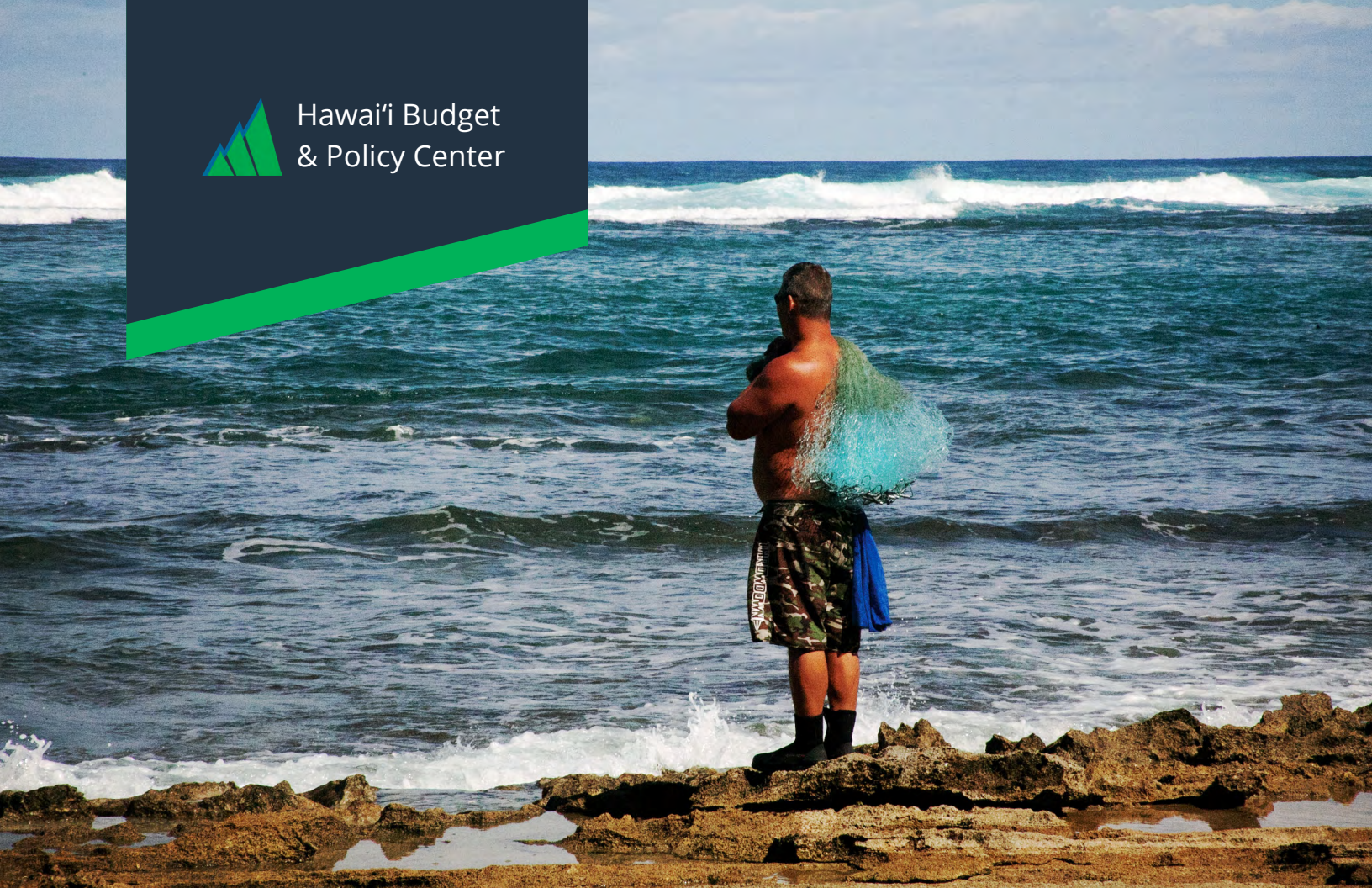




Hawai'i Budget
& Policy Center



2022 / 2023

BUDGET PRIMER

FOR CANDIDATES & ELECTED OFFICIALS



HAWAI'I BUDGET & POLICY CENTER

A program of the Hawai'i Appleseed Center for Law & Economic Justice
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The [Hawai'i Budget & Policy Center](#) (HBPC) is a program of Hawai'i Appleseed Center for Law & Economic Justice. Our mission is to ensure that our state and local economic policies increase opportunity for all residents. We do this by analyzing and understanding the implications of tax and budget decisions and making sure that the public and policy-makers are informed through strategic communications, coalitions, and key partners. HBPC's work is guided by the belief that government at all levels should play an active role in helping people reach their full potential.

TABLE OF CONTENTS

Budget Basics	3	Hawai'i Government Branches	19
• Understanding the State's Obligated Costs	8	Snapshot	
Paying for the State Budget	10	• Legal Requirements For Hawai'i's State Budget	41
Opportunities for Investment	16	Endnotes	44

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BUDGET BASICS

THE STATE BUDGET IS OUR MOST IMPORTANT STATEMENT OF POLICY. IT IS WHERE OUR COLLECTIVE RESOURCES ARE USED TO MAKE HAWAI'I A BETTER PLACE.

THE STATE BUDGET is a statement of our values. It's where we invest in programs that increase fairness, opportunity and wellbeing for all. It reflects the state's priorities as it addresses the operational and capital needs of Hawai'i's three branches of government and the semi-autonomous agency responsible for the wellbeing of Native Hawaiians:

- The Executive Branch
- The Judiciary
- The Legislative Branch
- The Office of Hawaiian Affairs (OHA)

BUDGET PROPOSALS AND DECISION-MAKING

The state budget is a plan for spending based on available resources. Each branch of government provides a proposed budget for its operations and capital needs to the legislature.

The legislature considers, amends and appropriates funds for these budgets during legislative sessions. In most years, the legislature also authorizes grants-in-aid, usually to specific nonprofit organizations, which are included in the operating budget. The legislature introduces a variety of other bills for projects that require one-time spending.

The legislature authorizes spending in one of three major categories:

- **The Operating Budget.** Each branch and OHA has a budget for ongoing operations that is approved by the legislature. Usually, the operating budget is described in a single detailed budget bill for each branch.

For FY23, the budget bill for the executive branch was [House Bill 1600](#). Additional ongoing spending was approved in [HB1147](#), but this bill was vetoed by the governor. The budget bills for the judiciary's and the legislature's budgets were [HB1536](#) and [HB2500](#), respectively.

The legislature approves a small part of OHA's budget (OHA's [other funding](#) comes from revenues from the public land trust, investments, fees and contributions). OHA's biennial budget was approved in 2021 as [HB204](#) and not updated in 2022.

- **One-Time Appropriations.** Short-term funding for priority needs and projects outside of ongoing budgets are approved in separate appropriations bills.
- **Capital Improvement Projects.** CIP funds pay for developing and improving infrastructure, roads, facilities, and more. CIPs are often carried out over more than one year and paid for with borrowed money.

BUDGET BASICS

THE FISCAL YEAR AND BIENNIAL BUDGET

Hawai'i's state government operates on a fiscal biennium of two fiscal years. The current biennium started July 1, 2021 and ends June 30, 2023. Each fiscal year is identified by its end date. That's why the year that starts on July 1, 2022 and ends on June 30, 2023 is called FY23.

In odd years, the legislature passes a fiscal biennium budget, but it reviews and amends the proposed budget for the second year in even years. For example, with improving revenue forecasts, the 2022 legislature passed an amended FY23 budget that is significantly more generous than the version it passed in 2021 in the biennial budget.

GETTING THE STATE'S WORK DONE

State services are provided by public employees directly and through contracts with private sector businesses. The state provides a half billion dollars in direct services through contracts with local nonprofits that improve the health and wellbeing of Hawai'i families. Even more is spent to purchase specialty services such as professional consultation, security, repairs and capital improvements from local for-profit businesses and professionals.

THE BUDGET'S CONTRIBUTION TO HAWAI'I'S ECONOMY

State spending plays a critical role in Hawai'i's economic stability, one that has been particularly important in weathering the pandemic economic crisis. Maintaining government spending includes supporting public programs, the state workforce, and entities that provide contractual services for the state. This keeps money circulating throughout the economy as people pay for housing, food and other services.

State government, itself, is a big part of Hawai'i's economy. Hawai'i's gross domestic product in 2021 was \$90 billion. In comparison, total state spending approved for FY23 to cover operating budgets, additional appropriations and capital improvement projects amounts to \$24 billion. The state is a major employer with a payroll that covers nearly 70,000 people, and additionally pays out pensions for more than 51,000 public worker retirees.



HOW THE FY23 BUDGET IS DISTRIBUTED

Spending in all categories authorized for FY23 totals \$24 billion, as follows, and in **Figure 1**, below.

	Executive Branch	Judiciary	Legislative Branch	Office of Hawaiian Affairs (OHA)	Total
Operating Budget	\$17.1 billion	\$182.2 million	\$44.9 million	\$8.7 million	\$17.3 billion
One-Time Appropriations	\$2.6 billion	\$5.5 million	\$0.8 million	\$64 million	\$2.7 billion
Capital Improvement Projects	\$4.2 billion	\$14.3 million	0	0	\$4.3 billion
TOTAL	\$23.9 billion	\$202.1 million	\$45.8 million	\$72.7 million	\$24.3 billion

In addition, the legislature authorized a [tax rebate for all state resident taxpayers](#), which will cost the state an estimated \$335 million in tax revenue. This is not an “appropriation” but can be described as a “tax expenditure.”

Figure 1. Operating Budgets, Other Appropriations and CIPs by Government Branch, FY23

■ Executive Branch
 ■ Judiciary
 ■ OHA
 ■ Legislative Branch



Figure 1. The distribution of spending authorized for FY2023 is broken down by branch of government. Ninety-nine percent of the \$24.3 billion total is expended by the executive branch.

BUDGET BASICS

Operating Budgets

The state's FY23 operating budget for all branches and OHA totals \$17.3 billion, of which \$17.1 billion supports the executive branch. This is the budget for the governor's and lieutenant governor's offices and 18 state departments including the University of Hawai'i System.

According to Article V, Section 6 of the [State Constitution](#), the executive branch is allowed up to 20 departments, so creating a new department is a very rare occurrence. However, in 2022 the legislature passed [HB2171](#), whose purpose is to establish a new Department of Law Enforcement "to consolidate and administer the criminal law enforcement and investigations functions of the department of transportation, certain investigations functions of the department of the attorney general, functions of the office of homeland security, and current law enforcement and investigations functions of the department of public safety," and would establish a law enforcement training center. A one-time appropriation of \$900,000 was authorized to support the development of the new department.

HB2171 also changes the current name of a different state department, the "Department of Public Safety," to "Department of Corrections and Rehabilitation" to reflect its newly narrowed focus.

The budget for each department varies widely in size, as shown in **Figure 2** on the next page. The three largest are:

- The Department of Budget & Finance, which has the largest budget because it is responsible for retirement costs and debt service for all state agencies;
- The Department of Human Services, which manages Medicaid (Med-QUEST), the largest single program in the state; and
- The Department of Education, which has the largest payroll because it employs teachers across the state.

A summary of the operating budget for each branch and executive department for FY23 is included in the Hawai'i Government Branches Snapshot section on **page 19**.

One-Time Appropriations

The legislature authorized \$2.7 billion in one-time appropriations for FY23. General funds supported 85 percent of these appropriations with the balance divided equally between special funds and federal pandemic relief funds.

The Department of Hawaiian Home Lands received the largest amount of additional appropriations, largely intended to reduce the waiting list by building homes for eligible families. The Department of Budget & Finance also came in for significant other appropriations, which included funding collective bargaining for public workers as well as \$500 million to deposit to the Emergency Budget Reserve Fund (Hawai'i's Rainy Day fund) and \$300 million to prepay pension obligations. The distribution of one-time appropriations authorized for FY23 can be seen in **Figure 3** on the next page.

