact email: _____ kristine.pagano@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 520	AI	B	Ln 73 Misc Current Expenses, Ln 74 SPIN Operating Costs	U	See Description		\$ (47,199.00)
						-	(47,199)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 520	AI	A	Personal Services	U	See Description		\$ 47,199.00
						-	47,199
Total						-	-

Cost Element:
A. Personal Services
B. Other Current Expenses
C. Equipment
D. Motor Vehicles

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REASON FOR TRANSFER:

Payroll deficit due to the THP, CB and fringe.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Impact on operating and conference expenses.

IMPACT OF TRANSFER ON "TO" ITEMS:

HGEA global settlement agreement with State for THP payments.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: G-25-120-H
Prepared by: William Aakhus
Contact email: William.Aakhus@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 560	KC	A	Personal Services	A	See Description		\$ (1,583,685.00)
						-	(1,583,685)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 560	KC	B	387 - SVS ON A FEE BASIS	A	See Description		\$ 1,583,685.00
						-	1,583,685
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Justification to move from "10" to "20" is using FHSD vacancy savings to support DOCD contractual obligations \$1.5mil

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact.

IMPACT OF TRANSFER ON "TO" ITEMS:

DOCD was able to fund contractual obligations that they otherwise would have lacked the funding to do so.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-25-302-H
Prepared by: William Aakhus
Contact email: William.Aakhus@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 560	CC	B	63 - MISC EXP--BIRTH DEFECTS	B	See Description		\$ (19,600.00)
						-	(19,600)

TO:

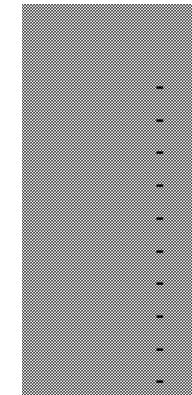
Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 560	CC	A	Personal Services	B	See Description		\$ 19,600.00
						-	19,600
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Additional allotment needed to cover THP payment in October 2024 and Mach 2025

IMPACT OF TRANSFER ON "FROM" ITEMS:

Reduced operating funds for the Birth Defects program. Minimal impact.

IMPACT OF TRANSFER ON "TO" ITEMS:

THP payments were covered in a timely manner to avoid a payroll deficit.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-25-305-H
Prepared by: William Aakhus
Contact email: William.Aakhus@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 560	KC	B	407 - POS-CHC FQHC OPERATION	B	See Description		\$ (80,368.00)
						-	(80,368)

TO:

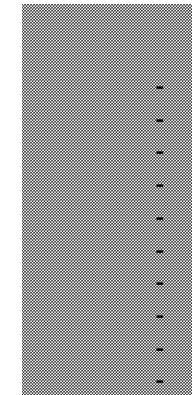
Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 560	KC	A	Personal Services	B	See Description		\$ 80,368.00
						-	80,368
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Additional allotment needed to cover THP payment in October 2024 and Mach 2025

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact.

IMPACT OF TRANSFER ON "TO" ITEMS:

THP payments were covered in a timely manner to avoid a payroll deficit.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-25-321-H
Prepared by: William Aakhus
Contact email: William.Aakhus@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 560	CF	B	131- OTHER CURRENT EXP	B	See Description		\$ (10,000.00)
						-	(10,000)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 560	CF	A	Personal Services	B	See Description		\$ 10,000.00
						-	10,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Additional allotment needed to cover THP payment in October 2024 and Mach 2025

IMPACT OF TRANSFER ON "FROM" ITEMS:

Reduced operating funds for the Domestic Violence program. Minimal impact.

IMPACT OF TRANSFER ON "TO" ITEMS:

THP payments were covered in a timely manner to avoid a payroll deficit.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-25-331-H
Prepared by: William Aakhus
Contact email: William.Aakhus@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 560	CG	B	192 - MCE	B	See Description		\$ (108,395.00)
						-	(108,395)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 560	CG	A	Personal Services	B	See Description		\$ 108,395.00
						-	108,395
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Additional allotment needed to cover THP payment in October 2024 and Mach 2025

IMPACT OF TRANSFER ON "FROM" ITEMS:

Reduced operating funds for the Early Intervention program. Minimal impact.

IMPACT OF TRANSFER ON "TO" ITEMS:

THP payments were covered in a timely manner to avoid a payroll deficit.

Appropriation Code: S-25-292-H
Prepared by: _____ William Aakhus
Contact email: _____ William.Aakhus@doh.hawaii.gov

[illegible]

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 560	CG	A	Personal Services	N	See Description		\$ 421,841.00
				Total		-	421,841
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Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Additional allotment needed to cover Early Intervention federally funded salaries and fringe benefits.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact, POS and Fee-for-Service contract's invoices less than anticipated therefore services were primarily covered by program's general fund appropriation.

IMPACT OF TRANSFER ON "TO" ITEMS:

Federal funded salary and fringe obligations were paid in a timely manner

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: G-25-101-H
Prepared by: _____ Melissa Nakamura
Contact email: _____ Melissa.Nakamura@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 590	GR/GP	B	Ln 30 / Svcs. Rendered by Other State Depts. and Agencies	A	See Description		\$ (100,713.00)
						-	(100,713)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 590	GR/GP	A	Personal Services	A	See Description		\$ 100,713.00
						-	100,713
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Transfer allocation per Act 230, SLH 2024.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Used HTH590/GR contractual savings.

IMPACT OF TRANSFER ON "TO" ITEMS:

Funded two HTH590/GP positions, which were converted from MOF P to A.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: G-25-112-H
Prepared by: _____ Haley Woo
Contact email: _____ Haley.Woo@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 595	KA	B	OCE	A	See Description		\$ (777.00)
						-	(777)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 595	KA	A	Personal Services	A	See Description		\$ 777.00
						-	777
				Total		-	-

Cost Element:
A. Personal Services
B. Other Current Expenses
C. Equipment
D. Motor Vehicles

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REASON FOR TRANSFER:

To cover THP deficit

IMPACT OF TRANSFER ON "FROM" ITEMS:

None.

IMPACT OF TRANSFER ON "TO" ITEMS:

Cover THP deficit, as department still needed to be reimbursed.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: G-25-132-H
Prepared by: _____ Andrew Goff
Contact email: _____ andrew.goff@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 596	KM	B	Ln 71 / Travel & Training	A	See Description		\$ (7,035.00)
						-	(7,035)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 596	KM	A	Personal Services	A	See Description		\$ 7,035.00
						-	7,035
Total						-	-

Cost Element:
A. Personal Services
B. Other Current Expenses
C. Equipment
D. Motor Vehicles

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REASON FOR TRANSFER:

To cover THP payments

IMPACT OF TRANSFER ON "FROM" ITEMS:

Training budget reduced to cover THP

IMPACT OF TRANSFER ON "TO" ITEMS:

Covered THP payments for employees relating to work during COVID

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-25-382-H
Prepared by: _____ Andrew Goff
Contact email: _____ andrew.goff@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 596	KM	A	Personal Services	B	See Description		\$ (768,531.00)
						-	(768,531)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 596	KM	B	Ln 85 / MISC CURRENT EXP - PUBLIC HTH CAMPAIGN, Ln 69 / IT Systems Licensing	B	See Description		\$ 768,531.00
						-	768,531
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

To cover stopped federal grant money for youth education and IT costs

IMPACT OF TRANSFER ON "FROM" ITEMS:

Filling vacant positions deferred until FY26

IMPACT OF TRANSFER ON "TO" ITEMS:

Funds used to subsidize Youth Cannabis Education Campaign through ADAD that lost federal grant funding, and subsidize general fund expenditure for IT licensing system

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: G-25-100-H
 Prepared by: _____ Nancy Bartter
 Contact email: _____ nancy.bartter@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 610	FL, FN, FP, FQ, FR	A	Personal Services	A	See Description		\$ (1,722,417.00)
						-	(1,722,417)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 610	FL, FN, FP, FQ, FR	B	NA	A	See Description		\$ 1,722,417.00
						-	1,722,417
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

To cover pCard and PO encumbrances in Q1; in later quarters to cover IT network upgrade, wildfires recovery contract, vehicle for Kauai Vector Control, 2 vehicles for Kauai Food Safety, building maintenance services contract for Oahu EHSD, computer replacements, supplies and equipment for SLD testing for FDB.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None. Vacancy savings had already occurred. HTH 610 had a 21% vacancy rate for FY25. All positions are in active recruitment.

IMPACT OF TRANSFER ON "TO" ITEMS:

Able to cover necessary operating costs.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-25-323-H
Prepared by: _____ Nancy Bartter
Contact email: _____ nancy.bartter@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 610	FR	A	Personal Services	B	See Description		\$ 53,117.00
						-	53,117

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 610	FR	B	Ln 25 / Miscellaneous Current Expenses	B	See Description		\$ (53,117.00)
						-	(53,117)
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

To cover payroll deficit due to THP.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None.

IMPACT OF TRANSFER ON "TO" ITEMS:

Able to cover payroll costs.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-25-340-H
 Prepared by: _____ Nancy Bartter
 Contact email: _____ nancy.bartter@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 610	FQ	A	Personal Services	B	See Description		\$ (466,791.00)
						-	(466,791)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 610	FQ	B	NA	B	See Description		\$ 466,791.00
						-	466,791
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

To cover encumbrances for food safety inspection system contract, computer replacements, AV upgrade for food safety classroom, EHSD IT network upgrade.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None. Vacancy savings had already occurred. FSB had a 14% vacancy rate for FY25. All positions are in active recruitment.

IMPACT OF TRANSFER ON "TO" ITEMS:

Able to cover necessary operating costs.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: G-25-107-H
Prepared by: _____ Darren Ebesutani
Contact email: _____ darren.ebesutani@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 710	MB and MK	A	Personal Services	A	See Description		\$ (897,985.00)
						-	(897,985)

TO:

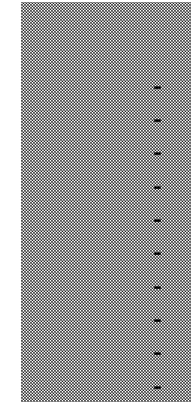
Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 710	MB and MK	B	MB Ln 24/Repairs & Maintenance MK Ln 21/Repairs & Maintenance MK Ln 24 Other non-state emp svcs on a fee basis	A	See Description		\$ 897,985.00
						-	897,985
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Necessary repair and maintenance for the infrastructure of the bulding, much of which has been deferred for the past 30 years.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Used salary vacancy savings from 10 positions.
3 positions are pending re-org approval
1 position was filled in June 2025
1 position will be used to trade and transfer to fund another filled position that is currently funded by the Covid award.
1 vacant position - candidate selected, pending start date
1 vacant position - pending external candidate list
3 remaining positions are either in active recruitment or will be in fy26

IMPACT OF TRANSFER ON "TO" ITEMS:

Necessary repair and maintenance for the 30 year old building, including: repairing the spalling and painting of 75% of the building; replacement and rebalancing of the air handler fans, the building has 3 large air handlers each consisting of two fans that supplies air to the laboratories, currently two of the 3 air handlers are running at 50% capacity until the repairs are completed; HVAC exhaust fan repairs; removal of trees near the building to protect the roof that is in the process of being replaced. Debris from the 60 foot plus trees were blocking the roof drains and further damage to the building; including tree trimming to complete the repairs of the roof, replacement of the air fans.
This will extend the lifespan of the building and equipment as well as reducing the need for more costly repairs in the future as well as down time to complete laboratory testing.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: G-25-104-H
 Prepared by: _____ Michelle Matsuoka
 Contact email: _____ michelle.matsuoka@doh.hawaii.gov

FROM:


Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 720	MP	A	Personal Services	A	See Description		\$ (363,225.00)
						-	(363,225)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 720	MP	B	31 NON-STATE EMP SVS ON A FEE BASIS (CCFFH)	A	See Description		\$ 363,225.00
						-	363,225
Total						-	-

A. Personal Services
B. Other Current Expenses
C. Equipment
D. Motor Vehicles

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Needed to encumber the entire Community Ties of America (CTA) contract of 1.2M and needed the proper allotment to fulfill this encumbrance for the C-41 (73045)

There was sufficient amount to cover payroll - Personal Services
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<p>Encumbrance successful - payments were able to process; with the delay in payments being made, interest was also charged; which impacted line 25, Interest on late payments. Granted an additional appropriation transfer of \$445,750</p>

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-25-310-H
Prepared by: _____ Michelle Matsuoka
Contact email: _____ michelle.matsuoka@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 720	MP	A	Personal Services	B	See Description		\$ (91,383.00)
						-	(91,383)

TO:

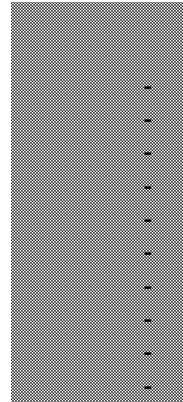
Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 720	MP	B	32 NON-STATE EMP SVS	B	See Description		\$ 91,383.00
						-	91,383
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Needed to encumber the entire Community Ties of America (CTA) contract of 1.2M and needed the proper allotment to fulfill this encumbrance utilizing a portion of the OHCA Special Fund to complete the C-41 (73045)

IMPACT OF TRANSFER ON "FROM" ITEMS:

