

Report to the Thirty-Third Legislature
2026 Regular Session

REPORT ON NON-GENERAL FUND INFORMATION
FOR FISCAL YEAR 2025



Prepared by

THE STATE OF HAWAII
DEPARTMENT OF LAND AND NATURAL RESOURCES

In response to Sections 37-47, 37-48, and 37-49 Hawaii Revised Statutes

Honolulu, Hawaii

October 2025

**NON-GENERAL FUND REPORTS
OF THE DEPARTMENT OF LAND AND NATURAL RESOURCES
FOR FISCAL YEAR 2025**

Sections 37-47, 37-48, and 37-49 Hawaii Revised Statutes requires departments to submit to the Legislature various non-general fund reports.

The following non-general fund reports are attached:

- (1) Form 37-47, Non-General Fund Information Report
 - Compiled by MOF
- (2) Form 37-48, Non-General Fund Program Measures Report
 - Compiled by Program ID
- (3) Form 37-49, Non-General Fund Cost Element Report
 - Compiled by Program ID

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 405
 Name of Fund: Conservation & Resources Enforcement
 Legal Authority: Act 296, SLH 1996

Contact Name: Lolita Cabante
 Phone Number: 587-0336
 Fund Type (MOF): B - Special
 Appropriation Account Number S-302-C

Intended Purpose:

This fund was administratively established to receive funds from the Boating Special Fund to fund marine patrol responsibilities that were transferred from the Department of Public Safety pursuant to Act 296, SLH 1996.

Source of Revenues:

Funds received from the Boating Special Fund.

Current Program Activities/Allowable Expenses:

Expenses associated with the enforcement of marine boating and ocean recreation rules relating to boating safety, conservation, and search and rescue.

Variances:

DOCARE no longer receives funds from the Boating Special Fund.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	557,001	537,645	521,472	540,622	557,920	574,657	591,897
Revenues	2,538	11,762	19,150	17,298	16,737	17,240	17,756
Expenditures	96,858	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	74,964	(27,935)	0	0	0	0	0
				0	0	0	0
Net Total Transfers	74,964	(27,935)	0	0	0	0	0
Ending Cash Balance	537,645	521,472	540,622	557,920	574,657	591,897	609,653
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	537,645	521,472	540,622	557,920	574,657	591,897	609,653

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 141
 Name of Fund: Water Land and Development
 Legal Authority: Administratively Created

Contact Name: Dina Lau
 Phone Number: (808) 587-0244
 Fund Type (MOF): B - Special
 Appropriation Account Number S-303-C

Intended Purpose:

Operating special fund for geothermal/mineral resource management responsibilities and to address public safety related to rockfalls or slope movement on lands under the jurisdiction of DLNR.

Source of Revenues:

Investment Pool proceeds; transfer of vacation earned with other departments.

Current Program Activities/Allowable Expenses:

Payroll, fringe benefits and operating expenses for program activities

Variances:

Receipt of investment pool revenues varies greatly. Expenditures/encumbrances varies due to staffing levels and related workload.

Cash balance lapse to general fund? No

Statutory language: N/A

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	820,764	850,713	850,713	905,553	907,330	907,330	907,330
Beginning Cash Balance	1,352,183	1,272,784	1,343,763	1,482,705	1,599,017	1,454,017	1,309,017
Revenues	6,631	27,193	47,109	45,779	5,000	5,000	5,000
Expenditures	770,709	631,872	548,686	589,740	800,000	800,000	800,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
See Attached	684,679	675,658	640,519	660,273	650,000	650,000	650,000
Net Total Transfers	684,679	675,658	640,519	660,273	650,000	650,000	650,000
Ending Cash Balance	1,272,784	1,343,763	1,482,705	1,599,017	1,454,017	1,309,017	1,164,017
Encumbrances	394,979	478,525	554,455	619,348	400,000	400,000	400,000
Unencumbered Cash Balance	877,805	865,238	928,250	979,669	1,054,017	909,017	764,017

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

PROGRAM ID	MOF	APRN TYPE	FUND	FY	TRANS TYPE	TRANS CODE	ACCOUNT	NET AMOUNT	OPT DEPT DATA	DOC NO.	DOC DATE
LNR141	B	2	S	2020	JRNL	972	303	(35.17)		00JS0358	7/31/2024
LNR141	B	2	S	2022	JRNL	972	303	(313.72)		00JS0358	7/31/2024
LNR141	B	2	S	2023	JRNL	972	303	(154,277.17)		00JS0358	7/31/2024
LNR141	B	2	S	2024	JRNL	972	303	(773,624.07)		00JS0358	7/31/2024
LNR141	B	2	S	2025	JRNL	971	303	928,250.13		00JS0358	7/31/2024
LNR141	B	2	S	2025	JRNL	971	303	905,553.00	TRF FROM SLDF	00JS3277	1/23/2025
LNR141	B	2	S	2025	JRNL	972	303	(245,280.00)	TRF TO S308	00JS4949	5/12/2025
303 Total								660,273.00			

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 806
 Name of Fund: Parks Administration and Operation
 Legal Authority: Act 200, SLH 2003

Contact Name: Curt A. Cottrell/Piikea Tomczyk
 Phone Number: 587-0290/587-0304
 Fund Type (MOF): B - Special
 Appropriation Account Number S-305-C

Intended Purpose:
 Act 120, SLH 2000, established the State Park Special Fund to maintain and operate the State Parks system.
 Source of Revenues:
 Transfer of funds from TAT and revenue from investment pool account.
 Current Program Activities/Allowable Expenses:
 To supplement the general funds for lifeguard related contracts and as available, repairs and maintenance of State Parks facilities.
 Variances:
 Reflects the actual cash balance.
 Cash balance lapse to general fund? (Yes / No) : No
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,417,008	2,417,008	2,417,008	2,417,008	2,417,008	2,417,008	2,417,008
Beginning Cash Balance	680,770	596,142	1,560,928	1,966,882	1,308,332	(1,058,676)	(3,425,676)
Revenues	3,918	24,951	55,551	52,054	50,000	50,000	50,000
Expenditures	1,988,546	960,165	1,549,597	2,610,604	2,417,008	2,417,000	2,417,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	1,900,000	1,900,000	1,900,000	1,900,000			
Net Total Transfers	1,900,000	1,900,000	1,900,000	1,900,000	0	0	0
Ending Cash Balance	596,142	1,560,928	1,966,882	1,308,332	(1,058,676)	(3,425,676)	(5,792,676)
Encumbrances	263,551	1,376,130	1,538,299	716,589			
Unencumbered Cash Balance	332,591	184,798	428,583	591,743	(1,058,676)	(3,425,676)	(5,792,676)

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 804
 Name of Fund: Na Ala Hele
 Legal Authority: Act 200, SLH 2003

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): B - Special Fund
 Appropriation Account Number S-306-C

Intended Purpose:

This fund was established by Act 67, SLH 1988, to collect proceeds from hunting license fees, law violation fines, hunter training fees and charges for use of public target ranges. Authorized expenditures include matching funds for federal grants-in-aid,

Source of Revenues:

Funds collected via the Highway Fuel Tax under Chapter 243, Hawaii Revised Statutes (HRS), to implement the Hawaii Statewide Trail and Access Program (Na Ala Hele); Fees and donations and use of Na Ala Hele Trails & Roads.

Current Program Activities/Allowable Expenses:

Activities includes the administration, planning, developing, acquiring land or rights for public use of land, constructing, restoring, engaging in coordination activities and managing the trails and trail access system.

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	837,466	816,713	902,074	915,971	917,145	917,145	917,145
Beginning Cash Balance	202,077	244,203	270,924	305,891	265,926	290,926	315,926
Revenues	253,898	284,050	455,392	304,744	350,000	350,000	350,000
Expenditures	392,297	429,177	591,472	497,267	500,000	500,000	500,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
00JS3277, 01/23/25	180,525	171,849	171,047	250,000	175,000	175,000	1,750,000
00JS4949, 05/12/25				(91,486)			
00JS5182, 05/28/25				(5,956)			
Net Total Transfers	180,525	171,849	171,047	152,558	175,000	175,000	1,750,000
Ending Cash Balance	244,203	270,924	305,891	265,926	290,926	315,926	1,915,926
Encumbrances	103,690	178,794	98,500	200,563	150,000	150,000	150,000
Unencumbered Cash Balance	140,513	92,130	207,391	65,363	140,926	165,926	1,765,926

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 906
 Name of Fund: LNR-Natural and Physical Environment
 Legal Authority: Act 200, SLH 2003

Contact Name: Kristine Castillo
 Phone Number: (808) 587-0355
 Fund Type (MOF): Special - B
 Appropriation Account Number S-308-C

Intended Purpose:

This fund was established to account for risk management costs imposed on special funds; it is also the operating account for positions funded by special funds

Source of Revenues:

Trasfer from various special fund accounts and administration fees collected from enforcement activities under Civil Resource Violations System.

Current Program Activities/Allowable Expenses:

Personal services and other costs associated with special funded positions and risk mangement costs imposed on special funds

Variances:

N/A

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,589,649	2,928,906	2,928,906	3,144,276	3,475,827	3,475,827	3,475,827
Beginning Cash Balance	1,380,581	1,822,557	2,088,297	2,655,181	3,227,036	4,247,036	5,267,036
Revenues	58,253	81,006	128,994	120,949	120,000	120,000	120,000
Expenditures	2,029,890	2,089,154	2,143,546	2,689,722	2,300,000	2,300,000	2,300,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	106,828	2,273,888	2,581,436	3,140,628	3,200,000	3,200,000	3,200,000
	2,206,785						
	100,000						
Net Total Transfers	2,413,613	2,273,888	2,581,436	3,140,628	3,200,000	3,200,000	3,200,000
Ending Cash Balance	1,822,557	2,088,297	2,655,181	3,227,036	4,247,036	5,267,036	6,287,036
Encumbrances	99,979	0	2,436	1,050	13,000	13,000	13,000
Unencumbered Cash Balance	1,722,578	2,088,297	2,652,745	3,225,986	4,234,036	5,254,036	6,274,036

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
Program ID(s): LNR 111
Name of Fund: Bureau of Conveyances Special Fund
Legal Authority: Section 502-8, HRS

Contact Name: Mike Imanaka
Phone Number: 808-587-0023
Fund Type (MOF): B - Special
Appropriation Account Number: S-309-C

Intended Purpose:

This fund was established to pay for the daily operating expense of the Bureau of Conveyances (BOC) and also allows for the continual improvement of services to the public through the ongoing digitization and preservation of our physical records, increasing efficiencies with workflow optimization and the forward planning and implementation for business continuity contingencies.

Source of Revenues:

Monies received from recording fees, miscellaneous service fees and legislatively mandated "Transaction fees" (Act 120, SLH 2009) on Regular System recordings.

Current Program Activities/Allowable Expenses:

Activities including day-to-day operational expenses and planning, design, equipment/software acquisition and systems implementation as well as staffing, training and workflow improvements and the digitization, preservation and accessibility of all land records, maps and miscellaneous documents under the BOC's responsibility.

Variances:

The decrease in revenue FY2022 to FY2023 is a result of the complex impacts of the recent inflation spike, rising interest rates, lingering impacts of the COVID pandemic and the recessionary drag on the local, national and international economies.

Increase in expenditures between FY2020 and FY2021 and FY2022 and FY2023 are due to the expenditures being cash basis, two FY2022 contract encumbrances were paid in FY2023.

Decrease in expenditures between FY2021 and FY2022 is due to special projects being on-hold as a result of covid.

Decrease in expenditures between FY2023 and FY2024 is due to increase in vacancies and the expenditures in FY23 being a carryover of FY2022 projects.

Increase of expenditures between FY2025 and FY2026 is due to carry over of FY2022 project.

Cash balance lapse to general fund? (Yes / No)

Statutory language: Section 502-8(c)

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	7,613,533	8,043,432	8,043,432	8,621,081	7,731,946	7,908,129	8,089,597
Beginning Cash Balance	4,470,255	8,525,755	7,579,635	7,708,248	7,115,874	6,505,729	5,877,279
Revenues	10,020,614	7,085,528	6,383,794	6,006,972	6,187,181	6,372,797	6,563,980
Expenditures	5,736,175	7,859,874	6,109,719	6,415,810	6,608,284	6,806,533	7,010,729
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
00JS4949, 05/12/2025	(228,939)	(171,774)	(145,462)	(183,536)	(189,042)	(194,713)	(200,555)
Net Total Transfers	(228,939)	(171,774)	(145,462)	(183,536)	(189,042)	(194,713)	(200,555)
Ending Cash Balance	8,525,755	7,579,635	7,708,248	7,115,874	6,505,729	5,877,279	5,229,976
Encumbrances	2,222,949	2,263,570	1,657,890	753,229	1,000,000	1,000,000	1,000,000
Unencumbered Cash Balance	6,302,806	5,316,065	6,050,358	6,362,645	5,505,729	4,877,279	4,229,976

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 102
 Name of Fund: Legacy Land Conservation Program
 Legal Authority: HRS, Chapter 173A

Contact Name: David Penn
 Phone Number: 808.586.0921
 Fund Type (MOF): B - Special Fund
 Appropriation Account Number: S-311-C

Intended Purpose:

Provide funding to county agencies, State agencies, and nonprofit land conservation organizations for the acquisition and management of lands that have natural, environmental, recreational, scenic, cultural, agricultural production, or historic value, including park and trail systems that provide access to such land.

Source of Revenues:

Proceeds from the sale of general obligation bonds authorized and issued for purposes of chapter 173A, HRS; net proceeds or revenue from the operation, management, sale, lease, or other disposition of land or the improvements on the land acquired or constructed by the board under the provisions of chapter 173A, HRS; the appropriate percentage of conveyance taxes imposed and collected under chapter 247, HRS; and moneys from any other private or public source.

Current Program Activities/Allowable Expenses:

- (1) The acquisition of interests or rights in land having value as a resource to the State, whether in fee title or through the establishment of permanent conservation easements under chapter 198 or agricultural easements;
- (2) The payment of any debt service on state financial instruments relating to the acquisition of interests or rights in land having value as a resource to the State;
- (3) Annual administration costs for the fund, not to exceed five per cent of annual fund revenues of the previous year; [and]
- (4) Costs related to the operation, maintenance, and management of lands acquired by way of this fund that are necessary to protect, maintain, or restore resources at risk on these lands, or that provide for greater public access and enjoyment of these lands; provided that the costs related to the operation, maintenance, and management of lands acquired by way of this fund do not exceed five per cent of annual fund revenues of the previous year.

Variances:

Variances in projected and actual revenues may reflect unexpected variance in: conveyance tax collections; State investment pool performance; revenue sharing from dispositions of land acquired with financing from the Land Conservation Fund; and the timing and magnitude of transfers that return unused grant funds to the Land Conservation Fund from the Department Trust Fund (T-907) and CIP accounts.

Variances in expenditures reflect variances in appropriation ceilings and types and amounts of grant awards, and uncertainty about the timing of complex real estate transactions.

Cash balance lapse to general fund? **No.**

Statutory language: HRS, Chapter 173A

Financial Data							
	FY 2022 (actual)	FY 2023 (actual)	FY 2024 (actual)	FY 2025 (actual)	FY 2026 (estimated)	FY 2027 (estimated)	FY 2028 (estimated)
Appropriation Ceiling			8,958,423	9,031,791	9,034,784	9,034,784	9,034,784
Beginning Cash Balance	0	0	0	13,205,283	16,887,956	17,567,681	21,646,835
Revenues	0	0	1,993,914	5,437,807	5,527,295	5,545,272	5,629,067
Expenditures	0	0	1,779,564	2,154,753	5,050,000	1,850,000	2,050,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
00JS0355, 07/31/24			12,990,933	(7,895,050)	202,430	383,883	0
00JS0355, 07/31/24				8,039,085			
00JS3883, 02/28/25				(18,651)			
00JS3883, 02/28/25				274,235			
Net Total Transfers	0	0	12,990,933	399,619	202,430	383,883	0
Ending Cash Balance	0	0	13,205,283	16,887,956	17,567,681	21,646,835	25,225,902
Encumbrances	0	0	0	11,203,492	14,988,276	21,646,835	25,225,902
Unencumbered Cash Balance	0	0	13,205,283	5,684,464	2,579,405	0	0

Additional Information:

Amount Requested by Bond							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 806
 Name of Fund: State Parks Special Fund
 Legal Authority: Act 120, SLH 2000

Contact Name: Curt A. Cottrell/Piieka Tomczyk
 Phone Number: 587-0290/587-0304
 Fund Type (MOF): B - Special Fund
 Appropriation Account Number S-312-C

Intended Purpose:

Act 120, SLH 2000, established the State Park Special Fund to maintain and operate the State Parks system.

Source of Revenues:

Camping, lodging, parking and entry fees, leases, and commercial use fees

Current Program Activities/Allowable Expenses:

To supplement operational expenses, repairs and maintenance, contracts and services, lifeguard contracts and reoccurring costs for the management and operation of state parks.

Variances:

The State Parks ceiling was increased by \$10M for FY24 and an additional \$10M for FY25.

Cash balance lapse to general fund? (Yes / No) : No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	93,312	12,093,312	20,093,312	30,093,312	28,093,312	28,093,312	28,093,312
Beginning Cash Balance	3,041,240	21,614,257	31,390,434	45,376,620	55,420,655	67,170,655	78,920,655
Revenues	18,795,066	15,341,633	23,719,910	20,408,694	24,000,000	24,000,000	24,000,000
Expenditures	87,452	5,430,244	9,584,417	10,122,242	12,000,000	12,000,000	12,000,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	(134,597)	(135,213)	(149,307)	(242,417)	(250,000)	(250,000)	(250,000)
Net Total Transfers	(134,597)	(135,213)	(149,307)	(242,417)	(250,000)	(250,000)	(250,000)
Ending Cash Balance	21,614,257	31,390,434	45,376,620	55,420,655	67,170,655	78,920,655	90,670,655
Encumbrances	54,676	5,416,513	14,713,689	23,624,660	28,000,000	30,000,000	30,000,000
Unencumbered Cash Balance	21,559,581	25,973,921	30,662,931	31,795,995	39,170,655	48,920,655	60,670,655

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2025 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 401
 Name of Fund: Fisheries Management
 Legal Authority: A248/SL 22

Contact Name: Brian Neilson
 Phone Number: (808)-227-7677
 Fund Type (MOF): B - Special
 Appropriation Account Number S-313-C

Intended Purpose:

To develop and conduct programs and activities for projects concerning aquatic life used for commercial purposes

Source of Revenues:

Monies from the sale of commercial fishing licenses and other permits related to the commercial use of aquatic resources and periodic resource fines.

Current Program Activities/Allowable Expenses:

Develop and conduct resource monitoring programs and studies to determine sustainable use of aquatic life for commercial purposes. Also, to implement research programs and activities concerning the conservation and management of aquatic life for commercial purposes.

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling					450,360	469,985	470,000
Beginning Cash Balance		0	0	0	0	401,291	441,291
Revenues					441,343	440,000	440,000
Expenditures					193,076	400,000	400,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
					153,024		
Net Total Transfers	0	0	0	0	153,024	0	0
Ending Cash Balance	0	0	0	0	401,291	441,291	481,291
Encumbrances					115,971		
Unencumbered Cash Balance	0	0	0	0	285,320	441,291	481,291

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 102
 Name of Fund: Land Conservation Fund
 Legal Authority: HRS, Chapter 173A

Contact Name: David Penn
 Phone Number: 808.586.0921
 Fund Type (MOF): B - Special Fund
 Appropriation Account Number S-317-C

Land Conservation Fund is under new Appropriation Account Number S-311

Intended Purpose:

Provide funding to county agencies, State agencies, and nonprofit land conservation organizations for the acquisition and management of lands that have natural, environmental, recreational, scenic, cultural, agricultural production, or historic value, including park and trail systems that provide access to such land.

Source of Revenues:

Proceeds from the sale of general obligation bonds authorized and issued for purposes of chapter 173A, HRS; net proceeds or revenue from the operation, management, sale, lease, or other disposition of land or the improvements on the land acquired or constructed by the board under the provisions of chapter 173A, HRS; the appropriate percentage of conveyance taxes imposed and collected under chapter 247, HRS; and moneys from any other private or public source.

Current Program Activities/Allowable Expenses:

- (1) The acquisition of interests or rights in land having value as a resource to the State, whether in fee title or through the establishment of permanent conservation easements under chapter 198 or agricultural easements;
- (2) The payment of any debt service on state financial instruments relating to the acquisition of interests or rights in land having value as a resource to the State;
- (3) Annual administration costs for the fund, not to exceed five per cent of annual fund revenues of the previous year; [and]
- (4) Costs related to the operation, maintenance, and management of lands acquired by way of this fund that are necessary to protect, maintain, or restore resources at risk on these lands, or that provide for greater public access and enjoyment of these lands; provided that the costs related to the operation, maintenance, and management of lands acquired by way of this fund do not exceed five per cent of annual fund revenues of the previous year.

Variances:

Variances in projected and actual revenues may reflect unexpected variance in: conveyance tax collections; State investment pool performance; revenue sharing from dispositions of land acquired with financing from the Land Conservation Fund; and the timing and magnitude of transfers that return unused grant funds to the Land Conservation Fund from the Department Trust Fund (T-907) and CIP accounts.

Variances in expenditures reflect variances in appropriation ceilings and types and amounts of grant awards, and uncertainty about the timing of complex real estate transactions.

