JOSH GREEN, M.D.
GOVERNOR

SYLVIA LUKE
LIEUTENANT GOVERNOR

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

DEPT. COMM. NO. 451

SETH S. COLBY, Ph.D.
DIRECTOR

BRIAN K. FURUTO
DEPUTY DIRECTOR

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

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

August 26, 2026

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

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

Dear Senate President Kouchi and Speaker Nakamura:

Pursuant to Section 37-50, HRS, 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 26. 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/department-of-budget-finance/.

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

Sincerely,

SETH S. COLBY, Ph.D.
Director of Finance

Attachment

c: Honorable Chris Todd
Honorable Donovan M. Dela Cruz

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF AGRICULTURE AND BIOSECURITY

Appropriation Code: S-26-318-A
Prepared by: Isaac Maeda
Contact email: isaac.m.maeda@hawaii.gov

Transfer Request Date: 5/22/26
Transfer Approval Date (B&F use only): 5/29/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGR131	DB	A	Veterinary Program Manager	B	46453	(159,708)	
AGR131	DB	A	Fringe Benefits- various positions	B	604	(65,156)	
						(224,864)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGR131	DB	B	Special Fund Assessment	B	071	128,720	
AGR131	DB	B	Vehicle	B	001	34,972	
AGR131	DB	B	Repairs	B	050	61,172	
						224,864	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Funds are needed to pay for the special fund assessment, vehicle, and ongoing repairs.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Veterinary Program Manager 46453 was vacant for FY 26. It is in process of being filled for July FY 27.

IMPACT OF TRANSFER ON "TO" ITEMS:

The other current expenses budget does not have sufficient funds for the special fund assessment, vehicle and ongoing repairs. Transfer will provide the funding needed for the pay the special fund assessment, vehicle and repairs for program operations

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF AGRICULTURE AND BIOSECURITY

Appropriation Code: S-26-541-A
Prepared by: Brendan Akamu
Contact email: Brendan.R.Akamu@hawaii.gov

Transfer Request Date: 6/25/26
Transfer Approval Date (B&F use only): 6/30/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGR171	BE	B	Microgrant Program	P	095	(31,268.99)	
						(31,268.99)	0.00

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGR171	BE	A	Economic Development Specialist	P	10403	31,268.99	
						31,268.99	0.00
				Total		0.00	0.00

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Federal funds - using the max amount avaialble 3%

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact as the federal USDA allows the use of 3% of the toatl grand funds

IMPACT OF TRANSFER ON "TO" ITEMS:

with out the the use of the funds, we are unable to fully staff the grant program

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF AGRICULTURE AND BIOSECURITY

Appropriation Code: G-26-192
Prepared by: Warren Takenaka
Contact email: warren.e.takenaka@hawaii.gov

Transfer Request Date: 4/2/26
Transfer Approval Date (B&F use only): 4/2/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGR 192	AA	A	Transfer-out previously restricted funds from Personal Services to Other Current Expenses for emergency grants for farmers and ranchers to aid in their recovery from damages caused by the March 2026 Kona low weather events	A	121166	(34,290)	
						(34,290)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGR 192	AA	A	Transfer-in previously restricted funds from Personal Services to Other Current Expenses for emergency grants for farmers and ranchers to aid in their recovery from damages caused by the March 2026 Kona low weather events	A	069	34,290	
						34,290	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Provide emergency grants to farmers and ranchers to aid in their recovery from the March 2026 Kona low weather events.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None, funds were previously restricted to meet requirements of E.M. No. 25-03, *FY 25 Budget Execution Policies and Instructions.*

IMPACT OF TRANSFER ON "TO" ITEMS:

Allows the department to provide some relief to farmers and ranchers.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF AGRICULTURE AND BIOSECURITY

Appropriation Code: G-26-192
Prepared by: Warren Takenaka
Contact email: warren.e.takenaka@hawaii.gov

Transfer Request Date: 4/29/26
Transfer Approval Date (B&F use only): 4/30/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGR 192	AA	B	Other Current Expenses- Services-on-a-fee basis	A	069	(50,000)	
						(50,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGR 192	AA	A	OT, Night Differential	A	300	50,000	
						50,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Cover increased overtime costs incurred due to vacancies.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Reduced number of agricultural industry event sponsorships funded.

IMPACT OF TRANSFER ON "TO" ITEMS:

Ensure adequate funds for personnel costs for the remainder of the fiscal year.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF AGRICULTURE AND BIOSECURITY

Appropriation Code: G-26-012
Prepared by: Richard Cohen
Contact email: Richard.a.cohen@hawaii.gov

Transfer Request Date: 5/29/26
Transfer Approval Date (B&F use only): 6/1/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGR812	CA	A	Measurment Standards Inspector V	A	122945	(10,000)	
						(10,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
Agr812	CA	B	OTHER R & M	A	5898	10,000	
						10,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	10,000	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The transfer is necessary to fund the immediate replacement of the air conditioning compressor for the Metrologist's small mass lab.

IMPACT OF TRANSFER ON "FROM" ITEMS:

The filling of the salary postion will be deferred to FY27 due to the employee start date in July 2026.

IMPACT OF TRANSFER ON "TO" ITEMS:

The other current expenses "B" balance is insufficient to pay all encumbered expenses estimated and the new repair cost before the end of FY26. The transfer will provide immeadiate funding for the necessary repair of the equipment to continue program operations.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-009
Prepared by: Debby Lee
Contact email: Debby.Lee@Hawaii Gov

Transfer Request Date: 4/29/26
Transfer Approval Date (B&F use only): 5/1/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGS101	CA	A	System Accounting Branch	A	125408	(11,000)	
				A	125411	(71,016)	
				A	96003M	(24,468)	
				A	96004M	(24,468)	
				A	96005M	(31,548)	
				A	96006M	(31,548)	
				A	96007M	(35,508)	
				A	96008M	(35,508)	
						(265,064)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGS101	CA	B	Support Services Contract For EFS	A	14	265,064	
						265,064	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The transfer is necessary to fund the EFS Support Services contract due to delays in establishing the six authorized positions.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No immediate impact, as the six authorized positions have not yet been established.

IMPACT OF TRANSFER ON "TO" ITEMS:

The transfer will provide the funding necessary to support the EFS Support Services contract while the six authorized positions remain unestablished. This will allow SAB to continue supporting the EFS project without disruption.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-009-M
Prepared by: Debby Lee
Contact email: Debby.Lee@Hawaii Gov

Transfer Request Date: 5/22/26
Transfer Approval Date (B&F use only): 5/26/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGS101	CA	A	System Accounting Branch	A	125408	(25,000)	
						(25,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGS101	CA	B	Support Services Contract For EFS	A	14	25,000	
						25,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The transfer is necessary to fund the EFS Support Services contract due to delays in hiring of the authorized positions.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No immediate impact, as the authorized positions have not yet been filled.

IMPACT OF TRANSFER ON "TO" ITEMS:

The transfer will provide the funding necessary to support the EFS support services project.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-009
Prepared by: Debby Lee
Contact email: Debby.Lee@Hawaii Gov

Transfer Request Date: 6/26/26
Transfer Approval Date (B&F use only): 6/29/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGS101	CA	A	System Accounting Branch	A	125408	(1,000)	
						(1,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGS101	CA	B	Support Services Contract For EFS	A	14	1,000	
						1,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The transfer is necessary to fund the EFS Support Services contract due to delays in hiring of the authorized positions.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No immediate impact, as the authorized positions have not yet been filled.

IMPACT OF TRANSFER ON "TO" ITEMS:

The transfer will provide the funding necessary to support the EFS support services project.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-007-M
Prepared by: Alan Visitacion
Contact email: alan.l.visitacion@hawaii.gov

Transfer Request Date: 4/20/26
Transfer Approval Date (B&F use only): 5/1/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGS 102	CB	A	GENERAL SAVINGS FROM STAFF VACANCIES	A	various	(210,000)	
						(210,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGS 102	CB	B	PROFESSIONAL SERVICES	A	N/A	210,000	
						210,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The transfer is necessary to fund the procurement of accounting professional services. The professional services includes essential functions to pre-audit summary warrant vouchers, process contracts for encumbrances and other related operational tasks. As a program that handles a centralized function for the entire State, it is critical that payments are made timely to vendors and contracts are encumbered so that it does not cause delays in CIP projects.

IMPACT OF TRANSFER ON "FROM" ITEMS:

The filling of the various positions creating the savings are actively being recruited, and will be filled when the suitable applicants are onboarded.

IMPACT OF TRANSFER ON "TO" ITEMS:

The other current expenses budget does not have sufficient funds budgeted for professional services. The transfer will provide the funding needed to purchases the services essential to the program's critical functions.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-007-M
Prepared by: Alan Visitacion
Contact email: Alan.L.Visitacion@Hawaii Gov

Transfer Request Date: 6/22/26
Transfer Approval Date (B&F use only): 6/24/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGS102	CB	A	Expenditure Examination	A	3550	(30,000)	
						(30,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGS102	CB	B	Postage for statewide department mailing	A	10	30,000	
						30,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The transfer is necessary to fund the Postage Meter so program may continue mailing checks in alignment with statutory duties.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No immediate impact, as the authorized positions have not yet been filled.

IMPACT OF TRANSFER ON "TO" ITEMS:

The transfer will provide the funding necessary to continue mailing statewide department checks.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-008-M
Prepared by: Ladea Nash
Contact email: Ladea.M.Nash@Hawaii Gov

Transfer Request Date: 6/3/26
Transfer Approval Date (B&F use only): 6/15/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGS103	CC	A	Uniform Accounting and Reporting Branch	A	3547/120983	(100,000)	
						(100,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGS103	CC	B	Professional Services for ACFR	A	10	100,000	
						100,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The transfer is necessary to fund the Professional Services contract for ACFR assistance due to vacancies and delays in hiring of the authorized positions.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No immediate impact, as the authorized positions have not yet been filled.

IMPACT OF TRANSFER ON "TO" ITEMS:

The transfer will provide the funding necessary to assist in the financial statement audit and the timely preparation of the ACFR workpapers.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-011
Prepared by: Ron Shiigi
Contact email: Ronald.t.shiigi@hawaii.gov

Transfer Request Date: 9/4/25
Transfer Approval Date (B&F use only): 9/29/25

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGS 104		A	Public Worker	A	122516	(5,000)	-
						(5,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGS 104		C	Office Computer	A	001	5,000	-
						5,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The transfer is necessary to fund the purchase of a new computer for secretary. The computer will replace current computer which does not have the capability to install Windows 11 when the time comes to install Windows 11.

IMPACT OF TRANSFER ON "FROM" ITEMS:

The Public Worker position is currently filled by an 89-day hire. We plan to fill the position when we have a suitable applicant.

IMPACT OF TRANSFER ON "TO" ITEMS:

The other current expenses budget not have sufficient funds budgeted for office equipment for the purchase of a new computer. The transfer will provide the funding needed for the purchase of the computer that is necessary for program operations.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-011-M
Prepared by: Ron Shiigi
Contact email: Ronald.t.shiigi@hawaii.gov

Transfer Request Date: 4/17/26
Transfer Approval Date (B&F use only): 4/21/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGS104	BA	A	Personal Services	A	15737	(12,000)	
						(12,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGS104	BA	C	Computer Laptops	A		12,000	
						12,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The reason for the transfer is to fund the purchase of four computer laptops. Two laptops will replace broken laptops and two laptops will be assigned to the two vacant positions when filled and is necessary for program operatons.

IMPACT OF TRANSFER ON "FROM" ITEMS:

The filling of the vacant position will be deferred to next fiscal year.

IMPACT OF TRANSFER ON "TO" ITEMS:

The other current expenses budget does not have the funds budgeted for office equipment for the purchase of new laptops. The transfer will provide the necessary funding for the purchase of new laptops which is necessary for program operations.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-006-M
Prepared by: Kelly Gatioan
Contact email: Kelly.Gatioan@hawaii.gov

Transfer Request Date: 6/3/26
Transfer Approval Date (B&F use only): 6/5/26

FROM: Office of Information Practices

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGS105	RA	B	Various Office Expenditures	A	N/A	(10,819)	
						(10,819)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGS105	RA	A	Payroll for all positions	A	Various	10,819	
						10,819	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

4th quarter payroll shortfall

IMPACT OF TRANSFER ON "FROM" ITEMS:

Office supply purchases postponed until FY27

IMPACT OF TRANSFER ON "TO" ITEMS:

To cover 4th quarter payroll shortfall

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-016-M
Prepared by: Adam Jansen
Contact email: adam.jansen@hawaii.gov

Transfer Request Date: 9/16/25
Transfer Approval Date (B&F use only): 9/29/25

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGS-111	DA	A	Personal Services	A	12953	(13,064)	
				A	118804	(13,662)	
				A	94035M	(29,148)	
				A	94036M	(29,148)	
						(85,022)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGS-111	DA	B (7820)	Works of Art (Historic Artifacts)	A		85,022	
						85,022	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Positions are unfilled and based on current lead time for DHRD list, recruitment and filling of positions, these positions are unlikely to be filled until deep into Q3 FY26. The salary savings movement now will allow the Archives to be meticulous in planning acquisitions of important historical pieces that enable a deeper, richer telling of Hawai'i's history.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No Impact as the process of establishing and filling positions has been going slower than anticipated.

IMPACT OF TRANSFER ON "TO" ITEMS:

Premier historical pieces become available rarely and never on schedule, so the ability to move quickly when they are available is important in obtaining unique pieces for preservation in the Public Trust. Having the flexibility to acquire when available will make the difference between having these historical pieces forever available for public inspection and display, and those singular pieces becoming locked away in private collections, thereby depriving generations of Hawaiian access to their documentary heritage.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-365-M
Prepared by: Ju Sun Yi
Contact email: ju.sun.yi@hawaii.gov

Transfer Request Date: 5/18/26
Transfer Approval Date (B&F use only): 5/18/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGS-111	DA	C	Computer Hardware	B	7700	(21,000)	
						(21,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGS-111	DA	A	Personal Services	B	120675	7,000	
			Personal Services	B	120676	7,000	
			Personal Services	B	122064	7,000	
						-	
						21,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

To cover shortfall to Personal Services

IMPACT OF TRANSFER ON "FROM" ITEMS:

We will defer purchase of any needed replacement hardware.

IMPACT OF TRANSFER ON "TO" ITEMS:

We will be able make payroll through the end of the fiscal year.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-003
Prepared by: Cara Binger
Contact email: cara.t.binger@hawaii.gov

Transfer Request Date: 9/16/25
Transfer Approval Date (B&F use only): 9/29/25

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGS131	EA	A	CYBERSECURITY EDUCATION COORD	A	124830	(17,250)	
AGS131	EA	A	SENIOR INFO PROTECTION ANALYST	A	124819	(22,500)	
AGS131	EA	A	ETS PROCUREMENT SPECIALIST	A	120656	(15,756)	
AGS131	EA	A	ENTERPRISE IAM SYSTEMS ANALYST	A	124789	(17,496)	
AGS131	EA	A	NETWORK ANALYST LEAD & SUPVR	A	94027M	(30,000)	
AGS131	EA	A	NETWORK ANALYST III	A	94028M	(27,500)	
AGS131	EA	A	NETWORK ANALYST II	A	94029M	(22,500)	
AGS131	EA	A	NETWORK ANALYST I	A	94030M	(17,500)	
AGS131	EA	A	ERP SERVICE CENTER MANAGER	A	94037M	(46,667)	
AGS131	EA	A	ERP TIER 1 SYSTEM SUPPORT	A	94038M	(21,250)	
AGS131	EA	A	ERP TIER 1 SYSTEM SUPPORT	A	94039M	(21,250)	
AGS131	EA	A	ERP TIER 2 SYSTEM SUPPORT	A	94040M	(37,917)	
AGS131	EA	A	ERP TIER 3 SYSTEM SUPPORT	A	94041M	(44,167)	
AGS131	EA	A	DATA/AI EQUITY MANAGER	A	96011M	(50,000)	
AGS131	EA	A	GEOSPATIAL DATA ARCHITECT	A	96012M	(45,000)	
AGS131	EA	A	DATA/AI QUALITY/PRIVACY ANALYST	A	96013M	(26,250)	
AGS131	EA	A	DATA/AI SCIENTIST	A	96014M	(45,000)	
AGS131	EA	A	MASTER DATA ARCHITECT	A	96015M	(45,000)	
AGS131	EB	A	INFORMATION TECH SPECIALIST V	A	18587	(35,496)	
AGS131	EB	A	INFORMATION TECH SPECIALIST VI	A	39820	(35,496)	
AGS131	EC	A	COMPUTER OPERATOR II	A	6508	(2,136)	
AGS131	EC	A	NETWORK OPERATIONS SUPERVISOR	A	9721	(20,334)	
AGS131	EC	A	NETWORK OPERATIONS ANALYST	A	23560	(15,444)	
AGS131	EC	A	COMPUTER OPERATOR II	A	27469	(12,216)	
AGS131	EC	A	COMPUTER OPERATOR II	A	28057	(18,072)	
AGS131	EC	A	ETS OFFICE COORDINATOR	A	29673	(11,724)	

AGS131	EC	A	NETWORK OPERATIONS LEAD	A	38449	(19,572)	
AGS131	ED	A	CLOUD SYSTEMS ANALYST	A	13703	(17,736)	
AGS131	ED	A	CLOUD SYSTEMS ANALYST	A	15123	(17,736)	
AGS131	ED	A	CLOUD SYSTEMS ANALYST	A	39549	(17,736)	
AGS131	ED	A	HELP DESK MANAGER	A	95004M	(34,500)	
AGS131	ED	A	HELP DESK SPECIALIST	A	95005M	(28,379)	
AGS131	EE	A	INFORMATION TECHNOLOGY BAND D	A	14293	(30,690)	
AGS131	EE	A	INFORMATION TECHNOLOGY BAND B	A	17857	(21,576)	
AGS131	EE	A	INFORMATION TECHNOLOGY BAND B	A	17858	(17,736)	
AGS131	EF	A	ETS ASSOCIATE NETWORK ANALYST	A	43176	(17,736)	
AGS131	EF	A	NETWORK ARCHITECT	A	122511	(37,968)	
AGS131	EG	A	BUSINESS DATA ANALYST	A	8051	(12,501)	
AGS131	EG	A	FINANCIAL ANALYST	A	120947	(19,680)	
AGS131	EG	A	CYBER SECURITY ANALYST	A	122202	(10,400)	
AGS131	EG	A	CYBER SECURITY ANALYST	A	122203	(14,820)	
AGS131	EG	A	ENTER PEOPLESOFT SECURITY ADM	A	122436	(32,232)	
AGS131	EG	A	RISK MITIGATION MANAGER	A	95001M	(29,500)	
AGS131	EG	A	RISK MITIGATION LEAD	A	95002M	(24,500)	
AGS131	EG	A	RISK MITIGATION ANALYST	A	95003M	(19,750)	
AGS131	EG	A	APPLICATION SECURITY MANAGER	A	95007M	(35,750)	
AGS131	EC	A	GENERAL ADJUSTMENT	A		(26,092)	
AGS131	EE	A	GENERAL ADJUSTMENT	A		(290,006)	
AGS131	EG	A	GENERAL ADJUSTMENT	A		(241,531)	
						(1,722,048)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGS131	EB	B	Mainframe consulting services	A	017	1,227,835	
AGS131	EB	B	Software subscription for mainframe management	A	014	494,213	
						1,722,048	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Request transfer from A to B for mainframe consulting services to support statewide legacy systems such as FAMIS, Unemployment Division, and Child Support Enforcement Agency. Software subscription and support for mainframe programming support functions and systems administration function.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Since vacancy savings were utilized there are no impacts to the positions this fiscal year. For the positions that are currently vacant, we are actively working on filling those positions so we are using the first quarter vacancy savings to cover costs for other expenses.

IMPACT OF TRANSFER ON "TO" ITEMS:

The other current expenses budget does not have sufficient funds budgeted for the mainframe consultant services and the increased cost to the software support for the mainframe. The transfer of funds will provide the funding needed for those expenses.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-003
Prepared by: Cara Binger
Contact email: cara.t.binger@hawaii.gov

Transfer Request Date: 4/23/26
Transfer Approval Date (B&F use only): 5/7/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGS131	EA	A	ETS PROCUREMENT SPECIALIST	A	120656	(47,340)	
AGS131	EA	A	DATA/AI EQUITY MANAGER	A	96011M	(50,000)	
AGS131	EA	A	GEOSPATIAL DATA ARCHITECT	A	96012M	(15,000)	
AGS131	EA	A	DATA/AI QUALITY/PRIVACY ANALYST	A	96013M	(8,750)	
AGS131	EA	A	DATA/AI SCIENTIST	A	96014M	(15,000)	
AGS131	EA	A	MASTER DATA ARCHITECT	A	96015M	(15,000)	
AGS131	EC	A	ETS OFFICE COORDINATOR	A	29673	(35,280)	
AGS131	ED	A	CLOUD SYSTEMS ANALYST	A	13703	(53,280)	
AGS131	ED	A	CLOUD SYSTEMS ANALYST	A	15123	(53,280)	
AGS131	ED	A	CLOUD SYSTEMS ANALYST	A	39549	(53,280)	
AGS131	ED	A	HELP DESK MANAGER	A	95004M	(34,500)	
AGS131	ED	A	HELP DESK SPECIALIST	A	125924	(28,379)	
AGS131	EG	A	CYBER SECURITY ANALYST	A	122202	(31,200)	
AGS131	EG	A	RISK MITIGATION MANAGER	A	125874	(88,500)	
AGS131	EG	A	RISK MITIGATION LEAD	A	125875	(73,500)	
AGS131	EG	A	RISK MITIGATION ANALYST	A	125876	(59,250)	
AGS131	EG	A	APPLICATION SECURITY MANAGER	A	95007M	(107,250)	
						(768,789)	

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGS131	EB	B	Increase in Mainframe Software Costs	A	14	400,000	
AGS131	EG	B	End of Life Network Equipment	A	33	368,789	
						768,789	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Requesting approval to transfer funds from A to B to utilize vacancy savings for fiscal year 2026. The affected positions are still in the process of being established or are undergoing redescriptions. ETS has been actively working on obtaining approval for these positions over the past year; however, they are not anticipated to be filled in the immediate term. As these vacancy savings remain available, ETS is requesting authority to repurpose the funds to support critical services and essential equipment replacement needs. This transfer will help ensure continued operational stability and address urgent program requirements.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Since vacancy savings were utilized there are no impacts to the positions this fiscal year.

IMPACT OF TRANSFER ON "TO" ITEMS:

The Other Current Expenses (OCE) budget does not have sufficient funding to cover the replacement of end-of-life network equipment or the unforeseen increases to mainframe software subscription costs. These expenses are essential to maintaining reliable operations and ongoing service delivery. The transfer of funds will provide the necessary resources to address these critical needs and ensure that ETS can continue to support core program functions without interruption.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-323
Prepared by: Cara Binger
Contact email: cara.t.binger@hawaii.gov

Transfer Request Date: 9/2/25
Transfer Approval Date (B&F use only): 9/28/25

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGS131	EE	A	FUNDING ADJUSTMENT	U		(215,435)	
						(215,435)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGS131	EB	B	Mainframe costs	U		215,435	
						215,435	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	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 26 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-26-333
Prepared by: Cara Binger
Contact email: cara.t.binger@hawaii.gov

Transfer Request Date: 9/16/25
Transfer Approval Date (B&F use only): 9/29/25

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGS131	EG	A	SENIOR COMMUNICATIONS MANAGER	B	120430	(21,006)	
AGS131	EG	A	SENIOR PROJECT MGR	B	124265	(18,508)	
AGS131	EG	A	TECHNICAL ARCHITECTURE ANALYST	B	124266	(24,476)	
AGS131	EG	A	QUALITY, TESTING & TRAING ANALYST	B	124269	(6,372)	
AGS131	EG	A	FRINGE BENEFITS	B		(123,233)	
AGS131	EG	A	ADJUSTMENT	B		(82,448)	
AGS131	EG	A	CB Allocation	B		(79,699)	
						(355,742)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGS131	EG	B	Indigov	B	008	100,500	
AGS131	EG	B	IT Steering Committee Expenditures	B	008	255,242	
						355,742	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	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.
Transfer funds from A to B for the Information Technology Steering Committee (ITSC) expenditures

IMPACT OF TRANSFER ON "FROM" ITEMS:

Since vacancy savings were utilized there are no impacts to the positions this fiscal year. For the position that is currently vacant, we are actively working on hiring for that position so we are using the first quarter vacancy savings to cover costs for other expenses. For the other positions, funding was prorated due to positions being filled in the first quarter, vacancy savings from those positions were used to cover costs for other expenses.

IMPACT OF TRANSFER ON "TO" ITEMS:

The other current expenses budget does not have sufficient funds budgeted for critical operational expenditures such as licenses for CRM for the Governor and Lt. Governor and other expenditures that the Information Technology Steering Committee deem neccessary this fiscal year.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-338
Prepared by: Cara Binger
Contact email: cara.t.binger@hawaii.gov

Transfer Request Date: 9/15/25
Transfer Approval Date (B&F use only): 9/29/25

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGS131	EA	A	AHC PORTAL PROGRAM MGR	B	120406	(36,118)	
						(36,118)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGS131	EA	B	Administrative expenses	B	013	30,106	
AGS131	EA	B	Training & Travel	B	014	6,012	
						36,118	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Transfer funds from A to B to cover other expenditures for the special fund administrative expenses and training & travel expenses.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Since vacancy savings were utilized there is no impact to the position this fiscal year.

IMPACT OF TRANSFER ON "TO" ITEMS:

The other current expenses budget does not have sufficient funds budgeted for the administrative expenses, to include training & travel, required for this fiscal year. The transfer will provide the funds needed for the Access Hawaii Committee and the expenses this fiscal year.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-023
Prepared by: Katelyn Sweeney Ching
Contact email: katelyn.m.sweeney.ching@hawaii.gov

Transfer Request Date: 6/26/26
Transfer Approval Date (B&F use only): 6/30/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGS231	FA	A	General Savings from Staff Vacancies	A	Various	(700,000)	
						(700,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGS231	FA	B	Utilities - Electricity	A	Line 15	700,000	
						700,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Transfer is needed to cover electricity costs for the end of the fiscal year.

IMPACT OF TRANSFER ON "FROM" ITEMS:

There are no expected impacts to Custodial-Oahu due to this reason for transfer.

IMPACT OF TRANSFER ON "TO" ITEMS:

CSD Oahu will be able to pay utility invoices on time and avoid interest fees.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-029
Prepared by: Katelyn Sweeney Ching
Contact email: katelyn.m.sweeney.ching@hawaii.gov

Transfer Request Date: 6/26/26
Transfer Approval Date (B&F use only): 6/30/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGS234	CS	A	Cemetery Manager	A	125912	(15,500)	
AGS234	CS	A	Cemetery Specialist	A	125913	(15,500)	
						(31,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGS234	CS	B	Services on a Fee Basis	A	Line 2	31,000	
						31,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The transfer of Personal Services to Other Current Expenses (OCE) is to cover operational contracts.

IMPACT OF TRANSFER ON "FROM" ITEMS:

There are no expected impacts due to this reason for transfer.

IMPACT OF TRANSFER ON "TO" ITEMS:

Transferring funds from one cost element to another within the same program allows the program to not exceed overall expense for the division or department.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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
Prepared by: Michael Arakaki
Contact email: michael.j.arakaki@hawaii.gov

Transfer Request Date: 1/28/26
Transfer Approval Date (B&F use only): 2/4/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGS-251	GA	A	PUBLIC WORKER	W	46324	(53,447)	
						(53,447)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGS-251	GA	M	MOTOR VEHICLES	W	#11	53,447	
						53,447	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The transfer is necessary to fund electrical upgrades and the procurement of Electric Vehicles (EV) and Hybrid Electric Vehicles (HEV) in alignment with Act 74.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Filling the Public Worker position has been deferred to the next fiscal year due to the lack of available applicants from DHRD.

IMPACT OF TRANSFER ON "TO" ITEMS:

The transfer will provide the funding needed for the purchase of EV and HEV to work towards the state's 2035 zero-emmission goals (Act 74).

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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
Prepared by: Michael Arakaki
Contact email: michael.j.arakaki@hawaii.gov

Transfer Request Date: 4/6/26
Transfer Approval Date (B&F use only): 5/1/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGS-251	GA	A	PUBLIC WORKER	W	46324	(13,716)	
						(13,716)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGS-251	GA	M	MOTOR VEHICLES	W	#11	13,716	
						13,716	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The transfer is necessary to fund electrical upgrades and the procurement of Electric Vehicles (EV) and Hybrid Electric Vehicles (HEV) in alignment with Act 74.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Filling the Public Worker position has been deferred to the next fiscal year due to the lack of available applicants from DHRD.

IMPACT OF TRANSFER ON "TO" ITEMS:

The transfer will provide the funding needed for the purchase of EV and HEV to work towards the state's 2035 zero-emmission goals (Act 74).

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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
Prepared by: Michael Arakaki
Contact email: michael.j.arakaki@hawaii.gov

Transfer Request Date: 6/22/26
Transfer Approval Date (B&F use only): 6/24/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGS-251	GA	A	AUTOMOTIVE TECHNICIAN II	W	46324	(50,000)	
						(50,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGS-251	GA	B	AUTO PARTS / MOTOR VEHICLE SUPPLIES	W		50,000	
						50,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The transfer is required to support repair, maintenance, and improvements of DAGS Motor Pool fleet of vehicles.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Filling the Automotive Technician II position has been deferred to the next fiscal year due to the lack of available applicants from DHRD.

IMPACT OF TRANSFER ON "TO" ITEMS:

The transfer will provide funds to address necessary repair, maintenance, and operational improvements to the DAGS fleet of vehicles, including the installation of telematics, which measures vehicle emissions and assists in achieving the state's zero-emission goals (Act 74).

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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
Prepared by: Michael Arakaki
Contact email: michael.j.arakaki@hawaii.gov

Transfer Request Date: 1/28/26
Transfer Approval Date (B&F use only): 2/4/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGS-252	GB	A	Parking and Security Officers	W	45135	(194,284)	
					120961		
						(194,284)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGS-252	GB	B	REPAIR, MAINTENANCE, MODERNIZATION	W		194,284	
			of parking lots and payment systems				
						194,284	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The transfer is required to support repair, maintenance, and modernization initiatives across 34 parking facilities statewide. This includes funding for selected modernization projects and the development of a cloud-based, fully integrated, self-service parking assignment system by AMD.

IMPACT OF TRANSFER ON "FROM" ITEMS:

The public worker positions are being reclassified and position descriptions updated. Hiring will be deferred to next year.

IMPACT OF TRANSFER ON "TO" ITEMS:

The transfer will provide the necessary funding to address critical repair and maintenance needs, extend the useful life of parking facilities, and support modernization efforts. Replacing the outdated parking assignment system with a modern, cloud-based, fully integrated, self-service parking assignment system by AMD will improve operational efficiency, enhance customer service, increase system reliability, and provide better access to parking resources statewide.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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
Prepared by: Michael Arakaki
Contact email: michael.j.arakaki@hawaii.gov

Transfer Request Date: 4/6/26
Transfer Approval Date (B&F use only): 5/1/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGS-252	GB	A	PUBLIC WORKER	W	45135	(221,953)	
					120961		
					120963		
						(221,953)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGS-252	GB	B	REPAIR, MAINTENANCE, MODERNIZATION	W		221,953	
			of parking lots and payment systems				
						221,953	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The transfer is required to support repair, maintenance, and modernization initiatives across 34 parking facilities statewide. This includes funding for selected modernization projects.

IMPACT OF TRANSFER ON "FROM" ITEMS:

The public worker positions are being reclassified and position descriptions updated. Hiring will be deferred to next year.

IMPACT OF TRANSFER ON "TO" ITEMS:

The transfer will provide the necessary funding to address critical repair and maintenance needs, extend the useful life of parking facilities, and support modernization efforts. Replacing the outdated parking assignment system with a modern, cloud-based, fully integrated, self-service parking assignment system by AMD will improve operational efficiency, enhance customer service, increase system reliability, and provide better access to parking resources statewide.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-002-M FO
Prepared by: Ramzi Mansour
Contact email: ramzi.i.mansour@hawaii.gov

Transfer Request Date: 5/13/26
Transfer Approval Date (B&F use only): 5/20/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGS807	FO	A	ACCOUNT CLERK	A	125593	(21,626)	
AGS807	FO	A	OFFICE ASSISTANT	A	125594	(16,811)	
AGS807	FO	A	CARPENTER I	A	21141	(35,136)	
AGS807	FO	A	ENGINEER III	A	121629	(4,479)	
AGS807	FO	A	PAINTER I	A	21150	(36,474)	
AGS807	FO	A	PLUMBER I	A	120631	(36,474)	
AGS807	FO	A	ELECTRICIAN I	A	122164	(17,000)	
						(168,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGS807	FO	B	OTHER CURRENT EXPENSES	A	1	168,000	
						168,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	168,000	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The transfer is necessary to fullfill plumbing repair serices per our requirement for the DOE Service Level Agreement. Currently we have no Plumbers on staff and services needs to be contracted out.

IMPACT OF TRANSFER ON "FROM" ITEMS:

The positions are vacant and in active recruitment.

IMPACT OF TRANSFER ON "TO" ITEMS:

The other current expenses budget does not have sufficient funds budgeted for contracted plumbing services. The transfer will provide the funding needed for plumbing services per the DOE Service Level Agreement.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-002-M FP
Prepared by: Vincent Kasarskis
Contact email: vincent.m.kasarskis@hawaii.gov

Transfer Request Date: 5/13/26
Transfer Approval Date (B&F use only): 5/20/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGS807	FP	A	PAINTER I	A	125702	(4,494)	
AGS807	FP	A	PLUMBER I	A	122167	(41,253)	
AGS807	FP	A	PLUMBER I	A	122168	(41,253)	
						(87,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGS807	FP	B	OTHER CURRENT EXPENSES	A	1	87,000	
						87,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	87,000	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The transfer is necessary to fullfill plumbing repair serices per our requirement for the DOE Service Level Agreement. Currently we have no Plumbers on staff and services needs to be contracted out.

IMPACT OF TRANSFER ON "FROM" ITEMS:

The positions are vacant and in active recruitment.

IMPACT OF TRANSFER ON "TO" ITEMS:

The other current expenses budget does not have sufficient funds budgeted for contracted plumbing services. The transfer will provide the funding needed for plumbing services per the DOE Service Level Agreement.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF _Accounting & General Services_____

Appropriation Code: G-26-002-M
Prepared by: _Wade Shimabukuro_____
Contact email: _wade.i.shimabukuro@hawaii.gov_____

Transfer Request Date: 5/13/26
Transfer Approval Date (B&F use only): 5/20/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGS807	FQ	A	Engineer V	A	21389	(90,000)	
						(90,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGS807	FQ	M	Motor Vehicle	A		90,000	
						90,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The NI school repair program needs to replace a utility body truck that is old, has over 133,000 miles and is unsafe to drive.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None. We are using the salary of this vacant position.

IMPACT OF TRANSFER ON "TO" ITEMS:

This will allow the MDO to replace an unsafe vehicle.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-002-M
Prepared by: Eric M. Agena
Contact email: eric.m.agena@hawaii.gov

Transfer Request Date: 5/22/26
Transfer Approval Date (B&F use only): 5/28/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGS-807	FR	A	Personal Services	A	18117	(75,560)	
AGS-807	FR	A	Personal Services	A	17240	(4,440)	
						(80,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGS-807	FR	B	Other Current Expenses	A	3100	80,000	
						80,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

To purchase materials and supplies and pay for expenditures that were awaiting bid quotations, and/or to fulfill other operational needs.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact due to vacancy savings.

IMPACT OF TRANSFER ON "TO" ITEMS:

To allow the purchase of materials and supplies and pay for expenditures that were awaiting bid quotations and/or fulfill other operational needs.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF _Accounting & General Services_____

Appropriation Code: G-26-002-M
Prepared by: _Wade Shimabukuro_____
Contact email: _wade.i.shimabukuro@hawaii.gov_____

Transfer Request Date: 6/2/26
Transfer Approval Date (B&F use only): 6/5/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGS807	FQ	A	Engineer V	A	21389	(10,000)	
AGS807	FQ	A	Repairs & Maintenance Asst	A	21726	(10,000)	
						(20,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGS807	FQ	B	Building & Construction Materials	A	003	20,000	
						20,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The NI school repair program needs additional funding to purchase materials and supplies.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None. We are using the salary of this vacant position.

IMPACT OF TRANSFER ON "TO" ITEMS:

This will allow the MDO to complete various work orders for the schools.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-328M
Prepared by: Ramzi Mansour
Contact email: ramzi.i.mansour@hawaii.gov

Transfer Request Date: 2/24/26
Transfer Approval Date (B&F use only): 3/5/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGS807	FO	A	REPAIRS & MAINTENANCE ASSISTANT	A	125588	(8,200)	(8,200)
AGS807	FO	A	ACCOUNT CLERK	A	125593	(10,400)	(10,400)
AGS807	FO	A	OFFICE ASSISTANT	A	125594	(9,400)	(9,400)
AGS807	FO	A	CARPENTER I	A	21134	(15,500)	(15,500)
AGS807	FO	A	CARPENTER I	A	21141	(15,500)	(15,500)
AGS807	FO	A	ENGINEER III	A	121629	(27,000)	(27,000)
AGS807	FO	A	PAINTER I	A	21150	(18,200)	(18,200)
AGS807	FO	A	PLUMBER I	A	120631	(18,200)	(18,200)
AGS807	FO	A	ELECTRICIAN I	A	122164	(17,174)	(17,174)
AGS807	FO	A	PLUMBER I	A	122167	(18,200)	(18,200)
						(157,774)	(157,774)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGS807	FO	B	OTHER CURRENT EXPENSES	A	1	157,774	157,774
						157,774	157,774
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The transfer is necessary to fullfill plumbing repair serices per our requirement for the DOE Service Level Agreement. Currently we have no Plumbers on staff and services needs to be contracted out.

IMPACT OF TRANSFER ON "FROM" ITEMS:

The positions are vacant and in active recruitment.

IMPACT OF TRANSFER ON "TO" ITEMS:

The other current expenses budget does not have sufficient funds budgeted for contracted plumbing services. The transfer will provide the funding needed for plumbing services per the DOE Service Level Agreement.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-328-M WHDO
Prepared by: Ramzi Mansour
Contact email: ramzi.i.mansour@hawaii.gov

Transfer Request Date: 5/13/26
Transfer Approval Date (B&F use only): 5/20/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGS807	FO	A	ACCOUNT CLERK	A	125593	(21,626)	
AGS807	FO	A	OFFICE ASSISTANT	A	125594	(16,811)	
AGS807	FO	A	CARPENTER I	A	21141	(21,615)	
AGS807	FO	A	PAINTER I	A	21150	(36,474)	
AGS807	FO	A	PLUMBER I	A	120631	(36,474)	
AGS807	FO	A	ELECTRICIAN I	A	122164	(17,000)	
						(150,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGS807	FO	B	OTHER CURRENT EXPENSES	A	1	150,000	
						150,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	150,000	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The transfer is necessary to fullfill plumbing repair serices per our requirement for the DOE Service Level Agreement. Currently we have no Plumbers on staff and services needs to be contracted out.

IMPACT OF TRANSFER ON "FROM" ITEMS:

The positions are vacant and in active recruitment.

IMPACT OF TRANSFER ON "TO" ITEMS:

The other current expenses budget does not have sufficient funds budgeted for contracted plumbing services. The transfer will provide the funding needed for plumbing services per the DOE Service Level Agreement.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-328-M WHDO
Prepared by: Ramzi Mansour
Contact email: ramzi.i.mansour@hawaii.gov

Transfer Request Date: 5/20/26
Transfer Approval Date (B&F use only): 5/25/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGS807	FO	A	ACCOUNT CLERK	U	125593	(10,000)	
						(10,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGS807	FO	B	OTHER CURRENT EXPENSES	U	1	10,000	
						10,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A		-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The transfer is necessary to fullfill plumbing repair serices per our requirement for the DOE Service Level Agreement. Currently we have no Plumbers on staff and services needs to be contracted out.

IMPACT OF TRANSFER ON "FROM" ITEMS:

The positions are vacant and in active recruitment.

IMPACT OF TRANSFER ON "TO" ITEMS:

The other current expenses budget does not have sufficient funds budgeted for contracted plumbing services. The transfer will provide the funding needed for plumbing services per the DOE Service Level Agreement.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-012-M
Prepared by:___Anthony Diep___
Contact email: __anthony.k.diep@hawaii.gov__

Transfer Request Date: 6/4/26
Transfer Approval Date (B&F use only): 6/8/26

FROM: Personal Services

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGS871	NA	A	GENERAL SAVINGS FROM STAFF VACANCIES	A	Various	(119,000)	
						(119,000)	-

TO: Other Current Expenses

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGS871	NA	B	ELECTRONIC FILING SYSTEM UPGRADE	A	015	119,000	
						119,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The transfer of fund from Personal Services to Other Current Expenses is to cover a shortage of fund to meet payment requirement to build a new electronic filing system due to not having received a full restriction release.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact.

IMPACT OF TRANSFER ON "TO" ITEMS:

The added fund will allow the Campaign Spending Commission to fulfill payment to build its new electronic filing system.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF __DAGS/AGS-871_____

Appropriation Code: T-26-910
Prepared by:__Anthony Diep__
Contact email: ___anthony.k.diep@hawaii.gov___

Transfer Request Date: 9/16/25
Transfer Approval Date (B&F use only): 9/28/25

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGS871	NA	A	Net transfer of fund from Personal Services to Other Current Expenses	T	019	(36,747)	
						(36,747)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGS871	NA	B	Net transfer of fund to Other Current Expenses from Personal Services	T	019	36,747	
						36,747	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The program's payroll is budgeted in the general fund. Therefore, funding for payroll in the trust fund is transfer to Other Current Expenses to increase funding for the public financing program.

IMPACT OF TRANSFER ON "FROM" ITEMS:

There is no impact to the "from" item as the program's payroll is generally funded.

IMPACT OF TRANSFER ON "TO" ITEMS:

The impact to the "to" item is that it will increase funding for the public financing program.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-004
Prepared by: Holly Kiaaina
Contact email: Holly-Ann.K.Kiaaina@hawaii.gov

Transfer Request Date: 5/1/26
Transfer Approval Date (B&F use only): 5/7/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGS879	OA	A	Transfer personal service reversion amounts to	A	111	(751,595)	
			other current expenses				
						(751,595)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGS879	OA	B	Digital Voter Information Guide	A	033	171,248	
AGS879	OA	B	Voting System Contract	A	032	580,347	
						751,595	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The transfer is necessary to be able to cover the cost for the statewide voting system and the digital voter guide, which is an informational guide of all the candidates who are running for office in the 2026 elections.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Currently we have 9 vacant positions, which we are trying to fill but due to the decline in applicants, positions will probably be filled in the next fiscal.

IMPACT OF TRANSFER ON "TO" ITEMS:

The transfer will provide funding for the statewide voting system which will allow tallying of votes and results for a successful 2026 elections.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-18-227
Prepared by: Holly Kiaaina
Contact email: Holly-Ann.K.Kiaaina@hawaii.gov

Transfer Request Date: 3/17/26
Transfer Approval Date (B&F use only): 3/20/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGS879	OA	B	Other Current Expenses	N		(25,000)	
						(25,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGS879	OA	A	Personnel	N	106053/116489	25,000	
						25,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

To cover FY26 payroll for one and a half (1.5) employees, PN_106053 and PN_116489.

IMPACT OF TRANSFER ON "FROM" ITEMS:

The impact it will have on the other current expenses is it will limit purchases to be made towards voter education.

IMPACT OF TRANSFER ON "TO" ITEMS:

Funds will be available to meet payroll for employees.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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: 9/29/25
Transfer Approval Date (B&F use only): 10/3/25

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	various		(20,000)
AGS-901	AF	A	Personal Services	A	various		(87,800)
AGS-901	AA	A	Other Current Expense	A	16		(2,500)
						-	(110,300)

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	various		20,000
AGS-901	AF	B	Other Current Expense	A	various		87,800
AGS-901	AA	B	Protocol Fund	A	7200		2,500
						-	110,300
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Transfer vacancy savings in the Comptroller's Office to Other Current Expense. Transfer vacancy savings in the BTO to other current expense. The BTO is a new office and doesn't have an OCE budget. Since it is still trying to fill their vacant positions, we will use that to fund the OCE for this fiscal year.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None for the transfer to OCE.

IMPACT OF TRANSFER ON "TO" ITEMS:

Funds transferred to OCE used for operational needs.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-005-M
Prepared by:_ Darren Cantrill
Contact email: __darren.cantrill@hawaii.gov

Transfer Request Date: 2/24/26
Transfer Approval Date (B&F use only): 2/27/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
901	AE	A	Personal Services (Payroll)	A	760	(107,800)	
						(107,800)	

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
901	AE	B	Software and Hardware Infrastructure Upgrades	A	9	107,800	
						107,800	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	107,800	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Funds are being transferred to align budget allocations with current operational needs and actual expenditure patterns. This adjustment ensures resources are properly categorized and available within the appropriate cost element to support ongoing program activities and service delivery.

IMPACT OF TRANSFER ON "FROM" ITEMS:

There will be no adverse operational impact on the originating cost element. Sufficient funds remain to support planned activities through the remainder of the fiscal year. The transfer reflects excess capacity within the current allocation.

IMPACT OF TRANSFER ON "TO" ITEMS:

The transfer provides necessary funding to support ongoing operational requirements within the receiving cost element. Without this adjustment, funding would be insufficient to fully support planned activities and service delivery for the remainder of the fiscal year.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-005-M-006
Prepared by: Darren Cantrill
Contact email: darren.cantrill@hawaii.gov

Transfer Request Date: 4/15/26
Transfer Approval Date (B&F use only): 4/16/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
901	AE	A	Personal Services	A	760	(70,000)	
						(70,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
901	AE	B	Software Licensing for ServiceNow	A	9	70,000	
						70,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	70,000	-
B. Other Current Expenses	B		-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The transfer is necessary to provide funding for FY26 ServiceNow licensing costs for the State of Hawaii instance. The ServiceNow licenses are needed to support continued implementation and operation of the system to ensure continuity and system functionality and to help DAGS retire our use of SalesForce as a helpdesk for HIP.

IMPACT OF TRANSFER ON "FROM" ITEMS:

The transfer from personal services will be absorbed through available FY 26 personnel savings and/or delayed filling of vacant positions. The department does not anticipate a material impact to core operations for the remainder of the fiscal year.

IMPACT OF TRANSFER ON "TO" ITEMS:

The transfer enables investment in ServiceNow licensing required to establish a single, enterprise service platform and transition away from the DAGS HIP Helpdesk and associated Salesforce components. This supports consolidation of service delivery, improved user experience through a centralized portal, and enhanced automation and reporting capabilities. Over time, this shift is expected to reduce operational overhead, eliminate redundant systems, and provide a scalable foundation for expanding shared services across the State.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-005-M
Prepared by: C. Toyofuku
Contact email: cassandra.k.toyofuku@hawaii.gov

Transfer Request Date: 5/4/26
Transfer Approval Date (B&F use only): 5/7/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.		FY 26 $
AGS-901	AA	A	Personal Services	A			(25,000)
						-	(25,000)

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			15,000
AGS-901	AB	B	Other Current Expense	A			2,500
AGS-901	AC	B	Recruitment Promotional Items	A			7,500
						-	25,000
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Transfer vacancy savings in the Comptroller's Office to other current expense in the Comptroller's Office and ASO. Also transfer to Personnel Office to purchase recruitment promotional items to advertise and promote DAGS as an employer hiring to fill vacancies.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None for the transfer to OCE. Positions were vacant, no negative impact to personal services budget.

IMPACT OF TRANSFER ON "TO" ITEMS:

Funds transferred to OCE used for operational needs.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-005-M
Prepared by: Chung Chang
Contact email: chung.il.chang@hawaii.gov

Transfer Request Date: 5/11/26
Transfer Approval Date (B&F use only): 5/20/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGS-901	AH	B	Services on Fee Basis	A	008	(17,502)	
						(17,502)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
AGS-901	AH	A	Strategic Broadband Coordinator	A	124519	17,502	
						17,502	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Cover the shortfall of FY26 Q4 payroll. On January 1, 2026, a salary adjustment for the Strategic Broadband Coordinator position increased the allocation needed for Personal Services. The adjustment was done to honor the commitment made by DBEDT in 2025 to be done when the funds became available

IMPACT OF TRANSFER ON "FROM" ITEMS:

None.