There was sufficient amount to cover payroll - Personal Services

IMPACT OF TRANSFER ON "TO" ITEMS:

Needed to utilize the OHCA Special Fund to encumber the final \$167k within this account; as the MEDQUEST account, S 25 583 did not have enough allotment as these are funds that need to be billed to MEDQUEST at the end of each month for CTA's contract

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: G-25-119-H
Prepared by: _____ Jasmine Okita
Contact email: _____ jasmine.okita@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 730	MQ	A	Personal Services	A	See Description		\$ (100,000.00)
						-	(100,000)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 730	MQ	B	Line 73	A	See Description		\$ 100,000.00
						-	100,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Cost savings were utilized to fund contracts

IMPACT OF TRANSFER ON "FROM" ITEMS:

The filling of the position will be deferred until next fiscal year

IMPACT OF TRANSFER ON "TO" ITEMS:

Transfer allowed EMSIPSB to fund unexpected contract costs

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-25-311-H
Prepared by: _____ Jasmine Okita
Contact email: _____ jasmine.okita@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 730	MT	B	Line 113	B	See Description		\$ (400,000.00)
						-	(400,000)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 730	MT	A	Personal Services	B	See Description		\$ 400,000.00
						-	400,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

To fund positions, including newly established project-exempt roles supported by grants operating on a cost reimbursement basis

IMPACT OF TRANSFER ON "FROM" ITEMS:

Delay of contract due to vendor buyout allowed use of funds to pay for project personnel expenses. Contract deferred until next fiscal year when vendor's name change paperwork is ready

IMPACT OF TRANSFER ON "TO" ITEMS:

Transfer allowed EMSIPSB to fund the project positions

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: G-25-110-H
Prepared by: _____ Grace Vo
Contact email: _____ grace.vo@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 760	MS	A	Personal Services	A	See Description		\$ (453,059.00)
						-	(453,059)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 760	MS	B	BJ2 LN 19, Contract Services (VRMIS)	A	See Description		\$ 453,059.00
						-	453,059
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Assist with scope of work development for new OHSM Vital Records System

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact to personal services money transferred was a previous quarter reversions.

IMPACT OF TRANSFER ON "TO" ITEMS:

Replacing antiquated Vital Records System to improve efficiency.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: G-25-004-H
Prepared by: _____ Nancy Bartter
Contact email: _____ nancy.bartter@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 840	FE, FF, FG, FH, FI, FJ, FK	A	Personal Services	A	See Description		\$ (1,684,103.00)
						-	(1,684,103)

TO:

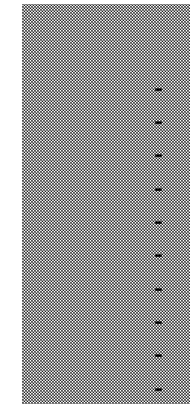
Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 840	FE, FF, FG, FH, FI, FJ, FK	B	NA	A	See Description		\$ 1,684,103.00
						-	1,684,103
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

To cover pCard and PO encumbrances in Q1; in later quarters to cover encumbrances for HR classification services contract, wildfires recovery contracts, crisis communications contract, repaving and restriping parkings lots contract, services to replace ramp and stairs for portable trailer, computer replacements, conference room chairs, installation of water bottle filling stations.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None. Vacancy savings had already occurred. HTH 840 had a 34% vacancy rate for FY25. All positions are in active recruitment.

IMPACT OF TRANSFER ON "TO" ITEMS:

Able to cover necessary operating costs.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-25-319-H
Prepared by: _____ Nancy Bartter
Contact email: _____ nancy.bartter@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 840	FJ	A	Personal Services	B	See Description		\$ 12,000.00
						-	12,000

TO:

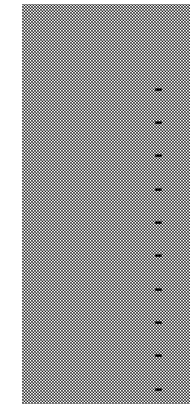
Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 840	FJ	B	Ln 19 / Miscellaneous Current Expenditures	B	See Description		\$ (12,000.00)
						-	(12,000)
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

To cover overtime pay to work on e-waste contracts.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None.

IMPACT OF TRANSFER ON "TO" ITEMS:

Eliminated negative Personal Services expenditures.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-25-348-H
Prepared by: _____ Nancy Bartter
Contact email: _____ nancy.bartter@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 840	FJ	A	Personal Services	B	See Description		\$ (388,817.00)
						-	(388,817)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 840	FJ	B	NA	B	See Description		\$ 388,817.00
						-	388,817
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

To have more money available for contracts.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None.

IMPACT OF TRANSFER ON "TO" ITEMS:

More money available for contracts.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-25-349-H
Prepared by: _____ Nancy Bartter
Contact email: _____ nancy.bartter@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 840	FF	A	Personal Services	B	See Description		\$ (710,843.00)
						-	(710,843)

TO:

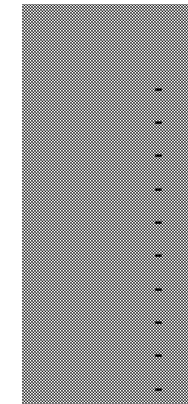
Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 840	FF	B	NA	B	See Description		\$ 710,843.00
						-	710,843
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

To cover supplies and equipment, including computer replacements, that the federal grant would normally cover until next installment is awarded. Also to cover wildfires contract costs until MDF is available.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None. Vacancy savings had already occurred. CAB had a 30% vacancy rate for FY25. All positions are in active recruitment.

IMPACT OF TRANSFER ON "TO" ITEMS:

Able to keep operating even when receipt of federal grant and Major Disaster Fund were delayed.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-25-362-H
Prepared by: _____ Nancy Bartter
Contact email: _____ nancy.bartter@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 840	FG	A	Personal Services	U	See Description		\$ 80,000.00
						-	80,000

TO:

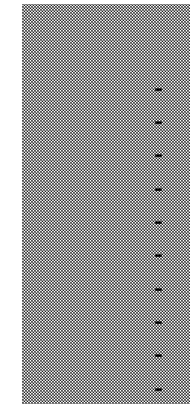
Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 840	FG	B	Ln 01 / M&E--Trucks & Trailers	U	See Description		\$ (80,000.00)
						-	(80,000)
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

To avert payroll deficit due to THP.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None.

IMPACT OF TRANSFER ON "TO" ITEMS:

Able to cover payroll costs.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-25-339-H
Prepared by: _____ Nancy Bartter
Contact email: _____ nancy.bartter@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 840	FK	A	Personal Services	W	See Description		\$ 220,613.00
						-	220,613

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 840	FK	B	Various	W	See Description		\$ (220,613.00)
						-	(220,613)
Total						-	-

Cost Element:
 A. Personal Services
 B. Other Current Expenses
 C. Equipment
 D. Motor Vehicles

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REASON FOR TRANSFER:

To avert payroll deficit.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None.

IMPACT OF TRANSFER ON "TO" ITEMS:

Able to cover payroll costs.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-25-341-H
Prepared by: _____ Nancy Bartter
Contact email: _____ nancy.bartter@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 840	FK	A	Personal Services	W	See Description		\$ 155,000.00
						-	155,000

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 840	FK	B	Ln 18 / Sewerage	W	See Description		\$ (155,000.00)
						-	(155,000)
Total						-	-

Cost Element:
 A. Personal Services
 B. Other Current Expenses
 C. Equipment
 D. Motor Vehicles

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REASON FOR TRANSFER:

To avert payroll deficit.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Less money for operating costs and loans.

IMPACT OF TRANSFER ON "TO" ITEMS:

Able to cover payroll costs.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-25-344-H
Prepared by: _____ Nancy Bartter
Contact email: _____ nancy.bartter@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 840	FH	A	Personal Services	W	See Description		\$ 565,000.00
						-	565,000

TO:

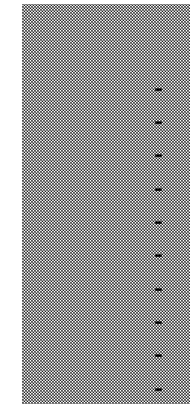
Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 840	FH	B	Ln 28 / Payments for Advances - Loans	W	See Description		\$ (565,000.00)
						-	(565,000)
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

To avert payroll deficit due to THP, Engineer salary increases, and overtime.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Less money for operating costs and loans.

IMPACT OF TRANSFER ON "TO" ITEMS:

Able to cover payroll costs.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: G-25-011-H
Prepared by: _____ Nancy Bartter
Contact email: _____ nancy.bartter@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 849	FA, FB, FC, FD	A	Personal Services	A	See Description		\$ (775,116.00)
						-	(775,116)

TO:

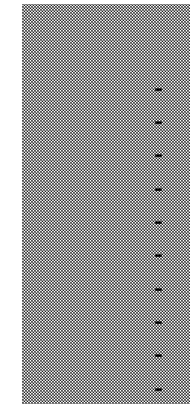
Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 849	FA, FB, FC, FD	B	NA	A	See Description		\$ 775,116.00
						-	775,116
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

To cover pCard and PO encumbrances in Q1; in later quarters to cover janitorial services, wildfires recovery contract, HR classification services contract, security services for Waimano buildings, HEER contract for emergency services, computer replacements.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None. Vacancy savings had already occurred. HTH 849 had a 28% vacancy rate for FY25. All positions are in active recruitment.

IMPACT OF TRANSFER ON "TO" ITEMS:

Able to cover necessary operating costs.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-25-386-H
Prepared by: _____ Nancy Bartter
Contact email: _____ nancy.bartter@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 849	FB	A	Personal Services	W	See Description		\$ 27,022.00
						-	27,022

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 849	FB	B	Various	W	See Description		\$ (27,022.00)
						-	(27,022)
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

To avert payroll deficit due to THP.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Less money for operating costs, so need to use S-344-H.

IMPACT OF TRANSFER ON "TO" ITEMS:

Able to cover payroll costs.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-25-387-H
Prepared by: _____ Nancy Bartter
Contact email: _____ nancy.bartter@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 849	FB	A	Personal Services	W	See Description		\$ 53,021.00
						-	53,021

TO:

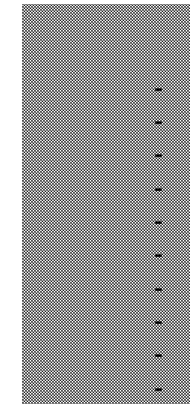
Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 849	FB	B	Various	W	See Description		\$ (53,021.00)
						-	(53,021)
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

To avert payroll deficit due to THP.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Less money for operating costs, so need to use S-341-H.

IMPACT OF TRANSFER ON "TO" ITEMS:

Able to cover payroll costs.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: G-25-010-H
Prepared by: _____ Daintry Bartoldus
Contact email: _____ Daintry.Bartoldus@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 905	AH	A	Personal Services	A	See Description		\$ (45,199.00)
						-	(45,199)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 905	AH	B	35/Misc Current Expenses	A	See Description		\$ 45,199.00
						-	45,199
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Position number 45115 is a 0.50 FTE; however, the BJ table erroneously budgeted the salary at 1.0 FTE. Half of the salary was intended to be budgeted under "20" (Other Current Expenses), so \$45,199 was transferred from "10" (Personal Services) to "20" (Other Current Expenses).

IMPACT OF TRANSFER ON "FROM" ITEMS:

Reduced appropriation for Personal Services in this account; the adjustment reflects the accurate 0.50 FTE cost and does not impact staffing levels or planned recruitment.

IMPACT OF TRANSFER ON "TO" ITEMS:

Increase in OCE allowed proper budgeting for the portion of the position's costs that should be charged to OCE, ensuring accurate accounting and compliance with budget intent.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: G-25-113-H
Prepared by: _____ Lauren Whimpey
Contact email: _____ Lauren.Whimpey@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 906	AC	A	Personal Services	A	See Description		\$ (54,989.00)
						-	(54,989)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
	AC		Ln 20 / Other Miscellaneous Current Expenditures				
HTH 906		B	Ln 06 / Telephone & Telegraph	A	See Description		\$ 54,989.00
						-	54,989
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

To purchase new equipment and dispose of old equipment (\$4,850.11)

To pay telephone bill (\$312.40)

IMPACT OF TRANSFER ON "FROM" ITEMS:

Used salary savings from 1 vacant position

Used salary savings from 1 vacant position

IMPACT OF TRANSFER ON "TO" ITEMS:

Disposed of old office equipment and replaced some as part of the office renovation to make room for new employees

Paid regular telephone bill

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-25-309-H
Prepared by: _____ Lauren Whimpey
Contact email: _____ Lauren.Whimpey@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 906	AC	B	N/A	B	See Description		\$ (85,500.00)
						-	(85,500)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 906	AC	A	Personal Services	B	See Description		\$ 85,500.00
						-	85,500
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

This represents amendment #1, which erroneously placed the funds in PS; amendment #2 corrected it, in which funds were transferred from PS back to OCE

IMPACT OF TRANSFER ON "FROM" ITEMS:

With no personnel, there was no impact; the account is strictly for OCE funds

IMPACT OF TRANSFER ON "TO" ITEMS:

No impact, as the funds were restored to their correct location

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: G-25-116-H
Prepared by: _____ Haley Woo
Contact email: _____ Haley.Woo@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 907	AN	A	Personal Services	A	See Description		(145,166)
HTH 907	AP	A	Personal Services	A	See Description		(1,285,554)
						-	(1,430,720)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 907	AN	B	Ln 58 / Ln 59 / Ln 60 - Hybrid Vehicles	A	See Description		145,166
HTH 907	AP	B	Ln 33, Svcs Rednered by Other State Depts and Agencies.	A	See Description		1,285,554
						-	1,430,720
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

AN - To buy hybrid vehicles.