Figure 2. Distribution of Operating Budgets & Other Appropriations, FY23

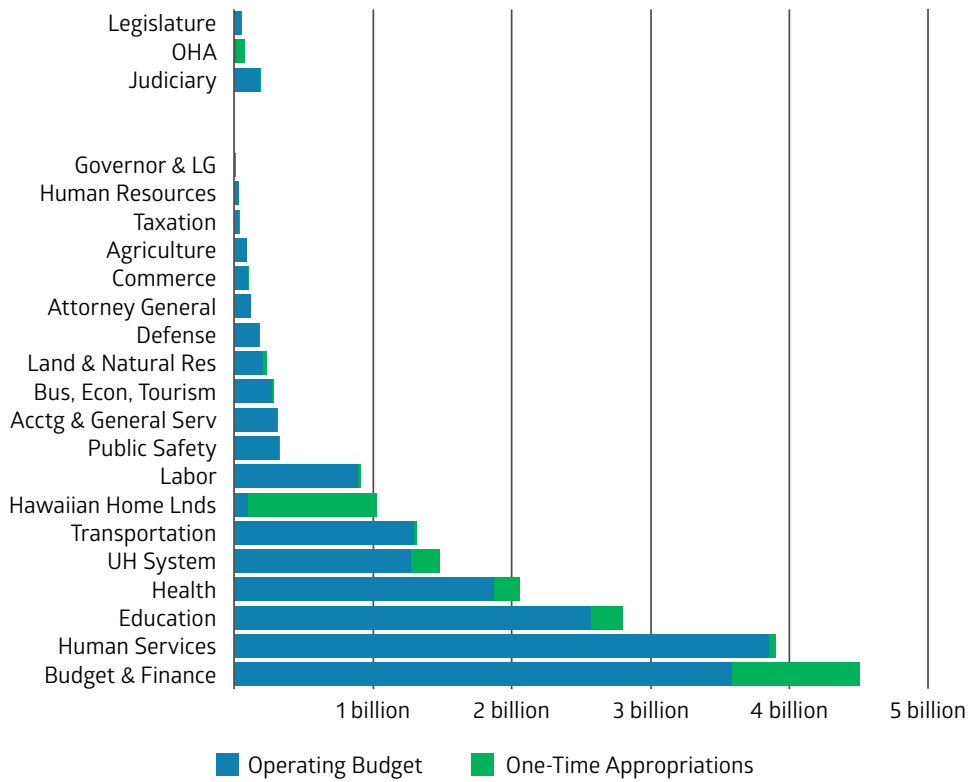


Figure 2. There is significant variation among branches and executive departments for both operating budgets and one-time appropriations (\$20 billion total).

Figure 3. Distribution of One-Time Appropriations by Magnitude, FY23 (\$ Millions)

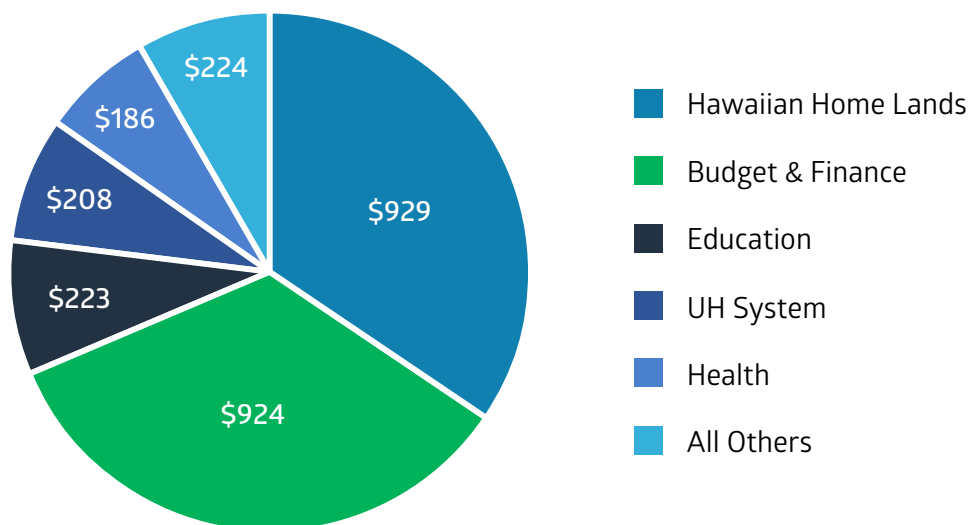


Figure 3. The distribution of one-time appropriations to fund projects and other needs across departments (\$2.7 billion total).

BUDGET BASICS

Capital Improvement Projects

CIPs are completed and paid for over multiple years. The buoyant economic expectations underpinning FY23 budget decisions also resulted in a big increase in CIP spending. The \$4.3 billion CIP budget approved for FY23 is more than double FY22's CIP budget.

Although CIP funds go toward improving the environment and recreational, health, and social services facilities (among others), the largest shares, as shown in **Figure 4** on the next page, go to transportation (highways, harbors and airports), formal education (public schools and the University of Hawai'i System), economic development (housing investment, technology development, agribusiness development), and government-wide support (information technology, public works and facility upkeep, and subsidies to counties).

Understanding the State's Obligated Costs

Before the legislature can make any other spending decisions it has to address the state's non-negotiable obligations. These costs are:

- Interest on borrowing (debt service);
- Health benefits for current employees;
- Health costs and "other post-employment benefits" (OPEB) for retirees;
- Pension and social security contributions for public workers; and the
- State share for Medicaid.

These obligations take up half of the state's general funds and a quarter of the whole operating budget. In aggregate, obligated costs—sometimes called "fixed" costs—grew from \$2.8 billion to \$4.3 billion over the past 10 years, a 55 percent increase. In contrast, the general fund receipts that support them increased by only 48 percent. The problem that arises when obligated costs grow more quickly than general fund revenues is that less money is available for everything else the state needs or wants to fund.

The increase in obligated costs has been led by required payments for public worker retirement and health/OPEB, which together grew by 98 percent between 2014 and 2023. (For more information about public worker pension, health and OPEB, see our 2019 in-depth report "[A Public Investment.](#)")

State matching payments for Medicaid have increased by only 18 percent during the period, while debt service payments have risen by 52 percent and the cost of employee health benefits rose 65 percent. The trend in obligated costs is shown in **Figure 5** on the next page.

Figure 4. Distribution of Capital Improvement Project Funding, FY23

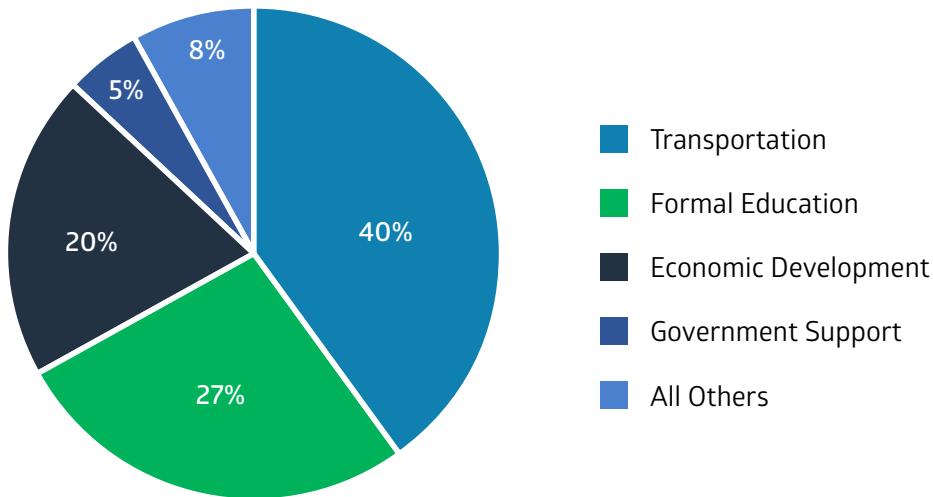


Figure 4. The distribution of investments in capital improvements by category. (\$4.3 billion total).

Figure 5. Growth in Obligated Costs, 2014–2023 (\$ Billions)

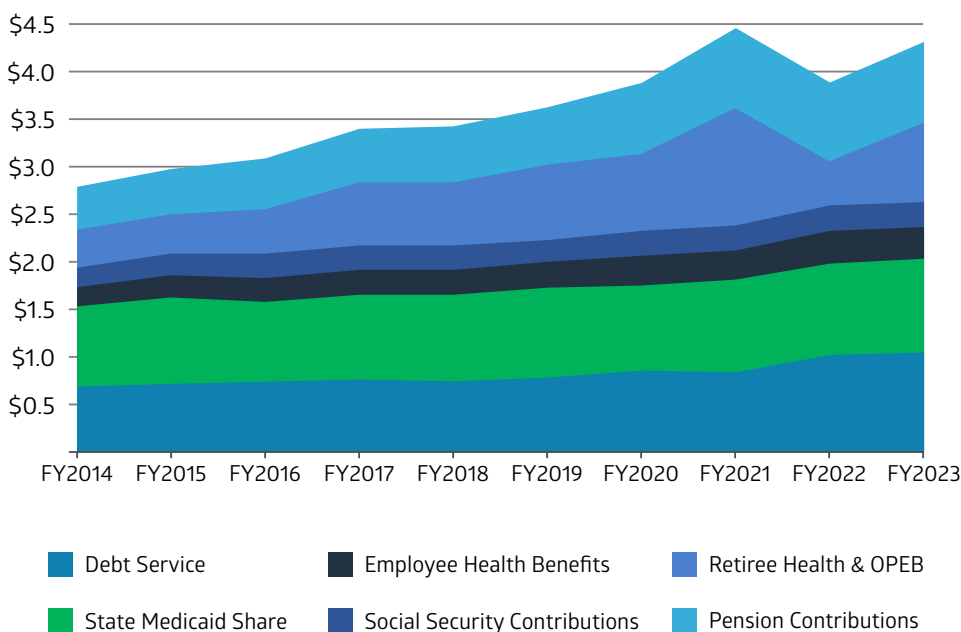


Figure 5. Hawaii’s obligated costs have increased by 55 percent since 2014. These obligations are supported almost entirely by general funds. The state covered only a portion of its obligation for retiree health and OPEB in 2022, as shown in the figure, because of pandemic-related budget concerns, but is back on track for FY23.

PAYING FOR THE STATE BUDGET

The legislature not only decides where money is spent, but also makes many of the decisions about who pays how much to support the budget. These decisions reflect our values as much as our decisions about spending since the majority of funds come from a system of taxes and fees authorized by the legislature. Additional funds include federal grants and other revenues that are tied to specific spending.

THE STATE BUDGET DEPENDS ON TAXES

General Excise Tax

Hawai'i's largest source of tax revenue is the general excise tax (GET). This is a broad-based tax paid by both residents and visitors. Because the GET is applied to every purchase and service, it takes a greater proportion from low-income households than it does from those with higher incomes. That's because low-income households have to spend virtually all their income on goods, rents and services, all of which are subject to excise taxes. Higher income households, on the other hand, put more of their incomes into savings and investments that are not subject to GET.

Individual Income Tax

Hawai'i's individual income tax generally follows the federal definitions for determining taxable income. It is a progressive tax in that it takes a larger percentage from higher-income households, with a top marginal rate of 11 percent for individual incomes over \$200,000, or \$400,000 for a couple. On the other hand, all earnings, no matter how little, are subject to an income tax of at least 1.4 percent. That means that even taxpayers with below-poverty earnings have a state tax liability.

Other Taxes

Other taxes that produce more than \$100 million per year are the Transient Accommodations Tax (TAT), the tax imposed on insurance premiums, corporate income taxes, and the tax on public service companies. More information about these taxes is available in the Department of Taxation's [Annual Report](#).