IMPACT OF TRANSFER ON "TO" ITEMS:

Catches up salary committed in 2025.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF THE ATTORNEY GENERAL

Appropriation Code: G-26-354-N
Prepared by: Geronimo Cabrera Jr.
Contact email: geronimo.c.cabrerajr@hawaii.gov

Transfer Request Date: 5/22/26
Transfer Approval Date (B&F use only): 5/26/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
ATG100	EC	B	HCSOC CASE MANAGEMENT SYSTEM	A	5	(20,000)	
						(20,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 25 $	FY 26 $
ATG100	EC	A	OVERSIGHT COORDINATOR	A	124094	20,000	
						20,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Pursuant to HRS §353L-2(b) the salary of the Oversight Coordinator is set to 100% of the salary of the director of DHRD. In its 2025 Commission on Salaries Report and Recommendations to the 2025 Legislature, the Commission recommended salary adjustments for directors and deputy directors effective FY26 - FY31; while funds were appropriated to fund the salary adjustments for directors and deputy directors, no additional funding was provided to fund the salary increase of the Oversight Coordinator.

For FY26 the Oversight Coordinator's salary increased from 179,436 to 206,352; an increase of 26,916 that needed to be absorbed from the HCSOC's existing budget. The HCSOC was also fully staffed for most of the year resulting in a payroll shortfall. Transferring unobligated funds from OCE to Personal Services is necessary to meet the HCSOC's payroll obligations for FY26.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Expenditures that were forecasted to be operational expenditures are to be cut in order to cover the payroll shortfall within FY26.

IMPACT OF TRANSFER ON "TO" ITEMS:

The Personal services budget does not have sufficient funds budgeted for the costs that were incurred in FY26. The transfer provides the funding needed for the coverage that is necessary.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF ATTORNEY GENERAL

Appropriation Code: S-26-219-N
Prepared by: Amy Tatsuno
Contact email: amy.k.tatsuno@hawaii.gov

Transfer Request Date: 12/2/25
Transfer Approval Date (B&F use only): 12/4/25

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
ATG 100		AI	SALARIES	P	122948	(71,016)	
ATG 100		AI	FRINGE BENEFITS	P	339	(3,332)	
						(74,348)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
ATG 100	AC	B	HIGH INTENSITY DRUG TRAFFICKING GR	P	073	74,348	
						74,348	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

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

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact. Position is currently vacant.

IMPACT OF TRANSFER ON "TO" ITEMS:

Allotment is needed for the S-26-262-N appropration, a sub-fund account of the parent account. Additional funds needed to support increased expenses of the Hawaii High-Intensity Drug Trafficking Area initiative.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-321-N
Prepared by: Crislyn Kauahi
Contact email: crislyn.m.kauahi@hawaii.gov

Transfer Request Date: 6/15/26
Transfer Approval Date (B&F use only): 6/17/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
ATG231	BC	B	IMP - CRIM. HIST RECORD INFO SYS -	W	054	(114,089)	-
						(114,089)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
ATG231	BC	A	INFORMATON TECHNOLOGY BAND B	W	111876	97,000	-
ATG231	BC	A	OFFICE ASSISTANT IV	W	117967	17,089	-
						114,089	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Transfers were necessary to cover payroll shortfall. $114,089 of payroll was short due to filling of vacant positions.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Expenditures that were forecasted for FY 26 were delayed until FY 27.

IMPACT OF TRANSFER ON "TO" ITEMS:

The Personal services budget does not have sufficient funds budgeted for the costs that were incurred in FY26. The transfer provides the funding needed for the coverage that is necessary.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-321-N
Prepared by: Crislyn Kauahi
Contact email: crislyn.m.kauahi@hawaii.gov

Transfer Request Date: 6/22/26
Transfer Approval Date (B&F use only): 6/24/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
ATG231	BC	B	IMP - CRIM. HIST RECORD INFO SYS -	W	054	(17,505)	-
						(17,505)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
ATG231	BC	A	Other Personal Services	W	601	17,505	
						17,505	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Transfers were necessary to cover payroll shortfall. $17,505 of payroll was short due to unbudgeted factors of overtime hours worked, stand by pay, benefit payouts to retirees, positions still vacant/became vacant with base pay to actual pay varying, and fringe benefits budgeted are not sufficient. Our payroll has slowly been increasing in appropriation each year to make up for this deficit however it has not reached the point of clearing the deficit fully just yet.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Expenditures that were forecasted to pass through FY 26 were delayed into FY 27.

IMPACT OF TRANSFER ON "TO" ITEMS:

The Personal services budget does not have sufficient funds budgeted for the costs that were incurred in FY26. The transfer provides the funding needed for the coverage that is necessary.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF ATTORNEY GENERAL

Appropriation Code: S-26-250
Prepared by: Sheri Wang
Contact email: sheri.wang@hawaii.gov

Transfer Request Date: 12/16/25
Transfer Approval Date (B&F use only): 12/16/25

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
ATG500	GA	B	County Family Services Expenses	P	145	(150,000)	
						(150,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
ATG500	GA	A	Vacancy Savings	P	911	150,000	
						150,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The transfer is necessary to cover the cost of additional raises in pay due to step movements and a Cashiers' retro pay, which was paid out on 11/20/2025.

IMPACT OF TRANSFER ON "FROM" ITEMS:

There is minimal impact due to having a sufficient ceiling available to support the expenses in the County Family Service Expenses budget.

IMPACT OF TRANSFER ON "TO" ITEMS:

The vacancy savings expenses budget did not have sufficient funds to cover the last payroll in the quarter (12/20/2025) for our state employees. The category 10 expenditure ceiling budget was too low due to the unexpected addition of the Cashiers' retro pay which was paid out on 11/20/2025.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF ATTORNEY GENERAL

Appropriation Code: T-26-902-N
Prepared by: Sheri Wang
Contact email: sheri.wang@hawaii.gov

Transfer Request Date: 7/2/25
Transfer Approval Date (B&F use only): 7/10/25

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
ATG500	GA	B	County Family Service Expenses	T	79	(60,000)	-
						(60,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
ATG500	GA	A	Vacancy Savings	T	912	60,000	
						60,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

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 more than enough 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 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF ATTORNEY GENERAL

Appropriation Code: T-26-902
Prepared by: Sheri Wang
Contact email: sheri.wang@hawaii.gov

Transfer Request Date: 9/22/25
Transfer Approval Date (B&F use only): 9/25/25

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
ATG500	GA	B	County Family Service Expenses	T	79	(180,000)	-
						(180,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
ATG500	GA	A	Vacancy Savings	T	912	180,000	
						180,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

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 26 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-26-302-B
Prepared by: Tsurumi Hamasu
Contact email: tsurumi.hamasu@ftz9.org

Transfer Request Date: 2/6/26
Transfer Approval Date (B&F use only): 2/11/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
BED107	BA	A	Vacancy Savings	B		(31,453.84)	
						(31,453.84)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
BED107	BA	B	Services on a Fee Basis	B	260	31,453.84	
						31,453.84	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

To cover unexpected engineering costs that address health and safety.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact.

IMPACT OF TRANSFER ON "TO" ITEMS:

The other current expenses budget does not have sufficient funds budgeted for engineering fees to analyze and design rack anchoring required by Hawaii Occupational Safety and Health (HIOSH). The transfer will provide funding for engineering fees.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-302
Prepared by: Tsurumi Hamasu
Contact email: tsurumi.hamasu@ftz9.org

Transfer Request Date: 5/15/26
Transfer Approval Date (B&F use only): 5/22/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
BED107	BA	A	Student Interns	B	605	(20,293)	
						(20,293)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
BED107	BA	B	Services on a Fee Basis	B	260	20,293	
						20,293	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

To cover unexpected engineering costs that address health and safety.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact.

IMPACT OF TRANSFER ON "TO" ITEMS:

The other current expenses budget does not have sufficient funds budgeted for engineering fees to analyze and design rack anchoring required by HIOSH. The transfer will provide funding for engineering fees.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-302-B
Prepared by: Tsurumi Hamasu
Contact email: tsurumi.hamasu@ftz9.org

Transfer Request Date: 6/5/26
Transfer Approval Date (B&F use only): 6/8/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
BED107	BA	A	CB Adjustment (Haz Pay Reimb, Obj Code 2026)	B	995	(56,318)	
						(56,318)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
BED107	BA	B	Gas	B	180	3,000	
BED107	BA	B	R&M Mach & Equip - Special Maintenance	B	222	12,000	
BED107	BA	B	R&M Bldg & Struc - Special Maintenance	B	223	13,000	
BED107	BA	B	Other Repairs & Maintenance	B	228	28,318	
						56,318	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

This transfer reallots reimbursed hazard pay (object code 2026) received in April from Q4 PS to Q4 OCE to cover unexpected higher costs for gas and forklift maintenance and repair, unexpected HIOSH remediation, and unexpected repairs to roll-up doors and HVAC system.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact.

IMPACT OF TRANSFER ON "TO" ITEMS:

The other current expenses budget does not have sufficient funds budgeted for engineering fees to analyze and design rack anchoring required by HIOSH. The transfer will provide funding for engineering fees.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-115-B
Prepared by: Talon Kishi
Contact email: talon.t.kishi@hawaii.gov

Transfer Request Date: 6/29/26
Transfer Approval Date (B&F use only): 6/30/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
BED115	SS	B	FOOTBALL	A	10	(1,432)	
						(1,432)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
BED115	SS	A	HTA Brand Manager	A	124320	1,432	
						1,432	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

There is an allotment deficit of $1,432 in G-26-115 category 10.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No major impacts.

IMPACT OF TRANSFER ON "TO" ITEMS:

Provide additional funding for position's salary.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-122-B
Prepared by: Catherina Pratt
Contact email: catherina.m.pratt@hawaii.gov

Transfer Request Date: 4/17/26
Transfer Approval Date (B&F use only): 4/21/26

FROM: OCE

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
BED120	SI	B	Other Current Expenses	A	Various	(54,872)	
						(54,872)	-

TO: Personnel

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
BED120	SI	A	Personal Services	A	Various	54,872	
						54,872	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The funds being transferred represent the Other Current Expense restriction and are needed to cover anticipated payroll costs.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No significant impact. Program did not include this restriction in its anticipated operating expense.

IMPACT OF TRANSFER ON "TO" ITEMS:

This transfer is necessary to ensure the program can meet its payroll obligations.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-540
Prepared by: Tammy Lam
Contact email: tammy.lam@hawaii.gov

Transfer Request Date: 4/17/26
Transfer Approval Date (B&F use only): 4/21/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
BED130	GA	B	Services on a Fee	P	010	(24,913)	
						(24,913)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
BED130	GA	A	Other Payroll	P	763	24,913	
						24,913	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The transfer is to cover the payroll 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 26 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-26-142-B
Prepared by: Sayuri Sugimoto
Contact email: sayuri.sugimoto@hawaii.gov

Transfer Request Date: 1/16/26
Transfer Approval Date (B&F use only): 1/16/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
BED142	AA	A	Vacancy Savings	A		(100,000)	
						(100,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
BED142	AA	B	Services on a Fee Basis	A	120	100,000	
						100,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

DBEDT's PR/communications contract is a strategic necessity for delivering the department's economic development mission across five divisions and eleven attached agencies. As the State's lead economic development and coordination agency, DBEDT is responsible for clearly communicating Hawai'i's economic diversification strategy to the public, the Legislature, federal partners, and industry stakeholders. This contract provides a unified voice that connects DBEDT's diversification pillars, including Food & Product Innovation, Energy Stabilization, Creative Industries, and Advanced Manufacturing, into a clear, cohesive narrative that supports transparency, accountability, and informed decision-making.

The demand for coordinated, professional communications has increased significantly due to concurrent legislative briefings, federal funding pursuits, interagency initiatives, and the need for rapid response during emergencies and major announcements. The contract provides scalable, on-demand capacity for media relations, digital content, design, and event communications, allowing DBEDT to respond quickly and effectively without committing to permanent staffing costs. This approach is substantially more cost-efficient and flexible than adding new positions and avoids fragmented or inconsistent messaging across programs.

This model has already demonstrated its value through high-impact results, including proactive crisis communications during the Maui wildfire recovery and effective program storytelling that improves public understanding and stakeholder engagement. Utilizing existing salary savings from BED142 provides a timely, limited, and fiscally responsible solution to secure this critical capability, strengthening DBEDT's ability to execute its statutory mission with clarity, consistency, and credibility, without increasing overall departmental costs.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-142-B
Prepared by: Sayuri Sugimoto
Contact email: sayuri.sugimoto@hawaii.gov

Transfer Request Date: 5/8/26
Transfer Approval Date (B&F use only): 5/11/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
BED142	AA	A	Vacancy Savings/Other Personal Costs	A		(60,000)	
						(60,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
BED142	AA	B	Services on a Fee Basis	A	120	60,000	
						60,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

DBEDT requests approval to transfer salary savings to fund a critical contract that will design and execute a strategic and bipartisan federal engagement plan to elevate Hawai‘i’s visibility among federal decision makers and secure broader support for the State’s priority initiatives. This contract provides highly specialized federal engagement services that DBEDT cannot perform internally. The contractor brings the expertise, relationships, and full-time presence in Washington, DC needed to cultivate ties with federal agencies, prepare high-level briefing materials, secure access to congressional committees, and monitor and interpret complex federal legislation affecting Hawai‘i’s economic development priorities. These functions cannot be fulfilled by existing State personnel and are essential to ensuring Hawai‘i’s interests are represented where federal policy and funding decisions are made.

Funding this contract strengthens Hawai‘i’s ability to compete for federal resources and protects the State from missed opportunities in a highly competitive national landscape. The contractor proactively identifies federal grant opportunities, advises on federal financing tools, supports legislative strategy, and provides timely briefings that allow DBEDT to act quickly and strategically in response to federal actions. This level of engagement enables Hawai‘i to secure more federal dollars, attract investment, and influence federal policies that impact local businesses, infrastructure, innovation, and workforce development. Without this support, Hawai‘i risks losing access to significant federal funding and having limited influence on federal decisions that shape the State’s long-term economic future. Reallotting salary savings to fund this contract is a strategic investment that delivers substantial value to DBEDT and to Hawai‘i’s residents. It expands the State’s capacity to pursue federal opportunities, strengthens economic resilience, and ensures Hawai‘i’s priorities are heard at the national level without impacting ongoing recruitment efforts.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-345
Prepared by: Jennifer Rasmussen
Contact email: jennifer.l.rasmussen@hawaii.gov

Transfer Request Date: 6/29/26
Transfer Approval Date (B&F use only): 6/30/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
BED146	EL	B	Repair & Maintenance Supplies - Buildings	B	028	(90,000)	
						(90,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
BED146	EL	A	Other Payroll	B	760	90,000	
						90,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

NELHA received a ceiling increase of $67,162 to cover UPW THP. However, we had to pay additional THP for overtime and interest charges, TA pay, and TDI pay. These caused the payroll deficit.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None.

IMPACT OF TRANSFER ON "TO" ITEMS:

Will be able to correct the current deficit in Personal Services and cover the next payroll.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-321
Prepared by: Holly Osumi
Contact email: holly.m.osumi@hawaii.gov

Transfer Request Date: 3/9/26
Transfer Approval Date (B&F use only): 3/17/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
BED160HF		A	PERSONAL SERVICES (Reversion)	W		(307,197)	
						(307,197)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
BED160HF		B	COMPUTER SOFTWARE & MAINTENANCE	W	412	307,197	
						307,197	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The A-19 request transfers the reverted funds from Quarters 1 and 2 for Personal Services to Quarter 3 of Other Current Expenses. Our supplemental contract with ProLink Solutions, Inc. is now a two-year contract for better pricing. For FY26, we do not have enough allotment to encumber the two-year contract. The ProLink software is used for our Low-Income Housing Tax Credit, Rental Housing Revolving Fundn and Multifamily applications. The software also keeps track of awards and loans. Initial Installation, customization, and training for the software is complete. For the second year, historical data will be loaded to provide customizable reports and loan tracking.

IMPACT OF TRANSFER ON "FROM" ITEMS:

The transfer of funds from Personal Services were in reversion. There is adequate allotment in Quarters 3 and 4 for our future payrolls.

IMPACT OF TRANSFER ON "TO" ITEMS:

The transfer of reverted funds from Personal Services is needed to encumber the two-year ProLink contract.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-312-B
Prepared by: Mark Takemoto
Contact email: mark.h.takemoto@hawaii.gov

Transfer Request Date: 6/18/26
Transfer Approval Date (B&F use only): 6/18/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
BED170	KB	B	Services on Fee Basis	W	60	(60,000)	
						(60,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
BED170	KB	A	Other Payroll	W	904	60,000	
						60,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Budget shortfall, transfer required to cover payroll costs. There was more overtime than previously estimated. Current staff needed to work overtime to complete essential tasks. The Kauai Property Manager has been working to fulfill both Kauai and Oahu land related matters.

IMPACT OF TRANSFER ON "FROM" ITEMS:

There should be no significant impact in operations.

IMPACT OF TRANSFER ON "TO" ITEMS:

ADC will be able to cover the payroll costs until the end of the fiscal year.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-325-B
Prepared by: Mark Takemoto
Contact email: mark.h.takemoto@hawaii.gov

Transfer Request Date: 6/18/26
Transfer Approval Date (B&F use only): 6/18/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
BED170	KC	W	Other Miscellaneous Current Expenses	W	53	(20,000)	
						(20,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
BED170	KC	W	Other Payroll	W	301	20,000	
						20,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Budget shortfall, transfer required to cover payroll costs. Waiahole has two employees on extended medical leave. There was more overtime than previously estimated. Current staff needed to work overtime to complete esential tasks.

IMPACT OF TRANSFER ON "FROM" ITEMS:

There should be no significant impact in operations.

IMPACT OF TRANSFER ON "TO" ITEMS:

ADC will be able to cover the payroll costs until the end of the fiscal year.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF BUDGET & FINANCE

Appropriation Code: G-26-007
Prepared by: Donovan Goto
Contact email: donovan.s.goto@hawaii.gov

Transfer Request Date: 5/20/26
Transfer Approval Date (B&F use only): 5/22/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
BUF101	AA	10	Vacancy Savings	A	Various	(500,000)	
						(500,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
BUF101	AA	20	COURT APPOINTED COUNSEL	A	7200	500,000	
						500,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Buffer for costs related to Court-Appointed Counsel that have increased in accordance with ACT199.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Amount not needed for personnel services.

IMPACT OF TRANSFER ON "TO" ITEMS:

Increased allotment to cover Court-Appointed Counsel costs.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-015-O
Prepared by: Donovan Goto
Contact email: donovan.s.goto@hawaii.gov

Transfer Request Date: 2/24/26
Transfer Approval Date (B&F use only): 2/26/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
BUF151	HA	10	PERS SVCS COMM CRT OUTRCH PROJ	A	937	(115,000)	
BUF151	HA	10	FRINGE BEN COM CRT OUTRCH PROJ	A	938	(50,404)	
						(165,404)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
BUF151	HA	20	To Transfer to City & County, DPA	A	N/A	165,404	
						165,404	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

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.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Lowered ceiling for personel services.

IMPACT OF TRANSFER ON "TO" ITEMS:

Increased budget for other current expenses.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF BUDGET & FINANCE

Appropriation Code: G-26-015
Prepared by: Donovan Goto
Contact email: donovan.s.goto@hawaii.gov

Transfer Request Date: 6/25/26
Transfer Approval Date (B&F use only): 6/26/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
BUF151	HA	10	PD Legal Clerk	A	101224	(20,000)	
						(20,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
BUF151	HA	20	Legal Service Fees	A	7200	20,000	
						20,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

To cover expenses related to legal service fees at the end of FY26.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Vacancy savings from PD Legal Clerk (Pos. No. 101224). Position has not been filled during FY26.

IMPACT OF TRANSFER ON "TO" ITEMS:

To cover unanticipated expenditures related to legal service fees.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF ____DEFENSE_____

Appropriation Code: G-26-010
Prepared by: _Candy Lum_____
Contact email: _candy.lum@hawaii.gov_

Transfer Request Date: 6/23/26
Transfer Approval Date (B&F use only): 6/25/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
DEF110	AA	A		A		(700,000)	
						(700,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
DEF110	AA	C	COMMUNICATION EQUIP (ANTENNA SYSTEM)	A	11	200,000	
DEF110	AA	B	COMPUTER/TELCOM RELATED SUPPLIES	A	11	50,000	
DEF110	AA	B	REPAIRS & MAINTENANCE	A	47	450,000	
						700,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Utilize CB THP allocation of $488,328 (disbursement of THP payments) and vacancy savings (approx. $212K) to provide funding needs for those projects particularly the Repair and Maintenance (R&M) projects, were deferred due to the use of DOD operating funds for THP payments, resulting in insufficient funding for their implementation.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Minimal 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 requested transfer is necessary to provide funding support for the acquisition of computer equipment and the completion of long-deferred repair and maintenance (R&M) projects. Further delays in implementing these projects may negatively impact daily operations, reduce operational efficiency, and impair the Department's ability to effectively carry out its mission and responsibilities.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF ____DEFENSE_____

Appropriation Code: G-26-100
Prepared by: _Candy Lum_____
Contact email: _candy.lum@hawaii.gov_

Transfer Request Date: 8/27/25
Transfer Approval Date (B&F use only): 8/28/25

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
DEF112	VA	A		A		(18,000)	
						(18,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
DEF112	VA	B	R & M - MACHINERY	A	33	2,404	
DEF112	VA	B	M & E SUPPLIES	A	8	4,712	
DEF112	VA	B	OTHER CURRENT EXPENDITURES	A	43	10,884	
						18,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Insufficient allotment in Allotment 20 . The allotment balance is too low ($69 as of 8/26/25) to encumber the two pending purchase orders and to pay outstanding bills in the rest of Q1.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Minimal 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 is necessary to provide funds to pay outstanding bills for R&M on air-conditioning ($2402), meal & event expenses for the Korean War Foundation's Ceremony ($4712), and other regular operating expenses of Q1.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF ____DEFENSE_____

Appropriation Code: G-26-100
Prepared by: _Candy Lum_____
Contact email: _candy.lum@hawaii.gov_

Transfer Request Date: 5/19/26
Transfer Approval Date (B&F use only): 5/20/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
DEF112	VA	A		A		(70,000)	
						(70,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
DEF112	VA	B	OTHER CURRENT EXPENDITURES	A	43	70,000	
						70,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The remaining Allotment 20 balance is insufficient to cover the following projects at Hawaii State Veterans Cemetary (HSVC) in addition to the regular operating costs in Q4. Estimated costs for these projects are 1) polyguard vault liner contract $134,197; 2) Sealing of floors and doors $4,000; 3) Pot hole repairs $3,000; 4) Inter-net re-wiring $30,000; 5) Tree removal (Shower trees or Monkey Pod) $30,000; and a total of $201,197. The allotment shortfall is approximately $70,000.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Minimal 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 is necessary to provide funding support for projects that are needed to maintain the proper operation of HSVC, in addition to covering regular operating expenses.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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_

Transfer Request Date: 8/28/25
Transfer Approval Date (B&F use only): 8/28/25

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
DEF114	YC	B	OTHER SUPPLIES - HILO	P	080	(10,000)	
						(10,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
DEF114	YC	A		P		10,000	
						10,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Insufficient funds in Allotment 10 PS for vacation payouts from last fiscal year that needs to be paid out in Q1.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Minimal impact.

IMPACT OF TRANSFER ON "TO" ITEMS:

The transfer is necessary to provide funds for vacation payouts from last fiscal year that needs to be paid out. The transfer is for division-wide employees. No specific position number can be referenced to.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF DEFENSE

Appropriation Code: G-26-116
Prepared by: Candy Lum
Contact email: candy.lum@hawaii.gov

Transfer Request Date: 9/10/25
Transfer Approval Date (B&F use only): 9/27/25

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
DEF116	AB/AC	B	OTHER REPAIRS & MAINTENANCE	A	35	(800,000)	
						(800,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
DEF116	AB/AC	A	Salary of divisionwide employees	A		800,000	
						800,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

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

IMPACT OF TRANSFER ON "FROM" ITEMS:

Some repairs and maintenance projects will be deferred according to priority of urgency and safety.

IMPACT OF TRANSFER ON "TO" ITEMS:

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.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF ____DEFENSE_____

Appropriation Code: G-26-116
Prepared by: _Candy Lum_____
Contact email: _candy.lum@hawaii.gov_

Transfer Request Date: 6/18/26
Transfer Approval Date (B&F use only): 6/22/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
DEF116	AB/AC	A		A		(742,000)	
						(742,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
DEF116	AB	C	OFFICE FURNITURE AND EQUIPMENT	A		342,000	
DEF116	AB	C	OTHER EQUIPMENT	A		50,000	
DEF116	AB	B	OTHER REPAIRS & MAINTENANCE	A	35	350,000	
						742,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Utilize the vacancy savings to provide funding needs for those unbudgeted items and unfunded projects that are essential to maintain a proper operation. The Allotment 20 balance is insufficient to support these projects.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Minimal 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 is necessary to provide funding support for the following projects. A proper operation is hard to maintain if all these projects are postponed or delayed. 1) Replacement /Installation of failing /failed furnitures for HIARNG facilities (Desks $242K, Chairs $50K, Lockers $40K, Filing cabinets $10K); 2) Acquisition and installation of a monitoring and alarm system for the G3 Protection - HIARNG Physical Security Office, and 3) Repair of roof damages from recent rains, for facilities of both Army & Air National Guards.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF ___DEFENSE_____

Appropriation Code: S-26-217
Prepared by: Candy Lum
Contact email: candy.lum@hawaii.gov

Transfer Request Date: 5/22/26
Transfer Approval Date (B&F use only): 5/28/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
DEF116	AB	B	R & M-BLDGS & STRUCTURES-ROUTINE MAINTEN	P	74	(160,000)	
						(160,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
DEF116	AB	A		P		160,000	
						160,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The remaining Allotment 10 balance ($688,000) is insufficient to cover the June payroll costs. Estimated June payroll expenses is $821,000 plus a buffer for unforeseen expenses of $27,000. The shortfall is approximately $160,000.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Not expected to have a significant impact on OCE, although some routine R&M projects related to buildings and structures may need to be deferred.

IMPACT OF TRANSFER ON "TO" ITEMS:

The transfer is necessary to provide funding support for June payroll costs. The funding is for division-wide positions. No specific position number can be referenced to.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF DEFENSE

Appropriation Code: S-26-529
Prepared by: Candy Lum
Contact email: candy.lum@hawaii.gov

Transfer Request Date: 9/11/25
Transfer Approval Date (B&F use only): 9/27/25

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
DEF116	AB/AC	B	R&M Buildings & Structures Routine Maintenance	P	74	(1,875,000)	
						(1,875,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
DEF116	AB/AC	A	Salary and fringes of divisionwide employees	P		1,875,000	
						1,875,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The transfer is necessary to fund the employees salaries and fringes for Army & Air National Guard.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Some repairs and maintenance projects will be deferred according to priority of urgency and safety.

IMPACT OF TRANSFER ON "TO" ITEMS:

The personal services budget does not have sufficient funds budgeted for Army & Air National Guard employees salaries and fringes. The transfer will provide the funding needed for an estimated annual payroll costs of $9M and $2.5M for Army NG and Air NG respectively. The budgeted amount is only $7M and $2M. Army NG's FY25 actual payroll expenses was $8.45M and Air NG's FY25 actual payroll expenses was $2.2M. With a few new positions to be established and filling of vacant positoins going on, the annual personal services cost is projected to be $9M for Army NG and $2.5M for Air NG.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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_

Transfer Request Date: 10/8/25
Transfer Approval Date (B&F use only): 10/13/25

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
DEF118	AD	A		A		(117,831)	
						(117,831)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
DEF118	AD	B		A		117,831	
						117,831	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

This transfer is necessary to make up the availability of funds for a MDF transfer-out request from DHS.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Insignificant impact.

IMPACT OF TRANSFER ON "TO" ITEMS:

The transfer is necessary to make up the availability of funds for a MDF transfer-out request from DHS.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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_

Transfer Request Date: 4/15/26
Transfer Approval Date (B&F use only): 4/15/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
DEF118	AD	B	Personal Service costs for State Active Duty (SAD)	A		(1,473,744)	
						(1,473,744)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
DEF118	AD	A	Personal Service costs for State Active Duty (SAD)	A		1,473,744	
						1,473,744	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Needed funds to support payroll for State Active Duty (SAD) personnel deployed in urgent response to the Marh 2026 Kona Low Weather Events and disaster recovery efforts.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Insignificant impact. Zeroed out allotment balance in OCE.

IMPACT OF TRANSFER ON "TO" ITEMS:

The transfer is necessary to provide fundings needed to cover payroll for State Active Duty (SAD) personnel deployed in urgent response to the March 2026 Kona Low Weather Events and disaster recovery efforts.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF ____DEFENSE_____

Appropriation Code: G-26-118
Prepared by: _Candy Lum_____
Contact email: _candy.lum@hawaii.gov_

Transfer Request Date: 5/21/26
Transfer Approval Date (B&F use only): 5/26/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
DEF118	AD	A		A		(1,500,000)	
						(1,500,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
DEF118	AD	B	REPAIRS AND MAINTENANCE	A	29	1,055,000	
DEF118	AD	B	OTHER CURRENT EXPENSES	A	44	120,000	
DEF118	AD	C	COMPUTER EQUIPMENT	A		185,000	
DEF118	AD	D	MOTOR VEHICLE	A		140,000	
						1,500,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Utilize the vacancy savings to provide funding needs for those unbudgeted items and unfunded projects that are essential to maintain a proper operation. The Allotment 20 balance is insufficient to support these projects.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Minimal 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 is necessary to provide funding support for the following projects. A proper operation is hardly to be maintained if all these projects are postponed or delayed. 1) New Hybrid Van ($70,000); 2) AI-powered platform software (EM-1) for emergency management activities ($185,000); 3) Electrical re-wiring at Building 300A to provide more usable office space ($255,000); 4) MRE Freeze dried local foods - shelf-stable emergency meals for disasters ($20,000); 5) Siren poles - replace old/damaged wooden siren poles with new composite poles ($100,000); 6) New hybrid SUV ($70,000); 7) Motor Pool R&M at Fort Ruger ($500,000); and 8) Various unfunded R&M projects ($300,000).

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF ____DEFENSE_____

Appropriation Code: G-26-324
Prepared by: _Candy Lum_____
Contact email: _candy.lum@hawaii.gov_

Transfer Request Date: 7/22/25
Transfer Approval Date (B&F use only): 7/23/25

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
DEF118	AD	B	Q1 Payroll expenses for Emergency Management Reserve Corps	A		(62,500)	
						(62,500)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
DEF118	AD	A	Q1 Payroll expenses for Emergency Management Reserve Corps	A		62,500	
						62,500	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The administrator may use up to $250,000 (MDF) per year to support the emergency management reserve corps - authorized by HRS Sec 127A-16 Major Diaster Fund.

IMPACT OF TRANSFER ON "FROM" ITEMS:

The usage of MDF for the personal services costs of Emergency Management Reserve Corps is authorized by HRS Sec 127A-16.

IMPACT OF TRANSFER ON "TO" ITEMS:

The transfer is necessary to fund the personnel costs for HIEMA's 20 Emergency Management Reserve Corps positons. The amount of $62,500 is one-quarter of $250K, mirroring the one-quarter dummy allotment for Q1, for paying salaries of the 16 EMRC employees. (16 out of 20 EMRC positions are filled)

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF ____DEFENSE_____

Appropriation Code: G-26-324
Prepared by: _Candy Lum_____
Contact email: _candy.lum@hawaii.gov_

Transfer Request Date: 8/7/25
Transfer Approval Date (B&F use only): 8/7/25

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
DEF118	AD	B	Payroll costs for State Active Duty and Admin overtime costs	A		(300,000)	
						(300,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
DEF118	AD	A	Payroll costs for State Active Duty and Admin overtime costs	A		300,000	
						300,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Needed funds to cover State Active Duty payroll and Admin overtime costs. To remove negative allotment balance in Allotment 10 Personal Services

IMPACT OF TRANSFER ON "FROM" ITEMS:

Insignificant impact.

IMPACT OF TRANSFER ON "TO" ITEMS:

The transfer is necessary to provide fundings needed for personnel costs of State Active Duty and payment of Admin overtime pay. The negative allotment balance will be cleared and the appropriation account will be unfrozen.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF ____DEFENSE_____

Appropriation Code: G-26-324
Prepared by: _Candy Lum_____
Contact email: _candy.lum@hawaii.gov_

Transfer Request Date: 9/11/25
Transfer Approval Date (B&F use only): 9/27/25

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
DEF118	AD	B	Payroll expenses for Emergency Management Reserve Corps	A		(187,500)	
						(187,500)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
DEF118	AD	A	Payroll expenses for Emergency Management Reserve Corps	A		187,500	
						187,500	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The administrator may use up to $250,000 (MDF) per year to support the emergency management reserve corps - authorized by HRS Sec 127A-16 Major Diaster Fund.

IMPACT OF TRANSFER ON "FROM" ITEMS:

The usage of MDF for the personal services costs of Emergency Management Reserve Corps is authorized by HRS Sec 127A-16.

IMPACT OF TRANSFER ON "TO" ITEMS:

The transfer is necessary to fund the personnel costs for HIEMA's 20 Emergency Management Reserve Corps positons. The amount of $187,500 is three-fourth of $250K, which will be used for paying salaries of the 16 EMRC employees. (16 out of 20 EMRC positions are filled)

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF ____DEFENSE_____

Appropriation Code: G-26-324
Prepared by: _Candy Lum_____
Contact email: _candy.lum@hawaii.gov_

Transfer Request Date: 12/15/25
Transfer Approval Date (B&F use only): 12/15/25

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
DEF118	AD	B	Payroll costs for Emergency Management Reserve Corps	A		(450,000)	
						(450,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
DEF118	AD	A	Payroll costs for Emergency Management Reserve Corps	A		450,000	
						450,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Needed funds to support payroll for Emergency Management Reserve Corps. The EMRCs payroll charges have reached $259K as of 12/5/25 payroll. Already exceed the sum of $250,000 which is authorized by HRS 127A-16.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Insignificant impact.

IMPACT OF TRANSFER ON "TO" ITEMS:

The transfer is necessary to provide fundings needed for personnel costs of Emergency Management Reserve Corps for the remaninder of the fiscal year (January through June 2026).

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF ____DEFENSE_____

Appropriation Code: G-26-324
Prepared by: _Candy Lum_____
Contact email: _candy.lum@hawaii.gov_

Transfer Request Date: 2/4/26
Transfer Approval Date (B&F use only): 2/6/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
DEF118	AD	B	Payroll costs for State Active Duty (SAD)	A		(600,000)	
						(600,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
DEF118	AD	A	Payroll costs for State Active Duty (SAD)	A		600,000	
						600,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Needed funds to support payroll for SAD. The total SAD payroll charged to the trust fund account (T-26-908) is $501,388.06 as of 1/5/26. The SAD payroll monies used for the fires will be reclassified from the trust fund account T-26-908 to the MDF account G-26-324, per discussion at the legislature in late January.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Insignificant impact.

IMPACT OF TRANSFER ON "TO" ITEMS:

The transfer is necessary to provide fundings needed for personnel costs of State Active Duty (SAD) until 6/30/26.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF ____DEFENSE_____

Appropriation Code: G-26-325
Prepared by: _Candy Lum_____
Contact email: _candy.lum@hawaii.gov_

Transfer Request Date: 6/1/26
Transfer Approval Date (B&F use only): 6/5/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
DEF118	AD	B		A		(500,000)	
						(500,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
DEF118	AD	A	Estimated overtime and payroll costs for FY27	A		500,000	
						500,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Needed funds to support overtime and personnel costs incurred in response to the Kona Low Weather Events for FY27.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Insignificant impact.

IMPACT OF TRANSFER ON "TO" ITEMS:

The transfer is necessary to provide fundings / allotments for overtime and personnel costs incurred in response to the Kona Low Weather Events for FY27.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF ____DEFENSE_____

Appropriation Code: S-22-526
Prepared by: _Candy Lum_____
Contact email: _candy.lum@hawaii.gov_

Transfer Request Date: 8/1/25
Transfer Approval Date (B&F use only): 8/5/25

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
DEF118	AD	B	Payroll expenses for extended grant period of performance	P		(5,000)	
						(5,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
DEF118	AD	A	Payroll expenses for extended grant period of performance	P		5,000	
						5,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The period of performance for the Regional Catastrophic Preparedness Grant has been extended 6 months from February 28, 2025 to August 31, 2025. With the extension, labor costs that is charged to this grant have increased. And, FEMA has approved an Amendment to increase personnel & fringes and to reduce other costs.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No significant impact. FEMA has approved an Amendment to increase personnel & fringes and to reduce other costs.

IMPACT OF TRANSFER ON "TO" ITEMS:

The transfer is necessary to fund the personal service costs for additional /increased payroll expenses due to 6-month extended grant performance period.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF ____DEFENSE_____

Appropriation Code: S-22-526
Prepared by: _Candy Lum_____
Contact email: _candy.lum@hawaii.gov_

Transfer Request Date: 4/21/26
Transfer Approval Date (B&F use only): 4/23/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
DEF118	AD	B		P		(41,110)	
						(41,110)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
DEF118	AD	A		P		41,110	
						41,110	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The transfer is required to cover the negative allotment balance and to facilitate a cost reclassification within Personal Services. The appropriation account would be frozen once negative allotment balance occurred and no salaries or bills can be paid out from the appropriation account.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No significant impact. With the 6-month extended grant performance period, FEMA has approved an Amendment to increase personnel & fringes and to reduce other costs.

IMPACT OF TRANSFER ON "TO" ITEMS:

The negative allotment balance in Personal Services occurred after posting of 4/2/2026 payroll expenses. The labor costs charged to this grant is higher than that of originally planned due to a 6-month extended grant performance period. The transferred funds are intended to cover a payroll shortfall and to reclassify payroll expenses for eligible grant work completed in prior months.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF __DEFENSE_____

Appropriation Code: S-22-526-G
Prepared by: Susan Kawakami_____
Contact email: __susan.kawakami@hawaii.gov_

Transfer Request Date: 6/9/26
Transfer Approval Date (B&F use only): 6/12/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
DEF118	AD	A		P		(5,919)	
						(5,919)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
DEF118	AD	B		P		5,919	
						5,919	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

This transfer is required to cover the cost reclassification in Other Current Expenses. Grant perfomance period ended on 2/28/26. Liquidation date is 6/26/26.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No significant impact. Allotment is sufficient to cover payroll charges to this federal grant.

IMPACT OF TRANSFER ON "TO" ITEMS:

The transferred funds will allow HIEMA to reclassify eligible management and administrative expenses to the federal grant during the grant closeout period.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF ____DEFENSE_____

Appropriation Code: S-24-204
Prepared by: _Candy Lum_____
Contact email: _candy.lum@hawaii.gov_

Transfer Request Date: 8/1/25
Transfer Approval Date (B&F use only): 8/5/25

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
DEF118	AD	A	Reallocate the funds from personal services to support other costs for the Emergency Management Performance Grant	N		(396,034)	
						(396,034)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
DEF118	AD	B	Reallocate the funds from personal services to support other costs for the Emergency Management Performance Grant	N		396,034	
						396,034	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Due to HIEMA's vacancies, payroll expenses charged to this Emergency Management Performance Grant have been decreased. FEMA has approved an Amendment to reduce the personal service costs and to increase the other costs.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Minimal impact. Due to HIEMA's vacancies, payroll expenses charged to this Emergency Management Performance Grant have been decreased.

IMPACT OF TRANSFER ON "TO" ITEMS:

The transfer is necessary to provide funds to support the emergency management function of HIEMA.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF ____DEFENSE_____

Appropriation Code: S-26-204
Prepared by: _Candy Lum_____
Contact email: _candy.lum@hawaii.gov_

Transfer Request Date: 2/10/26
Transfer Approval Date (B&F use only): 2/11/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
DEF118	AD	B		N		(1,144,725)	
						(1,144,725)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
DEF118	AD	A		N		1,144,725	
						1,144,725	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

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

IMPACT OF TRANSFER ON "FROM" ITEMS:

No siginificant impact on OCE as the personnel costs are authorized and included in total funding of this federal grant. S-26-204 is a federal sub-account and does not have a clearly discernible BJ line number to reference.

IMPACT OF TRANSFER ON "TO" ITEMS:

The transfer will proivde the funding needed for personnels that are necessary for performing emergency management services. The transferring amount is based on the projection as needed for FY26. 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 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF ____DEFENSE_____

Appropriation Code: S-26-214
Prepared by: _Candy Lum_____
Contact email: _candy.lum@hawaii.gov_

Transfer Request Date: 4/17/26
Transfer Approval Date (B&F use only): 4/21/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
DEF118	AD	B		P		(21,834)	
						(21,834)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
DEF118	AD	A		P		21,834	
						21,834	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

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

IMPACT OF TRANSFER ON "FROM" ITEMS:

No siginificant impact on OCE as the personnel costs are authorized and included in total funding of this federal grant. S-26-214 is a federal sub-account and does not have a clearly discernible BJ line number to reference.

IMPACT OF TRANSFER ON "TO" ITEMS:

The transfer will proivde the funding needed for personnels that are necessary for performing emergency management services. The transferring amount is based on the budgeted personnel costs plus fringe benefits (shown in the Notice of Award) which has been approved in the federal awarded fundings.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 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF DEFENSE

Appropriation Code: S-26-354
Prepared by: Candy Lum
Contact email: candy.lum@hawaii.gov

Transfer Request Date: 9/11/25
Transfer Approval Date (B&F use only): 9/27/25

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
DEF118	AD	B	Hazard Mitigation Special Fund (Act 249/22)	B	1 (DEF118AE)	(75,000)	
						(75,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
DEF118	AD	A	Personnel cost deemed necessary by the agency to administer section 127A-18	B	n/a	75,000	
						75,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

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 siginificant impact on the operating and administrative services 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 will proivde the funding needed for personnels that are necessary for handling hazard mitigation services.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF EDUCATION

Appropriation Code: G-26-389
Prepared by: Wendy Sekiya
Contact email: wendy.sekiya@k12.hi.us

Transfer Request Date: 6/16/26
Transfer Approval Date (B&F use only):

FROM:

Prog ID	Org Code	Cost	Description	MOF	Psn No.	FY 26	FY 27
EDN100		A	N/A	A	N/A	(317,840)	
						(317,840)	-

TO:

Prog ID	Org Code	Cost	Description	MOF	Psn No.	FY 26	FY 27
EDN400		B	N/A	A	N/A	317,840	
						317,840	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Funds needed to cover transportation costs, gear and supplies for surfing as a high school sport.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None

IMPACT OF TRANSFER ON "TO" ITEMS:

Students and coaches provided the ability to learn and teach surfing as a competitive high school sport.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF EDUCATION

Appropriation Code: G-26-392
Prepared by: Wendy Sekiya
Contact email: wendy.sekiya@k12.hi.us

Transfer Request Date: 6/16//2026
Transfer Approval Date (B&F use only):

FROM:

Prog ID	Org Code	Cost	Description	MOF	Psn No.	FY 26	FY 27
EDN100	N/A	A	N/A	A	N/A	(1,000,000)	
						(1,000,000)	-

TO:

Prog ID	Org Code	Cost	Description	MOF	Psn No.	FY 26	FY 27
EDN100	N/A	B	N/A	A	N/A	1,000,000	
						1,000,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Funds needed for contracts with private sector employers hosting high school student interns.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None

IMPACT OF TRANSFER ON "TO" ITEMS:

High school student will be able to participate in internships for work experience.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF EDUCATION

Appropriation Code: G-26-392
Prepared by: Wendy Sekiya
Contact email: wendy.sekiya@k12.hi.us

As of
Transfer Request Date: 6/30/26
Transfer Approval Date (B&F use only):

FROM:

Prog ID	Org Code	Cost	Description	MOF	Psn No.	FY 26	FY 27
EDN100	N/A	B	N/A	A	N/A	(135,344)	
						(135,344)	-

TO:

Prog ID	Org Code	Cost	Description	MOF	Psn No.	FY 26	FY 27
EDN100	N/A	A	N/A	A	N/A	135,344	
						135,344	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Partial reversal of previous transfer from Personal Services to Other Current Expenses (Amendment 90-1). Transfer needed to cover Student Intern payroll.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None

IMPACT OF TRANSFER ON "TO" ITEMS:

High school student intern payroll will be covered.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF EDUCATION

Appropriation Code: G-26-010
Prepared by: Wendy Sekiya
Contact email: wendy.sekiya@k12.hi.us

Transfer Request Date: As of 6/30/26
Transfer Approval Date (B&F use only):

FROM:

Prog ID	Org Code	Cost	Description	MOF	Psn No.	FY 26	FY 27
EDN 100	AA	A	Personal Services	A	Various	(12,000,000)	
						(12,000,000)	-

TO:

Prog ID	Org Code	Cost	Description	MOF	Psn No.	FY 26	FY 27
EDN 100	AA	B	Other Current Expenditures	A		12,000,000	
						12,000,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

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

IMPACT OF TRANSFER ON "FROM" ITEMS:

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

IMPACT OF TRANSFER ON "TO" ITEMS:

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

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF EDUCATION

Appropriation Code: S-26-350
Prepared by: Wendy Sekiya
Contact email: wendy.sekiya@k12.hi.us

Transfer Request Date: 1/20/26
Transfer Approval Date (B&F use only):

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
EDN100	BR	B	Other Current Expenses	U	8	(550,000)	
						.	
						(550,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
EDN100	BR	A1	Other Personal Services	U	40	550,000	
						550,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Transfer available ceiling to cover the cost of Driver Education instructors.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None

IMPACT OF TRANSFER ON "TO" ITEMS:

Payroll for instructors will be able to post.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF EDUCATION

Appropriation Code: S-26-360
Prepared by: Wendy Sekiya
Contact email: wendy.sekiya@k12.hi.us

Transfer Request Date: 1/8/26
Transfer Approval Date (B&F use only):

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
EDN100	CN	A	Payroll $ Placeholder "A"	U	993	(500,000)	
						(500,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
EDN100	CN	B	Worker's Comp Payments	U	025	500,000	
						500,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Transfer expenditure ceiling from Payroll to Other Current Expenses to cover workers' compensation payments.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None

IMPACT OF TRANSFER ON "TO" ITEMS:

None

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF EDUCATION

Appropriation Code: G-26-015
Prepared by: Wendy Sekiya
Contact email: wendy.sekiya@k12.hi.us

Transfer Request Date: As of 6/30/26
Transfer Approval Date (B&F use only):

FROM:

Prog ID	Org Code	Cost	Description	MOF	Psn No.	FY 26	FY 27
EDN 150	Various	A	Personal Services	A	Various	(9,000,000)	
						(9,000,000)	-

TO:

Prog ID	Org Code	Cost	Description	MOF	Psn No.	FY 26	FY 27
EDN 150	Various	B	Other Current Expenditures	A		9,000,000	
						9,000,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

To cover contracted skilled nursing services.

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 provide critical non-personnel services in areas directly supporting the Department's overarching mission and strategic goals.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF EDUCATION

Appropriation Code: S-26-215
Prepared by: Wendy Sekiya
Contact email: wendy.sekiya@k12.hi.us

Transfer Request Date: 6/10/26
Transfer Approval Date (B&F use only):

FROM:

Prog ID	Org Code	Cost	Description	MOF	Psn No.	FY 26	FY 27
EDN150	NB	B	Classroom Supplies	N	001	(4,000,000)	
						(4,000,000)	-

TO:

Prog ID	Org Code	Cost	Description	MOF	Psn No.	FY 26	FY 27
EDN150	NB	A	Payroll	N	Various	4,000,000	
						4,000,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Transfer of available expenditure ceiling to cover payroll.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None

IMPACT OF TRANSFER ON "TO" ITEMS:

Payroll expenditures will be covered by expenditure ceiling to close out the fiscal year.

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF EDUCATION

Appropriation Code: G-26-020
Prepared by: Wendy Sekiya
Contact email: wendy.sekiya@k12.hi.us

Transfer Request Date: As of 6/30/26
Transfer Approval Date (B&F use only):

FROM:

Prog ID	Org Code	Cost	Description	MOF	Psn No.	FY 26	FY 27
EDN 200	Various	A	Personal Services	A	Various	(3,000,000)	
						(3,000,000)	-

TO:

Prog ID	Org Code	Cost	Description	MOF	Psn No.	FY 26	FY 27
EDN 200	Various	B	Other Current Expenditures	A		3,000,000	
						3,000,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Transfer needed to fund the operations of alternative learning centers.

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 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF EDUCATION

Appropriation Code: G-26-040
Prepared by: Wendy Sekiya
Contact email: wendy.sekiya@k12.hi.us

Transfer Request Date: As of 6/30/26
Transfer Approval Date (B&F use only):

FROM:

Prog ID	Org Code	Cost	Description	MOF	Psn No.	FY 26	FY 27
EDN 400	Various	A	Personal Services	A	Various	(16,000,000)	
						(16,000,000)	-

TO:

Prog ID	Org Code	Cost	Description	MOF	Psn No.	FY 26	FY 27
EDN 400	Various	B	Other Current Expenditures	A		16,000,000	
						16,000,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

To cover critical environmental safety, facility repair and maintenance, service contracts, school security fencing, and transport vehicles for school food services.