Cash balance lapse to general fund? **No.**

Statutory language: HRS, Chapter 173A

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	6,001,246	8,085,262	560,302	560,302	560,302	0	0
Beginning Cash Balance	16,694,184	14,581,849	16,241,727	6,110,578	6,029,749	6,140,425	0
Revenues	5,273,600	5,503,474	4,711,820	318,790	110,676	0	0
Expenditures	9,361,335	3,827,075	1,452,036	0	0	5,756,542	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
00JS0525, 08/08/24	1,975,400	(16,521)	(13,390,933)	(144,036)	0	(383,883)	0
00JS3883, 02/28/25				(42,243)			
00JS3883, 02/28/25				(213,340)			
Net Total Transfers	1,975,400	(16,521)	(13,390,933)	(399,619)	0	(383,883)	0
Ending Cash Balance	14,581,849	16,241,727	6,110,578	6,029,749	6,140,425	0	0
Encumbrances	0	0	0	5,756,542	5,756,542	0	0
Unencumbered Cash Balance	14,581,849	16,241,727	6,110,578	273,207	383,883	0	0

Additional Information:

Amount Requested by Bond							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 101
 Name of Fund: Special Land and Development Fund
 Legal Authority: HRS 171-19

Contact Name: Ian Hirokawa
 Phone Number: 808-587-0420
 Fund Type (MOF): B - Special Fund
 Appropriation Account Number S-316-C, S-318-C

Intended Purpose:

To fund the operations of the Land Management Division and to assist with funding for the operations and maintenance of public lands under the management jurisdiction of the Board and Department of Land and Natural Resources.

Source of Revenues:

Primarily rents from land leases and permits; quarrying activities and geothermal royalties; concessions; and renewable energy leases.

Current Program Activities/Allowable Expenses:

Primarily rents from land leases and permits; quarrying activities and geothermal royalties; concessions; and renewable energy leases.

Variances:

Revenues: In FY24 large industrial tenant (SIBA) paid early and made three semi-annual rental payments of \$5.687 million each instead of two semi-annual payments resulting in the increase in revenues; and overall land values have gone up resulting in increased land rents. Transfers: A one time transfer of \$3.465 million to cover the Hawaii District Land Office renovation contract that resulted in the increase in transfers over projections, and another one time \$1.0 mil transfer was made to cover expenses in connection with the Uncle Billy's demolition project. Transfers and Expenditures: Transfers and expenditures for FY24 through 26 are expected to increase from FY23 due to consultant contracts of over a million dollars to comply with an EPA audit for large capacity cesspools, and related costs for the Uncle Billy's demolition project. In addition, the SLDF will need to fund the repayment of the GO reimbursable bonds issued to demolish Uncle Billy's. Significant future expenditures are also expected to address cesspool closures, dam safety requirements, securing vacant properties and remediation of contaminated properties. Also, increased personnel costs are expected as vacant staff positions are filled.

Cash balance lapse to general fund? No

Statutory language:

HRS 171-19 (e) provides that all unexpended and unencumbered moneys remaining on balance with the fund at the close of each fiscal year which are deemed, by the director of finance, to be in excess of the moneys necessary to carry out the purposes of this section over the next following fiscal year shall lapse to the credit of the state general fund.

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	13,191,645	18,054,238	18,054,238	19,763,018	20,388,236	25,000,000	25,000,000
Beginning Cash Balance	26,103,978	30,395,877	37,790,580	45,633,478	44,415,549	40,665,549	34,665,549
Revenues	21,838,497	25,027,083	31,987,571	20,470,316	21,000,000	22,500,000	23,625,000
Expenditures	9,436,325	9,261,776	10,924,335	12,016,803	14,500,000	17,500,000	21,000,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	(8,110,273)	(8,370,604)	(13,220,338)	(9,671,442)	(10,250,000)	(11,000,000)	(11,500,000)
Net Total Transfers	(8,110,273)	(8,370,604)	(13,220,338)	(9,671,442)	(10,250,000)	(11,000,000)	(11,500,000)
Ending Cash Balance	30,395,877	37,790,580	45,633,478	44,415,549	40,665,549	34,665,549	25,790,549
Encumbrances	2,228,256	2,366,839	3,396,762	3,079,710	4,250,000	4,750,000	5,250,000
Unencumbered Cash Balance	28,167,621	35,423,741	42,236,716	41,335,839	36,415,549	29,915,549	20,540,549

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 802
 Name of Fund: SHPD-SLDF
 Legal Authority: HB 300 CD1, SLH 2023

Contact Name: Alexis Seto
 Phone Number: (808) 692-8015
 Fund Type (MOF): B - Special
 Appropriation Account Number S-319-C

Intended Purpose:
 Archaeological Services and Consultant Fees, Legal Fees, and Payroll and Fringe Benefits for three positions
 Source of Revenues:
 Interest earned
 Current Program Activities/Allowable Expenses:
 Archaeological Services and Consultant Fees, Legal Fees, and Payroll and Fringe Benefits for three positions
 Variances:
 Increases in expenditures due to increase salary and fringe benift costs
 Cash balance lapse to general fund' NO
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling					727,495	770,000	770,000
Beginning Cash Balance		0	1,073,129	1,488,984	2,145,111	2,450,111	2,755,111
Revenues		15,129	36,546	44,285	45,000	45,000	45,000
Expenditures		334,698	329,155	114,365	500,000	500,000	500,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
		1,392,698	708,464	726,207	760,000	760,000	760,000
Net Total Transfers		1,392,698	708,464	726,207	760,000	760,000	760,000
Ending Cash Balance		1,073,129	1,488,984	2,145,111	2,450,111	2,755,111	3,060,111
Encumbrances		0	0	0	300,000	300,000	300,000
Unencumbered Cash Balance		1,073,129	1,488,984	2,145,111	2,150,111	2,455,111	2,760,111

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Name of Fund: Native Resources & Fire Protection Program
 Legal Authority: Governor's Emergency Proclamation of April 14, 2011

Contact Name: Michele del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): U - Interdepartmental
 Appropriation Account Number: S-320-C

Intended Purpose:

Relocate Nene from Kauai Lagoon Resort (now Hokualea Resort) for air-traffic safety

Source of Revenues:

Hawaii Department of Transportation (HDOT)

Current Program Activities/Allowable Expenses:

Relocation of Nene

Variances:

Project was ended by HDOT April 13, 2016

Anticipating cash balance to be transferred back to DOT pending final discussion with the agency.

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,686,056	1,686,056	1,686,056	1,686,056	1,686,056	0	0
Beginning Cash Balance	385,341	386,738	394,739	409,234	422,391	422,391	422,391
Revenues	1,397	8,001	14,495	13,157	0	0	0
Expenditures	0	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	386,738	394,739	409,234	422,391	422,391	422,391	422,391
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	386,738	394,739	409,234	422,391	422,391	422,391	422,391

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 802
 Name of Fund: Hawaii Historic Preservation Special Fnd
 Legal Authority: HB 300 CD, SLH 2023

Contact Name: Alexis Seto
 Phone Number: (808) 692-8015
 Fund Type (MOF): B - Special
 Appropriation Account Number S-321-C

Intended Purpose:
 Support historic preservation operating costs, staff salaries and fringe benefits and other programs and education outreach.
 Source of Revenues:
 Permit and report review fees along with collected fines.
 Current Program Activities/Allowable Expenses:
 Operating expenses
 Variances:
 Increase in revenues will be attributed to the revised fee schedule currently being worked on as part of the revised administrative rules.
 Cash balance lapse to general fund' NO
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling					195,902	195,902	195,902
Beginning Cash Balance		0	34,089	63,006	107,193	107,193	107,193
Revenues		72,392	51,337	57,003	80,000	80,000	80,000
Expenditures		105,803	19,442	12,816	80,000	80,000	80,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
		67,500	(2,978)	0	0	0	0
Net Total Transfers		67,500	(2,978)	0	0	0	0
Ending Cash Balance		34,089	63,006	107,193	107,193	107,193	107,193
Encumbrances		12,828	0	45,685	0	0	0
Unencumbered Cash Balance		21,261	63,006	61,508	107,193	107,193	107,193

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 810
 Name of Fund: Prevention of Natural Disasters
 Legal Authority: Administratively Created

Contact Name: Edwin Matsuda
 Phone Number: (808) 587-0268
 Fund Type (MOF): B - Special
 Appropriation Account Number S-323-C

Intended Purpose:
 Operating special fund for LNR 810 program for expenses related to flood control and dam safety activities
 Source of Revenues:
 Investment Pool proceeds; transfer of vacation earned with other departments.
 Current Program Activities/Allowable Expenses:
 Payroll, fringe benefits and operating expenses for program activities
 Variances:
 Receipt of investment pool revenues varies greatly. Expenditures/encumbrances varies due to staffing levels and related workload.
 Cash balance lapse to general fund? (Yes / No) No
 Statutory language: n/a

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,127,576	1,244,668	1,244,668	1,355,548	1,360,556	1,360,556	1,360,556
Beginning Cash Balance	1,083,446	1,184,099	1,306,282	1,451,532	1,395,604	1,155,604	915,604
Revenues	3,923	21,089	51,151	49,191	10,000	10,000	10,000
Expenditures	1,030,846	1,067,854	1,196,213	1,460,667	1,200,000	1,200,000	1,200,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	563,788	1,168,948	1,290,312	1,355,548	950,000	950,000	950,000
	563,788						
Net Total Transfers	1,127,576	1,168,948	1,290,312	1,355,548	950,000	950,000	950,000
Ending Cash Balance	1,184,099	1,306,282	1,451,532	1,395,604	1,155,604	915,604	675,604
Encumbrances	195,541	190,171	179,932	145,214	10,000	10,000	10,000
Unencumbered Cash Balance	988,558	1,116,111	1,271,600	1,250,390	1,145,604	905,604	665,604

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
Program ID(s): LNR 101
Name of Fund: Beach Restoration Special Fund
Legal Authority: HRS 171-156

Contact Name: Michael Cain
Phone Number: 808-798-6912
Fund Type (MOF): B - Special Fund
Appropriation Account Number: S-325-C

Intended Purpose:

Providing grants to the counties, nongovernmental organizations, and the University of Hawaii for the restoration of beach lands and for research or engineering studies necessary to support beach restoration projects

Source of Revenues:

Proceeds from the lease or development of public coastal lands
Proceeds from the lease of public lands pursuant to this part for an existing seawall or revetment
Fines collected for unauthorized shoreline structures on state submerged land or conservation district land
Appropriations made by the legislature for deposit into this fund
Donations and contributions made by private individuals or organizations
Fees collected for the processing of applications for coastal and beach erosion control projects
Grants provided by governmental agencies or any other source

Current Program Activities/Allowable Expenses:

Coastal Lands Program through MOU with Sea Grant
Funding of coastal restoration projects in conjunction with State Parks and the Kahoolawe Island Reserve Commission
Dune Restoration Program

Variances:

Revenues vary depending on status of shoreline enforcement actions and States ability to collect delinquent fines
One new contract with UH for a Grau Fellow to assist with program development
Some balance held in reserve for emergency work and damage mitigation

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Beginning Cash Balance		0	3,832,106	4,518,818	4,712,486	4,544,673	4,376,860
Revenues		1,042,115	890,779	822,602	800,000	800,000	800,000
Expenditures		87,967	209,310	628,934	967,813	967,813	967,813
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
		2,877,958	5,243	0	0	0	0
Net Total Transfers		2,877,958	5,243	0	0	0	0
Ending Cash Balance		3,832,106	4,518,818	4,712,486	4,544,673	4,376,860	4,209,047
Encumbrances		283,096	189,828	609,421	570,000	550,000	550,000
Unencumbered Cash Balance		3,549,010	4,328,990	4,103,065	3,974,673	3,826,860	3,659,047

Additional Information:

Amount Requested by Bond							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 404
 Name of Fund: Water Resources Management Fund
 Legal Authority: Section 174C-5.5, HRS

Contact Name: Ciara Kahahane
 Phone Number: (808) 587-0214
 Fund Type (MOF): Special - B
 Appropriation Account Number S-326-C

Intended Purpose:

Monitoring water resources; water conservation and investigating alternative sources; informing the public; collecting data and updating water plans; and any other necessary protection, management, operational, or maintenance functions, including funding staff positions.

Source of Revenues:

Legislative appropriations; fees and administrative charges collected under chapter 174C; fines and penalties; public and private contributions; proceeds from retail sales related to water resources; other moneys collected pursuant to chapter 174C; and investment earnings.

Current Program Activities/Allowable Expenses: Monitoring programs and activities concerning water resource quality, protection, and management; research on water conservation and alternative sources; preparation and dissemination of public information; collection of data and updating of long-range planning documents; and other protection, management, operational, and maintenance functions authorized by the commission, including funding of staff positions

Variances:

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	356,474	356,474	356,474	356,474	356,474	356,474	356,474
Beginning Cash Balance	592,032	656,327	693,570	520,405	573,518	609,518	645,518
Revenues	153,216	152,749	124,966	153,401	146,000	146,000	146,000
Expenditures	37,228	62,722	240,628	25,770	60,000	60,000	60,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	(51,693)	(52,784)	(57,503)	(74,518)	(50,000)	(50,000)	(50,000)
Net Total Transfers	(51,693)	(52,784)	(57,503)	(74,518)	(50,000)	(50,000)	(50,000)
Ending Cash Balance	656,327	693,570	520,405	573,518	609,518	645,518	681,518
Encumbrances	61,696	227,829	19,840	195,065	200,000	200,000	200,000
Unencumbered Cash Balance	594,631	465,741	500,565	378,453	409,518	445,518	481,518

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 810
 Name of Fund: Dam and Reservoir Safety Special Fund
 Legal Authority: HRS 179D

Contact Name: Edwin Matsuda
 Phone Number: (808) 587-0268
 Fund Type (MOF): B - Special
 Appropriation Account Number: S-328-C

Intended Purpose:

Provide funding to improve the safety of dams and reservoirs in the State.

Source of Revenues:

Appropriations by the legislature; fees and administrative charges collected under Act 262, SLH 2007; fines or penalties imposed under act 262, SLH 2007; moneys from public or private sources to benefit dam and reservoir safety; moneys collected from sale of retail items by DLNR relating to dam and reservoir safety; other moneys collected pursuant to Act 262, SLH 2007 or rules adopted thereunder; and moneys derived from interest, dividends or other income from other sources.

Current Program Activities/Allowable Expenses:

Use of the DRSSF includes, but is not limited to, conducting investigations, research, and collection of data; monitoring and inspection programs and activities, including enforcement; preparing and disseminating information to the public related to dam and reservoir safety; provision of training and/or educational activities related to dam and reservoir safety; employing any necessary remedial measures to protect person and property; and administrative or other related costs and expenses for dam and reservoir safety.

Variances:

Expenditures/encumbrances vary due to staff workload.

Cash balance lapse to general fund? (Yes / No) No

Statutory language: n/a

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000	1,500,000	1,500,000
Beginning Cash Balance	3,340,630	3,445,247	3,329,778	4,485,350	4,683,466	4,483,466	4,583,466
Revenues	700,666	805,551	1,629,168	791,340	700,000	1,000,000	1,000,000
Expenditures	596,049	921,020	473,596	593,224	900,000	900,000	900,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	3,445,247	3,329,778	4,485,350	4,683,466	4,483,466	4,583,466	4,683,466
Encumbrances	1,935,823	1,309,065	1,897,440	1,553,206	1,300,000	1,300,000	1,300,000
Unencumbered Cash Balance	1,509,424	2,020,713	2,587,910	3,130,260	3,183,466	3,283,466	3,383,466

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 806
 Name of Fund: State Parks - SLDF
 Legal Authority: Act 162 SLH2009

Contact Name: Curt A. Cottrell/Piikea Tomczyk
 Phone Number: 587-0290/587-0304
 Fund Type (MOF): B - Special
 Appropriation Account Number S-355-C

Intended Purpose:
 Lifeguard Services at Keawaula Beach, Kaena Point State Park, Oahu
 Source of Revenues:
 Transfer of funds from Special Land Development Fund and revenue from investment pool account.
 Current Program Activities/Allowable Expenses:
 Lifeguard Services at Keawaula Beach, Kaena Point State Park, Oahu.
 Variances:
 Reflects the actual cash balance and whether invoices have been received.
 Cash balance lapse to general fund? (Yes / No) : No
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	584,216	584,216	584,216	584,216	584,216	584,216	584,216
Beginning Cash Balance	659,449	711,687	676,475	706,141	1,318,010	1,346,010	1,374,010
Revenues	2,113	14,912	29,666	27,653	28,000	28,000	28,000
Expenditures	534,091	634,341	584,216	0	584,216	584,216	584,216
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	584,216	584,216	584,216	584,216	584,216	584,216	584,216
Net Total Transfers	584,216	584,216	584,216	584,216	584,216	584,216	584,216
Ending Cash Balance	711,687	676,475	706,141	1,318,010	1,346,010	1,374,010	1,402,010
Encumbrances	50,125	0	0	584,216	584,216	584,216	584,216
Unencumbered Cash Balance	661,562	676,475	706,141	733,794	761,794	789,794	817,794

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2025 Legislature

Department: <u>Land and Natural Resources</u>	Contact Name: <u>Brian Neilson</u>
Program ID(s): <u>LNR 401</u>	Phone Number: <u>(808)-227-7677</u>
Name of Fund: <u>Ecosystem Protection and Restoration/Ocean Stewardship Fund</u>	Fund Type (MOF): <u>B - Special</u>
Legal Authority: <u>HRS 187 A - 51</u>	Appropriation Account Number <u>S-341-C</u>

Intended Purpose:

(1) Develop and carry out marine resource conservation, restoration, enhancement, research, regulatory, measures, enforcement actions, educational activities, or any other management measure intended to conserve, restore, and enhance marine resources under the jurisdiction of the State. (2) Develop and carry out restoration and compensatory mitigation measures for impacts to the marine environment, including impacts to the marine environment from federal or state permitted actions, or violations of subtitle 5 of title 12 or any rule adopted thereunder; and (3) Install, maintain, and replace day use mooring buoys and other infrastructure to reduce impacts to the marine ecosystem.

Source of Revenues:

The following shall be deposited into the ocean stewardship special fund:

- (1) Moneys collected as user fees pursuant to section 187A-52;
- (2) Revenues due to the State from leases of any lands, facilities, equipment, and other property owned by the department and used for or dedicated to the management, research, restoration, and enhancement of aquatic resources;
- (3) Moneys collected as fines, bail forfeitures, attorney's fees, and administrative costs for violations of subtitle 5 of title 12 or any rule adopted thereunder, except:
 - (A) Informer's fees authorized under section 187A-14;
 - (B) Fines or bail forfeitures for sport fishing violations of this chapter and chapters 188, 189, and 190 pursuant to section 187A-9.5(b)(3); and
 - (C) Fines, bail forfeitures, or administrative fines for violations of chapter 189 pursuant to section 189-2.4(b)(3);
- (4) Moneys collected for the purposes of compensatory mitigation from federal or state permitted impacts to the marine environment;
- (5) Grants, awards, donations, gifts, transfers, or moneys derived from private or public services for the purposes of subtitle 5 of title 12, except:
 - (A) Monetary contributions or moneys collected from the sale of non-monetary gifts to benefit sport fish or sport fishing pursuant to section 187A-9.5(b)(5); and
 - (B) Monetary contributions or moneys collected from the sale of non-monetary gifts to benefit aquatic life used for commercial purposes or fishing for commercial purposes pursuant to section 189-2.4(b)(5); and
- (6) Moneys derived from interest, dividend, or other income from the above sources.

Current Program Activities/Allowable Expenses:

Variances:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling				288,320	1,000,000	2,600,000	2,600,000
Beginning Cash Balance	5,686	5,769	10	31	292,029	1,155,373	2,155,373
Revenues	83	42	21	308,672	1,032,802	2,000,000	2,000,000
Expenditures	0	5,801	0	16,674	169,458	1,000,000	2,000,000
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
	0	P	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	5,769	10	31	292,029	1,155,373	2,155,373	2,155,373
Encumbrances	0	0	0	40,584	72,229		
Unencumbered Cash Balance	5,769	10	31	251,445	1,083,144	2,155,373	2,155,373

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: Natutal Area Reserve Fund
 Legal Authority: A248/SL 22

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): B - Special
 Appropriation Account Number S-342-C

Intended Purpose:

Implement the purposes of chapter 195-9, Hawaii Revised Statutes, including the identification, establishment, and management of natural area reserves, the acquisition of private lands for new natural area reserves, the operation of the heritage program, and the provision of matching funds for the natural area partnership program.

Source of Revenues:

The Fund consists of moneys received from any public or private sources. The fund shall be held separate and apart from all other moneys, funds, and accounts in the state treasury, except that any moneys received from the federal government or from private contributions shall be deposited and accounted for in accordance with conditions established by the agencies or persons from whom the moneys are received. Investment earnings credited to the assets of the fund shall become a part of the assets of the fund. Any balance remaining in the fund at the end of any fiscal year shall be carried forward in the fund for the next fiscal year.

Current Program Activities/Allowable Expenses:

A ceiling has been provided in FY23. The fund will support managemen of the Natural Area Reserves, particularly the Ahihi Kinau NAR, where the revenues were generated. Funds will be used to keep the Reserve sanitary, safe, and improve conservation of the natural resources.

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		180,000	180,000	180,000	180,000	180,000	180,000
Beginning Cash Balance	1,001,660	1,006,754	1,027,360	887,075	792,749	692,749	592,749
Revenues	5,094	21,705	35,755	29,068	30,000	30,000	30,000
Expenditures	0	1,100	176,040	123,394	130,000	130,000	130,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	1,006,754	1,027,360	887,075	792,749	692,749	592,749	492,749
Encumbrances	0	139,349	142,660	199,263	0	0	0
Unencumbered Cash Balance	1,006,754	888,011	744,415	593,486	692,749	592,749	492,749

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 804
 Name of Fund: Wildlife Revolving Fund
 Legal Authority: Section 183D-10.5, HRS

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): W - Revolving
 Appropriation Account Number S-343-C

Intended Purpose:

This fund was established by Act 67, SLH 1988, to collect proceeds from hunting license fees, law violation fines, hunter training fees and charges for use of public target ranges. Authorized expenditures include matching funds for federal grants.

Source of Revenues:

Hunting license fees, law violation fines, hunter training fees and charges for use of public target ranges.

Current Program Activities/Allowable Expenses:

Current activities includes administration, education, trail maintenance and research to develop new public hunting areas.