Figure 6 on the next page shows the relative revenues from the taxes that go into Hawai'i's general fund.

Figure 6. Tax Revenues, FY21 vs FY22 (\$ Millions)

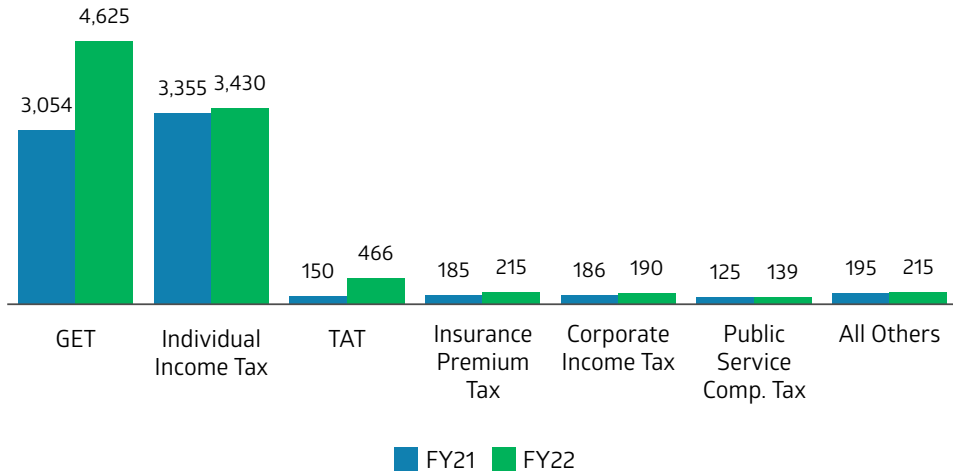


Figure 6. A comparison of actual FY21 tax revenues to expected FY22 revenues. The greatest increases are for the taxes most dependent on visitor spending, namely the GET and the TAT.

Who Pays Hawai'i's Taxes

Taxes are paid by all residents but the tax burden is not equally distributed among households. Although higher-earning taxpayers pay a larger amount in taxes, the weight of taxes falls more heavily on lower-income taxpayers who pay a larger proportion of their earnings in taxes. This is shown in **Figure 7**. Visitors also contribute tax revenues especially through GET and TAT.

Figure 7. Percentage of Income Paid in State and Local Taxes by Income Bracket

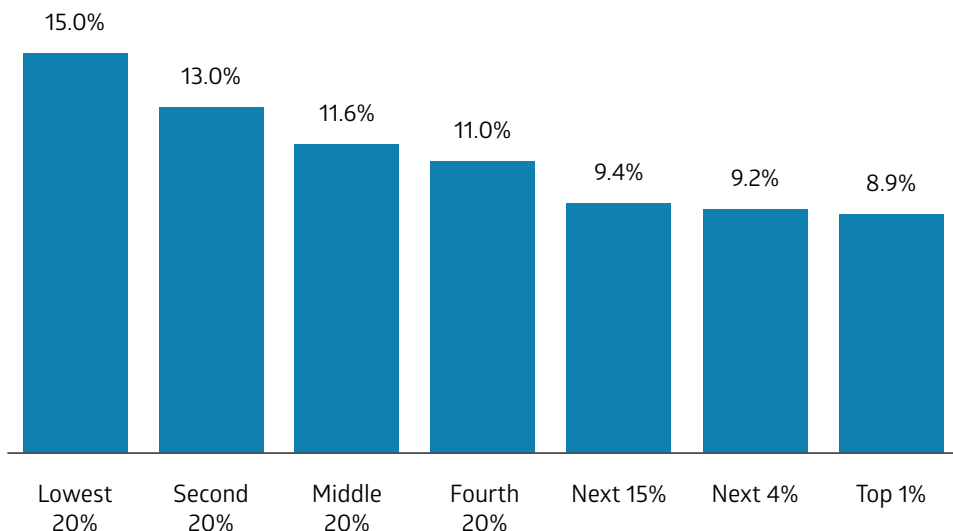


Figure 7. Lower-income households pay a greater proportion of their income in taxes than more affluent households. This is due largely to Hawai'i's broadly-applied General Excise Tax. The data here comes from the Institute on Taxation and Economic Policy (ITEP)'s *"Who Pays"* report (6th edition).

PAYING FOR THE BUDGET

FUNDS SUPPORT BUDGETED EXPENSES

The state’s revenue goes into various funds from which it is allocated to support the budget. The three largest fund types are general funds, special funds and federal funds. The FY23 budget for operations and one-time appropriations for all branches and OHA amounts to \$20 billion, and the “means of financing”—the funds authorized to pay for each expense—is shown in **Figure 8**.

Figure 8. Means of Finance for Operations and Other Appropriations (\$ Billions)

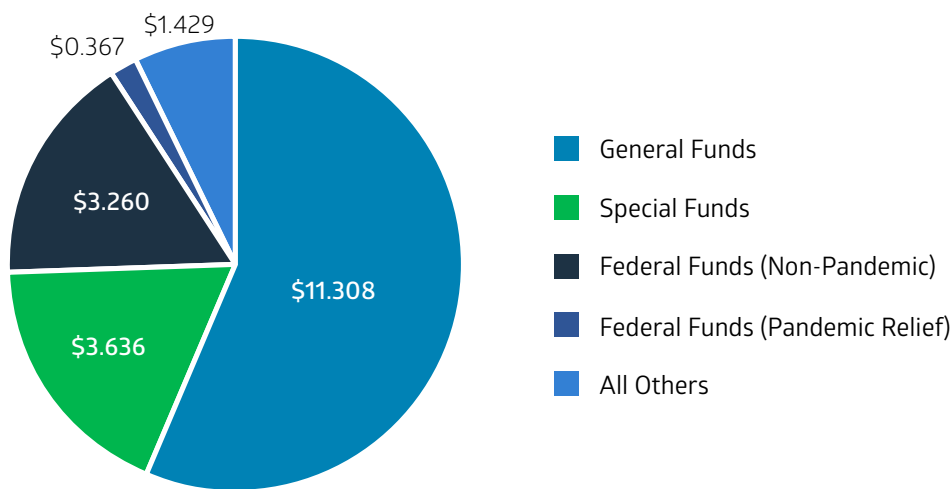


Figure 8. Sources of financing for Hawaii’s \$20 billion budget for FY23.

A list of 17 “means of financing,” or MOF, codes that support operating and CIP needs is shown on **page 43**. The budget bills and worksheets identify the specific MOF code associated with each authorized expense.

General Funds

The general fund consists mainly of tax revenue, as shown above. Additional money comes from investment earnings and money from fines, licenses and permits.

General funds are the only flexible money that budget-makers have at their disposal. All other kinds of funds are used exclusively for specific purposes. This is important because funding for emerging needs or innovative programs typically must come from general fund appropriations, but almost all general funds are already being used to pay for basic operating costs, including ever increasing obligated costs. General funds are expected to pay for 52 percent of FY23 ongoing operations and 85 percent of one-time appropriations.

Special Funds

The legislature establishes special funds with revenues from specified sources that are dedicated to supporting a need that is related to the revenue source. They are restricted funds that may not be used for any other purpose. Examples of special funds include tuition paid to the University of Hawai'i System and fees for services provided by the hospitals that are part of the Hawai'i Health Systems Corporation.

Federal Funds

On average, one in every five dollars that support the state executive budget comes from the federal government. Most of these funds are ongoing and pay for health and human services. Medicaid (Med-QUEST) is the state's single largest program, with a budget of \$2.9 billion. Of that amount, more than \$1.9 billion is supported by federal funds.

REVENUE FORECAST FOR FISCAL YEAR 2023

The general fund, which supports half of Hawai'i's operating budget, is largely made up of tax revenue. After a steep decline during the pandemic, actual and projected general fund revenues have increased significantly. Hawai'i's revenue collections and financial expectations for fiscal years 2021–2027 are shown in **Figure 9**. These estimates summarize details from the Council on Revenues' [projections](#) from May 23, 2022.

Figure 9. Actual and Projected State Revenue Over Time (\$ Billions)

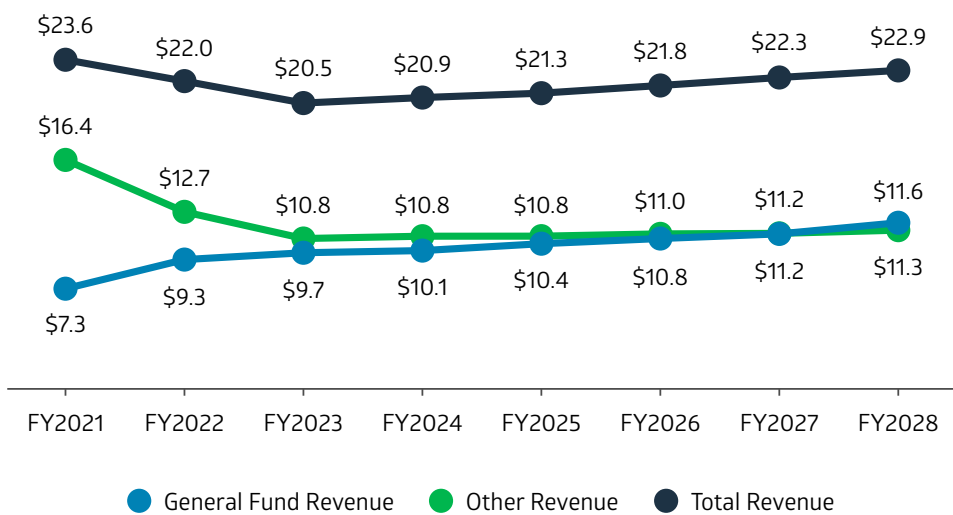


Figure 9. Actual and estimated state revenues over an 8-year period. The beginning of the period was characterized by scant general fund revenues while other funds, largely from federal pandemic relief, made up the shortfall. In out-years, general fund revenues are expected to match or exceed other revenues.

PAYING FOR THE BUDGET

HAWAII'S ECONOMIC RECOVERY

How did we get from 2021's austere revenues to the ample resources available to support the 2023 budget? The remarkable turnaround is due mostly to federal COVID-19 relief. A half dozen acts, from the Coronavirus Preparedness and Response Supplemental Appropriation Act signed on March 6, 2020, to the American Rescue Plan Act, signed on March 22, 2021, added nearly \$20 billion to Hawai'i's economy.

Some of the money, such as the unemployment insurance bump and the relief for gig workers and contractors, increased taxable household incomes and spending, which in turn helped state revenue collections in 2021. In addition, more than \$2 billion in federal relief funds directly supported state programs in the FY22 and FY23 budgets, and some of the federal dollars for education, food and other needs have longer timelines for spending.

TAX CREDITS

In 2019, Hawai'i granted more than \$300 million in tax credits, a sum equal to 10 percent of all individual and corporate income taxes collected that year.

Tax credits are among the tools the state uses to invest in people, businesses and the environment. Instead of appropriating state funds for these investments through the budget process, tax credits meet the state's objectives by reducing the tax liability of qualified individuals and businesses in order to:

- Promote social welfare;
- Encourage certain industries or economic activities; or
- Avoid double taxation or pyramiding of Hawai'i taxes.

Tax credits enable taxpayers to reduce their tax liability on a dollar-for-dollar basis (unlike tax deductions, which reduce the amount of income that is taxable). A tax credit may be "refundable," meaning the government sends a payment to the taxpayer if the tax credit is more than the tax liability. Alternatively, a tax credit may be "nonrefundable," in which case it can be used only to offset the tax liability. However,



nonrefundable credits can usually be carried forward for use against tax liabilities in future years.

State tax credits are passed by the legislature and signed into law by the governor. They cover a variety of situations and may be used to reduce tax liability for individual and corporate income taxes, as well as the taxes on insurance premiums, financial corporations, fiduciaries and exempt organizations.