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 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF EDUCATION

Appropriation Code: S-26-241
Prepared by: Wendy Sekiya
Contact email: wendy.sekiya@k12.hi.us

Transfer Request Date: 6/10/26
Transfer Approval Date (B&F use only):

FROM:

Prog ID	Org Code	Cost	Description	MOF	Psn No.	FY 26	FY 27
EDN400	MB	B	Default Current Expenditures	N	023	(500,000)	
						(500,000)	-

TO:

Prog ID	Org Code	Cost	Description	MOF	Psn No.	FY 26	FY 27
EDN400	MB	A	Payroll	N	Various	500,000	
						500,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Transfer of available expenditure ceiling to cover payroll.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None

IMPACT OF TRANSFER ON "TO" ITEMS:

Payroll expenditures will be covered by expenditure ceiling to close out the fiscal year.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF EDUCATION

Appropriation Code: S-26-304
Prepared by: Wendy Sekiya
Contact email: wendy.sekiya@k12.hi.us

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
EDN400	MD	B	Other Current Expenses	B	Various	(15,000,000)	
						(15,000,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
EDN400	MD	A	Payroll	B	Various	15,000,000	
						15,000,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Temporary transfer to allow School Food Services special fund ceiling to be used for payroll expenditures while awaiting Hawaii Child Nutrition Program federal claim reimbursements.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None

IMPACT OF TRANSFER ON "TO" ITEMS:

None.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF EDUCATION

Appropriation Code: S-26-304
Prepared by: Wendy Sekiya
Contact email: wendy.sekiya@k12.hi.us

Transfer Request Date: 12/3/25
Transfer Approval Date (B&F use only):

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
EDN400	MD	B	Payroll	B	Various	(-15,000,000)	
						(15,000,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
EDN400	MD	B	Other Current Expenses	B	Various	15,000,000	
						15,000,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Return of temporary transfer that was used to allow School Food Services special fund ceiling to be used for payroll expenditures while awaiting Hawai‘i Child Nutrition Program federal claim reimbursement.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None

IMPACT OF TRANSFER ON "TO" ITEMS:

None

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF EDUCATION

Appropriation Code: S-26-840
Prepared by: Wendy Sekiya
Contact email: wendy.sekiya@k12.hi.us

Transfer Request Date: 2/23/26
Transfer Approval Date (B&F use only):

FROM:

Prog ID	Org Code	Cost	Description	MOF	Psn No.	FY 26	FY 27
EDN400		B		P	22	(110,000)	
						(110,000)	-

TO:

Prog ID	Org Code	Cost	Description	MOF	Psn No.	FY 26	FY 27
EDN400		A		P	N/A	110,000	
						110,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

To continue to cover payroll and fringe benefit costs of staff funded by federal subaward.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None

IMPACT OF TRANSFER ON "TO" ITEMS:

Staff funded by subaward will continue to be paid.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF EDUCATION

Appropriation Code: S-26-840
Prepared by: Wendy Sekiya
Contact email: wendy.sekiya@k12.hi.us

Transfer Request Date: 6/29/26
Transfer Approval Date (B&F use only):

FROM:

Prog ID	Org Code	Cost	Description	MOF	Psn No.	FY 26	FY 27
EDN400		B		P	22	(100,000)	
						(100,000)	-

TO:

Prog ID	Org Code	Cost	Description	MOF	Psn No.	FY 26	FY 27
EDN400		A		P	N/A	100,000	
						100,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

To continue to cover payroll and fringe benefit costs of staff funded by federal subaward.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None

IMPACT OF TRANSFER ON "TO" ITEMS:

Staff funded by subaward will continue to be paid.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF __Hawaii State Public Library Systems_____

Appropriation Code: X-XX-XXX
Prepared by:_____ Linh Le
Contact email: __linh.le@librarieshawaii.org

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

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
EDN 407	QM	A	LIBRARIAN IV	A	317	$ (89,820)	
EDN 407	QB	A	ACCOUNT CLERK V	A	351	$ (52,908)	
EDN 407	QJ	A	LIBRARY ASSISTANT IV	A	352	$ (38,640)	
EDN 407	QJ	A	LIBRARY ASSISTANT III	A	366	$ (37,116)	
EDN 407	QJ	A	LIBRARY ASSISTANT III	A	368	$ (52,872)	
EDN 407	QJ	A	LIBRARIAN III	A	8358	$ (58,296)	
EDN 407	QG	A	LIBRARIAN IV -BR MGR	A	10017	$ (63,096)	
EDN 407	QJ	A	LIBRARY ASSISTANT III	A	11919	$ (47,064)	
EDN 407	QJ	A	LIBRARY ASSISTANT IV	A	12067	$ (38,640)	
EDN 407	QF	A	LIBRARY ASSISTANT IV	A	12567	$ (50,880)	
EDN 407	QB	A	ADMINISTRATIVE ASSISTANT II	A	17735	$ (47,004)	
EDN 407	QJ	A	LIBRARY ASSISTANT III	A	19183	$ (41,820)	
EDN 407	QE	A	LIBRARY ASSISTANT III	A	19322	$ (41,820)	
EDN 407	QG	A	LIBRARIAN IV - BR MGR	A	21962	$ (65,664)	
EDN 407	QD	A	LIBRARY TECHNICIAN V	A	23071	$ (61,884)	
EDN 407	QJ	A	LIBRARY ASSISTANT III	A	23910	$ (25,410)	
EDN 407	QJ	A	LIBRARY ASSISTANT III	A	23915	$ (45,168)	
EDN 407	QJ	A	LIBRARY ASSISTANT III	A	23916	$ (19,302)	
EDN 407	QJ	A	LIBRARIAN III	A	23920	$ (38,394)	
EDN 407	QJ	A	LIBRARIAN III	A	24237	$ (32,832)	
EDN 407	QM	A	IT BAND B SYSTEM ANALYST	A	26841	$ (79,872)	
EDN 407	QM	A	OFFICE ASSISTANT IV	A	32248	$ (39,816)	
EDN 407	QJ	A	LIBRARY ASSISTANT III	A	32936	$ (37,116)	
EDN 407	QG	A	LIBRARIAN IV - Br Mgr	A	35364	$ (63,096)	
EDN 407	QB	A	ACCOUNT CLERK II	A	35463	$ (37,872)	
EDN 407	QB	A	ACCOUNT CLERK II	A	43662	$ (56,052)	

EDN 407	QB	A	OFFICE ASSISTANT III	A	44227	$ (23,046)	
EDN 407	QM	A	IT BAND B SYSTEM ANALYST -SR	A	44656	$ (78,872)	
EDN 407	QB	A	CAPTIAL IMPROVEMENTS COORD	A	44971	$ (71,016)	
EDN 407	QD	A	JANITOR II	A	45980	$ (25,320)	
EDN 407	QD	A	LIBRARY ASSISTANT III	A	45982	$ (37,116)	
EDN 407	QJ	A	LIBRARY ASSISTANT III	A	46942	$ (37,116)	
EDN 407	QL	A	LIBRARY ASSISTANT IV	A	116890	$ (50,880)	
EDN 407	QL	A	LIBRARY ASSISTANT IV	A	116893	$ (57,192)	
EDN 407	QD	A	LIBRARY ASSISTANT III	A	122459	$ (37,116)	
EDN 407	QM	A	IT BAND B SYSTEM ANALYST -SR	A	124278	$ (63,096)	
EDN 407	QM	A	IT BAND B SYSTEM ANALYST	A	124280	$ (63,096)	
EDN 407	QM	A	IT BAND B SYSTEM ANALYST	A	124281	$ (63,096)	
EDN 407	QM	A	TRUCK DRIVER (NEW BI)	A	126028	$ (55,800)	
EDN 407	QB	A	ADMINISTRATIVE ASSISTANT V	A	22935E	$ (99,468)	
EDN 407	QM	A	LIBRARIAN VI	A	24931E	$ (74,124)	
EDN 407	QM	A	LIBRARIAN VI	A	24932E	$ (74,124)	
						(2,172,932)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
EDN 407	QB	B	Repair & Maintenance for Elevators for Various Libraries & DAGS Bill of Collections	A		1,000,000	
EDN 407	QB	B	Repair & Maintenance for Fire Alarm for Kapolei Public Library	A		100,000	
EDN 407	QB	B	Repair & Maintenance for Kona low flash flood clean up for Manoa Libraries	A		100,000	
EDN 407	QB	C	Automated Handling Equipment	A		750,000	
EDN 407	QB	B	Increasing of Utilities and Other Current Expenses Cost	A		222,932	
						2,172,932	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The transfers are necessary to cover the insufficient funds for Repair & Maintenance of upgrading elevator work for various libraries and DAGS Bill of Collections, Fire alarm for Kapolei Libraries, Kona low flash clean up, autmoted handling equipment and increasing of utilities & other current expenses cost.

IMPACT OF TRANSFER ON "FROM" ITEMS:

The filling of the various Librarian III, IV & VI, Library Assistant III & IV, Accountant Clerk II & V, IT Band B System Analyst, Truck Driver (New BI), Administrative Assistant V, Janitor II, Capital Improvement Coord, Office Assistant III, 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 & maintanence for upgrading elevators works, DAGS Bill of Collections, Fire alarm for Kapolei Libraries, Kona Low Flash Clean up, Autmoted Handling Equipment and increasing of utilities & other current expenses cost. 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 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF __Hawaii State Public Library Systems_____

Appropriation Code: X-XX-XXX
Prepared by:_____ Linh Le
Contact email: __linh.le@librarieshawaii.org

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

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
EDN 407	QB	A	OFFICE ASSISTANT IV	A	043316	$ (59,508)	
EDN 407	QB	A	PRE AUDIT CLERK III	A	043313	$ (52,908)	
EDN 407	QM	A	ADMINISTRATIVE ASSISTANT III	A	112250	$ (50,880)	
EDN 407	QJ	A	LIBRARIAN III	A	046398	$ (58,296)	
EDN 407	QM	A	LIBRARIAN IV	A	035408	$ (89,820)	
EDN 407	QB	A	AV PRODUCTION SPCLST	A	025617	$ (89,820)	
EDN 407	QL	A	LIBRARY ASSISTANT III	A	116901	$ (37,116)	
EDN 407	QD	A	LIBRARIAN III	A	014016	$ (63,096)	
EDN 407	QD	A	LIBRARY ASSISTANT III	A	122758	$ (37,116)	
EDN 407	QE	A	LIBRARY ASSISTANT III	A	001117	$ (37,116)	
EDN 407	QE	A	LIBRARY ASSISTANT III	A	023186	$ (37,116)	
EDN 407	QE	A	LIBRARY ASSISTANT IV	A	012459	$ (40,248)	
EDN 407	QD	A	LIBRARY ASSISTANT IV	A	015163	$ (45,216)	
EDN 407	QF	A	LIBRARY ASSISTANT IV	A	045968	$ (38,640)	
EDN 407	QE	A	LIBRARY ASSISTANT III	A	110642	$ (37,116)	
EDN 407	QE	A	LIBRARY ASSISTANT III	A	011910	$ (37,116)	
EDN 407	QE	A	JANITOR II	A	013282	$ (50,640)	
EDN 407	QG	A	LIBRARY ASSISTANT III	A	012360	$ (37,116)	
EDN 407	QI	A	LIBRARY ASSISTANT IV	A	011906	$ (41,808)	
EDN 407	QF	A	LIBRARIAN III	A	000286	$ (65,664)	
EDN 407	QE	A	LIBRARY ASSISTANT III	A	031498	$ (37,116)	
EDN 407	QD	A	LIBRARY TECHNICIAN V	A	045984	$ (50,880)	
EDN 407	QD	A	LIBRARY ASSISTANT IV	A	045983	$ (38,640)	
EDN 407	QF	A	LIBRARIAN III	A	023921	$ (60,660)	
EDN 407	QD	A	LIBRARY ASSISTANT III	A	041487	$ (37,116)	
EDN 407	QJ	A	LIBRARY TECHNICIAN V	A	046401	$ (52,908)	
						$ (1,283,676)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
EDN 407	QB	B	Repair & Maintenance for Air Conditionings for Various Libraries	A		985,482	
EDN 407	QB	B	Security Guard Contract Expenses	A		298,194	
						1,283,676	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The transfers are necessary to cover the insufficient funds for Repair & Maintenance of Air Conditioning systems for various libraries and Security Guard Contract Expenses.

IMPACT OF TRANSFER ON "FROM" ITEMS:

The filling of the various Librarian III, IV & VI, Library Assistant III & IV, Office Assistant IV, Pre Audit Clerk III, Janitor II, AV Production Specialist, Administrative Assistant III 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 & maintanence for Air Conditioning Systems and Security Guard Contract Expenses. 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 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF __Hawaii State Public Library Systems_____

Appropriation Code: X-XX-XXX
Prepared by:_____ Linh Le
Contact email: __linh.le@librarieshawaii.org

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

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
EDN 407	QB	A	LIBRARIAN VI	A	119227	$ (76,788)	
EDN 407	QB	A	PRE AUDIT CLERK II	A	043314	$ (66,876)	
EDN 407	QM	A	LIBRARY ASSISTANT IV	A	023314	$ (38,640)	
EDN 407	QH	A	LIBRARY TECHNICIAN V	A	043315	$ (43,452)	
EDN 407	QF	A	LIBRARY TECHNICIAN V	A	045981	$ (20,904)	
EDN 407	QL	A	LIBRARIAN V - Regional Br Mgr	A	112911	$ (71,016)	
EDN 407	QM	A	LIBRARY ASSISTANT IV	A	019326	$ (45,216)	
EDN 407	QE	A	LIBRARIAN III - YA	A	039919	$ (63,096)	
EDN 407	QH	A	LIBRARY TECHNICIAN V	A	008246	$ (43,452)	
EDN 407	QE	A	LIBRARIAN V	A	000305	$ (86,376)	
EDN 407	QE	A	LIBRARIAN III	A	013284	$ (60,660)	
EDN 407	QD	A	LIBRARIAN III	A	112126	$ (65,664)	
EDN 407	QM	A	TRUCK DRIVER	A	000290	$ (58,596)	
EDN 407	QE	A	JANITOR II	A	019507	$ (25,320)	
						$ (766,056)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
EDN 407	QB	B	Repair & Maintenance for Elevators & Air Conditionings for Various Libraries	A		766,056	
						766,056	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The transfers are necessary to cover the insufficient funds for Repair & Maintenance of Elavators and Air Conditioning systems for various libraries.

IMPACT OF TRANSFER ON "FROM" ITEMS:

The filling of the various Librarian III, VI & V, Library Technician V, Library Assistant IV, Pre Audit Clerk II, Janitor II, Truck Driver 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 & maintanence for Elevators and Air Conditioning Systems. 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 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF EDUCATION

Appropriation Code: G-26-045
Prepared by: Cindy Watarida
Contact email: cindy.watarida@k12.hi.us

Transfer Request Date: 6/30/26
Transfer Approval Date (B&F use only):

FROM:

Prog ID	Org Code	Element	Description	MOF	or Line No.	$	$
EDN450		A	Payroll	A	N/A	(110,000)	
						(110,000)	-

TO:

Prog ID	Org Code	Element	Description	MOF	or Line No.	$	$
EDN450		B	Other Current Expenses	A	N/A	110,000	
						110,000	-
					Total	-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Transfer from Personal Services to Others to support budgetary needs in Other Current Expenses.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None

IMPACT OF TRANSFER ON "TO" ITEMS:

None

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-060-E
Prepared by:Danny Vasconcellos Jr.
Contact email: danny.vasconcellos@spcsc.hawaii.gov

Transfer Request Date: 10/27/25
Transfer Approval Date (B&F use only):

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
EDN 600	JA	A	Personnel Adjustment	A	900	(3,094,954)	
						(3,094,954)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
EDN 600	JA	B	Per Pupil Adjustment	A	702	3,094,954	
						3,094,954	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

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 26 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-26-061-E
Prepared by: Danny Vasconcellos Jr.
Contact email: danny.vasconcellos@spcsc.hawaii.gov

Transfer Request Date: 9/5/25
Transfer Approval Date (B&F use only):

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
EDN 612	JR	A	Federal Programs Manager	A	95801	(50,000)	
EDN 612	JR	A	Preschool Teacher	A	94500E	(75,000)	
EDN 612	JR	A	Preschool Teacher	A	94501E	(75,000)	
EDN 612	JR	A	Preschool Teacher	A	94502E	(75,000)	
EDN 612	JR	A	Preschool Teacher	A	94503E	(75,000)	
EDN 612	JR	A	Preschool Teacher	A	94504E	(75,000)	
EDN 612	JR	A	Preschool Teacher	A	94505E	(75,000)	
EDN 612	JR	A	Preschool Teacher	A	94506E	(75,000)	
EDN 612	JR	A	Preschool Teacher	A	94507E	(75,000)	
EDN 612	JR	A	Preschool Teacher	A	94508E	(75,000)	
EDN 612	JR	A	Preschool Teacher	A	94509E	(75,000)	
EDN 612	JR	A	Preschool Teacher	A	94510E	(75,000)	
EDN 612	JR	A	Preschool Teacher	A	94511E	(75,000)	
EDN 612	JR	A	Preschool Teacher	A	94512E	(75,000)	
EDN 612	JR	A	Preschool Teacher	A	94513E	(75,000)	
EDN 612	JR	A	Preschool Teacher	A	94514E	(75,000)	
EDN 612	JR	A	Preschool Teacher	A	94515E	(75,000)	
EDN 612	JR	A	Preschool Teacher	A	94516E	(75,000)	
EDN 612	JR	A	Preschool Teacher	A	94517E	(75,000)	
EDN 612	JR	A	Preschool Teacher	A	94518E	(75,000)	
EDN 612	JR	A	Preschool Teacher	A	94519E	(75,000)	
EDN 612	JR	A	Preschool Teacher	A	94520E	(75,000)	
EDN 612	JR	A	Preschool Teacher	A	94521E	(75,000)	
EDN 612	JR	A	Preschool Teacher	A	94522E	(75,000)	
EDN 612	JR	A	Preschool Teacher	A	94523E	(75,000)	
EDN 612	JR	A	Preschool Teacher	A	94524E	(75,000)	

EDN 612	JR	A	Preschool Teacher	A	94525E	(75,000)	
EDN 612	JR	A	Preschool Teacher	A	94526E	(75,000)	
EDN 612	JR	A	Preschool Teacher	A	94527E	(75,000)	
EDN 612	JR	A	Preschool Teacher	A	94528E	(75,000)	
EDN 612	JR	A	Preschool Teacher	A	94529E	(75,000)	
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 Specialist	A	94904E	(80,000)	
EDN 612	JR	A	Federal Programs Liason	A	95902	(39,885)	
EDN 612	JR	A	Perm Equity Specialist II	A	94730E	(1,372)	
EDN 612	JR	A	Academic Performance Manager	A	94903E	(88,350)	
EDN 612	JR	A	Human Resource Specialist	A	94909E	(52,203)	
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)	
						(3,771,810)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
EDN 612	JR	B	Federal Programs Manager	A	95801	50,000	
EDN 612	JR	B	Preschool Teacher	A	94500E	75,000	
EDN 612	JR	B	Preschool Teacher	A	94501E	75,000	
EDN 612	JR	B	Preschool Teacher	A	94502E	75,000	
EDN 612	JR	B	Preschool Teacher	A	94503E	75,000	
EDN 612	JR	B	Preschool Teacher	A	94504E	75,000	
EDN 612	JR	B	Preschool Teacher	A	94505E	75,000	
EDN 612	JR	B	Preschool Teacher	A	94506E	75,000	
EDN 612	JR	B	Preschool Teacher	A	94507E	75,000	
EDN 612	JR	B	Preschool Teacher	A	94508E	75,000	
EDN 612	JR	B	Preschool Teacher	A	94509E	75,000	
EDN 612	JR	B	Preschool Teacher	A	94510E	75,000	
EDN 612	JR	B	Preschool Teacher	A	94511E	75,000	
EDN 612	JR	B	Preschool Teacher	A	94512E	75,000	
EDN 612	JR	B	Preschool Teacher	A	94513E	75,000	
EDN 612	JR	B	Preschool Teacher	A	94514E	75,000	
EDN 612	JR	B	Preschool Teacher	A	94515E	75,000	
EDN 612	JR	B	Preschool Teacher	A	94516E	75,000	
EDN 612	JR	B	Preschool Teacher	A	94517E	75,000	
EDN 612	JR	B	Preschool Teacher	A	94518E	75,000	
EDN 612	JR	B	Preschool Teacher	A	94519E	75,000	
EDN 612	JR	B	Preschool Teacher	A	94520E	75,000	
EDN 612	JR	B	Preschool Teacher	A	94521E	75,000	
EDN 612	JR	B	Preschool Teacher	A	94522E	75,000	
EDN 612	JR	B	Preschool Teacher	A	94523E	75,000	
EDN 612	JR	B	Preschool Teacher	A	94524E	75,000	
EDN 612	JR	B	Preschool Teacher	A	94525E	75,000	
EDN 612	JR	B	Preschool Teacher	A	94526E	75,000	
EDN 612	JR	B	Preschool Teacher	A	94527E	75,000	
EDN 612	JR	B	Preschool Teacher	A	94528E	75,000	
EDN 612	JR	B	Preschool Teacher	A	94529E	75,000	
EDN 612	JR	B	Executive Director	A	94900E	125,000	
EDN 612	JR	B	Chief Operations Officer	A	94901E	100,000	
EDN 612	JR	B	Operations & Applications Specialist	A	94902E	65,000	

EDN 612	JR	B	Academic Performance Specialist	A	94904E	80,000	
EDN 612	JR	B	Federal Programs Liason	A	95902	39,885	
EDN 612	JR	B	Perm Equity Specialist II	A	94730E	1,372	
EDN 612	JR	B	Academic Performance Manager	A	94903E	88,350	
EDN 612	JR	B	Human Resource Specialist	A	94909E	52,203	
EDN 612	JR	B	Educational Assistant III PreK	A	99605E	40,000	
EDN 612	JR	B	Educational Assistant III PreK	A	99606E	40,000	
EDN 612	JR	B	Educational Assistant III PreK	A	99607E	40,000	
EDN 612	JR	B	Educational Assistant III PreK	A	99608E	40,000	
EDN 612	JR	B	Educational Assistant III PreK	A	99609E	40,000	
EDN 612	JR	B	Educational Assistant III PreK	A	99610E	40,000	
EDN 612	JR	B	Educational Assistant III PreK	A	99611E	40,000	
EDN 612	JR	B	Educational Assistant III PreK	A	99612E	40,000	
EDN 612	JR	B	Educational Assistant III PreK	A	99613E	40,000	
EDN 612	JR	B	Educational Assistant III PreK	A	99614E	40,000	
EDN 612	JR	B	Educational Assistant III PreK	A	99615E	40,000	
EDN 612	JR	B	Educational Assistant III PreK	A	99616E	40,000	
EDN 612	JR	B	Educational Assistant III PreK	A	99617E	40,000	
EDN 612	JR	B	Educational Assistant III PreK	A	99618E	40,000	
EDN 612	JR	B	Educational Assistant III PreK	A	99619E	40,000	
EDN 612	JR	B	Educational Assistant III PreK	A	99620E	40,000	
EDN 612	JR	B	Educational Assistant III PreK	A	99621E	40,000	
EDN 612	JR	B	Educational Assistant III PreK	A	99622E	40,000	
EDN 612	JR	B	Educational Assistant III PreK	A	99623E	40,000	
EDN 612	JR	B	Educational Assistant III PreK	A	99624E	40,000	
EDN 612	JR	B	Educational Assistant III PreK	A	99625E	40,000	
EDN 612	JR	B	Educational Assistant III PreK	A	99626E	40,000	
EDN 612	JR	B	Educational Assistant III PreK	A	99627E	40,000	
						3,771,810	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The Charter School Commission receives its funding as 'cash' and does not transact within the state accounting system. As a result, funds allocated to personal services must be moved/transferred to Other Current Expenses in order for the Commission to draw down and receive funds.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None; 1:1 transfer for operational purposes.

IMPACT OF TRANSFER ON "TO" ITEMS:

None; 1:1 transfer for operational purposes.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HAWAIIAN HOME LANDS

Appropriation Code: S-26-213-I
Prepared by: Janelle Acob - Program Budget Analyst II
Contact email: janelle.l.acob@hawaii.gov

Transfer Request Date: 3/24/26
Transfer Approval Date (B&F use only): 4/7/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
HHL 602	BB	B	Other Current Expenditures	N	001	(150,000)	
						(150,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
HHL 602	BB	A	Personnel Services	N	910	150,000	
						150,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Transfer necessary for the following: To cover April & May 2026 Payroll expenditures.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Minimal Impact. Lower budget for contractors.

IMPACT OF TRANSFER ON "TO" ITEMS:

The Personnel Services budget does not have sufficient funds to cover the payroll expenditures for the remainder of FY 2026.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HAWAIIAN HOME LANDS

Appropriation Code: S-26-521-I
Prepared by: Dianne Gabrillo
Contact email: diannemarie.c.gabrillo@hawaii.gov

Transfer Request Date: 12/19/25
Transfer Approval Date (B&F use only): 12/22/25

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
HHL602	BC	B	Misc. OCE - Travel	P	1	(206,606)	
						(206,606)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
HHL602	BC	A	Personnel and Administrative Fees	P	1	206,606	
						206,606	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

To accommodate for TBCP rebudget that was recently approved, which includes personnel costs that they preferred to pull from this account in lieu of S-25-519.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Less funds for contracts, and OCE. Impact is very minimal, however, as this program also has S-25-519 with an approximate balance of $70M that they can use for contracts and OCE.

IMPACT OF TRANSFER ON "TO" ITEMS:

Funds administrative fees and positions.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HAWAIIAN HOME LANDS

Appropriation Code: G-26-003-I
Prepared by: Janelle Acob - Program Budget Analyst II
Contact email: janelle.l.acob@hawaii.gov

Transfer Request Date: 6/5/26
Transfer Approval Date (B&F use only): 6/5/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
HHL 625	AO	A	Personal Services	A	995	(170,949)	
						(170,949)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
HHL 625	AO	B	REPAIRS - EQUIPMENT, BUILDING, ETC.	A	30	155,000	
HHL 625	AO	B	Equipment	A	043	15,949	
						170,949	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Transfer is necessary for the following:

-Perform a comprehensive modernization of the DHHL elevator system
-Purchase of new and replacement computers for current and new employees
-Other equipment upgrades, such as headsets and telecommunications

IMPACT OF TRANSFER ON "FROM" ITEMS:

Minimal impact. The department is making continuous efforts to fill vacancies; however, there are ongoing challenges with the current recruitment system, which takes a very long time to provide lists of eligible candidates for the vacant positions. As a result, there are salary savings that cannot be spent on these vacancies.

IMPACT OF TRANSFER ON "TO" ITEMS:

The OCE budget does not have sufficient funds to cover several items in operating expenses. This transfer of funds would allow us to pay for the critical items stated in the "Reason for Transfer." All of these items are important and essential for our operations to effectively serve our beneficiaries and employees.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HUMAN SERVICES

Appropriation Code:	S-26-304-K	Transfer Request Date:	9/12/25
Prepared by:	Bennett Liu	Transfer Approval Date	9/29/25
Contact email:	bennett.liu@hawaii.gov	(B&F use only):	

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
HMS229	HA	A	Vacancy Savings	W	N/A	(1,791,060)	
						(1,791,060)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
HMS229	HA	B	Other Current Expenses	W	410	1,791,060	
						1,791,060	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The transfer is necessary to fund other current expenses based on operating needs.

IMPACT OF TRANSFER ON "FROM" ITEMS:

The filling of the Public Worker positions will be deferred.

IMPACT OF TRANSFER ON "TO" ITEMS:

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

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HUMAN SERVICES

Appropriation Code:	S-26-207-K	Transfer Request Date:	3/19/26
Prepared by:	C. Pablo	Transfer Approval Date	3/31/26
Contact email:	CPablo@dhs.hawaii.gov	(B&F use only):	

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
HMS 301	SA	B	Federal Funds Ceiling Increase	N	279	(580,000)	
						(580,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
HMS 301	SA	A	Adjustment	N	902	580,000	
						580,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Transfer of allocation is requested to be able to allot additional funds to payroll.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact as the fund is intended to be used for payroll.

IMPACT OF TRANSFER ON "TO" ITEMS:

The reallocation of funds will enable the program to use federal funds to cover reimbursable expenditures for payroll.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HUMAN SERVICES

Appropriation Code:	G-26-121-K	Transfer Request Date:	5/26/26
Prepared by:	C. Anagaran	Transfer Approval Date	5/28/26
Contact email:	canagaran@dhs.hawaii.gov	(B&F use only):	

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
HMS 601	TA	B	Services Rendered by Other Departments	A	3	(90,000)	
						(90,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
HMS 601	TA	A	Other Payroll Costs	A	305	90,000	
						90,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Transfer of allocation is requested to be able to allot additional funds to payroll.

IMPACT OF TRANSFER ON "FROM" ITEMS:

To cover the allocation transfer, the program might need to decrease their contract encumberance amount.

IMPACT OF TRANSFER ON "TO" ITEMS:

The funds to be transferred into personal services are intended to be used to address an anticipated shortfall in payroll due to the increase of benefit contributions, payroll taxes, and salary adjustments.Once the $90,000 is allocated to personal services, we will be able to meet payroll obligations.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HUMAN SERVICES

Appropriation Code:	S-26-221-K	Transfer Request Date:	4/27/26
Prepared by:	K. Gallagher	Transfer Approval Date	4/29/26
Contact email:	kgallagher@dhs.hawaii.gov	(B&F use only):	

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
HMS 601	TA	A	Fringe Benefits	N	601	(260,095)	
						(260,095)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
HMS 601	TA	B	Miscellaneous Current Expenses	N	242	260,095	
						260,095	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Transfer of allocation is requested to be able to allot additional funds to pay for contract services.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact as only allocation is being transferred.

IMPACT OF TRANSFER ON "TO" ITEMS:

No impact as the fund is intended to be used to pay for contract services.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HUMAN SERVICES

Appropriation Code:	G-26-135-K	Transfer Request Date:	1/28/26
Prepared by:	Emma Grochowsky	Transfer Approval Date	2/3/26
Contact email:	Emma.F.Grochowsky@hawaii.gov	(B&F use only):	

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
HMS 777	HH	B	Office operating expenses	A	001	(9,045)	
						(9,045)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
HMS 777	HH	A	Mental Health Specialist	A	94250K	9,045	
						9,045	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

This transfer is necessary because the funds were used temporarily to cover any monthly operating expenses, which have been reimbursed with Act 309, SLH 2025 funds.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact of the transfer of items because Act 309, SLH 2025 will cover operating expenses and the funds are returned to personal services as originally appropriated.

IMPACT OF TRANSFER ON "TO" ITEMS:

The funds are returned to position # 94250K as originally appropriated in Act 250, SLH 2025.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HUMAN SERVICES

Appropriation Code: G-26-135-K
Prepared by: Carolina Anagaran
Contact email: canagaran@dhs.hawaii.gov

Transfer Request Date: 5/29/26
Transfer Approval Date (B&F use only): 6/2/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
HMS 777	HH	B	Office Operating Expenses	A	20	(484.22)	
						(484.22)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
HMS 777	HH	A	Personal Services (Adjustment)	A	900	484.22	
						484.22	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The transfer is to cover for SOHHS payroll shortfall and utilize unspent EBT funds under BESSD.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact of the transfer of items because Act 309, SLH 2025 will cover operating expenses.

IMPACT OF TRANSFER ON "TO" ITEMS:

The payroll shortfall will be covered using unspent BESSD EBT funds.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HUMAN SERVICES

Appropriation Code: G-26-135-K
Prepared by: Emma Grochowsky
Contact email: Emma.F.Grochowsky@hawaii.gov

Transfer Request Date: 7/17/25
Transfer Approval Date (B&F use only): 7/21/25

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
HMS 777	HH	A	MENTAL HEALTH SPECIALIST	A	94250K	(10,000)	
						(10,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
HMS 777	HH	B	OFFICE OPERATING EXPENSES	A	001	10,000	
						10,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The transfer is necessary to fund the office's monthly operating expenses, including phone, supplies, and essential travel to neighbor island projects.

IMPACT OF TRANSFER ON "FROM" ITEMS:

The filling of Mental Health Specialist position will be deferred.

IMPACT OF TRANSFER ON "TO" ITEMS:

The office has no allotment for Other Current Expenses in FY 26-27. The transfer will provide the funding needed for essential office operations until the release of a special appropriation from Act 309, SLH 2025.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HUMAN SERVICES

Appropriation Code:	S-26-294-K	Transfer Request Date:	3/19/26
Prepared by:	Keola Harris	Transfer Approval Date	4/14/26
Contact email:	kharris@dhs.hawaii.gov	(B&F use only):	

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
HMS 802	GA	B	Other Current Expenses	N	95	(24,805)	
						(24,805)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
HMS 802	GA	A	Personal Services	N	112856	24,805	
						24,805	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Funds to be transferred to covered a shortfall in payroll.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No Impact

IMPACT OF TRANSFER ON "TO" ITEMS:

Transfer will allow for coverage of the federal funds portion of payroll shortfall.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HUMAN SERVICES

Appropriation Code:	S-26-227-K	Transfer Request Date:	6/18/26
Prepared by:	Shiela Joy Olipani	Transfer Approval Date	6/19/26
Contact email:	solipani@dhs.hawaii.gov	(B&F use only):	

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
HMS 903	FA	B	Adjustment	N	370	(50,000)	
						(50,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
HMS 903	FA	A	Adjustment	N	932	50,000	
						50,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The transfer of allocation is requested to be able to transfer the additional allocation from the parent to its sub account (S-26-518-K).

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact as only allocation is being transferred.

IMPACT OF TRANSFER ON "TO" ITEMS:

No impact as the fund is intended to be used for allocation to be transferred to a sub account.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HUMAN SERVICES

Appropriation Code:	S-26-227-K	Transfer Request Date:	6/18/26
Prepared by:	Shiela Joy Olipani	Transfer Approval Date	6/19/26
Contact email:	solipani@dhs.hawaii.gov	(B&F use only):	

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
HMS 903	FA	B	Adjustment	N	370	(50,000)	
						(50,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
HMS 903	FA	A	Adjustment	N	932	50,000	
						50,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The transfer of allocation is requested to be able to transfer the additional allocation from the parent to its sub account (S-26-518-K).

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact as only allocation is being transferred.

IMPACT OF TRANSFER ON "TO" ITEMS:

No impact as the fund is intended to be used for allocation to be transferred to a sub account.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HUMAN SERVICES

Appropriation Code:	S-26-517-K	Transfer Request Date:	2/18/26
Prepared by:	Shiela Joy Olipani	Transfer Approval Date	2/20/26
Contact email:	solipani@dhs.hawaii.gov	(B&F use only):	

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
HMS 903	FA	B	Adjustment	N	370	(23,823)	
						(23,823)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
HMS 903	FA	A	Adjustment	N	932	23,823	
						23,823	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The transfer of allocation is requested to be able to allot additional funds to payroll.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact as only allocation is being transferred.

IMPACT OF TRANSFER ON "TO" ITEMS:

No impact as the fund is intended to be used for payroll.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: G-26-020-H
Prepared by: Cecilia Moats
Contact email: Cecilia.P.Y.Moats@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH100	DG	A	Registered Nurse IV	A	93512H	(64,902.00)	
HTH100	DG	A	Painter I	A	94592H	(67,896.00)	
HTH100	DG	A	General Laborer II	A	95303H	(52,080.00)	
HTH100	DF	A	Registered Nurse IV	A	93505H	(118,212.00)	
HTH100	DI	A	Epidemiological Specialist IV	A	95301H	(63,096.00)	
HTH100	KJ	A	Administrative Specialist IV	A	96169H	(31,548.00)	
HTH100	DG	A	Building Maintenance Worker I	A	93511H	(38,208.00)	
HTH100	DG	A	Electrician I	A	94591H	(35,238.00)	
HTH100	DD	A	Physician	A	023565	(174,792.00)	
HTH100	KJ	A	Administrative Assistant II	A	003201	(60,864.00)	
HTH100	KJ	A	Office Assistant IV	A	004625	(54,984.00)	
HTH100	KJ	A	Registered Nurse IV	A	005824	(123,624.00)	
HTH100	KJ	A	Registered Nurse IV	A	012141	(93,876.00)	
HTH100	DD	A	Administrative Assistant II	A	013758	(47,004.00)	
HTH100	KJ	A	Registered Nurse II	A	013925	(93,876.00)	
HTH100	DD	A	Office Assistant III	A	015199	(43,812.00)	
HTH100	KJ	A	Registered Nurse IV	A	026183	(136,332.00)	
HTH100	KJ	A	Registered Nurse IV	A	028671	(146,808.00)	
HTH100	KJ	A	Registered Nurse II	A	034046	(139,740.00)	
HTH100	DE	A	Office Assistant III	A	035321	(42,672.00)	
HTH100	DE	A	Registered Nurse IV	A	035345	(150,480.00)	
HTH100	KJ	A	Registered Nurse IV	A	037448	(136,332.00)	
HTH100	KJ	A	Registered Nurse IV	A	040487	(106,254.98)	

						(2,022,630.98)	-

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH 100	DF	B	SERVICES ON A FEE BASIS	A	55	101,936.98	
HTH 100	DG	B	SERVICES ON A FEE BASIS	A	57	120,694.00	
HTH100	DD	B	OTHER SERVICES ON FEE	A	63	50,000.00	
HTH100	DE	B	OTHER SUPPLIES	A	9	150,000.00	
HTH100	DE	B	ELECTRICITY & WATER	A	31	50,000.00	
HTH100	DG	B	SERVICES ON A FEE BASIS	A	45	380,000.00	
HTH100	DF	B	OTHER SUPPLIES	A	15	45,000.00	
HTH100	DF	B	WATER	A	41	15,000.00	
HTH100	DF	B	SERVICES ON A FEE BASIS	A	55	250,000.00	
HTH100	DG	B	OTHER SUPPLIES	A	9	150,000.00	
HTH100	DE	B	SERVICES ON A FEE BASIS	A	57	75,000.00	
HTH100	DH	B	OTHER SUPPLIES	A	13	15,000.00	
HTH100	DH	B	SERVICES ON A FEE BASIS	A	53	100,000.00	
HTH100	DI	B	ELECTRICITY	A	37	15,000.00	
HTH100	DI	B	WATER	A	39	5,000.00	
HTH100	DI	B	SERVICES ON A FEE BASIS	A	46	405,000.00	
HTH100	KJ	B	ELECTRICITY	A	37	50,000.00	
HTH100	KJ	B	WATER	A	39	30,000.00	
HTH100	KJ	B	SERVICES ON A FEE BASIS, NON-STATE EMP	A	53	15,000.00	
						2,022,630.98	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The Division’s priority at this time is to ensure continuity of essential operations by redirecting available funds from Personnel (10) to OCE (20) to cover critical operational costs such as utilities, facility maintenance, the Kalaupapa Barge, medications and other expenditures necessary to care for our clients and sustain program activities across all four branches of the Division.

IMPACT OF TRANSFER ON "FROM" ITEMS:

We are actively recruiting for the vast majority of vacant positions and do not intend to intentionally leave any unfilled. However, given the realities of the recruitment process, we expect that up to half of our vacant positions will remain vacant through FY26.

The positions listed are currently vacant due to ongoing recruitment challenges and pending re-organizations and classification actions. Several of the positions are very hard to fill, including those at Kalaupapa and unestablished positions are awaiting re-organization and position establishment, which is projected to take into at least FY26 Q4 before recruitment can even begin. In addition, we are aware of at least 6 anticipated retirements which are not listed.

Please note the unestablished positions still awaiting re-org and position establishment which are unlikely to be filled in FY26 based on DHRD and HRO timelines.

IMPACT OF TRANSFER ON "TO" ITEMS:

We will not be able to pay the electrical bills for Kalaupapa, PHN Offices, and HRSB, or any of our P-Card bills in December. In addition, the Division will not be able to pay for the critical expenditures listed above, which will significantly impact our program operations—especially in Kalaupapa.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: G-26-020
Prepared by: Diana Felton
Contact email: _diana.felton@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH100	KJ	A	Nursing Service Manager III	A	03006	(89,000)	
HTH100	KE	A	Administrative Officer VI	A	41993	(48,606)	
HTH100	DI	A	Program Specialist IV	A	116376	(43,188)	
HTH100	DD	A	Registered Nurse IV	A	26274	(50,000)	
HTH100	DF	A	Administrative Specialist III	A	0988	(65,000)	
HTH100	DG	A	Registered Nurse IV	A	124762	(145,000)	
HTH100	DE	A	Registered Nurse IV	A	93505H	(145,000)	
HTH100	DD	A	Registered Nurse IV	A	00312	(50,000)	
HTH100	DD	A	Physician I	A	23565	(174,386)	
	KJ	A	Adminstrative Specialist IV	A	125932	(89,820)	
						(900,000)	-

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH100	DI	B	OPERATING SUPPLIES, HIV CARE SERVICES, HIV PREVENTION SERVICES	A	1, 75, 73	700,000	
HTH100	DD	B	OPERATING SUPPLIES, MISC CURRENT EXPENSES, OTHER SERVICES ON FEE BASIS	A	1, 65, 63	200,000	

						900,000	-
				Total			-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Transfer requested to help offset deficits in the federal funds that support HIV and Tuberculosis services in Hawaii. In particular, funds are needed to help pay for HIV and tuberculosis medications for uninsured persons. While the purchase of these medications is usually covered by federal funds, there is a shortage this year due to both increased costs and reduced funding. The higher costs are a result of a large increase in medication costs due to drug shortages as well as a significant increase in uninsured individuals, due primarily to individuals losing MedQuest coverage. The reduced funding is a result of a significant decrease in medication rebates generated through the federal 340B drug pricing program related to changes in Medicare.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact. All positions are vacant due to delays in the position being established or in the recruitment process after resignations and retirements.

IMPACT OF TRANSFER ON "TO" ITEMS:

Ability to provide medications and services to people in Hawaii with HIV and tuberculosis. Medication provision is essential for the health of these individuals as well as for preventing sp[read of these infections. Without these medicatiosn and services, HIV and tuberculosis will expand in Hawaii increasing suffering, illness and death from these infections.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-21-578-H
Prepared by: Diana Felton
Contact email: diana.felton@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH 100	DI	B	N/A - No BJ Detail line (all lines are zero)	P	N/A	(74,114)	
						(74,114)	-

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH 100	DI	A	PROGRAM SPECIALIST IV	P	94607H	74,114	

						74,114	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Authorization in "20" needed to be transferred to "10" in order for the NOA to be allotted.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None- there is enough ceiling existing in OCE to allot the NOA. Also, NOA is sufficent to cover indirect costs.

IMPACT OF TRANSFER ON "TO" ITEMS:

Clear out current payroll deficit of -$60,204.57 and continue paying for two positions.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-21-578
Prepared by: Diana Felton
Contact email: _diana.felton@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH100	DH	B	Services on a fee basis	P	53	(60,000)	
						(60,000)	-

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH100	DH	A	Program Specialist	P	123057	27,000	
HTH100	DH	A	Exempt Epidemiologist II	P	124807	33,000	

						60,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Request to Transfer funds from 20 to 10 to resolve deficit for payroll costs required for this federal grant through the end of the state fiscal year.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact. Excess operating funds available to cover payroll deficit.

IMPACT OF TRANSFER ON "TO" ITEMS:

Ability to resolve deficit and cover payroll for 2 federally funded positions through the end of the budget period.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-25-207-H 139
Prepared by: Diana Felton
Contact email: _diana.felton@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH100	DI	A	EPIDEMIOLOGICAL SPECIALIST III	N	37641	(59,532)	
HTH100	DI	A	PUBLIC HEALTH EDUCATOR IV	N	39849	(64,428)	
HTH100	DI	A	EPIDEMIOLOGICAL SPECIALIST III	N	124183	(59,532)	
HTH100	DI	A	EPIDEMIOLOGICAL SPECIALIST III	N	124185	(59,532)	
HTH100	DI	A	REGISTERED NURSE III	N	124338	(110,136)	
						(353,160)	-

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH100	DI	B	CONTRACTED HIV PREVENTION SERVICES	N	Line 139, 151	353,160	

						353,160	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Transfer from 10 to 20 needed to cover contracted services for the Ryan White Care Act Federal Grant.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact. Positions are difficult to fill and have been vacant from a year to several.

IMPACT OF TRANSFER ON "TO" ITEMS:

Completion of contracted services payment is essential for continuation of Ryan White Care Act Federal Grant. In addition, necessary HIV services help improve the lives of people wit hHIV and prevent the spread of disease.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-25-594-H
Prepared by: Diana Felton
Contact email: _diana.felton@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH100	DD	A	LICENSED PRACTICAL NURSE II	P	51071	(8,100)	
						(8,100)	-

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH100	DD	B	Indirect Cost	P	75	8,100	

						8,100	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Transfer from 10 to 20 needed to cover deficit for indirect costs required for this federal grant. Frant operating expenses were slighlty higher than anticipated this budget period due to a need for expensive medication for an uninsured client.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact. Position is difficult to fill and has been vacant since incumbent retired. Recruitment is ongoing.

IMPACT OF TRANSFER ON "TO" ITEMS:

Completion of Indirect cost payment essential for continuation of Federal Grant.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: G-26-020-H
Prepared by:_____
Contact email: _____

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH 100	KJ	A	Registered Nurse	A	28671	(146,808)	
HTH 100	KJ	A	Registered Nurse	A	37448	(136,332)	
HTH 100	KJ	A	Registered Nurse	A	42463	(136,332)	
HTH 100	KJ	A	Registered Nurse	A	125225	(118,212)	
HTH 100	KJ	A	Office Assistant	A	110726	(40,248)	
HTH 100	KJ	A	Office Assistant	A	112270	(44,364)	
						(622,296)	-

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH 100	KJ	B	Other Current Expenses	A		622,296	

						622,296	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Refer to ASO 26346 (BF9695) memo.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Refer to ASO 26346 (BF9695) memo.

IMPACT OF TRANSFER ON "TO" ITEMS:

Refer to ASO 26346 (BF9695) memo.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: G-26-027-H
Prepared by: Gregory Krylov
Contact email: gregory.krylov@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH134	DC, DJ, DA	A	Personal services	A	See Descriptio	(227,814)	
						(227,814)	-

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH134	DC, DJ, DA	B	Ln 051, SERVICES ON A FEE BASIS NON-STATE EI	A	See Descriptio	227,814	

						227,814	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Fund personnel contracts under the Universal Vaccine Purchasing Program with savings from personnel vacancies

IMPACT OF TRANSFER ON "FROM" ITEMS:

Filling of the pending positions will be deferred until the next fiscal year.

IMPACT OF TRANSFER ON "TO" ITEMS:

To cover unexpected personnel contract costs associated with the Universal Vaccine Purchasing program

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-26-200-H
Prepared by: Xiaoyan"Shirley" Li
Contact email: xiaoyan.li@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH131	DC	B	SERVICES ON FEE BASIS_NON-STATE EMP	N	29	(569,000)	
						(569,000)	-

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH131	DC	A	Personal services	N	See Descriptio	569,000	

						569,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

transfer funds from “20” into 4th Quarter “10” to cover Personsl Service cost. We did not have enough for 10 in the 4th quarter and had to use money from 20 to cover 10.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact. We have sufficient funds in allotment 20 to pay SERVICES ON FEE BASIS_NON-STATE EMP after we transfer the $569,000 to Allotment 10.