AP - Encumber MOA for UH Loan Repayment Program

IMPACT OF TRANSFER ON "FROM" ITEMS:

AN - Used Q3 salary savings of 8 positions that were not established.

AP - Q1 reversion amount (salary savings)

IMPACT OF TRANSFER ON "TO" ITEMS:

AN - Replaced old, unsafe, vehicles with new reliable, safe hybrid vehicles for staff to drive.

AP - Able to encumber MOA for UH Loan Repayment Program

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: G-25-115-H
Prepared by: _____ Gail McGarvey
Contact email: _____ Gail.McGarvey@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 908	AR	B	Line no. 39 Other misc exp	A	See Description		\$ (5,567.00)
						-	(5,567)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
HTH 908	AR	A	Personal Services	A	See Description		\$ 5,567.00
						-	5,567
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Move from Q4 to Q2 to cover payroll deficit for THP

IMPACT OF TRANSFER ON "FROM" ITEMS:

Used Q4 unappropriated OCE to cover PS deficit

IMPACT OF TRANSFER ON "TO" ITEMS:

Reallocation costs will cover payroll THP deficit

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF LAW ENFORCEMENT

Appropriation Code: **G-25-102-W1**
 Prepared by: _____ David Tran
 Contact email: david.n.tran@hawaii.gov

Request Date: 6/26/25
 Transfer Approval Date (B&F use only): _____

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LAW 502	AA	A	Investigator V	A	00118656		(62,136)
LAW 502	AA	A	Account Clerk III	A	00116525		(37,980)
LAW 502	AA	A	Investigator VI	A	00024686		(97,272)
LAW 502	AA	A	Chemist IV	A	00124645		(85,800)
LAW 502	AA	A	Investigator V	A	00035152		(59,616)
LAW 502	AA	A	Investigator V	A	029584		(73,863)
						-	(416,667)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LAW 502	AA	B	Safer School Safety Program	A	N/A		416,667
						-	416,667
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

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REASON FOR TRANSFER:

The transfer is necessary to fund the Safer School Safety Program. The program will keep schools within the state of Hawaii alerted and safe at all times having deputies and authorities on standby in case of any harm.

IMPACT OF TRANSFER ON "FROM" ITEMS:

The reason for the shortfall in Personal Services was due to positions within NED being unfilled, retired, or leave causing the account to have unexpected funds to be transfer to OCEs.

IMPACT OF TRANSFER ON "TO" ITEMS:

Other current expenses budget does not have sufficient funds budgeted for the Safer Watch Program. The transfer will provided the funding needed to the program necessary for it to operate sufficiently.

Status: The transfer was approved, however in the end, the funds were not used for the Safer Watch Program and instead was sent back to the goo fund.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF LAW ENFORCEMENT

Appropriation Code: **G-25-103-W1**
Prepared by: _____ David Tran
Contact email: david.n.tran@hawaii.gov

Request Date: 6/26/25
Transfer Approval Date (B&F use only): _____

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LAW 503	SA	A	Deputy Sheriff (exec)	A	00100604		-47220
LAW 503	SA	A	Deputy Sheriff V	A	00124891		-97272
LAW 503	SA	A	Deputy Sheriff V	A	00124890		-97272
LAW 503	SA	A	Deputy Sheriff V	A	00124894		-97272
LAW 503	SA	A	Deputy Sheriff V	A	00124892		-97272
LAW 503	SA	A	Deputy Sheriff V	A	00124893		-97272
LAW 503	SA	A	Deputy Sheriff II	A	118966		-52584
LAW 503	SA	A	Deputy Sheriff II	A	043448		-54708
LAW 503	SA	A	Deputy Sheriff III	A	015133		-79228
LAW 503	SA	A	Office Assistant IV	A	43379		-30240
LAW 503	SA	A	Office Assistant III	A	120682		-33120
LAW 503	SA	A	Deputy Sheriff II	A	022503		-66988
LAW 503	SA	A	Deputy Sheriff II	A	118955		-63984
LAW 503	SA	A	Deputy Sheriff II	A	117579		-66528
LAW 503	SA	A	Deputy Sheriff II	A	045562		-71988
LAW 503	SA	A	Office Assistant IV	A	43383		-45324
LAW 503	SA	A	Deputy Sheriff II	A	022505		-54184
LAW 503	SA	A	Deputy Sheriff II	A	043453		-77856
LAW 503	SA	A	Deputy Sheriff III	A	043403		-87600
LAW 503	SA	A	Deputy Sheriff II	A	001326		-76036
LAW 503	SA	A	Deputy Sheriff II	A	039835		-76036
LAW 503	SA	A	Deputy Sheriff II	A	043418		-46911
LAW 503	SA	A	Deputy Sheriff IV	A	118790		-94776
LAW 503	SA	A	Deputy Sheriff II	A	11878		-49708
LAW 503	SA	A	Deputy Sheriff IV	A	43386		-94776
LAW 503	SA	A	Deputy Sheriff III	A	18102		-41780

LAW 503	SA	A	Deputy Sheriff II	A	117574		-35712
						-	(1,833,647)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LAW 503	SA	B	Safer School Safety Program	A	N/A		1,833,647.05
Total						-	1,833,647
						-	0

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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X	-	-

REASON FOR TRANSFER:

The transfer is necessary to fund the Safer School Safety Program. The program will keep schools within the state of Hawaii alerted and safe at all times having deputies and authorities on standby in case of any harm.

IMPACT OF TRANSFER ON "FROM" ITEMS:

The reason for the shortfall in Personal Services was due to positions within the sheriffs being unfilled, retired, or leave causing the account to have unexpected funds to be transfer to OCEs.

IMPACT OF TRANSFER ON "TO" ITEMS:

Other current expenses budget does not have sufficient funds budgeted for the Safer Watch Program. The transfer will provided the funding needed to the program necessary for it to operate sufficiently.

Status: The transfer was approved, however in the end, the funds were not used for the Safer Watch Program and instead was sent back to the goo fund.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF LAW ENFORCEMENT

Appropriation Code: **S-25-304-W1**
Prepared by: _____ David Tran
Contact email: david.n.tran@hawaii.gov

Request Date: 4/10/25
Transfer Approval Date (B&F use only): _____

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LAW 504	CA	B	WEAPONS ALLOWANCE (U FUNDED POSITIONS)	U	202		(3,840.00)
LAW 504	CA	B	OPERATING SUPPLIES (U FUNDED POSITIONS)	U	203		(23,888)
LAW 504	CA	B	CAR MILEAGE (U FUNDED POSITIONS)	U	204		(4,745)
LAW 504	CA	B	TRANSPORTATION, OUT-OF-STATE (U FUNDED P	U	205		(40,000)
LAW 504	CA	B	TRANSPORTATION INTERSTATE (U FUNDED POS	U	206		(20,000)
						-	(92,473)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LAW 504	CA	A	INVESTIGATOR V	U	116441		13,210.42
LAW 505	CA	A	INVESTIGATOR V	U	116465		13,210.42
LAW 506	CA	A	INVESTIGATOR V	U	116482		13,210.42
LAW 507	CA	A	INVESTIGATOR V	U	117189		13,210.40
LAW 508	CA	A	INVESTIGATOR V	U	117825		13,210.40
LAW 509	CA	A	INVESTIGATOR V	U	118093		13,210.40
LAW 510	CA	A	INVESTIGATOR V	U	118101		13,210.40
						-	92,472.86
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

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REASON FOR TRANSFER:

The transfer is necessary to fund personal services expenditures in the 4th quarter and personal services generally since there were no expenditures made for other current expenses. There may seem to be a shortage in Personal Services due to employees taking significant amount of OT when told not to.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No expenditures occurred in allotment 20 through out FY25, transferred the total amount to Personal Services.

IMPACT OF TRANSFER ON "TO" ITEMS:

The impact of the transfer helped personal services budget as we thought it would go over in the 4th quarter.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF LAW ENFORCEMENT

Appropriation Code: **G-25-105-W1**
 Prepared by: _____ David Tran
 Contact email: david.n.tran@hawaii.gov

Request Date: 1/10/25 & 4/15/2
 Transfer Approval Date (B&F use only): _____

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LAW 505	TA	B	OPERATING SUPPLIES - FY25 SUPP	A	190		(125,786.41)
LAW 505	TA	B	OPERATING SUPPLIES - FY25 SUPP	A	190		(236,000)
						-	(361,786)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LAW 505	TA	A	TRAINING OFFICER	A	124889		45,223.30
LAW 505	TA	A	DEPUTY SHERIFF IV	A	124895		45,223.30
LAW 505	TA	A	DEPUTY SHERIFF III	A	124896		45,223.30
LAW 505	TA	A	DEPUTY SHERIFF II FIREARMS	A	124897		45,223.30
LAW 505	TA	A	DEPUTY SHERIFF II FIREARMS	A	124898		45,223.30
LAW 505	TA	A	DEPUTY SHERIFF II	A	124899		45,223.30
LAW 505	TA	A	SECRETARY II	A	124900		45,223.30
LAW 505	TA	A	OFFICE ASSISTANT III	A	124901		45,223.31
						-	361,786
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

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REASON FOR TRANSFER:

The transfer is necessary to fund Personal services. With the movement of from OCEs to PS, the training division is able to get paid due to 3rd quarter being a shortfall. There may seem to be a shortage in Personal Services due to employees taking significant amount of OT.

IMPACT OF TRANSFER ON "FROM" ITEMS:

There were unpurchases within FY25 for OCEs that was not made, enabling more funding to be transferred.

IMPACT OF TRANSFER ON "TO" ITEMS:

Personal Services budget specifically in the 3rd quarter became shortfall unexpectedly. The transfer will provide the funding needed to the training division employees to operate.

There was another necessary transfer as well for the same reasons funding it to the 4th quarter.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF LAW ENFORCEMENT

Appropriation Code: **G-25-106-W1**
 Prepared by: _____ David Tran
 Contact email: david.n.tran@hawaii.gov

Request Date: 6/26/25
 Transfer Approval Date (B&F use only): _____

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LAW 900	AA	A	Procurement & Supply Spclt III	A	00124885		-68544
LAW 901	AA	A	Program Specialist V	A	00124882		-80184
LAW 902	AA	A	Procurement & Supply Spclt III	A	00124884		-83376
LAW 903	AA	A	Civil Rights Specialist V	A	00124888		-86712
LAW 904	AA	A	Accountant III	A	00124878		-65916
LAW 905	AA	A	Office Assistant III	A	00124861		-43896
LAW 906	AA	A	Human Resources Spclt I	A	00124848		-71280
LAW 907	AA	A	Program Specialist III	A	00124881		-80184
LAW 908	AA	A	Pre Audit Clerk II	A	00124859		-50064
LAW 909	AA	A	Information Technology Band B	A	00124868		-80184
LAW 910	AA	A	Office Assistant V	A	00124860		-46608
LAW 911	AA	A	Planner V	A	00124883		-80184
LAW 912	AA	A	Administrative Assistant I	A	00124870		-50388
LAW 913	AA	A	Public Information Officer	A	00124873		-80184
LAW 914	AA	A	Information Specialist III	A	00124874		-74580
LAW 915	AA	A	Investigator V	A	036426		-59616
LAW 916	AA	A	Investigator V	A	005649		-85032
LAW 917	AA	A	Investigator VI	A	00042539		-62754
						-	(1,249,686)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LAW 900	AA	B	Safer School Safety Program	A	N/A		1,249,685.95

						-	1,249,685.95
				Total		-	(0)

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

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REASON FOR TRANSFER:

The transfer is necessary to fund the Safer School Safety Program. The program will keep schools within the state of Hawaii alerted and safe at all times having deputies and authorities on standby in case of any harm.

IMPACT OF TRANSFER ON "FROM" ITEMS:

The reason for the shortfall in Personal Services was due to positions within ASO being unfilled, retired, or leave causing the account to have unexpected funds to be transfer to OCEs.

IMPACT OF TRANSFER ON "TO" ITEMS:

Other current expenses budget does not have sufficient funds budgeted for the Safer Watch Program. The transfer will provided the funding needed to the program necessary for it to operate sufficiently.

Status: The transfer was approved, however in the end, the funds were not used for the Safer Watch Program and instead was sent back to the goo fund.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF LAW ENFORCEMENT

Appropriation Code: **G-25-107-W1**
 Prepared by: _____ David Tran
 Contact email: david.n.tran@hawaii.gov

Request Date: 4/11/2025 & 4/21
 Transfer Approval Date (B&F use only): _____

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LAW 901	HA	A	Investigator V	A	00124905		(80,184)
LAW 901	HA	A	Investigator V	A	00124906		(80,184)
LAW 901	HA	A	Investigator V	A	00124903		(80,184)
LAW 901	HA	A	Investigator V	A	00124904		(34,448)
						-	(275,000)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LAW 901	HA	B	Other Current Expenses	A	212		275,000.00
						-	275,000.00
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

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REASON FOR TRANSFER:

The transfer is necessary to fund other current expenditures. The reason that enable the transfer is because there is an abundant amount of personal services in which allowed us to transferred a total of \$80,000 in which \$7,138.67 of it went into OCEs for the first quarter to cover the negative balance and the rest went into 4th quarter to increase the budget for OCEs as a prediction that we thought OCE would be overspent in the 4th quarter. Since the ending balance for personal services in the 4th quarter was significant larger than we expected, transferring \$80,000 to offset the negative balance in the Q1 and putting the rest into Q4 was the main objective.