The top 5 tax credits in 2019 were as follows:

Top 5 Tax Credits	Total Amount	Number of Claims	Average per Claim
1. Renewable Energy	\$60.3 Million	9,036	\$6,675
2. Income Paid to Another State or Country	\$56.4 Million	10,222	\$5,522
3. Motion Picture, Digital Media, and Film Production	\$38.9 Million	25	\$1,555,720
4. Capital Goods	\$37.7 Million	4,409	\$8,544
5. Food/Excise Tax	\$28.4 Million	240,158	\$118

The most significant “social welfare” tax credit legislation in a number of years was passed in 2022 ([HB2510](#)) when lawmakers made the state’s Earned Income Tax Credit refundable and permanent. This tax credit is an effective anti-poverty tool that helps low-income working families with flexible cash to pay for household essentials.

The state’s largest business incentive tax credit, the Motion Picture, Digital Media, and Film Production credit, was changed in 2022 per [HB1982](#). The new version increases the per-production credit amount from \$15 million to \$17 million, but retains the overall annual cap of \$50 million. It also imposes a surcharge on the credit to be deposited to a special fund that supports staff at the Department of Business Economic Development and Tourism and at the Department of Taxation to monitor and certify applications for the credit.

For more information about tax credits, see “[Tax Credits as Tools to Advance Prosperity.](#)”

OPPORTUNITIES FOR INVESTMENT

1. The state needs to sustain and increase access to affordable high-quality child care to support child and family wellbeing and ensure that parents can participate in the workforce.
2. The historic investment in the Department of Hawaiian Home Lands for FY23 is encouraging and funds must continue to be committed until all of the department's beneficiaries have access to homes.
3. The legislature made a great improvement in the state EITC by making it refundable and should build on this success with future enhancements.

Child Care

Child care is one of the most important supports families can have to promote child wellbeing as well as enabling active participation in the workforce for parents and increasing family economic security. Hawai'i currently provides subsidies to income-qualified families in need of child care through two programs administered by the Department of Human Services: Child Care Connection Hawai'i (CCCH) and the Preschool Open Doors Program (POD).

CCCH provides help with child care payments in a variety of settings including group child care homes and centers and is federally funded, while POD provides subsidies for children in pre-schools in their last year before kindergarten and is state funded. Qualifying families can earn up to 85% of the states' median income depending on family size and must recertify eligibility every 12 months.¹

For income-eligible families, the ability to participate in these programs is contingent upon available funds appropriated by the legislature. This year, the legislature made some encouraging investments in child care by allotting an additional \$6.9 million in general funds to support cash payments for child care.² This increased investment should allow more families to participate in these programs that help support self-sufficiency for working families with low-incomes.

However, CCCH and POD only cover a portion of pre-school or daycare fees and families are expected to cover the rest. Given that the average cost of center-based infant/toddler care was roughly \$1400 per month in 2019,³ costs for care are likely to continue to rise, putting further strain on working families.



The legislature should continue to invest in child care subsidies to further expand the number of families served, as well as consider increasing the size of the subsidy so it is more beneficial to financially struggling families. Doing so will not only provide a critical support to working parents, but an investment in Hawai'i's children who are the future citizens and workforce of our state.

Department of Hawaiian Home Lands

As the lead agency responsible for developing and managing homestead, agricultural, and pastoral lands for beneficiaries who are 50 percent or more Native Hawaiian, the Department of Hawaiian Home Lands has historically been underfunded relative to other state agencies. Given high costs for infrastructure development, as well as a limited supply of construction ready land, it currently maintains a backlog of over 28,000 beneficiaries who are awaiting a parcel.⁴

This year the legislature made a few long overdue and significant improvements to DHHL's funding. Legislators approved an additional \$5 million over and above the governor's request, as well as an additional \$35 million of non-recurring federal funds for planning and development.⁵ In total, DHHL's base budget came to roughly \$100 million, up from just over \$53 million in FY22. Recognizing the importance of addressing the growing beneficiary waitlist, the legislature also made a one-time appropriation of \$600 million to the department through [HB2511](#).⁶

These investments are significant and stand to be transformational for DHHL as they work to clear their beneficiary backlog. However, while the language of HB2511 gives DHHL broad discretion in spending for the \$600 million, it also includes a time limit. DHHL has until December 2025 to spend this additional appropriation or risk lapsing any unspent funds back into the general fund.

PAYING FOR THE BUDGET

As Native Hawaiians are overrepresented in our state's houseless population,⁷ the state must do everything in its power to ensure full and adequate funding for DHHL so it can increase housing opportunities for the Native Hawaiian community. In future years, the legislature needs to prioritize funding for the department in both its base budget, as well as one-time appropriations.

Additionally, the legislature should consider adjusting the terms of the \$600 million appropriation so that any unspent funds do not lapse in 2025, but instead remain with the agency and give DHHL more flexibility to fulfill its mission of serving the Native Hawaiian community.

Tax Credits for Working Families

Since the mid-1970s, working families have been able to take advantage of the federal Earned Income Tax Credit, which supplements the wages of low- and moderate-income workers earning up to \$57,000 a year by boosting the size of their tax refund. In 2017, Hawai'i created its own state Earned Income Tax Credit, which is worth 20 percent of the value of the federal credit. Hawai'i's credit was non-refundable, meaning workers didn't receive a cash boost at tax time, but were only able to reduce their tax liability.

This year the legislature took the historic step of making Hawai'i's EITC both fully refundable and permanent. With an estimated cost of \$40 million annually,⁸ the state's refundable EITC represents a relatively modest investment that will generate massive returns by keeping working families out of poverty and on a path to self-sufficiency. While this is undoubtedly a step in the right direction, the state should continue to pursue ways to improve its EITC, so that it can boost the credit's efficacy and serve even more working families.

Several states have recently taken steps to increase the percentage of the federal credit their state version provides, so that workers get even more help at tax time. Connecticut recently approved an increase in their state's percentage from 23.5 percent to 30 percent of the federal credit.⁹ Similarly, Maryland will now provide up to 50% of the federal credit through their state EITC.¹⁰

Additionally, potentially thousands of tax filers are completely excluded from the EITC simply due to their immigration status. Those who file with an individual tax identification number (ITIN), many of whom are undocumented, remain completely ineligible for the federal or Hawai'i state EITC, despite living and working in our communities and contributing to our tax base. Several states, including California, Washington and Oregon have already expanded their state EITCs to include the ITIN population.¹¹

Future legislatures should work to expand the size of Hawai'i's EITC, as well as extend eligibility to the ITIN population. Doing so would allow the state to better leverage the power of this critical income support for working families with low-incomes. The federal EITC and its various state counterparts are largely viewed as the most effective anti-poverty tools that governments have at their disposal, helping to lift 5 million people out of poverty each year, including 3 million children.¹² Hawai'i should make full use of this powerful tool by expanding its impact and extending its reach to more of the state's working families.

HAWAI‘I GOVERNMENT BRANCHES SNAPSHOT

Judicial Branch

The [Judiciary](#) is an independent branch of state government whose mission is to “administer justice in an impartial, efficient and accessible manner in accordance with the law.”

The Judiciary consists of the Supreme Court, Intermediate Court of Appeals, Land Court, Tax Appeal Court, Circuit Courts, Family Courts, District Courts, Environmental Courts, and the Office of the Administrative Director of the Courts.



Figure 10. Judicial Branch Operating Budget

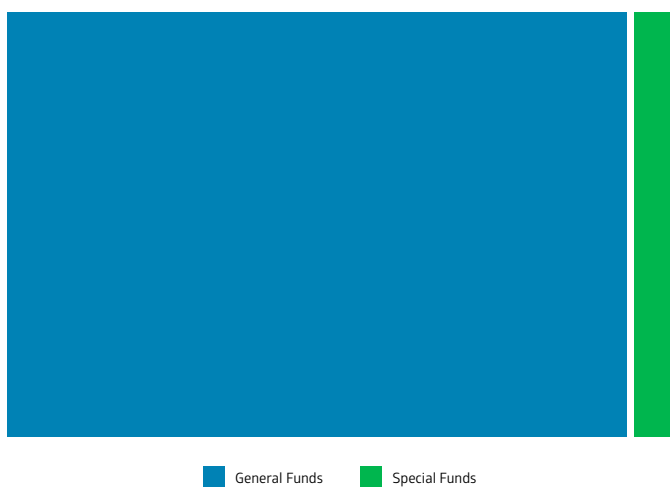


Figure 10. A visual representation of the proportions of different sources of funding for the Judiciary’s \$182 million FY23 operating budget.

FY23 Operating Budget:	\$182 Million
General Funds:	\$170 Million
Special Funds:	\$12 Million
One-Time Appropriations:	\$6 Million
Capital Improvement Projects:	\$14 Million

GOVERNMENT BRANCHES



Legislative Branch

The [Legislature](#) is an independent branch of state government responsible for making laws and approving the state budget. It is made up of the State Senate, State House of Representatives, Office of the Auditor, Office of the Ombudsman, and the Legislative Reference Bureau. This branch is funded entirely by general funds.

FY23 Operating Budget:	\$45 Million
General Funds:	\$45 Million
One-Time Appropriations:	\$1 Million

Office of Hawaiian Affairs

The [Office of Hawaiian Affairs](#) (OHA) was added as an essential part of state government during the 1978 Constitutional Convention. It is “a semi-autonomous state agency responsible for improving the wellbeing of Native Hawaiians (regardless of blood quantum).”

An elected board of trustees sets organizational policy while a Chief Executive Officer manages the staff and work of the agency. In its mission to improve Native Hawaiian wellbeing, OHA engages the community and researches issues related to education, health, housing and economic stability.

The 31st Legislature of the State of Hawai'i appropriated an additional one-time sum of \$64 million to OHA in 2022, acknowledging past shortcomings in meeting trust obligations to Native Hawaiians. (Legislative appropriations represent only the portion of OHA's funds appropriated by the Legislature).



FY23 Operating Budget:	\$9 Million
General Funds:	\$2 Million
Trust Funds:	\$7 Million
One-Time Appropriations:	\$64 Million

Figure 11. Office of Hawaiian Affairs Operating Budget



Maui trustee Carmen Hulu Lindsey is the current chairperson of the board of trustees for OHA.

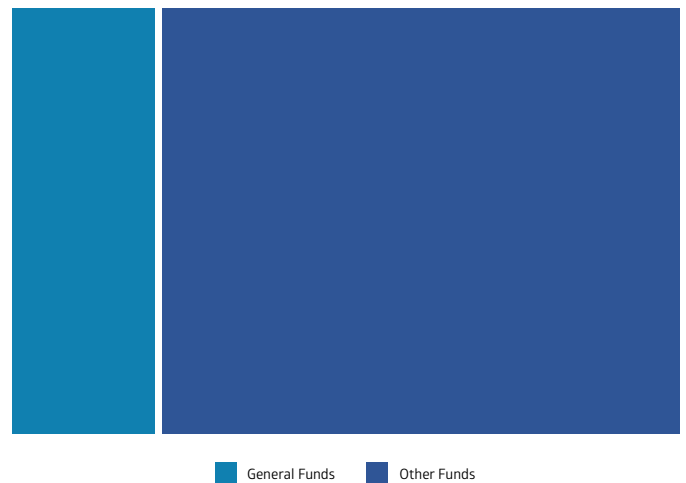


Figure 11. A visual representation of the proportions of different sources of funding for OHA's \$9 million FY23 operating budget.

GOVERNMENT BRANCHES

Executive Branch

The [Executive Branch](#) ensures that the state’s laws are executed. It is made up of the Governor, Lieutenant Governor, State Departments and the University of Hawai‘i System.

The Governor proposes the executive budget and legislation, approves or vetoes bills, appoints cabinet officials and judges, and issues executive orders.