IMPACT OF TRANSFER ON "TO" ITEMS:

To Cover Q4 FY26 personal services cost

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: G-26-082-H
Prepared by: Amy Yamaguchi
Contact email: amy.yamaguchi@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH 420	HB	A	REGISTERED PROF NURSE IV	A	91252H	-68,556	
HTH 420	HB	A	REGISTERED PROF NURSE IV	A	91253H	-68,556	
HTH 420	HB	A	DATABASE ADMINISTRATOR	A	91271H	-39,000	
HTH 420	HB	A	APPLICATIONS DEVELOPER	A	91279H	-46,200	
HTH 420	HB	A	NETWORK ADMINISTRATOR (#125424)	A	91281H	-39,000	
HTH 420	HB	A	MIS TRAINER	A	91282H	-38,000	
HTH 420	HB	A	MIS TRAINER	A	91285H	-38,000	
HTH 420	HB	A	DATABASE ADMINISTRATOR	A	91288H	-39,000	
HTH 420	HB	A	IT SPC III	A	92232H	-60,912	
HTH 420	HB	A	GENERAL PROFESSIONAL VII	A	94300H	-97,212	
HTH 420	HB	A	PUBLIC HEALTH PROGRAM MANAGER	A	96105H	-87,750	
HTH 420	HB	A	REGISTERED NURSE IV	A	96106H	-79,740	
HTH 420	HB	A	PROGRAM EVALUATION ANALYST VI	A	96107H	-44,910	
HTH 420	HB	A	PROGRAM SPECIALIST VI	A	96108H	-44,910	
HTH 420	HB	A	PROGRAM SPECIALIST V	A	96109H	-41,532	
HTH 420	HB	A	PROGRAM SPECIALIST V	A	96110H	-41,532	
HTH 420	HE	A	CLINICAL PSYCHOLOGIST	A	003741	-103,464	
HTH 420	HE	A	HUMAN SVCS PROF V	A	013366	-101,064	
HTH 420	HE	A	HUMAN SVCS PROF IV	A	048093	-79,704	
HTH 420	HE	A	HUMAN SVCS PROF IV	A	048111	-76,788	
HTH 420	HE	A	PSYCHIATRIST - OUTPATIENT	A	100222	-238,848	
HTH 420	HE	A	PSYCHIATRIST - BRANCH MED DIR	A	100399	-293,748	
HTH 420	HE	A	CLINICAL PSYCHOLOGIST	A	121349	-86,484	
HTH 420	HE	A	CLINICAL PSYCHOLOGIST	A	121353	-109,308	
HTH 420	HE	A	HUMAN SVCS PROF IV	A	121355	-54,096	
HTH 420	HE	A	HUMAN SVCS PROF III	A	121358	-79,872	

HTH 420	HE	A	HUMAN SVCS PROF IV	A	121360	-79,872	
HTH 420	HE	A	HUMAN SVCS PROF IV	A	121462	-67,200	
HTH 420	HE	A	HUMAN SVCS PROF IV	A	121464	-67,200	
HTH 420	HE	A	SOCIAL WORKER III	A	121512	-53,064	
HTH 420	HE	A	HUMAN SVCS PROF III	A	121665	-73,836	
HTH 420	HE	A	MENTAL HEALTH SPECIALIST	A	121709	-76,788	
HTH 420	HE	A	OAHU MEDICAL DIRECTOR	A	96719H	-59,418	
HTH 420	HG	A	CLINICAL PSYCHOLOGIST	A	122334	-101,064	
HTH 420	HG	A	CLINICAL PSYCHOLOGIST	A	125432	-112,500	
HTH 420	HG	A	CLINICAL PSYCHOLOGIST	A	125433	-112,500	
HTH 420	HG	A	CLINICAL PSYCHOLOGIST	A	125434	-112,500	
HTH 420	HG	A	CLINICAL PSYCHOLOGIST	A	125435	-112,500	
HTH 420	HG	A	CLINICAL PSYCHOLOGIST	A	125437	-112,500	
HTH 420	HG	A	CLINICAL PSYCHOLOGIST	A	125438	-112,500	
HTH 420	HG	A	CLINICAL PSYCHOLOGIST	A	125439	-112,500	
HTH 420	HG	A	CLINICAL PSYCHOLOGIST	A	125440	-112,500	
HTH 420	HG	A	CLINICAL PSYCHOLOGIST	A	125441	-112,500	
HTH 420	HL	A	LICENSED PRACTICAL NURSE II	A	022238	-59,196	
HTH 420	HL	A	HUMAN SVCS PROF IV	A	113119	-55,200	
HTH 420	HL	A	HUMAN SVCS PROF IV	A	121345	-67,200	
HTH 420	HL	A	HUMAN SVCS PROF IV	A	121480	-67,200	
HTH 420	HL	A	MENTAL HEALTH SPECIALIST	A	121703	-75,588	
HTH 420	HL	A	CLINICAL PSYCHOLOGIST	A	124453	-106,656	
HTH 420	HL	A	PSYCHIATRIST-OUTPATIENT (#120579)	A	94301H	-220,500	
HTH 420	HL	A	PSYCHIATRIST-OUTPATIENT (#125386)	A	94302H	-220,500	
HTH 420	HL	A	ADVANCED PRACTICE RN II	A	94303H	-149,616	
HTH 420	HL	A	SUBSTANCE ABUSE SPECIALIST IV	A	94304H	-63,096	
HTH 420	HL	A	OCCUPATIONAL THERAPIST IV	A	94305H	-63,096	
HTH 420	HL	A	LICENSED PRACTICAL NURSE II	A	94306H	-59,196	
HTH 420	HL	A	CLINICAL PSYCHOLOGIST	A	94307H	-133,631	
HTH 420	HL	A	HUMAN SERVICES PROFESSIONAL IV	A	94308H	-63,096	
HTH 420	HL	A	SOCIAL SERVICES ASSISTANT V	A	94309H	-45,216	
HTH 420	HL	A	GENERAL PROFESSIONAL V	A	94310H	-71,016	
HTH 420	HL	A	ADVANCED PRACTICE RN II	A	96138H	-86,256	
HTH 420	HL	A	REGISTERED NURSE III	A	96139H	-68,220	
HTH 420	HL	A	REGISTERED NURSE III	A	96140H	-68,220	
HTH 420	HM	A	HUMAN SVCS PROF IV	A	026892	-81,744	
HTH 420	HM	A	HUMAN SVCS PROF IV	A	049069	-71,016	
HTH 420	HM	A	SOCIAL WORKER IV	A	121478	-68,280	
HTH 420	HM	A	LICENSED PRACTICAL NURSE II	A	121750	-59,196	

HTH 420	HM	A	PSYCHIATRIST - OUTPATIENT	A	124451	-235,316	
HTH 420	HM	A	MENTAL HEALTH SPECIALIST	A	124454	-71,016	
HTH 420	HM	A	ADVANCED PRACTICE RN II	A	94311H	-149,616	
HTH 420	HM	A	OCCUPATIONAL THERAPIST IV	A	94312H	-63,096	
HTH 420	HM	A	CLINICAL PSYCHOLOGIST	A	94313H	-133,631	
HTH 420	HM	A	GENERAL PROFESSIONAL V	A	94314H	-71,016	
HTH 420	HM	A	SUBSTANCE ABUSE SPECIALIST IV	A	95204H	-63,096	
HTH 420	HM	A	LICENSED PRACTICAL NURSE II	A	95205H	-59,196	
HTH 420	HM	A	HUMAN SERVICES PROFESSIONAL IV	A	95206H	-63,096	
HTH 420	HM	A	SOCIAL SERVICES ASSISTANT V	A	95207H	-45,216	
HTH 420	HM	A	ADVANCED PRACTICE RN II	A	96135H	-86,256	
HTH 420	HM	A	ADVANCED PRACTICE RN II	A	96136H	-86,256	
HTH 420	HM	A	REGISTERED NURSE III	A	96137H	-68,220	
HTH 420	HN	A	LICENSED PRACTICAL NURSE II	A	024371	-59,196	
HTH 420	HN	A	HUMAN SVCS PROF IV	A	048106	-65,664	
HTH 420	HN	A	SOCIAL WORKER IV	A	048107	-71,016	
HTH 420	HN	A	SOCIAL WORKER IV	A	048108	-53,064	
HTH 420	HN	A	PSYCHIATRIST - INPATIENT	A	102477	-220,500	
HTH 420	HN	A	SOCIAL WORKER V	A	121532	-76,788	
HTH 420	HN	A	MENTAL HEALTH SPECIALIST	A	121705	-86,376	
HTH 420	HN	A	CLINICAL PSYCHOLOGIST	A	124456	-106,656	
HTH 420	HN	A	ADVANCED PRACTICE RN II	A	94315H	-149,616	
HTH 420	HN	A	OCCUPATIONAL THERAPIST IV	A	94316H	-63,096	
HTH 420	HN	A	LICENSED PRACTICAL NURSE II	A	94317H	-59,196	
HTH 420	HN	A	HUMAN SERVICES PROFESSIONAL IV	A	94318H	-63,096	
HTH 420	HN	A	REGISTERED NURSE III	A	96141H	-68,220	
HTH 420	HP	A	RN V	A	90271H	-81,972	
HTH 420	HP	A	CLINICAL PSYCHOLOGIST VII	A	91268H	-53,800	
HTH 420	HP	A	PROGRAM SPECIALIST V	A	93885H	-71,016	
HTH 420	HP	A	PUBLIC HTH PRG MGR	A	91246H	-83,472	
						-8,339,834	-

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH 420	HO	B	SVCS ON A FEE BASIS	A	9	8,339,834	

						8,339,834	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The transfer is being requested to purchase contracted services including Certified Community Behavioral Health Clinic services, case management services, and psychological services. If the clinical positions were filled, they would be able to provide these contracted services. In order to meet the needs of the community due to position vacancies, the department also used unfunded Locum Tenens psychiatrists, contracted psychiatrists to support the operations of neighbor island psychiatric inpatient hospital units, contracted nursing and epidemiologist to provide coverage for vacant positions, UH John A Burns School of Medicine psychiatry residents, and American Psychological Association accredited psychologist interns and postdoctoral fellows.

IMPACT OF TRANSFER ON "FROM" ITEMS:

There will be no significant negative impact because the transfer is from savings from positions that are vacant because they are difficult to fill, are pending classification, or need an acknowledged reorganization before they can be classified and filled.

IMPACT OF TRANSFER ON "TO" ITEMS:

The transfer will enable the continued provision of Certified Community Behavioral Health Clinic services, case management services, psychiatric services, and psychological services.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-24-202-H
Prepared by: Amy Yamaguchi
Contact email: amy.yamaguchi@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH420	HO	B	Services on a Fee Basis	N	1	(21,500)	
						(21,500)	-

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH420	HO	A	Fringe Benefits	N	600	7,867	
HTH420	HO	A	Unbudgeted Position	N	124003	13,633	
						21,500	-

Total	-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The transfer is being requested to fund filled posiitons including one unbudgeted position.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Funds for contracted services, including Information Technology (IT) related services, will be decreased.

IMPACT OF TRANSFER ON "TO" ITEMS:

The transfer will fund an unbudgeted IT position that is providing oversight for Behavioral Health Administration IT activities.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-24-202-H
Prepared by: Amy Yamaguchi
Contact email: amy.yamaguchi@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH420	HO	B	Services on a Fee Basis	N	1	(88,000)	
						(88,000)	-

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH420	HO	A	Fringe Benefits	N	600	27,000	
HTH420	HO	A	Unbudgeted (Not in the BJ Detail)	N	124003	61,000	
						88,000	-

Total	-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The transfer is being requested to fund filled posiitons including one unbudgeted position.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Funds for contracted services, including Information Technology (IT) related services, will be decreased.

IMPACT OF TRANSFER ON "TO" ITEMS:

The transfer will fund an unbudgeted IT position that is providing oversight for Behavioral Health Administration IT activities.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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 (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH 420	HO	B	Services on a Fee Basis	N	1	(206,402)	
						(206,402)	-

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH 420	HO	A	Fringe Benefits	N	600	64,394	
HTH 420	HO	A	Unbudgeted	N	124003, 122221	142,008	
						206,402	-

Total	-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The transfer is being requested to fund filled positions, including one unbudgeted position.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Funds for contracted services, including Information Technology related services, will be decreased.

IMPACT OF TRANSFER ON "TO" ITEMS:

The transfer will fund an unbudgeted IT position that is providing oversight for Behavioral Health Administration IT activities.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-25-590-H
Prepared by: _____ Karen Takemoto
Contact email: Karen.takemoto@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH420	HB	B	not on BJ. Special Project	P		(33,000)	
						(33,000)	-

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
			not on BJ. Special Project				
HTH420	HB	A	HI-CCBHC Certifying Quality Mgr	P	125771	9,170	
HTH420	HB	A	HI-CCBHC Certifying Financial Analyst	P	125770	7,126	
HTH420	HB	A	HI-CCBHC Certifying Exe Support Assistant	P	125769	4,388	
HTH420	HB	A	Fringe Benefits	P		12,316	
						33,000	-

Total	-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

A transfer of funds from allotment 20 to allotment 10 is necessary to cover approximatedly one month of payroll costs (salary + fringe) through the end of the federal grant project period. The transfer of funds align with the approved federal grant no-cost-extension (NCE) and grant budget.

This is a non-appropriated federal award received in FY25. Establishment of positions were authorized through a special project pursuant to HRS §76-11.6 approved by the Governor on 2/18/2025.

IMPACT OF TRANSFER ON "FROM" ITEMS:

There is no impact to items in other current expenses.

IMPACT OF TRANSFER ON "TO" ITEMS:

A transfer of funds to allotment 10 is necessary to cover the payroll costs through the end of the federal grant project period.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: G-26-082-H
Prepared by:_____
Contact email: _____

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH420	HG	A	Clinical Psychologist	A	125440	(150,000)	
HTH420	HG	A	Clinical Psychologist	A	125441	(150,000)	
HTH420	HL	A	Mental Health Specialist	A	121703	(75,588)	
HTH420	HL	A	Clinical Psychologist	A	124453	(106,656)	
HTH420	HM	A	Mental Health Specialist	A	124454	(71,016)	
HTH420	HN	A	Clinical Psychologist	A	124456	(106,656)	
HTH420	HB	A	Psychiatrist-Div Psychiatry Ch	A	103015	(220,512)	
HTH420	HE	A	Psychiatrist-Outpatient	A	100222	(238,848)	
HTH420	HE	A	Psychiatrist-Branch Med Dir	A	100399	(293,748)	
HTH420	HE	A	Psychiatrist-Outpatient	A	124450	(235,316)	
HTH420	HL	A	Psychiatrist-Outpatient	A	125079	(220,500)	
HTH420	HL	A	Psychiatrist-Outpatient	A	125386	(220,500)	
HTH420	HM	A	Psychiatrist-Outpatient	A	124451	(235,316)	
HTH420	HN	A	Psychiatrist-Inpatient	A	102477	(220,500)	
						(2,545,156)	-

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH420	VAR	B	Other Current Expenses	A		2,545,156	

						2,545,156	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Refer to ASO 26346 (BF9695) memo.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Refer to ASO 26346 (BF9695) memo.

IMPACT OF TRANSFER ON "TO" ITEMS:

Refer to ASO 26346 (BF9695) memo.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: G-26-085
Prepared by: UTEY UCH
Contact email: utey.uch@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH 430	HQ	B	SVCS ON A FEE BASIS	A	LN# 35	(3,000,000)	
						(3,000,000)	-

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH 430	HQ	A	PERSONAL SVCS ADJUSTMENT	A	Psn No. 903	3,000,000	

						3,000,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

HSH is requesting a transfer of $3,000,000 from “20” to “10” to cover a payroll deficit in Q4 due to high overtime costs. HSH estimates a total payroll deficit of $10.6 million in Q4. Therefore, HSH will transfer additional funds from “20” to “10” in May 2026 to cover the remaining deficit.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Without additional funds for Personal Services, the Hawaii State Hospital will face a payroll deficit. As a result, HSH will be unable to compensate its employees. All other payments will also not be processed by ASO and DAGS due to the payroll deficit deficit. Contractors may stop providing goods and services to the Hawaii State Hospital, including medical care, food for patients, building and equipment maintenance, and other goods and professional services.

IMPACT OF TRANSFER ON "TO" ITEMS:

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: G-26-085
Prepared by: UTEY UCH
Contact email: utey.uch@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH 430	HQ	B	SVCS ON A FEE BASIS	A	LN# 35	(7,000,000)	
						(7,000,000)	-

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH 430	HQ	A	PERSONAL SVCS ADJUSTMENT	A	Psn No. 903	7,000,000	

						7,000,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

HSH is requesting a transfer of $7,000,000 from “20” to “10” to cover a payroll deficit in Q4 due to high overtime costs. HSH estimates a total payroll deficit of $10 million in Q4. HSH has previously transferred $3,000,000 from "20" to "10".

IMPACT OF TRANSFER ON "FROM" ITEMS:

Without additional funds for Personal Services, the Hawaii State Hospital will face a payroll deficit. As a result, HSH will be unable to compensate its employees. All other payments will also not be processed by ASO and DAGS due to the payroll deficit deficit. Contractors may stop providing goods and services to the Hawaii State Hospital, including medical care, food for patients, building and equipment maintenance, and other goods and professional services.

IMPACT OF TRANSFER ON "TO" ITEMS:

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: G-26-083-H
Prepared by: Melanie Muraoka
Contact email: melanie.muraoka@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH440	HD/HR	A	Salaries Q3 Reversions	A	multiple	(247,338.03)	
HTH440	HD/HR	A	Salaries Q4 Projected Not Filled	A	multiple	(60,000.00)	
						(307,338.03)	-

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH440	HO	B	POS-Substance Abuse Treat./Prev.	A	6	307,338.03	
						307,338.03	-

Total	-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

1. Transfer from 10-Q3 to 20-Q4 reversion of $247,338.03 due to vacant positions not filled.
2. Transfer from 10-Q4 to 20-Q4 projected $60,000 salary savings due to vacant positions not filled.

Transfers out will be used for purchase of services contracts with providers to provide direct substance abuse prevention, treatment and recovery support services.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact. Positions are difficult to fill at the civil service salaries. Recruitment is ongoing.

IMPACT OF TRANSFER ON "TO" ITEMS:

Transfers will assist the Alcohol and Drug Abuse Division (ADAD) with the federally funded Substance Abuse Prevention Block Grant requirement of Maintenance of Effort (MOE). Without the transfers, ADAD will be out of compliance with the MOE requirement and subject to sanctions of repayment.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-24-689
Prepared by: Melanie Muraoka
Contact email: melanie.muraoka@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH440	HU	B	Other Misc. Current Exp - HI-SPF-PFS	P	1	(40,209)	
						(40,209)	-

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH440	HU	A	Program Specialist IV	P	122750	40,209	
						40,209	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Projecting a payroll shortage due to collective bargaining increase effective 7/1/2025 for phase 24 and to have sufficient ceiling to allot phase 25.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Minimal impact. Program will reduce xerox, supplies and interisland travel expenditures.

IMPACT OF TRANSFER ON "TO" ITEMS:

Sufficient funds to pay for salaries, fringe benefits and taxes.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-24-691-H
Prepared by: Melanie Muraoka
Contact email: melanie.muraoka@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH440	HD	B	Other Misc. Current Exp. OD2A-S	P	Line 40	(34,000)	
						(34,000)	-

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH440	HD	A	OD2A-S Coordinator	P	125223	34,000	

						34,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Need to have sufficient funding to cover the personnel expenses for the grant award.
We can confirm that position #125223 is currently budgeted as MOF-P per FY25 HB300; however, the salary has been charged to the S-24-691-H (MOF-N) account. The department is actively working to correct this discrepancy.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact. The Center for Disease Control, Overdose Data to Action in States approved the budget. This request aligns with the Notice of Award.

IMPACT OF TRANSFER ON "TO" ITEMS:

To cover currenr payroll deficit.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-26-581-H
Prepared by: Mia DePonte
Contact email: _mia.deponte@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH440	HO	B	POS - SAPT BLOCK GRANT (BASIC)	N	69	(180,675)	
						(180,675)	-

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH440	HO	A	EPIDEMIOLOGIST II	N	24	110,000	
HTH440	HO	A	FRINGE BENEFITS	N	26	70,675	

						180,675	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Transfer from 10 to 20 needed to cover the Epidemiologist II (#125469).

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact. Position is difficult to fill.

IMPACT OF TRANSFER ON "TO" ITEMS:

To hire Epidmiologist II (#125469) salary and fringe benefits.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-26-306-H
Prepared by: Janet Ledoux
Contact email: janet.ledoux@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH460	HO	B	Other Non-State Employees on a Fee Service	B	3	120,000	
						120,000	-

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH460	HF	A	Personal Services Adjustment	B	911	(120,000)	

						(120,000)	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Transfer from 10 to 20 needed to cover deficit for indirect costs required for this federal grant. Frant operating expenses were slighlty higher than anticipated this budget period due to a need for expensive medication for an uninsured client.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact. Position is difficult to fill and has been vacant since incumbent retired. Recruitment is ongoing.

IMPACT OF TRANSFER ON "TO" ITEMS:

Completion of Indirect cost payment essential for continuation of Federal Grant.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: G-26-082-H
Prepared by:_____
Contact email: _____

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH460	HE	A	Human Svcs Prof IV	A	31478	(76,788)	
HTH460	HE	A	Human Svcs Prof IV	A	40505	(64,476)	
HTH460	HE	A	Administrative Spclt III	A	112287	(60,660)	
HTH460	HF	A	Registered Nurse IV	A	10998	(150,480)	
HTH460	HF	A	Office Assistant III	A	52119	(37,872)	
HTH460	HF	A	Information Technology Band B	A	110238	(68,280)	
HTH460	HF	A	Psychiatrist-Outpatient	A	122100	(286,572)	
HTH460	HF	A	Human Svcs Prof IV (51110)	A	122954	(51,792)	
HTH460	HS	A	Social Worker IV	A	117119	(65,664)	
HTH460	HV	A	Social Worker IV	A	40499	(68,280)	
HTH460	HV	A	Office Assistant III	A	46103	(41,040)	
HTH460	HV	A	Administrative Spclt III	A	51102	(64,620)	
HTH460	HV	A	Human Svcs Prof IV	A	110266	(63,096)	
HTH460	HV	A	Office Assistant III	A	117657	(33,120)	
HTH460	HV	A	Human Svcs Prof IV	A	117737	(63,096)	
						(1,195,836)	-

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH460	VAR	B	Other Current Expenses	A		1,195,836	

						1,195,836	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Refer to ASO 26346 (BF9695) memo.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Refer to ASO 26346 (BF9695) memo.

IMPACT OF TRANSFER ON "TO" ITEMS:

Refer to ASO 26346 (BF9695) memo.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: G-26-092-H
Prepared by:_____
Contact email: _____

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH501	CU	A	Human Svcs Prof IV	A	41490	(55,200)	
HTH501	CU	A	Administrative Spclt IV	A	42294	(65,664)	
HTH501	CV	A	Program Specialist V	A	121092	(89,820)	
HTH501	ED	A	Dentist	A	2412	(109,440)	
HTH501	JA	A	Human Svcs Prof IV	A	28954	(64,620)	
HTH501	JA	A	Human Svcs Prof IV	A	116337	(65,664)	
HTH501	JA	A	Social Worker IV	A	120412	(83,064)	
HTH501	JA	A	Human Svcs Prof IV	A	120652	(65,664)	
HTH501	JA	A	Social Worker IV	A	121021	(57,324)	
HTH501	JA	A	Administrative Spclt IV	A	121024	(81,744)	
HTH501	JO	A	Human Svcs Prof III	A	24862	(76,788)	
HTH501	JO	A	Human Svcs Prof IV	A	25224	(71,016)	
HTH501	JO	A	Social Worker IV	A	27435	(73,836)	
HTH501	JO	A	Human Svcs Prof IV	A	27492	(68,280)	
HTH501	JO	A	Social Service Assistant IV	A	46097	(41,808)	
HTH501	JO	A	Human Svcs Prof III	A	110225	(63,096)	
HTH501	JO	A	Social Worker VI	A	118411	(81,744)	
HTH501	JO	A	Social Worker IV	A	125030	(63,096)	
HTH501	JO	A	Social Worker IV	A	125031	(63,096)	
HTH501	JQ	A	Social Service Aid III	A	50155	(52,908)	
HTH501	JQ	A	Office Assistant III	A	113100	(37,872)	
HTH501	JQ	A	Human Svcs Prof III	A	118048	(63,096)	
HTH501	JQ	A	Human Svcs Prof IV	A	124629	(35,496)	
HTH501	JQ	A	Social Worker III	A	124630	(58,296)	
HTH501	JR	A	Human Svcs Prof III	A	124445	(58,296)	

HTH501	JS	A	Social Worker V	A	12498	(101,064)	
HTH501	JS	A	Human Svcs Prof IV	A	27194	(89,820)	
HTH501	JS	A	Human Svcs Prof III	A	27366	(60,660)	
HTH501	JS	A	Human Svcs Prof III	A	118384	(63,096)	
HTH501	KB	A	Account Clerk III	A	30331	(50,016)	
HTH501	KB	A	Administrative Officer VI	A	38589	(79,872)	
HTH501	KB	A	Accountant III	A	40064	(63,096)	
HTH501	KB	A	Administrative Assistant II	A	44967	(42,792)	
HTH501	KB	A	Information Technology Band B	A	125883	(63,096)	
						(2,260,440)	-

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH501	VAR	B	Other Current Expenses	A		2,260,440	
						2,260,440	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Refer to ASO 26346 (BF9695) memo.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Refer to ASO 26346 (BF9695) memo.

IMPACT OF TRANSFER ON "TO" ITEMS:

Refer to ASO 26346 (BF9695) memo.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-26-324-H
Prepared by: Kristine Pagano
Contact email: kristine.pagano@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH520	AI	B	TRANSPORTATION, INTRASTATE	U	66	(13,835.34)	
						(13,835.34)	-

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH 520	AI	A	SPIN PROGRAM SPECIALIST	U	100417	6,917.67	
HTH 520	AI	A	SPIN PROGRAM SPECIALIST I	U	101986	6,917.67	

						13,835.34	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

To address anticipated FY26 Q4 payroll deficit.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Reduces the number of neighbor island participants to the annual 40th conference on March 28, 2026.

IMPACT OF TRANSFER ON "TO" ITEMS:

Personal services does not have sufficient funds budgeted.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-26-334-H
Prepared by: Kristine Pagano
Contact email: kristine.pagano@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH520	AI	B	OTHER NON-STATE EMP SVS ON A FEE BASIS	B	50	(32,071.03)	
						(32,071.03)	-

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH 520	AI	A	PERSONAL SERVICES	B		32,071.03	
			FACILITY ACCESS COORDINATOR		101829		
			FACILITY ACCESS SPECIALIST II		102065		
			FACILITY ACCESS SPECIALIST II		102066		
			FACILITY ACCESS SPECIALIST II		102146		
			FACILITY ACCESS SPECIALIST		102973		
			FACILITY ACCESS SPECIALIST II		102974		
			FACILITY ACCESS OFFICE ASST		121818		
			FACILITY ACCESS SPECIALIST II		122877		

						32,071.03	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

To address anticipated FY26 Q4 payroll deficit.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Reduce the fee for services of auxiliary aids and services and contracts.

IMPACT OF TRANSFER ON "TO" ITEMS:

Personal services does not have sufficient funds budgeted.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-26-334-H
Prepared by: Kristine Pagano
Contact email: Kristine.pagano@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH 520	AI	A	FRINGE BENEFITS	B	910	(137,991)	-
						(137,991)	-

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH 520	AI	B	OTHER CURRENT EXPENDITURES	B	51	137,991	-

						137,991	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

This transfer is for appropriation only. In amendment 0, our breakout between Personal Services and Other Current Expenses were wrong by $137,991 (surplus of $137,991 in Personal Services and deficit of $137,991 in Other Current Expenses). Therefore, this transfer would be to correct the mistake by transferring from Personal Services to Other Current Expenses.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None. There is a suruplus; therefore, this transfer would correctly represent how much is budgeted in Personal Services.

IMPACT OF TRANSFER ON "TO" ITEMS:

Will give the correct budgeted amount per Act 250, SLH 2025 to Other Current Expenses. Program can continue activities without any deficit.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: G-26-120
Prepared by: Diem Nguyen
Contact email: diem.nguyen@dh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH560	CG	A	HUMAN SVCS PROF III	A	49088	(75,588.00)	
HTH560	CG	A	SPEECH PATHOLOGIST IV	A	50147	(85,428.00)	
HTH560	CG	A	HUMAN SVCS PROF III	A	50737	(60,660.00)	
HTH560	CG	A	OCCUPATIONAL THERAPIST IV	A	51080	(89,820.00)	
HTH560	CG	A	CLINICAL PSYCHOLOGIST	A	51095	(67,200.00)	
HTH560	CG	A	OCCUPATIONAL THERAPIST III	A	112999	(54,096.00)	
HTH560	CG	A	SOCIAL WORKER III	A	121304	(60,660.00)	
HTH560	CG	A	SPC ED TCHR III (X10400 SLPIV)	A	122755	(7,878.42)	
						(501,330.42)	-

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH560	KC	B	MISC CURRENT EXPENDITURES	A	89	501,330.42	

						501,330.42	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Per Governor's priority, to fund WIC services

IMPACT OF TRANSFER ON "FROM" ITEMS:

Vacancy savings - no impact.

IMPACT OF TRANSFER ON "TO" ITEMS:

Enable WIC to continue paying its participants for the food cost.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: G-26-120
Prepared by: Diem Nguyen
Contact email: diem.nguyen@dh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH560	CC	A	CHILDREN & YUTH PRGM SPCLT III	A	117965	(63,096)	
HTH560	CK	A	RN IV	A	98521H	(96,156)	
HTH560	KC	A	HUMAN RESOURCE ASST IV	A	90509H	(32,256)	
HTH560	CG	A	SPC ED TCHR III (X10400 SLPIV)	A	122755	(43,146)	
HTH560	CG	A	CLINICAL PSYCHOLOGIST IV	A	93532H	(37,779)	
HTH560	CG	A	SPEECH LANGUAGE PATH IV	A	93533H	(25,512)	
HTH560	CG	A	SOCIAL WORKER III	A	49559	(21,066)	
HTH560	CG	A	PERSONAL SVCS ADJ	A	920	(29,609)	
						(348,620)	-

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH560	KC	B	MISC CURRENT EXPENDITURES	A	89	348,620	

						348,620	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Enable program to utilze payroll savings for contract services.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Vacancy savings - no impact.

IMPACT OF TRANSFER ON "TO" ITEMS:

Funds will be applied to Early Intervention POS contracts for direct services.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: G-26-120
Prepared by: Diem Nguyen
Contact email: diem.nguyen@dh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH560	CK	A	PUBLIC HEALTH PROGRAM MANAGER	A	5087	(122,700)	
HTH560	KC	A	REGISTERED NURSE V	A	44165	(122,300)	
						(245,000)	-

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH560	KC	B	MISC CURRENT EXPENDITURES	A	89	245,000	

						245,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Enable program to utilze payroll savings for contract services.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Vacancy savings - no impact.

IMPACT OF TRANSFER ON "TO" ITEMS:

Funds will be applied:
$200K will be used for two community dental servicers demonstration projects at community health centers on Maui and Oahu.
$45K will be used to support the Oral Health education track at the Hawaii Health Workforce Summit

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: G-26-390-H-100
Prepared by: Samantha Berberich
Contact email: samantha.berberich@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTHT 560	CF	A	(Funds are not reflected in the BJ tables)	A	N/A	(200,000)	
						(200,000)	-

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTHT 560	CF	B	(Funds are not reflected in the BJ tables)	A	N/A	200,000	

						200,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Newly allocated funds. Program won't have time to recruit and fill positions by the end of the state fiscal year, therefore we are requesting to move the funds to operating to utilize on contract services to support the community.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None

IMPACT OF TRANSFER ON "TO" ITEMS:

Additional funds will support Peer to Peer contracts and better serve the community.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-21-533
Prepared by: Diem Nguyen
Contact email: _diem.nguyen@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH560	KC	B	MISC CURRENT EXPENSES-PRAMS	P	225	(13,274)	
						(13,274)	-

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH560	KC	A	PROGRAM SPECIALIST IV	P	117568	13,274	

						13,274	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Transfer appropriation ceiling from '20' to '10' to meet allotment needed in '10', per NOA's approved budged.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact. Adjust appropriation ceiling to meet allotment needed per NOA.

IMPACT OF TRANSFER ON "TO" ITEMS:

Enable sufficient appropriation ceiling for '10' allotment needed.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-22-218
Prepared by:__Diem Nguyen__
Contact email: _diem.nguyen@doh.hawaii.gov__

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
HTH560	KC	20	OTHER CURRENT EXPENSES	N	179	(40,535)	
						(40,535)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
HTH560	KC	10	PROGRAM SPECIALIST V (X50176)	N	122403	40,535	
						40,535	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

To make sufficient appropriation ceiling to accommodate program 's payroll allotment need.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Little impact, fund to be used based on federal approved budget

IMPACT OF TRANSFER ON "TO" ITEMS:

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-22-218
Prepared by: Diem Nguyen
Contact email: _diem.nguyen@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH560	KC	A	PROGRAM SPECIALIST V	N	122403	(35,800)	
						(35,800)	-

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH560	KC	B	MISC EXP - SORH	N	171	35,800	

						35,800	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Transfer the remaining anticipate allotment balance from '10' to '20' to cover grant 's indirect cost and utilize all grant balance.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact. Remaining '10' balance is sufficient to cover payroll cost to the end of grant budget period.

IMPACT OF TRANSFER ON "TO" ITEMS:

Enable sufficient '20' allotment to cover grant's indirect cost.

REPORT TO 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-23-534-H
Prepared by:__Diem Nguyen_____
Contact email: ___diem.nguyen@doh.hawaii.gov_____

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
HTH560	CF	10	C&Y PRG SPC IV (93835H,120555E	N	122754	(17,500)	
						(17,500)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
HTH560	CF	20	INDIRECT OVERHEAD	N	143	17,500	

						17,500	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Transfer excess payroll allotment to cover indirect costs.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No Impact

IMPACT OF TRANSFER ON "TO" ITEMS:

Enable prorgam to pay indirect costs.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-24-527-H
Prepared by:__Diem Nguyen_____
Contact email: ___diem.nguyen@doh.hawaii.gov_____

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
HTH560	CC	B	Other Current Expenses	N	N/A	(750,000)	-
						(750,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
HTH560	CC	A	Children & Yuth Prgm Spclt IV	N	121312	116,841	-
HTH560	CC	A	PSA - FB19-21 FF	N	614	633,159	
						750,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

To make sufficient appropriation ceiling to accommodate anticipate payroll allotment needed for future purposes.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No Impact

IMPACT OF TRANSFER ON "TO" ITEMS:

Sufficient payroll allotment

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-24-527-H
Prepared by: Diem Nguyen
Contact email: _diem.nguyen@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH560	CC	A	CHILDREN & YUTH PRGM SPCLT IV	N	121312	(78,537)	
						(78,537)	-

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH560	CC	B	MISC CURRENT EXPENSES-PCO GRANT	N	121	78,537	

						78,537	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Transfer appropriation ceiling from '10' to '20' to meet allotment needed per NOA's approved budged.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact. Increase ceiling for operating expenses.

IMPACT OF TRANSFER ON "TO" ITEMS:

Enable sufficient appropriation ceiling for allotment needed.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-24-527-H
Prepared by: Diem Nguyen
Contact email: _diem.nguyen@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH560	CC	A	CHILDREN & YUTH PRGM SPCLT IV	N	121312	(84,424)	
						(84,424)	-

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH560	CC	B	MISC CURRENT EXPENSES-PCO GRANT	N	121	84,424	

						84,424	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Transfer appropriation ceiling from '10' to '20' to meet allotment needed per NOA's approved budged.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact. Increase ceiling for operating expenses.

IMPACT OF TRANSFER ON "TO" ITEMS:

Enable sufficient appropriation ceiling for allotment needed.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA

DEPARTMENT OF HEALTH

Appropriation Code: S-24-531-H
Prepared by:__Diem Nguyen_____
Contact email: ___diem.nguyen@doh.hawaii.gov_____

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
HTH560	CF	A	PROGRAM SPEC IV (SVP GRANT)	N	120924	(44,500)	
						(44,500)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
HTH560	CF	B	Misc Current Expenses	N	133	44,500	

						44,500	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Due to position vacancy, transfer payroll allotment to use contract service cost.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No Impact

IMPACT OF TRANSFER ON "TO" ITEMS:

Enable prorgam to utilize most grant awarded amount, instead of let it lapses.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA

DEPARTMENT OF HEALTH

Appropriation Code: S-24-534-H
Prepared by:__Diem Nguyen_____
Contact email: ___diem.nguyen@doh.hawaii.gov_____

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
HTH560	CF	B	OPERATING	N		(94,170)	
						(94,170)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
HTH560	CF	A	CHILDREN & YUTH PRGM SPCLT IV	N	122754	36,732	
HTH560	CF	A	CHILDREN & YUTH PRGM SPCLT V	N	23935	57,438	

						94,170	-
				Total		(0)	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Requesting to Transfer Operating Allotment to cover 8 months of salaries and fringe for the PREP Child & Youth Specialist IV at one (1) FTE position and the PREP Child & Youth Specialist V position at .5 FTE.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No Impact. This money was planned for payroll, the OEP was done incorrectly.

IMPACT OF TRANSFER ON "TO" ITEMS:

This will correct the errors on the OEP and allow the program staff to receive payroll.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-24-628
Prepared by: Diem Nguyen
Contact email: _diem.nguyen@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH560	KC	A	PROGRAM SPECIALIST V	P	50177	(38,082)	
						(38,082)	-

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH560	KC	B	MISC CURRENT EXPENSES-PCO GRANT	P	219	38,082	

						38,082	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Transfer appropriation ceiling from '10' to '20' to meet allotment needed per NOA's approved budged.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact. Increase ceiling for operating expenses.

IMPACT OF TRANSFER ON "TO" ITEMS:

Enable sufficient appropriation ceiling for allotment needed.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-25-229-H
Prepared by:__Diem Nguyen_____
Contact email: ___diem.nguyen@doh.hawaii.gov_____

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
HTH560	KC	A	EPIDEMIOLOGIST II (X92605H)	N	120339	(10,000)	
						(10,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
HTH560	KC	B	TRANSPORTATION, OUT-OF-STATE	N	145	5,000	
HTH560	KC	B	SUBSISTENCE ALLOWANCE, OUT-OF-STATE	N	147	5,000	
						10,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

To make sufficient appropriation ceiling to accommodate allotment for program's training/travel plan.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Little impact since there is sufficient payroll allotment to cover program 's payroll costs.

IMPACT OF TRANSFER ON "TO" ITEMS:

Allowing the Family Health Services Division (FHSD)' s leadership team to attend the 2026 National Conference on Health Communication, Marketing and Media in Atlanta GA. It serves as a forum for collegial dialogue among individuals representing academia, public health researchers, practitioners from federal and state governments, and other industry leaders, allowing attendees to expand their business network, and directly contribute to DOH’s strategic priorities by strengthening the division’s ability to deliver high-impact, culturally appropriate messaging across diverse communities and platforms

REPORT TO 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-25-229-H
Prepared by:__Diem Nguyen_____
Contact email: ___diem.nguyen@doh.hawaii.gov_____

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
HTH560	KC	10	EPIDEMIOLOGIST II (X92605H)	N	120339	(45,000)	
HTH560	KC	10	ADMINISTRATIVE SPCLT III	N	017309	(30,000)	
						(75,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
HTH560	KC	20	TRANSPORTATION, OUT-OF-STATE	N	145	10,000	
HTH560	KC	20	SUBSISTENCE ALLOWANCE, OUT-OF-STATE	N	147	15,000	
HTH560	KC	20	SVCS. ON FEE BASIS (OTHER THAN STATE EMP	N	167	50,000	
						75,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

To make sufficient appropriation ceiling to accommodate allotment for program's training/travel plan.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Little impact since there is sufficient payroll allotment to cover program 's payroll costs.

IMPACT OF TRANSFER ON "TO" ITEMS:

Allowing the Family Health Services Division (FHSD)' s leadership team to attend the 2026 National Conference on Health Communication, Marketing and Media in Atlanta GA. It serves as a forum for collegial dialogue among individuals representing academia, public health researchers, practitioners from federal and state governments, and other industry leaders, allowing attendees to expand their business network, and directly contribute to DOH’s strategic priorities by strengthening the division’s ability to deliver high-impact, culturally appropriate messaging across diverse communities and platforms

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA

DEPARTMENT OF HEALTH

Appropriation Code: S-25-292-H
Prepared by:__Diem Nguyen_____
Contact email: ___diem.nguyen@doh.hawaii.gov_____

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
HTH560	CG	B	SERVICES ON A FEE BASIS	N	101	(165,871.70)	
						(165,871.70)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
HTH560	CG	A	SECRETARY II	N	49795	7,800.00	
HTH560	CG	A	SPECIAL EDUCATION TEACHER IV	N	49796	12,052.00	
HTH560	CG	A	CHILDREN & YUTH PRGM SPCLT IV	N	50138	10,067.00	
HTH560	CG	A	SOCIAL WORKER II	N	50139	9,673.00	
HTH560	CG	A	SOCIAL WORKER II	N	50140	9,300.00	
HTH560	CG	A	CHILDREN & YUTH PRGM SPCLT IV	N	50495	10,468.00	
HTH560	CG	A	GENERAL PROFESSIONAL VII	N	50497	16,758.00	
HTH560	CG	A	SOCIAL SERVICE ASSISTANT V	N	50743	9,123.00	
HTH560	CG	A	CHILDREN & YUTH PRGM SPCLT IV	N	51079	12,734.00	

HTH560	CG	A	ACCOUNT CLERK III	N	51081	8,111.00	
HTH560	CG	A	CHILDREN & YUTH PRGM SPCLT V	N	110676	10,887.00	
HTH560	CG	A	CHILDREN & YUTH PRGM SPCLT IV	N	112612	10,468.00	
HTH560	CG	A	ADMINISTRATIVE SPCLT III	N	116796	8,937.00	
HTH560	CG	A	GENERAL PROFESSIONAL IV	N	118429	9,526.00	
HTH560	CG	A	CHILDREN & YUTH PRGM SPCLT V	N	118780	13,036.00	
HTH560	CG	A	ACCOUNT CLERK III	N	121238	6,931.70	
						165,871.70	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The $165,871.70 of Operations (Allotment 20) was being reserved for EIS Program contracts but FY26 Fee For Services (FFS) EI provider utilization did not require it and GF was sufficient to cover FY26 EI Purchase of Services (POS) contract . Rquest to transfer allotment and appropriation.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No Impact.

IMPACT OF TRANSFER ON "TO" ITEMS:

To utilize all awarded amount in payroll by the end of budget period 09/30/2026.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA

DEPARTMENT OF HEALTH

Appropriation Code: S-25-294-H
Prepared by:__Diem Nguyen_____
Contact email: ___diem.nguyen@doh.hawaii.gov_____

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
HTH560	CF	10	CHILDREN & YUTH PRGM SPCLT IV	N	52064	(61,132)	
HTH560	CF	10	OFFICE ASSISTANT III (99851H)	N	119275	(13,026)	
						(74,159)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
HTH560	CF	20	MISC CURRENT EXPENSES	N	133	74,159	

						74,159	-
				Total		0	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Due to position vacancies, transfer payroll allotment to use for contract service cost.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No Impact

IMPACT OF TRANSFER ON "TO" ITEMS:

Enable prorgam to utilize more of the awarded grant amount, instead of letting it lapse.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-25-524
Prepared by: Diem Nguyen
Contact email: _diem.nguyen@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH560	KC	A	PROGRAM SPECIALIST V	P	121430	(89,861.21)	
						(89,861.21)	-

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH560	KC	B	MISC EXP - FLEX (5 YRS)	P	217	89,861.21	

						89,861.21	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

To transfer grant balance from '10' to '20' for contract/training services, and to cover program' s indirect cost.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact, due to position vacancy.

IMPACT OF TRANSFER ON "TO" ITEMS:

Enable sufficient '20' allotment to cover grant's indirect cost, utilize all remaining grant balance prior to budget end date.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-25-534
Prepared by:____Diem Nguyen_____
Contact email: ___diem.nguyen@doh.hawaii.gov_____

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
HTH560	CF	20	SERVICES ON A FEE BASIS	N	129	(123,000)	
						(123,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
HTH560	CF	10	C&Y PRG SPC IV (93835H,120555E	N	122754	123,000	
						123,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

To make sufficient appropriation ceiling to accommodate allotment for program's approved budget for payroll cost

IMPACT OF TRANSFER ON "FROM" ITEMS:

Little impact because program will use operating costs based on approved budget amount.

IMPACT OF TRANSFER ON "TO" ITEMS:

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA

DEPARTMENT OF HEALTH

Appropriation Code: S-25-589-H
Prepared by:__Diem Nguyen_____
Contact email: ___diem.nguyen@doh.hawaii.gov_____

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
HTH560	CZ	10	PROGRAM SPECIALIST IV	P	120924	(20,000)	
			(prog will correct Org code to CF, on the next form a,b)				
						(20,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
HTH560	CF	20	MISC CURRENT EXPENSES	P	N/A	20,000	
					(prog will		
					add on next		
					form a)		

						20,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Vacant position is now fully funded by Sexual Violence Prevention and Education fund (S-24-531).

IMPACT OF TRANSFER ON "FROM" ITEMS:

No Impact

IMPACT OF TRANSFER ON "TO" ITEMS:

Enable prorgam to utilize more of the awarded grant amount, instead of letting it lapse.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-26-229-H
Prepared by: Diem Nguyen
Contact email: _diem.nguyen@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH560	KC	A	PHYSICIAN	N	110530	(100,000)	
						(100,000)	-

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH560	KC	B	CONTRACT SERVICES	N	167	100,000	

						100,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Increase appropiraion ceiling to meet '20' allotment need.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact. Position is currently vacant, anticipate sufficient '10' appropriation ceiling.

IMPACT OF TRANSFER ON "TO" ITEMS:

Allowing program to utilize potential lapsing federal fund

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-26-302
Prepared by: _Diem Nguyen____
Contact email: __diem.nguyen@doh.hawaii.gov_____

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH560	CC	B	MISC EXP-NEWBORN METABOLIC SCRNG	B	107	(3,000.00)	
						(3,000)	-

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH560	CC	A	REGISTERED NURSE V	B	37382	1,339	
HTH560	CC	A	OFFICE ASSISTANT III	B	42804	354	
HTH560	CC	A	REGISTERED NURSE IV	B	118846	1,307	

						3,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	0	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Based on actual payroll cost in January $66,331.04 and February $63,763.65, anticipate payroll allotment in March may be short by a small amount. Request to transfer $3000 from Q3 '20' to Q3 '10' to cover the estimate payroll allotment deficit

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact

IMPACT OF TRANSFER ON "TO" ITEMS:

To prevent payroll allotment going into deficit which will allow continuing payment of Summary Warrant Voucher for purchase order and Pcard in March 2026.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA

DEPARTMENT OF HEALTH

Appropriation Code: S-26-302-H
Prepared by:__Diem Nguyen_____
Contact email: ___diem.nguyen@doh.hawaii.gov_____

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
HTH560	CC	B	MISC EXP-NEWBORN METABOLIC SCRNG	B	107	(9,000.00)	
						(9,000.00)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
HTH560	CC	A	REGISTERED NURSE V	B	37382	4,017.00	
HTH560	CC	A	OFFICE ASSISTANT III	B	42804	1,062.00	
HTH560	CC	A	REGISTERED NURSE IV	B	118846	3,921.00	

						9,000.00	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Program's payroll cost for each pay period is approximately $36,000. Current payroll allotment is $27,024.90, anticipate allotment '10' will be in deficit when 6/20/26 payroll posted. Therefore, request to transfer allotment '20' to '10' for upcoming 6/20 payroll cost.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No Impact.

IMPACT OF TRANSFER ON "TO" ITEMS:

To cover 6/20/26 payroll allotment deficit

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA

DEPARTMENT OF HEALTH

Appropriation Code: S-26-331-H
Prepared by: Diem Nguyen
Contact email: diem.nguyen@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
HTH560	CG	B	MCE	N	97	(30,000.00)	
						(30,000.00)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
HTH560	CG	A	INFO TECHNOLOGY SUPPORT TECH	N	117074	7,369.00	
HTH560	CG	A	INFORMATION TECHNOLOGY BAND B	N	117401	10,773.00	
HTH560	CG	A	Hospital Billing Clerk I (var	N	120549	5,693.00	
HTH560	CG	A	HOSPITAL BILLING CLERK I	N	117195	6,165.00	

						30,000.00	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Allotment 10 payroll is currently in deficit, request to transfer from allotment '20' to '10' to cover the current deficit and estimate 6/20/2026 payroll cost.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No Impact.

IMPACT OF TRANSFER ON "TO" ITEMS:

To clear allotment '10' payroll deficit.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: G-26-101
Prepared by:Carol Huang
Contact email: carol.huang@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
HTH590	GR	A	Salary Savings from Vacant Positions	A	Psn No. 31569, 121727, 95250H	(142,296)	-
						(142,296)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
HTH590	GR	B	OTHER NON-STATE EMP SVS ON A FEE BASIS	A	42	142,296	-

						142,296	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Transfer Personal Services to Other Current Expenses to cover PO encumbrances.

IMPACT OF TRANSFER ON "FROM" ITEMS:

The items are salary savings, so there is no impact from the transfer.