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	626,435	776,435	1,006,411	912,795	913,329	913,329	913,329
Beginning Cash Balance	753,676	880,717	1,053,664	791,067	662,317	677,317	692,317
Revenues	772,823	864,831	806,134	657,759	800,000	800,000	800,000
Expenditures	585,877	628,209	994,012	686,653	700,000	700,000	700,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
00JS4949, 05/12/2025	(59,905)	(63,675)	(74,719)	(52,212)	(85,000)	(85,000)	(85,000)
00JS5182, 05/28/2025				(47,644)			
Net Total Transfers	(59,905)	(63,675)	(74,719)	(99,856)	(85,000)	(85,000)	(85,000)
Ending Cash Balance	880,717	1,053,664	791,067	662,317	677,317	692,317	707,317
Encumbrances	234,250	301,673	122,969	314,769	300,000	300,000	300,000
Unencumbered Cash Balance	646,467	751,991	668,098	347,548	377,317	392,317	407,317

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 405
 Name of Fund: Conservation & Resources Enforcement
 Legal Authority: Section 183D-10.5, HRS

Contact Name: Lolita Cabante
 Phone Number: 587-0336
 Fund Type (MOF): W - Revolving
 Appropriation Account Number S-344-C

Intended Purpose:

This fund was established by Act 67, SLH 1988 to collect proceeds from hunting license fees, law violation fines, hunter training fees and charges for use of public target ranges. Authorized expenditures include matching funds for federal grants-in-aid.

Source of Revenues:

Hunting license fees, law violation fines, hunter training fees and charges for use of public target ranges.

Current Program Activities/Allowable Expenses:

Matching funds for federal grants-in-aid.

Variances:

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	32,671	32,671	32,671	32,671	32,671	32,671	32,671
Beginning Cash Balance	5,541	5,666	7,711	6,488	8,407	7,384	6,420
Revenues	3,031	2,045	2,624	1,919	1,977	2,036	2,097
Expenditures	2,906	0	3,847	0	3,000	3,000	3,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0		0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	5,666	7,711	6,488	8,407	7,384	6,420	5,517
Encumbrances	0	0		0	0	0	0
Unencumbered Cash Balance	5,666	7,711	6,488	8,407	7,384	6,420	5,517

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 172
 Name of Fund: Forest Stewardship Fund
 Legal Authority: 195F-4, HRS

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): B - Special
 Appropriation Account Number S-347-C

Intended Purpose:

Support Forest Stewardship Program; Collect money from forest product revenue; Used for (1) replanting, managing, and maintaining timber management areas, (2) enhancing forest reserves with focus on koa, (3) developing environmental education and training programs.

Source of Revenues:

Revenue collected from forest reserves resources, services, and products, and imposition of fines or penalties. Moneys received from any public or private sources.

Current Program Activities/Allowable Expenses:

(I) replanting, managing, and maintaining designated timber management areas; (II) enhancing the management of public forest reserves with an emphasis on restoring degraded koa forests; and (III) developing environmental education. administration of various forestry programs and training programs pertaining to sustainable forestry; provided that the activities described in clauses (II) and (III) may not be funded unless the activities described in approved management plans pertaining to clause (i) are adequately funded.

Variances:

Decrease in revenue in FY 23 is due to leases not renewed.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Beginning Cash Balance	479,344	522,576	519,813	719,550	850,424	950,424	1,050,424
Revenues	481,376	394,991	600,094	598,876	600,000	600,000	600,000
Expenditures	384,372	351,037	324,311	354,836	500,000	500,000	500,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
00JS4949, 05/12/25	(53,772)	(46,717)	(76,046)	(107,210)	0	0	0
00JS5182, 05/28/25				(5,956)			
Net Total Transfers	(53,772)	(46,717)	(76,046)	(113,166)	0	0	0
Ending Cash Balance	522,576	519,813	719,550	850,424	950,424	1,050,424	1,150,424
Encumbrances	153,693	216,959	89,255	464,229	0	0	0
Unencumbered Cash Balance	368,883	302,854	630,295	386,195	950,424	1,050,424	1,150,424

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2025 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 401
 Name of Fund: Sport Fish Special Fund
 Legal Authority: A 88/SL 21

Contact Name: Brian Neilson
 Phone Number: (808)-227-7677
 Fund Type (MOF): B - Special
 Appropriation Account Number S-348-C

Intended Purpose:

To insure compliance with the Federal Aid Sport Fish Restoration Act for the matching of state funds to be used for sport fish projects.

Source of Revenues:

Monies collected from sport fish license fees, permits and interest income.

Current Program Activities/Allowable Expenses:

Monitor recreational fishing success, maintain statewide system of fish aggregating devicesm and maintain and improve existing artificial reefs.

Variances:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling					404,130	1,215,733	1,215,733
Beginning Cash Balance		0	0	0	0	74,958	524,958
Revenues					32,359	530,000	1,030,000
Expenditures					6,652	80,000	1,000,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
					49,251		
Net Total Transfers	0	0	0	0	49,251	0	0
Ending Cash Balance	0	0	0	0	74,958	524,958	554,958
Encumbrances					0	80,000	230,000
Unencumbered Cash Balance	0	0	0	0	74,958	444,958	324,958

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 405
 Name of Fund: Conservation & Resources Enforcement
 Legal Authority: Act 78, SLH 2011

Contact Name: Lolita Cabante
 Phone Number: 587-0336
 Fund Type (MOF): B - Special
 Appropriation Account Number S-349-C

Intended Purpose:

This fund was established to deposit grants, awards, donations, gifts, transfers or monies derived from public or private sources for purposes of enforcing the provisions of Title 12, Chapters 6D, 6E, and 6K.

Source of Revenues:

Grants, awards, donations, gifts, transfers or monies including fees, reimbursements, administrative charges, penalties collected from enforcement activities, interest, dividend, or other income; Transient Accommodations Tax.

Current Program Activities/Allowable Expenses:

Expenditures include, but not limited to training, equipment, IT, safety, wireless communication, travel, work performed in cooperation with enforcement authorities of the state, counties, and federal government, etc.

Variances:

Variance is due to anticipated costs in overtime and purchases to support operations related to tourism.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	563,523	580,297	580,297	590,201	1,691,447	590,201	590,201
Beginning Cash Balance	363,177	688,395	937,435	998,039	1,321,097	1,358,449	1,396,921
Revenues	381,431	392,329	410,800	410,050	422,352	435,022	448,073
Expenditures	56,213	143,289	350,196	86,992	385,000	396,550	408,447
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	688,395	937,435	998,039	1,321,097	1,358,449	1,396,921	1,436,547
Encumbrances	0	351,133	61,171	492,191	0	0	0
Unencumbered Cash Balance	688,395	586,302	936,868	828,906	1,358,449	1,396,921	1,436,547

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information for Submittal to the 2026 Legislature

Department:	Land and Natural Resources
Program ID(s):	LNR 810
Name of Fund:	Dam Appurtenance Improv/Remov Grant Prog
Legal Authority:	Act 232, SLH 2024

Contact Name:	Edwin Matsuda
Phone Number:	(808) 587-0268
Fund Type (MOF):	B - Special
Appropriation Account Number	S-25-350-C

Intended Purpose:

Grant funding for private dam owners to remediate or remove their poor or unsatisfactory dams and reduce the risk of dam failures to the downstream public.

Source of Revenues:

Appropriations by the legislature into the Dam and Appurtenance Improvement or Removal Dam Grant Special Fund and other sources as allowed by the Act 232, SLH 2024.

Current Program Activities/Allowable Expenses:

Currently evaluating grant applications and working on approvals and agreements with Dam Owners to initiate grant project requests.

Variances:

Pending grant awards

Cash balance lapse to general fund? (Yes / No) No

Statutory language: n/a

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling				0	5,000,000	5,000,000	5,000,000
Beginning Cash Balance				0	4,750,000	2,000,000	0
Revenues				5,000,000	0	0	0
Expenditures				250,000	2,750,000	2,000,000	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
				0	0	0	0
Net Total Transfers				0	0	0	0
Ending Cash Balance				4,750,000	2,000,000	0	0
Encumbrances				0	0	0	
Unencumbered Cash Balance				4,750,000	2,000,000	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 405
 Name of Fund: DOCARE - SLDF
 Legal Authority: Act 53, SLH 2018

Contact Name: Lolita Cabante
 Phone Number: 587-0336
 Fund Type (MOF): B - Special
 Appropriation Account Number S-351-C

Intended Purpose:
 This fund was established by Act 53, SLH 2018 to provide funding for overtime and other cost differentials by DOCARE.
 Source of Revenues:
 Special Land Division Fund
 Current Program Activities/Allowable Expenses:
 Personal Services Overtime and Other Cost Differentials
 Variances:
 Variance is due to anticipated increase in overtime cost differentials due to emergency and disaster-related as well as focused response.
 Cash balance lapse to general fund? No
 Statutory language: N/A

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	330,000	330,000	330,000	330,000	330,000	330,000	330,000
Beginning Cash Balance	231,856	556,041	757,402	782,497	1,123,785	1,157,498	1,192,223
Revenues	1,350	9,250	25,095	20,785	33,714	34,725	35,767
Expenditures	7,165	137,889	330,000	9,497	330,000	330,000	330,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
00JS3277, 01/23/2025	330,000	330,000	330,000	330,000	330,000	330,000	330,000
Net Total Transfers	330,000	330,000	330,000	330,000	330,000	330,000	330,000
Ending Cash Balance	556,041	757,402	782,497	1,123,785	1,157,498	1,192,223	1,227,990
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	556,041	757,402	782,497	1,123,785	1,157,498	1,192,223	1,227,990

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 172
 Name of Fund: Forest Stewardship Fund
 Legal Authority: Act 119 SLH 2015

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): B - Special
 Appropriation Account Number S-353-C

Intended Purpose:
 Transfer into the subaccount as provided by Act 119, SLH 2015
 Source of Revenues:
 Transfer from Special Land Development Funds
 Current Program Activities/Allowable Expenses:
 Support and administration of forest management within the public forest reserve system and on private forest lands.
 Variances:
 Variance between FY's expenditures is due to encumbrances paid the following year.
 Cash balance lapse to general fund? (Yes / No)
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	955,475	955,475	955,475	955,475	955,475	955,475	955,475
Beginning Cash Balance	1,412,540	1,371,639	1,396,340	1,603,430	1,622,485	1,625,960	1,629,435
Revenues	5,903	27,187	49,764	47,947	48,000	48,000	48,000
Expenditures	1,002,279	957,961	798,149	984,367	1,000,000	1,000,000	1,000,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	477,738	955,475	955,475	955,475	955,475	955,475	955,475
	477,737						
Net Total Transfers	955,475	955,475	955,475	955,475	955,475	955,475	955,475
Ending Cash Balance	1,371,639	1,396,340	1,603,430	1,622,485	1,625,960	1,629,435	1,632,910
Encumbrances	840,512	758,730	880,955	679,811	800,000	800,000	800,000
Unencumbered Cash Balance	531,127	637,610	722,475	942,674	825,960	829,435	832,910

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 404
 Name of Fund: CWRM - SLDF
 Legal Authority: Administratively Established

Contact Name: Ciara Kahahane
 Phone Number: (808) 587-0214
 Fund Type (MOF): Special - B
 Appropriation Account Number S-354-C

Intended Purpose:

To provide a source of funding for the acquisition of real property, development of state lands, and other purposes authorized under chapter 171, HRS.

Source of Revenues:

Proceeds from the sale, lease, or other disposition of public lands; legislative appropriations; revenues from land development projects; interest income; and other moneys collected under chapter 171, HRS.

Current Program Activities/Allowable Expenses:

Other operational and administrative expenses necessary to manage public lands.

Variances:

Cash balance lapse to general fund? No

Statutory language: HRS §171-19 establishes the Special Land Development Fund; statute does not provide for lapse to the general fund.

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	812,768	853,619	853,619	924,236	926,649	926,649	926,649
Beginning Cash Balance	276,922	392,263	469,004	756,953	1,001,517	1,248,404	1,495,291
Revenues	2,587	5,590	14,682	20,796	20,796	20,796	20,796
Expenditures	700,014	734,812	580,352	700,558	700,558	700,558	700,558
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	406,384	805,963	853,619	924,326	926,649	926,649	926,649
	406,384						
Net Total Transfers	812,768	805,963	853,619	924,326	926,649	926,649	926,649
Ending Cash Balance	392,263	469,004	756,953	1,001,517	1,248,404	1,495,291	1,742,178
Encumbrances	40,192	30,000	25,000	25,000	25,000	25,000	25,000
Unencumbered Cash Balance	352,071	439,004	731,953	976,517	1,223,404	1,470,291	1,717,178

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2025 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 401
 Name of Fund: Ocean Stewardship Fund
 Legal Authority: _____

Contact Name: Brian Neilson
 Phone Number: (808)-227-7677
 Fund Type (MOF): B - Special
 Appropriation Account Number S-357-C

Intended Purpose:

To receive deposits collected from revenues from land lease and any other moneys and/or funding such as fines, grants, awards, donations gifts, transfers, and other monetary contributions derived from private and public, anticipated to be received for the purposes authorized by Act 46, SLH 2021.

Source of Revenues:

Current Program Activities/Allowable Expenses:

Marine resource conservation, restoration, enhancement, research, regulatory measures, enforcement actions, educational activities, or any other Variances:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2020 (actual)	FY 2021 (actual)	FY 2022 (actual)	FY 2023 (actual)	FY 2024 (actual)	FY 2025 (estimated)	FY 2026 (estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues					0		
Expenditures					0		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
					0		
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances					0		
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 801
 Name of Fund: Ocean-Based Rereation
 Legal Authority: Section 248-8, HRS

Contact Name: Juergen Gross
 Phone Number: 808-587-1979
 Fund Type (MOF): B - Special Fund
 Appropriation Account Number S-359-C, S-360-C

Intended Purpose: This fund was established pursuant to Section 248-8, HRS to collect revenues to implement the boating and ocean recreation programs.

Source of Revenues: Monies received from collection of recreational and commercial boaters for the use of boating facilities, overseeing the ocean waters of the State of Hawaii.

Current Program Activities/Allowable Expenses:

Improving and expanding the capacity of existing mooring and launch facilities; operating, administering, maintaining all harbors and launch ramps; constructing new facilities; registering boats and maintaining a centralized vessel registration fiel; regulating the commercial use of boating facilities; administering a marine casualty and investigation program; constructing and maintaining navigational aids for boating facilities; conducting public education in boating safety; and overseeing the ocean waters of the State of Hawaii.

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	22,382,995	22,382,995	41,008,508	43,017,239	42,965,486	43,000,000	43,000,000
Beginning Cash Balance	16,449,831	26,939,907	35,899,943	38,588,159	32,979,663	28,979,663	24,979,663
Revenues	24,931,956	27,209,151	25,071,038	25,345,674	27,000,000	27,000,000	27,000,000
Expenditures	13,846,461	17,669,895	21,811,408	26,284,016	27,000,000	27,000,000	27,000,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	(595,419)	(579,220)	(571,414)	(4,670,154)	(4,000,000)	(4,000,000)	(4,000,000)
Net Total Transfers	(595,419)	(579,220)	(571,414)	(4,670,154)	(4,000,000)	(4,000,000)	(4,000,000)
Ending Cash Balance	26,939,907	35,899,943	38,588,159	32,979,663	28,979,663	24,979,663	20,979,663
Encumbrances	5,035,724	4,282,413	12,136,790	22,355,902	20,000,000	20,000,000	20,000,000
Unencumbered Cash Balance	21,904,183	31,617,530	26,451,369	10,623,761	8,979,663	4,979,663	979,663

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
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PROGRAM ID	MOF	APRN TYPE	FUND	FY	TRANS TYPE	TRANS CODE	ACCOUNT	NET AMOUNT	OPT DEPT DATA	DOC NO.	DOC DATE
LNR801	B	2	S	2024	JRNL	972	359	(26,933,794.00)		00JS0131	7/17/2024
LNR801	B	2	S	2025	JRNL	971	359	26,933,794.00		00JS0131	7/17/2024
LNR801	B	2	S	2025	JRNL	971	359	1,056,283.38		00JS0177	7/22/2024
LNR801	B	2	S	2025	JRNL	971	359	143,177.77		00JS0243	7/25/2024
LNR801	B	2	S	2021	JRNL	972	359	(16,232.91)		00JS0397	7/31/2024
LNR801	B	2	S	2023	JRNL	972	359	(465,768.35)		00JS0397	7/31/2024
LNR801	B	2	S	2025	JRNL	971	359	487,537.26		00JS0397	7/31/2024
LNR801	B	2	S	1997	JRNL	972	359	(5,536.00)		00JS0397	7/31/2024
LNR801	B	2	S	2025	JRNL	971	359	231,413.97		00JS0617	8/13/2024
LNR801	B	2	S	2025	JRNL	971	359	122,704.66		00JS0658	8/14/2024
LNR801	B	2	S	2025	JRNL	971	359	199,688.99		00JS0681	8/15/2024
LNR801	B	2	S	2025	JRNL	971	359	357,257.18		00JS0715	8/19/2024
LNR801	B	2	S	2025	JRNL	971	359	268,153.47		00JS0739	8/20/2024
administering a m	B	2	S	2025	JRNL	971	359	285,252.84		00JS0802	8/26/2024
in boating safety; and overseeing the ocean waters of the State of Hawaii.											
LNR801	B	2	S	2025	JRNL	971	359	135,594.73		00JS0897	8/29/2024
LNR801	B	2	S	2025	JRNL	971	359	2,859.14		00JS0925	8/30/2024
LNR801	B	2	S	2025	JRNL	971	359	372,604.08		00JS0919	8/30/2024
LNR801	B	2	S	2025	JRNL	971	359	137,039.26		00JS1024	9/6/2024
LNR801	B	2	S	2025	JRNL	971	359	82,951.23		00JS1171	9/16/2024
LNR801	B	2	S	2025	JRNL	971	359	140,106.88		00JS1378	9/27/2024
LNR801	B	2	S	2025	JRNL	971	359	91,778.66		00JS1518	10/8/2024
LNR801	B	2	S	2025	JRNL	971	359	196,185.78		00JS1637	10/14/2024
LNR801	B	2	S	2025	JRNL	971	359	253,704.23		00JS1638	10/14/2024
LNR801	B	2	S	2025	JRNL	971	359	166,608.85		00JS1735	10/17/2024
LNR801	B	2	S	2023	JRNL	972	359	(40,645.51)		00JS1781	10/21/2024
LNR801	B	2	S	2025	JRNL	971	359	1,276,848.24		00JS1780	10/21/2024
LNR801	B	2	S	2025	JRNL	971	359	40,645.51		00JS1781	10/21/2024
LNR801	B	2	S	2025	JRNL	971	359	103,179.33		00JS1954	10/30/2024
LNR801	B	2	S	2025	JRNL	972	359	(2,000,000.00)		00JS1958	10/30/2024
LNR801	B	2	S	2025	JRNL	971	359	547,757.42		00JS1993	10/31/2024
LNR801	B	2	S	2025	JRNL	971	359	244,480.41		00JS2030	10/31/2024
LNR801	B	2	S	2025	JRNL	971	359	185,447.38		00JS2085	11/7/2024
LNR801	B	2	S	2025	JRNL	971	359	484,834.06		00JS2248	11/18/2024
LNR801	B	2	S	2025	JRNL	971	359	710,391.74		00JS2375	11/22/2024
LNR801	B	2	S	2025	JRNL	971	359	133,356.48		00JS2494	11/30/2024
LNR801	B	2	S	2025	JRNL	971	359	269,192.10		00JS2609	12/9/2024
LNR801	B	2	S	2025	JRNL	971	359	250,432.87		00JS2614	12/9/2024
LNR801	B	2	S	2025	JRNL	971	359	212,974.89		00JS2660	12/11/2024
LNR801	B	2	S	2025	JRNL	971	359	115,318.35		00JS2733	12/16/2024
LNR801	B	2	S	2025	JRNL	971	359	105,156.52		00JS2790	12/19/2024
LNR801	B	2	S	2025	JRNL	971	359	586,675.12		00JS2828	12/23/2024
LNR801	B	2	S	2025	JRNL	971	359	139,582.57		00JS2969	12/31/2024
LNR801	B	2	S	2025	JRNL	971	359	539,264.76		00JS3130	1/14/2025
LNR801	B	2	S	2025	JRNL	971	359	291,752.09		00JS3131	1/14/2025
LNR801	B	2	S	2025	JRNL	971	359	271,190.18		00JS3236	1/22/2025
LNR801	B	2	S	2025	JRNL	971	359	56,373.53		00JS3378	1/29/2025
LNR801	B	2	S	2025	JRNL	971	359	498,568.77		00JS3381	1/29/2025
LNR801	B	2	S	2025	JRNL	971	359	349,271.07		00JS3385	1/29/2025
LNR801	B	2	S	2025	JRNL	971	359	105,397.25		00JS3425	1/30/2025
LNR801	B	2	S	2025	JRNL	971	359	539,919.73		00JS3479	1/31/2025
LNR801	B	2	S	2025	JRNL	971	359	382,861.03		00JS3691	2/18/2025
LNR801	B	2	S	2025	JRNL	971	359	18,868.84		00JS3692	2/18/2025
LNR801	B	2	S	2025	JRNL	971	359	992,255.62		00JS3709	2/19/2025
LNR801	B	2	S	2025	JRNL	971	359	481,428.30		00JS3822	2/26/2025
LNR801	B	2	S	2025	JRNL	971	359	137,106.10		00JS3826	2/26/2025
LNR801	B	2	S	2025	JRNL	971	359	97,277.65		00JS3849	2/27/2025
LNR801	B	2	S	2025	JRNL	971	359	133,527.21		00JS3921	3/5/2025

