



EXECUTIVE CHAMBERS
HONOLULU

LINDA LINGLE
GOVERNOR

December 8, 2005

The Honorable Robert Bunda, President
and Members of the Senate
Twenty-Third State Legislature
State Capitol, Room 003
Honolulu, Hawaii 96813

Dear Mr. President and Members of the Senate:

For your information and consideration, I am transmitting herewith two (2) copies of the Department of Budget and Finance's revised report on fringe benefit related expenditures for Charter School employees in accordance with Section 44 and 46 of Act 178, SLH 2005. Pursuant to Section 93-16, Hawaii Revised Statutes, I am also informing you that the report may be viewed electronically at <http://www.hawaii.gov/budget/LegReports>.

Sincerely,

JAMES R. AIONA, JR.
Acting Governor

Enclosures



EXECUTIVE CHAMBERS
HONOLULU

LINDA LINGLE
GOVERNOR

December 8, 2005

The Honorable Calvin K. Y. Say, Speaker
and Members of the House of Representatives
Twenty-Third State Legislature
State Capitol, Room 431
Honolulu, Hawaii 96813

Dear Mr. Speaker and Members of the House:

For your information and consideration, I am transmitting herewith two (2) copies of the Department of Budget and Finance's revised report on fringe benefit related expenditures for Charter School employees in accordance with Section 44 and 46 of Act 178, SLH 2005. Pursuant to Section 93-16, Hawaii Revised Statutes, I am also informing you that the report may be viewed electronically at <http://www.hawaii.gov/budget/LegReports>.

Sincerely,

JAMES R. AIONA, JR.
Acting Governor

Enclosures

**REPORT TO LEGISLATURE ON
 EMPLOYER CONTRIBUTIONS FOR HEALTH BENEFITS,
 SOCIAL SECURITY/MEDICARE, AND PENSION ACCUMULATION
 FOR CHARTER SCHOOL EMPLOYEES
 ACT 178, SESSION LAWS OF HAWAII 2005
 SECTIONS 44 AND 46
 FOR THE PERIOD JULY 1, 2005 THROUGH OCTOBER 31, 2005**

Act 178/ SLH 2005	Description	Appropriation*	Expenditures**
Section 44	Health Benefits	161,603,234	702,045
Section 46	Social Security/Medicare	72,770,756	469,322
Section 46	Pension Accumulation	128,039,679	590,305
		<u>362,413,669</u>	<u>1,761,672</u>

* Funds appropriated to the DOE including Charter Schools under Act 178/2005.

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- 1) Reflects employer contribution expenditures for Charter School employees that receive health benefits through the Hawaii Employer-Union Health Benefits Trust Fund (EUTF), pension benefits through the Employees' Retirement System (ERS) and social security/medicare payments through the Department of Accounting and General Services' (DAGS) payroll system.
 - 2) Expenditures for the University of Hawaii Laboratory Schools are based on reported actual payroll to derive social security/medicare and pension accumulation costs.
 - 3) Expenditure information for pension accumulation that is paid through payroll systems other than DAGS were unavailable.