Figure 12. Executive Branch Operating Budget

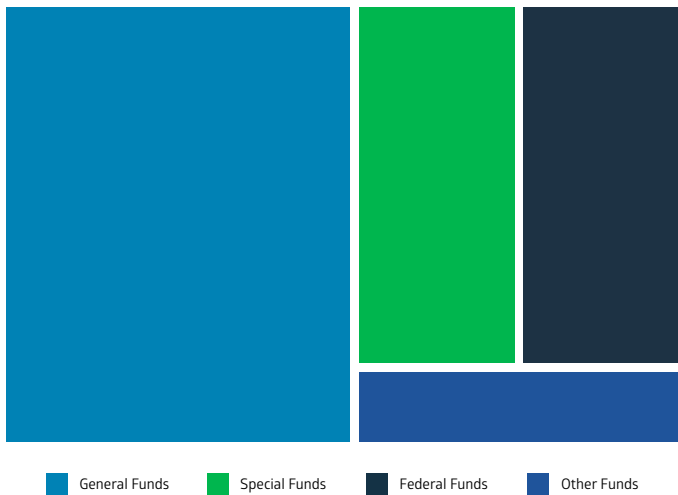
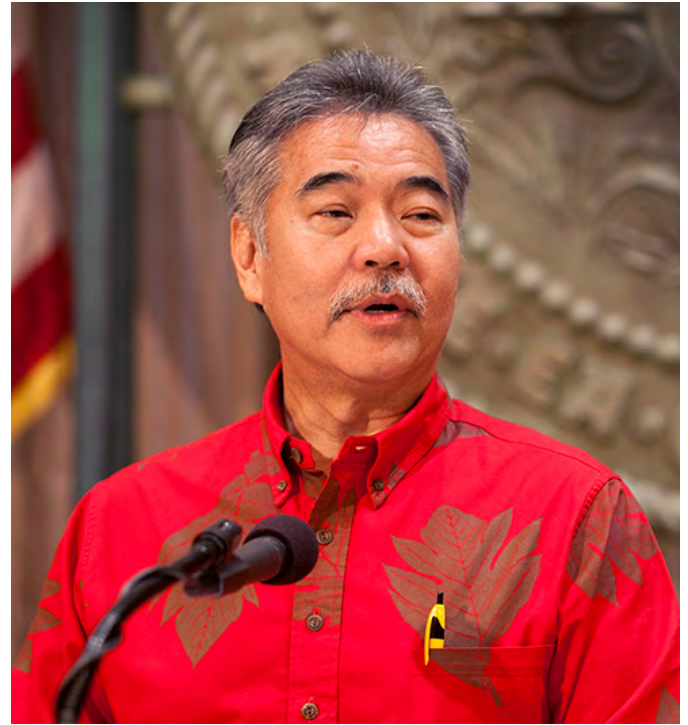


Figure 12. A visual representation of the proportions of different sources of funding for the Executive Branch’s \$17.1 billion FY23 operating budget.



David Ige is the 8th governor of Hawai‘i, serving two terms from 2014–2022.

FY23 Operating Budget:	\$17.1 Billion
General Funds:	\$8.8 Billion
Special Funds:	\$3.5 Billion
Federal Funds:	\$3.4 Billion
Other Funds:	\$1.4 Billion
One-Time Appropriations:	\$2.6 Billion
Capital Improvement Projects:	\$4.2 Billion



EXECUTIVE DEPARTMENTS

The Department of Agriculture (AGR)

This department carries out programs to conserve, develop, and use lands and resources for agricultural use. It continues to help Hawai'i transition from plantation-era agricultural practices toward a diversified agriculture model, and supports the development of new programs such as aquaculture.

The department is also responsible for plant and animal pest and disease control, including managing animal quarantine.

FY23 Operating Budget:	\$83 Million
General Funds:	\$51 Million
Special Funds:	\$15 Million
Federal Funds:	\$3 Million
Other Funds:	\$15 Million
One-Time Appropriations:	\$7 Million
Capital Improvement Projects:	\$15 Million

Figure 13. AGR Operating Budget

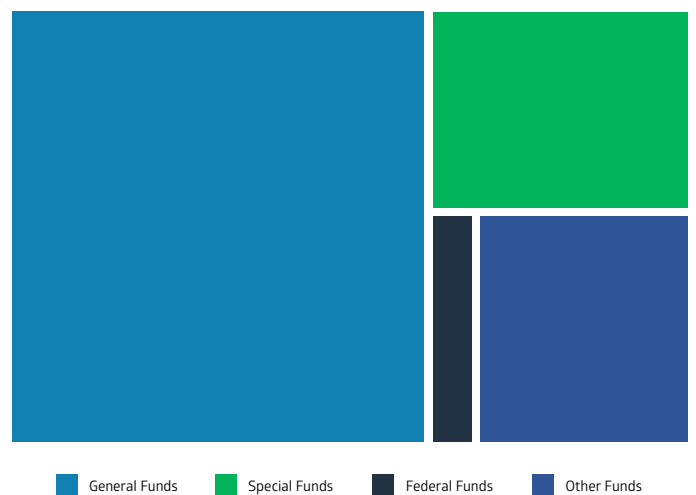


Figure 13. A visual representation of the proportions of different sources of funding for the Department of Agriculture's \$83 million FY23 operating budget.

GOVERNMENT BRANCHES



The Department of Accounting & General Services (AGS)

This department manages statewide functions including accounting and expenditures, facility acquisition and maintenance, the state motor pool, statewide information technology systems, and risk management. In addition, AGS counts among its programs the state Foundation on Culture & the Arts, Aloha Stadium, the state archives, and the Office of Elections.

FY23 Operating Budget:	\$308 Million
General Funds:	\$206 Million
Special Funds:	\$27 Million
Federal Funds:	\$3 Million
Other Funds:	\$72 Million
One-Time Appropriations:	\$1 Million
Capital Improvement Projects:	\$11 Million

Figure 14. AGS Operating Budget

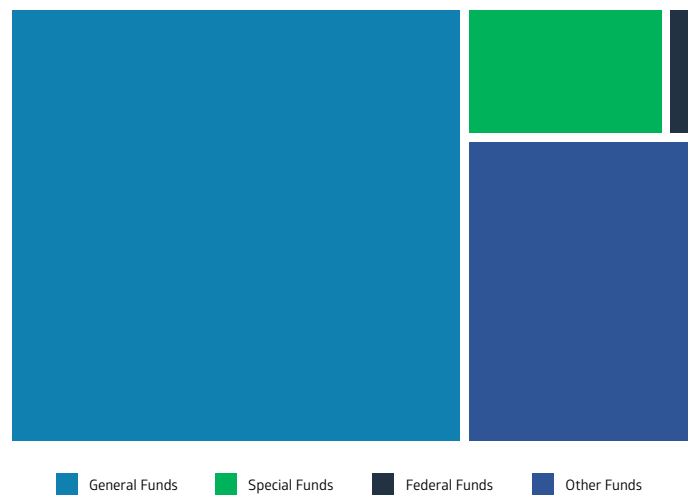


Figure 14. A visual representation of the proportions of different sources of funding for the Department of Accounting & General Service's \$308 million FY23 operating budget.

The Department of the Attorney General (ATG)

This department provides legal support to the state’s departments, prosecutes cases of tax and benefit fraud, and oversees fiduciary responsibilities for charitable nonprofits and trusts.

The ATG is responsible for enforcing cigarette tax requirements and the tobacco settlement, maintains the system that collects and shares criminal history records, and manages the Child Support Enforcement Program.



Clare Conners served as the 16th attorney general of Hawai'i from January 3, 2019 to December 10, 2021, when she was appointed as the United States Attorney for the District of Hawai'i by President Joseph Biden.

FY23 Operating Budget:	\$117 Million
General Funds:	\$43 Million
Special Funds:	\$4 Million
Federal Funds:	\$37 Million
Other Funds:	\$33 Million
One-Time Appropriations:	\$4 Million

Figure 15. ATG Operating Budget

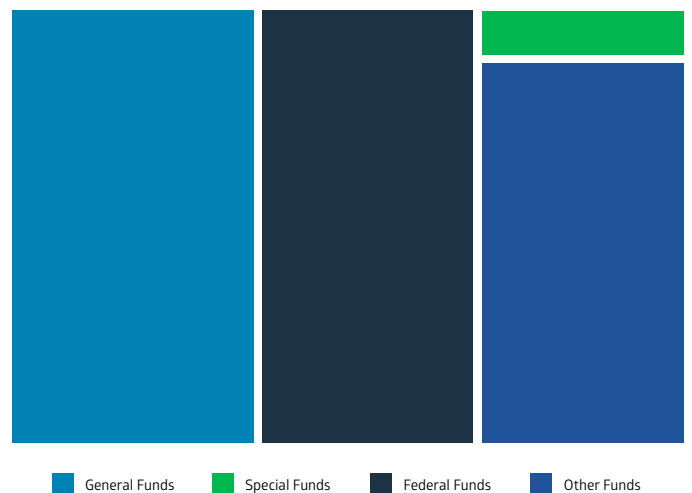


Figure 15. A visual representation of the proportions of different sources of funding for the Department of the Attorney General's \$117 million FY23 operating budget.



GOVERNMENT BRANCHES



The Department of Business, Economic Development & Tourism (BED)

This department is responsible for low- and moderate-income housing development (the Hawai'i Community Development Authority and Hawai'i Housing Finance and Development Corporation), promoting the visitor industry through the Hawai'i Tourism Authority, overseeing the Foreign Trade Zone, and managing the Hawai'i Clean Energy Initiative. The department also researches and publishes information about Hawai'i's economic performance and labor market.

FY23 Operating Budget:	\$274 Million
General Funds:	\$86 Million
Special Funds:	\$130 Million
Federal Funds:	\$32 Million
Other Funds:	\$26 Million
One-Time Appropriations:	\$5 Million
Capital Improvement Projects:	\$839 Million

Figure 16. BED Operating Budget



Figure 16. A visual representation of the proportions of different sources of funding for the Department of Business, Economic Development & Tourism's \$274 million FY23 operating budget.



The Department of Budget & Finance (BUF)

This department coordinates statewide budget forecasting and management and oversees the state’s investments and financing. Agencies in BUF are the Employees’ Retirement System (ERS), the Employer-Union Health Care Trust Fund (EUTF), and the Office of the Public Defender. The BUF budget also includes costs related to debt service and all payroll taxes and fringe benefits for state and county employees.

FY23 Operating Budget:	\$3.6 Billion
General Funds:	\$3.1 Billion
Special Funds:	\$378 Million
Federal Funds:	\$33 Million
Other Funds:	\$46 Million
One-Time Appropriations:	\$924 Million
Capital Improvement Projects:	\$115 Million

Figure 17. BUF Operating Budget



Figure 17. A visual representation of the proportions of different sources of funding for the Department of Budget & Finance’s \$3.6 billion FY23 operating budget.

GOVERNMENT BRANCHES

The Department of Commerce & Consumer Affairs (CCA)

This department upholds business standards and protects consumer interests. Its programs include the Public Utilities Commission (PUC), the insurance division, business registration and securities regulation, professional and vocational licensing, and the Office of Consumer Protection. CCA has the distinction of being one of only two executive departments that receive no general funds to support its operations.

FY23 Operating Budget:	\$93 Million
Special Funds:	\$90 Million
Other Funds:	\$3 Million
One-Time Appropriations:	\$2 Million



Figure 18. CCA Operating Budget



■ Special Funds ■ Other Funds

Figure 18. A visual representation of the proportions of different sources of funding for the Department of Commerce & Consumer Affairs's \$93 million FY23 operating budget.

The Department of Defense (DEF)

This department coordinates the Hawai'i National Guard and maintains the emergency management system, including planning and communications for disasters. In addition, it administers the Youth Challenge Academy for at-risk young people, and the Office of Veterans Services.