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LNR801	B	2	S	2025	JRNL	971	359	641,260.24	00JS4018	3/11/2025
LNR801	B	2	S	2025	JRNL	971	359	131,558.68	00JS4020	3/11/2025
LNR801	B	2	S	2025	JRNL	971	359	235,225.53	00JS4021	3/11/2025
LNR801	B	2	S	2025	JRNL	971	359	553,170.37	00JS4149	3/19/2025
LNR801	B	2	S	2025	JRNL	972	359	(2,000,000.00)	00JS4148	3/19/2025
LNR801	B	2	S	2025	JRNL	971	359	121,108.15	00JS4167	3/21/2025
LNR801	B	2	S	2024	JRNL	971	359	1,141,351.77	00JS4279	3/28/2025
LNR801	B	2	S	2025	JRNL	971	359	135,954.59	00JS4280	3/28/2025
LNR801	B	2	S	2025	JRNL	971	359	660,476.09	00JS4281	3/28/2025
LNR801	B	2	S	2025	JRNL	972	359	(1,141,351.77)	00JS4279	3/28/2025
LNR801	B	2	S	2025	JRNL	971	359	301,863.76	00JS4407	4/7/2025
LNR801	B	2	S	2025	JRNL	971	359	511,053.36	00JS4412	4/8/2025
LNR801	B	2	S	2025	JRNL	971	359	333,794.42	00JS4535	4/14/2025
LNR801	B	2	S	2025	JRNL	971	359	135,579.93	00JS4636	4/23/2025
LNR801	B	2	S	2025	JRNL	971	359	278,603.53	00JS4640	4/23/2025
LNR801	B	2	S	2025	JRNL	971	359	175,874.02	00JS4743	4/28/2025
LNR801	B	2	S	2025	JRNL	971	359	385,112.95	00JS4907	5/8/2025
LNR801	B	2	S	2025	JRNL	971	359	375,260.28	00JS4918	5/8/2025
LNR801	B	2	S	2025	JRNL	972	359	(670,154.00) TRF TO S308	00JS4949	5/12/2025
LNR801	B	2	S	2025	JRNL	971	359	302,372.58	00JS5196	5/28/2025
LNR801	B	2	S	2025	JRNL	971	359	285,944.43	00JS5197	5/28/2025
LNR801	B	2	S	2025	JRNL	971	359	506,289.53	00JS5252	5/31/2025
LNR801	B	2	S	2025	JRNL	971	359	341,388.78	00JS5296	6/3/2025
LNR801	B	2	S	2025	JRNL	971	359	223,271.43	00JS5527	6/18/2025
LNR801	B	2	S	2025	JRNL	971	359	417,312.86	00JS5528	6/18/2025
LNR801	B	2	S	2025	JRNL	971	359	1,077,890.23	00JS5559	6/19/2025
LNR801	B	2	S	2025	JRNL	971	359	122,861.73	00JS5609	6/20/2025
LNR801	B	2	S	2025	JRNL	971	359	347,106.53	00JS5648	6/24/2025
LNR801	B	2	S	2025	JRNL	971	359	169,087.17	00JS5662	6/24/2025
LNR801	B	2	S	2025	JRNL	971	359	577,511.71	00JS5958	6/30/2025
							359 Total	19,180,833.59		
LNR801	B	2	S	2024	JRNL	972	360	(1,056,283.38)	00JS0177	7/22/2024
LNR801	B	2	S	2024	JRNL	972	360	(143,177.77)	00JS0243	7/25/2024
LNR801	B	2	S	2019	JRNL	972	360	(269.09)	00JS0397	7/31/2024
LNR801	B	2	S	2024	JRNL	972	360	(37,067.62)	00JS0397	7/31/2024
LNR801	B	2	S	2025	JRNL	971	360	37,336.71	00JS0397	7/31/2024
LNR801	B	2	S	2025	JRNL	972	360	(231,413.97)	00JS0617	8/13/2024
LNR801	B	2	S	2025	JRNL	972	360	(122,704.66)	00JS0658	8/14/2024
LNR801	B	2	S	2025	JRNL	972	360	(199,688.99)	00JS0681	8/15/2024
LNR801	B	2	S	2025	JRNL	972	360	(357,257.18)	00JS0715	8/19/2024
LNR801	B	2	S	2025	JRNL	972	360	(268,153.47)	00JS0739	8/20/2024
LNR801	B	2	S	2025	JRNL	972	360	(285,252.84)	00JS0802	8/26/2024
LNR801	B	2	S	2025	JRNL	972	360	(135,594.73)	00JS0897	8/29/2024
LNR801	B	2	S	2024	JRNL	972	360	(2,859.14)	00JS0925	8/30/2024
LNR801	B	2	S	2025	JRNL	972	360	(372,604.08)	00JS0919	8/30/2024
LNR801	B	2	S	2025	JRNL	972	360	(137,039.26)	00JS1024	9/6/2024
LNR801	B	2	S	2025	JRNL	972	360	(82,951.23)	00JS1171	9/16/2024
LNR801	B	2	S	2025	JRNL	972	360	(140,106.88)	00JS1378	9/27/2024
LNR801	B	2	S	2025	JRNL	972	360	(91,778.66)	00JS1518	10/8/2024
LNR801	B	2	S	2025	JRNL	972	360	(196,185.78)	00JS1637	10/14/2024
LNR801	B	2	S	2025	JRNL	972	360	(253,704.23)	00JS1638	10/14/2024
LNR801	B	2	S	2025	JRNL	972	360	(166,608.85)	00JS1735	10/17/2024
LNR801	B	2	S	2025	JRNL	972	360	(1,276,848.24)	00JS1780	10/21/2024
LNR801	B	2	S	2025	JRNL	972	360	(103,179.33)	00JS1954	10/30/2024
LNR801	B	2	S	2025	JRNL	972	360	(547,757.42)	00JS1993	10/31/2024
LNR801	B	2	S	2025	JRNL	972	360	(244,480.41)	00JS2030	10/31/2024
LNR801	B	2	S	2025	JRNL	972	360	(185,447.38)	00JS2085	11/7/2024
LNR801	B	2	S	2025	JRNL	972	360	(484,834.06)	00JS2248	11/18/2024
LNR801	B	2	S	2025	JRNL	972	360	(710,391.74)	00JS2375	11/22/2024

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LNR801	B	2	S	2025	JRNL	972	360	(133,356.48)	00JS2494	11/30/2024
LNR801	B	2	S	2025	JRNL	972	360	(250,432.87)	00JS2614	12/9/2024
LNR801	B	2	S	2025	JRNL	972	360	(269,192.10)	00JS2609	12/9/2024
LNR801	B	2	S	2025	JRNL	972	360	(212,974.89)	00JS2660	12/11/2024
LNR801	B	2	S	2025	JRNL	972	360	(115,318.35)	00JS2733	12/16/2024
LNR801	B	2	S	2025	JRNL	972	360	(105,156.52)	00JS2790	12/19/2024
LNR801	B	2	S	2025	JRNL	972	360	(586,675.12)	00JS2828	12/23/2024
LNR801	B	2	S	2025	JRNL	972	360	(139,582.57)	00JS2969	12/31/2024
LNR801	B	2	S	2025	JRNL	972	360	(539,264.76)	00JS3130	1/14/2025
LNR801	B	2	S	2025	JRNL	972	360	(291,752.09)	00JS3131	1/14/2025
LNR801	B	2	S	2025	JRNL	972	360	(271,190.18)	00JS3236	1/22/2025
LNR801	B	2	S	2025	JRNL	972	360	(56,373.53)	00JS3378	1/29/2025
LNR801	B	2	S	2025	JRNL	972	360	(498,568.77)	00JS3381	1/29/2025
LNR801	B	2	S	2025	JRNL	972	360	(349,271.07)	00JS3385	1/29/2025
LNR801	B	2	S	2025	JRNL	972	360	(105,397.25)	00JS3425	1/30/2025
LNR801	B	2	S	2025	JRNL	972	360	(539,919.73)	00JS3479	1/31/2025
LNR801	B	2	S	2025	JRNL	972	360	(382,861.03)	00JS3691	2/18/2025
LNR801	B	2	S	2025	JRNL	972	360	(18,868.84)	00JS3692	2/18/2025
LNR801	B	2	S	2025	JRNL	972	360	(992,255.62)	00JS3709	2/19/2025
LNR801	B	2	S	2025	JRNL	972	360	(481,428.30)	00JS3822	2/26/2025
LNR801	B	2	S	2025	JRNL	972	360	(137,106.10)	00JS3826	2/26/2025
LNR801	B	2	S	2025	JRNL	972	360	(97,277.65)	00JS3849	2/27/2025
LNR801	B	2	S	2025	JRNL	972	360	(133,527.21)	00JS3921	3/5/2025
LNR801	B	2	S	2025	JRNL	972	360	(641,260.24)	00JS4018	3/11/2025
LNR801	B	2	S	2025	JRNL	972	360	(131,558.68)	00JS4020	3/11/2025
LNR801	B	2	S	2025	JRNL	972	360	(235,225.53)	00JS4021	3/11/2025
LNR801	B	2	S	2025	JRNL	972	360	(553,170.37)	00JS4149	3/19/2025
LNR801	B	2	S	2025	JRNL	972	360	(121,108.15)	00JS4167	3/21/2025
LNR801	B	2	S	2025	JRNL	972	360	(135,954.59)	00JS4280	3/28/2025
LNR801	B	2	S	2025	JRNL	972	360	(660,476.09)	00JS4281	3/28/2025
LNR801	B	2	S	2025	JRNL	972	360	(301,863.76)	00JS4407	4/7/2025
LNR801	B	2	S	2025	JRNL	972	360	(511,053.36)	00JS4412	4/8/2025
LNR801	B	2	S	2025	JRNL	972	360	(333,794.42)	00JS4535	4/14/2025
LNR801	B	2	S	2025	JRNL	972	360	(278,603.53)	00JS4640	4/23/2025
LNR801	B	2	S	2025	JRNL	972	360	(135,579.93)	00JS4636	4/23/2025
LNR801	B	2	S	2025	JRNL	972	360	(175,874.02)	00JS4743	4/28/2025
LNR801	B	2	S	2025	JRNL	972	360	(385,112.95)	00JS4907	5/8/2025
LNR801	B	2	S	2025	JRNL	972	360	(375,260.28)	00JS4918	5/8/2025
LNR801	B	2	S	2025	JRNL	972	360	(302,372.58)	00JS5196	5/28/2025
LNR801	B	2	S	2025	JRNL	972	360	(285,944.43)	00JS5197	5/28/2025
LNR801	B	2	S	2025	JRNL	972	360	(506,289.53)	00JS5252	5/31/2025
LNR801	B	2	S	2025	JRNL	972	360	(341,388.78)	00JS5296	6/3/2025
LNR801	B	2	S	2025	JRNL	972	360	(223,271.43)	00JS5527	6/18/2025
LNR801	B	2	S	2025	JRNL	972	360	(417,312.86)	00JS5528	6/18/2025
LNR801	B	2	S	2025	JRNL	972	360	(1,077,890.23)	00JS5559	6/19/2025
LNR801	B	2	S	2025	JRNL	972	360	(122,861.73)	00JS5609	6/20/2025
LNR801	B	2	S	2025	JRNL	972	360	(347,106.53)	00JS5648	6/24/2025
LNR801	B	2	S	2025	JRNL	972	360	(169,087.17)	00JS5662	6/24/2025
LNR801	B	2	S	2025	JRNL	972	360	(577,511.71)	00JS5958	6/30/2025
360 Total								(23,850,987.59)		
Grand Total								(4,670,154.00)		

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 405
 Name of Fund: CB Cost Items, BU 14
 Legal Authority: Act 20, SLH 2018

Contact Name: Lolita Cabante
 Phone Number: 587-0336
 Fund Type (MOF): B - Special
 Appropriation Account Number S-362-C

Intended Purpose:
 This fund was established to fund for fiscal biennium 2017 - 2019 all collective bargaining cost items in the negotiated agreement with Bargaining Unit 14.
 Source of Revenues:
 General Funds
 Current Program Activities/Allowable Expenses:
 Authorized salary increases and other cost adjustments applicable to Bargaining Unit 14
 Variances:

Cash balance lapse to general fund? No
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	2,320	2,345	2,393	2,482	2,555	2,632	2,711
Revenues	25	48	89	73	77	79	81
Expenditures	0	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	2,345	2,393	2,482	2,555	2,632	2,711	2,792
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	2,345	2,393	2,482	2,555	2,632	2,711	2,792

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: IUCN - SLDF
 Legal Authority: Act 122, SLH 2014

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): B - Special
 Appropriation Account Number S-15-371-C

Intended Purpose:
 This fund was established pursuant to Act 122, SLH 2014 for IUCN - SLDF.
 Source of Revenues:
 Transfer of funds from Special Land Development Fund
 Current Program Activities/Allowable Expenses:
 Expenses related to the IUCN World Congress
 Variances:
 N/A
 Cash balance lapse to general fund? (Yes / No) N
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	36	109	(1)	(1)	(1)	(1)	(1)
Revenues	73	0	0	0			
Expenditures	0	0	0	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	(110)	0	0			
Net Total Transfers	0	(110)	0	0	0	0	0
Ending Cash Balance	109	(1)	(1)	(1)	(1)	(1)	(1)
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	109	(1)	(1)	(1)	(1)	(1)	(1)

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 401
 Name of Fund: Statewide Marine Fisheries Development
 Legal Authority: Administratively Created

Contact Name: Brian Neilson/David Sakoda
 Phone Number: 808-227-7677
 Fund Type (MOF): N - Federal Fund
 Appropriation Account Number S-202-C

Intended Purpose:

To provide and enhance marine sport fishing opportunities in Hawaii

Source of Revenues:

Department of the Interior, US Fish & Wildlife Service

Current Program Activities/Allowable Expenses:

Salaries, fringe, equipment, supplies, travel, contractual expenses associated with achieving the objectives of four projects

Variances:

Less grant activity in FY24 due to late funds posting, staff shortage, delays in project planning, and reporting timing.

Cash balance lapse to general fund? (Yes / No) No. The cash balance only lapses if the federal grant ends and a federal expenditure was charged

Statutory language: to the General Fund.

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling					1,386,000	1,400,000	1,400,000
Beginning Cash Balance	15,886	15,886	15,886	32,545	15,886	0	0
Revenues	0	0	37,307	1,143,133	1,240,114	1,205,600	1,220,000
Expenditures	0	0	20,648	1,159,792	1,256,000	1,205,600	1,220,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	15,886	15,886	32,545	15,886	0	0	0
Encumbrances	0	0	0	470,550	265,400	212,500	
Unencumbered Cash Balance	15,886	15,886	32,545	(454,664)	(265,400)	(212,500)	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 401
 Name of Fund: Sport Fish Restoration Program Coord
 Legal Authority: Administratively Created

Contact Name: Brian Neilson
 Phone Number: 808-227-7677
 Fund Type (MOF): N - Federal Fund
 Appropriation Account Number S-203-C

Intended Purpose:

This fund was established to account for federal grant monies received from U.S. Department of Interior, Fish and Wildlife Service, Sport Fish Restoration Program, to provide coordination and oversight of HI's Sport Fish Restoration grant management processes in order to maintain the Department's program eligibility requirements.

Source of Revenues:

Department of the Interior, US Fish & Wildlife Service

Current Program Activities/Allowable Expenses:

Salary and administrative costs for the coordination of the Statewide Sport Fish Restoration Program; establish and maintain effective management and oversight controls adequate to meet Program requirements for participating in the SFR Program.

Variances:

Cash balance lapse to general fund? (Yes / No) No. C No. The cash balance only lapses if the federal grant ends and a federal expenditure was charged
 Statutory language: to the General Fund.

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	230,000	250,000	5,165,000	5,165,000	4,864,500	300,000	300,000
Beginning Cash Balance	7,014	7,090	41,159	38,441	38,441	33,441	26,941
Revenues	186,909	200,285	120,262	140,449	210,600	225,000	215,300
Expenditures	186,833	166,216	122,980	140,449	215,600	231,500	203,850
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	7,090	41,159	38,441	38,441	33,441	26,941	38,391
Encumbrances	0	0	0	155,635	112,400	96,800	38,300
Unencumbered Cash Balance	7,090	41,159	38,441	(117,194)	(78,959)	(69,859)	91

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Name of Fund: Native Resources & Fire Protection
 Legal Authority: A106/SL 12

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): N - Federal Fund
 Appropriation Account Number S-204-C (Parent Account)

Intended Purpose:

Source of Revenues:

Current Program Activities/Allowable Expenses:

Variances:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

PARENT ACCOUNT

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,034,832	2,191,622	2,739,440	2,739,440	3,679,077		
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	0	0	0	0			
Expenditures	0	0	0	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	7,563	7,563	7,563	7,563			
Unencumbered Cash Balance	(7,563)	(7,563)	(7,563)	(7,563)	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 405
 Name of Fund: Conservation & Resources Enforcement
 Legal Authority: Act 78, SLH 2011

Contact Name: Lolita Cabante
 Phone Number: 587-0336
 Fund Type (MOF): N - Federal
 Appropriation Account Number S-205-C (Parent Account)

Intended Purpose:

This fund was established to account for federal grant monies received from U.S. Department of Interior, Fish and Wildlife Service, for the implementation of a Statewide Hunter Safety Training Program.

Source of Revenues:

Current Program Activities/Allowable Expenses:

U.S. Department of Interior, Fish and Wildlife Service

Variances:

Parent Account

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Parent Account

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			1,319,046	0	958,875	958,875	958,875
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 804
 Name of Fund: Forest & Outdoor Recreation
 Legal Authority: A106/SL 12

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): N - Federal Funds
 Appropriation Account Number S-206-C

Intended Purpose:

Source of Revenues:

Current Program Activities/Allowable Expenses:

Variances:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

PARENT ACCOUNT

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			5,350,000	5,396,897	5,396,897		
Beginning Cash Balance	0	0	0	0	0		
Revenues	0	0	0	0			
Expenditures	0	0	0	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	11,895	11,895	0	11,895			
Unencumbered Cash Balance	(11,895)	(11,895)	0	(11,895)	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 401
 Name of Fund: Statewide Marine Research and Surveys
 Legal Authority: Administratively Created

Contact Name: Brian Neilson
 Phone Number: 808-227-7677
 Fund Type (MOF): N - Federal Fund
 Appropriation Account Number S-207-C

Intended Purpose **This account was already merged with S-254.**

Source of Revenues:

Current Program Activities/Allowable Expenses:

Variances:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling					0	0	0
Beginning Cash Balance	6,372	1,581	1,865	1,644	1,644	1,644	1,644
Revenues	908,218	747,434	411,786	0			
Expenditures	913,009	747,150	412,007	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	1,581	1,865	1,644	1,644	1,644	1,644	1,644
Encumbrances	563,804	745,367	375,716	269,803			
Unencumbered Cash Balance	(562,223)	(743,502)	(374,072)	(268,159)	1,644	1,644	1,644

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 405
 Name of Fund: HI Hunter Education Grant
 Legal Authority: Act 134, SLH 2013

Contact Name: Lolita Cabante
 Phone Number: 587-0336
 Fund Type (MOF): N - Federal
 Appropriation Account Number S-208-C (Sub-Account)

Intended Purpose:

This fund was established to account for federal grant monies received from U.S. Department of Interior, Fish and Wildlife Service, for the implementation of a Statewide Hunter Safety Training Program.

Source of Revenues:

U.S. Department of Interior, Fish and Wildlife Service

Current Program Activities/Allowable Expenses:

Conduct statewide certification courses, seminars, and advanced training in hunter education, which include responsibility, conservation and outdoor safety. Issue completion certificates and exemption letters.

Variances:

n/a

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,319,046				958,875	958,875	958,875
Beginning Cash Balance	454,413	369,828	453,036	445,417	336,266	192,435	107,575
Revenues	522,563	337,210	258,501	626,171	431,494	461,699	450,671
Expenditures	607,148	254,003	266,120	735,322	575,325	546,559	530,162
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	369,828	453,036	445,417	336,266	192,435	107,575	28,084
Encumbrances	18,239	11,050	14,889	123	21,440	21,440	21,440
Unencumbered Cash Balance	351,589	441,985	430,528	336,143	170,995	86,135	6,644

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 802
 Name of Fund: Historic Preservation Grant Fund
 Legal Authority: Act 164, SLH 2023

Contact Name: Alexis Seto
 Phone Number: (808) 692-8015
 Fund Type (MOF): N - Federal Fund
 Appropriation Account Number S-209-C

Intended Purpose:
 Financial assistance in support of Historic Preservation Fund programs
 Source of Revenues:
 Annual grant award.
 Current Program Activities/Allowable Expenses:
 Payroll, fringe benefits, and required CLG 10% pass through by way of a subgrant
 Variances:
 To be closed out with reimbursement for payroll and fringe benefits.
 Cash balance lapse to general fund' NO
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling					751,525	751,525	751,525
Beginning Cash Balance			0	97,856	0	0	0
Revenues			609,111	928,634	751,525	751,525	751,525
Expenditures			511,255	1,026,490	751,525	751,525	751,525
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
			0	0	0	0	0
Net Total Transfers			0	0	0	0	0
Ending Cash Balance			97,856	0	0	0	0
Encumbrances			0	0	0	0	0
Unencumbered Cash Balance			97,856	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Name of Fund: Protect Hawaiian Forest Birds
 Legal Authority: A248/SL 22

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): N - Federal Fund
 Appropriation Account Number S-210-C (Non-Appropriated)

Intended Purpose:

Advancing mosquito suppression techniques through targeted Bti larvicide application to protect Hawaiian Forest Birds

Source of Revenues:

US Fish and Wildlife Service

Current Program Activities/Allowable Expenses:

Advancing mosquito suppression techniques through targeted Bti larvicide application to protect Hawaiian Forest Birds

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year. Grant ends 9/30/24,

Cash balance lapse to general fund? (Yes / No) Yes

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		498,558	0	0			
Beginning Cash Balance		0	0	0	26,971	0	0
Revenues		960	347,163	150,435			
Expenditures		960	347,163	123,464	26,971		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
		0	0	0			
Net Total Transfers		0	0	0	0	0	0
Ending Cash Balance		0	0	26,971	0	0	0
Encumbrances		284,422	40,096	0			
Unencumbered Cash Balance		(284,422)	(40,096)	26,971	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 405
 Name of Fund: Hawaii Shooting Range Development
 Legal Authority: Act 134, SLH 2013/Non-Appropriated

Contact Name: Lolita Cabante
 Phone Number: 587-0336
 Fund Type (MOF): N - Federal
 Appropriation Account Number S-210-C (Non-Appropriated)

Intended Purpose:

This fund was established to account for federal grant monies received from U.S. Department of Interior, Fish and Wildlife Service, for the implementation and construction of shooting range facilities.