IMPACT OF TRANSFER ON "TO" ITEMS:

The funds will be used to cover PO encumbrances to plan and develop a culturally relevant tobacco prevention and cessation project to address tobacco use among Native Hawaiian and Pacific Islander communities; to organize and host a statewide conference for Health and Physical Education teachers to facilitate collaboration, networking, sharing of best practices and current researchtrends, opportunities for peer-to-peer learning, and showcasing of innovative practices at the school, and complex area levels; and for the Division's recurring expenses.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-21-642
Prepared by:Carol Huang
Contact email: carol.huang@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
HTH590	GR	A	Salary/Fringe Savings	P	Position#49558,#50196, #117896	(339,627)	
						(339,627)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
HTH590	GR	B	Contract services to strengthen, support, and mobilize communities through coalition building and prevention activities	P	32	339,627	

						339,627	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Transfer Personal Services to Other Currect Expenses to cover encumbrances PO

IMPACT OF TRANSFER ON "FROM" ITEMS:

The items are salary and fringe savings, so there is no impact from the transfer

IMPACT OF TRANSFER ON "TO" ITEMS:

The funds will be used for statewide public education, training, and strategic planning regarding Hawai‘i tobacco prevention programs, policies, systems, and environmental changes to eliminate the harmful effects of tobacco use and nicotine addiction on communities in the state

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-21-662
Prepared by: Claro Cos
Contact email: claro.cos@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
HTH 590	KK	B	Transfer Unbudgeted OCE	P	N/A	(30,000)	
						(30,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
HTH 590	KK	A	Transfer to Personal Services to cover shortage of salaries unbudgeted per HRS 76-16(b)(12)	P	N/A	30,000	

						30,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Transfer of fund from "20" to "10" to cover estimated payroll shortage in Q4.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None.

IMPACT OF TRANSFER ON "TO" ITEMS:

It will cover the estimated shortage of unbudgeted salaries in Q4.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-22-565-H
Prepared by: Claro Melquiades Cos
Contact email: claro.cos@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
HTH590	GR	A	Other Personal Services (Unbudgeted)	P	N/A	(146,479)	
						(146,479)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
HTH590	GR	B	Other Currrent Expenses (Unbudgeted)	P	N/A	146,479	
						146,479	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

To utilize the remaining Personal Services funds for contractual services.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Currently, there are no positions funded under this account. Therefore, there is no impact of transfer on "from" items.

IMPACT OF TRANSFER ON "TO" ITEMS:

It will support community health work trainings and efforts to build and strengthen community resilience and capacity across the state.

REPORT TO 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-26-316
Prepared by:Carol Huang
Contact email: carol.huang@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
HTH590	KK	B	Transfer to Personal Services	U	Line No. 1	(10,000)	-
						(10,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
HTH590	KK	A	Public Health Educator IV salary/fringe	U	Psn No. 50691	10,000	-
						10,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

To cover salary/fringe expenses.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None

IMPACT OF TRANSFER ON "TO" ITEMS:

It will cover the salary/fringe expenses for the Public Health Educator IV (#50691) position.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-26-316
Prepared by: Claro Cos
Contact email: claro.cos@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
HTH 590	GR	B	OTHER NON-STATE EMP SVS ON A FEE BASIS	U	1	(1,300)	
						(1,300)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
HTH 590	GR	A	FRINGE BENEFITS	U	912	1,300	
			(for Public Health Educator IV #50691)				
						1,300	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Transfer of fund from Q3 "20" to Q3 "10" and Q4 "20" to Q4 "10" to cover estimated payroll shortage

IMPACT OF TRANSFER ON "FROM" ITEMS:

None

IMPACT OF TRANSFER ON "TO" ITEMS:

It will cover the fringe expenses for the Public Health Educator IV (#50691) position.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: G-26-100
Prepared by: Valerie Ishihara
Contact email: valerie.ishihara@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH610	FL	A	Administrative Specialist IV	A	96102H	(19,197.00)	
HTH610	FN	A	Vector Control Inspector II	A	3808	(29,754.00)	
HTH610	FN	A	Microbiologist V	A	19583	(27,600.00)	
HTH610	FN	A	Vector Control Worker II	A	121327	(28,170.00)	
HTH610	FN	A	Vector Control Worker II	A	121329	(28,170.00)	
HTH610	FN	A	Entomologist IV	A	122171	(27,600.00)	
HTH610	FN	A	Laboratory Assistant II	A	122265	(18,936.00)	
HTH610	FP	A	Food Safety Specialist IV	A	42251	(32,832.00)	
HTH610	FQ	A	Food Safety Specialist IV	A	3182	(34,140.00)	
HTH610	FQ	A	Food Safety Specialist IV	A	3187	(31,548.00)	
HTH610	FQ	A	Food Safety Specialist IV	A	10920	(43,551.83)	
HTH610	FQ	A	Food Safety Specialist IV	A	10921	(35,508.00)	
HTH610	FQ	A	Office Assistant III	A	46082	(21,336.00)	
HTH610	FR	A	Environmental Health Specialist IV	A	118519	(38,394.00)	
						(416,736.83)	

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $
HTH610	FN	B	OPERATING SUPPLIES	A	1	76,736.83
HTH610	FL	B	TELEPHONE & TELEGRAPH	A	6	140,000.00

HTH610	FL	B	ELECTRICITY	A	9	100,000.00
HTH610	FQ	B	JANITORS & OTHER PART-TIME EMP.	A	23	100,000.00
						416,736.83
				Total		-

Cost Element:	MOF	
A. Personal Services	A	-
B. Other Current Expenses	B	-
C. Equipment	N	-
D. Motor Vehicles	P	-
	R	-
	S	-
	T	-
	U	-
	W	-
	X	-

-
FY 27 $
-
-

REASON FOR TRANSFER:

Need to cover pcard and PO expenditures and encumbrances for Q3 and Q4. Due to how OEP was amended, there is currently no OCE budgeted for Q4 and only a small amount for Q3. OCE is already in the negative for Q3. Due to issues with special fund reconciliation earlier in FY26, expenditures and encumbrances needed to be diverted to general funds for items that would normally have been paid for with special funds. That issue has since been resolved.

The largest OCE categories needing coverage are operating supplies for the Vector Control Branch and costs for electricity, phone, and janitorial services for EHSD as a whole.

We have not addressed the limited amount of general fund OCE in the HTH 610 budget because the vacancy rate is so high (usually around 30%), that if we requested more funding in OCE then all the vacancy savings would lapse. In the past, we were encouraged to transfer vacancy savings to OCE and not request more funding in OCE. EHSD is unable to trade off any general fund Personal Services budgeted for positions because all the positions are needed, but we have had an extremely difficult time in keeping all the positions filled at the same time. Next year, now that guidance has changed and we cannot easily transfer funds between cost elements, we plan to submit a biennium budget request to address the general fund OCE shortfall.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None. The positions listed were vacant in Q1 and Q2 so half-year vacancy savings exist. All of the positions are in active recruitment and the one pseudo number position is currently in HRO being established.

IMPACT OF TRANSFER ON "TO" ITEMS:

Sufficient allotment in OCE to cover pcard and PO costs.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: G-26-100
Prepared by: Reinalda Trinidad
Contact email: reinalda.trinidad@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $
HTH610	FL	A	PERSONAL SVCS ADJUSTMENT	A	901	(8,910.00)
HTH610	FL	A	COLLECTIVE BARGAINING	A	902	(31,395.00)
HTH610	FN	A	ENVIRONMENTAL SPECIALIST VI	A	96134H	(46,722.00)
HTH610	FP	A	PERSONAL SERVICES ADJ	A	916	(23,890.00)
HTH610	FQ	A	PERSONAL SERVICES ADJ	A	920	(30,522.00)
HTH610	FQ	A	COLLECTIVE BARGAINING	A	921	(59,334.00)
HTH610	FL	A	Administrative Specialist IV	A	96102H	(19,197.00)
HTH610	FN	A	Vector Control Inspector II	A	3808	(29,754.00)
HTH610	FN	A	Microbiologist V	A	19583	(27,600.00)
HTH610	FN	A	Vector Control Worker II	A	121327	(18,780.00)
HTH610	FN	A	Vector Control Worker II	A	121329	(28,170.00)
HTH610	FN	A	Entomologist IV	A	122171	(27,600.00)
HTH610	FN	A	Laboratory Assistant II	A	122265	(18,936.00)
HTH610	FP	A	Food Safety Specialist IV	A	42251	(30,096.00)
HTH610	FQ	A	Food Safety Specialist IV	A	3182	(34,140.00)
HTH610	FQ	A	Food Safety Specialist IV	A	3187	(31,548.00)
HTH610	FQ	A	Food Safety Specialist IV	A	10920	(44,910.00)
HTH610	FQ	A	Food Safety Specialist IV	A	10921	(35,508.00)
HTH610	FQ	A	Office Assistant III	A	46082	(21,336.00)
HTH610	FP	A	Food Safety Specialist IV	A	43595	(52,580.00)
HTH610	FP	A	Food Safety Specialist III	A	42247	(47,614.74)
						(668,542.74)

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $
HTH610	FL	B	OTHER REPAIRS & MAINTENANCE	A	14	125,000.00
HTH610	FL	B	MISCELLANEOUS CURRENT EXPENSES	A	16	467,777.96
HTH610	FP	B	OTHER NON-STATE EMP SVS ON A FEE BASIS	A	22	75,764.78
						668,542.74
				Total		0.00

Cost Element:	MOF	
A. Personal Services	A	0
B. Other Current Expenses	B	-
C. Equipment	N	-
D. Motor Vehicles	P	-
	R	-
	S	-
	T	-
	U	-
	W	-
	X	-

REASON FOR TRANSFER:

Transfer from 10 to 20 to cover expenditures that occurred due to the Kona Low Storms.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None. The positions are in active recruitment and the pseudo number positions are currently in HRO being established.

IMPACT OF TRANSFER ON "TO" ITEMS:

If the transfer is not approved, the program will be unable to support necessary contractual services and operational needs related to maintenance of building and grounds for the Hilo Lab and Halawa campus, as well as emergency response and recovery activities, including Maui wildfire recovery efforts.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: G-26-107-H
Prepared by: Marion Wong
Contact email: marion.wong@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH710	MG	A	CHEMIST V	A		(64,620)	-
HTH710	MG	A	CHEMIST III	A		(60,660)	
HTH710	MG	A	CHEMIST III	A		(65,664)	
HTH710	MG	A	LABORATORY ASSISTANT III	A		(59,508)	
HTH710	MG	A	CHEMIST IV	A		(89,820)	
HTH710	MG	A	CHEMIST IV	A		(86,376)	
HTH710	MG	A	CHEMIST V	A		(53,352)	
						(480,000)	-

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH710	MK	B	OTHE CURRENT EXPENSES	A	25	480,000	-

						480,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Transfer from 10 to 20 to cover expenditures that occurred due to the Kona Low Storms.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact. This is a temporary transfer for FY2026 to cover operational needs. The savings in category "10" is due to vacancies.

IMPACT OF TRANSFER ON "TO" ITEMS:

The transfer or funds from "10" to "20" will cover needed operational expenses.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-21-649-H
Prepared by: Michelle Matsuoka
Contact email: _michelle.matsuoka@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH710	MP	P	Microbiologist III	P	019263	(21,721.80)	
						(21,721.80)	-

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH710	MP	P	Indirect Cost	P	26	21,721.80	

						21,721.80	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Transfer from 10 to 20 needed to cover deficit for indirect costs required for this federal grant. Surplus in payroll due to vacancy. Funds used for equipment, supplies and indirect costs instead.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact. Position has been filled.

IMPACT OF TRANSFER ON "TO" ITEMS:

Completion of Indirect cost payment essential for continuation of Federal Grant.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-21-649-H
Prepared by: Michelle Matsuoka
Contact email: _michelle.matsuoka@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH710	MP	P	Microbiologist III	P	019263	(4,000)	
						(4,000)	-

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH710	MP	P	Indirect Cost	P	26	4,000	

						4,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Transfer from 10 to 20 needed to cover deficit for indirect costs required for this federal grant. Surplus in payroll due to vacancy. Funds used for equipment, supplies and indirect costs instead.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact. Position has been filled.

IMPACT OF TRANSFER ON "TO" ITEMS:

Completion of Indirect cost payment essential for continuation of Federal Grant.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-21-649-H
Prepared by: Michelle Matsuoka
Contact email: _michelle.matsuoka@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH710	MP	P	Microbiologist III	P	019263	(4,000)	
						(4,000)	-

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH710	MP	P	Indirect Cost	P	26	4,000	
						4,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Transfer from 10 to 20 needed to cover deficit for indirect costs required for this federal grant. Surplus in payroll due to vacancy. Funds used for equipment, supplies and indirect costs instead.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact. Position has been filled.

IMPACT OF TRANSFER ON "TO" ITEMS:

Completion of Indirect cost payment essential for continuation of Federal Grant.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: G-26-104-H
Prepared by: Michelle Matsuoka
Contact email: michelle.matsuoka@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH720	MP	A	Public Health Nutritionist	A	38836	(53,039.92)	
						(53,039.92)	-

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH720	MP	B	Car Mileage	A	7	4,000.00	
HTH720	MP	B	Transportation, Intrastate	A	8	10,000.00	
HTH720	MP	B	rental of equipment	A	12	15,000.00	
HTH720	MP	B	subsistence allowance, intrastate	A	9	15,000.00	
HTH720	MP	B	office supplies	A	1	9,039.92	

						53,039.92	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	0	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Cover the costs of Registered Nurses travel and other expenses due to 2nd quarter's costs being absorbed by the Community Ties of America contract totaling $1.13M. Need to ensure we can pay the travel, mileage and office costs to maintain normal daily operations for the Office of Health Care Assurance.

IMPACT OF TRANSFER ON "FROM" ITEMS:

This position is currently being varianced and will be able to request for hire once the reorganization is approved, which is currently at the Director's office for signature and soon to move onto to the Controller's office. This position will then take up to 4 months plus to hire, so we are utilizing the cost savings from this position and will not jeopardize any costs to personal services.

IMPACT OF TRANSFER ON "TO" ITEMS:

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES TO
OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-25-539-H
Prepared by: Michelle Matsuoka
Contact email: michelle.matsuoka@doh.hawaii.gov

FROM: S 25 539 CLIA Costs

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
HTH720	MP	B	INDIRECT OVERHEAD COSTS	P	26	(24,400)	
						(24,400)	-

TO: S 25 539 CLIA Costs

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
HTH720	MP	A	MEDICAL TECHNOLOGIST V	P	42666	24400	
						24,400	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Increase the ceiling appropriation to ensure payroll and OCE can be paid in the 4th quarter of the federal fiscal year and the 1st quarter of the states fiscal year.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Allows the award - NoA to be allocated accordingly and with proper funding.

IMPACT OF TRANSFER ON "TO" ITEMS:

Allows the award - NoA to be allocated accordingly and with proper funding.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-25-509-H
Prepared by: Michelle Matsuoka
Contact email: _michelle.matsuoka@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH720	MP	B	Indirect Cost	P	26	(20,000)	
						(20,000)	-

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH720	MP	A	REGISTERED NURSE V	P	019263	20,000	

						20,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Transfer from 10 to 20 needed to cover deficit for indirect costs required for this federal grant. Frant operating expenses were slighlty higher than anticipated this budget period due to a need for expensive medication for an uninsured client.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact. Position is difficult to fill and has been vacant since incumbent retired. Recruitment is ongoing.

IMPACT OF TRANSFER ON "TO" ITEMS:

Completion of Indirect cost payment essential for continuation of Federal Grant.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES TO
OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-25-538-H
Prepared by: Michelle Matsuoka
Contact email: michelle.matsuoka@doh.hawaii.gov

FROM: S 25 538 Medicaid Costs

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
HTH720	MP	B	TRANSPORTATION, OUT-OF-STATE	P	13	(170,000)	
HTH720	MP	B	RENTAL OF LAND & BUILDING	P	17	(36,048)	
HTH720	MP	B	SUBSISTENCE ALLOWANCE, OUT-OF-STATE	P	14	(16,000)	
HTH720	MP	B	OTH NON-STATE EMP SVS ON A FEE	P	20	(25,303)	
						(247,351)	-

TO: S 25 538 Medicaid Costs

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
HTH720	MP	A	REGISTERED NURSE VI	P	120459	52412.16	
HTH720	MP	A	REGISTERED NURSE V	P	122158	52181.76	
HTH720	MP	A	REGISTERED NURSE V	P	48030	55,479	
HTH720	MP	A	PUBLIC HEALTH PROGRAM MANAGER	P	22945	32,153	
HTH720	MP	A	REGISTERED NURSE V	P	19263	53,000	
HTH720	MP	A	OFFICE ASSISTANT III	P	15095	2,125	
						247,351	-
				Total		(0)	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	(0)	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Increase the ceiling appropriation to ensure payroll and OCE can be paid in the 4th quarter of the federal fiscal year and the 1st quarter of the states fiscal year.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Allows the award - NoA to be allocated accordingly and with proper funding.

IMPACT OF TRANSFER ON "TO" ITEMS:

Allows the award - NoA to be allocated accordingly and with proper funding.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-25-538-H
Prepared by: Michelle Matsuoka
Contact email: _michelle.matsuoka@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH720	MP	B	RENTAL OF LAND AND BUILDING	P	17	(8,420.94)	
						(8,420.94)	-

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH720	MP	A	Registered Nurse V	P	122159	8,420.94	

						8,420.94	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Transfer from 20 to 10 for payroll.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Impact is minimal.

IMPACT OF TRANSFER ON "TO" ITEMS:

Completion of year end expenditures

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-26-247-H
Prepared by: Haley Woo
Contact email: Haley.Woo@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH 730	MT	B	None- This is a non-appropriated appropriation	N	N/A		(14,558)
			Does not exist in the BJ Details				
						-	(14,558)

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH 730	MT	A	None- This is a non-appropriated appropriation	N	N/A		14,558
			Does not exist in the BJ Details				

						-	14,558
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Covering the current payroll deficit of -$37,806.49. The current carryover balance is not enough to cover it.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None.

IMPACT OF TRANSFER ON "TO" ITEMS:

None. Deficit wil be no longer there.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-26-247-H
Prepared by:____Haley Woo_____
Contact email: ___haley.woo@doh.hawaii.gov_____

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH 730	MT	A	No BJ line - non appropriated appropriation	N	N/A	(13,859)	
			Not on the BJ detail table				
						(13,859)	-

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH 730	MT	B	No BJ line - non appropriated appropriation	N	N/A	13,859	
			Not on the BJ detail table				

						13,859	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Transfer appropriation to allot the NOA. The appropriation balance and NOA are the same amount, but the were broken out differently between 10 and 20.This transfer is to ensure the NOA is alloted correctly based on the NOA requirements.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None. The payroll appropriation had enough to cover the NOA 10 portion.

IMPACT OF TRANSFER ON "TO" ITEMS:

This OCE appropriation will not be enough, so there will not be enough to cover the NOA 20 portion. Will not be able to use all the OCE funds.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-26-311
Prepared by: Jasmine Okita
Contact email: jasmine.okita@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
730	MQ	B	TRAUMA SYSTEM SPECIAL FUND	B	113	(200,000)	
						(200,000)	-

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
730	MQ	A	STATE TRAUMA PROGRAM COORD	B	119163	40,000	
730	MT	A	TRAUMA SYSTEM PUB HTH EDUCATOR	B	120994	40,000	
730	MT	A	TRAUMA SYSTEM OFFICE ASSISTANT	B	120995	40,000	
730	MQ	A	STATE TRAUMA PROG ACCOUNTANT	B	119134	40,000	
730	MT	A	TRAUMA SYSTEM PUB HTH EDUCATOR	B	120997	40,000	

						200,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The transfer is to cover the deficit in personal services and to ensure the 4th quarter payroll does not go into deficit.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Contracts that are still in procurement delay can be deffered to next fiscal year.

IMPACT OF TRANSFER ON "TO" ITEMS:

The Personal Services does not have sufficient funds to cover 3rd and 4th quarter payroll. The transfer will provide funding needed to cover payroll necessary for program operations.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: G-26-004
Prepared by: Valerie Ishihara
Contact email: valerie.ishihara@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH840	FG	A	Environmental Health Spclt IV	A	044613	(58,959.00)	
HTH840	FG	A	Information Technology Band B	A	112350	(53,262.00)	
HTH840	FH	A	Geologist I	A	027808	(59,904.00)	
HTH840	FJ	A	Recycling Coordinator	A	103001	(53,064.00)	
HTH840	FJ	A	Geologist I	A	122322	(55,377.00)	
HTH840	FK	A	Engineer (Env) IV	A	045889	(61,128.00)	
HTH840	FK	A	Engineer (Env) IV	A	045890	(31,354.18)	
						(373,048.18)	-

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH840	FE	B	DUES & SUBSCRIPTIONS	A	5	10,000.00	
HTH840	FE	B	OTHER NON-STATE EMP SVS ON A FEE BASIS	A	18	100,000.00	
HTH840	FE	B	TRAINING COSTS & REGISTRATION FEES	A	19	25,000.00	
HTH840	FE	B	MISCELLANEOUS CURRENT EXPENSES	A	20	238,048.18	
						373,048.18	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Need to fund contracts for building maintenance services and HR classification services plus cover pcard and PO expenditures and encumbrances. Due to how OEP was amended, there is currently no OCE budgeted for Q4.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None. Vacancy savings due to inability to find suitable candidates. Vacancy savings will be for at least three quarters (Q1-Q3).

IMPACT OF TRANSFER ON "TO" ITEMS:

Sufficient allotment in OCE to cover pcard, PO, and contract costs.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: G-26-004
Prepared by: Valerie Ishihara
Contact email: valerie.ishihara@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH840	FG	A	ENVIRONMENTAL HEALTH SPCLT IV	A	96103H	(28,795)	
HTH840	FG	A	ENVIRONMENTAL HEALTH SPCLT IV	A	96104H	(28,796)	
HTH840	FG	A	ENVIRONMENTAL HEALTH SPCLT IV	A	96144H	(28,795)	
HTH840	FG	A	PLANNER IV	A	96145H	(28,796)	
HTH840	FG	A	CONTRACTS SPCLT	A	96146H	(28,795)	
HTH840	FG	A	PROGRAM SPECIALIST IV	A	96147H	(28,796)	
HTH840	FG	A	ENVIRONMENTAL HEALTH SPCLT IV	A	96174H	(28,795)	
HTH840	FI	A	PROGRAM MANAGER	A	90724H	(34,538)	
HTH840	FI	A	PROGRAM SPECIALIST VI	A	90725H	(48,357)	
HTH840	FI	A	ENV HEALTH SPECIALIST VI	A	90726H	(48,357)	
HTH840	FI	A	ENV HEALTH SPECIALIST V	A	90728H	(22,356)	
HTH840	FI	A	ENGINEER (ENV) V	A	90729H	(26,316)	
HTH840	FJ	A	ENVIRONMENTAL HEALTH SPCLT IV	A	94704H	(39,837)	
						(421,329)	

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $
HTH840	FE	B	DUES & SUBSCRIPTIONS	A	5	20,000
HTH840	FE	B	TRAINING COSTS & REGISTRATION FEES	A	19	140,000
HTH840	FE	B	MISCELLANEOUS CURRENT EXPENSES	A	20	261,329

						421,329
					Total	-

Cost Element:	MOF		
A. Personal Services	A	-	
B. Other Current Expenses	B	-	
C. Equipment	N	-	
D. Motor Vehicles	P	-	
	R	-	
	S	-	-
	T	-	
	U	-	FY 27 $
	W	-	
	X	-	

REASON FOR TRANSFER:

Need to fund contracts for building maintenance services and HR classification services plus cover pcard and PO expenditures and encumbrances. Due to how OEP was amended, there is currently no OCE budgeted for Q3 and Q4.

	-
	-

IMPACT OF TRANSFER ON "FROM" ITEMS:

None. Pseudo number positions have vacancy savings because reorganizations need to be approved before the positions can be established and filled. Vacancy savings will be for at least Q1-Q3. Vacant MOF A positions that are on the Q1 staffing report will have at least half-year vacancy savings from Q1 and Q2 before the positions are filled and have salary expenditures.

IMPACT OF TRANSFER ON "TO" ITEMS:

Sufficient allotment in OCE to cover pcard, PO, and contract costs.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: G-26-004
Prepared by: Valerie Ishihara
Contact email: valerie.ishihara@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH840	FG	A	ENVIRONMENTAL HEALTH SPCLT IV	A	96103H	(28,795)	
HTH840	FG	A	ENVIRONMENTAL HEALTH SPCLT IV	A	96104H	(28,796)	
HTH840	FG	A	ENVIRONMENTAL HEALTH SPCLT IV	A	96144H	(28,795)	
HTH840	FG	A	PLANNER IV	A	96145H	(28,796)	
HTH840	FG	A	CONTRACTS SPCLT	A	96146H	(28,795)	
HTH840	FG	A	PROGRAM SPECIALIST IV	A	96147H	(28,796)	
HTH840	FG	A	ENVIRONMENTAL HEALTH SPCLT IV	A	96174H	(28,795)	
HTH840	FI	A	PROGRAM MANAGER	A	90724H	(34,538)	
HTH840	FI	A	PROGRAM SPECIALIST VI	A	90725H	(48,357)	
HTH840	FI	A	ENV HEALTH SPECIALIST VI	A	90726H	(48,357)	
HTH840	FI	A	ENV HEALTH SPECIALIST V	A	90728H	(22,356)	
HTH840	FI	A	ENGINEER (ENV) V	A	90729H	(26,316)	
HTH840	FJ	A	ENVIRONMENTAL HEALTH SPCLT IV	A	94704H	(39,837)	
						(421,329)	

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $
HTH840	FE	B	DUES & SUBSCRIPTIONS	A	5	20,000
HTH840	FE	B	TRAINING COSTS & REGISTRATION FEES	A	19	140,000
HTH840	FE	B	MISCELLANEOUS CURRENT EXPENSES	A	20	261,329

						421,329
					Total	-

Cost Element:	MOF		
A. Personal Services	A	-	
B. Other Current Expenses	B	-	
C. Equipment	N	-	
D. Motor Vehicles	P	-	
	R	-	
	S	-	-
	T	-	
	U	-	FY 27 $
	W	-	
	X	-	

REASON FOR TRANSFER:

Need to fund contracts for building maintenance services and HR classification services plus cover pcard and PO expenditures and encumbrances. Due to how OEP was amended, there is currently no OCE budgeted for Q3 and Q4.

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	-

IMPACT OF TRANSFER ON "FROM" ITEMS:

None. Pseudo number positions have vacancy savings because reorganizations need to be approved before the positions can be established and filled. Vacancy savings will be for at least Q1-Q3. Vacant MOF A positions that are on the Q1 staffing report will have at least half-year vacancy savings from Q1 and Q2 before the positions are filled and have salary expenditures.

IMPACT OF TRANSFER ON "TO" ITEMS:

Sufficient allotment in OCE to cover pcard, PO, and contract costs.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: G-26-004
Prepared by: Valerie Ishihara
Contact email: valerie.ishihara@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH840	FE	A	Collective Bargaining	A	902	(24,837.00)	
HTH840	FF	A	Collective Bargaining	A	914	(146,219.00)	
HTH840	FG	A	Collective Bargaining	A	931	(171,420.00)	
HTH840	FH	A	Geologist I	A	43950	(76,788.00)	
HTH840	FH	A	Collective Bargaining	A	946	(58,704.00)	
HTH840	FJ	A	Environmental Health Specialist IV	A	36976	(62,745.65)	
HTH840	FJ	A	Environmental Health Specialist IV	A	37489	(12,689.76)	
HTH840	FJ	A	Engineer IV	A	51077	(62,136.00)	
HTH840	FJ	A	Environmental Health Specialist IV	A	122321	(55,200.00)	
HTH840	FJ	A	Collective Bargaining	A	956	(183,283.00)	
						(854,022.41)	-

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH840	FE	B	OTHER NON-STATE EMP SVS ON A FEE BASIS	A	18	854,022.41	
						854,022.41	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Revert and transfer funds from Personal Services (10) to Other Current Expenditures (20), and revert funds in 20 from Q3 to Q4. Funds are being transferred to cover the cost of replacing the roof of the Kitchen Dining building at the Waimano campus. The roof sustained major damage during the recent Kona Low storms, resulting in water intrusion and mold issues. Immediate replacement is necessary to prevent further water damage and address associated health and safety concerns. Previous repairs were made; however, an assessment determined that full roof replacement is required. Procurement will be conducted under the Governor's Seventh Emergency Proclamation for the Kona Low Storms, which expires on June 7.

Funds will also support repairs to the Hale Kauka Trailer office space, which is urgently needed to provide occupiable office and storage space for Environmental Management Division assets. Clean Air Branch technicians must vacate their temporary space in the State Laboratories Division facilities. ADA-compliant access ramps, entryways, and required parking will also be installed to meet federal ADA requirements.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None. Vacancy savings due to inability to find suitable candidates.

IMPACT OF TRANSFER ON "TO" ITEMS:

If the transfer is not approved, replacement of the damaged roof at the Kitchen Dining facility at the Waimano campus will be delayed. Continued water intrusion could result in additional structural damage and further mold growth, increasing repair costs and potentially affecting the health and safety of staff. The transfer will also support repairs to the Hale Kauka Trailer office space needed for occupiable office and storage space once Clean Air Branch technicians vacate their temporary workspace at the State Laboratories Division facilities. Without these repairs, adequate workspace may not be available and required ADA access improvements would not be completed.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: G-26-011
Prepared by: Valerie Ishihara
Contact email: valerie.ishihara@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH849	FA	A	Collective Bargaining	A	902	(6,218.00)	
HTH849	FB	A	Human Resources Spclt III	A	95361H	(58,296.00)	
HTH849	FB	A	Collective Bargaining	A	913	(28,654.00)	
HTH849	FC	A	Program Specialist VI	A	93103H	(76,788.00)	
HTH849	FC	A	Env Mgt Prog Mgr	A	94700H	(109,704.00)	
HTH849	FC	A	Secretary II	A	94701H	(43,452.00)	
HTH849	FC	A	Program Specialist IV	A	94702H	(63,096.00)	
HTH849	FC	A	Env Health Specialist IV	A	94703H	(63,096.00)	
HTH849	FC	A	Physician I	A	95362H	(114,761.53)	
HTH849	FD	A	Collective Bargaining	A	932	(69,860.00)	
						(633,925.53)	-

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH849	FB	B	OTHER MISCELLANEOUS CURRENT EXPENDITUR	A	25	83,925.53	
HTH849	FD	B	OTHER NON-STATE EMP SVS ON A FEE BASIS	A	17	550,000.00	
						633,925.53	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Transfer from 10 to 20 to cover expenditures that occurred due to the Kona Low Storms.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None. Vacancy savings due to inability to find suitable candidates.

IMPACT OF TRANSFER ON "TO" ITEMS:

If the transfer is not approved, the program will be unable to support necessary contractual services and operational needs related to emergency response activities. This may delay work associated with the lithium-ion battery cleanup at Ukumehame, limit the program’s ability to conduct required training and Chemical Safety Day events, and delay facilitation of the PFAS Working Group required by the Legislature. In addition, installation of noise-cancellation doors and building maintenance services may be postponed, potentially affecting workspace conditions and program operations.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-24-684
Prepared by: Brand, Catherine
Contact email: catherine.brand@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $
HTH840	FJ	A	ENVIRONMENTAL HEALTH SPCLT III	P	51078	(64,476)
HTH840	FJ	A	ENVIRONMENTAL HEALTH SPCLT III	P	52319	(52,500)
HTH840	FJ	A	ENVIRONMENTAL HEALTH SPCLT IV	P	118596	(31,456)

						(148,432)

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $
HTH840	FJ	A	MISCELLANEOUS CURRENT EXPENDITURES	P	25	148,432
						148,432
				Total		-

Cost Element:	MOF	
A. Personal Services	A	-
B. Other Current Expenses	B	-
C. Equipment	N	-
D. Motor Vehicles	P	-
	R	-
	S	-
	T	-
	U	-
	W	-
	X	-

REASON FOR TRANSFER:

Need to fund contracts for C-41expenditures and encumbrances.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None. The position have vacancy savings because reorganizations need to be approved before the positions can be established and filled.

IMPACT OF TRANSFER ON "TO" ITEMS:

Sufficient allotment in OCE to cover C-41, and contract costs.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-25-298
Prepared by: Nancy Bartter
Contact email: nancy.bartter@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH840	FG	B	The total MOF N OCE line items sum to $316,541. The annual budget line items do not match up with a 5-year grant award that is budgeted all in the first year.	N	all	(316,541)	(316,541)
						(316,541)	(316,541)

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH840	FG	A	FRINGE BENEFITS	N	934	247,378.00	247,378.00
HTH840	FG	A	COLLECTIVE BARGAINING	N	935	225,024.00	225,024.00
HTH840	FG	A	PERSONAL SERVICES ADJUSTMENT	N	936	(115,307.00)	(115,307.00)
HTH840	FG	A	STUDENT HELPERS	N	944	21,440.00	21,440.00
HTH840	FG	A	OFFICE ASSISTANT III	N	10845	30,240.00	30,240.00

HTH840	FG	A	ENVIRONMENTAL HEALTH SPCLT IV	N	19647	76,788.00	76,788.00
HTH840	FG	A	ENGINEER V	N	24017	97,212.00	97,212.00
HTH840	FG	A	ENGINEER IV	N	25579	76,788.00	76,788.00
HTH840	FG	A	OFFICE ASSISTANT III	N	40617	37,872.00	37,872.00
HTH840	FG	A	ENVIRONMENTAL HEALTH SPCLT IV	N	54732	-	-
HTH840	FG	A	ENVIRONMENTAL HEALTH SPCLT IV	N	54733	71,016.00	71,016.00
HTH840	FG	A	ENVIRONMENTAL HEALTH SPCLT IV	N	110558	73,836.00	73,836.00
HTH840	FG	A	ENGINEER IV	N	111448	82,644.00	82,644.00
HTH840	FG	A	ENGINEER V	N	112458	86,376.00	86,376.00
HTH840	FG	A	ENVIRONMENTAL HEALTH SPCLT IV	N	113233	60,660.00	60,660.00
HTH840	FG	A	ENGINEER IV	N	116413	65,664.00	65,664.00
HTH840	FG	A	ENVIRONMENTAL HEALTH SPCLT IV	N	118227	65,664.00	65,664.00
HTH840	FG	A	ENVIRONMENTAL HEALTH SPCLT IV	N	121380	65,664.00	65,664.00
						1,268,959	1,268,959
				Total		952,418	952,418

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	952,418	952,418
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Need to allot grant award dated 9/22/25 so that payroll has adequate funding. The Form FF amount for this grant for FY25 is $10,699,500. The split that the program requested on the OEP last year was $7,917,630 for "10" and $2,781,870 for "20". However, due to issues with the parent account, the split was changed by ASO and all of the remaining balance to allot in this child account was put in "20".

IMPACT OF TRANSFER ON "FROM" ITEMS:

The total MOF N "20" line items sum to $316,541. The annual budget line items do not match up with a 5-year grant award that is budgeted all in the first year.

IMPACT OF TRANSFER ON "TO" ITEMS:

Sufficient allotment in Personal Services to cover payroll costs.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-25-298
Prepared by: Reinalda Trinidad
Contact email: reinalda.trinidad@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH840	FG	A	COLLECTIVE BARGAINING	N	935	(50,000)	(50,000)
						(50,000)	(50,000)

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH840	FG	B	MISCELLANEOUS CURRENT EXPENDITURES	N	22	20,000	20,000
HTH840	FG	B	SERVICES BY STATE DEPTS AND AGENCIES	N	1	30,000	30,000

						50,000	50,000
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Request to transfer funds from Personal Services (10) to Other Current Expenses (20), to cover pCard and PO encumbrances as well reimbursement to Attorney General's Office for legal services.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None.

IMPACT OF TRANSFER ON "TO" ITEMS:

Sufficient allotment in Other Current Expenses to cover operating expenses.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-25-559
Prepared by: Nancy Bartter
Contact email: nancy.bartter@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH840	FF	B	Operating Supplies	N	1	(48,900)	(48,900)
HTH840	FF	B	Freight & Delivery Charges	N	6	(10,600)	(10,600)
HTH840	FF	B	Transportation, Intrastate	N	12	(15,000)	(15,000)
HTH840	FF	B	Subsistence Allowance, Intrastate	N	13	(20,000)	(20,000)
HTH840	FF	B	Transportation, Out-of-State	N	14	(22,000)	(22,000)
HTH840	FF	B	Electricity	N	18	(16,000)	(16,000)
HTH840	FF	B	Rental of Land & Building	N	19	(32,000)	(32,000)
HTH840	FF	B	Repairs & Maintenance	N	22	(47,082)	(47,082)
HTH840	FF	B	Services on a Fee Basis (Non-State)	N	23	(60,769)	(60,769)
			Line 24, MOF N, was budgeted at $12,450,992 for FY25 to cover this multi-year grant and to adjust HTH 840 total awards to FY25 Form FF amount.				
						(272,351)	(272,351)

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH840	FF	A	Accountant III	N	122040	58,296	58,296
HTH840	FF	A	Planner IV	N	39986	47,196	47,196
HTH610	FR	A	Office Assistant III	N	40683	34,440	34,440
HTH610	FR	A	Environmental Health Specialist IV	N	49812	75,588	75,588
HTH840	FF	A	Fringe	N	Ln 924	56,831	56,831

						272,351	272,351
					Total	-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Need to allot grant award dated 8/4/25 so that payroll has adequate funding. The Form FF amount for this grant for FY25 is $3,542,688. However, this was not used by ASO due to issues with the entire MOF N amount for HTH 840 for FY25. So, this child account was shorted and didn't get the full amount it was due from the parent account.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None. Other MOF funding can be used for the line items listed.

IMPACT OF TRANSFER ON "TO" ITEMS:

Sufficient allotment in Personal Services to cover payroll costs.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-25-559
Prepared by: Reinalda Trinidad
Contact email: Reinalda.Trinidad@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH840	FF	B	MISCELLANEOUS CURRENT EXPENSES	N	24	(120,000)	(120,000)
			Line 24, MOF N, was budgeted at $12,450,992 for FY25 to cover this multi-year grant and to adjust HTH 840 total awards to FY25 Form FF amount.				
						(120,000)	(120,000)

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH840	FF	A	PLANNER IV	N	39986	13,766	13,766
HTH840	FF	A	ACCOUNTANT III	N	122040	17,003	17,003
HTH610	FR	A	OFFICE ASSISTANT III	N	40683	10,045	10,045
HTH610	FR	A	ENVIRONMENTAL HEALTH SPCLT IV	N	49812	22,047	22,047
HTH849	FB	A	ACCOUNTANT IV	N	31790	8,670	8,670
HTH849	FB	A	ADMINISTRATIVE SPCLT IV	N	43352	3,022	3,022
HTH849	FD	A	ENVIRONMENTAL HEALTH SPCLT IV	N	52318	3,861	3,861

HTH840	FF	A	FRINGE BENEFITS	N	Ln 924	41,586	41,586
						120,000	120,000
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Need to transfer allotment so payroll has adequate funding. Program is awaiting additional funding for S-25-559 from EPA. The Form FF amount for this grant for FY25 is $3,542,688. However, this was not used by ASO due to issues with the entire MOF N amount for HTH 840 for FY25. So, this child account was shorted and didn't get the full amount it was due from the parent account.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None. Other MOF funding can be used for the line items listed.

IMPACT OF TRANSFER ON "TO" ITEMS:

Sufficient allotment in Personal Services to cover payroll costs.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-25-559
Prepared by: Reinalda Trinidad
Contact email: Reinalda.Trinidad@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH840	FF	B	MISCELLANEOUS CURRENT EXPENSES	N	24	(240,000)	(240,000)
			Line 24, MOF N, was budgeted at $12,450,992 for FY25 to cover this multi-year grant and to adjust HTH 840 total awards to FY25 Form FF amount.				
						(240,000)	(240,000)

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH840	FF	A	PLANNER IV	N	39986	27,531	27,531
HTH840	FF	A	ACCOUNTANT III	N	122040	34,006	34,006
HTH610	FR	A	OFFICE ASSISTANT III	N	40683	20,090	20,090
HTH610	FR	A	ENVIRONMENTAL HEALTH SPCLT IV	N	49812	44,093	44,093
HTH849	FB	A	ACCOUNTANT IV	N	31790	17,339	17,339
HTH849	FB	A	ADMINISTRATIVE SPCLT IV	N	43352	6,043	6,043
HTH849	FD	A	ENVIRONMENTAL HEALTH SPCLT IV	N	52318	7,723	7,723

HTH840	FF	A	FRINGE BENEFITS	N	Ln 924	83,175	83,175
						240,000	240,000
					Total	-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Need to allot grant award dated 2/6/2026 so payroll has adequate funding. The Form FF amount for this grant for FY25 is $3,542,688. However, this was not used by ASO due to issues with the entire MOF N amount for HTH 840 for FY25. So, this child account was shorted and didn't get the full amount it was due from the parent account.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None. Other MOF funding can be used for the line items listed.

IMPACT OF TRANSFER ON "TO" ITEMS:

Sufficient allotment in Personal Services to cover payroll costs.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-26-319
Prepared by: Brand, Catherine
Contact email: catherine.brand@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $
HTH840	FJ	B	ITS IV	B	90503H	(45,576)
HTH840	FJ	B	Fringe Benefits	B	960	(27,243.85)

						(72,819.85)

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $
HTH840	FJ	B	SERVICES RENDERED BY OTHER STATE AGENCIE	B	1	72,819.85
						72,819.85
				Total		-

Cost Element:	MOF	
A. Personal Services	A	-
B. Other Current Expenses	B	-
C. Equipment	N	-
D. Motor Vehicles	P	-
	R	-
	S	-
	T	-
	U	-
	W	-
	X	-

REASON FOR TRANSFER:

Need to fund contracts for PO expenditures and encumbrances.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None. The position have vacancy savings because reorganizations need to be approved before the positions can be established and filled.

IMPACT OF TRANSFER ON "TO" ITEMS:

Sufficient allotment in OCE to cover PO, and contract costs.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-26-344
Prepared by: Andrea Chagami
Contact email: andrea.chagami@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH840	FH	B	PAYMENTS FOR ADVANCES - LOANS	W	28	(900,000)	
						(900,000)	-

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH840	FH	A	FRINGE BENEFITS	W	952	642,555	
HTH840	FH	A	ENVIRONMENTAL HEATLH SPECIALIST II	W	124944	1,351	
HTH840	FH	A	ENVIRONMENTAL HEATLH SPECIALIST II	W	124945	1,017	
HTH840	FH	A	OFFICE ASSISTANT III	W	50705	10,194	
HTH840	FH	A	ENGINEER V	W	49561	3,432	
HTH840	FH	A	ENGINEER VI	W	28328	36,021	
HTH840	FH	A	ENGINEER VI	W	32657	25,092	
HTH840	FH	A	ENGINEER V	W	50703	1,385	
HTH840	FH	A	PERSONAL SERVICES ADJUSTMENT	W	953	178,953	
						900,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Transfer from 20 to 10 to cover anticipated payroll deficit due to fringe benefit shortfall, overtime.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None. There will be enough allotment to cover loans expected to be made during the year.

IMPACT OF TRANSFER ON "TO" ITEMS:

Sufficient allotment to cover payroll cost.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-26-348
Prepared by: Brand, Catherine
Contact email: catherine.brand@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $
HTH840	FJ	B	EHS Specialist IV	B	99706H	(52,958)
HTH840	FJ	B	Planner IV	B	99707H	(52,958)
HTH840	FJ	B	Student Helper	B	99707H	(10,720)
HTH840	FJ	B	Collective Bargaining	B	961	(173,069)
HTH840	FJ	B	Fringe Benefits	B	960	(229,799)

						(519,504)

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $
HTH840	FJ	B	MISCELLANEOUS CURRENT EXPENDITURES	B	19	519,504
						519,504
				Total		-

Cost Element:	MOF	
A. Personal Services	A	-
B. Other Current Expenses	B	-
C. Equipment	N	-
D. Motor Vehicles	P	-
	R	-
	S	-
	T	-
	U	-
	W	-
	X	-

REASON FOR TRANSFER:

Need to fund contracts for PO expenditures and encumbrances.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None. The position have vacancy savings because reorganizations need to be approved before the positions can be established and filled.

IMPACT OF TRANSFER ON "TO" ITEMS:

Sufficient allotment in OCE to cover PO, and contract costs.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: HTH905AH
Prepared by: Daintry Bartoldus
Contact email: daintry.bartoldus@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH905	AH	A	PRGM SPCLT (DEVLPMTL DISAB) IV	A	45718	(40,969)	
						(40,969)	-

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH905	AH	B	STATEWIDE SELF ADVOCACY NETWORK	A	18	16,627	
HTH905	AH	B	DONATED DENTAL SERVICES	A	19	24,342	
						40,969	-

Total	-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The transfer was necessary to cover Pcard charges (monthly subscriptions (Star Advertiser, Constant Contact), Xerox, Hawaiian Telcom, Tmobile, Hawaiian Airlines))

IMPACT OF TRANSFER ON "FROM" ITEMS:

Nothing, we had salary savings from a vacant position, but it has since been filled

IMPACT OF TRANSFER ON "TO" ITEMS:

To cover Pcard charges

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: H-26-391
Prepared by: Daintry Bartoldus
Contact email:daintry.bartoldus@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH905	ha	A	New funds for Developmental Disability, Health Disparities Study, not on BJ table	A	n/a	(60,231.31)	
						(60,231)	-

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH905	HA	A	New funds for Developmental Disability Health Disparities Study, not on BJ table	A	n/a	60,231.31	

						60,231.31	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Transfer from 10 to 20 over compensated for administrative staff cost, need funds for RFP

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact. This is money we received from the legislature, Act 275 SLH2025

IMPACT OF TRANSFER ON "TO" ITEMS:

To complete the study as outlined in Act 275, SLH2025

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: G-26-391-H
Prepared by:___Haley Woo_____
Contact email: ___haley.woo@doh.hawaii.gov_____

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH 905	AH	B	Not on BJ detail table - Specific Appropriation	A	N/A	(60,000)	
						(60,000)	-

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH 905	AH	A	Not on BJ detail table - Specific Appropriation	A	N/A	60,000	

						60,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Need funds for payroll. Anticipated to be in payroll deficit. We cannot close an account negative.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None.

IMPACT OF TRANSFER ON "TO" ITEMS:

Will be in a paryoll deficit.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: G-26-391-H
Prepared by:___Haley Woo_____
Contact email: ___haley.woo@doh.hawaii.gov_____

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH 905	AH	A	Not on BJ detail table - Specific Appropriation	A	N/A	(60,000)	
						(60,000)	-

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH 905	AH	B	Not on BJ detail table - Specific Appropriation	A	N/A	60,000	

						60,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Transfer from 10-20. Becaue payroll is not needed anymore. Currently in OCE deficit.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None.

IMPACT OF TRANSFER ON "TO" ITEMS:

Will be in OCE deficit.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-22-263-H
Prepared by: Faith Nishimura
Contact email: Faith.Nishimura@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
905	AH	A	Not on BJ table - one time grant	P	N/A	(4,175)	
						(4,175)	-

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
905	AH	B	Not on BJ table - one time grant	P	N/A	4,175	

						4,175	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The bulk of this one time grant was to be used for program activities, we weren't sure how much we would spend to contract person to implement those activities, our estimation was a little off so we need to transfer the funds from 10 to 20. Therefore there was no position number or no line item on the BJ table

IMPACT OF TRANSFER ON "FROM" ITEMS:

None

IMPACT OF TRANSFER ON "TO" ITEMS:

to cover the cost of activities performed

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-26-210-H
Prepared by: Daintry Bartoldus
Contact email: daintry.bartoldus@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH905	AC	A	Personal services	N	n/a	(30,000)	
						(30,000)	-

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH905	AH	A	MISC CURRENT EXPENSES	N	35	30,000	

						30,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

transfer funds from “10” into 4th Quarter “20” to cover obligations. We did not have enough for 10 in the past quarter and had to use monies fro 20 to cover 10. Now we need to revert back what was not needed

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact. Our federal funds we received late and had to use these funds we had for our contracts for salaries and now we are reverting it back

IMPACT OF TRANSFER ON "TO" ITEMS:

To fullfill our obiligations for funding our contracts

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-25-210
Prepared by: Haley Woo
Contact email: Haley.woo@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH 905	AH	B	OFFICE SUPPLIES	N	3200		(500)
HTH 905	AH	B	POSTAGE	N	3700		(200)
HTH 905	AH	B	TELEPHONE & TELEGRAPH	N	3800		(3,000)
HTH 905	AH	B	CAR MILEAGE	N	4100		(500)
HTH 905	AH	B	TRANSPORTATION, INTRASTATE	N	4200		(2,734)
HTH 905	AH	B	SUBSISTENCE ALLOWANCE & EXCESS LODGING, INTRASTATE	N	4300		(576)
HTH 905	AH	B	MISC CURRENT EXPENSES	N	7200		(10,541)
						-	(18,051)

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH 905	AH	A	EXECUTIVE SECRETARY (DDC)	N	27826		18,051

						-	18,051
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Need authority to allot NOA in 10. Currently, S-25-210-H is in payroll deficit of $81,445.87. This NOA will help cover the deficit.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None - this is only appropriation (authority ceiling) so there will be no impact.