FY23 Operating Budget:	\$179 Million
General Funds:	\$69 Million
Federal Funds:	\$110 Million
One-Time Appropriations:	\$1 Million



Figure 19. DEF Operating Budget

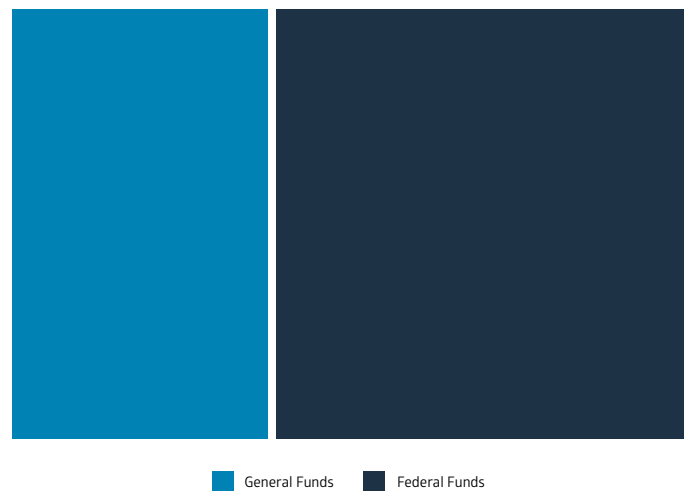


Figure 19. A visual representation of the proportions of different sources of funding for the Department of Defense's \$179 million FY23 operating budget.

GOVERNMENT BRANCHES

The Department of Education (EDN)

This statewide system delivers public education for K–12, including public charter schools. In addition, the statewide library system is under the administration of EDN. EDN employs more staff than any other department and, with its own Board of Education, EDN is semi-autonomous.

FY23 Operating Budget:	\$2.6 Billion
General Funds:	\$2.2 Billion
Special Funds:	\$58 Million
Federal Funds:	\$278 Million
Other Funds:	\$49 Million
One-Time Appropriations:	\$223 Million
Capital Improvement Projects:	\$999 Million



Figure 20. EDN Operating Budget

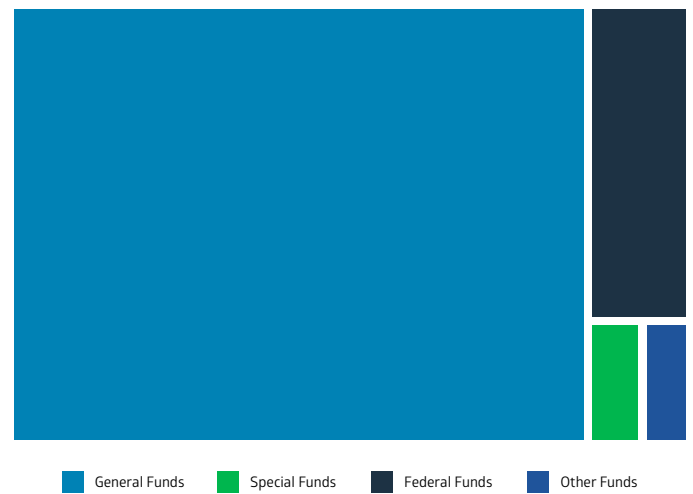


Figure 20. A visual representation of the proportions of different sources of funding for the Department of Education's \$2.6 billion FY23 operating budget.



The Offices of the Governor and Lieutenant Governor (GOV/LTG)

The governor’s office supports intergovernmental relationships with other states and countries and is responsible for the highest level of vision and direction for the state through its executive departments and budgetary resources.

The lieutenant governor undertakes projects assigned by the governor, and exercises executive power when the governor is out of state or otherwise unable to carry out duties.

FY23 Operating Budget:	\$5 Million
General Funds:	\$5 Million
One-Time Appropriations:	\$1 Million

The Department of Hawaiian Homelands (HHL)

This department manages the Hawaiian Homes Trust, identifying beneficiary needs and planning and developing land for homesteading and income-production purposes.



FY23 Operating Budget:	\$100 Million
General Funds:	\$26 Million
Special Funds:	\$5 Million
Federal Funds:	\$58 Million
Other Funds:	\$11 Million
One-Time Appropriations:	\$929 Million
Capital Improvement Projects:	\$37 Million

Figure 21. HHL Operating Budget

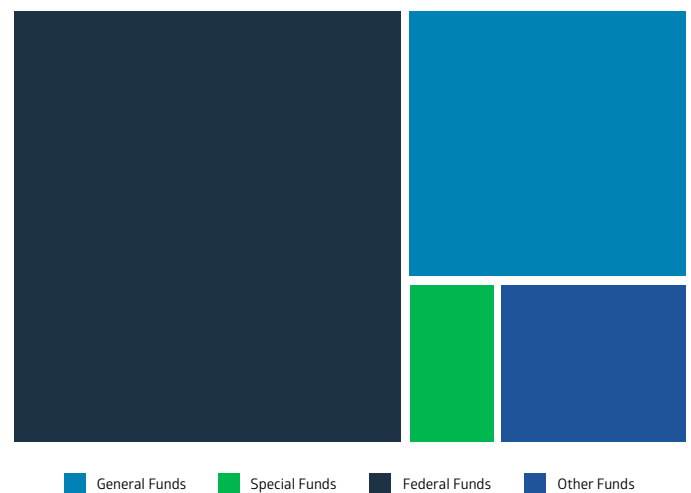


Figure 21. A visual representation of the proportions of different sources of funding for the Department of Hawaiian Home Lands’ \$100 million FY23 operating budget.

GOVERNMENT BRANCHES



The Department of Human Services (HMS)

This department manages public benefit programs including Medicaid (Med-QUEST), the Supplemental Nutrition Assistance Program (SNAP), Temporary Assistance for Needy Families (TANF), general assistance, and public housing.

Child and adult protective services, in-community youth programs, and the Hawai'i Youth Correctional Facility are also overseen by the department. The State Commission on the Status of Women and the Fatherhood Commission are attached to HMS.

FY23 Operating Budget:	\$3.8 Billion
General Funds:	\$1.3 Billion
Special Funds:	\$7 Million
Federal Funds:	\$2.5 Billion
Other Funds:	\$22 Million
One-Time Appropriations:	\$53 Million
Capital Improvement Projects:	\$20 Million

Figure 22. HMS Operating Budget



Figure 22. A visual representation of the proportions of different sources of funding for the Department of Human Services' \$3.8 billion FY23 operating budget.





The Department of Human Resources Development (HRD)

This department provides human resources administration for the state.

FY23 Operating Budget:	\$26 Million
General Funds:	\$20 Million
Special Funds:	\$1 Million
Other Funds:	\$5 Million

Figure 23. HRD Operating Budget

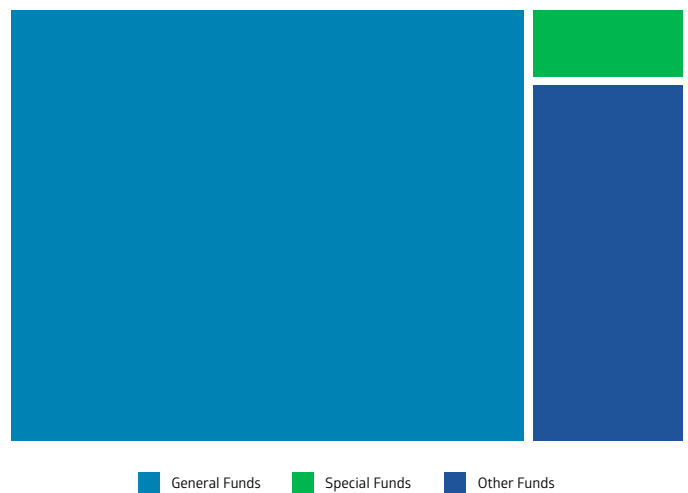


Figure 23. A visual representation of the proportions of different sources of funding for the Department of Human Resource Development's \$26 million FY23 operating budget.

GOVERNMENT BRANCHES



The Department of Health (HTH)

This department has wide-ranging responsibilities for public health, the environment, food safety, communicable and chronic disease prevention and control, and behavioral health.

The Department of Health includes the Hansen’s disease facility at Kalaupapa, the Executive Office on Aging, the State Health Planning and Development Agency, the Disability and Communications Access Board, the Hawai’i Health Systems Corporation, and the Hawai’i state forensic mental health hospital.

FY23 Operating Budget:	\$1.9 Billion
General Funds:	\$601 Million
Special Funds:	\$815 Million
Federal Funds:	\$182 Million
Other Funds:	\$270 Million
One-Time Appropriations:	\$186 Million
Capital Improvement Projects:	\$142 Million

Figure 24. HTH Operating Budget

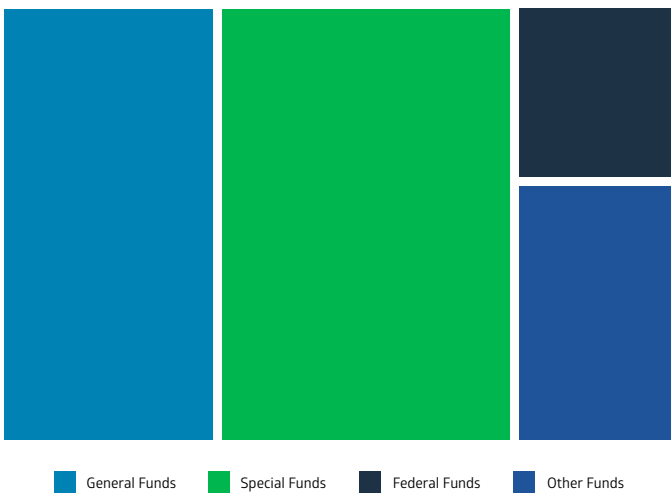
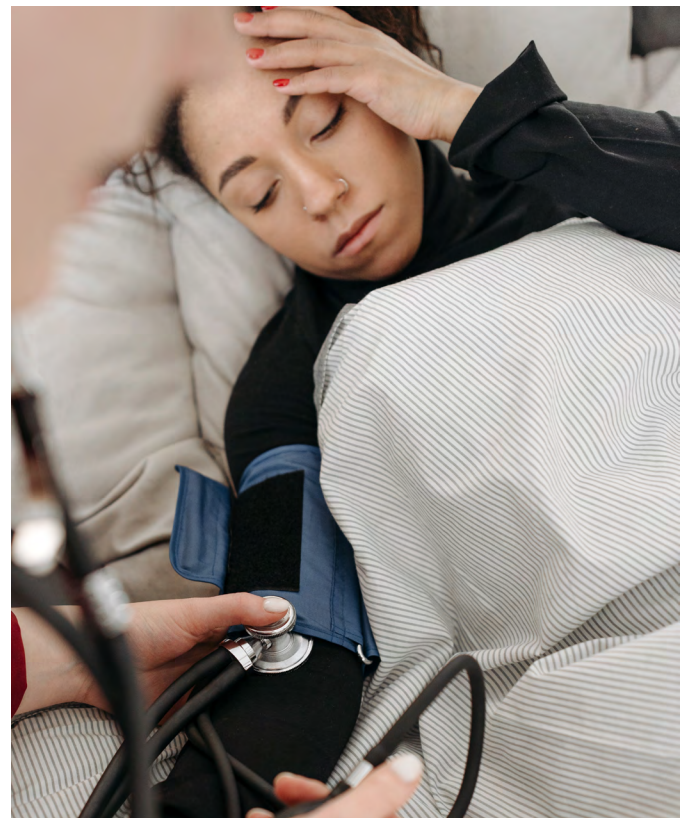


Figure 24. A visual representation of the proportions of different sources of funding for the Department of Health’s \$1.9 billion FY23 operating budget.