Source of Revenues:

U.S. Department of Interior, Fish and Wildlife Service

Current Program Activities/Allowable Expenses:

Land acquisition, coordination, planning and design of shooting range facilities.

Variances:

Grant closed 09/30/21

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0			0	0	0	0
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	21,884	0	0	0	0	0	0
Expenditures	21,884	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	499,933	499,933	499,933	499,933	499,933	499,933	499,933
Unencumbered Cash Balance	(499,933)	(499,933)	(499,933)	(499,933)	(499,933)	(499,933)	(499,933)

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: HIP SWG
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): N - Federal Fund
 Appropriation Account Number S-25-211 -C

Intended Purpose:

This fund was established to improve restoration outcomes for Hawaiian picture wing Drosophila

Source of Revenues:

U.S, Department of the Interior, Fish & Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects - to improve restoration outcomes for Hawaiian picture wing drosophila

Variances:

N/A

Cash balance lapse to general fund? (Yes / No) N

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling				305,023	0	0	0
Beginning Cash Balance				0	0	0	0
Revenues				0	105,023	100,000	100,000
Expenditures				0	105,023	100,000	100,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
				0	0	0	0
Net Total Transfers				0	0	0	0
Ending Cash Balance				0	0	0	0
Encumbrances				302,560	200,000	100,000	
Unencumbered Cash Balance				(302,560)	(200,000)	(100,000)	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Name of Fund: Kiwikiu Recovery: Restoration-Reintoduction
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): N - Federal Fund
 Appropriation Account Number S-19-212-C (Non-Appropriated)

Intended Purpose:
 Kiwikiu Recovery, habitat restoration and reintroductions
 Source of Revenues:
 US Fish and Wildlife Service
 Current Program Activities/Allowable Expenses:
 Habitat restoration and kiwikiu reintroductions.
 Variances:
 Grant ended 3/31/22. Cash balance will lapsed to the General Fund.
 Cash balance lapse to general fund? (Yes / No) Yes
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			0				
Beginning Cash Balance	0	0	7,953	7,953	7,953	7,953	7,953
Revenues	0	7,953	0	0			
Expenditures	0	0	0	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	7,953	7,953	7,953	7,953	7,953	7,953
Encumbrances	7,563	0	0	0			
Unencumbered Cash Balance	(7,563)	7,953	7,953	7,953	7,953	7,953	7,953

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Name of Fund: Endangered 'Ake 'Ake on Maui
 Legal Authority: A248/SL 22

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): N - Federal Fund
 Appropriation Account Number S-213-C

Intended Purpose:

This fund was established to account for federal grant monies received for Endangered Ake'Ake Projects in Maui

Source of Revenues:

U.S. Department of Interior, Fish and Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects for protection Endangered Ake'Ake Projects in Maui

Variances:

Grant ended 12/31/23

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		169,068	0				
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues		0	169,068	0			
Expenditures		0	169,068	0			
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 401
 Name of Fund: Statewide Marine Fisheries Development
 Legal Authority: Administratively Created

Contact Name: Brian Neilson
 Phone Number: 808-227-7677
 Fund Type (MOF): N - Federal Fund
 Appropriation Account Number S-214-C

Intended Purpose **This account was merged with another account S-202.**

Source of Revenues:

Current Program Activities/Allowable Expenses:

Variances:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	10,598	10,598	10,598	10,598	10,598
Revenues	9,873	52,106	0	0			
Expenditures	9,873	41,508	0	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	10,598	10,598	10,598	10,598	10,598	10,598
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	0	10,598	10,598	10,598	10,598	10,598	10,598

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: Conservation: Rare-Endangered Land Snails
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): N - Federal
 Appropriation Account Number: S-216-C (Non-Appropriated)

Intended Purpose:

This fund was established to receive and expend federal grant monies for conservation of rare and endangered land snails on the islands of Maui, Molokai, and Lanai

Source of Revenues:

U.S, Department of the Interior, Fish & Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects - conservation of rare and endangered land snails on the islands of Maui,

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year. Grant closed 12/31/22.

Cash balance lapse to general fund? (Yes / No) N

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	62,583	151,122	0	0			
Expenditures	62,583	151,122	0	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
		0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances		0	0	0			
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 802
 Name of Fund: Historic Preservation Fund Grant-in-aid
 Legal Authority: Non-Appropriated (NHPA of 1966, as amended)

Contact Name: Alexis Seto
 Phone Number: (808) 692-8015
 Fund Type (MOF): N - Federal Fund
 Appropriation Account Number S-23-218-C

Intended Purpose:
 Financial assistance in support of Historic Preservation Fund programs
 Source of Revenues:
 Annual grant award.
 Current Program Activities/Allowable Expenses:
 Payroll, Fringe Benefits, and required CLG 10% pass through by way of a subgrant.
 Variances:
 To be closed out after reimbursement for payroll and fringe benefits.
 Cash balance lapse to general fund' NO
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance			127,784	173,374	0	0	0
Revenues		536,492	45,590	0	0	0	0
Expenditures		408,708	0	173,374	0	0	0
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
		0	0	0	0	0	0
Net Total Transfers		0	0	0	0	0	0
Ending Cash Balance		127,784	173,374	0	0	0	0
Encumbrances		0	0	0	0	0	0
Unencumbered Cash Balance		127,784	173,374	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 401
 Name of Fund: Statewide Marine Fisheries Development
 Legal Authority: Administratively Created

Contact Name: Brian Neilson
 Phone Number: 808-227-7677
 Fund Type (MOF): N - Federal Fund
 Appropriation Account Number: S-224-C

Intended Purpose:
 To provide and enhance freshwater sport fishing opportunities in Hawaii

Source of Revenues: Department of the Interior, US Fish & Wildlife Service
 Department of the Interior, US Fish & Wildlife Service
 Current Program Activities/Allowable Expenses:
 Salaries, fringe, equipment, supplies, travel, contractual expenses associated with achieving the objectives of four projects
 Variances:

Cash balance lapse to general fund? (Yes / No) No. The cash balance only lapses if the federal grant ends and a federal expenditure was charged to the General Fund.
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling					450,000	450,000	450,000
Beginning Cash Balance	16,540	16,380	13,131	13,069	13,063	12,263	12,763
Revenues	192,929	176,370	233,631	271,042	357,800	349,500	365,400
Expenditures	193,089	179,619	233,693	271,048	358,600	349,000	365,563
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	16,380	13,131	13,069	13,063	12,263	12,763	12,600
Encumbrances	13,543	49,364	59,771	14,305	15,600	12,500	
Unencumbered Cash Balance	2,837	(36,233)	(46,702)	(1,242)	(3,337)	263	12,600

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Name of Fund: Protection - Wetland for Hawaiian Waterbirds
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): N - Federal Fund
 Appropriation Account Number S-225-C (Non-Appropriated)

Intended Purpose:

This fund was established to account for federal grant monies received from U.S. Department of Interior, Fish and Wildlife Service for enhancing Protection

Source of Revenues:

U.S. Department of Interior, Fish and Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects for protection of wetland Hawaiian Waterbirds

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year. Grant ended 3/31/2024.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			0				
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	101,815	69,161	17,924	618			
Expenditures	101,815	69,161	17,924	618			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	84,770	0	606	0			
Unencumbered Cash Balance	(84,770)	0	(606)	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Name of Fund: Endangered Seabirds and Ecosystems on HI
 Legal Authority: A248/SL 22

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): N - Federal Fund
 Appropriation Account Number S-226-C

Intended Purpose:

This fund was established to account for federal grant monies received from U.S. Department of Interior, Fish and Wildlife Service for Endangered Seabirds and Ecosystems on Hawaii

Source of Revenues:

U.S. Department of Interior, Fish and Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects for Endangered Seabirds and Ecosystems on HI

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		587,337	0				
Beginning Cash Balance	0	0	0	0	3,920	0	0
Revenues		10,480	141,908	184,157	150,000	100,792	
Expenditures		10,480	141,908	180,237	153,920	100,792	
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	3,920	0	0	0
Encumbrances		0	272,151	244,210			
Unencumbered Cash Balance	0	0	(272,151)	(240,290)	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 804
 Name of Fund: Ungulate Distribution Models for Wildlife
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): N - Federal
 Appropriation Account Number S-227-C

Intended Purpose:

Source of Revenues:

Current Program Activities/Allowable Expenses:

Variances:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Grant closed 8/31/22

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	8	8	8		
Revenues	109,540	15,333	0	0			
Expenditures	109,540	15,325	0	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	8	8	8	8	0	0
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	0	8	8	8	8	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Name of Fund: Mongoose Control for End HI Waterbird
 Legal Authority: A248/SL 22

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): N - Federal Fund
 Appropriation Account Number S-228-C

Intended Purpose:

This fund was established to account for federal grant monies received from U.S. Department of Interior, Fish and Wildlife Service for Enhancing mongoose control to benefit endangered Hawaiian waterbirds

Source of Revenues:

U.S. Department of Interior, Fish and Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects for Enhancing mongoose control to benefit endangered Hawaiian waterbirds

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		219,258	0				
Beginning Cash Balance		0	0	0	0	0	0
Revenues		204,152	0	0	14,620		
Expenditures		204,152	0	0	14,620		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
		0	0	0			
Net Total Transfers		0	0	0	0	0	0
Ending Cash Balance		0	0	0	0	0	0
Encumbrances		3	3	14,620			
Unencumbered Cash Balance		(3)	(3)	(14,620)	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: Restoring Moth Pollination Services
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): N - Federal
 Appropriation Account Number S-229-C (Non-Appropriated)

Intended Purpose:
 This fund was established to receive and expend federal grant monies - restoring moth pollination services.
 Source of Revenues:
 U.S, Department of the Interior, Fish & Wildlife Service
 Current Program Activities/Allowable Expenses:
 All expenses relating to the implementation of Federal Grant approved projects - restoring moth pollination services
 Variances:
 Variance between FY's in revenues and expenditures is due to encumbrances paid the following year. Grant ends 12/31/22
 Cash balance lapse to general fund? (Yes / No) No
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	11,441	0	0	0	0	0	0
Revenues	64,855	6,102	0	0			
Expenditures	76,296	6,102	0	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
		0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	6,102	0	0	0			
Unencumbered Cash Balance	(6,102)	0	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Name of Fund: Restroing Alala to the Wild on Hawaii Island
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): N - Federal Fund
 Appropriation Account Number S-230-C (Non-Appropriated)

Intended Purpose:

This fund was established to account for federal grant monies received from U.S. Department of Interior, Fish and Wildlife Service in restoring Alala Birds to the Wild on Hawaii Island

Source of Revenues:

U.S. Department of Interior, Fish and Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects for restoring Alala Birds to the wild on Hawaii Island

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			0		0	0	0
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	10,194	46,428	164,268	126,386	114,344		
Expenditures	10,194	46,428	164,268	126,386	114,344		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0		
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	326,264	203,008	0	94,976	0		
Unencumbered Cash Balance	(326,264)	(203,008)	0	(94,976)	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Name of Fund: Improving Rodent Control for Puaiohi
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): N - Federal Fund
 Appropriation Account Number S-231-C (Non-Appropriated)

Intended Purpose:

This fund was established to account for federal grant monies received from U.S. Department of Interior, Fish and Wildlife Service in improving rodent control for Puaiohi.

Source of Revenues:

U.S. Department of Interior, Fish and Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects for improving rodent control for Puaiohi.

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year. Grant ends 3/31/24,

Cash balance will be lapsed to general fund

Cash balance lapse to general fund? (Yes / No) Yes

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			0				
Beginning Cash Balance	0	3,434	4,008	3,434	3,445	3,445	3,445
Revenues	167,555	234,959	50,500	9,236			
Expenditures	164,121	234,385	51,074	9,225			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	3,434	4,008	3,434	3,445	3,445	3,445	3,445
Encumbrances	285,136	0	0	424			
Unencumbered Cash Balance	(281,702)	4,008	3,434	3,021	3,445	3,445	3,445

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: Building Hawaii's Largest Rodent Control
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): N - Federal
 Appropriation Account Number S-233-C (Non-Appropriated)

Intended Purpose:

This fund was established to receive and expend federal grant monies - building Hawaii's largest rodent control grid for top ten avian species.

Source of Revenues:

U.S, Department of the Interior, Fish & Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects in building Hawaii's largest rodent control grid for top ten avian species.

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	81,161	117,861	133,019	12,436			
Expenditures	81,161	117,861	133,019	12,436			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	203,231	0	0	0			
Unencumbered Cash Balance	(203,231)	0	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 401
 Name of Fund: Wahikuli-Honokowai
 Legal Authority: Administratively Created

Contact Name: Brian Neilson
 Phone Number: 808-227-7677
 Fund Type (MOF): N - Federal Fund
 Appropriation Account Number S-22-234-C

Intended Purpose:

to protect and improve the quality of water resources in the State of Hawaii and reduce nonpoint source pollution.
 This MOA is for a procurement expenditure of public funds for services that is expressly exempt from public bidding by
 Hawaii Revised Statutes §103D- 1 02(b) (2) (G).

Source of Revenues:

Current Program Activities/Allowable Expenses:

"Wahikuli-Honokowai Watershed Management Plan" and the "West Maui Watershed Plan,"
 Provided supporting wages, supplies, and appropriate travel funding fo a watershed coordinator for the Wahikuli,
 Honokowai, Kahana, Honokahua, and Honolua watersheds, collectively known as the West Maui watershed.

Variances:

It's a one time pass through grant.

Cash balance lapse to general fund? (Yes / No) No. No. Only if the federal grant ends and a federal expenditure is paid out of General Funds.

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	104,000						
Beginning Cash Balance	0	59,743	37,961	37,961	37,961	37,961	37,961
Revenues	104,000	0	0	0			
Expenditures	44,257	21,782	0	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
		0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	59,743	37,961	37,961	37,961	37,961	37,961	37,961
Encumbrances	59,743	37,961	0	0			
Unencumbered Cash Balance	0	0	37,961	37,961	37,961	37,961	37,961

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 802
 Name of Fund: Historic Preservation Grant Fund
 Legal Authority: Non-Appropriated (NHPA of 1966, as amended)

Contact Name: Alexis Seto
 Phone Number: (808) 692-8015
 Fund Type (MOF): N - Federal Fund
 Appropriation Account Number S-22-236-C

Intended Purpose:
 Financial assistance in support of Historic Preservation Fund programs.
 Source of Revenues:
 Annual grant award.
 Current Program Activities/Allowable Expenses:
 Payroll, Fringe Benefits, and required CLG 10% pass through by way of a subgrant.
 Variances:
 To be closed with reimbursement for payroll and fringe benefits
 Cash balance lapse to general fund' NO
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling					0	0	0
Beginning Cash Balance			0	32,900	0	0	0
Revenues			32,900	0	0	0	0
Expenditures			0	32,900	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
			0	0	0	0	0
Net Total Transfers			0	0	0	0	0
Ending Cash Balance			32,900	0	0	0	0
Encumbrances			0	0	0	0	0
Unencumbered Cash Balance			32,900	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: Environmental Management
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): N - Federal
 Appropriation Account Number S-237-C

Intended Purpose:

This fund was established to receive and expend federal grant monies to implement its nonpoint source management program focusing on watersheds with water quality impairments caused by non point source pollution.

Source of Revenues:

U.S. Environmental Protection Agency

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects in implement the nonpoint source management program focusing on

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year. Grant ends 9/30/24.

Cash balance lapse to general fund? (Yes / No) N

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	234,000						
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	0	0	34,186	85,180			
Expenditures	0	0	34,186	85,180			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0				
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	175,500	199,184	114,634			
Unencumbered Cash Balance	0	(175,500)	(199,184)	(114,634)	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: HIP SWG 2022
 Legal Authority: A248/SL 22

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): N - Federal
 Appropriation Account Number S-247-C

Intended Purpose:

This fund was established to receive and expend federal grant monies for - Stabilizing yellow-faced populations through nesting substrate augmentation and foraging habitat enhancement

Source of Revenues:

U.S, Department of the Interior, Fish & Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects - Stabilizing yellow-faced populations through nesting substrate

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No) N

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	383,983	250,000			0	0	0
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues		82,004	145,892	62,458	150,000	193,629	0
Expenditures		82,004	145,892	62,458	150,000	193,629	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	238,873	189,486	101,054	41,801	150,000	0	0
Unencumbered Cash Balance	(238,873)	(189,486)	(101,054)	(41,801)	(150,000)	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 801
 Name of Fund: Ocean-Based Recreation
 Legal Authority: HRS 171-6

Contact Name: Finn McCall
 Phone Number: 808-587-3250
 Fund Type (MOF): N - Federal
 Appropriation Account Number S-14-249-C

Intended Purpose: Unknown

Source of Revenues: Unknown

Current Program Activities/Allowable Expenses: None

Variances: None

Cash balance lapse to general fund? Yes
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	167,944	167,944	167,944	167,944	167,944	167,944	167,944
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
					0	0	0
					0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	167,944	167,944	167,944	167,944	167,944	167,944	167,944
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	167,944	167,944	167,944	167,944	167,944	167,944	167,944

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 801
 Name of Fund: Recreational Boating Safety Program
 Legal Authority: Section 248-8, HRS

Contact Name: Juergen Gross
 Phone Number: 808-587-1979
 Fund Type (MOF): N - Federal
 Appropriation Account Number S-250-C

Intended Purpose:

This fund was established to account for federal grant monies received from the U.S. Coast Guard to conduct a State Recreational Boating Safety program.

Source of Revenues:

United States Coast Guard Reimbursement of qualified expenses.

Current Program Activities/Allowable Expenses:

Conducting public education in boating safety; enforcing boating safety rules on the water and small boat harbors; and maintaining navigational aids.

Variances: None

Cash balance lapse to general fund? Yes

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	774,218	856,908	813,136	1,500,000		1,500,000	1,500,000
Beginning Cash Balance	1,215,285	1,459,191	1,459,191	1,776,994	1,897,281	2,197,281	2,497,281
Revenues	778,204	779,025	1,010,702	664,931	1,000,000	1,000,000	1,000,000
Expenditures	534,298	779,025	692,899	544,644	700,000	700,000	700,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	1,459,191	1,459,191	1,776,994	1,897,281	2,197,281	2,497,281	2,797,281
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	1,459,191	1,459,191	1,776,994	1,897,281	2,197,281	2,497,281	2,797,281

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 401
 Name of Fund: Freshwater Fisheries Research & Surveys
 Legal Authority: Administratively Created

Contact Name: Brian Neilson
 Phone Number: 808-227-7677
 Fund Type (MOF): N - Federal Fund
 Appropriation Account Number S-251-C (Sub-Account)

Intended Purpose: **This grant was not renewed, and no award was received.**

Source of Revenues:
 Department of the Interior, US Fish & Wildlife Service
 Current Program Activities/Allowable Expenses:

Variances:

Cash balance lapse to general fund? (Yes / No)
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	75,000	75,000	75,000		73,500		
Beginning Cash Balance	1,726	503	203	203	203	203	203
Revenues	42,755	931	0	30,556	32,650		
Expenditures	43,978	1,231	0	30,556	32,650		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
		0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	503	203	203	203	203	203	203
Encumbrances	80	0	0	27,276			
Unencumbered Cash Balance	423	203	203	(27,073)	203	203	203

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 401
 Name of Fund: Freshwater Technical Guidance
 Legal Authority: Administratively Created

Contact Name: Brian Neilson
 Phone Number: 808-227-7677
 Fund Type (MOF): N - Federal Fund
 Appropriation Account Number S-252-C (Sub-Account)

Intended Purpose **This grant was not renewed, and no award was received.**

Source of Revenues:
 Department of the Interior, US Fish & Wildlife Service
 Current Program Activities/Allowable Expenses:

Variances:

Cash balance lapse to general fund? (Yes / No) No.
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	100,000	90,000	90,000		84,000		
Beginning Cash Balance	15,806	226	226	226	226	916	916
Revenues	9,176	1,684	0	27,625	34,250		
Expenditures	24,756	1,684	0	27,625	33,560		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	226	226	226	226	916	916	916
Encumbrances	0	250	0	250			
Unencumbered Cash Balance	226	(24)	226	(24)	916	916	916

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 401
 Name of Fund: Marine Technical Guide
 Legal Authority: Administratively Created

Contact Name: Brian Neilson
 Phone Number: 808-227-7677
 Fund Type (MOF): N - Federal Fund
 Appropriation Account Number S-253-C (Sub-Account)

Intended Purpose:

This fund was established to account for federal grant monies received from U.S. Department of Interior, Fish and Wildlife Service, for coordination of the Statewide Sport Fish Restoration (Dingell-Johnson) Program, which includes projects in development and operation, research, surveys and inventories, technical guidance, aquatic resources education and boating access in the freshwater, and estuarine and marine areas.

Source of Revenues:

Department of the Interior, US Fish & Wildlife Service

Current Program Activities/Allowable Expenses:

Salary and administrative costs for the coordination of the Statewide Sport Fish Restoration Program; maintaining State eligibility, maximizing obligations; submitting all grant documents and annual reports; assuring Federal, State and County compliances.

Variances:

No grant activity in FY24 due to staff shortage, delays in project planning, and reporting timing.

Cash balance lapse to general fund? (Yes / No) No.