IMPACT OF TRANSFER ON "TO" ITEMS:

If this is not done, then the payroll deficit will not be able to be resolved.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: G-26-113
Prepared by: Lauren Whimpey
Contact email: lauren.whimpey@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH906	AC	A	COMPR HLTH PLNG COORD (VACANT)	A	24342	(72,000)	
						(72,000)	-

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH906	AC	B	OTHER NON-STATE EMP SVCS ON FEE BASIS	A	42	72,000	

						72,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Need to transfer funds from 4th Quarter “10” into 4th Quarter “20” to help cover year-end costs, primarily a contract that needs to go out.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact. The requested total is the recently transferred reversion amount from 3rd Quarter “10” into 4th Quarter “10.”

IMPACT OF TRANSFER ON "TO" ITEMS:

The 2025 Legislature gave SHPDA a one-time amount of $250,000 for FY26 for a consulting contract, however, the contract amount inflated to a slightly higher one that was anticipated nearly two years ago when the budget request was submitted. The funds are needed to cover the additional cost so the contract can be processed in time.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: G-26-116-H
Prepared by: Ken Kaleiwahea
Contact email: kenneth.kaleiwahea@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH907	AL	A	PUBLIC HEALTH SUPERVISOR II	A	94101HJ1	(36,474)	
HTH907	AL	A	PUBLIC HEAL TH SUPERVISOR I	A	94102HJ1	(33,733)	
HTH907	AL	A	PUBLIC HEALTH EDUCATOR V	A	94103HJ1	(33,733)	
HTH907	AL	A	EPIDEMIOLOGICAL SPECIALIST V	A	94105HJ1	(33,733)	
HTH907	AL	A	EPIDEMIOLOGICAL SPECIALIST IV	A	94106HJ1	(29,971)	
HTH907	AL	A	EPIDEMIOLOGICAL SPECIALIST IV	A	94107HJ1	(29,971)	
HTH907	AL	A	STATISTICS CLERK I	A	94108HJ1	(19,118)	
HTH907	AL	A	OFFICE ASSISTANT III	A	94135HJ1	(17,989)	
HTH907	AL	A	OFFICE ASSISTANT III	A	94136HJ1	(17,989)	
HTH907	AL	A	OFFICE ASSISTANT IV	A	94139HJ1	(19,118)	
HTH907	AL	A	LABORATORY ASSISTANT III	A	94140HJ1	(19,118)	
HTH907	AL	A	SOCIAL SERVICE ASSISTANT V	A	94141HJ1	(21,478)	
						(312,425)	-

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH907	AL	D	MOTOR VEHICLES	A	27	312,425	

						312,425	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The transfer is necessary to cover additional operating expenses (i.e. Leased motor vehicles).

IMPACT OF TRANSFER ON "FROM" ITEMS:

While this reallocation supports immediate operational needs, it does mean that certain planned staffing expansions or programmatic enhancements may be delayed until reorganization approvals are finalized and positions are filled. However, HDHO has prioritized the leasing of vehicles as a necessary and time-sensitive investment to maintain service delivery, ensure staff safety, and uphold its mission to protect and promote the health of Hawai'i Island residents.

IMPACT OF TRANSFER ON "TO" ITEMS:

Without access to dependable transportation, HDHO staff may experience delays or be unable to conduct critical activities such as home visits, outreach to clients in remote areas, and timely responses to public health emergencies. The ability to perform field investigations, inspections, and interagency coordination would also be hindered, particularly in rural regions with rugged terrain and limited infrastructure.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: G-26-116
Prepared by: Haley Woo
Contact email: haley.woo@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH 907	AA	A	Executive Specialist VI	A	46571	$ (99,468)	
HTH 907	AB	A	Pre Audit Clerk I	A	113	$ (34,020)	
HTH 907	AB	A	Pre Audit Clerk II	A	2338	$ (50,880)	
HTH 907	AB	A	Accountant V	A	2973	$ (101,064)	
HTH 907	AB	A	Administrative Assistant III	A	3141	$ (61,884)	
HTH 907	AB	A	Account Clerk II	A	3716	$ (41,808)	
HTH 907	AB	A	Pre Audit Clerk II	A	15127	$ (45,216)	
HTH 907	AB	A	Program Budget Analyst VI	A	22670	$ (81,744)	
HTH 907	AB	A	Administrative Assistant I	A	22671	$ (43,452)	
HTH 907	AB	A	Office Assistant III	A	22686	$ (37,872)	
HTH 907	AB	A	Program Evaluation Analyst I	A	24426	$ (60,660)	
HTH 907	AB	A	Office Assistant III	A	31024	$ (34,440)	
HTH 907	AB	A	Management Analyst I	A	38881	$ (79,872)	
HTH 907	AB	A	Pre Audit Clerk I	A	49074	$ (41,808)	
HTH 907	AB	A	Management Analyst I	A	117271	$ (71,016)	
HTH 907	AB	A	Program Specialist IV	A	118019	$ (89,820)	
HTH 907	AB	A	Office Assistant IV	A	118021	$ (24,976)	
						(1,000,000)	-

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH 907	AB	B	SVS ON A FEE BASIS	A	28	626,712	
HTH 907	AG	B	OTHER CURRENT EXPENSES	A	34	373,288	

						1,000,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

To pay for emergency items.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Positions are vacant are are not planned to be filled by the end of the fiscal year.

IMPACT OF TRANSFER ON "TO" ITEMS:

Will be able to fund emergency items.

Prog ID	Sub-Org	Date of Vacancy	Expected Fill Date	Position Number	Position Title	Exempt (Y/N)	SR Level	BU Code	Perm Temp (P/T)	FTE	MOF	Budgeted Amount	Actual Salary Last Paid	Authority to Hire (Y/N)	Occupied by 89-Day Hire (Y/N)	# of 89 Hire Appts	Describe if Filled by other Means	Priority # to Retain
HTH907	AA	3/1/2025	6/30/2026	46571	Executive Specialist VI	N	SR26	73	P	1.0	A	$99,468	$443	Y	N			348
HTH907	AB	6/24/2025	6/30/2026	113	Pre Audit Clerk I	N	SR11	03	P	1.0	A	$34,020	$41,808	Y	N			221
HTH907	AB	10/26/2023	6/30/2026	2338	Pre Audit Clerk II	N	SR13	03	P	1.0	A	$50,880	$48,456	Y	N			613
HTH907	AB	12/31/2024	6/30/2026	2973	Accountant V	N	SR24	23	P	1.0	A	$101,064	$101,064	Y	N			383
HTH907	AB	1/14/2026	6/30/2026	3141	Administrative Assistant III	N	SR16	63	P	1.0	A	$61,884	$304	Y	Y	2		996
HTH907	AB	7/16/2025	6/30/2026	3716	Account Clerk II	N	SR13	03	P	1.0	A	$41,808	$46,800	Y	N			179
HTH907	AB	Selected	6/30/2026	7506	Account Clerk IV	N	SR11	03	P	1.0	A	$41,808	$41,808	Y	N			253
HTH907	AB	9/28/2024	6/30/2026	15127	Pre Audit Clerk II	N	SR13	03	P	1.0	A	$45,216	$249	Y	N			440
HTH907	AB	12/24/2025	6/30/2026	22670	Program Budget Analyst VI	N	SR26	93	P	1.0	A	$81,744	$452	Y	Y	2		1005
HTH907	AB	7/27/2024	6/30/2026	22671	Administrative Assistant I	N	SR12	03	P	1.0	A	$43,452	$251	Y	N			474
HTH907	AB	10/1/2025	6/30/2026	22686	Office Assistant III	N	SR08	03	P	1.0	A	$37,872	$39,192	Y	N			75
HTH907	AB	7/29/2025	6/30/2026	24426	Program Evaluation Analyst I	N	SR16	13	P	1.0	A	$60,660	$50,916	Y	N			165
HTH907	AB	6/13/2025	6/30/2026	31024	Office Assistant III	N	SR08	03	P	1.0	A	$34,440	$219	Y	N		TAOL	230
HTH907	AB	9/14/2019	6/30/2026	35954	Drafting Technician VI	N	SR17	03	P	1.0	A	$0	$248	Y	N			899
HTH907	AB	6/21/2025	6/30/2026	38881	Management Analyst I	N	SR16	73	P	1.0	A	$79,872	$288	Y	N			222
HTH907	AB	3/1/2025	6/30/2026	49074	Pre Audit Clerk I	N	SR11	03	P	1.0	A	$41,808	$45,216	Y	N		TAOL	349
HTH907	AB	8/1/2024	6/30/2026	117271	Management Analyst I	N	SR22	73	P	1.0	A	$71,016	$71,016	Y	N			470
HTH907	AB	7/27/2024	6/30/2026	118019	Program Specialist IV	N	SR22	13	P	1.0	A	$89,820	$364	Y	N			477
HTH907	AB	12/30/2025	6/30/2026	118020	Office Assistant IV	N	SR10	03	P	1.0	A	$0	$240	Y	Y	1		956
HTH907	AB	5/25/2024	6/30/2026	118021	Office Assistant IV	N	SR10	03	P	1.0	A	$35,196	$221	Y	N			514
HTH907	AB	1/2/2026	6/30/2026	118334	Building Manager	N	SR22	13	P	1.0	A	$68,280	$63,384	Y	N			747
HTH907	AB	12/2/2024	6/30/2026	118368	Contracts Spclt	N	SR22	13	P	1.0	A	$71,016	$71,016	Y	N			401
HTH907	AB	12/31/2025	6/30/2026	122805	Building Manager	N	SR22	13	P	1.0	A	$59,748	$372	Y	Y	2		913
HTH907	AB	11/23/2024	6/30/2026	123290	Professional Trainee I	N	SR16	13	P	1.0	A	$61,968	$288	Y	N			412
HTH907	AB	12/1/2025	6/30/2026	123291	Program Specialist IV	N	SR22	13	T	1.0	A	$73,836	$75,396	Y	N			13
HTH907	AB	7/16/2024	6/30/2026	123344	Contracts Assistant I	N	SR13	03	P	1.0	A	$52,908	$52,908	Y	N			480
HTH907	AB	3/28/2024	6/30/2026	125069	Account Clerk V	N	SR15	04	P	1.0	A	$48,936	$48,408	Y	N			548
HTH907	AD	12/31/2025	6/30/2026	986	Human Resources Assistant III	N	SR09	63	P	1.0	A	$52,908	$231	Y	Y	1		995
HTH907	AD	7/1/2025	6/30/2026	2978	Human Resources Assistant V	N	SR13	63	P	1.0	A	$48,936	$50,652	Y	N			203
HTH907	AD	12/27/2025	6/30/2026	15212	Human Resources Assistant V	N	SR13	63	P	1.0	A	$38,640	$270	Y	Y	2		1002

HTH907	AD	10/19/2024	6/30/2026	124387	Office Assistant III	N	SR08	63	P	1.0	A	$36,082	$219	Y	N			428
HTH907	AK	4/12/2025	6/30/2026	117550	Office Assistant III	N	SR08	03	T	1.0	N	$33,120	$42,672	Y	N			307
HTH907	AK	8/1/2025	6/30/2026	117638	Office Assistant III	N	SR08	03	P	1.0	N	$39,384	$40,764	Y	N			158
HTH907	AK	9/30/2023	6/30/2026	121806	Planner IV	N	SR22	13	T	1.0	N	$59,748	$351	Y	N			622
HTH907	AK	8/13/2025	6/30/2026	122009	Program Specialist IV	N	SR22	13	T	1.0	N	$63,096	$64,428	Y	N			136
HTH907	AK	10/1/2025	6/30/2026	122191	Public Health Program Manager	N	EM05	35	P	1.0	N	$117,000	$117,540	Y	N			79
HTH907	AK	10/1/2021	6/30/2026	122625	Program Specialist IV	N	SR22	13	T	1.0	N	$59,748	$59,748	Y	N			831
HTH907	AK	6/28/2025	6/30/2026	122626	Program Specialist III	N	SR20	13	T	1.0	N	$63,096	$58,296	Y	N			213
HTH907	AK	5/6/2025	6/30/2026	122627	Public Health Educator IV	N	SR22	13	T	1.0	N	$59,748	$63,096	Y	N			276
HTH907	AK	1/31/2026	6/30/2026	122638	Public Health Educator III	N	SR20	13	T	1.0	P	$58,296	$343	Y	Y	1		922
HTH907	AK	3/15/2025	6/30/2026	122662	Public Health Educator III	N	SR20	13	T	1.0	N	$43,860	$58,296	Y	N			340
HTH907	AL	4/30/2025	6/30/2026	3577	Administrative Assistant III	N	SR16	63	P	1.0	A	$0	$294	Y	N			287
HTH907	AL	12/18/2019	6/30/2026	21183	Office Assistant III	N	SR08	03	P	1.0	A	$0	$174	Y	N			893
HTH907	AL	12/12/2005	6/30/2026	117763	District Health Officer II	N		35	T	1.0	A	$0	$0	Y	N			959
HTH907	AM	10/30/2025	6/30/2026	35253	Office Assistant III	N	SR08	03	P	1.0	A	$42,672	$226	Y	Y	2		1019
HTH907	AM	7/26/2025	6/30/2026	43497	Office Assistant III	N	SR08	03	P	1.0	A	$37,872	$226	Y	N		Candidate recommended, pending reference and background check.	167
HTH907	AN	12/31/2025	6/30/2026	35272	Office Assistant III	N	SR08	03	P	1.0	A	$33,120	$226	Y	Y	2		1020
HTH907	AN	5/28/2025	6/30/2026	125512	Social Service Assistant IV	N	SR11	03	P	1.0	A	$45,216	$0	Y	N			249
HTH907	AN	**Offer Extended**	6/30/2026	125517	Program Specialist VI	N	SR26	23	P	1.0	A	$76,788	$0	Y	N			248
HTH907	AP	10/1/2025	6/30/2026	36358	Program Specialist VI	N	SR26	13	P	1.0	A	$93,444	$95,424	Y	N			77
HTH907	AP	6/1/2006	6/30/2026	50176	Planner IV	N	SR22	13	T	1.0	N	$0	$45,840	Y	N			957
HTH907	AP	5/13/2025	6/30/2026	113166	Program Specialist IV	N	SR22	13	P	1.0	A	$86,376	$86,376	Y	N			269
HTH907	AP	7/16/2025	6/30/2026	116628	Program Specialist III	N	SR20	13	P	1.0	A	$53,064	$61,944	Y	N			181
HTH907	AP	8/19/2008	6/30/2026	117316	Office Assistant III	N	SR08	03	T	1.0	N	$0	$27,732	Y	N			948
HTH907	AP	2/22/2025	6/30/2026	120785	Information Technology Band B	N	SR24	13	P	1.0	A	$0	$93,444	Y	N			352

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: G-26-116-H
Prepared by:____Haley Woo_____
Contact email: _____haley.woo@doh.hawaii.gov_____

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH 907	Multiple	A	See breakout	A	See breakout	(3,000,000)	
						(3,000,000)	-

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH 907	AA	B	LEASE RENT	A	23	3,000,000	

						3,000,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

We have executed leases to relocate from Kinau Hale. FIN and WAM both added $2.7M (lease amount not including moving) to their respective versions. However, WAM is interested in purchasing a building. This item never got reconciled, either as an oversight or more likely to keep their options open to purchase a building in the future and require us to move. In discussions, they focused on a standard lease term, that the lease can end if funding is unavailable. So I think they want to keep their options open. But we do have a lease, and we do need to vacate this building.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None. Unestablished and vacant positions.

IMPACT OF TRANSFER ON "TO" ITEMS:

We have executed leases to relocate from Kinau Hale. FIN and WAM both added $2.7M (lease amount not including moving) to their respective versions. However, WAM is interested in purchasing a building. This item never got reconciled, either as an oversight or more likely to keep their options open to purchase a building in the future and require us to move. In discussions, they focused on a standard lease term, that the lease can end if funding is unavailable. So I think they want to keep their options open. But we do have a lease, and we do need to vacate this building.

HTH907	AA	94124H	PUBLIC HLTH PGRM MGR (124054)	$ 109,704.00
HTH907	AA	94125H	PROGRAM SPECIALIST V (124055)	$ 76,788.00
HTH907	AA	94126H	ACCOUNTANT III (124056)	$ 63,096.00
HTH907	AA	94127H	PROGRAM SPECIALIST IV (124057)	$ 68,280.00
HTH907	AA	94128H	PROGRAM SPECIALIST IV (124058)	$ 68,280.00
HTH907	AA	94129H	EPIDEMIOLOGIST III (124060)	$ 93,444.00
HTH907	AA	94130H	EPIDEMIOLOGIST I (124061)	$ 83,064.00
HTH907	AA	94131H	EPIDEMIOLOGIST I (124062)	$ 83,064.00
HTH907	AK	93118H	PUBLIC HEALTH EDUCATOR IV	$ 65,256.00
HTH907	AK	93119H	PROGRAM SPECIALIST V	$ 70,476.00
HTH907	AK	93120H	PROGRAM SPECIALIST V	$ 70,476.00
HTH907	AK	93121H	PROGRAM SPECIALIST V	$ 70,476.00
HTH907	AK	93122H	PROGRAM SPECIALIST V	$ 70,476.00
HTH907	AM	94109H	PUBLIC HEALTH SUPERVISOR II	$ 76,788.00
HTH907	AM	94110H	OFFICE ASSISTANT IV	$ 40,248.00
HTH907	AM	94111H	PUBLIC HEALTH EDUCATOR V	$ 71,016.00
HTH907	AM	94112H	PUBLIC HEALTH SUPERVISOR I	$ 71,016.00
HTH907	AM	94113H	EPIDEMIOLOGICAL SPECIALIST V	$ 71,016.00
HTH907	AM	94114H	EPIDEMIOLOGICAL SPECIALIST IV	$ 63,096.00
HTH907	AM	94115H	EPIDEMIOLOGICAL SPECIALIST IV	$ 63,096.00
HTH907	AM	94142H	SOCIAL SERVICE ASSISTANT V	$ 45,126.00
HTH907	AN	94117H	PUBLIC HEALTH SUPERVISOR II	$ 76,788.00
HTH907	AN	94118H	PUBLIC HEALTH EDUCATOR V	$ 71,016.00
HTH907	AN	94119H	OFFICE ASSISTANT IV	$ 40,248.00
HTH907	AN	94120H	EPIDEMIOLOGICAL SPECIALIST V	$ 71,016.00
HTH907	AN	94121H	EPIDEMIOLOGICAL SPECIALIST IV	$ 63,096.00
HTH907	AN	94122H	EPIDEMIOLOGICAL SPECIALIST IV	$ 63,096.00
HTH907	AN	94143H	SOCIAL SERVICES ASSISTANT V	$ 45,216.00
HTH907	AN	94144H	VECTOR CONTROL INSPECTOR VI	$ 64,248.00
HTH907	AB	94145H	ACCOUNT CLERK V	$ 48,936.00
HTH907	AB	94146H	ACCOUNT CLERK V	$ 48,936.00
HTH907	AB	94147H	GENERAL PROFESSIONAL VI	$ 76,788.00
HTH907	AB	94148H	PROGRAM EVALUATION ANALYST VI	$ 86,376.00
HTH907	AB	94149H	ACCOUNTANT VII	$ 86,376.00
HTH907	AB	94150H	GENERAL PROFESSIONAL VII	$ 86,376.00
HTH907	AD	2978	Human Resources Assistant V	$ 48,936.00
HTH907	AD	124387	Office Assistant III	$ 36,082.00
HTH907	AK	117550	Office Assistant III	$ 33,120.00
HTH907	AK	117638	Office Assistant III	$ 39,384.00
HTH907	AK	121806	Planner IV	$ 59,748.00
HTH907	AK	122009	Program Specialist IV	$ 63,096.00
HTH907	AK	122191	Public Health Program Manager	$ 117,000.00
HTH907	AK	122625	Program Specialist IV	$ 59,748.00
HTH907	AK	122626	Program Specialist III	$ 63,096.00
HTH907	AK	122627	Public Health Educator IV	$ 56,996.00

$ 3,000,000.00

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-23-597-H
Prepared by: Haley Woo
Contact email: Haley.woo@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH 907	AA	A	N/A - does not exist in BJ table	V	N/A	(2,000,000)	
						(2,000,000)	-

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH 907	AA	B	N/A - does not exist in BJ table	V	N/A	2,000,000	

						2,000,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Governor office is requesting for payment. Transfer must be completed in order for transaction to be completed.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None

IMPACT OF TRANSFER ON "TO" ITEMS:

None

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: G-26-115-H
Prepared by May Mizuno
Contact email: may.mizuno@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH 908	AR	A	PROGRAM SPECIALIST V	A	121290	(5,000)	
						(5,000)	-

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH 908	AR	B	OTHER MISC CURRENT EXPENSES	A	39	5,000	

						5,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

To cover contract with Ethnic Education Hawaii (EEH)

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact.

IMPACT OF TRANSFER ON "TO" ITEMS:

Will be able to promote the mandate of OLA by means of broadcast service announcements to educate and promote language access to government programs and services for immigrant and Limited English Proficiaent (LEP) populations in languages commonly spoken in then State of Hawaii.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF HEALTH

Appropriation Code: S-25-566
Prepared by: Marion Wong
Contact email: marion.wong@doh.hawaii.gov

FROM:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Table	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH710	MG	A	Personal services	P	n/a	140,000	
						140,000	-

TO:

Prog ID	Org Code	Cost Element (A or B)	Title in BJ Detail	MOF	Psn No. or Line No. in BJ Detail	FY 26 $	FY 27 $
HTH710	MG	A	Donated Dental and Self Advocacy Network	P	n/a	(140,000)	

						(140,000)	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Moving funds from "20" to "10" to cover salary and fringe benefits for two (2) Laboratory Infrastructure Workforsce positions one (1) Microbiologist and one (1) Laboratory Asssitant.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact. The Branch received approval on the revised budget from the federal funding agency.

IMPACT OF TRANSFER ON "TO" ITEMS:

To fullfill grant approved deliverables.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF LAW ENFORCEMENT

Appropriation Code: G-26-102-W1
Prepared by: David Tran
Contact email: david.n.tran@hawaii.gov

Transfer Request Date: 6/11/26
Transfer Approval Date (B&F use only): 6/12/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LAW502	NA	A	INVESTIGATOR V	A	35149	(10,000)	
						(10,000.00)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LAW502	NA	B	REPAIRS & MAINTENANCE	A	26	10,000.00	
						10,000.00	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The reason for the transfer is to repair a leakage on an AC unit in one of the rooms in the NED office. As such, the leak is prohibiting an employee that is occupying that workspace from working and until futher notice, we would like to address this issue as soon as possible as the leak could lead to bigger situations. Due to the contract from the owner of the workspace, they are able to fix the AC unit under their supervision but will bill NED for that matter.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Due to positions being vacant, the budget amount towards the vacant positions will have no impact as we predict that the position numbers listed will not be filled by the end of the fiscal year. Since they are various amount of the same position titles, its more effective to use the ones listed since filling the entirety of the Sheriff's II and III will be unlikely.

IMPACT OF TRANSFER ON "TO" ITEMS:

The impact of transfer will enable NED's work capacity to continue futher without worrying about the leakage from the AC unit. Due to the leakage, this would heavily impact NED's workspace and their surrondings having to consciously think about the leak as it may worsen if it doesn't get resolve as soon as possible.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF LAW ENFORCEMENT

Appropriation Code: S-25-521-W1
Prepared by: David Tran
Contact email: david.n.tran@hawaii.gov

Transfer Request Date: 10/7/25
Transfer Approval Date (B&F use only): 10/7/25

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
502	NA	A	Personal services to OCEs	P		(13,050.65)	
						(13,051)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
502	NA	B	Personal services to OCEs	P		13,050.65	
						13,050.65	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Reason for the transfer is because we are currently running low on OCE funds and did not expect to have a surplus in personal services. The grantor allowed us to transfer the funds from personal services to other current expenses.

IMPACT OF TRANSFER ON "FROM" ITEMS:

This would not impact personal services at all as we expected to already run out of funds. Instead, there is more than we expected allowing us to bring down the funds to OCEs.

IMPACT OF TRANSFER ON "TO" ITEMS:

This impact of bringing the funds down will allow the grant itself to have more funds for OCEs to spend on priorties needed for FY26.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF LAW ENFORCEMENT

Appropriation Code: G-26-103-W1
Prepared by: David Tran
Contact email: david.n.tran@hawaii.gov

Transfer Request Date: 6/2/26
Transfer Approval Date (B&F use only): 6/2/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LAW503	SA	A	DEPUTY SHERIFF III	A	43391	(80,220)	
LAW503	SA	A	DEPUTY SHERIFF III	A	43394	(56,880)	
LAW503	SA	A	DEPUTY SHERIFF II	A	43442	(47,300)	
						(184,400)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LAW503	SA	B	REPAIRS & MAINTENANCE	A	101	50,000	
LAW503	SA	B	SERVICES ON A FEE BASIS	A	140	37,000	
LAW503	SA	B	BULLET RESISTANT VEST	A	75	25,000	
LAW503	SA	B	OPERATING SUPPLIES	A	76	72,400	
						184,400	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The transfer is towards the replacing expired body armor, essential personnel memebership fees, Air conditioning units at Keawe Street, and Restraint and patrol Equipment. The reason for the transfer is for the Sheriff's operating smoothly and adequately being prepared and having the right tools when performing duties in a working environment.

Air Conditioning Unit - The Sheriff Receiving Desk serves as a holding and processing location for newly arrested individuals prior to court appearances, transfer, release, or other disposition. The existing air conditioning system has deteriorated to the point where continued repairs are no longer a suitable course of action, and replacement is necessary to maintain reliable operation of the facility. A functioning climate control system is essential to maintaining a safe and secure environment for detainees and employees. Since the system has failed, indoor temperatures have become unsafe, negatively affecting facility operations and creating potential health, safety, and civil liability concerns.

Replacement Expired Body Armor - The armor units in particular needing replacement are issued to the Sheriff Special Operations Unit. The panels have a five-year shelf life which is guaranteed by the manufacturer to perform in accordance with NIJ ballistic standards as level IIIa protection. The Special operations Section is the State of Hawaii’s trained tactical intervention unit which is called upon to serve search warrants arrest high risk offenders, and respond to matters such as armed barricaded subjects, hostage, and active threats. Replacement of their armor is a necessity that should not be overlooked and carries with it great liability should a deputy get injured or killed due to expiration

Restraint and Patrol Equipment - The requested funding will be used to purchase and replace critical equipment, including prisoner restraints, and traffic enforcement equipment. These items are necessary for deputies to safely and effectively perform their duties and to maintain operational readiness throughout the Division.Prisoner restraints are routinely used during arrests, custody transport, court cellblock operations, and temporary detention activities. Due to normal wear, damage, and loss, replacement of these items is necessary to ensure the safe handling and custody of individuals in the criminal justice system. Traffic enforcement equipment, including speed detection devices and related patrol accessories, is essential for the Division's patrol operations and traffic enforcement missions. These tools assist deputies in identifying hazardous driving behaviors, reducing traffic-related injuries and fatalities, and supporting statewide traffic safety initiatives.

Software/Membership Fees - The software platform will allow the Department to centrally manage employee training records, track mandatory and recurring training requirements, automate in-service training notifications, and document the completion of training activities. The system will also support the Department's Field Training Program by providing a structured framework for trainee evaluations based on the San Jose model currently used as the standard for Field Training in Hawaii, daily observation reports, performance documentation, progress tracking, and supervisory oversight

IMPACT OF TRANSFER ON "FROM" ITEMS:

Due to positions being vacant, the budget amount towards the vacant positions will have no impact as we predict that the position numbers listed will not be filled by the end of the fiscal year. Since they are various amount of the same position titles, its more effective to use the ones listed since filling the entirety of the Sheriff's II and III will be unlikely.

IMPACT OF TRANSFER ON "TO" ITEMS:

The increase of equipment specifically restraints and patrol equipment, positive working enviornment, replacement of body armor, and membership fee through the enforcement personnel management and training softwareapplication platform. These items listed will impact the sheriff division with up to date equipment enabling personnels to patrol professionally and adequately. The Software/ application platform will impact the Sheriff's division in managing their overall training activities such as programs, qualification requirements, and data records.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF LAW ENFORCEMENT

Appropriation Code: G-26-103-W1
Prepared by: David Tran
Contact email: david.n.tran@hawaii.gov

Transfer Request Date: 6/10/26
Transfer Approval Date (B&F use only): 6/10/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LAW503	SA	A	DEPUTY SHERIFF II	A	43408	(81,036)	
LAW503	SA	A	DEPUTY SHERIFF II	A	43467	(66,528)	
LAW503	SA	A	DEPUTY SHERIFF II	A	43447	(8,168)	
						(155,731.96)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LAW503	SA	B	OPERATING SUPPLIES	A	76	77,865.98	
LAW503	SA	B	REPAIRS & MAINTENANCE	A	101	77,865.98	
						155,731.96	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The reason for the transfer request is to fund maintenance taser equipment specifically TASER 7 handles with such various features such as green laser, warranty for the handles, cartridge standoff, and many more to stablize the standarlized combact equipment for Sheriffs when on duty. Without funds, the Sheriff's will not be equipped of such equipment to support their operations and duties when performing. Additionally, due to TASER 7 being a rental reoccuring expense, such maintenance is required to be perform on the tasers as some features or taser itself could be outdated.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Due to positions being vacant, the budget amount towards the vacant positions will have no impact as we predict that the position numbers listed will not be filled by the end of the fiscal year. Since they are various amount of the same position titles, its more effective to use the ones listed since filling the entirety of the Sheriff's II and III will be unlikely.

IMPACT OF TRANSFER ON "TO" ITEMS:

The impact of transfer will go towards all Sheriff's across having their equipment being repaired and maintaing proper standard while operating duties and task. With funds being transferred into operating supplies, this would help with other supplies and outdated rental equipment towards the taser 7.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF LAW ENFORCEMENT

Appropriation Code: G-26-103-W1
Prepared by: David Tran
Contact email: david.n.tran@hawaii.gov

Transfer Request Date: 6/29/26
Transfer Approval Date (B&F use only): 6/29/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LAW503	SA	A	DEPUTY SHERIFF II	A	43442	(16,036)	
LAW503	SA	A	DEPUTY SHERIFF III	A	43403	(83,964)	
LAW503	SA	A	Deputy Sheriff II	A	43447	(61,024)	
LAW503	SA	A	Deputy Sheriff II	A	118955	(63,984)	
LAW503	SA	A	Account Clerk III	A	120679	(36,564)	
LAW503	SA	A	Deputy Sheriff II	A	45563	(84,208)	
LAW503	SA	A	Deputy Sheriff II	A	43426	(54,220)	
						(400,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LAW503	SA	B	OPERATING SUPPLIES	A	76	400,000	
						400,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Another reason for the transfer is for the prepaid rent which consist of majority of the funds needed to be transferred totaling $84,999.96.The reason for the transfer request is to fund additional operating expenses such as supplies, materials, extra ammos, repairs and the KOA ESSPER subscription. As we are coming to the end of FY26, the Sheriffs, has made their point of such various items needed to help run their operations internally and externally smoothly and without these additional/updated items that seeks for immediate attention, it will start being a real major issue as its already a factor today in their everyday works.

The reason for the transfer is per Director's requested caled the KOA Essper subscription in which will benefit the Sheriff's training. The Koa Essper subscripion is a platform that'll track their everyday training in terms of record keeping, field training, or out of state training.

Another major funding will go towards for ammo as the Sheriffs are running extremely low on ammos. Essentially, Sherrifs would need ammo in certain situations such as being in the field, qualifying for their shooting qualifications and ammo practice. As each qualifications is held every year for Sheriff's to be certified in carrying their weapon, such abdundant of ammo is needed always even in the case of it running too low, DLE needs to be ready at all times qualifying employees.

With the rapid growth of filled positions for the Sheriffs, we would need more supplies such as handcuffs, drone patrols, and other various tools to help with their everyday operations.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Due to positions being vacant, the budget amount towards the vacant positions will have no impact as we predict that the position numbers listed will not be filled by the end of the fiscal year. Since they are various amount of the same position titles, its more effective to use the ones listed since filling the entirety of the Sheriff's II and III will be unlikely.

IMPACT OF TRANSFER ON "TO" ITEMS:

The impact of transfer will go strictly towards the sheriffs improving their everyday work, training, and potential candidates of new sheriffs. Without these items being listed, the sheriffs will be limited to their own capacity of supplies and other things that'll prevent them from operational tactical work.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF LAW ENFORCEMENT

Appropriation Code: G-26-104-W1
Prepared by: David Tran
Contact email: david.n.tran@hawaii.gov

Transfer Request Date: 6/29/26
Transfer Approval Date (B&F use only): 6/30/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LAW504	CA	A	Chief Special Investigator	A	6479	(110,772)	
LAW504	CA	A	Investigator VI	A	25937	(75,588)	
LAW504	CA	A	Investigator VI	A	111541	(85,032)	
LAW504	CA	A	INVESTIGATOR V	A	95076W	(101,064)	
LAW504	CA	A	INVESTIGATOR V	A	95077W	(101,064)	
LAW504	CA	A	INVESTIGATOR V	A	95078W	(26,480)	
						(500,000.00)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LAW504CA	CA	B	OPERATING SUPPLIES	A	197	175,000	
LAW504CA	CA	B	OTHER SUPPLIES	A	201	325,000	
			Drones & LVT Security Cameras				
						500,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The reason for the transfer request is to fund future projects specifically towards drones and LVT security Cameras. The drones will be used for airborn investigations. Indoor drones will help in confined situations where larger drones are unable to function properly.

The LVT Security Cameras work in conjunction with drones, they serve as ground surveillance where they are no cameras. The LVT cameras will be monitored on a daily basis. The difference between the drones and the LVT is that the LVT ground based and can be used to communicate to anyone within the area and has multple features such as giving out warnings, flashing lights, etc. This would allow preventions in uncommon areas that has no security cameras.

LVT& Drones ETS has been approved and attached.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Due to positions being vacant, the budget amount towards the vacant positions will have no impact as we predict that the position numbers listed will not be filled by the end of the fiscal year.The reason for the positions being vacant is that the position itself is very hard to fill especially searching for an investigator at a level V and VI is extremely rare to fill in. Additionally, the Cheif Investigator is also hard as well since the qualifications for the position is extremely high.

IMPACT OF TRANSFER ON "TO" ITEMS:

The impact of transfer will go strictly towards security cameras for both airborne and and grounded docking stations. This would impact the both the Department of Law Enforcement and the civilians being In uncommon areas that aren’t safe to be at. With the cameras being installed and roaming around, it is able to capture live moments that needs attention and will alert any Sheriff's nearby.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES TO OTHER
CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF LAW ENFORCEMENT

Appropriation Code: G-26-106-W1
Prepared by: David Tran
Contact email: david.n.tran@hawaii.gov

Transfer Request Date: 6/29/26
Transfer Approval Date (B&F use only): 6/30/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LAW900	AA	A	PROGRAM SPECIALIST III CONFID	A	125393	(73,836)	
LAW900	AA	A	IT BAND A	A	124867	(65,916)	
LAW900	AA	A	INFORMATIONAL SPECIALIST III	A	124874	(74,580)	
LAW900	AA	A	CIVIL RIGHTS SPECIALIST V	A	124888	(86,712)	
LAW900	AA	A	FISCAL OFFICER I	A	124854	(90,204)	
LAW900	AA	A	INVESTIGATOR V	A	5649	(85,032)	
LAW900	AA	A	PLANNER V	A	124883	(80,184)	
LAW900	AA	A	ADMIN ASSISTANT I	A	124870	(50,388)	
LAW900	AA	A	Private Secretary II	A	124510	(74,580)	
LAW900	AA	A	PROGRAM SPECIALIST V LEGAL III	A	124886	(80,184)	
LAW900	AA	A	PROGRAM SPECIALIST V LEGAL III	A	124887	(80,184)	
LAW900	AA	A	IT BAND A	A	124866	(65,916)	
LAW900	AA	A	PROGRAM SPECIALIST V GRANTS	A	124881	(80,184.00)	
LAW900	AA	A	Program Specialist IV	A	125939	(68,204.00)	
LAW900	AA	A	OFFICE ASSISTANT III	A	124861	(43,896.00)	
						(1,100,000.00)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LAW900	AA	B	SERVICES ON A FEE BASIS (Bill Intelligence, ALPR, Mark43)	A	184	1,100,000.00	
						1,100,000.00	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The Transfer will support the Bill intelligence application which will help with legislative processes, like bill creation, testimony and summarization of current bills.
The transfer is necessary to fund the PALMS(Fireworks and Inventory Management Platform). It is an enterprise artificial intelligence, analytics, and data integration solution that supports the Department of Law Enforcement's public safety intelligence, regulatory compliance, inventory accountability, and operational decision-making functions.

The platform will integrate multiple internal and external data sources into a centralized intelligence environment capable of supporting advanced analytics, machine learning, predictive modeling, workflow automation, and executive reporting.

The Fireworks Application component will support statewide illegal fireworks enforcement efforts by integrating shipping and cargo information, PALMS records, DLIR blaster licensing records, enforcement records, and other relevant intelligence sources. The application capabilities will identify suspicious shipping patterns, correlate information across multiple datasets, detect anomalies, and generate investigative leads relating to the unlawful importation, distribution, storage, and use of fireworks.

The Inventory Management component will provide centralized tracking and accountability for seized fireworks, evidence, operational equipment, storage facilities, destruction activities, permits, and related enforcement assets. The system will improve chain-of-custody documentation, reporting, auditing, and resource management capabilities.
The PALMS component will modernize and enhance regulatory oversight, permitting, compliance monitoring, inspection activities, licensing administration, enforcement tracking, and operational reporting. Integrated analytics will improve visibility into regulated entities, licensing status, compliance trends, enforcement actions, and program performance.
The project will establish a scalable enterprise intelligence platform that improves operational efficiency, supports intelligence-driven enforcement strategies, strengthens interagency collaboration, and enables data-driven public safety operations throughout the State of Hawai'i.

ALPR internet will enable the state to conduct investigations and gather intelligence.

CAD GIS Mapping will enable the state to have accurate maps for situation awareness and is essential to have a functioning CAD system.

Please see attachment for ETS approval.

IMPACT OF TRANSFER ON "FROM" ITEMS:

The impact of the transfer is coming from positions that are currently vacant. As it is a current transfer on currently vacant positions, it will not impact on any occasions as the funds are coming from vacant and not filled positions allowing the Department of Law Enforcement to use the funds in a different direction than letting it laspse. The reason for the vacant positions is due to highly standard criterias in hiring candidates in some positions and extremely low candidate pool of wanting to work as one.

IMPACT OF TRANSFER ON "TO" ITEMS:

The Department of Law Enforcement will be able to utilize the Cloudwick platform to their advantage of artifiicial intelligence to their advantage to all sorts of accounts at a professional operational level. This will impact the physical internal and external out look of the Department of such highly integrated expertise that the Law Enforcement upholds. Without this, it would extremely impact the Department and civilians as a whole if the Department isn't equipped of such advance technology combating everyday problems.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF LAW ENFORCEMENT

Appropriation Code: G-26-357-W1
Prepared by: David Tran
Contact email: david.n.tran@hawaii.gov

Transfer Request Date: 6/29/26
Transfer Approval Date (B&F use only): 6/29/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LAW900	AA	A	Personal Services	A	N/A	(415,000)	
						(415,000.00)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LAW900	AA	A	Other current Expenditures	A	N/A	240,000	
LAW900	AA	A	Other current Expenditures (C-41 Rent)	A	N/A	175,000	
						415,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The reason for the transfer request is to fund the newly establised Office of the State Fire Marshal (OSFM). To secure Safeware various equipment and design services for the State Fire Marshal specifically. The state Fire Marshal's office does not have a physical data center, AWS is needed to run the current and future programs used by the office. The Drones Subscriot are required to do surveys where it is not fesible to do so on foot, drones also provide unique perspecitives and technologies like termal vision.
Additionally, the Office of the State Fire Marshal is establishing the inaugural visual identity system for Hawai‘i’s Office of the State Fire Marshal to develop department logos, branding and public safety engagement and fire safety awareness training.

Another reason for the transfer is for the wildfire mitigation program to create a dip-tank, an a water supply line, fire break-fence, to supplement DLNR project. This is a joint wildfire program with DLNR.

Another reason for the transfer is for the C41 prepaid rent which consist of majority of the funds needed to be transferred totaling $175,386.65.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Due to positions being vacant, the budget amount towards the vacant positions will have no impact as we predict that the position numbers listed will not be filled by the end of the fiscal year.The reason for the positions being vacant is that the position itself is very specific on our findings specific labeling as an "Fire Investigator". It is not a regular investigator position but a Fire investigator that will portray as like an investigator and someone who deals any thing fire related.

IMPACT OF TRANSFER ON "TO" ITEMS:

The impact of the transfer will help build a start-up foundation for the Fire Marshal as the fire Marshal has just been established. This would the foundation the right way gathering interest from other potential candidates that will later fulfill the fire investigator positions.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF LAW ENFORCEMENT

Appropriation Code: G-26-107-W1
Prepared by: David Tran
Contact email: david.n.tran@hawaii.gov

Transfer Request Date: 5/19/26
Transfer Approval Date (B&F use only): 5/20/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LAW901	HA	A	CYBER SECURITY ANALYST	A	90035G	(37,089)	
LAW901	HA	A	PLANNER V	A	122181	(87,911)	
						(125,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LAW901	HA	B	COBWEBBS SUBSCRIPTION (Tangles Subscription)	A	155	100,000	
LAW901	HA	B	OPERATING SUPPLIES	A	191	25,000	
						125,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The transfer will provide the ability to purchase and obtain essential resources, including equipment, materials, technology, supplies, and subscription services necessary to support the continued operations of the Hawaii Office of Homeland Security. Without access to these critical resources, the division's ability to perform essential functions, achieve strategic objectives, and maintain efficient operations would be significantly impacted.

The **Hawaii State Fusion Center Branch** requires the renewal of the Tangles subscription, including Dark Web and PLX access, to strengthen and enhance the fusion center's security posture. The subscription renewal will provide analysts with advanced tools to improve intelligence analysis capabilities and streamline response efforts.

The **Intelligence and Enforcement Unit** requirements support several critical operational areas:

1. **Digital Forensics Labs** – Various computer equipment and peripherals and operational supplies, including nitrile gloves, personal protective equipment (PPE), and locking cabinets, are essential to support forensic operations and maintain evidence security.
2. **Intelligence and Enforcement Unit** – Required equipment, including police visor lights, uniforms, and computer peripheral equipment, is necessary to support operational readiness and field activities.
3. **National Integrated Ballistic Information Network (NIBIN)** – Essential supplies, including outreach flyer, document printing and evidence collection materials such as evidence tape and evidence bags, are necessary to support continued investigative and operational activities.

IMPACT OF TRANSFER ON "FROM" ITEMS:

The transfer would reduce the funds allocated in the personnel services category in order to support critical "Other Current Expenditures." These expenditures are necessary to ensure the continued operation and completion of essential program activities and requirements. As noted in the Reason for Transfer section, the requested reallocation is needed to address priority operational costs that cannot be deferred and are essential to maintaining program effectiveness and compliance.

IMPACT OF TRANSFER ON "TO" ITEMS:

The transfer will provide the required resources, the division's ability to perform critical tasks, achieve strategic goals, and sustain efficient daily operations.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF LAW ENFORCEMENT

Appropriation Code: S-25-206-W1
Prepared by: David Tran
Contact email: david.n.tran@hawaii.gov

Transfer Request Date: 2/20/26
Transfer Approval Date (B&F use only): 2/25/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LAW901	HA	B	HOMELAND SECURITY MOA FY25 SUPP	N	N/A	(184,000)	
						(184,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LAW901	HA	A	PERSONAL SERVICES	N	N/A	184,000	
						184,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The transfer is necesscary to fund the employees within this grant's personal services and additionally to offset the negative balance. In Datamart, it is showing a negative balance for personal services and given that this is a grant, there are no line items specically to tell where the funds we are taking from to move into personal services.

IMPACT OF TRANSFER ON "FROM" ITEMS:

It would give us lesser funds to use for "other current expenditures" in the future.

IMPACT OF TRANSFER ON "TO" ITEMS:

Employees will be able to get paid with the grant and offsets the negative balance in Datamart for personal services.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF LAW ENFORCEMENT

Appropriation Code: S-25-206-W1
Prepared by: David Tran
Contact email: david.n.tran@hawaii.gov

Transfer Request Date: 6/15/26
Transfer Approval Date (B&F use only): 6/15/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LAW901	HA	B	HOMELAND SECURITY MOA FY25 SUPP	N	N/A	(100,000)	
						(100,000.00)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LAW901	HA	A	Personal Services	N	N/A	100,000.00	
						100,000.00	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The transfer is necessary to fund the employees within this grant's personal services and additionally to offset the negative balance. In Datamart, it is showing a negative balance and give that this is a grant, there are no line items specifically showing where the funds are moving into personal services.

IMPACT OF TRANSFER ON "FROM" ITEMS:

It would lesser the funds to use for OCEs in the future.

IMPACT OF TRANSFER ON "TO" ITEMS:

Employees will be able to get paid with the grant and offset the negative balance for personal services.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF LAW ENFORCEMENT

Appropriation Code: S-25-206-W1
Prepared by: David Tran
Contact email: david.n.tran@hawaii.gov

Transfer Request Date: 6/20/26
Transfer Approval Date (B&F use only): 6/19/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LAW901	HA	B	HOMELAND SECURITY MOA FY25 SUPP	N	N/A	(100,000)	
						(100,000.00)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LAW901	HA	A	Personal Services	N	N/A	100,000.00	
						100,000.00	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The transfer is necessary to fund the employees within this grant's personal services. Essentially, there is a JV that needs to be process and due to short funded in PS, we would need to move funds from OCE to PS.

IMPACT OF TRANSFER ON "FROM" ITEMS:

It would lesser the funds to use for OCEs in the future.

IMPACT OF TRANSFER ON "TO" ITEMS:

Employees will be able to get paid with the grant and offset the negative balance for personal services.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS

Appropriation Code: S-23-240-L
Prepared by: HONG VAN (JULIE) RADKE
Contact email: HONGVAN.L.RADKE@HAWAII.GOV

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LBR111	NA	A	TRANSFER ALLOTMENT FROM PERSONNEL SERVICES	N	ADMIN	(2,070.23)	-
						(2,070.23)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 27 $	FY 27 $
LBR 111	NA	B	TRANSFER ALLOTMENT FROM PERSONNEL SERVICES	N	NPS	2,070.23	-
			TO OTHER CURRENT EXPENSES				
						2,070.23	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

DUE TO THE ENDING OF PY22 BY 09/30/2025. ALLOTMENT 10 IS NOT LONGER NEED TO USE FOR PAYROLL. TRANSFER THE REMAINING ALLOTMENT 10 BALANCE TO ALLOTMENT 20 TO EXHAUSTED THE PY22 UNEXPENDED FUNDS.

IMPACT OF TRANSFER ON "FROM" ITEMS:

DUE TO THE ENDING OF PY22 BY 09/30/2025. ALLOTMENT 10 IS NOT LONGER NEED TO USE FOR PAYROLL. TRANSFER THE REMAINING ALLOTMENT 10 BALANCE TO ALLOTMENT 20 TO EXHAUSTED THE PY22 UNEXPENDED FUNDS.

IMPACT OF TRANSFER ON "TO" ITEMS:

DUE TO THE ENDING OF PY22 BY 09/30/2025. ALLOTMENT 10 IS NOT LONGER NEED TO USE FOR PAYROLL. TRANSFER THE REMAINING ALLOTMENT 10 BALANCE TO ALLOTMENT 20 TO EXHAUSTED THE PY22 UNEXPENDED FUNDS.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS

Appropriation Code: S-23-242-L
Prepared by: HONG VAN (JULIE) RADKE
Contact email: HONGVAN.L.RADKE@HAWAII.GOV

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LBR111	NA	A	TRANSFER ALLOTMENT FROM PERSONNEL SERVICES	N	ADMIN	(17,997.93)	-
						(17,997.93)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 27 $	FY 27 $
LBR 111	NA	B	TRANSFER ALLOTMENT FROM PERSONNEL SERVICES	N	NPS	17,997.93	-
			TO OTHER CURRENT EXPENSES				
						17,997.93	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

DUE TO THE ENDING OF PY22 BY 09/30/2025. ALLOTMENT 10 IS NOT LONGER NEED TO USE FOR PAYROLL. TRANSFER THE REMAINING ALLOTMENT 10 BALANCE TO ALLOTMENT 20 TO EXHAUSTED THE PY22 UNEXPENDED FUNDS.

IMPACT OF TRANSFER ON "FROM" ITEMS:

DUE TO THE ENDING OF PY22 BY 09/30/2025. ALLOTMENT 10 IS NOT LONGER NEED TO USE FOR PAYROLL. TRANSFER THE REMAINING ALLOTMENT 10 BALANCE TO ALLOTMENT 20 TO EXHAUSTED THE PY22 UNEXPENDED FUNDS.