IMPACT OF TRANSFER ON "FROM" ITEMS:

The reason for the shortfall in Personal Services was due to positions within HomeLand Secutiy being unfilled, retired, or leave causing the account to have unexpected additional funds to be transfer to OCEs.

IMPACT OF TRANSFER ON "TO" ITEMS:

Other current expenses budget does not have sufficient funding for the 1st & 4th quarter as it became short. The transfer will provide an increase for the OCE budget preventing a discrepancy.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF LAW ENFORCEMENT

Appropriation Code: **S-25-504-W1**
Prepared by: _____ David Tran
Contact email: david.n.tran@hawaii.gov

Request Date: 4/11/2025 & 4/21
Transfer Approval Date (B&F use only): _____

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LAW 901	HA	B	STATE AND LOCAL CYBERSECURITY GRANT PROJ	P	216		(100,000.00)
						-	(100,000)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LAW 901		A	Shortage of Personal Service Funding	P	122941		100,000.00
						-	100,000.00
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Regarding for the P Fund 901, the transfer is necessary due to having no allotted amount for Q1 for personal services that in which allowed a shortfall for Personal Services and to increase the budget for Q4 as a prediction. For Q1, it seems to be that there was a total of \$40,849.22, which means a total of that amount is needed to be transfer plus the remaining to Q4.

IMPACT OF TRANSFER ON "FROM" ITEMS:

The reason of having a shortfall in Personal Services was due to having no amount allotted to the 1st quarter causing it a shortfall for personal services totaling \$40,849.22. If there was a larger or even a closer amount allotted to the 1st in the beginning of the FY25, then the shortfall would be much lower. The remaining \$59,150.78 of the \$100,000 was transferred into Q4 as there was a significant large balance in OCEs.

IMPACT OF TRANSFER ON "TO" ITEMS:

There was an abundance amount left in Q4 due to certain expenses was overvalued unexpected. Example: State and local cybersecurity grant program, was able to transfer extra funds to Personal services.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS

Appropriation Code: G-25-151-L
Prepared by: Francis Kagawa
Contact email: francis.t.kagawa@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LBR152	CA	A	Labor Law Enforcement Specialist V	A	1627		(60,000)
LBR152	CA	A	Labor Law Enforcement Specialist III	A	1628		(40,000)
						-	(100,000)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LBR152	CA	B	Case Management System	A	3500		100,000
						-	100,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Enhancement to the Wage Standards case management system.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Vacancy savings

IMPACT OF TRANSFER ON "TO" ITEMS:

Improve case tracking and data reporting.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS

Appropriation Code: G-25-153-L
 Prepared by: Francis Kagawa
 Contact email: francis.t.kagawa@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LBR153	RA	A	Staff Attorney	A	102351		(50,000)
						-	(50,000)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LBR153	RA	B	Services - Litigation	A	7130		50,000
						-	50,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Increase in litigation costs

IMPACT OF TRANSFER ON "FROM" ITEMS:

Vacancy savings

IMPACT OF TRANSFER ON "TO" ITEMS:

Pay for court reporters, sheriff fees, and independent hearings officers.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS

Appropriation Code: G-25-161-L
 Prepared by: Francis Kagawa
 Contact email: francis.t.kagawa@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LBR161	KA	A	Executive Officer	A	100592		(20,000)
						-	(20,000)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LBR161	KA	B	Services - Court Reporters	A	7120		20,000
						-	20,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Increase in litigation costs

IMPACT OF TRANSFER ON "FROM" ITEMS:

Vacancy savings

IMPACT OF TRANSFER ON "TO" ITEMS:

Pay for transcription copies

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS

Appropriation Code: G-25-183-L
 Prepared by: Francis Kagawa
 Contact email: francis.t.kagawa@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LBR183	DA	A	DC Enf Spclt IV	A	5743		(80,000)
LBR183	DA	A	Office Assistant II	A	15573		(50,000)
LBR183	DA	A	TDI/Health Care Spctl V	A	21229		(70,000)
LBR183	DA	A	Office Assitant III	A	21951		(35,000)
LBR183	DA	A	DC Program Spclt II	A	25642		(90,000)
LBR183	DA	A	TDI/Health Care Spclt IV	A	25958		(70,000)
LBR183	DA	A	Office Assitant V	A	30580		(40,000)
LBR183	DA	A	W/C Hearings Officer V	A	36471		(95,000)
LBR183	DA	A	DC Program Spclt I	A	36963		(70,000)
						-	(600,000)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LBR183	DA	B	Case Management Modernization	A	7183		600,000
						-	600,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Software license renewal and maintenance cost for the Workers' Compensation case management system.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Vacancy savings

IMPACT OF TRANSFER ON "TO" ITEMS:

Encapture, Salesforce, AWS software licenses for the case management system and maintenance cost by DataHouse.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS

Appropriation Code: G-25-192-L
 Prepared by: Francis Kagawa
 Contact email: francis.t.kagawa@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LBR902	AA	A	Admin Assistant VI	A	23174		(60,000)
LBR902	AA	A	Program Evaluation Analyst VII	A	124030		(100,000)
LBR902	AA	A	HRS Program Spclt V	A	124985		(80,000)
LBR902	AA	A	HRS Secretary I	A	94923L		(60,000)
						-	(300,000)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LBR902	AA	B	Software License	A	3500		150,000
LBR902	AA	B	Services - DataHouse	A	7100		100,000
LBR902	AA	B	Electricity (Kona)	A	5000		20,000
LBR902	AA	B	Auto Allowance	A	4700		10,000
LBR902	AA	B	Out-of-State Travel	A	4400		20,000
						-	300,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Increase in operating costs for the Director, EDP, Human Resources, and Administrative Services Offices.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Vacancy savings

IMPACT OF TRANSFER ON "TO" ITEMS:

Department annual software licenses, enhancement to the fiscal cost accounting reporting system, utility cost for the West Hawaii District Office, and the Director's Office, auto allowance and out-of-state travel.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS

Appropriation Code: G-25-370-L
 Prepared by: Francis Kagawa
 Contact email: francis.t.kagawa@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LBR161	KA	A	Staff Attorney	A	125496		(35,000)
						-	(35,000)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LBR161	KA	A	Electronic Filing System	A	3500		35,000
						-	35,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Enhancement to the electronic filing system for the Hawaii Labor Relations Board.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Vacancy savings

IMPACT OF TRANSFER ON "TO" ITEMS:

Improve filing and case management.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS

Appropriation Code: G-25-371-L
 Prepared by: Francis Kagawa
 Contact email: francis.t.kagawa@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LBR902	AA	A	State Fire Marshal	A	125504		(100,000)
LBR902	AA	A	Office Assistant IV	A	99252L		(40,000)
						-	(140,000)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LBR902	AA	B	Safety Equipment	A	7700		70,000
LBR902	AA	B	Relocation	A	3600		20,000
LBR902	AA	B	Computers	A	7700		20,000
LBR902	AA	B	Xerox Copier	A	5600		10,000
LBR902	AA	B	Intra State Travel	A	4300		10,000
LBR902	AA	B	Subscription	A	3500		10,000
						-	140,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Office cost for the State Fire Marshal hired on June 1, 2025.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Vacancy savings

IMPACT OF TRANSFER ON "TO" ITEMS:

To establish the Office of the State Fire Marshal which will transfer to the Department of Law Enforcement effective July 1, 2025.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS

Appropriation Code: S-25-316-L
 Prepared by: Ferdinand Casabay
 Contact email: francis.t.kagawa@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LBR111	PB	B	Other Current Expenses	B			(1,157,600)
						-	(1,157,600)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LBR111	PB	A	Personal Services	B			1,157,600
						-	1,157,600
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

The program is responsible for funding staff wages and benefits in the Workforce Development Division, as well as indirect support in the Director's Office, Personnel, IT, and Fiscal, to perform various duties, including informing the public, collaborating with vendors or service providers, and reviewing and recording financial transactions.

IMPACT OF TRANSFER ON "FROM" ITEMS:

no negative impact

IMPACT OF TRANSFER ON "TO" ITEMS:

no negative impact

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS

Appropriation Code: S-25-205-L
 Prepared by: Ferdinand Casabay
 Contact email: francis.t.kagawa@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LBR901	GA	A	Personal Services	N			(100,000)
						-	(100,000)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LBR901	GA	B	Other Current Expenses	N			100,000
						-	100,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

The program needs to fund necessary other costs such as stationery supplies, leased equipment, communication services, and indirect support expenses from the Director's Office, Personnel, IT, and Fiscal.

IMPACT OF TRANSFER ON "FROM" ITEMS:

no negative impact

IMPACT OF TRANSFER ON "TO" ITEMS:

no negative impact

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS

Appropriation Code: S-25-203-L
Prepared by: Quirino Espejo
Contact email: quirino.a.espejo@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LBR903	NA	B	FEDERAL FUNDS FOR GRANT ADMINISTRATION	N			(40,000)
						-	(40,000)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LBR903	NA	A	ADMIN PAYROLL	N			40,000
						-	40,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Transfer appropriation from other current expenses to personnel services to allot the federal programs' award funds received, allocated to the state for grants administration payroll.

IMPACT OF TRANSFER ON "FROM" ITEMS:

NONE

IMPACT OF TRANSFER ON "TO" ITEMS:

State of Hawaii DLIR-OCS will be able to utilize the federal award/funds allocated to the state for grants administration payroll.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS

Appropriation Code: S-25-235-L
Prepared by: Quirino Espejo
Contact email: quirino.a.espejo@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LBR903	NA	B	FEDERAL FUNDS FOR GRANT ADMINISTRATION	N			(7,500)
						-	(7,500)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LBR903	NA	A	ADMIN PAYROLL	N			7,500
						-	7,500
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Transfer appropriation from other current expenses to personnel services to allot the federal programs' award funds received, allocated to the state for grants administration payroll.

IMPACT OF TRANSFER ON "FROM" ITEMS:

NONE

IMPACT OF TRANSFER ON "TO" ITEMS:

State of Hawaii DLIR-OCS will be able to utilize the federal award/funds allocated to the state for grants administration payroll.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS

Appropriation Code: S-25-237-L
Prepared by: Quirino Espejo
Contact email: quirino.a.espejo@hawaii.gov

FROM:

[illegible]

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LBR903	NA	A	ADMIN PAYROLL	N			50,000
						-	50,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Transfer appropriation from other current expenses to personnel services to allot the federal programs' award funds received, allocated to the state for grants administration payroll.

IMPACT OF TRANSFER ON "FROM" ITEMS:

NONE

IMPACT OF TRANSFER ON "TO" ITEMS:

State of Hawaii DLIR-OCS will be able to utilize the federal award/funds allocated to the state for grants administration payroll.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS

Appropriation Code: S-25-238-L
Prepared by: Quirino Espejo
Contact email: quirino.a.espejo@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LBR903	NA	B	FEDERAL FUNDS FOR GRANT ADMINISTRATION	N			(20,000)
						-	(20,000)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LBR903	NA	A	ADMIN PAYROLL	N			20,000
						-	20,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Transfer appropriation from other current expenses to personnel services to allot the federal programs' award funds received, allocated to the state for grants administration payroll.

IMPACT OF TRANSFER ON "FROM" ITEMS:

NONE

IMPACT OF TRANSFER ON "TO" ITEMS:

State of Hawaii DLIR-OCS will be able to utilize the federal award/funds allocated to the state for grants administration payroll.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS

Appropriation Code: S-25-262-L
 Prepared by: Quirino Espejo
 Contact email: quirino.a.espejo@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LBR903	NA	B	FEDERAL FUNDS FOR GRANT ADMINISTRATION	N			(15,000)
						-	(15,000)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LBR903	NA	A	ADMIN PAYROLL	N			15,000
						-	15,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Transfer appropriation from other current expenses to personnel services to allot the federal programs' award funds received, allocated to the state for grants administration payroll.

IMPACT OF TRANSFER ON "FROM" ITEMS:

NONE

IMPACT OF TRANSFER ON "TO" ITEMS:

State of Hawaii DLIR-OCS will be able to utilize the federal award/funds allocated to the state for grants administration payroll.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS

Appropriation Code: S-25-298-L
Prepared by: Quirino Espejo
Contact email: quirino.a.espejo@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LBR903	NA	B	FEDERAL FUNDS FOR GRANT ADMINISTRATION	N			(26,259)
						-	(26,259)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LBR903	NA	A	ADMIN PAYROLL	N			26,259
						-	26,259
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Transfer appropriation from other current expenses to personnel services to allot the federal programs' award funds received, allocated to the state for grants administration payroll.