The Department of Labor & Industrial Relations (LBR)

This department enforces labor laws, administers the state Unemployment Insurance, Workers’ Compensation, and Temporary Disability Insurance programs. Compliance with the state’s Prepaid Health Care Act is overseen by LBR.

FY23 Operating Budget:	\$885 Million
General Funds:	\$70 Million
Special Funds:	\$8 Million
Federal Funds:	\$98 Million
Other Funds:	\$709 Million
One-Time Appropriations:	\$28 Million



Figure 25. LBR Operating Budget



Figure 25. A visual representation of the proportions of different sources of funding for the Department of Labor & Industrial Relations’ \$885 million FY23 operating budget.



GOVERNMENT BRANCHES

The Department of Land & Natural Resources (LNR)

This department is responsible for protecting Hawai'i's natural resources, preserving native species, and ensuring safe recreational sites. It oversees historic preservation, manages state parks, and administers land conveyances and recordings.

FY23 Operating Budget:	\$213 Million
General Funds:	\$84 Million
Special Funds:	\$92 Million
Federal Funds:	\$34 Million
Other Funds:	\$3 Million
One-Time Appropriations:	\$21 Million
Capital Improvement Projects:	\$86 Million

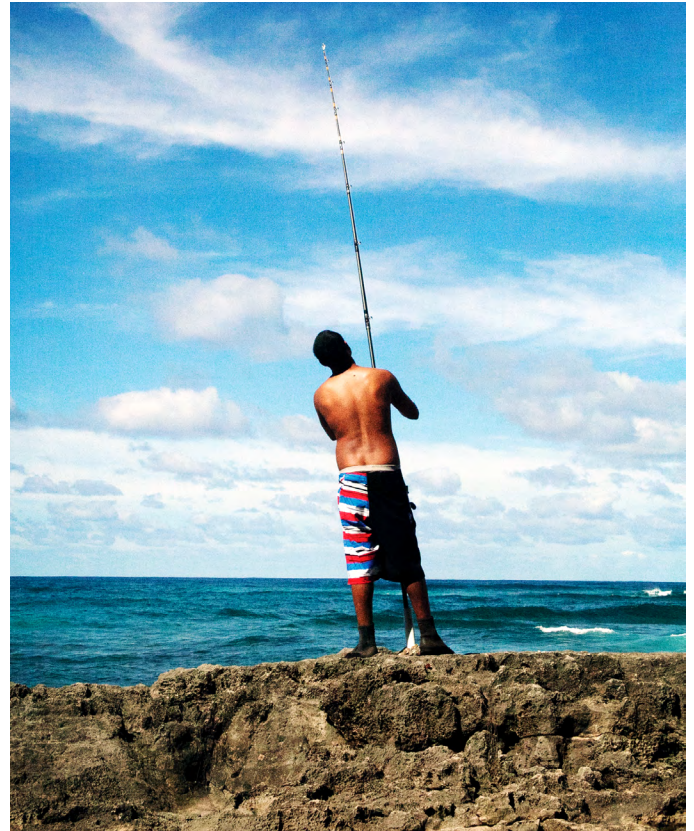


Figure 26. LNR Operating Budget

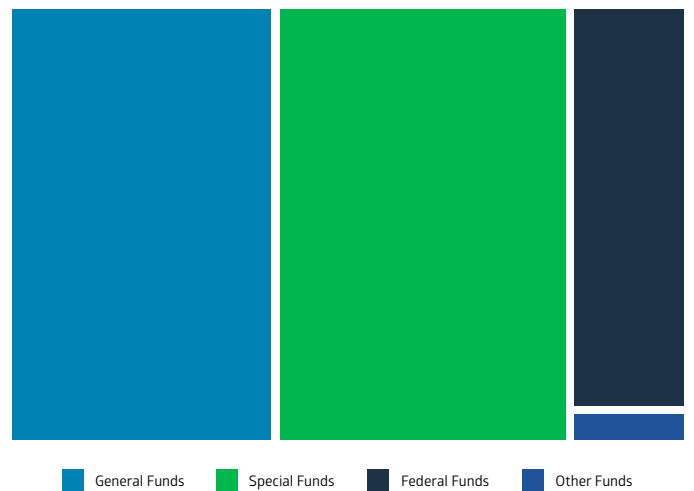


Figure 26. A visual representation of the proportions of different sources of funding for the Department of Land & Natural Resources' \$213 million FY23 operating budget.



The Department of Law Enforcement (Established by the 31st Hawai‘i State Legislature in 2022)

The Legislature authorized a new Department of Law Enforcement during its 2022 session ([HB2171](#)). Its purpose is to “consolidate and administer the criminal law enforcement and investigation functions of the department of transportation, certain investigations functions of the department of the attorney general, and functions of the office of homeland security, and current law enforcement and investigations functions of the department of public safety.”

The legislation also renames the existing “Department of Public Safety” to the “Department of Corrections and Rehabilitation.”

The budget for FY23 for this new department comes from a one-time general fund appropriation of \$990,000.

The Department of Public Safety (PSD)

This department will be renamed the “Department of Corrections and Rehabilitation” per HB2171, passed in 2022. It currently oversees Hawai‘i’s state correctional facilities, parole board, and sheriff’s office. It also regulates the prescription and dispensing of controlled substances.



Figure 27. PSD Operating Budget

FY23 Operating Budget:	\$321 Million
General Funds:	\$292 Million
Federal Funds:	\$5 Million
Other Funds:	\$24 Million
One-Time Appropriations:	\$8 Million
Capital Improvement Projects:	\$39 Million

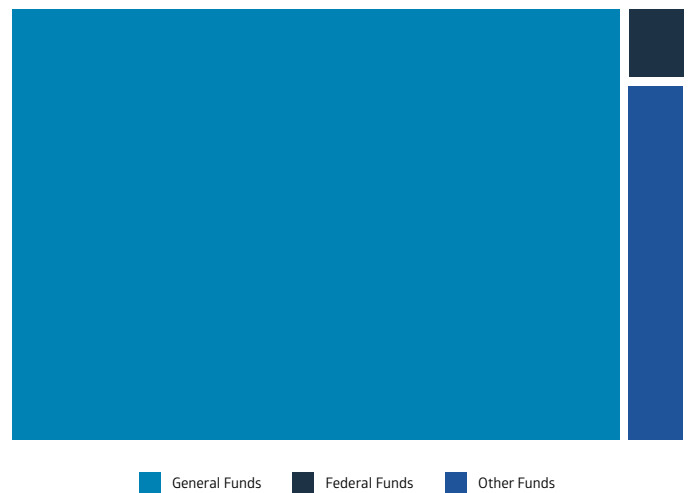


Figure 27. A visual representation of the proportions of different sources of funding for the Department of Public Safety’s \$321 million FY23 operating budget.

GOVERNMENT BRANCHES

The Department of Taxation (TAX)

This department administers Hawai'i's taxation system, from enforcing tax laws to collecting taxes and other payments. TAX supports the Council on Revenues, which advises the executive and legislative branches on revenue projections, and the Tax Review Commission, which periodically advises on state tax policy.

FY23 Operating Budget:	\$31 Million
General Funds:	\$27 Million
Special Funds:	\$4 Million
One-Time Appropriations:	\$1 Million

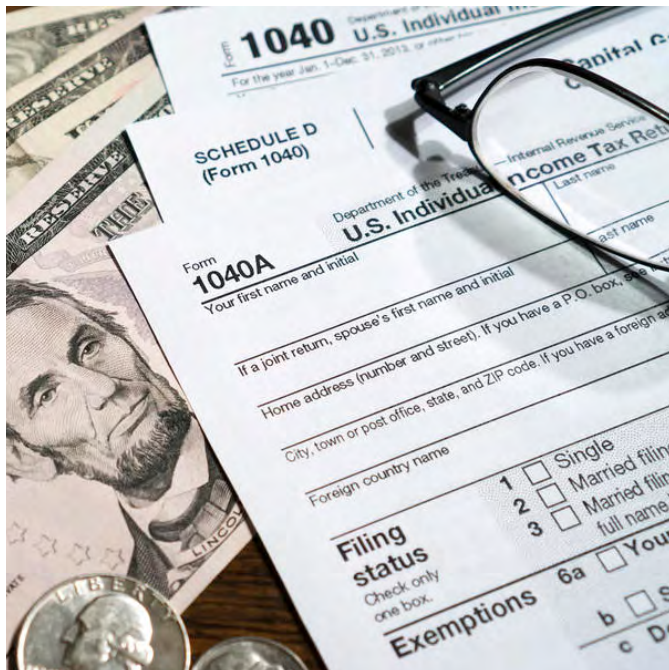


Figure 28. TAX Operating Budget

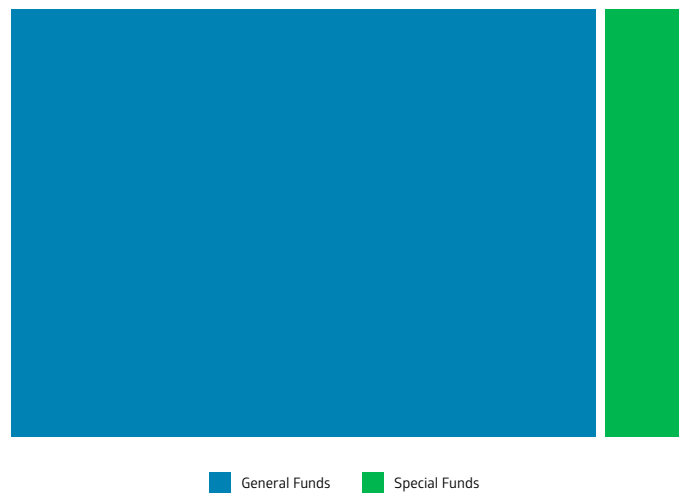


Figure 28. A visual representation of the proportions of different sources of funding for the Department of Taxation's \$31 million FY23 operating budget.

The Department of Transportation (TRN)

This department plans, develops and maintains transportation systems including highways, airports and harbors. The Aloha Tower Development Corporation is housed within TRN. This department has the distinction of being one of only two executive departments that receive no general funds to support its operations.

FY23 Operating Budget:	\$1.3 Billion
Special Funds:	\$1.2 Billion
Federal Funds:	\$54 Million
Other Funds:	\$1 Million
One-Time Appropriations:	\$22 Million
Capital Improvement Projects:	\$1.7 Billion

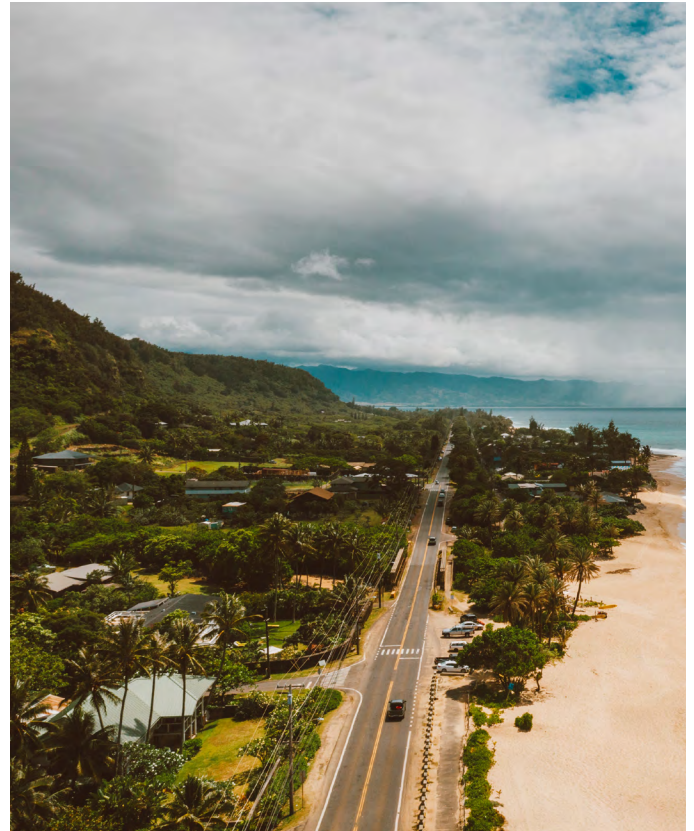


Figure 29. TRN Operating Budget

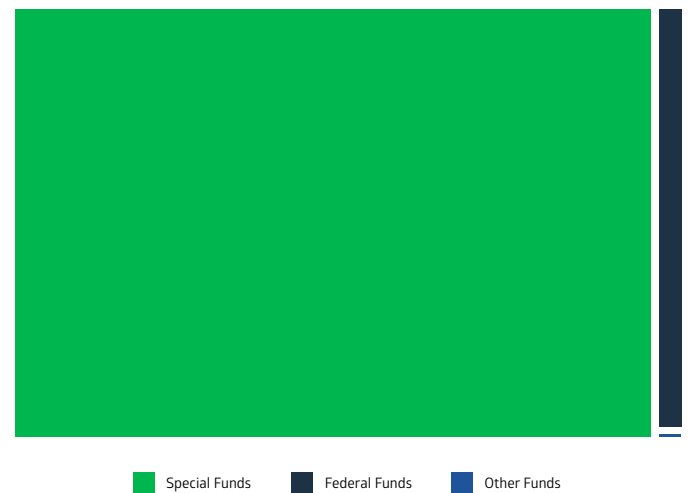


Figure 29. A visual representation of the proportions of different sources of funding for the Department of Transportation's \$1.3 billion FY23 operating budget.