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	180,000	150,000	150,000		132,000		
Beginning Cash Balance	27,552	0	0	0	0	0	0
Revenues	41,120	15,457	0	36,259	63,520		
Expenditures	68,672	15,457	0	36,259	63,520		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 401
 Name of Fund: Statewide Marine Research & Surveys
 Legal Authority: Administratively Created

Contact Name: Brian Neilson
 Phone Number: 808-227-7677
 Fund Type (MOF): N - Federal Fund
 Appropriation Account Number S-254-C (Sub-Account)

Intended Purpose:

to collect scientific data about marine environments, including ecosystems, species, and ocean conditions, to support sustainable management, conservation, and policy decisions.

Source of Revenues:

Department of the Interior, US Fish & Wildlife Service

Current Program Activities/Allowable Expenses:

Salary and operational costs in conducting marine ecosystem surveys, monitoring species and habitats, collecting environmental data, supporting sustainable fisheries management, and providing research findings for conservation and policy.

Variances:

The increase in expenditures in FY24 was due to the consolidation of the two accounts, S-207 & S-254.

Cash balance lapse to general fund? (Yes / No) No.

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	900,000	150,000	2,500,000		2,100,000	2,100,000	2,100,000
Beginning Cash Balance	9,672	10,361	9,644	11,303	9,153	77,153	97,753
Revenues	417,219	561,483	1,202,849	1,994,163	1,354,000	1,545,600	1,658,000
Expenditures	416,530	562,200	1,201,190	1,996,313	1,286,000	1,525,000	1,635,700
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
		0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	10,361	9,644	11,303	9,153	77,153	97,753	120,053
Encumbrances	0	0	0	1,582,452	69,500	85,400	112,500
Unencumbered Cash Balance	10,361	9,644	11,303	(1,573,299)	7,653	12,353	7,553

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 401
 Name of Fund: Aquatic Resources Education
 Legal Authority: Administratively Created

Contact Name: Brian Neilson
 Phone Number: 808-227-7677
 Fund Type (MOF): N - Federal Fund
 Appropriation Account Number S-255-C (Sub-Account)

Intended Purpose:

To enhance public understanding of safe and ethical aquatic resource recreation.

Source of Revenues:

U.S. Department of Interior, Fish and Wildlife Service, Sport Fish Restoration Program Grant (CFDA 15.605)

Current Program Activities/Allowable Expenses:

Salary and operational costs to perform education and outreach: conducting fishing education classes, teacher's workshops, educational presentations,

Variances:

Cash balance lapse to general fund? (Yes / No)

No. The cash balance only lapses if the federal grant ends and a federal expenditure was charged to the General Fund.

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	575,000	500,000	500,000		438,750	450,000	500,000
Beginning Cash Balance	74,609	14,589	2,225	2,673	1,595	5,345	17,995
Revenues	264,624	215,026	308,219	423,005	412,500	425,300	429,850
Expenditures	324,644	227,390	307,771	424,083	408,750	412,650	415,600
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
		0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	14,589	2,225	2,673	1,595	5,345	17,995	32,245
Encumbrances	66,545	20,740	78,606	685	4,630	15,400	30,750
Unencumbered Cash Balance	(51,956)	(18,515)	(75,933)	910	715	2,595	1,495

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Name of Fund: Wildlife Non-Game Management Program
 Legal Authority: A 5/SL 19

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): N - Federal Fund
 Appropriation Account Number S-256-C (Sub-Account)

Intended Purpose:

This fund was established to account for federal grant monies received from U.S. Department of Interior, Fish & Wildlife Service, Hawaii Pittman Robertson's Wildlife Restoration Grant Program - Nongame Management Program - to manage, preserve and protect native fauna and their habitats.

Source of Revenues:

U.S. Department of Interior, Fish and Wildlife Service

Current Program Activities/Allowable Expenses:

Habitat management, predator control, invasive species control, wildlife infrastructure and equipment.

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,368,103	1,989,440	2,279,496	2,312,611	2,580,723	2,500,000	2,500,000
Beginning Cash Balance	48,367	90,968	238,031	316,385	358,395	358,395	358,395
Revenues	1,077,326	1,432,786	1,878,728	2,004,060	2,000,000	2,300,000	2,300,000
Expenditures	1,034,725	1,285,723	1,800,374	1,962,050	2,000,000	2,300,000	2,300,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	90,968	238,031	316,385	358,395	358,395	358,395	358,395
Encumbrances	125,715	305,198	259,255	241,603	250,000	250,000	250,000
Unencumbered Cash Balance	(34,747)	(67,167)	57,130	116,792	108,395	108,395	108,395

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Name of Fund: Mosquito Research
 Legal Authority: A 5/SL 19

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): N - Federal Fund
 Appropriation Account Number S-257-C (Sub-Account)

Intended Purpose:

This fund was established to account for federal grant monies received from U.S. Department of Interior, Fish and Wildlife Service Comparing Avian Malaria (Mosquito Research) statewide,

Source of Revenues:

U.S. Department of Interior, Fish and Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects for statewide mosquito research.

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year. Grant ended 12/31/23. Remaining balance will lapsed to the general fund.

Cash balance lapse to general fund? (Yes / No) Yes

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			0				
Beginning Cash Balance	0	0	0	0	58	58	58
Revenues	58,884	300,059	137,051	4,004			
Expenditures	58,884	300,059	137,051	3,946			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	58	58	58	58
Encumbrances	350,060	0	3,953	0			
Unencumbered Cash Balance	(350,060)	0	(3,953)	58	58	58	58

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Name of Fund: State Wildlife Grant Program
 Legal Authority: A 5/SL 19

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): N - Federal Fund
 Appropriation Account Number S-258-C (Sub-Account)

Intended Purpose:

This fund was established to account for federal grant monies received from U.S. Department of Interior, Fish & Wildlife Service, State Wildlife Grant Program - to manage, preserve and protect native fauna and their habitats as detailed in the Hawaii State Wildlife Action Plan.

Source of Revenues:

US Fish and Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects for O'ahu 'Elepaio Status, Demography and Predator Control in Unmanaged Populations

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	694,520	700,000	652,309	735,179	750,000		
Beginning Cash Balance	57,275	55,341	55,341	55,341	55,341	55,341	55,341
Revenues	739,568	250,220	550,804	768,785			
Expenditures	741,502	250,220	550,804	768,785			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	55,341	55,341	55,341	55,341	55,341	55,341	55,341
Encumbrances	302,829	10,000	483,205	437,394			
Unencumbered Cash Balance	(247,488)	45,341	(427,864)	(382,053)	55,341	55,341	55,341

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 804
 Name of Fund: Hawaii Game Management Program
 Legal Authority: Act 134, SLH 2013

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): N - Federal Funds
 Appropriation Account Number S-261-C

Intended Purpose:

This fund was established to account for federal grant monies received from U.S. Department of Interior, Fish and Wildlife Service, to administer the Statewide Federal Aid in Wildlife Restoration (Pittman-Robertson) Program, which includes projects for development and operations or the public hunting, game research and surveys, and technical guidance.

Source of Revenues:

U.S. Department of Interior, Fish and Wildlife Service

Current Program Activities/Allowable Expenses:

S-261 has two MOF: N & P

Construct and maintain infrastructure and access for to public hunting areas; research and develop lands for public hunting through direct purchases or agreements with landowners; maintain wildfire reduction measures; and conduct surveys of game birds and mammals; construct and maintain other forest recreational facilities; develop and implement management plans for public hunting areas; outreach and education related to conservation and public hunting

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

**This sheet using last FY info (MOF N), so it did not match
info in FY25 Non-General Fund Report Worksheet**

FY 24 should be N instead of P

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,808,351	2,600,000	2,416,770	2,375,870	3,027,841	3,000,000	3,000,000
Beginning Cash Balance	98,258	75,230	199,676	299,042	299,042	299,042	299,042
Revenues	1,384,841	1,763,346	2,394,685	2,137,971	2,500,000	2,500,000	2,500,000
Expenditures	1,407,869	1,638,900	2,295,319	2,137,971	2,500,000	2,500,000	2,500,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	75,230	199,676	299,042	299,042	299,042	299,042	299,042
Encumbrances	267,802	552,324	578,075	412,221	500,000	500,000	50,000
Unencumbered Cash Balance	(192,572)	(352,648)	(279,033)	(113,179)	(200,958)	(200,958)	249,042

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 804
 Name of Fund: National Recreational Trails
 Legal Authority: Act 134, SLH 2013

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): N - Federal Funds
 Appropriation Account Number S-262-C

Intended Purpose:

This fund was established to account for federal grant monies received from U.S Federal Highways Administration for the Recreational Trails Program

Source of Revenues:

U.S. Department of Transportation, Federal Highways Division (FHWA)

Current Program Activities/Allowable Expenses:

Statewide rehabilitation, maintenance and development of multi-use trails, access roads and OHV Parks.

Variances:

Increased revenues and expenditures for FY's due to encumbrances paid the following years.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

S-262 has two MOF: "N" & "P"

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling					1,500,000	1,500,000	1,500,000
Beginning Cash Balance	0	0	4,407	4,407	4,413	4,413	4,413
Revenues	0	130,720	147,039	286,400	1,500,000	1,500,000	1,500,000
Expenditures	0	126,313	147,039	286,394	1,500,000	1,500,000	1,500,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	4,407	4,407	4,413	4,413	4,413	4,413
Encumbrances	90,422	149,131	228,174	193,519	200,000	500,000	500,000
Unencumbered Cash Balance	(90,422)	(144,724)	(223,767)	(189,106)	(195,587)	(495,587)	(495,587)

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Name of Fund: Oahu Elepaio
 Legal Authority: A 88/SL 21

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): N - Federal Fund
 Appropriation Account Number S-22-265-C (Sub-Account)

Intended Purpose:

This fund was established to account for federal grant monies received from U.S. Department of Interior, Fish & Wildlife Service, O'ahu 'Elepaio Status, Demography and Predator Control in Unmanaged Populations

Source of Revenues:

US Fish and Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects for O'ahu 'Elepaio Status, Demography and Predator Control in Unmanaged Variance:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year. Grant ended 12/31/24.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			0				
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues		35,834	128,846	60,941			
Expenditures		35,834	128,846	58,030			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	(2,911)			
Net Total Transfers	0	0	0	(2,911)	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	110,409	186,876	58,030	0			
Unencumbered Cash Balance	(110,409)	(186,876)	(58,030)	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Name of Fund: HI C-SWG - Oahu Elepaio Status
 Legal Authority: A 88/SL 21

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): N - Federal Fund
 Appropriation Account Number S-25-265-C (Sub-Account)

Intended Purpose:

This fund was established to account for federal grant monies received from U.S. Department of Interior, Fish & Wildlife Service, O'ahu 'Elepaio Status, Demography and Predator Control in Unmanaged Populations

Source of Revenues:

US Fish and Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects for O'ahu 'Elepaio Status, Demography and Predator Control in Unmanaged Populations

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year. Grant ended 12/31/24.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance				0	0	0	0
Revenues				20,567			
Expenditures				23,478			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
				2,911			
Net Total Transfers				2,911	0	0	0
Ending Cash Balance				0	0	0	0
Encumbrances				0			
Unencumbered Cash Balance				0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 101
 Name of Fund: OMPO Planning for Improved Resilience
 Legal Authority: _____

Contact Name: _____
 Phone Number: _____
 Fund Type (MOF): N - Federal Funds
 Appropriation Account Number S-22-266-C

Intended Purpose:

Source of Revenues:

Current Program Activities/Allowable Expenses:

Variances:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	200,000	0	0	0			
Beginning Cash Balance	0	0	15,446	0	9,864	9,864	9,864
Revenues	0	15,446	57,551	127,003			
Expenditures	0	0	72,997	117,139			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	15,446	0	9,864	9,864	9,864	9,864
Encumbrances	0	200,000	127,003	0			
Unencumbered Cash Balance	0	(184,554)	(127,003)	9,864	9,864	9,864	9,864

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: Endangered Tree-Snail Species in Koolau
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): N - Federal
 Appropriation Account Number: S-267-C (Sub-Account)

Intended Purpose:

This fund was established to receive and expend federal grant monies - stabilizing yellow-faced populations through nesting substrate augmentation and foraging habitat enhancement.

Source of Revenues:

U.S. Department of the Interior, Fish & Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects in stabilizing yellow-faced populations through nesting substrate

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year. Grant ending 12/31/222.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	19,886	349	0	0			
Expenditures	19,886	349	0	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	420	0	0	155,242			
Unencumbered Cash Balance	(420)	0	0	(155,242)	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: Picture-Wing Fly Habitat Enhancement-Oahu
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): N - Federal
 Appropriation Account Number S-268-C (Sub-Account)

Intended Purpose:

This fund was established to receive and expend federal grant monies - Picture-Wing Fly Habitat Enhancement and Population Reintroduction on Oahu.

Source of Revenues:

U.S, Department of the Interior, Fish & Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects - Picture-Wing Fly Habitat Enhancement and Population Reintroduction on Oahu

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year. Grant ended 12/31/23

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	83,024	26,230	90,994	0			
Expenditures	83,024	26,230	90,994				
				0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	420	0	0	0			
Unencumbered Cash Balance	(420)	0	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 801
 Name of Fund: Lahaina Boat HBR Comfort STN, Maui-L/S
 Legal Authority: HRS 171-6

Contact Name: Finn McCall
 Phone Number: 808-587-3250
 Fund Type (MOF): N - Federal CIP
 Appropriation Account Number S-01-270-C

Intended Purpose Unknown

Source of Revenues: FTA

Current Program Activities/Allowable Expenses: None

Variances: None

Cash balance lapse to general fund? Yes
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	3,202	3,202	3,202	3,202	3,202	3,202	3,202
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
					0	0	0
					0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	3,202	3,202	3,202	3,202	3,202	3,202	3,202
Encumbrances	3,202	3,202	3,202	3,202	3,202	3,202	3,202
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 801
 Name of Fund: L/S CIP-Ferry System Imp, S/W-Con(FF)
 Legal Authority: HRS 171-6

Contact Name: Finn McCall
 Phone Number: 808-587-3250
 Fund Type (MOF): N - Federal CIP
 Appropriation Account Number S-08-270-C

Intended Purpose Unknown

Source of Revenues: FTA

Current Program Activities/Allowable Expenses: Unknown

Variances: None

Cash balance lapse to general fund? No
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	722,096	857,157	134,767	104,316	104,316	104,316	104,316
Revenues	147,141	443,558	0	0	0	0	0
Expenditures	12,080	104,316	30,451	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	(1,061,632)	0	0	0	0	0
					0	0	0
					0	0	0
Net Total Transfers	0	(1,061,632)	0	0	0	0	0
Ending Cash Balance	857,157	134,767	104,316	104,316	104,316	104,316	104,316
Encumbrances	134,767	30,451	0	0	0	0	0
Unencumbered Cash Balance	722,390	104,316	104,316	104,316	104,316	104,316	104,316

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 405
 Name of Fund: Conservation Educ Fac, Waimea, HI-Des
 Legal Authority: Non-Appropriated

Contact Name: Lolita Cabante
 Phone Number: 587-0336
 Fund Type (MOF): N - Federal Fund - CIP
 Appropriation Account Number S-00-271-C

Intended Purpose:

Source of Revenues:

Current Program Activities/Allowable Expenses:

Variances:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling				0	0	0	0
Beginning Cash Balance	1,613	1,613	1,613	1,613	1,613	1,613	1,613
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	1,613	1,613	1,613	1,613	1,613	1,613	1,613
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	1,613	1,613	1,613	1,613	1,613	1,613	1,613

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 405
 Name of Fund: Conservation Educ Fac, Waimea, HI-Con
 Legal Authority: Non-Appropriated

Contact Name: Lolita Cabante
 Phone Number: 587-0336
 Fund Type (MOF): N - Federal Fund - CIP
 Appropriation Account Number S-00-272-C

Intended Purpose:

Source of Revenues:

Current Program Activities/Allowable Expenses:

Variances:

Cash balance lapse to general fund? (Yes / No) No
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling				0	0	0	0
Beginning Cash Balance	26,686	26,686	26,686	26,686	26,686	26,686	26,686
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	26,686	26,686	26,686	26,686	26,686	26,686	26,686
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	26,686	26,686	26,686	26,686	26,686	26,686	26,686

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 801
 Name of Fund: Boat Ramp Improvements, S/W-L/S(FF)
 Legal Authority: HRS 171-6

Contact Name: Finn McCall
 Phone Number: 808-587-3250
 Fund Type (MOF): N - Federal CIP
 Appropriation Account Number S-02-272-C

Intended Purpose Unknown

Source of Revenues: Unknown

Current Program Activities/Allowable Expenses: None

Variances: None

Cash balance lapse to general fund? Yes
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	37,185	37,185	37,185	37,185	37,185	37,185	37,185
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
					0	0	0
					0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	37,185	37,185	37,185	37,185	37,185	37,185	37,185
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	37,185	37,185	37,185	37,185	37,185	37,185	37,185

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 801
 Name of Fund: Imp To Boat Ramp Fac, S/W-Des(FF)
 Legal Authority: HRS 171-6

Contact Name: Finn McCall
 Phone Number: 808-587-3250
 Fund Type (MOF): N - Federal CIP
 Appropriation Account Number S-03-272-C

Intended Purpose Unknown

Source of Revenues: Unknown

Current Program Activities/Allowable Expenses: None

Variances: None

Cash balance lapse to general fund? Yes
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
	0	0	0	0	0	0	0
					0	0	0
					0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	29,980	751	751	0	0	0	0
Unencumbered Cash Balance	(29,980)	(751)	(751)	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 801
 Name of Fund: Puna Boat Ramp, HI-L/S(FF)
 Legal Authority: HRS 171-6

Contact Name: Finn McCall
 Phone Number: 808-587-3250
 Fund Type (MOF): N - Federal CIP
 Appropriation Account Number S-20-272-C

Intended Purpose Unknown

Source of Revenues: Unknown

Current Program Activities/Allowable Expenses: None

Variances: None

Cash balance lapse to general fund? Yes
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		1,000					
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
	0	0	0	0	0	0	0
					0	0	0
					0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 801
 Name of Fund: Lahaina Boat HBR Ferry Pier, Maui-L/S
 Legal Authority: HRS 171-6

Contact Name: Finn McCall
 Phone Number: 808-587-3250
 Fund Type (MOF): N - Federal CIP
 Appropriation Account Number S-01-273-C

Intended Purpose Unknown

Source of Revenues: FTA

Current Program Activities/Allowable Expenses: Unknown

Variances: None

Cash balance lapse to general fund? No
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	119,134	119,134	119,134	119,134	119,134	119,134	119,134
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
					0	0	0
					0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	119,134	119,134	119,134	119,134	119,134	119,134	119,134
Encumbrances	13,650	13,650	13,650	13,650			
Unencumbered Cash Balance	105,484	105,484	105,484	105,484	119,134	119,134	119,134

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 801
 Name of Fund: L/S CIP-Ferry System Imp, S/W-Con(FF)
 Legal Authority: HRS 171-6

Contact Name: Finn McCall
 Phone Number: 808-587-3250
 Fund Type (MOF): N - Federal CIP
 Appropriation Account Number S-05-273-C

Intended Purpose Unknown

Source of Revenues: FTA

Current Program Activities/Allowable Expenses: Unknown

Variances: None

Cash balance lapse to general fund? No
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	57,476	57,476	57,476	57,476	57,476	57,476	57,476
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
					0	0	0
					0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	57,476	57,476	57,476	57,476	57,476	57,476	57,476
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	57,476	57,476	57,476	57,476	57,476	57,476	57,476

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 801
 Name of Fund: L/S CIP-Imp To Harbor Fac, S/W-Con(FF)
 Legal Authority: HRS 171-6

Contact Name: Finn McCall
 Phone Number: 808-587-3250
 Fund Type (MOF): N - Federal CIP
 Appropriation Account Number S-08-273-C

Intended Purpose Unknown

Source of Revenues: Unknown

Current Program Activities/Allowable Expenses: None

Variances: None

Cash balance lapse to general fund? Yes
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	20,697	20,697	20,697	20,697	20,697	20,697	20,697
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
					0	0	0
					0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	20,697	20,697	20,697	20,697	20,697	20,697	20,697
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	20,697	20,697	20,697	20,697	20,697	20,697	20,697

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 801
 Name of Fund: Imp To Harbor Fac, S/W-PLN
 Legal Authority: HRS 171-6

Contact Name: Finn McCall
 Phone Number: 808-587-3250
 Fund Type (MOF): N - Federal CIP
 Appropriation Account Number S-03-274-C

Intended Purpose Unknown

Source of Revenues: Unknown

Current Program Activities/Allowable Expenses: None

Variances: None

Cash balance lapse to general fund? Yes
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	960	960	960	960	960	960	960
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
					0	0	0
					0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	960	960	960	960	960	960	960
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	960	960	960	960	960	960	960

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 801
 Name of Fund: L/S CIP-Ferry System Imp, S/W-PLN(FF)
 Legal Authority: HRS 171-6

Contact Name: Finn McCall
 Phone Number: 808-587-3250
 Fund Type (MOF): N - Federal CIP
 Appropriation Account Number S-05-274-C

Intended Purpose Unknown

Source of Revenues: FTA

Current Program Activities/Allowable Expenses: Unknown

Variances: None

Cash balance lapse to general fund? No
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	164,107	164,107	164,107	164,107	164,107	164,107	164,107
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
					0	0	0
					0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	164,107	164,107	164,107	164,107	164,107	164,107	164,107
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	164,107	164,107	164,107	164,107	164,107	164,107	164,107

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 801
 Name of Fund: Manele SML Boat HBR-Ferry, Lanai-PLN(FF)
 Legal Authority: HRS 171-6

Contact Name: Finn McCall
 Phone Number: 808-587-3250
 Fund Type (MOF): N - Federal CIP
 Appropriation Account Number S-06-274-C

Intended Purpose Unknown

Source of Revenues: FTA

Current Program Activities/Allowable Expenses: Unknown

Variances: None

Cash balance lapse to general fund? No
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	4,169	4,169	4,169	4,169	4,169	4,169	4,169
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
					0	0	0
					0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	4,169	4,169	4,169	4,169	4,169	4,169	4,169
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	4,169	4,169	4,169	4,169	4,169	4,169	4,169