IMPACT OF TRANSFER ON "FROM" ITEMS:

NONE

IMPACT OF TRANSFER ON "TO" ITEMS:

State of Hawaii DLIR-OCS will be able to utilize the federal award/funds allocated to the state for grants administration payroll.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS

Appropriation Code: S-25-215-L
 Prepared by: Ferdinand Casabay
 Contact email: francis.t.kagawa@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LBR143	EA	B	Other Current Expenses	P			(200,000)
						-	(200,000)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LBR143	EA	A	Personal Services	P			200,000
						-	200,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

The transfer was necessary to allocate funds for staff wages and benefits in the HIOSH division, as well as to cover indirect costs in the Director's Office, Personnel, IT, and Fiscal, which include duties such as public information, vendor collaboration, compliance safety inspections, and financial record-keeping.

IMPACT OF TRANSFER ON "FROM" ITEMS:

no negative impact

IMPACT OF TRANSFER ON "TO" ITEMS:

no negative impact

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS

Appropriation Code: T-25-907-L
 Prepared by: Francis Kagawa
 Contact email: francis.t.kagawa@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LBR183	DA	B	Services - AG	T	2900		(100,000.00)
						-	(100,000)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LBR183	DA	A	Research Statistician III	T	120951		20,000.00
LBR183	DA	A	WC Claims Facilitator	T	54617		20,000.00
LBR183	DA	A	WC Claims Facilitator	T	54618		20,000.00
LBR183	DA	A	WC Claims Facilitator	T	118870		20,000.00
LBR183	DA	A	WC Claims Facilitator	T	118871		20,000.00
						-	100,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Transfer appropriation from other current expenses to personnel services to allot the federal programs' award funds received, allocated to the state for grants administration payroll.

IMPACT OF TRANSFER ON "FROM" ITEMS:

NONE

IMPACT OF TRANSFER ON "TO" ITEMS:

State of Hawaii DLIR-OCS will be able to utilize the federal award/funds allocated to the state for grants administration payroll.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS

Appropriation Code: S-25-317-L
 Prepared by: Ferdinand Casabay
 Contact email: francis.t.kagawa@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LBR111	PB	B	Other Current Expenses	U			(1,200,000)
						-	(1,200,000)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LBR111	PB	A	Personal Services	U			1,200,000
						-	1,200,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

The program is responsible for funding staff wages and benefits in the Workforce Development Division, as well as indirect support in the Director's Office, Personnel, IT, and Fiscal, to perform various duties, including informing the public, collaborating with vendors or service providers, and reviewing and recording financial transactions.

IMPACT OF TRANSFER ON "FROM" ITEMS:

no negative impact

IMPACT OF TRANSFER ON "TO" ITEMS:

no negative impact

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS

Appropriation Code: S-25-330-L
 Prepared by: Francis Kagawa
 Contact email: francis.t.kagawa@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LBR143	EB	B	Services - HIC	W	7100		(100,000)
						-	(100,000)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LBR143	EB	A	Elevator Inspector II	W	27103		20,000
LBR143	EB	A	Boiler Inspector	W	120391		20,000
LBR143	EB	A	Supvg OSH Compliance Officer II	W	120609		20,000
LBR143	EB	A	Elevator Inspector II	W	120614		20,000
LBR143	EB	A	Boiler Inspector	W	120616		20,000
						-	100,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Temporary hazard pay during the pandemic.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Savings from HIC services.

IMPACT OF TRANSFER ON "TO" ITEMS:

Pursuant to the settlement agreement between the State and HGEA.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF LAND AND NATURAL RESOURCES

Appropriation Code: G-25-001-C
 Prepared by: Cynthia Gomez
 Contact email: cynthia.c.gomez@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LNR101	EA	B	Transfer from Other Current Expenses	A			(15,412)
						-	(15,412)

TO:

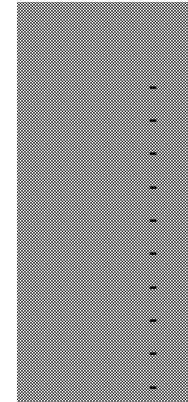
Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LNR101	EA	A	Transfer to Personal Services	A	122530		15,412
						-	15,412
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Transfer from Other Current Expenses to Personal Services to cover anticipated payroll charges for FY 25.

IMPACT OF TRANSFER ON "FROM" ITEMS:

If payroll is increased without proportional operating support, staff may face bottlenecks (e.g., outdated systems, inadequate support services, lack of programmatic resources). This creates inefficiencies, delays, and higher long-term costs. To maximize the impact of payroll investments, the operating budget must also grow proportionally. Both are essential levers for organizational success, and together they ensure that resources are effectively deployed and sustainable.

IMPACT OF TRANSFER ON "TO" ITEMS:

Payroll directly represents the organization's capacity to deliver on its mission. By shifting operating funds into payroll, you are investing in the human capital that drives program outcomes.

However, employees cannot be effective without adequate operating funds (training, equipment, supplies, technology). Undervaluing the operating side undermines the productivity of the payroll investment.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF LAND AND NATURAL RESOURCES

Appropriation Code: G-25-172-C

Prepared by: Cynthia Gomez

Contact email: cynthia.c.gomez@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LNR172	DA	A	Transfer from Personal Services (Restriction Release)	A			(171,834)
						-	(171,834)

TO:

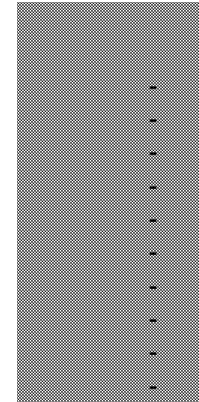
Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LNR101	DA	B	Transfer to Other Current Expenses (Restriction Release)	A			171,834
						-	171,834
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Transfer of funds from Personal Services to Other Current Expenses due to the release of restrictions, request approved by Governor 6/24/25. Funds were used for the following:
-Hazard tree removal on Oahu at the Ewa Forest Reserve (Wahiawa) and Honolulu Watershed Forest Reserve (Moanalua, Makiki, Nuuanu, and Palolo).
-Kapoaula Koa Forest Stewardship Project to restore 543 acres of former cattle pasture into native forest dominated by koa and ohia.
-Kona Hema Watershed Protection Forest Stewardship Project, managed by The Nature Conservancy, aims to protect watersheds and conserve biodiversity by restoring native koa/ohia forests on Mauna Loa's south west flank
-Kohala Watershed protection and management, Koaia planting, riparian restoration, invasive species control (predator and ungulate management).

IMPACT OF TRANSFER ON "FROM" ITEMS:

The released restricted funds were applied as originally intended, for the management of natural resources. They accomplished public health and safety, forest restoration, watershed enhancement, and invasive species management goals.

IMPACT OF TRANSFER ON "TO" ITEMS:

Funds were used to provide additional operating needs for management and maintenance of forest reserves including removal of hazard trees on Oahu.



REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF LAND AND NATURAL RESOURCES

Appropriation Code: G-25-041-C

Prepared by: Cynthia Gomez

Contact email: cynthia.c.gomez@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LNR401	CA	A	Transfer from Personal Services (Vacancy Savings)	A			(755,000)
LNR401	CA	A	Transfer from Personal Services (Restriction Release)	A			(391,314)
						-	(1,146,314)

TO:

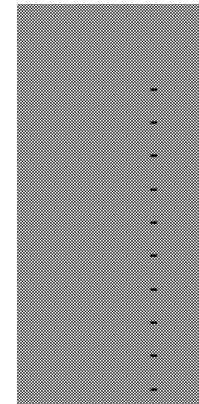
Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LNR401	CA	B	Transfer to Other Current Expenses	A			755,000
LNR401	CA	B	Transfer to Other Current Expenses (Restriction Release)	A			391,314
						-	1,146,314
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Transfer payroll vacancy savings (\$755,000) to Other Current Expenses. Funds will be used to purchase computer equipment, software, office equipment, set up new office trailer and workstations in Molokai, redesigning of DAR's website, office ceiling replacement, travel expenses for site visit at Midway Atoll, and pCard expenses.

Transfer of funds from Personal Services to Other Current Expenses due to the release of restrictions, request approved by Governor 6/24/25. Funding was used for critical initiatives that prevent the introduction of invasive species via Ballast Water and Hull Fouling Management. Additionally, it would support the Co-Management of the Hawaiian Islands Humpback Whale National Marine Sanctuary and the Papahānaumokuākea Marine National Monument. The funding is essential for outreach and education efforts focused on sea turtles and monk seals, as well as for replacing outdated computers that do not comply with IT support status.

IMPACT OF TRANSFER ON "FROM" ITEMS:

DAR is actively recruiting people to fill the positions.

IMPACT OF TRANSFER ON "TO" ITEMS:

The other current expenditure budget does not allocate enough funds for computer equipment, office equipment, software, and redesigning the DAR website. The transfer will cover the necessary expenses for daily program operations.



REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF LAND AND NATURAL RESOURCES

Appropriation Code: G-25-042-C

Prepared by: Cynthia Gomez

Contact email: cynthia.c.gomez@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LNR402	DA	B	Transfer from Other Current Expenses	A			(52,545)
LNR402	DA	A	Transfer from Personal Services (Restriction Release)	A			(501,452)
						-	(553,997)

TO:

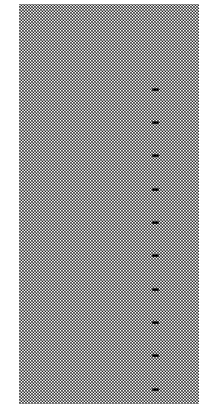
Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LNR402	DA	A	Transfer to Personal Services	A			52,545
LNR402	DA	B	Transfer to Other Current Expenses (Restriction Release)	A			501,452
						-	553,997
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Transfer of funds from Other Current Expenses to Personal Services to cover negative payroll balance.

Transfer of funds from Personal Services to Other Current Expenses due to the release of restrictions, request approved by Governor 6/24/25. Funds were used for the following: Kiwiku (Maui Parrotbill) Captive Care, Napu'u Dryland Forest Restoration and Fire Protection, Kure Atoll Restoration and Management. Feral Cattle Removal Contracts, Invasive Species, Hawaiian Hoary Bat Monitoring, Bti Mosquito Control, Maui Nui invasive species strike team, Manuka Wildfire Prevention and Dryland Forest Protection, and Maui Nui Hazard Fuels Management Project.

IMPACT OF TRANSFER ON "FROM" ITEMS:

The transfer from "Other Current Expenses" This reduced the amount available for contracting natural resource and wildlife management activities. The transfer from the "Restriction" did not have any impact as those funds were restricted (i.e. not available for use).

IMPACT OF TRANSFER ON "TO" ITEMS:

The transfer of funds from "Restriction" to "Other Current Expenses" was essential for sustaining programs at risk due to federal funding cuts. This support ensured continuity, enabled meaningful progress toward project goals, and funded a wide range of critical efforts. These included rescuing native forest birds on Maui and Kaua'i, restoring forests on Maunakea, Manukā, and Pu'uwa'awa'a, advancing wildfire research and fuel reduction, protecting Hawaiian Hoary bats, managing Kure Atoll, and supporting other vital natural resource projects.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF LAND AND NATURAL RESOURCES

Appropriation Code: G-25-199-C
 Prepared by: Cynthia Gomez
 Contact email: cynthia.c.gomez@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LNR402	DA	A	Transfer from Personal Services	A			(620,000)
						-	(620,000)

TO:

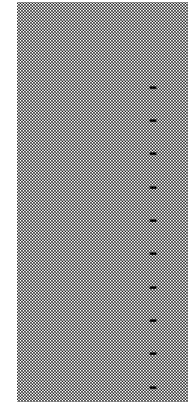
Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LNR402	DA	B	Transfer to Other Current Expenses	A			620,000
						-	620,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Transfer of funds will be utilized for the fire suppression and fuels management, firefighting supplies, including personal protection, and fire prevention activities as detailed below:

1. Purchase of one UTV with trailer for fire pre-suppression/fuels reduction and suppression, wildland firefighting, and other fire control activities on Oahu.
2. Contract funds for Community Fuels Reduction Program with Hawaii Wildfire Management Organization statewide.
3. Purchase of radio equipment, helicopter time, gas cards, water tanks, and irrigation supplies.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Personnel costs for fire and emergency response change each year depending on weather and the type of incidents. Last year was relatively mild, so fire response costs were lower than average. Using the remaining fire program funds for fire and emergency response will support landscape resiliency, fuels reduction, and the purchase of equipment and supplies. This investment will help prevent large fires and strengthen the department's response capacity in active fire years.

IMPACT OF TRANSFER ON "TO" ITEMS:

By transferring the balance from personnel costs to operating expenses, the Division was able to purchase essential equipment, services, and supplies for future fire response, as well as provide funding to partners for managing hazardous fuels that threaten communities statewide.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF LAND AND NATURAL RESOURCES

Appropriation Code: G-25-044-C
 Prepared by: Cynthia Gomez
 Contact email: cynthia.c.gomez@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LNR404	GA	A	Transfer from Personal Services (Vacancy Savings)	A			(703,538)
						-	(703,538)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LNR404	GA	B	Transfer to Other Current Expenses	A			703,538
						-	703,538
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

A	-	703,538
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REASON FOR TRANSFER:

Transfer payroll vacancy savings to Other Current Expenses. Funds would be used to purchase new Jeep vehicles for fieldwork and planning operations on Kaua'i, Maui and Hawai'i Island, computer equipment upgrade recommended by CWRM's IT staff, and continue the support for Hawai'i Mesonet upgrade - a project of the University of Hawai'i. The Mesonet network of climate stations collect important hydrologic data that is used by CWRM to determine trends in water resource health and anticipate future issues and problems.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact. The transfer is from vacancy savings; the affected positions have not been filled.