IMPACT OF TRANSFER ON "TO" ITEMS:

DUE TO THE ENDING OF PY22 BY 09/30/2025. ALLOTMENT 10 IS NOT LONGER NEED TO USE FOR PAYROLL. TRANSFER THE REMAINING ALLOTMENT 10 BALANCE TO ALLOTMENT 20 TO EXHAUSTED THE PY22 UNEXPENDED FUNDS.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS

Appropriation Code: S-23-533-L
Prepared by: HONG VAN (JULIE) RADKE
Contact email: HONGVAN.L.RADKE@HAWAII.GOV

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LBR111	NA	B	TRANSFER ALLOTMENT TO PERSONNEL SERVICES	N	INTERN	(355,000.00)	-
						(355,000.00)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 27 $	FY 27 $
LBR 111	NA	A	TRANSFER ALLOTMENT FROM OTHER CURRENT EXPENSES TO COVER FOR QUEST-INTERN AND ADMIN PAYROLL	N	INTERN	355,000.00	-
						355,000.00	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

DUE TO INCREASED PERSONNEL COST ASSOCIATED WITH THE QUEST INTERNSHIP PROGRAM AND ADMINISTRATIVE STAFFING NEEDS, THE CURRENT ALLOCATION UNDER PERSONAL SERVICES IS INSUFFICIENT. A TRANSFER OF FUNDS FROM THE OCE CATEGORY IS NECESSARY TO MEET PAYROLL REQUIREMENTS THROUGH THE END OF THE FISCAL PERIOD.

IMPACT OF TRANSFER ON "FROM" ITEMS:

THIS TRANSFER WILL NOT ADVERSELY AFFECT OPERATIONS, AS THE OCE ACCOUNT HAS SUFFICIENT SURPLUS FUNDS THAT CAN BE REALLOCATED WITHOUT DISRUPTING ESSENTIAL SERVICES.

IMPACT OF TRANSFER ON "TO" ITEMS:

A TRANSFER OF FUNDS FROM THE OCE CATERGORY IS NECESSARY TO MEET PAYROLL REQUIREMENTS THROUGH THE END OF THE FISCAL PERIOD.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS

Appropriation Code: S-23-533-L
Prepared by: HONG VAN (JULIE) RADKE
Contact email: HONGVAN.L.RADKE@HAWAII.GOV

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LBR111	NA	B	TRANSFER ALLOTMENT TO PERSONNEL SERVICES	N	INTERN	(200,000.00)	-
						(200,000.00)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 27 $	FY 27 $
LBR 111	NA	A	TRANSFER ALLOTMENT FROM OTHER CURRENT EXPENSES TO COVER FOR QUEST-INTERN AND ADMIN PAYROLL	N	INTERN	200,000.00	-
						200,000.00	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

DUE TO INCREASED PERSONNEL COST ASSOCIATED WITH THE QUEST INTERNSHIP PROGRAM AND ADMINISTRATIVE STAFFING NEEDS, THE CURRENT ALLOCATION UNDER PERSONAL SERVICES IS INSUFFICIENT. A TRANSFER OF FUNDS FROM THE OCE CATEGORY IS NECESSARY TO MEET PAYROLL REQUIREMENTS THROUGH THE END OF THE FISCAL PERIOD.

IMPACT OF TRANSFER ON "FROM" ITEMS:

THIS TRANSFER WILL NOT ADVERSELY AFFECT OPERATIONS, AS THE OCE ACCOUNT HAS SUFFICIENT SURPLUS FUNDS THAT CAN BE REALLOCATED WITHOUT DISRUPTING ESSENTIAL SERVICES.

IMPACT OF TRANSFER ON "TO" ITEMS:

A TRANSFER OF FUNDS FROM THE OCE CATERGORY IS NECESSARY TO MEET PAYROLL REQUIREMENTS THROUGH THE END OF THE FISCAL PERIOD.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS

Appropriation Code: S-24-242-L
Prepared by: HONG VAN (JULIE) RADKE
Contact email: HONGVAN.L.RADKE@HAWAII.GOV

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LBR111	NA	A	TRANSFER ALLOTMENT FROM PERSONNEL SERVICES	N	ADMIN	(78,010.71)	-
						(78,010.71)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LBR 111	NA	B	TRANSFER ALLOTMENT FROM PERSONNEL SERVICES	N	NPS	78,010.71	-
			TO OTHER CURRENT EXPENSES				
						78,010.71	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

DUE TO THE ENDING OF PY23 BY 06/30/2025. ALLOTMENT 10 IS NOT LONGER NEED TO USE FOR PAYROLL. TRANSFER THE REMAINING ALLOTMENT 10 BALANCE TO ALLOTMENT 20 TO EXHAUSTED THE PY23 UNEXPENDED FUNDS.

IMPACT OF TRANSFER ON "FROM" ITEMS:

DUE TO THE ENDING OF PY23 BY 06/30/2025. ALLOTMENT 10 IS NOT LONGER NEED TO USE FOR PAYROLL. TRANSFER THE REMAINING ALLOTMENT 10 BALANCE TO ALLOTMENT 20 TO EXHAUSTED THE PY23 UNEXPENDED FUNDS.

IMPACT OF TRANSFER ON "TO" ITEMS:

DUE TO THE ENDING OF PY23 BY 06/30/2025. ALLOTMENT 10 IS NOT LONGER NEED TO USE FOR PAYROLL. TRANSFER THE REMAINING ALLOTMENT 10 BALANCE TO ALLOTMENT 20 TO EXHAUSTED THE PY23 UNEXPENDED FUNDS.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS

Appropriation Code: S-24-242-L
Prepared by: Ferdinand Casabay
Contact email: ferdinand.b.casabay@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LBR111	NA	B	TRANSFER ALLOTMENT TO PERSONAL SERVICES	N	NPS	(200,552.38)	-
						(200,552.38)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LBR 111	NA	A	TRANSFER ALLOTMENT FROM OTHER CURRENT EXPENSE	N	ADMIN	200,552.38	-
						200,552.38	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

TO EXHAUST PY23 FUNDS BEFORE END OF PROGRAM YEAR BY TRANSFERRING PY23 PR EXPENSES TO PY23. $139,806.11 IS THE TOTAL AMOUNT OF PR EXPENSES FROM 07/01/25 TO 03/15/26 ALLOCATED TO PY24 WHICH WE WANT TO TRANSFER TO PY23, PLUS AN ESTIMATED $57,746.27 TO COVER EXPENSES FROM 03/16/26 TO 06/30/26, AND AN ADDITIONAL $3,000 FOR UNEXPECTED VARIANCES IN PR.

IMPACT OF TRANSFER ON "FROM" ITEMS:

NO IMPACT ON THE "OTHER CURRENT EXPENSES" ALLOTMENT SINCE THERE IS SUFFICIENT BALANCE TO USE FOR NON-PERSONNEL EXPENSES.

IMPACT OF TRANSFER ON "TO" ITEMS:

TO SPEND DOWN THE FUNDS AS NEEDED FOR PAYROLL EXPENDITURES.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-24-525-L
Prepared by: Ferdinand Casabay
Contact email: ferdinand.b.casabay@hawaii.gov

Transfer Request Date: As of 06/30/26
Transfer Approval Date (B&F use only):

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LBR111		B	Services on a Fee-Court Reporters	P	N/A	(60,000)	
						(60,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LBR		A	Personnel	P	N/A	60,000	
						60,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

To reallocate allocation and allotment from Other Current Expenses to the Personnel Services, ensuring sufficient funding to cover projected personnel costs in FY26.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No negative impact in reducing allocation and allotment from Other expenses will not affect operations, as actual needs are less than originally budgeted.

IMPACT OF TRANSFER ON "TO" ITEMS:

No negative impact. Allocation and allotment is needed to fund FY26 personnel and employee benefit obligations without affecting operations.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS

Appropriation Code: S-25-201-L
Prepared by: HONG VAN (JULIE) RADKE
Contact email: HONGVAN.L.RADKE@HAWAII.GOV

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LBR111	NA	A	TRANSFER ALLOTMENT FROM PERSONNEL SERVICES	N	ADMIN	(500,000.00)	-
						(500,000.00)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 27 $	FY 27 $
LBR 111	NA	B	TRANSFER ALLOTMENT FROM PERSONNEL SERVICES	N	NPS	500,000.00	-
			TO OTHER CURRENT EXPENSES				
						500,000.00	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Transfer is requested due to a shortage of Other Current Expenses allotment. Additional funds are needed to provide sufficient allocation to sub-accounts S-25-231, S-25-240, and S-25-242.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Transfer is requested due to a shortage of Other Current Expenses allotment. Additional funds are needed to provide sufficient allocation to sub-accounts S-25-231, S-25-240, and S-25-242.

IMPACT OF TRANSFER ON "TO" ITEMS:

Transfer is requested due to a shortage of Other Current Expenses allotment. Additional funds are needed to provide sufficient allocation to sub-accounts S-25-231, S-25-240, and S-25-242.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-25-231
Prepared by: Ferdinand Casabay
Contact email: ferdinand.b.casabay@hawaii.gov

Transfer Request Date: 6/4/26
Transfer Approval Date (B&F use only):

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LBR111	PB	A	Personal Services	N		(1,000,000)	
						(1,000,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LBR111	PB	B	Other Current Expenses	N		1,000,000	
						1,000,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The initial allotment setup for the Youth program dated 09/12/25 was overstated.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No negative impact since the allotment amount was erroneously stated.

IMPACT OF TRANSFER ON "TO" ITEMS:

This will enable the program to pay contracts with counties for the services provided and other non-payroll services and goods to maintain the program.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-25-242
Prepared by: Ferdinand Casabay
Contact email: ferdinand.b.casabay@hawaii.gov

Transfer Request Date: 6/2/26
Transfer Approval Date (B&F use only):

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LBR111	PB	A	Personal Services	N		(800,000)	
						(800,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LBR111	PB	B	Other Current Expenses	N		800,000	
						800,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The initial allotment setup for the Adult program dated 09/12/25 was overstated.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No negative impact since the allotment amount was erroneously stated.

IMPACT OF TRANSFER ON "TO" ITEMS:

This will enable the program to pay contracts with counties for the services provided and other non-payroll services and goods to maintain the program.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS

Appropriation Code: S-26-316-L
Prepared by: Ferdinand Casabay
Contact email: ferdinand.b.casabay@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LBR111	PB	B	Tranfer allotment to personnel services	B	INTERN	(515,265.00)	-
						(515,265.00)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LBR 111	PB	A	Transfer alltoment from other current expenses for	A	INTERN	515,265.00	-
			administrative payroll				
						515,265.00	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	515,265	-
B. Other Current Expenses	B	(515,265)	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The program needs administrative allotment to maintain the state program. To work with the staff mainting the budget and request to allocate a portion of allotment to personnel services.

IMPACT OF TRANSFER ON "FROM" ITEMS:

This transfer will not adversely affect the operations because the remaining allotment is sufficient to fund other program expenses.

IMPACT OF TRANSFER ON "TO" ITEMS:

The transfer is necessary to fund administrative staff to maintain and service the State program.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS

Appropriation Code: S-26-317-L
Prepared by: Ferdinand Casabay
Contact email: ferdinand.b.casabay@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LBR111	PA	B	Services on a fee basis (DHS)	U	001	(2,429,946.00)	-
						(2,429,946.00)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LBR 111	PA	A	Staff salaries for the DHS Foodstamp and First to Work	U	001	2,429,946.00	-
			programs.				
						2,429,946.00	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	(2,429,946)	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	2,429,946	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The program needs personnel services allotment to maintain and administer the DHS programs.

IMPACT OF TRANSFER ON "FROM" ITEMS:

This transfer will not adversely affect the operations because the remaining NPS allotment is sufficient to fund other program expenses.

IMPACT OF TRANSFER ON "TO" ITEMS:

The transfer is necessary to fund administrative staff to maintain and service the DHS programs.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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:Suphansa (Tong) Phunphung
Contact email: suphansa.phunphung@hawaii.gov

Transfer Request Date: 9/19/25
Transfer Approval Date (B&F use only):

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LBR143	EA	B	Indirect Overhead Costs	P	054	(100,000)	
LBR143	EA	B	Services on Fee-Other than State Employees	P	056	(50,000)	
LBR143	EA	B	Personal Svc Rendered by State Employees	P	055	(50,000)	
						(200,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LBR143	EA	A	Personal Benefits	P	601	200,000	
						200,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

To reallocate funds from overhead and other current expenses to Personal Benefits, ensuring sufficient coverage of projected personnel costs in FY 26.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No negative impact. Reducing $200,000 from overhead and other expenses will not affect operations, as actual needs are less than originally budgeted.

IMPACT OF TRANSFER ON "TO" ITEMS:

No negative impact. Adding $200,000 to Personal Benefits ensures all employee benefits obligations are met in FY26. This addition is covered under the budget line for Personal Benefits.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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:Suphansa (Tong) Phunphung
Contact email: suphansa.phunphung@hawaii.gov

Transfer Request Date: 1/6/26
Transfer Approval Date (B&F use only):

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LBR143	EA	B	Services on Fee-Other than State Employees	P	056	(75,000)	
LBR143	EA	B	Personal Svc Rendered by State Employees	P	055	(75,000)	
						(150,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LBR143	EA	A	Personal Benefits	P	601	150,000	
						150,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

To reallocate funds from Other current expenses to Personal Benefits, ensuring sufficient coverage of projected personnel costs in FY 26.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No negative impact. Reducing 150,000 from Other expenses will not affect operations, as actual needs are less than originally budgeted.

IMPACT OF TRANSFER ON "TO" ITEMS:

No negative impact. Adding $150,000 to Personal Benefits ensures all employee benefits obligations are met in FY26. This addition is covered under the budget line for Personal Benefits.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-25-223-L
Prepared by:Suphansa (Tong) Phunphung
Contact email: suphansa.phunphung@hawaii.gov

Transfer Request Date: 10/7/25
Transfer Approval Date (B&F use only):

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LBR143	EA	A	OCC SAF & HEALTH ADVISOR IV	P	29118	(35,000)	
						(35,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LBR143	EA	B	Advertising	P	105	35,000	
						35,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

To reallocate funds from Personal Services to Other Current Expenses to ensure adequate coverage of projected FY 2026 operational costs.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No negative impact. The $35,000 reduction from Personal Services will not affect operations, as staffing costs are below budgeted levels.

IMPACT OF TRANSFER ON "TO" ITEMS:

No negative impact. The $35,000 increase to Other Current Expenses will provide sufficient funds to meet anticipated operational needs.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-24-224-L
Prepared by: Ferdinand Casabay
Contact email: ferdinand.b.casabay@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 25 $	FY 26 $
LBR153 RA		A	Personal Services	P	109000		(3,500)
						-	(3,500)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 25 $	FY 26 $
LBR153 RA		B	Other Current Expenses	P	7100		3,500
						-	3,500
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The program needs additional allotment for other current expenses to pay for court hearing services or litigation.

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 26 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-24-225-L
Prepared by:Suphansa (Tong) Phunphung
Contact email: suphansa.phunphung@hawaii.gov

Transfer Request Date: 5/18/26
Transfer Approval Date (B&F use only):

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LBR153	RA	B	Services on a Fee-Court Reporters	P	106	(20,000)	
						(20,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LBR153	RA	A	Staff Attorney	P	109858	20,000	
						20,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

To reallocate funds from Other Current Expenses to the Staff Attorney position, ensuring sufficient funding to cover projected personnel costs in FY26.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No negative impact. Reducing 20,000 from Other expenses will not affect operations, as actual needs are less than originally budgeted.

IMPACT OF TRANSFER ON "TO" ITEMS:

No negative impact. Adding $20,000 to the Staff Attorney position will ensure sufficient funding for FY26 personnel and employee benefit obligations without affecting operations.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS

Appropriation Code: S-25-259
Prepared by: KEVIN BUTAY
Contact email: KEVIN.S.BUTAY@HAWAII.GOV

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LBR171	LA	A	TRANSFER ALLOTMENT FROM PERSONNEL SERVICES	N	ADMIN	(196,385.62)	-
						(196,385.62)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LBR171	LA	B	TRANSFER ALLOTMENT FROM PERSONNEL SERVICES	N	NPS	196,385.62	-
			TO OTHER CURRENT EXPENSES				
						196,385.62	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

$546,385.62 IS THE TOTAL AMOUNT OF OTHER EXPENSES FROM 7/1/2024 - 12/31/2025. THE ALLOTMENT TRANSFER OF $196,385.62 FROM PERSONNEL SERVICES TO NPS COVERS THE REMAINING EXPENSES NEEDED.

IMPACT OF TRANSFER ON "FROM" ITEMS:

NO IMPACT ON PERSONNEL SERVICES SINCE THERE IS SUFFICIENT BALANCE TO USE.

IMPACT OF TRANSFER ON "TO" ITEMS:

TO SPEND THE NECESSARY FUNDS NEEDED FOR EXPENDITURES.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS

Appropriation Code: S-26-205-L
Prepared by: Nora Iba
Contact email: nora.m.iba@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LBR901	GA	A	Transfer allotment from Personnel Services to	N	ADMIN	(50,000.00)	-
			Other Current Expenses				
						(50,000.00)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LBR901	GA	B	Transfer allotment to Other Current Expenses to	N	NPS	50,000.00	-
			cover non-personnel expenses incurred in operating				
			the Research and Statistics office				
						50,000.00	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

To allow the appropriation to more accurately reflect the costs incurred in operating the Research and Statistics office including nonpersonnel expenses such as rent, software subscriptions and administrative overhead expenses.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No negative impact as staffing costs are below budgeted levels.

IMPACT OF TRANSFER ON "TO" ITEMS:

No negative impact. The transfer will allow the appropration to record nonpersonnel expenses incurred in operating the Research and Statistics office.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-25-234-L
Prepared by: Quirino A. Espejo Jr.
Contact email: quirino.a.espejo@hawaii.gov

Transfer Request Date: 06/23/2026
Transfer Approval Date (B&F use only):

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LBR903	NA	B	Transfer allocation from Other Current Expenses to	N		(5,453)	
			Personnel Services.				
						(5,453)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LBR903	NA	A	Transfer allocation to Personnel Services to cover	N		5,453	
			payroll administrative expenses for the time allocated				
			to CMA program (S-25-234-L).				
						5,453	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Transfer allocation 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 - The federal award includes an allocation for payroll in order to reimburse the State for administrative costs.

IMPACT OF TRANSFER ON "TO" ITEMS:

The State of Hawaii DLIR-OCS will be able to use the federal award/funds allocated to the state for grant administration payroll. The State will be reimbursed for the payroll costs associated with administering the S-25-234-L CMA program, resulting in payroll savings for the State.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-236-L
Prepared by: Quirino Espejo
Contact email: quirino.a.espejo@hawaii.gov

Transfer Request Date: 09/16/2025
Transfer Approval Date (B&F use only): _____

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LBR903	NA	B	WAP FEDERAL FUNDS	N		(32,098.87)	
						(32,099)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LBR903	NA	A	ADMIN PAYROLL	N		32,098.87	
						32,098.87	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Transfer allocation from other current expenses to personnel services to allot the federal programs' award funds received, allocated to the state for grants administration payroll. The total federal award received was $427,985.00, which includes $32,098.87 allocated to the state for administrative payroll costs. In order for DLIR-OCS to utilize the payroll funds, DLIR-OCS must transfer the $32,098.87 allocation from Other Current Expenses to Personal Services. The remaining $395,886.13 remains in Other Current Expenses and will be utilized to meet the program goals of the S-26-236-L Weatherization Assistance Program (WAP), which is to assist eligible low-income households to reduce their home energy costs by providing energy conservation education and by installing cost-saving energy-efficient measures into their homes.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None. The $32,098.87 allotment transfer to Personal Services is allocated to the state for payroll costs, which will reimburse the state for its administrative costs. There's no impact on the program, as the $32,098.87 in federal funds was specifically allocated to the OCS administrative cost for payroll purposes.

IMPACT OF TRANSFER ON "TO" ITEMS:

The State of Hawaii DLIR-OCS will be able to utilize the federal award/funds allocated to the state for grant administration payroll. The State will be reimbursed for the payroll costs associated with administering the WAP program, resulting in payroll savings to the State.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-293-L
Prepared by: Quirino A. Espejo Jr.
Contact email: quirino.a.espejo@hawaii.gov

Transfer Request Date: 06/04/2026
Transfer Approval Date (B&F use only):

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LBR903	NA	B	Transfer allocation from Other Current Expenses to	N		(40,081)	
			Personnel Services.				
						(40,081)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LBR903	NA	A	Transfer allocation to Personnel Services to cover	N		40,081	
			payroll administrative expenses for the time allocated				
			to CSBG program (S-26-293-L).				
						40,081	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Transfer allocation 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 - The federal award includes an allocation for payroll in order to reimburse the State for administrative costs.

IMPACT OF TRANSFER ON "TO" ITEMS:

The State of Hawaii DLIR-OCS will be able to use the federal award/funds allocated to the state for grant administration payroll. The State will be reimbursed for the payroll costs associated with administering the S-26-293-L CSBG program, resulting in payroll savings for the State.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-001-C
Prepared by: Leah Laramee
Contact email: leah.j.laramee@hawaii.gov

Transfer Request Date: 6/17/26
Transfer Approval Date (B&F use only): 6/23/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LNR101	EA	A	Climate Change Coordinator	A	122530	(14,890)	
						(14,890)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LNR101	EA	B	University of Hawaii	A	001	14,890	
						14,890	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The transfer is necessary to cover anticipated purchase order encumbrance for the University of Hawaii.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Funds were transferred from Other Current Expenses to Payroll at the beginning of the fiscal year to address an anticipated payroll shortfall. These funds are no longer needed as the payroll adjustments associated with the collective bargaining agreement resovled the projected funding shortage.

IMPACT OF TRANSFER ON "TO" ITEMS:

Funds will be use for a projust that provides continuity for work on healthy soils and carbon sequestration action around the state. With federal funding and support for these programs at an all time low and limited for smaller farmers it is vital that we maintain technical assistance and research through this programing.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-311
Prepared by: Michelle Del Rosario
Contact email: michelle.b.delrosario@hawaii.gov

Transfer Request Date: 5/10/26
Transfer Approval Date (B&F use only): 5/22/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LNR102	EB	A	Program Development Specialist	B	118343	(53,000)	
						(53,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LNR102	EB	B	Other Grants in Aid	B	007	53,000	
						53,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Transfer will allow the department to maximize the encumbrance of available funding for Legacy Land grant awards to State Agencies and nonprofit land conservation organizations.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact. Position was vacated on December 1, 2025. Recruitment for the vacant position is in progress but will not be completed during the current fiscal year.

IMPACT OF TRANSFER ON "TO" ITEMS:

Transfer will allow the department to maximize the encumbrance of available funding for Legacy Land grant awards to State Agencies and nonprofit land conservation organizations.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 26 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-26-172-C
Prepared by: Michelle Del Rosario
Contact email: michelle.b.delrosario@hawaii.gov

Transfer Request Date: 5/21/26
Transfer Approval Date (B&F use only): 5/29/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LNR172	DA	B	Services on a Fee Basis	A	096	(150,000)	
						(150,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LNR172	DA	A	Hazard Pay	A	096	109,000	
LNR172	DA	A	Heavy Equipment Operator	A	2942	7,047	
LNR172	DA	A	Forest Management Supervisor I	A	11632	9,721	
LNR172	DA	A	Forest Management Supervisor I	A	124480	7,987	
LNR172	DA	A	Wildlife Biologist IV	A	118733	7,383	
LNR172	DA	A	Forester V	A	124493	7,987	
LNR172	DA	A	Forestry & Wildlife Tech IV	A	122859	875	
						150,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Transfer will allow the department to fund payroll deficite due to hazard pay and restrictions imposed to general funds.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact

IMPACT OF TRANSFER ON "TO" ITEMS:

Transfer will allow the departmetn to fund payroll deficit due to hzarad pay and restrictions imposed to general funds.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-172-C
Prepared by: Michelle Del Rosario
Contact email: michelle.b.delrosario@hawaii.gov

Transfer Request Date: 6/12/26
Transfer Approval Date (B&F use only): 6/18/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LNR172	DA	A	Office Assistant III	A	116491	(37,872)	
LNR172	DA	A	Natural Resources Mgt. Spec.	A	125420	(40,128)	
						(78,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LNR172	DA	B	Op Supplies - Scientific	A	003	10,000	
LNR172	DA	B	Other Repairs and Maintenance	A	060	18,000	
LNR172	DA	B	Repairs and Maintenance - Ground	A	069	50,000	
						78,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The requested transfer will allow the Division of Forestry and Wildlife to redirect available vacancy savings toward priority needs to support critical operational funding for the management and maintenance of forest reserves, including the removal of hazardous trees and active forest management.

IMPACT OF TRANSFER ON "FROM" ITEMS:

The available vacancy savings result from positions that are on going recruitment.

IMPACT OF TRANSFER ON "TO" ITEMS:

The requested transfer will allow the Division of Forestry and Wildlife to redirect available vacancy savings toward priority needs in the Na Ala Hele Trails and Access Program.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-041-C
Prepared by: Roselyn Ragmac
Contact email: roselyn.r.ragmac@hawaii.gov

Transfer Request Date: 5/26/26
Transfer Approval Date (B&F use only): 5/29/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LNR401	CA	A	Aquatic Biologist IV	A	24057	(65,664)	
LNR401	CA	A	Aquatic Biologist IV	A	46124	(76,788)	
LNR401	CA	A	Education Specialist V	A	36767	(101,064)	
LNR401	CA	A	Fishery Technician IV	A	50979	(3,000)	
LNR401	CA	A	Aquatic Biologist IV	A	32238	(3,484)	
						(250,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LNR401	CA	B	University of Hawaii (UH)	A	002	163,712	
LNR401	CA	B	Clothing and Sewing Supplies	A	11	12,000	
LNR401	CA	B	Dues and Subscription	A	29	9,000	
LNR401	CA	B	Other Telephone and Telegraph Charges	A	36	15,288	
LNR401	CA	B	Other Stationery and Office Supplies	A	27	12,000	
LNR401	CA	B	Office Furnishings and Equipment	A	005	38,000	
						250,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The transfer is necessary to fund the unbudgeted operating expenditure required for daily program operations.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Currently, there is no impact because the positions are vacant and their filling can be deferred until next fiscal year. No impact for position no. 50979 and 32238. The funding from those two positions come from reclassifying their payroll to federal grants their positions are working on.

IMPACT OF TRANSFER ON "TO" ITEMS:

The other current expense budget does not have sufficient funds to cover the unbudgeted expenditure required for the division's daily operations. The transfer will provide funding for the purchase of services and goods necessary for program operations.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-041-C
Prepared by: Ian Kimura
Contact email: ian.pk.kimura@hawaii.gov

Transfer Request Date: 5/27/26
Transfer Approval Date (B&F use only): 6/4/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LNR401	CA	A	5% Restriction Release	A		(212,880)	
						(212,880)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LNR401	CA	B	Fencing	A	093	212,880	
						212,880	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Transfer funds from Personal Services to Other Current Expenses to implement immediate resource protection, site stabilization, and encampment deterrence measures at the Division of Aquatic Resources (DAR) Waiʻanae property.

IMPACT OF TRANSFER ON "FROM" ITEMS:

There is no impact because the fund DAR is transferring is part of the restriction that DAR do not have access.

IMPACT OF TRANSFER ON "TO" ITEMS:

The other current expense budget does not have sufficient funds to cover the Waianae Fencing Project. The transfer will provide funding for the Waianae Fencing Project

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-041-C
Prepared by: Roselyn Ragmac
Contact email: roselyn.r.ragmac@hawaii.gov

Transfer Request Date: 9/22/25
Transfer Approval Date (B&F use only): 9/24/25

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LNR 401	CA	B	University of Hawaii	A	002	(30,612)	
						(30,612)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LNR 401	CA	A	Administrative Assistant III	A	7348	7,632	
LNR 401	CA	A	Office Assistant IV	A	39080	3,324	
LNR 401	CA	A	Office Assistant IV	A	11459	5,784	
LNR 401	CA	A	Office Assistant IV	A	39081	5,784	
LNR 401	CA	A	Aquatic Biologist IV	A	27074	8,088	
						30,612	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The transfer is necessary to fund the salary difference of the upgraded positions.

IMPACT OF TRANSFER ON "FROM" ITEMS:

The other current expenses will be deferred until next fiscal year.

IMPACT OF TRANSFER ON "TO" ITEMS:

The payroll allotment does not have sufficient funds budgeted to cover the salary difference resulting from the upgrade. The transfer will provide necessary funding for the upgraded positions.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-313-C
Prepared by: Roselyn Ragmac
Contact email: roselyn.r.ragmac@hawaii.gov

Transfer Request Date: 10/20/25
Transfer Approval Date (B&F use only): 10/23/25

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LNR 401	CA	B	Other Services on a Fee Basis	B	115	(10,944)	
						(10,944)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LNR 401	CA	A	Office Assistant III	B	122913	10,944	
						10,944	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The transfer is necessary to fund the salary difference of the upgraded positions.

IMPACT OF TRANSFER ON "FROM" ITEMS:

The other current expenses will be deferred until next fiscal year.

IMPACT OF TRANSFER ON "TO" ITEMS:

The payroll allotment does not have sufficient funds budgeted to cover the salary difference resulting from the upgrade. The transfer will provide necessary funding for the upgraded positions.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 26 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-26-042
Prepared by: Michelle Del Rosario
Contact email: michelle.b.delrosario@hawaii.gov

Transfer Request Date: 5/26/26
Transfer Approval Date (B&F use only): 6/1/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LNR402	DA	A	Program Specialist V	A	96003C	(71,016)	
LNR402	DA	A	Program Specialist IV	A	96004C	(63,096)	
LNR402	DA	A	Natural Res. Mgt. Spec IV	A	96005C	(63,096)	
LNR402	DA	A	Natural Res. Mgt. Spec IV	A	96006C	(63,096)	
LNR402	DA	A	Forester	A	96007C	(63,096)	
LNR402	DA	A	Forestry and Wildlife Worker II	A	96008C	(56,340)	
LNR402	DA	A	Forestry and Wildlife Worker II	A	96009C	(56,340)	
LNR402	DA	A	Forestry and Wildlife Worker II	A	96010C	(56,340)	
LNR402	DA	A	Forestry and Wildlife Worker II	A	96011C	(56,340)	
LNR402	DA	A	Forestry and Wildlife Worker II	A	96012C	(56,340)	
LNR402	DA	A	Forestry and Wildlife Worker II	A	96013C	(56,340)	
LNR402	DA	A	Forestry and Wildlife Worker III	A	96014C	(60,336)	
LNR402	DA	A	Forestry and Wildlife Worker III	A	96015C	(60,336)	
LNR402	DA	A	Forestry and Wildlife Worker III	A	96016C	(60,336)	
LNR402	DA	A	Heavy Vehicle Const Mechanic I	A	96017C	(77,508)	
LNR402	DA	A	Heavy Vehicle Const Mechanic I	A	96018C	(65,044)	
						(985,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LNR402	DA	B	Services on a Fee Basis	A	101	985,000	
						985,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The requested transfer will allow the Division of Forestry and Wildlife to redirect available vacancy savings toward priority needs in wildfire prevention, preparedness, and response.

IMPACT OF TRANSFER ON "FROM" ITEMS:

The available vacancy savings result from new fire program positions that are still in the establishment process. The Division anticipates these positions will be in recruitment before the end of the fiscal year. In the interim, transferring the available balance to Other Expenditures will allow the Department to immediately advance landscape resilience and fuels reduction work, improve wildfire preparedness, and strengthen response capacity during active fire years.

IMPACT OF TRANSFER ON "TO" ITEMS:

The requested transfer will allow the Division of Forestry and Wildlife to redirect available vacancy savings toward priority needs in wildfire prevention, preparedness, and response.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-042-C
Prepared by: Michelle Del Rosario
Contact email: michelle.b.delrosario@hawaii.gov

Transfer Request Date: 6/12/26
Transfer Approval Date (B&F use only): 6/18/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LNR402	DA	A	Heavy Vehicle Const Mechanic I	A	96019C	(75,852)	
LNR402	DA	A	Heavy Equipment Operator	A	96020C	(70,476)	
LNR402	DA	A	Heavy Equipment Operator	A	96021C	(70,476)	
LNR402	DA	A	Heavy Equipment Operator	A	96022C	(13,196)	
						(230,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LNR402	DA	B	University of Hawaii	A	001	200,000	
LNR402	DA	B	Op Supplies - Scientific	A	004	30,000	
						230,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The requested transfer will allow the Division of Forestry and Wildlife to redirect available vacancy savings toward priority needs to support support the protection, management, and restoration of Hawai‘i’s native forests, watersheds, and endangered plants and wildlife by contracting out work that would otherwise be performed by the associated personnel until the vacancies are filled.

IMPACT OF TRANSFER ON "FROM" ITEMS:

The available vacancy savings result from new positions that are still in the establishment process.

IMPACT OF TRANSFER ON "TO" ITEMS:

The requested transfer will allow the Division of Forestry and Wildlife to redirect available vacancy savings toward priority needs in the Wildlife Resources and Protection Program.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-199-C
Prepared by: Michelle Del Rosario
Contact email: michelle.b.delrosario@hawaii.gov

Transfer Request Date: 6/1/26
Transfer Approval Date (B&F use only): 6/12/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LNR402	DA	A	Overtime	A	300	(130,000)	
						(130,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LNR402	DA	B	Services of Fee Basis	A	101	75,000	
LNR402	DA	B	Operating Supplies - Scientific, Educational, etc	A	005	30,000	
LNR402	DA	B	R & M - Grounds Maintenance	A	069	25,000	
				A		130,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Transfer will allow the department to utilized the vacancy savings for fire related prevention activities.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Payroll has been accounted for and no more overtime will be charged for FY 26.

IMPACT OF TRANSFER ON "TO" ITEMS:

Transfer will allow the department to utilized the vacancy savings for fire related prevention activities.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-256
Prepared by: Michelle del Rosario
Contact email: michelle.b.delrosario@hawaii.gov

Transfer Request Date: 3/10/26
Transfer Approval Date (B&F use only): 3/18/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LNR402	NA	A	Unauthorized Positions Budgeted Payroll Costs	N	-	(272,726)	
						(272,726)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LNR407	NA	B	Other Current Expenses	N	-	272,726	
						272,726	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Payroll has been budgeted for the grant for Statewide unauthorized positions. Per Program Manager, we just have to wait for the Legislature (HB1800) to approve the request to create new positions for the federal grants.

IMPACT OF TRANSFER ON "FROM" ITEMS:

NONE

IMPACT OF TRANSFER ON "TO" ITEMS:

NONE

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-045-C
Prepared by: Jason Redulla
Contact email: jason.k.redulla@hawaii.gov

Transfer Request Date: 6/12/26
Transfer Approval Date (B&F use only): 6/29/26

FROM: PERSONAL SERVICES

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LNR405	HA	A	Consvtn & Rescs Enf Offcr I	A	95007C/126008	(53,976)	
LNR405	HA	A	Consvtn & Rescs Enf Offcr I	A	95008C/126009	(53,976)	
LNR405	HA	A	Consvtn & Rescs Enf Offcr I	A	95009C/126010	(53,976)	
LNR405	HA	A	Consvtn & Rescs Enf Offcr I	A	95010C/126011	(53,976)	
LNR405	HA	A	Consvtn & Rescs Enf Offcr I	A	95011C/126012	(53,976)	
LNR405	HA	A	Consvtn & Rescs Enf Offcr I	A	95012C/126013	(53,976)	
LNR405	HA	A	Consvtn & Rescs Enf Offcr I	A	95013C/126014	(53,976)	
LNR405	HA	A	Consvtn & Rescs Enf Offcr I	A	95014C/126015	(53,976)	
LNR405	HA	A	Consvtn & Rescs Enf Offcr I	A	95015C/126016	(53,976)	
LNR405	HA	A	Consvtn & Rescs Enf Offcr I	A	95016C/125962	(53,976)	
LNR405	HA	A	Consvtn & Rescs Enf Offcr I	A	95017C/125963	(53,976)	
LNR405	HA	A	Consvtn & Rescs Enf Offcr I	A	95018C/125964	(53,976)	
LNR405	HA	A	Consvtn & Rescs Enf Offcr I	A	95019C/125965	(53,976)	
LNR405	HA	A	Consvtn & Rescs Enf Offcr I	A	95020C/125966	(53,976)	
LNR405	HA	A	Consvtn & Rescs Enf Offcr I	A	96038C	(55,476)	
LNR405	HA	A	Consvtn & Rescs Enf Offcr I	A	96039C	(55,476)	
LNR405	HA	A	Consvtn & Rescs Enf Offcr I	A	96040C	(55,476)	
LNR405	HA	A	Consvtn & Rescs Enf Offcr I	A	96041C	(55,476)	
LNR405	HA	A	Consvtn & Rescs Enf Offcr I	A	96042C	(55,476)	
LNR405	HA	A	Consvtn & Rescs Enf Offcr I	A	96043C	(55,476)	
LNR405	HA	A	Consvtn & Rescs Enf Offcr I	A	96044C	(55,476)	
LNR405	HA	A	Consvtn & Rescs Enf Offcr I	A	96045C	(55,476)	
LNR405	HA	A	Consvtn & Rescs Enf Offcr I	A	96046C	(55,476)	
LNR405	HA	A	Consvtn & Rescs Enf Offcr I	A	96047C	(55,476)	
LNR405	HA	A	Consvtn & Rescs Enf Offcr I	A	96048C	(55,476)	
LNR405	HA	A	Consvtn & Rescs Enf Offcr I	A	96049C	(55,476)	

LNR405	HA	A	Consvtn & Rescs Enf Offcr I	A	96050C	(55,476)	
LNR405	HA	A	Consvtn & Rescs Enf Offcr I	A	96051C	(55,476)	
LNR405	HA	A	Consvtn & Rescs Enf Offcr I	A	96052C	(55,476)	
LNR405	HA	A	Consvtn & Rescs Enf Offcr I	A	96053C	(55,476)	
LNR405	HA	A	Consvtn & Rescs Enf Offcr I	A	96054C	(55,476)	
LNR405	HA	A	Consvtn & Rescs Enf Offcr I	A	96055C	(55,476)	
						(1,754,232)	-

TO: MOTOR VEHICLES

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LNR405	HA	B	Repairs and Maintenance - Motor Vehicles	A	082	150,000	
LNR405	HA	B	Other Services on a Fee Basis	A	100	500,000	
LNR405	HA	C	Other Machinery and Equipment ($250 - $999.99)	A	008	765,318	
LNR405	HA	C	Other Machinery and Equipment ($1,000 or More)	A	015	170,000	
LNR405	HA	D	Motor Vehicles	A	001	168,914	
						1,754,232	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The Division currently has payroll vacancy savings due to the listed Conservation and Resources Enforcement Officer I vacant positions. However, the Division is anticipating filling these positions on or about June 29, 2026. The Division is requesting to use these funds to ensure it can cover overage amounts of prior needed vehicle repairs and maintenance costs, fund existing vehicle repair needs, provide gap funding for academy and other training costs and vehicle purchases and purchase of new equipment. This transfer will ensure continuity of Division training and operations.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No significant impact. The funds in Allotment 10 will remain unused, and increase the unused cash balance in this appropriation if not used.

IMPACT OF TRANSFER ON "TO" ITEMS:

The transfer will provide necessary additional funds to support the needs described above in line numbers 5850, 7180, 7709, 7780 and 7751 in the amounts listed above.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-208
Prepared by:Lolita Cabante
Contact email: lolita.m.cabante@hawaii.gov

Transfer Request Date: 9/26/25
Transfer Approval Date (B&F use only): 9/30/25

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LNR405	HA	B	Other Supplies	N	190	(17,018)	
						(17,018)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LNR405	HA	A	Overtime	N	302	17,018	
						17,018	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The transfer is necessary to fund the additional cost of overtime. The proposed transfer is essential to adequately finance the increased costs associated with overtime.

IMPACT OF TRANSFER ON "FROM" ITEMS:

The cost of other supplies will be reduced.

IMPACT OF TRANSFER ON "TO" ITEMS:

The current allocation for personal services is insufficient. The transfer will provide the necessary funding to fulfill the request for additional overtime.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-349
Prepared by:Lolita Cabante
Contact email: lolita.m.cabante@hawaii.gov

Transfer Request Date: 9/17/25
Transfer Approval Date (B&F use only): 9/22/25

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LNR405	HA	A	Overtime	B	302	(61,447)	
						(61,447)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LNR405	HA	B	Renewal-Software License & Maint. Agreement	B	151	36,869	
LNR405	HA	B	R&M Supplies - Data Processing Equipment	B	118	24,578	
						61,447	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The transfer is necessary to fund the renewal of software licenses and to purchase supplies for the repair and maintenance of data processing equipment.

IMPACT OF TRANSFER ON "FROM" ITEMS:

The cost of overtime will be reduced.

IMPACT OF TRANSFER ON "TO" ITEMS:

The other current expenses budget does not have sufficient funds to cover the renewal of software licenses and expenses for the repair and maintenance of data processing. The transfer will provide the necessary funding for both software license renewal and the purchase of supplies for the repair and maintenance of the data processing system.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 26 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-26-047
Prepared by: Michelle Del Rosario
Contact email: michelle.b.delrosario@hawaii.gov

Transfer Request Date: 5/29/26
Transfer Approval Date (B&F use only): 6/8/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LNR407	NA	B	Services on a Fee Basis	A	096	(181,000)	
						(181,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LNR407	NA	A	Natural Res. Mgt Spec. V	A	39753	8,638	
LNR407	NA	A	Natural Res. Mgt Spec. V	A	44989	8,638	
LNR407	NA	A	Natural Res. Mgt Spec. V	A	44990	8,638	
LNR407	NA	A	Natural Res. Mgt Spec. V	A	44991	9,344	
LNR407	NA	A	General Professional V	A	46763	7,987	
LNR407	NA	A	Natural Res. Mgt Program Specialist	A	47595	8,306	
LNR407	NA	A	Natural Res. Mgt Spec.IV	A	47598	8,982	
LNR407	NA	A	Natural Res. Mgt Spec.IV	A	47600	7,101	
LNR407	NA	A	Botanist IV	A	118261	7,101	
LNR407	NA	A	Automotive Mechanic I	A	118264	7,047	
LNR407	NA	A	Planner V	A	118332	7,383	
LNR407	NA	A	Entomologist V	A	119248	7,678	
LNR407	NA	A	Planner V	A	121976	7,678	
LNR407	NA	A	Botanist IV	A	122003	7,678	

LNR407	NA	A	Wildlife Biologist V	A	122213	7,678	
LNR407	NA	A	Automotive Mechanic I	A	122326	7,047	
LNR407	NA	A	Natural Res. Mgt Spec.IV	A	122487	6,566	
LNR407	NA	A	Natural Res. Mgt Spec.IV	A	122821	6,566	
LNR407	NA	A	Natural Res. Mgt Spec.IV	A	122856	6,566	
LNR407	NA	A	Natural Res. Mgt Spec.IV	A	122950	6,828	
LNR407	NA	A	Natural Res. Mgt. Spec IV	A	122966	6,309	
LNR407	NA	A	Natural Res. Mgt. Spec IV	A	123230	5,829	
LNR407	NA	A	Natural Res. Mgt. Spec IV	A	124648	5,829	
LNR407	NA	A	Natural Res. Mgt. Spec IV	A	124661	5,634	
LNR407	NA	A	Natural Res. Mgt. Spec IV	A	124814	3,949	
						181,000	-

Total	(0)	-

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-047-C — Transfer Request Date: 9/26/25

Prepared by: Michelle del Rosario — Transfer Approval Date (B&F use only): 10/10/25

Contact email: rmichelle.b.delrosario@hawaii.gov

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LNR407	NA	B	Op Sup - Motor Vehicle Gas and Oil	A	004	(160,000)	-
LNR407	NA	B	Rental of Construction Equipment	A	066	(160,000)	-
						(320,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LNR407	NA	A	Natural Resources Mgt. Spec. IV	A	124597	63,096	-
LNR407	NA	A	Natural Resources Mgt. Spec. IV	A	124653	65,664	-
LNR407	NA	A	Forestry & Wildlife Worker II	A	124930	56,340	-
LNR407	NA	A	Forestry & Wildlife Worker II	A	124995	56,340	-
LNR407	NA	A	Natural Rescs Mgmt Spclt III	A	118290	10,488	-
LNR407	NA	A	Program Specialist IV	A	118330	10,488	-
LNR407	NA	A	Natural Rescs Mgmt Spclt IV	A	52389	8,760	-
LNR407	NA	A	Natural Rescs Mgmt Spclt IV	A	118355	6,636	-
LNR407	NA	A	Natural Rescs Mgmt Spclt IV	A	122966	6,636	-
LNR407	NA	A	Natural Rescs Mgmt Spclt V	A	44991	5,832	-
LNR407	NA	A	Natural Rescs Mgmt Spclt III	A	124814	5,592	-
LNR407	NA	A	Natural Rescs Mgmt Prgm Spclt	A	47595	5,148	-
LNR407	NA	A	Natural Rescs Mgmt Spclt IV	A	46763	4,956	-
LNR407	NA	A	FWW II	A	124995	4,668	-
LNR407	NA	A	Planner V	A	118332	4,584	-
LNR407	NA	A	Natural Rescs Mgmt Spclt IV	A	47600	4,680	-
LNR407	NA	A	Botanist	A	46732	92	-
						320,000	
				Total		320,000	-

Cost Element:				MOF			
A. Personal Services				A		-	-
B. Other Current Expenses				B		-	-
C. Equipment				N		-	-
D. Motor Vehicles				P		-	-
				R		-	-
				S		-	-
				T		-	-
				U		-	-
				W		-	-
				X		-	-
REASON FOR TRANSFER:							
The transfer is necessary to fund the Temporary positions for the program. Also needed to fill up the variance between BJ Table budgeted amounts for the positions per EPAR's actual amount.							
IMPACT OF TRANSFER ON "FROM" ITEMS:							
No impact - Amount reduced are over stated for the year.							
IMPACT OF TRANSFER ON "TO" ITEMS:							
Payroll will be fully funded and will not create any negative balance in the payroll balance.							

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-541
Prepared by: Michelle Del Rosario
Contact email: michelle.b.delrosario@hawaii.gov

Transfer Request Date: 2/10/26
Transfer Approval Date (B&F use only): 2/17/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LNR407	NA	B	Services on a Fee Basis	P	139	(85,467)	
						(85,467)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LNR407	NA	A	Payroll (Public Worker)	P	46732	53,571	
LNR407	NA	A	Fringe Benefits	P	602	31,896	
						85,467	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Transfer is necessary to provide additional funding for the position and other administrative staff who are working on the grant.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact.

IMPACT OF TRANSFER ON "TO" ITEMS:

Transfer would cover the needed payroll amount and also can cover administrative staff who are working on the grant .

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 26 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-26-082-C
Prepared by: Alexis Seto
Contact email: alexis.seto@hawaii.gov

Transfer Request Date: 6/10/26
Transfer Approval Date (B&F use only): 6/29/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LNR802	HP	A	Archaeologist IV	A	92328C	(125,000)	
LNR802	HP	A	Archaeologist III	A	92331C	(75,000)	
LNR802	HP	A	Assistant Administrator	A	92326C	(110,000)	
LNR802	HP	A	Archaeologist IV	A	92329C	(125,000)	
LNR802	HP	A	Archaeologist II	A	92332C	(50,000)	
LNR802	HP	A	Historian	A	92335C	(70,000)	
LNR802	HP	A	Staff Services Assistant	A	92338C	(41,100)	
LNR802	HP	A	Archaeologist IV	A	92330C	(125,000)	
LNR802	HP	A	Archaeologist IV	A	125750	(125,000)	
LNR802	HP	A	Archaeologist III	A	102301	(26,932)	
LNR802	HP	A	Cultural Historian	A	102394	(20,199)	
LNR802	HP	A	Executive Specialist V	A	102395	(71,016)	
LNR802	HP	A	Archaeologist IV	A	103121	(22,893)	
LNR802	HP	A	Architectural Historian	A	112243	(51,365)	
LNR802	HP	A	Administrative Assistant III	A	120320	(50,880)	
LNR802	HP	A	Burial Sties Specialist	A	120336	(80,796)	
LNR802	HP	A	Burial Sties Specialist	A	120337	(48,756)	
LNR802	HP	A	Burial Sties Specialist	A	121172	(53,864)	
LNR802	HP	A	Burial Sties Specialist	A	122801	(20,199)	
LNR802	HP	A	Architectural Historian	A	125283	(100,000)	
						(1,393,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LNR802	HP	D	Motor Vehicles	A	01	200,000	
LNR802	HP	C	Data Processing Equipment	A	03	110,000	
LNR802	HP	C	Office Furnishings & Equipment	A	01	350,000	
LNR802	HP	B	Other Supplies	A	011	30,000	
LNR802	HP	B	R&M - Grounds Maintenance	A	036	50,000	
LNR802	HP	B	R&M - Renewal - Software License & Maintenance	A	041	53,000	
LNR802	HP	B	I/T Consultant Services	A	055	400,000	
LNR802	HP	B	Services on a Fee Basis	A	056	200,000	
						1,393,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The transfer is necessary to purchase two new vehicles for the Hawaii and Oahu offices to transport staff and board member to meetings and site visits, purchase new equipment (computer and related equipment/warranties, software, etc.), new filing cabinets, storage units, and bookshelves to replace exisitng broken cabinets and bookshelves, file moving and storage during the replacement of cabinets etc., archival storage materials, dehumidifiers, split ac units to ensure proper storage of required files, VHB management contract, HICRIS 2.0 development for divisions intake system, and tree removal services for state owned lo'i patch.