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 801
 Name of Fund: L/S CIP-Imp To Harbor FAC, S/W-L/S(FF)
 Legal Authority: HRS 171-6

Contact Name: Finn McCall
 Phone Number: 808-587-3250
 Fund Type (MOF): N - Federal CIP
 Appropriation Account Number S-07-274-C

Intended Purpose Unknown

Source of Revenues: Unknown

Current Program Activities/Allowable Expenses: None

Variances: None

Cash balance lapse to general fund? Yes
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	5,165	5,165	5,165	5,165	5,165	5,165	5,165
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
					0	0	0
					0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	5,165	5,165	5,165	5,165	5,165	5,165	5,165
Encumbrances	5,065	5,065	5,065	5,065	5,065	5,065	5,065
Unencumbered Cash Balance	100	100	100	100	100	100	100

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 801
 Name of Fund: L/S CIP-Ferry System Imp, S/W-Des(FF)
 Legal Authority: HRS 171-6

Contact Name: Finn McCall
 Phone Number: 808-587-3250
 Fund Type (MOF): N - Federal CIP
 Appropriation Account Number S-08-274-C

Intended Purpose Unknown

Source of Revenues: FTA

Current Program Activities/Allowable Expenses: Unknown

Variances: None

Cash balance lapse to general fund? No
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	62,260	62,260	0	0	0	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
	0	(62,260)	0	0	0	0	0
					0	0	0
					0	0	0
Net Total Transfers	0	(62,260)	0	0	0	0	0
Ending Cash Balance	62,260	0	0	0	0	0	0
Encumbrances	99,272	99,272	99,272	99,272	99,272	99,272	99,272
Unencumbered Cash Balance	(37,012)	(99,272)	(99,272)	(99,272)	(99,272)	(99,272)	(99,272)

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 801
 Name of Fund: Lahaina Boat Har Ferry Pier, Maui-L/S(FF)
 Legal Authority: HRS 171-6

Contact Name: Finn McCall
 Phone Number: 808-587-3250
 Fund Type (MOF): N - Federal CIP
 Appropriation Account Number S-17-274-C

Intended Purpose Unknown

Source of Revenues: FTA

Current Program Activities/Allowable Expenses: Unknown

Variances: None

Cash balance lapse to general fund? No
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
	0	0	0	0	0	0	0
					0	0	0
					0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 801
 Name of Fund: Pohoiki Boat Ramp, HI-L/S(FF)
 Legal Authority: HRS 171-6

Contact Name: Finn McCall
 Phone Number: 808-587-3250
 Fund Type (MOF): N - Federal CIP
 Appropriation Account Number S-23-274-C

Intended Purpose: Dredging

Source of Revenues: FEMA

Current Program Activities/Allowable Expenses: None

Variances: None

Cash balance lapse to general fund? Yes
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling					1,000		
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
	0	0	0	0	0	0	0
					0	0	0
					0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 801
 Name of Fund: Pohoiki Boat Ramp, HI-L/S(FF)
 Legal Authority: HRS 171-6

Contact Name: Finn McCall
 Phone Number: 808-587-3250
 Fund Type (MOF): N - Federal CIP
 Appropriation Account Number S-23-274-C

Intended Purpose: Dredging

Source of Revenues: FEMA

Current Program Activities/Allowable Expenses: None

Variances: None

Cash balance lapse to general fund? Yes
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling					1,000		
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
	0	0	0	0	0	0	0
					0	0	0
					0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 801
 Name of Fund: Boat Ramp Improvements, S/W-L/S(FF)
 Legal Authority: HRS 171-6

Contact Name: Finn McCall
 Phone Number: 808-587-3250
 Fund Type (MOF): N - Federal CIP
 Appropriation Account Number S-01-276-C

Intended Purpose Unknown

Source of Revenues: Unknown

Current Program Activities/Allowable Expenses: None

Variances: None

Cash balance lapse to general fund? Yes
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	1	1	1	1	1	1	1
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
	0	0	0	0	0	0	0
					0	0	0
					0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	1	1	1	1	1	1	1
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	1	1	1	1	1	1	1

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 801
 Name of Fund: Pohoiki Boat Ramp/Dock Repl, HI-L/S(FF)
 Legal Authority: HRS 171-6

Contact Name: Finn McCall
 Phone Number: 808-587-3250
 Fund Type (MOF): N - Federal CIP
 Appropriation Account Number S-02-276-C

Intended Purpose: Repair boat ramp and loading dock.

Source of Revenues: USFWS

Current Program Activities/Allowable Expenses: None

Variances: None

Cash balance lapse to general fund? Yes
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	12,204	12,204	12,204	12,204	12,204	12,204	12,204
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
					0	0	0
					0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	12,204	12,204	12,204	12,204	12,204	12,204	12,204
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	12,204	12,204	12,204	12,204	12,204	12,204	12,204

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 801
 Name of Fund: L/S CIP-Imp To Harbor Fac, S/W-Con(FF)
 Legal Authority: HRS 171-6

Contact Name: Finn McCall
 Phone Number: 808-587-3250
 Fund Type (MOF): N - Federal CIP
 Appropriation Account Number S-07-276-C

Intended Purpose Unknown

Source of Revenues: Unknown

Current Program Activities/Allowable Expenses: None

Variances: None

Cash balance lapse to general fund? Yes
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	34,672	34,672	34,672	34,672	34,672	34,672	34,672
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
					0	0	0
					0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	34,672	34,672	34,672	34,672	34,672	34,672	34,672
Encumbrances	27,804	27,804	27,804	27,804	0	0	0
Unencumbered Cash Balance	6,869	6,869	6,869	6,869	34,672	34,672	34,672

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 801
 Name of Fund: L/S Imp-Boat & Ocean Rec Fac,S/W-Des(FF)
 Legal Authority: HRS 171-6

Contact Name: Finn McCall
 Phone Number: 808-587-3250
 Fund Type (MOF): N - Federal CIP
 Appropriation Account Number S-13-276-C

Intended Purpose Unknown

Source of Revenues: Unknown

Current Program Activities/Allowable Expenses: None

Variances: None

Cash balance lapse to general fund? Yes
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	20,819	20,819	20,819	20,819	14,145	14,145	14,145
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	0	6,675	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
					0	0	0
					0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	20,819	20,819	20,819	14,145	14,145	14,145	14,145
Encumbrances	29,242	29,242	29,242	22,567	0	0	0
Unencumbered Cash Balance	(8,423)	(8,423)	(8,423)	(8,423)	14,145	14,145	14,145

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 801
 Name of Fund: Sewer Sys Imp To Boat Fac, S/W-L/S (FF)
 Legal Authority: HRS 171-6

Contact Name: Finn McCall
 Phone Number: 808-587-3250
 Fund Type (MOF): N - Federal CIP
 Appropriation Account Number S-94-276-C

Intended Purpose Unknown

Source of Revenues: Unknown

Current Program Activities/Allowable Expenses: None

Variances: None

Cash balance lapse to general fund? Yes
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	74,006	74,006	74,006	74,006	74,006	74,006	74,006
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
					0	0	0
					0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	74,006	74,006	74,006	74,006	74,006	74,006	74,006
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	74,006	74,006	74,006	74,006	74,006	74,006	74,006

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 801
 Name of Fund: Imp At Small Boat Fac S/W-Constr (FF)
 Legal Authority: HRS 171-6

Contact Name: Finn McCall
 Phone Number: 808-587-3250
 Fund Type (MOF): N - Federal CIP
 Appropriation Account Number S-98-276-C

Intended Purpose Unknown

Source of Revenues: Unknown

Current Program Activities/Allowable Expenses: None

Variances: None

Cash balance lapse to general fund? Yes
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	32,036	32,036	32,036	32,036	32,036	32,036	32,036
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
					0	0	0
					0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	32,036	32,036	32,036	32,036	32,036	32,036	32,036
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	32,036	32,036	32,036	32,036	32,036	32,036	32,036

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: DOH319 Watershed Protect W. Maui-CON
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): N - Federal CIP
 Appropriation Account Number S-18-276-C

Intended Purpose:

This fund was established to receive and expend federal grant monies - Watershed Protection - West Maui

Source of Revenues:

Office of the Water, Environmental Protection Agency

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects - Non Point Source Management Program Watershed Protection, West Maui

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year. Grant closed 9/30/21. Outstanding encumbrance will be closed

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	405,994	261,874	0	0	0	0	0
Revenues	0	0	0	0			
Expenditures	144,120	261,874	0	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	261,874	0	0	0	0	0	0
Encumbrances	1,333	83	0	0			
Unencumbered Cash Balance	260,541	(83)	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 801
 Name of Fund: L/S Imp-Boat & Ocean Rec Fac,S/W-Con(FF)
 Legal Authority: HRS 171-6

Contact Name: Finn McCall
 Phone Number: 808-587-3250
 Fund Type (MOF): N - Federal CIP
 Appropriation Account Number S-13&16-277-C

Intended Purpose: Unknown

Source of Revenues: Unknown

Current Program Activities/Allowable Expenses: None

Variances: None

Cash balance lapse to general fund? Yes
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	125,496	103,697	103,697	103,697	103,697	103,697	103,697
Revenues	0	0	0	0	0	0	0
Expenditures	21,799	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
					0	0	0
					0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	103,697	103,697	103,697	103,697	103,697	103,697	103,697
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	103,697	103,697	103,697	103,697	103,697	103,697	103,697

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 801
 Name of Fund: Lahaina Boat Har Ferry Pier, Maui-Con(FF)
 Legal Authority: HRS 171-6

Contact Name: Finn McCall
 Phone Number: 808-587-3250
 Fund Type (MOF): N - Federal CIP
 Appropriation Account Number S-17-277-C

Intended Purpose Unknown

Source of Revenues: FTA

Current Program Activities/Allowable Expenses: Unknown

Variances: None

Cash balance lapse to general fund? No
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	4,065,467	2,929,726	2,592,463	2,592,463	2,592,463
Revenues	0	945,847	7,200,650	2,272,847			
Expenditures	0	1,770,847	7,738,864	2,610,110			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	4,890,467	(597,527)	0			
Net Total Transfers	0	4,890,467	(597,527)	0	0	0	0
Ending Cash Balance	0	4,065,467	2,929,726	2,592,463	2,592,463	2,592,463	2,592,463
Encumbrances	0	11,950,193	4,211,329	1,293,218			
Unencumbered Cash Balance	0	(7,884,726)	(1,281,603)	1,299,245	2,592,463	2,592,463	2,592,463

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 801
 Name of Fund: Heeia Kea BT HBR Comf STN, Oahu-L/S (FF)
 Legal Authority: HRS 171-6

Contact Name: Finn McCall
 Phone Number: 808-587-3250
 Fund Type (MOF): N - Federal CIP
 Appropriation Account Number S-97-277-C

Intended Purpose Unknown

Source of Revenues: Unknown

Current Program Activities/Allowable Expenses: None

Variances: None

Cash balance lapse to general fund? Yes
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	74,858	74,858	74,858	74,858	74,858	74,858	74,858
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
					0	0	0
					0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	74,858	74,858	74,858	74,858	74,858	74,858	74,858
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	74,858	74,858	74,858	74,858	74,858	74,858	74,858

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 801
 Name of Fund: Maalaea SML Boat HBR-Ferry, Maui-Con(FF)
 Legal Authority: HRS 171-6

Contact Name: Finn McCall
 Phone Number: 808-587-3250
 Fund Type (MOF): N - Federal CIP
 Appropriation Account Number S-06-278-C

Intended Purpose Unknown

Source of Revenues: FTA

Current Program Activities/Allowable Expenses: Unknown

Variances: None

Cash balance lapse to general fund? No
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	325,711	325,711	0	0	0	0	0
Revenues	0	0	0		0	0	0
Expenditures	0	0	0		0	0	0
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
	0	(325,711)	0	0	0	0	0
					0	0	0
					0	0	0
Net Total Transfers	0	(325,711)	0	0	0	0	0
Ending Cash Balance	325,711	0	0	0	0	0	0
Encumbrances	129,801	129,801	129,801	129,801	129,801	129,801	129,801
Unencumbered Cash Balance	195,910	(129,801)	(129,801)	(129,801)	(129,801)	(129,801)	(129,801)

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 801
 Name of Fund: Lahaina HBR Ferry Pier, Maui-L/S(FF)
 Legal Authority: HRS 171-6

Contact Name: Finn McCall
 Phone Number: 808-587-3250
 Fund Type (MOF): N - Federal CIP
 Appropriation Account Number S-20-278-C

Intended Purpose Unknown

Source of Revenues: FTA

Current Program Activities/Allowable Expenses: Unknown

Variances: None

Cash balance lapse to general fund? No
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		1,900,000					
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
	0	0	0	0	0	0	0
					0	0	0
					0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Name of Fund: MOHUKONA: HI, LND
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): N - Federal Fund
 Appropriation Account Number S-279-C

Intended Purpose:

This fund was established to account for federal grant monies received from U.S. Department of Interior, Fish & Wildlife Service for Mahukona RLA

Source of Revenues:

US Fish and Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of the Federal Grant for Mahokuna RLA

Variances:

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			0				
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	0	0	4,000,000	0			
Expenditures	0	0	4,000,000	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
		0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances		0	0	0			
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 801
 Name of Fund: Pohoiki Boat Ramp/Dock Repl, HI-Con(FF)
 Legal Authority: HRS 171-6

Contact Name: Finn McCall
 Phone Number: 808-587-3250
 Fund Type (MOF): N - Federal CIP
 Appropriation Account Number S-02-279-C

Intended Purpose: Repair boat ramp and loading dock.

Source of Revenues: USFWS

Current Program Activities/Allowable Expenses: None

Variances: None

Cash balance lapse to general fund? Yes
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	11,507	11,507	11,507	11,507	11,507	11,507	11,507
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
					0	0	0
					0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	11,507	11,507	11,507	11,507	11,507	11,507	11,507
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	11,507	11,507	11,507	11,507	11,507	11,507	11,507

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 801
 Name of Fund: Kahana Boat Ramp, Oahu-Con
 Legal Authority: HRS 171-6

Contact Name: Finn McCall
 Phone Number: 808-587-3250
 Fund Type (MOF): N - Federal CIP
 Appropriation Account Number S-21-280-C

Intended Purpose: Repair boat ramp and loading dock

Source of Revenues: USFWS

Current Program Activities/Allowable Expenses: None

Variances: None

Cash balance lapse to general fund? Yes
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling				1,500,000			
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	0	0	0		0	0	0
Expenditures	0	0	0		0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
					0	0	0
					0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	0	152,381	152,381	152,381	152,381
Unencumbered Cash Balance	0	0	0	(152,381)	(152,381)	(152,381)	(152,381)

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 801
 Name of Fund: L/S Imp-Boat & Ocean Rec Fac, S/W-Con(FF)
 Legal Authority: HRS 171-6

Contact Name: Finn McCall
 Phone Number: 808-587-3250
 Fund Type (MOF): N - Federal CIP
 Appropriation Account Number S-17-281-C

Intended Purpose Unknown

Source of Revenues: Unknown

Current Program Activities/Allowable Expenses: None

Variances: None

Cash balance lapse to general fund? Yes
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	470,133	0	0	0
Revenues	0	0	470,133	29,868	0	0	0
Expenditures	0	0	0	500,000	0	0	0
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
	0	0	0	0	0	0	0
					0	0	0
					0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	470,133	0	0	0	0
Encumbrances	0	0	500,000	0	0	0	0
Unencumbered Cash Balance	0	0	(29,868)	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 801
 Name of Fund: Lahaina HBR Ferry Pier, Maui-Con(FF)
 Legal Authority: HRS 171-6

Contact Name: Finn McCall
 Phone Number: 808-587-3250
 Fund Type (MOF): N - Federal CIP
 Appropriation Account Number S-20-281-C

Intended Purpose Unknown

Source of Revenues: FTA

Current Program Activities/Allowable Expenses: Unknown

Variances: None

Cash balance lapse to general fund? No
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			597,527				
Beginning Cash Balance	0	0	0	508,008	386,925	386,925	386,925
Revenues	0	0	321,696	241,837	0	0	0
Expenditures	0	0	411,215	362,920	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	597,527	0	0	0	0
					0	0	0
					0	0	0
Net Total Transfers	0	0	597,527	0	0	0	0
Ending Cash Balance	0	0	508,008	386,925	386,925	386,925	386,925
Encumbrances	0	0	186,312	6,840			
Unencumbered Cash Balance	0	0	321,696	380,085	386,925	386,925	386,925

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 801
 Name of Fund: L/S Imp-Boat & Ocean Rec Fac,S/W-Con(FF)
 Legal Authority: HRS 171-6

Contact Name: Finn McCall
 Phone Number: 808-587-3250
 Fund Type (MOF): N - Federal CIP
 Appropriation Account Number S-14-281-C

Intended Purpose Unknown

Source of Revenues: Unknown

Current Program Activities/Allowable Expenses: None

Variances: None

Cash balance lapse to general fund? Yes
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	66,816	66,816	66,816	66,816	66,816	66,816	66,816
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
					0	0	0
					0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	66,816	66,816	66,816	66,816	66,816	66,816	66,816
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	66,816	66,816	66,816	66,816	66,816	66,816	66,816

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 101
 Name of Fund: Ka Iwi Scenic Shoreline, Oahu-Con (FF)
 Legal Authority: _____

Contact Name: _____
 Phone Number: _____
 Fund Type (MOF): N - Federal Fund CIP
 Appropriation Account Number S-01-283-C

Intended Purpose:

Source of Revenues:

Current Program Activities/Allowable Expenses:

Variances:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			0	0			
Beginning Cash Balance	1,999,986	1,999,986	1,999,986	1,999,986	1,999,986	1,999,986	1,999,986
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
	0	0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	1,999,986	1,999,986	1,999,986	1,999,986	1,999,986	1,999,986	1,999,986
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	1,999,986	1,999,986	1,999,986	1,999,986	1,999,986	1,999,986	1,999,986

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 801
 Name of Fund: Kahana Boat Ramp, Oahu-Des
 Legal Authority: HRS 171-6

Contact Name: Finn McCall
 Phone Number: 808-587-3250
 Fund Type (MOF): N - Federal CIP
 Appropriation Account Number S-283-C

Intended Purpose: Design/permitting for repair to boat ramp and loading dock

Source of Revenues: USFWS

Current Program Activities/Allowable Expenses: Ongoing

Variances: None

Cash balance lapse to general fund? No
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling				225,000			
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
	0	0	0	0	0	0	0
					0	0	0
					0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Name of Fund: Kauai Seabird
 Legal Authority: A 5/SL 19

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): N - Federal Fund
 Appropriation Account Number S-284-C (Sub-Account)

Intended Purpose:

This fund was established to account for federal grant monies received from U.S. Department of Interior, Fish & Wildlife Service for Rare Seabird Recovery and Monitoring on Two Kauai Offshore Islets.

Source of Revenues:

US Fish and Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects for Rare Seabird Recovery and Monitoring on Two Kauai Offshore Islets.

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year. Grant ended 12/31/24.

Cash balance lapse to general fund? (Yes / No) Yes

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			0				
Beginning Cash Balance	0	0	0	0	9,917	9,917	9,917
Revenues	37,879	20,483	61,314	130,238			
Expenditures	37,879	20,483	61,314	120,321			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	9,917	9,917	9,917	9,917
Encumbrances	119,686	100,939	101,446	0			
Unencumbered Cash Balance	(119,686)	(100,939)	(101,446)	9,917	9,917	9,917	9,917

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Name of Fund: Oahu Laysan Duck
 Legal Authority: A 5/SL 19

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): N - Federal Fund
 Appropriation Account Number S-285-C (Sub-Account)

Intended Purpose:

This fund was established to account for federal grant monies received from U.S. Department of Interior, Fish & Wildlife Service for Increasing Island Population Resilience: Supplemental Translocaton of the Endangered Laysan Duck.

Source of Revenues:

US Fish and Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects for Increasing Island Population Resilience: Supplemental Translocaton of Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year. Grant ended 12/31/24.

Cash balance lapse to general fund? (Yes / No) Yes

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			0				
Beginning Cash Balance	0	0	0	0	32,495	32,495	32,495
Revenues	273	36,674	55,302	58,252			
Expenditures	273	36,674	55,302	25,757			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
		0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	32,495	32,495	32,495	32,495
Encumbrances		0	17,496	0			
Unencumbered Cash Balance	0	0	(17,496)	32,495	32,495	32,495	32,495

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 801
 Name of Fund: Assess RPT-DREDG Boating Fac,S/W-PLN(FF)
 Legal Authority: HRS 171-6

Contact Name: Finn McCall
 Phone Number: 808-587-3250
 Fund Type (MOF): N - Federal CIP
 Appropriation Account Number S-286-C

Intended Purpose Unknown

Source of Revenues: Unknown

Current Program Activities/Allowable Expenses: None

Variances: None

Cash balance lapse to general fund? Yes
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	5,162	5,162	5,162	5,162	5,162	5,162	5,162
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
					0	0	0
					0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	5,162	5,162	5,162	5,162	5,162	5,162	5,162
Encumbrances	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Unencumbered Cash Balance	162	162	162	162	162	162	162

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 801
 Name of Fund: Maalaea Small Boat Harbor, Maui-Con
 Legal Authority: HRS 171-6

Contact Name: Finn McCall
 Phone Number: 808-587-3250
 Fund Type (MOF): N - Federal CIP
 Appropriation Account Number S-287-C

Intended Purpose Unknown

Source of Revenues: Unknown

Current Program Activities/Allowable Expenses: None

Variances: None

Cash balance lapse to general fund? Yes
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	19,544	19,544	19,544	19,544	19,544	19,544	19,544
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
					0	0	0
					0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	19,544	19,544	19,544	19,544	19,544	19,544	19,544
Encumbrances	21,981	21,981	21,981	21,981	21,981	21,981	21,981
Unencumbered Cash Balance	(2,438)	(2,438)	(2,438)	(2,438)	(2,438)	(2,438)	(2,438)

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 804
 Name of Fund: Conesrvation of Wildlife Habitat in Hapu'u, HI
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): N - Federal Funds
 Appropriation Account Number S-288-C (Non-Appropriated)

Intended Purpose:

This fund was established to account for federal grant monies received from U.S. Department of Interior, Fish and Wildlife Service, to administer the

Source of Revenues:

U.S. Department of Interior, Fish and Wildlife Service

Current Program Activities/Allowable Expenses:

Conserve wildlife habitat, in support of native species and other wildlife, while maintaining hunting opportunities.