IMPACT OF TRANSFER ON "TO" ITEMS:

The transfer will provide needed funding for the purchase of new Jeep vehicles, which are critical for staff to effectively perform fieldwork on Kaua'i, Maui and Hawai'i Island; computer equipment upgrades recommended by CWRM's IT staff; and continued support for Hawai'i Mesonet network. Without this transfer of funds, purchase of new vehicles, upgraded computer equipment would not be possible, and the Commission would not be able to provide sufficient financial support to Mesonet in order to address its needs for the coming two years.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF LAND AND NATURAL RESOURCES

Appropriation Code: G-25-045-C

Prepared by: Cynthia Gomez

Contact email: cynthia.c.gomez@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LNR405	HA	B	Transfer from Other Current Expenses	A			(1,037,870)
LNR405	HA	A	Transfer from Personal Services (Restriction Release)	A			(524,038)
						-	(1,561,908)

TO:

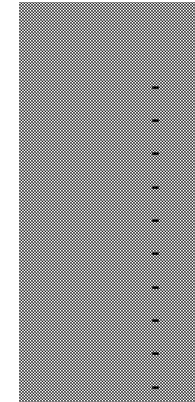
Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LNR405	HA	A	Transfer to Personal Services	A			1,037,870
LNR405	HA	B	Transfer to Other Current Expenses (Restriction Release)	A			524,038
						-	1,561,908
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Transfer of funds from other current expenses to personal services done at the beginning of the fiscal year on the operational expenditure plan (OEP) to cover the anticipated payroll charges for FY 25.

Transfer of funds from Personal Services to Other Current Expenses due to the release of restrictions, request approved by Governor 6/24/25. These funds are to be used to support the design, permitting, and initial construction of an intergrated set of improvements along the Kawehewehe sector of Waikiki Beach, extending from Fort Derussy to the Royal Hawaiian Groin. This sector has been subject to chronic beach erosion and severe narrowing, resulting in hazardous conditions and loss of lateral public access, particularly the pathway between the Halekulani Hotel and Outrigger Reef Hotel along Kalia Road. Specifically, the funds will be used for Phase I of construction for the project enabling implementation of shoreline improvements and public access infrastructure as part of the integrated coastal restoration plan.

IMPACT OF TRANSFER ON "FROM" ITEMS:

The Division anticipated the need to transfer the funds to ensure it could cover increased personal services expenses for overtime related to participating in the West Oahu Crime Reduction Operation known as "Operation Malama Waianae". Additionally there was need to ensure funds were available to fund 24/7 security operations at the former "Uncle Billy's" hotel site, to deter trespassing, and other criminal activity on the premises.

IMPACT OF TRANSFER ON "TO" ITEMS:

The Division was able to support both "Operation Malama Waianae" and operations related to the security of the former "Uncle Billy's" hotel location on a 24/7 basis. Further, the Division was able to fund appropriate overtime pay for employees according to the provisions of the Bargaining Unit 14 Collective Bargaining Agreement.



REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF LAND AND NATURAL RESOURCES

Appropriation Code: G-25-045-CPrepared by: Cynthia Gomez

Contact email: cynthia.c.gomez@hawaii.gov

FROM:

[illegible]

TO:

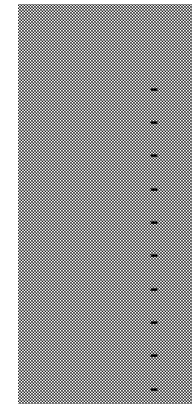
Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LNR407	NA	A	Transfer to Personal Services	A			61,638
LNR407	NA	B	Transfer to Other Current Expenses (Restriction Release)	A			410,600
						-	472,238
				Total		-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Transfer of funds from Other Current Expenses to Personal Services to cover negative payroll balance.

Transfer of funds from Personal Services to Other Current Expenses due to the release of restrictions, request approved by Governor 6/24/25. These funds are to be used to support the Plant Extinction Program statewide, invasive species removal and habitat at Waikamoi Preserve, Pu'u Kukui Preserve, and Kamakou Natural Area Partnership, support for Kau Natural Area Partnership, avian team for Forest Seabird Predator Control and Avian Disease Project.

IMPACT OF TRANSFER ON "FROM" ITEMS:

The transfer from "Other Current Expenses" was necessary to support additional payroll costs. This reduced the amount available for contracting natural resource management for invasive species removal and restoration of native ecosystems. The transfer from the "Restriction" did not have any impact as the released restricted funds were applied as originally intended, for the management of natural resources.

IMPACT OF TRANSFER ON "TO" ITEMS:

The transfer to payroll benefitted the civil service staff who are supported by this fund. The increased payroll costs are due to increased salary, higher steps, and new hires. The transfer from the "Restriction" funds to "Other Current Expenses" provided critical funds to maintain programs that are threatened by Federal funding cuts. These programs need a stable funding source to maintain investments and progress. These funds were used to support the Plant Extinction Program statewide, invasive species removal and habitat at Waikamoi Preserve, Pu'u Kukui Preserve,

and Kamakou Natural Area Partnership, support for Kau Natural Area Partnership, avian team for Forest Seabird Predator Control and Avian Disease Project, and other natural resource management projects.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF LAND AND NATURAL RESOURCES

Appropriation Code: G-25-045-C
 Prepared by: Cynthia Gomez
 Contact email: cynthia.c.gomez@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LNR802	HP	A	Transfer from Personal Services (Vacancy Savings)	A			(1,006,000)
						-	(1,006,000)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LNR802	HP	B	Transfer to Other Current Expenses	A			1,006,000
						-	1,006,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

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REASON FOR TRANSFER:

State Historic Preservation Division (SHPD) needs the funds for equipment, software and extensions, field equipment, research materials, and repairs to a State Vehicle. Due to increase of staff and outdated equipment and furniture, SHPD will need to purchase new equipment and furniture. Tree trimming to the Historic Preservation lo'i patch is needed due to the potential damage to the homes on neighboring properties. HICRIS and software support is required to keep the intake system for the division running. Contracting services to produce the SHPD/State of Hawaii Five Year Historic Preservation Plan is necessary to fulfill a requirement of our Historic Preservation (HPF) fund grant from the Department of the Interior/National Park Service. Lastly, the division needs to acquire an outside investigator to complete an Administrative Investigation.

IMPACT OF TRANSFER ON "FROM" ITEMS:

The positions are currently in the process of recruitment or/and the paperwork is being submitted to open. The positions did not get filled at the time of the ending of FY25.

IMPACT OF TRANSFER ON "TO" ITEMS:

State Historic Preservation Division (SHPD) was able to obtain equipment, software and extensions, field equipment, research materials, and repairs to a State Vehicle. Due to increase of staff and outdated equipment and furniture, SHPD was able to purchase new equipment and furniture to ensure a safe environment as well as tree trimming to the Historic Preservation lo'i patch is needed due to the potential damage to the homes on neighboring properties. HICRIS and software support was obtained to keep the intake system for the division running. SHPD

obtained contracting services to produce the SHPD/State of Hawaii Five Year Historic Preservation Plan is necessary to fulfill a requirement of our Historic Preservation (HPF) fund grant from the Department of the Interior/National Park Service. Lastly, the division acquired an outside investigator to complete an Administrative Investigation.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF LAND AND NATURAL RESOURCES

Appropriation Code: G-25-084-C

Prepared by: Cynthia Gomez

Contact email: cynthia.c.gomez@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LNR804	DA	A	Transfer from Personal Services (Vacancy Savings)	A			(370,000)
LNR804	DA	A	Transfer from Personal Services (Restriction release)	A			(261,452)
						-	(631,452)

TO:

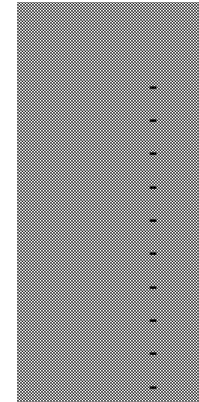
Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LNR804	DA	B	Transfer to Other Current Expenses	A			370,000
LNR804	DA	B	Transfer to Other Current Expenses (Restriction Release)	A			261,452
						-	631,452
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Transfer of payroll vacay savings to other current expenses to cover Waikamoi Ridge Trail and Decking repair and statewide trail maintenance.

Transfer of funds from Personal Services to Other Current Expenses due to the release of restrictions, request approved by Governor 6/24/25.

The funds are essential to advance priority initiatives in trail maintenance and access planning, benefitting public recreation and resource management. Funds will support the following critical projects:

- Trail Corridor Maintenance - Kula Forest Reserve
- Trail Access Planning - Kamehamehenui Forest Reserve
- Maui Nui double the trails initiative
- Makiki Trail System Improvements

IMPACT OF TRANSFER ON "FROM" ITEMS:

Positions were not filled as expected due to delays in the hiring process. We anticipate to fill positions by December, 2025. The transfer from the "Restriction" had a positive impact on natural resource management and forest and outdoor recreation.

IMPACT OF TRANSFER ON "TO" ITEMS:

Funds were used to clear vegetation and brush along popular trail corridors within the Na Ala Hele Trail Systems. Trails are heavily used by hunters, hikers and other recreational users and maintenance is vital to ensure continued safe and sustainable access for the public. Funds were also used for repair and safety enhancements on heavily used trails statewide.



REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF LAND AND NATURAL RESOURCES

Appropriation Code: G-25-086-CPrepared by: Cynthia Gomez

Contact email: cynthia.c.gomez@hawaii.gov

FROM:

[illegible]

TO:

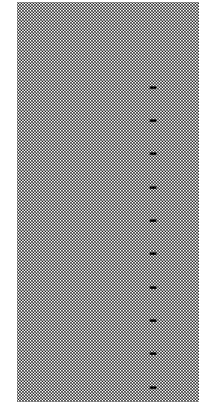
Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LNR806	FA	B	Transfer to Other Current Expenses	A			1,360,000
LNR806	FA	B	Transfer to Other Current Expenses (Restriction Release)	A			620,440
						-	1,980,440
				Total		-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Transfer of payroll vacay savings to other current expenses to fund the following unbudgeted expenditures:

LNR Administration

- Acquisition of the HPU Hawaii Loa Campus Property in Kaneohe
- Partially pay for professional accounting services to support the completion fo the Department's Annual Comprehensive Financial Report (State ACFR), Single Audit and Financial Statement preparation.

Communications Office

- Upgrade of out-of-date audio/visual equipment and new equipment for incoming staff

Division of Aquatic Resources (DAR)

- Funding will cover a contract coordinator and two technicians to conduct early detection surveys of invasive octocoral Unomia stolonifera.

Engineering

- To fund a professional services contract for statewide construction management services for DLNR. This contract will support construction projects managed by ENG for all divisions.

Kaho'olawe Island Reserve Commission (KIRC)

- Funds would be used to for the Kaho'olawe Base Camp Operations Contract, KIRC Wailuku Office Lease, and Kaho'olawe Communications Contract.

Transfer of funds from Personal Services to Other Current Expenses due to the release of restrictions, request approved by Governor 6/24/25. These funds are to be used to support the design, permitting, and initial construction of an intergrated set of improvements along the Kawehewehe sector of Waikiki Beach, extending from Fort Derussy to the Royal Hawaiian Groin. This sector has been subject to chronic beach erosion and severe narrowing, resulting in hazardous conditions and loss of lateral public access, particularly the pathway between the Halekulani Hotel and Outrigger Reef Hotel along Kalia Road. The project, managed under the Office of Conservation and Coastal Lands (OCCL), falls under LNR101 (Climate Change) and is being coordinated with adjacent hotels and landowners. The intended scope include:

- Beach restoration and sand nourishment
- Removal or improvement of derelic coastal infrastructure
- Design and installation of safe and ADA-compliant public access features

-Design and installation of safe and ADA compliant public access features
-Climate-resilient shoreline infrastructure where appropriate

IMPACT OF TRANSFER ON "FROM" ITEMS:

State Parks is still waiting on DHRD to establish an Interpretive Specialist Series which affects 11 positions that will be converted to a Specialist Series to optimize recruitment and retention. The expectation was that the re-org and establishment of these positions as Specialists would be completed in FY25 and recruitment and filling to positions would occur, but this action is still pending. State Parks also has a high turnover of General Laborers which added to the vacancy savings. For FY25, the vacancy savings transferred was left in Payroll for as long as possible in anticipation that we would be hiring. State Parks does not anticipate that this same vacancy savings will occur in FY26 as we anticipate active recruitment of these positions to begin the second quarter of the fiscal year.