GOVERNMENT BRANCHES



The University of Hawai‘i System (UOH)

The UOH is a statewide university system that includes the University of Hawai‘i (UH) at Mānoa, UH Hilo, UH West O‘ahu, and the statewide community college system. UH Mānoa includes the John A. Burns School of Medicine and the Waikīkī Aquarium, among many other programs.

UOH is semi-autonomous and has its own Board

of Regents. It also manages its own capital and facilities budgets.

Not included in state budget totals (below) or subject to the legislative process are the many competitive grants that the UOH brings in to the state. In July, 2022, the university reported receiving a record \$505 million in extramural funding from federal agencies, industries and nonprofits to support research and academic activities.

FY23 Operating Budget:	\$1.3 Billion
General Funds:	\$567 Million
Special Funds:	\$557 Million
Federal Funds:	\$16 Million
Other Funds:	\$134 Million
One-Time Appropriations:	\$208 Million
Capital Improvement Projects:	\$162 Million

Figure 30. UOH Operating Budget

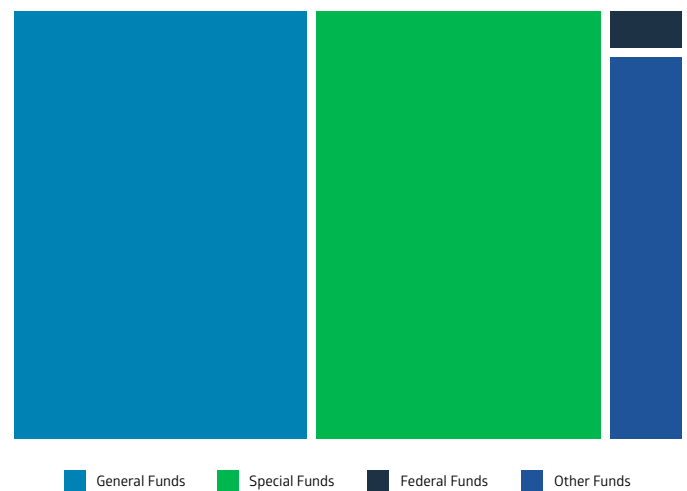


Figure 30. A visual representation of the proportions of different sources of funding for the University of Hawai‘i’s \$1.3 billion FY23 operating budget.

Legal Requirements For Hawai‘i’s State Budget

The State Constitution lays out major provisions for the budget that include the following:

1. Funds Must Be Appropriated

Hawai‘i’s Constitution provides that no public money shall be expended except as appropriated by law. That means that agencies may not expend even non-state funds (federal grants for example) unless the legislature appropriates them.

2. The Budget Must Be Balanced

General fund expenditures for any fiscal year shall not exceed the state’s current general fund revenues and unencumbered cash balances. An exception can be made when the governor declares that the public’s health, safety or welfare is threatened.

This provision for an exception is the basis for the deficit budget that the legislature passed for FY2021 in which operating expenses exceed general fund cash balances and projected revenues.

3. Council on Revenues Forecasts Shape the Budget

The Council on Revenues provides forecasts of revenues to the governor and legislature on or about June 1, September 1, January 10 and March 15 of each year. The governor uses council estimates to prepare the state budget and control expenditures. The legislature uses their projections to appropriate funds and enact revenue measures. The council is attached to the state Department of Taxation and is made up of seven unpaid volunteer members.

4. An Expenditure Ceiling Limits Budget Growth

Hawai‘i’s Constitution provides that “the legislature shall establish a general fund expenditure ceiling, which shall limit the rate of growth of general fund appropriations ... to the estimated rate of growth of the State’s general economy as provided by law.”

The Council on Revenues provides the estimates to calculate the expenditure ceiling. The legislature may not authorize appropriations that exceed the ceiling unless two-thirds of each chamber votes to do so and they explicitly state the agreed-upon dollar amount and rate by which they are exceeding the ceiling and the rationale for this action.

BUDGET WORKSHEETS

Below is an annotated page from the [2023 Budget Worksheet](#) for House Bill 1600, Relating to the State Budget. The budget, as detailed in these worksheets, is posted on the legislature’s [website](#) under the “Legislative Information” tab.

Budget worksheets are usually posted for the House version (HD1), the Senate version (SD1), and the agreed-upon conference draft (CD1).

		Thursday, May 19, 2022		11:58 am		LEGISLATIVE BUDGET SYSTEM BUDGET COMPARISON WORKSHEET		Page 402 of 832									
Program ID:		HTH520 ^{1.}		DISABILITY AND COMMUNICATIONS ACCESS BOARD													
Structure #:		060403000000 ^{2.}															
Subject Committee:		HHH		HEALTH, HUMAN SERVICES, & HOMELESSNESS ^{3.}													
HB1600 CD1 ^{4.}						HB1600 GM ^{5.}											
SEQ #	Perm	2022 Temp	Amt	Perm	2023 Temp	Amt	Perm	2022 Temp	Amt	Perm	2023 Temp	Amt					
	11.00		820,779	11.00		820,779	A	11.00		820,779	11.00	820,779	A				
	8.00		1,263,722	8.00		1,263,722	B	8.00		1,263,722	8.00	1,263,722	B				
	2.00		299,731	2.00		299,731	U	2.00		299,731	2.00	299,731	U				
	21.00	0.00	2,384,232	21.00	0.00	2,384,232		21.00	0.00	2,384,232	21.00	0.00	2,384,232				
- 1																	
***** OBJECTIVE: TO ENSURE THAT PERSONS WITH DISABILITIES ARE ^{6.} PROVIDED EQUAL ACCESS TO PROGRAMS, SERVICES, ACTIVITIES, EMPLOYMENT OPPORTUNITIES, AND FACILITIES TO PARTICIPATE FULLY AND INDEPENDENTLY IN SOCIETY.						***** OBJECTIVE: TO ENSURE THAT PERSONS WITH DISABILITIES ARE PROVIDED EQUAL ACCESS TO PROGRAMS, SERVICES, ACTIVITIES, EMPLOYMENT OPPORTUNITIES, AND FACILITIES TO PARTICIPATE FULLY AND INDEPENDENTLY IN SOCIETY.											
60-001						60,780 A						(1.00) A					
SUPPLEMENTAL REQUEST: REDUCE POSITION FOR DISABILITY AND COMMUNICATIONS ACCESS BOARD (HTH520/AI). ***** LEGISLATURE DOES NOT CONCUR.						SUPPLEMENTAL REQUEST: REDUCE POSITION FOR DISABILITY AND COMMUNICATIONS ACCESS BOARD (HTH520/AI). ***** DETAIL OF GOVERNOR'S REQUEST: (1) PERM COMMUNICATION ACCESS SPCLT(#101851; -1.0)											
BREAKOUT AS FOLLOWS: PERSONAL SERVICES FOR(1) PERM COMMUNICATION ACCESS SPCLT (#101851; 60,780)																	
A						60,780 CHANGES BY MOF						(1.00) A					
		0.00	0.00	0	0.00	0.00	60,780	TOTAL CHANGES	0.00	0.00	0	(1.00)	0.00	0			
^{7.} A	11.00		820,779	11.00		881,559	BUD. TOTALS	11.00		820,779	10.00		820,779	A			
B	8.00		1,263,722	8.00		1,263,722		8.00		1,263,722	8.00		1,263,722	B ^{8.}			
U	2.00		299,731	2.00		299,731		2.00		299,731	2.00		299,731	U			
		21.00	2,384,232	21.00		2,445,012	TOTAL BUDGET	21.00		2,384,232	20.00		2,384,232				

1. Program ID enumerates the specific program in question, in this case Disability and Communications Access Board within the Department of Health.
2. Structure # refers to which of the 11 standardized functions the program is assigned.
3. Subject Committee identifies the final committee to review the program budget, in this



case the House Committee on Health, Human Services & Homelessness.

\$1,263,722 in special funds (B), and \$299,731 in interdepartmental transfer funds (U).

4. These figures show the actual FY22 budget and proposed budget for FY23. The starting point is the budget proposed by via governor’s message as “HB1600 GM” on the right.
5. This summarizes the purpose of the program.
6. This shows the budget and position decision agreed to by the legislature (left column) in contrast to the request by the governor (right).
7. The budget summary shows the number of permanent and temporary positions authorized by the legislature and the amount and source of funding appropriated to support the budget on the left. A, B, and U are “means of finance” codes associated with dollar amounts. In this example the legislature added \$60,780 in general funds (A) to the governor’s proposed budget. The final amounts are \$881,559 in general funds (A),

MEANS OF FINANCING CODES

A	General Funds
B	Special Funds
C	General Obligation Bond Funds
D	General Obligation Bond Funds with Debt Service Paid by Special Fund
J	Federal Aid Interstate Highway Funds
K	Federal Aid Primary Road Funds
L	Federal Aid Secondary Road Funds
M	Federal Aid Urban Road Funds
N	Federal Funds
P	Other Federal Funds
R	Private Contributions
S	County Funds
T	Trust Funds
U	Interdepartmental Transfers
V	Federal Covid-19/Pandemic Relief Funds
W	Revolving Funds
X	Other Funds

ENDNOTES

1. “Child Care Connection Hawai‘i,” Hawai‘i State Department of Human Services, <https://humanservices.hawaii.gov/bessd/ccch-subsidies>
2. “Hawai‘i State Budget Worksheets 2022,” 31st Legislature of the State of Hawai‘i, p. 316, May 19, 2022, <https://www.capitol.hawaii.gov/session2022/worksheets/EXEC%20HB1600%20HD1%20SD2%20CD1%20WORKSHEETS.pdf>
3. Audit, Quality Control and Research Office, “2019 Hawaii Child Care Market Rate Study Summary of Results,” Hawai‘i State Department of Human Services, March, 2020, <https://humanservices.hawaii.gov/wp-content/uploads/2020/09/Hawaii-Child-Care-Market-Rate-Study-2019-final-3-2020.pdf>
4. “Application Waiting List Summary for Applications up to 06/30/2021,” Hawai‘i State Department of Hawaiian Home Lands, December, 2021, https://dhhl.hawaii.gov/wp-content/uploads/2021/12/2021-06-30_Waitlist-Summary-Section-FINAL.pdf
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