IMPACT OF TRANSFER ON "FROM" ITEMS:

The filling of the positions will be deferred until next fiscal year. The anticipated vacant position will be filled by the end of FY27.

IMPACT OF TRANSFER ON "TO" ITEMS:

The other current expenses budget does not have sufficient funds budgeted for two new vehicles for the Hawaii and Oahu offices to transport staff and board member to meetings and site visits, purchase new equipment (computer and related equipment/warranties, software, etc.), new filing cabinets, storage units, and bookshelves to replace exisitng broken cabinets and bookshelves, file moving and storage during the replacement of cabinets etc., archival storage materials, dehumidifiers, split ac units to ensure proper storage of required files, VHB management contract, HICRIS 2.0 development for divisions intake system, and tree removal services for state owned lo'i patch. The transfer will provide the funding needed for the purchase of the vehicles that is necessary for program operations. The use of the funds will be used to assit exisiting staff and new staff on performing their job duties required by the state.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-209-C
Prepared by:
Contact email:

Transfer Request Date: 4/30/26
Transfer Approval Date (B&F use only): 5/4/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LNR802	HP	A	Fringe Benefits	N	600	(16,421)	
						(16,421)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LNR802	HP	A	Other Services on a Fee Basis	N	138	16,421	
						16,421	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The adjustment was made in accordance with the approved grant and aligns with the approved budget.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None.

IMPACT OF TRANSFER ON "TO" ITEMS:

None.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-084
Prepared by: Michelle Del Rosario
Contact email: michelle.b.delrosario@hawaii.gov

Transfer Request Date: 5/26/26
Transfer Approval Date (B&F use only): 6/8/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LNR804	DA	A	Abstractor X	A	92362C	(28,000)	
						(28,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LNR804	DA	B	Op Supplies - Scientific	A	003	20,000	
LNR804	DA	B	Other Repairs and Maintenance	A	060	8,000	
						28,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The requested transfer will allow the Division of Forestry and Wildlife to redirect available vacancy savings toward priority needs to support operating costs associated with the Nā Ala Hele Trails and Access Program, including P-card purchases, maintenance needs, and essential operating supplies.

IMPACT OF TRANSFER ON "FROM" ITEMS:

The available vacancy savings result from new position that is still in the establishment process.

IMPACT OF TRANSFER ON "TO" ITEMS:

The requested transfer will allow the Division of Forestry and Wildlife to redirect available vacancy savings toward priority needs in the Na Ala Hele Trails and Access Program.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-084-C
Prepared by: Michelle Del Rosario
Contact email: michelle.b.delrosario@hawaii.gov

Transfer Request Date: 6/12/26
Transfer Approval Date (B&F use only): 6/18/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LNR804	DA	A	Abstractor X	A	92362C	(54,653)	
LNR804	DA	A	Gen. Const. Maint. Supervisor	A	8282	(39,396)	
LNR804	DA	A	Forester VI	A	47599	(70,951)	
						(165,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LNR804	DA	B	Op Supplies - Scientific	A	003	50,000	
LNR804	DA	B	Other Repairs and Maintenance	A	060	15,000	
LNR804	DA	B	Services on a Fee Basis	A	070	100,000	
						165,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The requested transfer will allow the Division of Forestry and Wildlife to redirect available vacancy savings toward priority needs to support operating costs associated with the Nā Ala Hele Trails and Access Program,Kula Forest Storm Damage Repair including P-card purchases, maintenance needs, and essential operating supplies.

IMPACT OF TRANSFER ON "FROM" ITEMS:

The available vacancy savings result from new position that is still in the establishment process and positions that are on going recruitment.

IMPACT OF TRANSFER ON "TO" ITEMS:

The requested transfer will allow the Division of Forestry and Wildlife to redirect available vacancy savings toward priority needs in the Na Ala Hele Trails and Access Program.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-261
Prepared by: Michelle del Rosario
Contact email: michelle.b.delrosario@hawaii.gov

Transfer Request Date: 3/10/26
Transfer Approval Date (B&F use only): 3/18/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LNR804	NA	A	Unauthorized Positions Budgeted Payroll Costs	N	-	(319,093)	
						(319,093)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LNR804	NA	B	Other Current Expenses	N	-	319,093	
						319,093	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Payroll has been budgeted for the grant for Statewide unauthorized positions. Per Program Manager, we just have to wait for the Legislature (HB1800) to approve the request to create new positions for the federal grants.

IMPACT OF TRANSFER ON "FROM" ITEMS:

NONE

IMPACT OF TRANSFER ON "TO" ITEMS:

NONE

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-323
Prepared by: Dina Lau
Contact email: dina.u.lau@hawaii.gov

Transfer Request Date: 6/2/26
Transfer Approval Date (B&F use only): 6/8/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LNR810	GD	B	Office Assistant III	B	119210	(37,500)	-
						(37,500)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LNR810	GD	B	Special Fund Assessment (Act 134, SLH 1964)	B	048	37,500	-
						37,500	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The requested transfer will allow the Engineering Division (LNR810 Program) to redirect available vacancy savings toward critical needs, including the Fiscal Year 2026 Special Fund Assessment (SFA) and essential operating expenses.

IMPACT OF TRANSFER ON "FROM" ITEMS:

The OA III position has remained vacant since May 2025 while the division awaited authorization to redescribe the position as a Procurement & Supply Specialist I to provide technical support to the Flood Control and Dam Safety Section, and to increase the expenditure ceiling to address the salary shortfall. HB1800 CD1 (pending enactment) authorized the redescription, and recruitment is planned for FY27.

Vacancy savings from this position will fund the requested transfer. The section's OCE allotment is largely utilized by SFA operations, leaving limited funding for essential expenses, including telecommunications, departmental IT charges, DAGS parking and insurance fees, equipment, and office supplies. Additional funding is needed to support staff training, recovery activities associated with the March and April 2026 storm events, and hurricane preparedness efforts.

IMPACT OF TRANSFER ON "TO" ITEMS:

The requested transfer will allow the Engineering Division (LNR810 Program) to redirect available vacancy savings toward critical needs, including the Fiscal Year 2026 Special Fund Assessment (SFA) and essential operating expenses.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-096-C
Prepared by: Kristine Castillo
Contact email: kristine.v.castillo@hawaii.gov

Transfer Request Date: 6/16/26
Transfer Approval Date (B&F use only): 6/24/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LNR906	AA	A	Administrative Assistant III	A	2730	(72,912)	
LNR906	AA	A	Office Assistant III	A	2731	(16,956)	
LNR906	AA	A	Administrative Assistant II	A	11465	(36,266)	
LNR906	AA	A	Accountant V	A	13332	(71,016)	
LNR906	AA	A	Human Resources Assistant V	A	41587	(33,078)	
LNR906	AA	A	Information Technology Band B	A	118100	(57,848)	
LNR906	AA	A	Accountant V	A	118680	(71,016)	
LNR906	AA	A	Human Resources Specialist V	A	121501	(41,408)	
LNR906	AA	A	Staff Services Assistant I	A	125523	(28,583)	
LNR906	AA	A	Human Resources Specialist III	A	125554	(27,895)	
LNR906	AA	A	Human Resources Specialist IV	A	125561	(35,225)	
LNR906	AA	A	Policy Coordinator	A	125581	(22,500)	
LNR906	AA	A	Outreach Coordinator	A	125582	(11,445)	
LNR906	AA	A	Special Assistant	A	125584	(31,239)	
LNR906	AA	A	Special Assistant	A	125585	(31,239)	
LNR906	AA	A	Information Technology Band B	A	125764	(63,711)	
LNR906	AA	A	Human Resources Specialist V	A	125837	(13,981)	
LNR906	AA	A	Information Technology Band B	A	95040C	(73,826)	
						(740,144)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LNR906	AA	B	R&M - Renewal - Software License & Maintenance	A	065	20,315	
LNR906	AA	B	Accounting & Auditing Services	A	074	375,000	
LNR906	AA	B	I/T Consultant Services	A	077	151,000	
LNR906	AA	B	Other Services on a Fee Basis	A	078	124,250	
LNR906	AA	C	Other Manchinery and Equipment	A	006	1,579	
LNR906	AA	C	Data Processing Equipment ($1,000 or more)	A	008	68,000	
						740,144	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The requested transfer will allow the Department to redirect vacancy savings to address critical administrative and operational needs that support Department-wide functions.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact. These vacancy savings were generated from positions that remained unfilled for the entire fiscal year or became vacant during the course of the fiscal year. As a result, no salary expenditures were incurred for the period the positions were vacant, and the reallocation of these funds had no impact on payroll operations or employee compensation. Position #13332 and #118680 have remained vacant because the UPW has not concurred with the proposed transfer of the positions to the HGEA bargaining unit through the position redescription process.

IMPACT OF TRANSFER ON "TO" ITEMS:

These expenditures support the Department's financial management, compliance obligations, administrative infrastructure, and overall effectiveness.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 26 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-26-108-C
Prepared by: Matt Hatakeyama
Contact email: matthew.hatakeyama@hawaii.gov

Transfer Request Date: 5/26/26
Transfer Approval Date (B&F use only): 5/29/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LNR908	AC	A	Logistics Specialist	A	103127	(10,000)	
LNR908	AC	A	Cultural Resources Program Coordinator	A	125413	(23,000)	
						(33,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LNR908	AC	B	Other Current Expenditures (Base Camp Contract)	A	24	33,000	
						33,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Addition of new Cultural Resource Project Coordinator and deferred start of our new Logistics Specialist resulted in $33,000 of savings.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact to any KIRC staff or operations.

IMPACT OF TRANSFER ON "TO" ITEMS:

Allows to extend current Base Camp Operating Contract.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
Office of the Lieutenant Governor

Appropriation Code: G-26-001-S
Prepared by:_ Riley Fujisaki
Contact email Riley.Fujisaki@Hawaii.gov

Transfer Request Date: 10/20/25
Transfer Approval Date (B&F use only): 10/22/25

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LTG100	AA	A	SALARY ADJUSTMENT	A	900	(90,000)	-
						(90,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LTG100	AA	B	AIRFARE, OUT-OF-STATE	A		45,000	
LTG100	AA	B	AIRFARE, INTRASTATE	A		35,000	
LTG100	AA	B	OTHER TRAVEL - OTHER	A		10,000	
						90,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The transfer is necessary to fund both intrastate and out-of-state travel for the Office of the Lieutenant Governor. Out-of-State travel includes the Lieutenant Govenror travelling to Washington, D.C., to advocate for changes to federal agricultural policies set by the United States Department of Agriculture (USDA) which adversly impacts Hawaii's agriculture industry.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Any salary adjustment will be deferred.

IMPACT OF TRANSFER ON "TO" ITEMS:

The other current expenses budget does not have sufficient funds budgeted for the purposes highlighted above. The transfer will provide the funding needed.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
OFFICE OF THE LIEUTENANT GOVERNOR

Appropriation Code: G-26-001-S
Prepared by: A. Pascual
Contact email: alyssa.pascual@hawaii.gov

Transfer Request Date: 2/2/26
Transfer Approval Date (B&F use only): 2/3/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LTG100	AA	A	SALARY ADJUSTMENT	A	900	(50,000)	
						(50,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
LTG100	AA	B	REGISTRATION FEE	A	065	8,790	
LTG100	AA	B	DUES & SUBSCRIPTIONS	A	067	200	
LTG100	AA	B	AIRFARE, OUT-OF-STATE - EMPLOYEE	A	081	4,900	
LTG100	AA	B	MISCELLANEOUS CURRENT EXPENSES	A	093	3,780	
LTG100	AA	B	SUBSISTENCE ALLOWANCE, OUT-OF-STATE	A	102	7,500	
LTG100	AA	B	EQUIPMENT - OFFICE FURNISHINGS	A	104	6,600	
LTG100	AA	B	EQUIPMENT - TECH	A	105	18,230	
						50,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

THE TRANSFER IS NECESSARY TO FUND OUT-OF-STATE TRAVEL FOR THE OFFICE. OUT-OF-STATE TRAVEL INCLUDES TRAVEL FOR STAFF TO ATTEND CONFERENCES (WHICH ALSO INCLUDES REGISTRATION FEES, AIRFARE, AND SUBSISTENCE ALLOWANCE). THE TRANSFER ALSO INCLUDES FUNDS FOR OFFICE FURNITURE AND TECHNOLOGY NEEDS THAT WERE NOT INCLUDED IN THE FURNITURE AND TECH PURCHASE LAST FISCAL YEAR.

IMPACT OF TRANSFER ON "FROM" ITEMS:

ANY SALARY ADJUSTMENT WILL BE DEFERRED.

IMPACT OF TRANSFER ON "TO" ITEMS:

THE OTHER CURRENT EXPENSES BUDGET DOES NOT HAVE SUFFICIENT FUNDS BUDGETED FOR THE PURPOSES HIGHLIGHTED ABOVE. THE TRANSFER WILL PROVIDE THE FUNDING NEEDED.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-002
Prepared by: Lester Lau
Contact email: lester.g.lau@hawaii.gov

Transfer Request Date: 6/16/26
Transfer Approval Date (B&F use only): 6/17/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
PSD 402	ED	A	Adult Corrections Officer III	A	38012	(69,576)	
PSD 402	ED	A	Adult Corrs Officer Recruit	A	25561	(64,260)	
PSD 402	ED	A	Adult Corrections Officer III	A	38111	(69,576)	
PSD 402	ED	A	Adult Corrs Officer Recruit	A	25497	(64,260)	
PSD 402	ED	A	Adult Corrs Officer Recruit	A	35571	(64,260)	
PSD 402	ED	A	Adult Corrections Officer III	A	38001	(69,576)	
PSD 402	ED	A	Adult Corrs Officer Recruit	A	26243	(64,260)	
PSD 402	ED	A	Adult Corrs Officer Recruit	A	37796	(64,260)	
PSD 402	ED	A	Adult Corrs Officer Recruit	A	38117	(64,260)	
PSD 402	ED	A	Adult Corrs Officer Recruit	A	38113	(64,260)	
PSD 402	ED	A	Adult Corrs Officer Recruit	A	38026	(64,260)	
PSD 402	ED	A	Adult Corrs Officer Recruit	A	38008	(64,260)	
PSD 402	ED	A	Adult Corrs Officer Recruit	A	38129	(64,260)	
PSD 402	ED	A	Adult Corrs Officer Recruit	A	25496	(64,260)	
PSD 402	ED	A	Adult Corrs Officer Recruit	A	14973	(64,260)	
PSD 402	ED	A	Adult Corrs Officer Recruit	A	34516	(64,260)	
PSD 402	ED	A	Adult Corrs Officer Recruit	A	47293	(64,260)	
PSD 402	ED	A	Adult Corrs Officer Recruit	A	121405	(64,260)	
PSD 402	ED	A	Adult Corrs Officer Recruit	A	14965	(64,260)	
PSD 402	ED	A	Adult Corrs Officer Recruit	A	25495	(64,260)	
PSD 402	ED	A	Office Assistant III	A	38288	(37,872)	

PSD 402	ED	A	Adult Corrs Officer Recruit	A	31202	(64,260)	
PSD 402	ED	A	Adult Corrections Officer III	A	31197	(46,720)	
						(1,450,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
PSD 402	ED	B	Repair & Maintenance Supplies (Recreation Yard Floori	A	005	100,000	
PSD 402	ED	B	Repair & Maintenance Supplies (Roof Repair Materials)	A	005	450,000	
PSD 402	ED	B	Repair & Maintenance Supplies (Paint)	A	005	100,000	
PSD 402	ED	B	Office Supplies	A	008	50,000	
PSD 402	ED	B	Other Supplies (Inmate Transport)	A	008	40,000	
PSD 402	ED	B	Repair & Maintenance (Special Holding Unit)	A	030	68,280	
PSD 402	ED	B	Repair & Maintenance	A	030	146,720	
PSD 402	ED	B	Public Assistance (Inmate supplies)	A	032	375,000	
PSD 402	ED	C	Office Furniture (Desks/Chairs)	A	001	40,000	
PSD 402	ED	C	Equipment (Computers)	A	001	80,000	
						1,450,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The transfer of funds is needed to support critical operational, safety, security, and infrastructure needs at Halawa Correctional Facility. The requested funds will be used for essential upgrades and repairs, including compliance related improvements to Special Housing Unit recreation areas (Act 292, SLH 2025), building and roof repairs, replacement of aging equipment and furnishings, and replenishment of inmate housing and office supplies. These expenditures are necessary to maintain safe and secure operations, protect staff and inmates, preserve facility infrastructure, and ensure continuity of correctional programs and services.

IMPACT OF TRANSFER ON "FROM" ITEMS:

There will be no impact on position funding as the listed positions were not filled this fiscal year. All positions are in active recruitment but are unlikely to be filled for a significant amount of time by the end of the fiscal year.

IMPACT OF TRANSFER ON "TO" ITEMS:

Current operational budget does not have sufficient funds budgeted for these items. This transfer of funds will allow Halawa Correctional Facility (HCF) to perform necessary repairs and preventive maintenance of its buildings. It will also allow HCF to purchase and replace supplies necessary for the continued safety and security of staff and inmates.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-004
Prepared by: Lester Lau
Contact email: lester.g.lau@hawaii.gov

Transfer Request Date: 4/24/26
Transfer Approval Date (B&F use only): 4/24/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
PSD404	EF	A	Office Assistant IV	A	45549	(40,248)	
PSD404	EF	A	Adult Corrs Officer Recruit	A	51770	(69,576)	
						(109,824)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
PSD404	EF	B	Workers Compensation	A	024	109,824	
						109,824	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

This transfer is necessary in order to have sufficient funds to cover worker's compensation payments. G-26-004-V1's current fourth quarter allotment is 48,586.00, and worker's compensation payments for PSD404 are currently estimated at $35,000 a month, which is a total of approximately $105,000 for the quarter. Additional transfers will be required at a later time, otherwise PSD404 will not be able to pay other FY2026 bills and operating costs.

IMPACT OF TRANSFER ON "FROM" ITEMS:

There will be no impact on position funding as the listed positions were not filled this fiscal year. All DCR positions are in active recruitment but are unlikely to be filled for a significant amount of time by the end of the fiscal year.

IMPACT OF TRANSFER ON "TO" ITEMS:

This transfer will allow PSD404 to have sufficient funds to pay worker's compensation for the remainder of FY 2026. Additional transfers will be required at a later time, otherwise PSD404 will not be able to pay other FY2026 bills and operating costs.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-004
Prepared by: Michelle Yoo
Contact email: michelle.c.yoo@hawaii.gov

Transfer Request Date: 5/28/26
Transfer Approval Date (B&F use only): 6/2/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
PSD404	EF	A	Adult Corrs Officer Recruit	A	42707	(50,000)	
						(50,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
PSD404	EF	B	Workers Compensation	A	23	50,000	
						50,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

This transfer is necessary in order to have sufficient funds to cover worker's compensation payments. G-26-004-V1's current fourth quarter allotment is $72,886.00, and worker's compensation payments for PSD404 are currently estimated at $20,563 plus a $50,000 unexpected backpay, which is a total of $70,563.

IMPACT OF TRANSFER ON "FROM" ITEMS:

There will be no impact on position funding as the listed positions were not filled this fiscal year. All DCR positions are in active recruitment but are unlikely to be filled for a significant amount of time by the end of the fiscal year.

IMPACT OF TRANSFER ON "TO" ITEMS:

This transfer will allow PSD404 to have sufficient funds to pay worker's compensation for the remainder of FY 2026, otherwise PSD404 will not be able to pay other FY2026 bills and operating costs.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-008
Prepared by: Lester Lau
Contact email: lester.g.lau@hawaii.gov

Transfer Request Date: 6/16/26
Transfer Approval Date (B&F use only): 6/17/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
PSD408	EI	A	Adult Corrs Officer Recruit	A	28373	(64,260)	
PSD408	EI	A	Adult Corrs Officer Recruit	A	49879	(69,576)	
PSD408	EI	A	Adult Corrs Officer Recruit	A	49880	(69,576)	
PSD408	EI	A	Administrative Assistant II	A	28209	(47,004)	
PSD408	EI	A	Adult Corrs Officer Recruit	A	113258	(64,260)	
PSD408	EI	A	Adult Corrs Officer Recruit	A	28214	(64,260)	
PSD408	EI	A	Adult Corrections Officer III	A	121130	(69,576)	
PSD408	EI	A	Adult Corrections Officer III	A	36919	(51,488)	
						(500,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
PSD408	EI	B	Repair & Maintenance Supplies	A	004	80,000	
PSD408	EI	B	Office Supplies	A	005	40,000	
PSD408	EI	B	Other Supplies (Security)	A	006	100,000	
PSD408	EI	B	Other Supplies (Rehabilitation/Programs)	A	006	150,000	
PSD408	EI	C	Equipment (Computers)	A	001	70,000	
PSD408	EI	D	Motor Vehicles	A	001	60,000	
						500,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The transfer of funds is necessary to support essential operational, security, maintenance, and rehabilitative needs of the facility. Funding will be used for the purchase of a new sedan to support daily operational activities such as court document delivery, banking, off-site meetings, and transportation of community-status inmates to appointments related to reentry services. Additional funding will support security equipment upgrades, office supplies, furniture, and technology equipment, computer monitors and IT upgrades, rehabilitation and program supplies, and repair and maintenance materials. Replacement and procurement of these items are critical to maintaining safe, secure, and efficient daily operations while supporting inmate rehabilitation and successful community reintegration.

IMPACT OF TRANSFER ON "FROM" ITEMS:

There will be no impact on position funding as the listed positions were not filled this fiscal year. All positions are in active recruitment but are unlikely to be filled for a significant amount of time by the end of the fiscal year.

IMPACT OF TRANSFER ON "TO" ITEMS:

The other current expenses budget does not have sufficient funds budgeted for a Replacement Sedan, Office Supplies, IT upgrades, Security Equipment, Repair and Maintenance material, and Rehabilitation and Program supplies. This reallocation will not only address immediate operational needs, but also strengthen the facility’s long-term safety, efficiency, and rehabilitative mission.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-009
Prepared by: Lester Lau
Contact email: lester.g.lau@hawaii.gov

Transfer Request Date: 5/18/26
Transfer Approval Date (B&F use only): 5/20/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
PSD409	EK	A	Adult Corrs Officer Recruit	A	37838	(69,576)	
PSD409	EK	A	Adult Corrs Officer Recruit	A	37841	(69,576)	
PSD409	EK	A	Adult Corrs Officer Recruit	A	37845	(69,576)	
PSD409	EK	A	Adult Corrs Officer Recruit	A	37846	(62,272)	
						(271,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
PSD409	EK	B	Electrical maintenance	A	024	71,000	
PSD409	EK	B	Worker's Compensation	A	027	200,000	
						271,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

This transfer is necessary in order to fund electrical maintenance work, and worker's compensation. The Women's Community Correctional Center (WCCC) suffered from intemittent power outages. Repairs to the electrical system were necessary to fix the power outages. WCCC is currently budgeted $280,000 for worker's compensation. Based on actual worker's compensation payments for FY 2026, it is estimated that total payments will total about $480,000 by the end of the fiscal year, which is $200,000 over the budgeted amount.

IMPACT OF TRANSFER ON "FROM" ITEMS:

There will be no impact on position funding as the listed positions were not filled this fiscal year. All DCR positions are in active recruitment but are unlikely to be filled for a significant amount of time by the end of the fiscal year.

IMPACT OF TRANSFER ON "TO" ITEMS:

This transfer will offset the cost of the electrical maintenance and will also allow PSD409 to have sufficient funds to pay worker's compensation for FY 2026.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-25-224
Prepared by: Lester Lau
Contact email: lester.g.lau@hawaii.gov

Transfer Request Date: 9/29/25
Transfer Approval Date (B&F use only): 9/30/25

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
PSD420	CP	B	RSAT - Project Bridget Expansion	N	62	(17,395)	
						(17,395)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
PSD420	CP	A	PAYROLL ADJUSTMENT	N	970	17,395	
						17,395	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

This is a federal grant. 100% federally-funded positions are included as part of the contract for this grant. This transfer will allow DCR to fund these positions.
The positions funded include:
1.0 Substance Abuse Specialist IV #121098
1.0 Office Assistant III #120283 for Women's Community Correctional Center
1.0 Office Asssitant III #121088 for Laumaka Work Furlough Center at Oahu Community Correctional Center

IMPACT OF TRANSFER ON "FROM" ITEMS:

This is a federal grant. 100% federally-funded positions are included as part of the contract for this grant. This transfer will allow DCR to fund these positions. Program will not be able to execute terms of grant contract without this transfer.

IMPACT OF TRANSFER ON "TO" ITEMS:

This is a federal grant. 100% federally-funded positions were established as part of the contract for this grant. This transfer will allow DCR to fund these positions. Program will not be able to execute terms of grant contract without this transfer.

Funds are being transferred to Payroll Adjustment because affected positions are not legislatively authorized, but fully federally funded positions.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-224
Prepared by: Lester Lau
Contact email: lester.g.lau@hawaii.gov

Transfer Request Date: 8/8/25
Transfer Approval Date (B&F use only): 8/14/25

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
PD420	CP	B	RSAT - PROJECT BRIDGE EXPANSION	N	062	(175,910)	
						(175,910)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
PSD420	CP	A	PAYROLL ADJUSTMENT	N	970	175,910	
						175,910	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

This is a federal grant. 100% federally-funded positions are included as part of the contract for this grant. This transfer will allow DCR to fund these positions.
The positions funded include:
1.0 Substance Abuse Specialist IV #121098
1.0 Office Assistant III #120283 for Women's Community Correctional Center
1.0 Office Asssitant III #121088 for Laumaka Work Furlough Center at Oahu Community Correctional Center

IMPACT OF TRANSFER ON "FROM" ITEMS:

This is a federal grant. 100% federally-funded positions are included as part of the contract for this grant. This transfer will allow DCR to fund these positions. Program will not be able to execute terms of grant contract without this transfer.

IMPACT OF TRANSFER ON "TO" ITEMS:

This is a federal grant. 100% federally-funded positions were established as part of the contract for this grant. This transfer will allow DCR to fund these positions. Program will not be able to execute terms of grant contract without this transfer.

Funds are being transferred to Payroll Adjustment because affected positions are not legislatively authorized, but fully federally funded positions.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF CORRECTIONS AND REHABILITATON

Appropriation Code: G-26-016
Prepared by: Romey Glidewell
Contact email: romey.j.glidewell@hawaii.gov

Transfer Request Date: 04/23/2026
Transfer Approval Date (B&F use only): 04/23/2026

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
PSD421	HC	A	Allotted payroll funds from fiscal year 2026.	A		(1,317,365)	-
						(1,317,365)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
PSD421	HC	B	MedQuest	A		1,317,365	
						1,317,365	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The transfer of funds from payroll positon that have not been previously filled and allotted is necessary to fund expenditures that exceed budget paramenters.

IMPACT OF TRANSFER ON "FROM" ITEMS:

This will not impact the current positions.

IMPACT OF TRANSFER ON "TO" ITEMS:

This will enable HCD to cover outstanding invoices through the end of the Fiscal year. The invoices listed are only partial sum of the amount of invoices HCD has outstanding at this time. As of 4/13/26 the sum of the invoices batched for payment is: $2,352,481.64. This does not include the recently encumbered amount of $1,169,024.43, leaving $604,934.67 in Q4 allottment. Several invoices have been received that are not yet batched and listed within the balances provided.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-016
Prepared by: Lester Lau
Contact email: lester.g.lau@hawaii.gov

Transfer Request Date: 5/27/26
Transfer Approval Date (B&F use only): 5/28/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
PSD421	HC	A	Licensed Practical Nurse II	A	32206	(59,196)	
PSD421	HC	A	Clinical Psychologist	A	119245	(76,800)	
PSD421	HC	A	Clinical Psychologist	A	118070	(76,800)	
PSD421	HC	A	Psychiatrist II	A	118085	(148,344)	
PSD421	HC	A	Clinical Psychologist	A	124469	(76,800)	
PSD421	HC	A	Clinical Psychologist	A	124470	(76,800)	
PSD421	HC	A	Clinical Psychologist	A	124471	(76,800)	
PSD421	HC	A	Clinical Psychologist	A	124472	(76,800)	
PSD421	HC	A	Clinical Psychologist Sup	A	124474	(86,376)	
PSD421	HC	A	Clinical Psychologist Sup	A	124475	(86,376)	
PSD421	HC	A	Clinical Psychologist Sup	A	124513	(86,376)	
PSD421	HC	A	Registered Nurse IV	A	124515	(118,212)	
PSD421	HC	A	Registered Nurse III	A	124533	(107,244)	
PSD421	HC	A	Registered Nurse III	A	124534	(107,244)	
PSD421	HC	A	Registered Nurse III	A	124535	(50,522)	
						(1,310,690)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
PSD421	HC	B	Pharmacy	A	032	1,310,690	
						1,310,690	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

PSD421 - HCD started FY 2026 carrying pharmacy provider bills forward from FY 2025, causing the program to fall behind within FY 2026. HCD's contract with its pharmacy provider is set to expire 7/31/26. This transfer will allow PSD421 to catch up on current year pharmacy bills.

IMPACT OF TRANSFER ON "FROM" ITEMS:

There will be no impact on position funding as the listed positions were not filled this fiscal year. All positions are in active recruitment but are unlikely to be filled for a significant amount of time by the end of the fiscal year.

IMPACT OF TRANSFER ON "TO" ITEMS:

The transfer of funds will enable HCD to cover pharmacy provider expenses.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-090
Prepared by: Lester Lau
Contact email: lester.g.lau@hawaii.gov

Transfer Request Date: 6/19/26
Transfer Approval Date (B&F use only): 6/19/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
PSD900	EA	A	Human Resources Spclt V	A	43759	(83,064)	
PSD900	EA	A	Human Resources Spclt V	A	125949	(72,684)	
PSD900	EA	A	Capital Improvements Coord	A	44541	(75,000)	
PSD900	EA	A	Administrative Assistant I	A	125218	(40,000)	
PSD900	EA	A	Food Safety Specialist III	A	125237	(58,296)	
PSD900	EA	A	Office Assistant III	A	125815	(40,308)	
PSD900	EA	A	Corrections Prgm Spclt I	A	125897	(70,000)	
PSD900	EA	A	Program Specialist III	A	120800	(60,648)	
						(500,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
PSD900	EA	B	Rental of Land & Bldg - TSD	A	026	500,000	
						500,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

DCR recently renewed its lease agreement for office space for it's Training and Staff Development Office. Prior to this renewal, DCR was on a month-to-month lease with the landlord. This transfer will allow DCR to encumber the first year of payments for this lease agreement.

IMPACT OF TRANSFER ON "FROM" ITEMS:

There will be no impact on position funding as the listed positions were not filled this fiscal year. All positions are in active recruitment but are unlikely to be filled for a significant amount of time by the end of the fiscal year.

IMPACT OF TRANSFER ON "TO" ITEMS:

This transfer will allow DCR to encumber the first year of payments for this lease agreeement.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-350
Prepared by: Lester Lau
Contact email: lester.g.lau@hawaii.gov

Transfer Request Date: 9/10/25
Transfer Approval Date (B&F use only): 9/27/25

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
PSD900	EA	A	Corrections Program Specialist I	B	124567	(1,984)	
PSD900	EA	A	Corrections Program Specialist I	B	124568	(30,735)	
PSD900	EA	A	Office Assistant IV	B	124579	(144)	
PSD900	EA	A	Corrections Program Specialist II	B	124196	(6,754)	
PSD900	EA	A	Fringe Benefit	B	600	(25,453)	
						(65,070)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
PSD900	EA	B	Repair & Maintenance Supplies	B	61	3,000	
PSD900	EA	B	Office Supplies	B	62	900	
PSD900	EA	B	Dues & Subscription	B	63	4,440	
PSD900	EA	B	Postage	B	65	500	
PSD900	EA	B	Telephone & Telegraph	B	66	13,200	
PSD900	EA	B	Printing	B	67	4,000	
PSD900	EA	B	Advertising	B	68	4,000	
PSD900	EA	B	Transportation intra-state	B	69	2,000	
PSD900	EA	B	Transportation out of state	B	71	3,500	
PSD900	EA	B	Subsistence allow out of state	B	72	4,615	
PSD900	EA	B	Rental of Land and Building	B	75	15,016	

PSD900	EA	B	Statewide Auto Victim Info & Notif Sys	B	77	7,499	
PSD900	EA	C	Office Equipment	B	10	2,400	
						65,070	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The Victim Notification Services office's Other Current Expenses allotment balance is currently at 30,858.26 out of 133,184.00 due to a new contractual agreement for its notification system.In addition, HRS §353-136 (e) does not allow the expenditures of this special fund to exceed $600,000. As Personal Services budget has increased because of collective bargaining, OCE budget has been reduced to stay at the $600,000 limit. This request is for a transfer of $65,070 and will still leave sufficient allotment to cover all of the office's positions. This transfer is necessary to maintain the operations of the Victim Notification Services program.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact. With this transfer, there will still be enough allotment to cover all personal services expenses.

IMPACT OF TRANSFER ON "TO" ITEMS:

There is insufficient allotment to cover the necessary costs for services needed to maintain and run this program, including rent, internet, phone, supplies, and training. This transfer will allow the program to maintain operations and services.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-350
Prepared by: Lester Lau
Contact email: lester.g.lau@hawaii.gov

Transfer Request Date: 1/22/26
Transfer Approval Date (B&F use only): 1/23/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
PSD900	EA	A	Corrections Program Specialist I	B	124568	(32,361)	
PSD900	EA	A	Fringe Benefit	B	600	(10,700)	
PSD900	EA	A	Other Personnel Cost	B	602	(9,853)	
						(52,914)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
PSD900	EA	B	Rental of Land and Building	B	75	52,914	
						52,914	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The Victim Notification Services office has entered into a new lease agreement for their office space. HRS §353-136 (e) does not allow the expenditures of this special fund to exceed $600,000. As Personal Services budget has increased because of collective bargaining, OCE budget has been reduced to stay at the $600,000 limit. This request is for a transfer of $52,914 and will still leave sufficient allotment to cover the office's occupied positions. This transfer is necessary to maintain the operations of the Victim Notification Services program.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact. With this transfer, there will still be enough allotment to cover all personal services expenses. Recruitment of Corrections Program Specialist I #124568 will be delayed until next fiscal year.

IMPACT OF TRANSFER ON "TO" ITEMS:

This transfer will allow the Victim Notification Services program to encumber funds for its office space lease agreement.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 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-26-350
Prepared by: Lester Lau
Contact email: lester.g.lau@hawaii.gov

Transfer Request Date: 5/28/26
Transfer Approval Date (B&F use only): 6/5/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
PSD900	EA	A	Other Personnel Cost	B	602	(45,000)	
						(45,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
PSD900	EA	B	Statewide Auto Victim Info & Notif Sys	B	77	45,000	
						45,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

The Victim Notification Services office's Other Current Expenses allotment balance is currently at X out of 195,854.00 and will need to encumber enough funds for the next annual contractual payment for its notification system. In addition, HRS §353-136 (e) does not allow the expenditures of this special fund to exceed $600,000. As Personal Services budget has increased because of collective bargaining, OCE budget has been reduced to stay at the $600,000 limit. This request is for a transfer of $45,000 and will still leave sufficient allotment to cover all of the office's positions. This transfer is necessary to maintain the operations of the Victim Notification Services program.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact. With this transfer, there will still be enough allotment to cover all personal services expenses.

IMPACT OF TRANSFER ON "TO" ITEMS:

There is insufficient allotment to cover the necessary costs for services needed to maintain and run this program. This transfer will allow the program to maintain operations and services.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF TRANSPORTATION

Appropriation Code: S-25-318
Prepared by: R. Tanaka
Contact email: robert.i.tanaka@hawaii.gov

Transfer Request Date: 3/3/26
Transfer Approval Date (B&F use only):

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
TRN 595	DB	B	Less: Allocate to Personal Services	B		(38,487)	
						(38,487)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
TRN 595	DB	A	Add: Allocate from Other Current Expenses	B		38,487	
						38,487	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Request to provide funding for anticipated payroll expenditures

IMPACT OF TRANSFER ON "FROM" ITEMS:

None

IMPACT OF TRANSFER ON "TO" ITEMS:

None

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF TRANSPORTATION

Appropriation Code: S-25-255
Prepared by: Robert Tanaka
Contact email: robert.i.tanaka@hawaii.gov

Transfer Request Date: 8/12/25
Transfer Approval Date (B&F use only):

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
TRN 995	AA	B	Less: Allocate to Personal Services	B		(40,322.02)	
						(40,322)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
TRN 995	AA	B	Add: Allocate from Other Current Expenses	B		40,322.02	
						40,322.02	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Request to allot for Personal Services for labor costs provided in Grant.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None.

IMPACT OF TRANSFER ON "TO" ITEMS:

None.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF TRANSPORTATION

Appropriation Code: S-25-255
Prepared by: Robert Tanaka
Contact email: robert.i.tanaka@hawaii.gov

Transfer Request Date: 5/11/26
Transfer Approval Date (B&F use only):

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
TRN 995	AA	B	Less: Allocate to Personal Services	N		(40,322.02)	
						(40,322)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
TRN 995	AA	A	Add: Allocate to Personal Services	N		40,322.02	
						40,322	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Transfer funds from OCE 20 to PS 10 for personnel costs associated with FFY 2025 SPR Planning Program activities. Savings in OCE 20 are available from lower operating expenditures. No adverse impact to program operations is anticipated.

IMPACT OF TRANSFER ON "FROM" ITEMS:

N/A

IMPACT OF TRANSFER ON "TO" ITEMS:

N/A

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
UNIVERSITY OF HAWAII

Appropriation Code: G-26-030
Prepared by: Andrea Duyao
Contact email: aderinto@hawaii.edu

Transfer Request Date: 6/19/26
Transfer Approval Date (B&F use only): 6/22/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
UOH210		A	Transfer to Other Current Expenses	A		(3,349,074)	
						(3,349,074)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
UOH210		B	Transfer from Personal Services	A		3,349,074	
						3,349,074	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

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. This will be part of our annual report that we submit pursuant to Chapter 37-74, HRS.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact

IMPACT OF TRANSFER ON "TO" ITEMS:

No impact

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
UNIVERSITY OF HAWAII

Appropriation Code: S-26-266-F
Prepared by: Andrea Duyao
Contact email: aderinto@hawaii.edu

Transfer Request Date: 5/14/26
Transfer Approval Date (B&F use only): 5/18/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
UOH210		A	Transfer to Other Current Expenses	N		(22,873)	
						(22,873)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
UOH210		B	Transfer from Personal Services	N		22,873	
						22,873	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

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 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
UNIVERSITY OF HAWAII

Appropriation Code: G-26-100
Prepared by: Aaron Nyuha
Contact email: anyuha@hawaii.edu

Transfer Request Date: 6/16/26
Transfer Approval Date (B&F use only): 6/17/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
UOH800	JF	A	Transfer to Other Current Expenses	A		(8,400,000)	
						(8,400,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
UOH800	JF	B	Transfer from Personal Services	A		8,400,000	
						8,400,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Reallocating $8.4 million from Personal Services to Other Current Expenses is necessary to address essential operational needs. These surplus funds, generated by extended vacancies and delayed recruitment, will allow the institution to cover fixed obligations, including rising utility costs, facility maintenance, student financial aid, and contracted services. This will be part of our annual report that we submit pursuant to Chapter 37-74, HRS.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Certain planned or existing FTE will remain intentionally unfilled for the remainder of the fiscal period.

IMPACT OF TRANSFER ON "TO" ITEMS:

The transfer funds utility expenses across multiple locations, including campus electricity and sewer. It maintains student programs by funding scholarships, specifically the Hawaii Promise. Additionally, it allocates funds for building expenditures, equipment repairs, and facility maintenance to keep campuses operational. Finally, it funds contracted services to maintain operations and meet project deliverables.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
UNIVERSITY OF HAWAII

Appropriation Code: G-26-100
Prepared by: Aaron Nyuha
Contact email: anyuha@hawaii.edu

Transfer Request Date: 6/19/26
Transfer Approval Date (B&F use only): 6/22/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
UOH800	JF	A	Transfer to Other Current Expenses	A		(365,046)	
						(365,046)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
UOH800	JF	B	Transfer from Personal Services	A		365,046	
						365,046	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Reallocating $365,046 from Personal Services to Other Current Expenses is necessary to address essential operational needs. These surplus funds, generated by extended vacancies and delayed recruitment, will allow the institution to cover fixed obligations, including rising utility costs, facility maintenance, student financial aid, and contracted services. This will be part of our annual report that we submit pursuant to Chapter 37-74, HRS.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Certain planned or existing FTE will remain intentionally unfilled for the remainder of the fiscal period.

IMPACT OF TRANSFER ON "TO" ITEMS:

The transfer funds utility expenses across multiple locations, including campus electricity and sewer. It maintains student programs by funding scholarships, specifically the Hawaii Promise. Additionally, it allocates funds for building expenditures, equipment repairs, and facility maintenance to keep campuses operational. Finally, it funds contracted services to maintain operations and meet project deliverables.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
UNIVERSITY OF HAWAII

Appropriation Code: G-26-100
Prepared by: Aaron Nyuha
Contact email: anyuha@hawaii.edu

Transfer Request Date: 6/20/26
Transfer Approval Date (B&F use only): 6/26/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
UOH800	JF	A	Transfer to Other Current Expenses	A		(41,575)	
						(41,575)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
UOH800	JF	B	Transfer from Personal Services	A		41,575	
						41,575	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Reallocating $41,575 from Personal Services to Other Current Expenses is necessary to address essential operational needs. These surplus funds, generated by extended vacancies and delayed recruitment, will allow the institution to cover fixed obligations, including rising utility costs, facility maintenance, student financial aid, and contracted services. This will be reported in our annual 37-50 HRS report as well as our annual report that we submit pursuant to Chapter 37-74, HRS.

IMPACT OF TRANSFER ON "FROM" ITEMS:

Certain planned or existing FTE will remain intentionally unfilled for the remainder of the fiscal period.

IMPACT OF TRANSFER ON "TO" ITEMS:

The transfer funds utility expenses across multiple locations, including campus electricity and sewer. It maintains student programs by funding scholarships, specifically the Hawaii Promise. Additionally, it allocates funds for building expenditures, equipment repairs, and facility maintenance to keep campuses operational. Finally, it funds contracted services to maintain operations and meet project deliverables.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
UNIVERSITY OF HAWAII

Appropriation Code: G-26-392
Prepared by: Aaron Nyuha
Contact email: anyuha@hawaii.edu

Transfer Request Date: 6/8/26
Transfer Approval Date (B&F use only): 6/10/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
UOH800	HB	B	Transfer from Other Current Expenses	A		(1,336)	
						(1,336)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
UOH800	HB	A	Transfer to Personal Services	A		1,336	
						1,336	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Transfer to personal services to meet regular employee and lecturer payroll for the fourth quarter

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact

IMPACT OF TRANSFER ON "TO" ITEMS:

Transfer needed to fund fourth quarter payroll for Maui's nursing degree program

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
UNIVERSITY OF HAWAII

Appropriation Code: S-26-226
Prepared by: Aaron Nyuha
Contact email: anyuha@hawaii.edu

Transfer Request Date: 6/2/26
Transfer Approval Date (B&F use only): 6/3/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
UOH800		A	Transfer-out to Other Current Expenses	N		(500,000)	
						(500,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
UOH800		B	Transfer-in from Personal Services	N		500,000	
						500,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Transfer of ceiling to meet equipment and other current expense requirements for the fourth quarter. This will be part of the annual report that is submitted pursuant to Chapter 37-74, HRS.

IMPACT OF TRANSFER ON "FROM" ITEMS:

None. No impact to Personal Services as appropriated ceiling exceeds actual requirement and sufficient cash balances exist within University funds for the Vocational Education programs.

IMPACT OF TRANSFER ON "TO" ITEMS:

Without this transfer, the Other Current Expenses ceiling is insufficient to cover fourth-quarter operating costs for Vocational Education programs. These funds support core Career and Technical Education programmatic needs, such as industry-standard instructional equipment, software, classroom supplies, and faculty professional development. The transfer also ensures adequate funding for grant administration overhead and the data management systems required for tracking student enrollment and employment outcomes.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
UNIVERSITY OF HAWAII

Appropriation Code: S-26-300
Prepared by: Aaron Nyuha
Contact email: anyuha@hawaii.edu

Transfer Request Date: 5/15/26
Transfer Approval Date (B&F use only): 5/22/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
UOH800		A	Transfer-out to Other Current Expenses	B		(14,000,000)	
						(14,000,000)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
UOH800		B	Transfer-in from Personal Services	B		14,000,000	
						14,000,000	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

Transfer of ceiling to meet other current expense requirements for the fourth quarter. This will be part of our annual report that we submit pursuant to Chapter 37-74, HRS.

Funds will be used to support technology renovations and telecom cabling for an emergency notification system.

IMPACT OF TRANSFER ON "FROM" ITEMS:

No impact to Personal Services as appropriated ceiling exceeds actual requirement and sufficient cash balances exist within University special funds.

IMPACT OF TRANSFER ON "TO" ITEMS:

OCE funds will support capital improvement projects mentioned above.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
UNIVERSITY OF HAWAII

Appropriation Code: G-26-140 F
Prepared by: Shari Imano
Contact email: sharisi@hawaii.edu

Transfer Request Date: 6/23/26
Transfer Approval Date (B&F use only): 6/26/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
UOH900	JC	A	Transfer to Other Current Expenses	A		(2,481,217.55)	
						(2,481,218)	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
UOH900	JC	B	Transfer from Personal Services	A		2,481,217.55	
						2,481,218	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

A temporary reallocation of $2,481,217.55 from the personnel budget to operating expenses was executed for the current fiscal year. These funds represent short-term salary savings generated by vacant positions. Because active recruitment is underway to return the department to full staffing levels, this transfer is strictly temporary and does not constitute a permanent reduction in the personnel budget. This will be reported in our annual 37-50 HRS report as well as our annual report that we submit pursuant to Chapter 37-74, HRS.

IMPACT OF TRANSFER ON "FROM" ITEMS:

There is no negative impact on personnel services, as the utilized funds represent realized vacancy savings that will not disrupt day-to-day staffing costs.

IMPACT OF TRANSFER ON "TO" ITEMS:

Reallocating these unspent funds maximizes fiscal efficiency by providing the necessary resources to cover immediate, ongoing operating expenses. This shift ensures day-to-day operations remain fully supported and adequately funded without impacting or delaying the active hiring process.

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS

FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
UNIVERSITY OF HAWAII

Appropriation Code: S-26-355-F
Prepared by: Shari Imano
Contact email: sharisi@hawaii.edu

Transfer Request Date: 6/23/26
Transfer Approval Date (B&F use only): 6/24/26

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
UOH900	JC	B	Transfer to Personal Services	W		3,800,000	
						3,800,000	-

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 $	FY 27 $
UOH900	JC	A	Transfer from Other Current Expenses	W		(3,800,000)	
						(3,800,000)	-
				Total		-	-

Cost Element:	MOF		
A. Personal Services	A	-	-
B. Other Current Expenses	B	-	-
C. Equipment	N	-	-
D. Motor Vehicles	P	-	-
	R	-	-
	S	-	-
	T	-	-
	U	-	-
	W	-	-
	X	-	-

REASON FOR TRANSFER:

A temporary reallocation of $3,800,000.00 from operating expenses to the personnel budget was executed for the current fiscal year. This transfer was necessary to cover temporary salary shortfalls resulting from accelerated hiring timelines, critical onboarding, or unbudgeted personnel demands. Because this adjustment addresses an immediate, short-term funding gap, it is strictly temporary and does not represent a permanent increase to the baseline personnel budget. This will be reported in our annual 37-50 HRS report as well as our annual report that we submit pursuant to Chapter 37-74, HRS.

IMPACT OF TRANSFER ON "FROM" ITEMS:

There is no negative impact on operating capabilities, as the funds were pulled from deferred operational projects or realized efficiencies that will not disrupt core day-to-day services.

IMPACT OF TRANSFER ON "TO" ITEMS:

Reallocating these funds ensures the department remains fully funded to meet its immediate payroll obligations and support current staffing levels. This shift stabilizes personnel funding without requiring disruptions to existing staff or pausing essential recruitment efforts.