IMPACT OF TRANSFER ON "TO" ITEMS:

The impact of the transfer of funds from State Parks was minimal in that the majority of planned projects and expenditures using the general funds and specials funds was already budgeted and/or expended by the fourth quarter. The ability to transfer the vacancy savings and the restricted general funds to the other Divisions within the Department assisted in achieving Departmental goals to minimize lapsing funds and support Divisions that do not have the capacity to generate revenue.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF LAND AND NATURAL RESOURCES

Appropriation Code: G-25-096-C

Prepared by: Cynthia Gomez

Contact email: cynthia.c.gomez@hawaii.gov

FROM:

[illegible]

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LNR906	AA	B	Transfer to Other Current Expenses	A			1,079,000
						-	1,079,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

A	-	1,079,000
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REASON FOR TRANSFER:

Payroll vacancy savings transferred to Other Current Expenses to cover ChatGBT Team Subscription, HACBED Facilitation support, and contract to conduct site inspections for the Office of the Chairperson, purchase various computer equipment and licenses and other computer peripherals to provide support to all DLNR divisions, and to cover professional accounting services to assist the Department in the completion of the Annual Comprehensive Financial Report (State ACFR), single Audit and Financial Statement preparation managed by the Administrative Services Office.

IMPACT OF TRANSFER ON "FROM" ITEMS:

There is no negative impact on program operations or service delivery. The department remains fully committed to filling the vacant positions and is actively engaged in recruitment efforts to ensure long-term staffing needs are met.

IMPACT OF TRANSFER ON "TO" ITEMS:

The payroll vacancy savings created a temporary budget surplus and funding source. Rather than allowing those funds to go unused, we redirected them to support other high-priority projects. This allowed us to maximize the value of our existing budget while continuing to meet organizational goals.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF LAND AND NATURAL RESOURCES

Appropriation Code: G-25-108-C

Prepared by: Cynthia Gomez

Contact email: cynthia.c.gomez@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LNR908	AC	A	Transfer from Personal Services (Vacancy Savings)	A			(132,415)
LNR908	AC	B	Transfer from Other Current Expenses	A			(14,743)
LNR908	AC	A	Transfer from Personal Services (Restriction Release)	A			(150,100)
						-	(297,258)

TO:

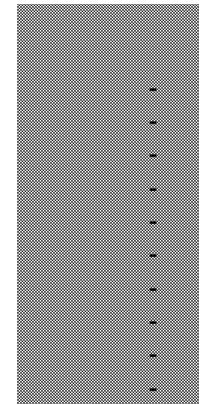
Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LNR908	AC	A	Transfer to Other Current Expenses	A			132,415
LNR908	AC	B	Transfer to Personal Services	A			14,743
LNR908	AC	A	Transfer to Other Current Expenses (Restriction Release)	A			150,100
						-	297,258
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Transfer of payroll vacancy savings will be used to for a contract continuing on-island operations for the current "Manage Honokanai'a Base Camp and other Facilities on Kaho'olawe, Hawai'i. This contract provides manpower, supplies, and services to operate and maintain the remote and isolated Honokanai'a Base Camp facilities located on the southern end of Kaho'olawe.

Transfer of funds from Other Current Expenses to Personal Services to cover the negative payroll allotment.

Transfer of funds from Personal Services to Other Current Expenses due to the release of restrictions, request approved by Governor 6/24/25. Funds are necessary to augment the potential loss of future federal funds that are vital for KIRC to maintain on-island operations on Kaho'olawe. KIRC is using the funds to make significant repairs and upgrades to its Kaho'olawe-based desalination system (\$90,000), Kaho'olawe's primary source of potable freshwater and replacing part of its aging fleet of on-island all-terrain vehicles, necessary to move people, material and equipment in support of restoration activities (approximately (\$90,000).

IMPACT OF TRANSFER ON "FROM" ITEMS:

Vacancy savings was only due to the long search time to find a qualified candidate to fill the KIRC Cultural Resource Project Coordinator position. Since finding and hiring a qualified candidate, this vacancy saving is not expected for FY26. Additional vacancy savings resulted in the active military deployment of the KIRC Logistic Specialist, which resulted in the current employee taking military leave without pay for an extended deployment. This vacancy savings is not expected for FY26.

IMPACT OF TRANSFER ON "TO" ITEMS:

The funds transferred from Personal Services and release of restrictions, approved by the Governor, were vital to make necessary repairs and upgrades to the on-island Kaho'olawe desalination system. This allowed the KIRC to fund a project that funding was previously being sought

through a Institute of Museum and Library Sciences (IMLS) grant. IMLS, a federal agency was recently defunded in the current federal appropriation act. The additional funds were also vital in supporting the long-term restoration efforts on Kaho`olawe. The KIRC has not had any increases to its appropriation for Other Current Expenses since the previous biennium budget.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF LAND AND NATURAL RESOURCES

Appropriation Code: G-25-109-C

Prepared by: Cynthia Gomez

Contact email: cynthia.c.gomez@hawaii.gov

FROM:

[illegible]

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LNR909	AD	A	Transfer to Personal Services	A			49,500
						-	49,500
Total						-	-

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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Transfer of funds from Other Current Expenses to Personal Services to cover negative third quarter allotment balance and to cover anticipated payroll expenditures for the rest of the fiscal year.

No substantial impact on Other Current Expenses cost element.

Able to meet Q3 negative balance and Q4 projected shortfall in available payroll funds due to insufficient payroll allotment. Failure to reallocate would have resulted in non-payment of staff wages.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF LAND AND NATURAL RESOURCES

Appropriation Code: G-25-381-C
 Prepared by: Cynthia Gomez
 Contact email: cynthia.c.gomez@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LNR810	GD	A	Transfer from Personal Services	A	94039C		(67,500)
LNR810	GD	A	Transfer from Personal Services	A	94040C		(67,500)
						-	(135,000)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LNR810	GD	B	Transfer to Other Current Expenses	A			135,000
						-	135,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Transfer payroll vacancy savings to Other Current Expenses. Act 134, SLH 2023, appropriated \$220,000 in FY 25 to fund two permanent positions - a Planner V and and Accountant V- and operating expenses for the Dam Appurtenance Improvement or Removal Grant Program (DAIRGP). However, due to the ongoing reorganization, the positions remain unfilled.

To support interim operation, we plan to procure a consultant to assist with the initial selection documentation, award and administration of the DAIRGP. The scope of work will include drafting contracts and agreements for grant awards, establishing fund disbursement criteria and defining grantee responsibilities and requirements. Additionally. the consultant will support the evaluation of the established DAIRGP process and provide recommendations for improvements. These may include revisions to procedures, criteria, forms, and program regulations, as well as suggestions for statutory amendments or the adoption of administrative rules.

IMPACT OF TRANSFER ON "FROM" ITEMS:

There was no impact as we are still working on obtainig approval to establish this positions within our organizational chart and gain approval from the Union and Dept of Human Resource Development.

IMPACT OF TRANSFER ON "TO" ITEMS:

This has a great impact on our program as the grant program is moving along as stipulated by the legislature however we have no additional resources to manage the additional workload this is imposing on staff. We need to retain assistance to aid in covering the gap until we have approval to fill the support position.



REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF LAND AND NATURAL RESOURCES

Appropriation Code: S-25-311-C

Prepared by: Cynthia Gomez

Contact email: cynthia.c.gomez@hawaii.gov

FROM:

[illegible]

TO:

[illegible]

Total	-	-
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Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

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X	-	-

REASON FOR TRANSFER:

To transfer funds from Other Current Expenses to Personal Services to cover anticipated payroll expenditures for FY25.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact due to deliberate underspending on "FROM" items as a precautionary measure to preserve cash for unexpected end-of-year expenditures and future budget years.

IMPACT OF TRANSFER ON "TO" ITEMS:

Positive impact on "TO" items that were mistakenly underallocated and that did not anticipate/account for COVID-19 settlement with employer.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF LAND AND NATURAL RESOURCES

Appropriation Code: S-25-302-C

Prepared by: Cynthia Gomez

Contact email: cynthia.c.gomez@hawaii.gov

FROM:

[illegible]

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LNR101	EB	A	Transfer to Personal Services	B			100,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

S-25-302-C is the parent account for special funds in LNR405. Transfer from Other Current Expenses to Personal Services to cover anticipated payroll charges for sub-account S-25-349-C on OEP.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact. S-25-302-C is a parent account.

IMPACT OF TRANSFER ON "TO" ITEMS:

No impact. S-25-302-C is a parent account.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF LAND AND NATURAL RESOURCES

Appropriation Code: S-25-349-C

Prepared by: Cynthia Gomez

Contact email: cynthia.c.gomez@hawaii.gov

FROM:

[illegible]

TO:

[illegible]

Total	-	-
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Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

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REASON FOR TRANSFER:

Transfer payroll vacancy savings to Other Current Expenses to fund DOCARE Makai Watch and Policy Research Support and to pay Honolulu Community College for Administration of Justice courses held in DOCARE Academy Class #24-01.

IMPACT OF TRANSFER ON "FROM" ITEMS:

The Division anticipated no significant impact on our operation with this transfer.

IMPACT OF TRANSFER ON "TO" ITEMS:

The Division benefited by being able to use the transferred funds to maintain the employment of the DOCARE Makai Watch and Policy Research Support RCUH positions, both of which are essential components of our operations. Further, the Division was able to use this funding to pay the cost of Honolulu Community College Administration of Justice courses, which provided key learning domains in the DOCARE Training Academy's Recruit Class. This benefits the Division with highly educated employees who have received training from an accredited educational institution.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF LAND AND NATURAL RESOURCES

Appropriation Code: S-25-323-CPrepared by: Cynthia Gomez

Contact email: cynthia.c.gomez@hawaii.gov

FROM:

[illegible]

TO:

[illegible]

Total	-	-
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Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

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REASON FOR TRANSFER:

Transfer payroll vacancy savings to Other Current Expenses to cover Special Fund Assessment payment.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact on the transferred account as there was vacancy savings available to utilize.

IMPACT OF TRANSFER ON "TO" ITEMS:

Huge impact as the special fund assessment is charged an assessment by Budget and Finance based on a percentage of the total payroll and other expenses for this special fund. However there is insufficient allotment /appropriation that budgets for this assessment. The "Other" expense allotment is sometimes insufficient to cover the anticipated assesment fee. Last year the assessment fee was \$30,000 and our total "other" allotment was \$33,800. Therefore we will need to assess payroll or others to cover this fee and we have basically negative funding for any other expenses incurred by our programs.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF LAND AND NATURAL RESOURCES

Appropriation Code: S-25-343-C

Prepared by: Cynthia Gomez

Contact email: cynthia.c.gomez@hawaii.gov

FROM:

[illegible]

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LNR804	DA	A	Transfer to Personal Services	W			21,000
						-	21,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Transfer from Other Current Expenses to Personal Services on OEP to cover anticipated payroll expenditures for the fiscal year.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact- the transfer was necessary to fund payroll costs for the program.

IMPACT OF TRANSFER ON "TO" ITEMS:

No impact- the transfer was necessary to fund payroll costs for the program.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF LAND AND NATURAL RESOURCES

Appropriation Code: S-25-224-C

Prepared by: Cynthia Gomez

Contact email: cynthia.c.gomez@hawaii.gov

FROM:

[illegible]

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LNR401	CA	A	Transfer to Personal Services	N			86,954
						-	86,954
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Transfer funds from Other Current Expenses to Personal Services to cover anticipated payroll charges.

IMPACT OF TRANSFER ON "FROM" ITEMS:

The transfer reduces funds available for operating needs, but overall, funds in this appropriation are more than adequate to cover both payroll and operating expenses.

IMPACT OF TRANSFER ON "TO" ITEMS:

The transfer ensures payroll is fully funded to maintain staffing, while sufficient funds remain to cover Other Current Operating Expenses.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF LAND AND NATURAL RESOURCES

Appropriation Code: S-25-255-C

Prepared by: Cynthia Gomez

Contact email: cynthia.c.gomez@hawaii.gov

FROM:

[illegible]

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LNR401	CA	A	Transfer to Personal Services	N			40,000
						-	40,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Transfer funds from Other Current Expenses to Personal Services to cover payroll reclassification.

IMPACT OF TRANSFER ON "FROM" ITEMS:

The transfer reduces funds available for operating needs, but overall, funds in this appropriation are more than adequate to cover both payroll and operating expenses.

IMPACT OF TRANSFER ON "TO" ITEMS:

The transfer ensures payroll is fully funded to maintain staffing, while sufficient funds remain to cover Other Current Operating Expenses.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF LAND AND NATURAL RESOURCES

Appropriation Code: S-25-209-C

Prepared by: Cynthia Gomez

Contact email: cynthia.c.gomez@hawaii.gov

FROM:

[illegible]

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LNR802	HP	A	Transfer to Personal Services	N			23,204
						-	23,204
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Transfer funds from Other Current Expenses to Personal Services to cover payroll charges to be made against the grant.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Transfer was necessary to align with grant narrative and objectives.

IMPACT OF TRANSFER ON "TO" ITEMS:

Transfer was necessary to align with grant narrative and objectives.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF LAND AND NATURAL RESOURCES

Appropriation Code: S-25-517-C
 Prepared by: Cynthia Gomez
 Contact email: cynthia.c.gomez@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LNR172	DA	B	Transfer from Other Current Expenses	P			(7,819)
						-	(7,819)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LNR172	DA	A	Transfer to Personal Services	P			7,819
						-	7,819
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Transfer funds from Other Current Expenses to Personal Services to cover anticipated payroll charges.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact- the transfer was necessary to fund payroll costs for the program.

IMPACT OF TRANSFER ON "TO" ITEMS:

No impact- the transfer was necessary to fund payroll costs for the program.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
OFFICE OF THE LT. GOVERNOR

Appropriation Code: G-25-001
 Prepared by: A. Pascual
 Contact email: ltgov.aso@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LTG100	AA	A	Personal Services	A	900		(146,000)
						-	(146,000)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
LTG100	AA	B	Miscellaneous Current Expenses	A	93		11,000
LTG100	AA	B	Equipment - Tech	A	105		20,000
LTG100	AA	B	Equipment - Office Furnishings	A	104		25,000
LTG100	AA	B	Motor Vehicle	A	n/a		90,000
						-	146,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

To utilize existing funds for office supplies, furniture, IT supplies, and a motor vehicle.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact.

IMPACT OF TRANSFER ON "TO" ITEMS:

Items purchased include: paper, cards, computer monitors, meeting furniture, AED, and a new motor vehicle.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF TAXATION

Appropriation Code: G-25-107-T
 Prepared by: Min Meng
 Contact email: min.meng@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
TAX107	AA	A	Other Personal Services	A	501		(173,088)
TAX107	AC	A	Other Personal Services	A	500		(275,935)
TAX107	AA	A	General Professional IV	A	1609		(50,977)
						-	(500,000)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
TAX107	AA	B	Miscellaneous Current Expenses	A	39		500,000
						-	500,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Contingency restriction release to fund a public awareness campaign to educate the public about Hawaii's new income tax changes.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact.

IMPACT OF TRANSFER ON "TO" ITEMS:

No impact.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF TRANSPORTATION

Appropriation Code: S-25-083
 Prepared by: Robert Tanaka
 Contact email: robert.i.tanaka@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
141	BC	OCE 20	Adjustments made to Personal Services and Other Current Expenses for ARFF Temporary Hazard Pay. Reallot 4th quarter funds from OCE20 to PS10 to ensure sufficient funding for payroll.	B			(500,000)
						-	(500,000)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
104	BC	PS 10	Adjustments made to Personal Services and Other Current Expenses for ARFF Temporary Hazard Pay. Reallot 4th quarter funds from OCE20 to PS10 to ensure sufficient funding for payroll.	B			500,000

						-	500,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Adjustments made to Personal Services and Other Current Expenses for ARFF Temporary Hazard Pay. Reallot 4th quarter funds from OCE20 to PS10 to ensure sufficient funding for payroll.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None

IMPACT OF TRANSFER ON "TO" ITEMS:

None

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF TRANSPORTATION

Appropriation Code: S-25-076
Prepared by: Robert Tanaka
Contact email: robert.i.tanaka@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
141	BF	OCE 20	Adjustments made to Personal Services and Other Current Expenses for ARFF Temporary Hazard Pay. Reallot 4th quarter funds from OCE20 to PS10 to ensure sufficient funding for payroll.	B			(260,000)
						-	(260,000)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
141	BF	PS 10	Adjustments made to Personal Services and Other Current Expenses for ARFF Temporary Hazard Pay. Reallot 4th quarter funds from OCE20 to PS10 to ensure sufficient funding for payroll.	B			260,000

						-	260,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

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REASON FOR TRANSFER:

Adjustments made to Personal Services and Other Current Expenses for ARFF Temporary Hazard Pay. Reallot 4th quarter funds from OCE20 to PS10 to ensure sufficient funding for payroll.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None

IMPACT OF TRANSFER ON "TO" ITEMS:

None

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF TRANSPORTATION

Appropriation Code: S-25-038
 Prepared by: Robert Tanaka
 Contact email: robert.i.tanaka@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
595	DB	OCE	Request to allot FY 2025 Operational Expenditure Plan	B			(2,625,000)
						-	(2,625,000)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
595	DB	PS	Request to allot FY 2025 Operational Expenditure Plan	B			2,625,000

						-	2,625,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

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REASON FOR TRANSFER:

Request to allot FY 2025 Operational Expenditure Plan. Reallot "other current expenses" to "personal services" to provide funding for anticipated payroll expenditures. Actual other current expenses less than anticipated.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None

IMPACT OF TRANSFER ON "TO" ITEMS:

None

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF TRANSPORTATION

Appropriation Code: S-25-362
 Prepared by: Robert Tanaka
 Contact email: robert.i.tanaka@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
595	DB	OCE	Request to allot start up funding	B			(100,000)
						-	(100,000)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
595	DB	PS	Request to allot start up funding	B			100,000
						-	100,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

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REASON FOR TRANSFER:

Request to allot FY 2025 start up funding

IMPACT OF TRANSFER ON "FROM" ITEMS:

None

IMPACT OF TRANSFER ON "TO" ITEMS:

None

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
UNIVERSITY OF HAWAII

Appropriation Code: G-25-020
 Prepared by: Michael Ng, Director of Budget
 Contact email: _ng23@hawaii.edu

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
UOH100		A	Transfer to Other Current Expenses	A			(1,482,295)
						-	(1,482,295)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
UOH100		B	Transfer from Other Current Expenses	A			1,482,295
						-	1,482,295
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Correct Restriction from Other Current Expenses to Personal Services

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact

IMPACT OF TRANSFER ON "TO" ITEMS:

No impact

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
UNIVERSITY OF HAWAII

Appropriation Code: G-25-030
 Prepared by: Michael Ng, Director of Budget
 Contact email: _ng23@hawaii.edu

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
UOH210		A	Transfer to Other Current Expenses	A			(2,778,249)
						-	(2,778,249)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
UOH210		B	Transfer from Personal Services	A			2,778,249
						-	2,778,249
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

To cover projected expenses. This strategic transfer moves funds between the pools of money for personal services and other current expenses to maximize the limited resources available to the University.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact

IMPACT OF TRANSFER ON "TO" ITEMS:

No impact

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
UNIVERSITY OF HAWAII

Appropriation Code: G-25-100
 Prepared by: Michael Ng, Director of Budget
 Contact email: _ng23@hawaii.edu

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
UOH800		A	Transfer to Other Current Expenses	A			(16,900,000)
UOH800		B	Transfer to Personal Services	A			(1,798,374)
						-	(18,698,374)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
UOH800		B	Transfer from Personal Services	A			16,900,000
UOH800		A	Transfer from Other Current Expenses	A			1,798,374
						-	18,698,374
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

3/28/25: Allocation for Statewide Access Master Plan (\$2,349,589) and reprogramming of initial budget to meet expenses.
6/20/25: To meet payroll in Q4

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact

IMPACT OF TRANSFER ON "TO" ITEMS:

No impact

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
UNIVERSITY OF HAWAII

Appropriation Code: G-25-120
 Prepared by: Michael Ng, Director of Budget
 Contact email: _ng23@hawaii.edu

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
UOH700		B	Transfer to Personal Services	A			(39,849)
						-	(39,849)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
UOH700		A	Transfer from Other Current Expenses	A			39,849
						-	39,849
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

\$30,000 for pre-nursing/nursing support and \$9,849.40 to close out fiscal year

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact

IMPACT OF TRANSFER ON "TO" ITEMS:

No impact

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
UNIVERSITY OF HAWAII

Appropriation Code: G-25-140
 Prepared by: Michael Ng, Director of Budget
 Contact email: _ng23@hawaii.edu

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
UOH900		A	Transfer to Other Current Expenses	A			(4,564,671)
						-	(4,564,671)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
UOH900		B	Transfer from Personal Services	A			4,564,671
						-	4,564,671
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

To meet projected expense requirements. This strategic transfer moves funds between the pools of money for personal services and other current expenses to maximize the limited resources available to the University.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact

IMPACT OF TRANSFER ON "TO" ITEMS:

No impact

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
UNIVERSITY OF HAWAII

Appropriation Code: G-25-150
Prepared by: Michael Ng, Director of Budget
Contact email: _ng23@hawaii.edu

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
UOH220		A	Transfer to Other Current Expenses	A			(1,895)
						-	(1,895)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
UOH220		B	Transfer from Personal Services	A			1,895
						-	1,895
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

To cover expenses. This strategic transfer moves funds between the pools of money for personal services and other current expenses to maximize the limited resources available to the University.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact

IMPACT OF TRANSFER ON "TO" ITEMS:

No impact

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
UNIVERSITY OF HAWAII

Appropriation Code: S-25-225
 Prepared by: Michael Ng, Director of Budget
 Contact email: _ng23@hawaii.edu

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
UOH900		B	Transfer to Personal Services	N			(500,000)
						-	(500,000)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
UOH900		A	Transfer from Other Current Expenses	N			500,000
						-	500,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

To meet projected payroll requirements. This strategic transfer moves funds between the pools of money for personal services and other current expenses to maximize the limited resources available to the University.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact

IMPACT OF TRANSFER ON "TO" ITEMS:

No impact

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
UNIVERSITY OF HAWAII

Appropriation Code: S-25-226
 Prepared by: Michael Ng, Director of Budget
 Contact email: ng23@hawaii.edu

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
UOH800		A	Transfer to Other Current Expenses	N			(225,000)
						-	(225,000)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
UOH800		B	Transfer from Personal Services	N			225,000
						-	225,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

To meet expenses for Vocational Education Program

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact

IMPACT OF TRANSFER ON "TO" ITEMS:

No impact

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
UNIVERSITY OF HAWAII

Appropriation Code: S-25-266
 Prepared by: Michael Ng, Director of Budget
 Contact email: _ng23@hawaii.edu

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
UOH210		A	Transfer to Other Current Expenses	N			(26,831)
						-	(26,831)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
UOH210		B	Transfer from Personal Services	N			26,831
						-	26,831
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Cover expenses for Financial Aid Administrative Allowance

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact

IMPACT OF TRANSFER ON "TO" ITEMS:

No impact

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
UNIVERSITY OF HAWAII

Appropriation Code: S-25-306
 Prepared by: Michael Ng, Director of Budget
 Contact email: ng23@hawaii.edu

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
UOH100		B	Transfer to Personal Services	B			(4,000,000)
						-	(4,000,000)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
UOH100		A	Transfer from Other Current Expenses	B			4,000,000
						-	4,000,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

For expenses to close out fiscal year. This strategic transfer moves funds between the pools of money for personal services and other current expenses to maximize the limited resources available to the University.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact

IMPACT OF TRANSFER ON "TO" ITEMS:

No impact

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
UNIVERSITY OF HAWAII

Appropriation Code: S-25-340
 Prepared by: Michael Ng, Director of Budget
 Contact email: ng23@hawaii.edu

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
UOH900		A	Transfer to Other Current Expenses	B			(2,000,000)
						-	(2,000,000)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
UOH900		B	Transfer from Personal Services	B			2,000,000
						-	2,000,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

To meet projected expense requirements. This strategic transfer moves funds between the pools of money for personal services and other current expenses to maximize the limited resources available to the University.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact

IMPACT OF TRANSFER ON "TO" ITEMS:

No impact

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
UNIVERSITY OF HAWAII

Appropriation Code: S-25-348
 Prepared by: Michael Ng, Director of Budget
 Contact email: _ng23@hawaii.edu

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
UOH700		B	Transfer to Personal Services	W			(50,000)
						-	(50,000)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
UOH700		A	Transfer from Other Current Expenses	W			50,000
						-	50,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

To cover payroll charges. This strategic transfer moves funds between the pools of money for personal services and other current expenses to maximize the limited resources available to the University.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact

IMPACT OF TRANSFER ON "TO" ITEMS:

No impact

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
UNIVERSITY OF HAWAII

Appropriation Code: S-25-351
 Prepared by: Michael Ng, Director of Budget
 Contact email: _ng23@hawaii.edu

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
UOH100		B	Transfer to Personal Services	W			(10,000,000)
						-	(10,000,000)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
UOH100		A	Transfer from Other Current Expenses	W			10,000,000
						-	10,000,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

To account for estimated personal services costs. This strategic transfer moves funds between the pools of money for personal services and other current expenses to maximize the limited resources available to the University.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact

IMPACT OF TRANSFER ON "TO" ITEMS:

No impact

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
UNIVERSITY OF HAWAII

Appropriation Code: S-25-355
 Prepared by: Michael Ng, Director of Budget
 Contact email: _ng23@hawaii.edu

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
UOH900		B	Transfer to Personal Services	W			(1,000,000)
						-	(1,000,000)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
UOH900		A	Transfer from OCE	W			1,000,000
						-	1,000,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

To meet projected payroll requirements. This strategic transfer moves funds between the pools of money for personal services and other current expenses to maximize the limited resources available to the University.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact

IMPACT OF TRANSFER ON "TO" ITEMS:

No impact

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 25 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
UNIVERSITY OF HAWAII

Appropriation Code: S-25-381
 Prepared by: Michael Ng, Director of Budget
 Contact email: _ng23@hawaii.edu

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
UOH110		B	Transfer from OCE to PS	W			(1,200,000)
						-	(1,200,000)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 24 \$	FY 25 \$
UOH110		A	Transfer from OCE to PS	W			1,200,000
						-	1,200,000
Total						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

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REASON FOR TRANSFER:

Transfer from Other Current Expenses to account for estimated Personal Services costs. This strategic transfer moves funds between the pools of money for personal services and other current expenses to maximize the limited resources available to the University.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact

IMPACT OF TRANSFER ON "TO" ITEMS:

No impact