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	98,177	250,000	322,850	200,000	200,000	200,000	200,000
Beginning Cash Balance	0	0	4,408	4,408	4,414	4,414	4,414
Revenues	104,756	130,720	147,039	6,487	200,000	200,000	200,000
Expenditures	104,756	126,313	147,039	6,481	200,000	200,000	200,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	4,408	4,408	4,414	4,414	4,414	4,414
Encumbrances	90,422	149,131	228,174	193,519	150,000	150,000	150,000
Unencumbered Cash Balance	(90,422)	(144,723)	(223,766)	(189,105)	(145,586)	(145,586)	(145,586)

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Name of Fund: Captive Propagation Facilities, S/W-Con
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): N - Federal Fund CIP
 Appropriation Account Number S-289-C

Intended Purpose:

This fund was established to account for federal grant monies received from U.S. Department of Interior, Fish & Wildlife Service for Constructing a new captive propagation facility to prevent extinction of endangered Hawaiian honeycreeper

Source of Revenues:

US Fish and Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects for Constructing a new captive propagation facility to prevent extinction of endangered Hawaiian honeycreeper

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No)No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		4,997,850	0		0	0	0
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues		0	0	0	4,940,127	0	0
Expenditures		0	0	0	4,940,127	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
		0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances		0	4,940,127	4,940,127	0		
Unencumbered Cash Balance	0	0	(4,940,127)	(4,940,127)	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 401
 Name of Fund: Modernizing the HI State Wildlife Action
 Legal Authority: Administratively Created

Contact Name: Brian Neilson
 Phone Number: 808-227-7677
 Fund Type (MOF): N - Federal Fund
 Appropriation Account Number S-24-290-C

Intended Purpose: **NO FUTURE FUNDING ANTICIPATED**

Funds from this grant supported improvements to the accessibility and adaptability of the Hawai'i State Wildlife Action Plan (HI SWAP).

Source of Revenues:

US Fish and Wildlife Service. CFDA 15.634, F23APO2801

Current Program Activities/Allowable Expenses:

Subaward for staff time to assist on the project.

Variances:

Grant with NCE ended on 7/31/25.

Cash balance lapse to general fund? (Yes / No) No.

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance				0	0	0	0
Revenues				55,597	16,269		
Expenditures				55,597	16,269		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
				0			
Net Total Transfers				0	0	0	0
Ending Cash Balance				0	0	0	0
Encumbrances				16,269			
Unencumbered Cash Balance				(16,269)	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 810
 Name of Fund: FEMA - October 2006 Earthquake
 Legal Authority: Federal Funds

Contact Name: Dina Lau
 Phone Number: (808) 587-0244
 Fund Type (MOF): N - Federal Fund
 Appropriation Account Number S-09-293-C

Intended Purpose:
 Earthquake disaster recovery projects eligible for federal reimbursements under the FEMA Public Assistance program.
 Source of Revenues:
 State Emergency and Budget Reserve Fund and federal reimbursements
 Current Program Activities/Allowable Expenses:
 Encumbrances and expenditures related to eligible projects.
 Variances:
 n/a
 Cash balance lapse to general fund? (Yes / No) No
 Statutory language: n/a

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling					0	0	0
Beginning Cash Balance	0	66,549	66,549	66,549	66,549	66,549	66,549
Revenues	66,549	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
	0	0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	66,549	66,549	66,549	66,549	66,549	66,549	66,549
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	66,549	66,549	66,549	66,549	66,549	66,549	66,549

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 101
 Name of Fund: OMPO Multi-Modal Mobility Hub Planning
 Legal Authority: _____

Contact Name: _____
 Phone Number: _____
 Fund Type (MOF): N - Federal Fund
 Appropriation Account Number S-22-294-C

Intended Purpose:

Source of Revenues:

Current Program Activities/Allowable Expenses:

Variances:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	100,000		0				
Beginning Cash Balance	0	0	21,281	6,048	0	0	0
Revenues	0	26,217	49,591	24,192			
Expenditures	0	4,936	64,824	30,240			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	21,281	6,048	0	0	0	0
Encumbrances	0	95,064	30,240	0			
Unencumbered Cash Balance	0	(73,783)	(24,192)	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: Cons. Of two End Hawaiian Damselfies
 Legal Authority: A 5/SL 19

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): N - Federal
 Appropriation Account Number S-296-C (Sub-Account)

Intended Purpose:

This fund was established to receive and expend federal grant monies - for preventing extinction of endangered Hawaiian damselfies

Source of Revenues:

U.S, Department of the Interior, Fish & Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects in preventing extinction of endangered Hawaiian damselfies through captive

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year. Grant ends 12/31/2024

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	0	72,450	73,269	104,271			
Expenditures	0	72,450	73,269	104,271			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	72,450	72,450	88,512				
Unencumbered Cash Balance	(72,450)	(72,450)	(88,512)	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: SEPP SWG
 Legal Authority: A 88/SL 21

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): N - Federal
 Appropriation Account Number S-297-C

Intended Purpose:

This fund was established to receive and expend federal grant monies in addressing an emerging threat in pathogen and parasite infection in rare and endangered Hawaiian Snails.

Source of Revenues:

U.S. Department of the Interior, Fish & Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects in preventing extinction of endangered Hawaiian damselfies through captive Variance:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year. Grant ends 12/31/23.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	61,522	265,428	217,909	209,453			
Expenditures	61,522	265,428	217,909	209,453			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	252,630	480,657	283,389	305,022			
Unencumbered Cash Balance	(252,630)	(480,657)	(283,389)	(305,022)	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: Yellow Faced Bee Species on Maui
 Legal Authority: A248/SL 22

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): N - Federal
 Appropriation Account Number S-637-C (Sub-Account)

Intended Purpose:

This fund was established to receive and expend federal grant monies in Conserving habitat and diversifying critical forage resources for two yellow-faced bee species on Maui

Source of Revenues:

U.S, Department of the Interior, Fish & Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects in Conserving habitat and diversifying critical forage resources for two yellow-faced bee species on Maui

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		249,477			0	0	0
Beginning Cash Balance		0	0	0	0	0	0
Revenues		0	0	153,596	95,881		
Expenditures		0	0	153,596	95,881		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
		0	0		0	0	0
Net Total Transfers		0	0	0	0	0	0
Ending Cash Balance		0	0	0	0	0	0
Encumbrances		0	185,848	94,014	0	0	0
Unencumbered Cash Balance		0	(185,848)	(94,014)	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 404
 Name of Fund: DLNR/DBEDT - MACRO Grant
 Legal Authority: Non-Appropriated

Contact Name: Ciara Kahahane
 Phone Number: (808) 587-0214
 Fund Type (MOF): Federal Fund - N
 Appropriation Account Number S-25-685-C

Intended Purpose:
 Support of initiatives implemented by DLNR and its divisions
 Source of Revenues:
 Grant funds from DBEDT's Military and Community Relations Office; federal funds from Office of Local Defense Community Cooperation
 Current Program Activities/Allowable Expenses:
 Support of initiatives implemented by DLNR and its divisions
 Variances:

Cash balance lapse to general fund? No
 Statutory language: N/A

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling				148,240	526,760	0	0
Beginning Cash Balance				0	20,000	75,000	75,000
Revenues				20,000	655,000	0	0
Expenditures				0	600,000	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
				0	0	0	0
Net Total Transfers				0	0	0	0
Ending Cash Balance				20,000	75,000	75,000	75,000
Encumbrances				148,240	0	0	0
Unencumbered Cash Balance				(128,240)	75,000	75,000	75,000

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Name of Fund: Koloa Recovery
 Legal Authority: A164/SL 23

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): N - Federal Fund
 Appropriation Account Number S-24-737-C

Intended Purpose:

This fund was established to account for federal grant monies received from U.S. Department of Interior, Fish & Wildlife Service for Reversing Anthropogenic Hybridization in Endangered Koloa Maoli

Source of Revenues:

US Fish and Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects for reversing anthropogenic hybridization in endangered Koloa Maoli

Variances:

N/A

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			499,788				
Beginning Cash Balance				0	0	0	0
Revenues				152,754	170,000	177,034	
Expenditures				152,754	170,000	177,034	
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
				0			
Net Total Transfers				0	0	0	0
Ending Cash Balance				0	0	0	0
Encumbrances				330,016	100,000		
Unencumbered Cash Balance				(330,016)	(100,000)	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Name of Fund: Seabird Recovery
 Legal Authority: A164/SL 23

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): N - Federal Fund
 Appropriation Account Number S-24-738-C

Intended Purpose:

This fund was established to account for federal grant monies received from U.S. Department of Interior, Fish & Wildlife Service for Conservation Management for Three listed Seabird Species in Kauai

Source of Revenues:

US Fish and Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects for three listed seabird species in Kauai

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			499,922				
Beginning Cash Balance				0	0	0	0
Revenues				127,295	150,000	222,627	
Expenditures				127,295	150,000	222,627	
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
				0			
Net Total Transfers				0	0	0	0
Ending Cash Balance				0	0	0	0
Encumbrances				116,755	150,000		
Unencumbered Cash Balance				(116,755)	(150,000)	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: Preventing Extinction of Partulina Physa
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): N - Federal
 Appropriation Account Number S-24-768-C

Intended Purpose:

This fund was established to receive and expend federal grant monies in Preventing Extinction of Partulina Physa, the last known Achatinelline Tree Snail on Hawaii Island

Source of Revenues:

U.S, Department of the Interior, Fish & Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects in Preventing Extinction of Partulina Physa, the last known Achatinelline Tree Snail on Hawaii Island

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		249,477			0	0	0
Beginning Cash Balance		0	0	0	0	0	0
Revenues		0	0	0	100,000	100,000	49,477
Expenditures		0	0	0	100,000	100,000	49,477
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
		0	0	0	0	0	0
Net Total Transfers		0	0	0	0	0	0
Ending Cash Balance		0	0	0	0	0	0
Encumbrances		0	185,848	157,259	75,000	40,000	0
Unencumbered Cash Balance		0	(185,848)	(157,259)	(75,000)	(40,000)	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 404
 Name of Fund: Water Audit Statewide Training Workshops
 Legal Authority: Administratively Established

Contact Name: Ciara Kahahane
 Phone Number: (808) 587-0214
 Fund Type (MOF): Federal Fund - N
 Appropriation Account Number S-24-777-C

Intended Purpose:
 Conduct training workshops for water audit program across the state
 Source of Revenues:
 Drinking water state revolving fund - BIL supplemental
 Current Program Activities/Allowable Expenses:
 Provide training workshops on water audits, including software, testing production water meters, testing consumption meters
 Variances:

Cash balance lapse to general fund? No
 Statutory language: Balances remain available subject to federal program rules.

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			550,000				
Beginning Cash Balance			0	0	0	0	0
Revenues			0	49,944	0	0	0
Expenditures			0	49,944	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
			0	0	0	0	0
Net Total Transfers			0	0	0	0	0
Ending Cash Balance			0	0	0	0	0
Encumbrances			0	244,800	0	0	0
Unencumbered Cash Balance			0	(244,800)	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 806
 Name of Fund: Makena State Park, Maui-Con
 Legal Authority: FED FUND

Contact Name: Martha Yent / Piikea Tomczyk
 Phone Number: 587-0287 / 587-0304
 Fund Type (MOF): P - Other Federal Fund CIP
 Appropriation Account Number S-94-270-C

Intended Purpose:

Source of Revenues:

Land and Water Conservation Fund (NPS)

Current Program Activities/Allowable Expenses:

Acquisition, development, and renovation to support public outdoor recreation.

Variances:

Cash balance lapse to general fund? (Yes / No) : No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		500,000		0			
Beginning Cash Balance	800,000	800,000	800,000	800,000	800,000	800,000	800,000
Revenues	0	0	0	0			
Expenditures	0	0	0	0			
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	800,000	800,000	800,000	800,000	800,000	800,000	800,000
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	800,000	800,000	800,000	800,000	800,000	800,000	800,000

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 806
 Name of Fund: Malaekahana REC Area Kahuku, Oahu-L/S(FF)
 Legal Authority: FED FUND

Contact Name: Martha Yent/ Piieka Tomczyk
 Phone Number: 587-0287 / 587-0304
 Fund Type (MOF): P - Other Federal Fund CIP
 Appropriation Account Number S-19&20-270-C

Intended Purpose:

Source of Revenues:

Land and Water Conservation Fund (NPS)

Current Program Activities/Allowable Expenses:

Acquisition, development, and renovation to support public outdoor recreation.

Variances:

Cash balance lapse to general fund? (Yes / No) : No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0			
Beginning Cash Balance	0	0	0	68,735	69,328	69,328	69,328
Revenues	0	0	499,407	593			
Expenditures	0	0	430,672	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	68,735	69,328	69,328	69,328	69,328
Encumbrances	1,000,000	1,000,000	569,328	569,328			
Unencumbered Cash Balance	(1,000,000)	(1,000,000)	(500,593)	(500,000)	69,328	69,328	69,328

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 806
 Name of Fund: Malaekahana REC Area Kahuku, Oahu-L/S(FF)
 Legal Authority: FED FUND

Contact Name: Martha Yent/ Piikea Tomczyk
 Phone Number: 587-0287 / 587-0304
 Fund Type (MOF): P - Other Federal Fund CIP
 Appropriation Account Number S-19-271-C

Intended Purpose:

Source of Revenues:

Land and Water Conservation Fund (NPS)

Current Program Activities/Allowable Expenses:

Acquisition, development, and renovation to support public outdoor recreation.

Variances:

Cash balance lapse to general fund? (Yes / No) : No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0			
Beginning Cash Balance	0	0	0	0	260,351	260,351	260,351
Revenues	0	0	0	260,351			
Expenditures	0	0	0	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	260,351	260,351	260,351	260,351
Encumbrances	0	1,448,839	1,448,839	1,448,839			
Unencumbered Cash Balance	0	(1,448,839)	(1,448,839)	(1,188,488)	260,351	260,351	260,351

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: Watershed Protection & Initiatives, S/W-Con
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-272-C

Intended Purpose:

This fund was established to receive and expend federal grant monies in Protecting Forests for Water Supply Sustainability it Kohala, Hawaii Phase 1

Source of Revenues:

National Fish and Wildlife Service

Bureau of Reclamation, Department of the Interior

All expenses relating to the implementation of Federal Grant approved projects in Protecting Forests for Water Supply Sustainability it Kohala, Hawaii Phase 1

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			0	0			
Beginning Cash Balance			0	0	0	0	0
Revenues			0	171,036	100,000	125,507	
Expenditures			0	266,034	100,000	125,507	
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
			0	94,998			
Net Total Transfers			0	94,998	0	0	0
Ending Cash Balance			0	0	0	0	0
Encumbrances			491,541	225,507	100,000		
Unencumbered Cash Balance			(491,541)	(225,507)	(100,000)	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 806
 Name of Fund: Kahana Valley State Park, Oahu-L/S
 Legal Authority: FED FUND

Contact Name: Martha Yent/ Piikea Tomczyk
 Phone Number: 587-0287 / 587-0304
 Fund Type (MOF): P - Other Federal Fund CIP
 Appropriation Account Number S-97-274-C

Intended Purpose:

Source of Revenues:

Land and Water Conservation Fund (NPS)

Current Program Activities/Allowable Expenses:

Acquisition, development, and renovation to support public outdoor recreation.

Variances:

Cash balance lapse to general fund? (Yes / No) : No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0			
Beginning Cash Balance	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Revenues	0	0	0	0			
Expenditures	0	0	0	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	0	100,000	100,000	100,000	100,000	100,000	100,000

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2025 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 101
 Name of Fund: Kamehamehenui Forest Acquisition, Maui-LND
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal Fund CIP
 Appropriation Account Number S-21-278-C

Intended Purpose:
 This fund was established to account for federal grant monies for Kamehamehenui Forest Acquisition, Maui
 Source of Revenues:
 Federal Grant from U.S. Department of Agriculture, Forest Service
 Current Program Activities/Allowable Expenses:
 All expenses relating to the Kamehamehenui Forest Acquisition in Maui
 Variances:
 Grant ended 6/26/23
 Cash balance lapse to general fund? (Yes / No)
 Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling			153,464		0		
Beginning Cash Balance		0	0	0	0	0	0
Revenues			48,531	93,758	7,711	0	0
Expenditures			51,995	93,758	7,711	0	0
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
			3,464	0	0	0	0
Net Total Transfers	0	0	3,464	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances			101,469	7,711	0		
Unencumbered Cash Balance	0	0	(101,469)	(7,711)	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: Watershed Protection and Initiatives, S/W-Con
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal Fund CIP
 Appropriation Account Number S-278-C

Intended Purpose:

This fund was established to receive and expend federal grant monies in increasing military resilience and mitigating rare plants implants

Source of Revenues:

Department: of Defense thru National Fish and Wildlife Foundation

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects in increasing military resilience and mitigating rare plants implants.

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		1,280,591					
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues		56,192	183,920	421,593			
Expenditures		56,192	183,920	421,593			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances		905,657	751,857	408,376			
Unencumbered Cash Balance	0	(905,657)	(751,857)	(408,376)	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: Joint Chief's Project: WFM&S, HI-Con
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal Fund CIP
 Appropriation Account Number S-279-C

Intended Purpose:

This fund was established to receive and expend federal grant monies in Joint Chief's Project-Hawaii Island Wildfire Mitigation and Support

Source of Revenues:

U.S. Department of Agriculture

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects in Joint Chief's Project-Hawaii Island Wildfire Mitigation and Support.

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		143,986	132,998				
Beginning Cash Balance	0	0	0	0	252	30,000	30,000
Revenues		0	42,466	117,785	76,994	39,749	
Expenditures		0	42,466	117,533	77,246	39,749	
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	252	30,000	30,000	30,000
Encumbrances		42,500	117,533	0			
Unencumbered Cash Balance	0	(42,500)	(117,533)	252	30,000	30,000	30,000

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 401
 Name of Fund: PMNM - HIHWNMS (Amend 5) CIP - PLANNING
 Legal Authority: Administratively Created

Contact Name: Brian Neilson
 Phone Number: 808-227-7677
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-25-279

Intended Purpose:

To support the co-management of Papahānaumokuākea by financing conservation, research, monitoring, education, and stewardship activities that protect the Monument's natural and cultural resources.

Source of Revenues:

Federal funding through National Oceanic and Atmospheric Administration Commerce (NOAA) appropriations for conservation and resource management.

Current Program Activities/Allowable Expenses:

Salary and operating costs for personnel co-managing the Papahānaumokuākea Marine National Monument.

Variances:

S-523 will be under this account, hence expenditures will increase in succeeding years.

Cash balance lapse to general fund? (Yes / No) No.

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling					300,000		
Beginning Cash Balance					0	0	0
Revenues					195,000	105,000	
Expenditures					195,000	105,000	
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	0	0	85,900	0	
Unencumbered Cash Balance	0	0	0	0	(85,900)	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 401
 Name of Fund: PMNM - HIHWNMS CIP - DESIGN
 Legal Authority: Administratively Created

Contact Name: Brian Neilson
 Phone Number: 808-227-7677
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-280-C (Sub-Account)

Intended Purpose:

To support the co-management of Papahānaumokuākea by financing conservation, research, monitoring, education, and stewardship activities that protect the Monument's natural and cultural resources.

Source of Revenues:

Federal funding through National Oceanic and Atmospheric Administration Commerce (NOAA) appropriations for conservation and resource management.

Current Program Activities/Allowable Expenses:

Salary and operating costs for personnel co-managing the Papahānaumokuākea Marine National Monument.

Variances:

S-523 will be under this account, hence expenditures will increase in succeeding years.

Cash balance lapse to general fund? (Yes / No) No.

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling					200,000		
Beginning Cash Balance					0	0	0
Revenues					155,600	44,400	
Expenditures					155,600	44,400	
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	0	0	30,000	0	
Unencumbered Cash Balance	0	0	0	0	(30,000)	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: W Hawaii Defense Community Infra, HI-Con
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal Fund CIP
 Appropriation Account Number S-281-C

Intended Purpose:

This fund was established to receive and expend federal grant monies in West Hawaii Warehouse to Support Firefighting and Conservation

Source of Revenues:

Department: of Defense, Office of Local Defense Community

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects in West Hawaii Warehouse to Support Firefighting and conservation

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		2,485,308			0	0	0
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues		0	0	222,300	2,707,608		
Expenditures		0	0	222,300	2,707,608		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances		0	2,200,000	1,977,700	0	0	0
Unencumbered Cash Balance	0	0	(2,200,000)	(1,977,700)	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 401
 Name of Fund: PMNM - HIHWNMS CIP - CONSTRUCTION
 Legal Authority: Administratively Created

Contact Name: Brian Neilson
 Phone Number: 808-227-7677
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-281-C (Sub-Account)

Intended Purpose:

To support the co-management of Papahānaumokuākea by financing conservation, research, monitoring, education, and stewardship activities that protect the Monument's natural and cultural resources.

Source of Revenues:

Federal funding through National Oceanic and Atmospheric Administration Commerce (NOAA) appropriations for conservation and resource management.

Current Program Activities/Allowable Expenses:

Salary and operating costs for personnel co-managing the Papahānaumokuākea Marine National Monument.

Variances:

S-523 will be under this account, hence expenditures will increase in succeeding years.

Cash balance lapse to general fund? (Yes / No) No.

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling					500,000		
Beginning Cash Balance					0	0	0
Revenues					385,000	115,000	
Expenditures					385,000	115,000	
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	0	0	75,800	0	
Unencumbered Cash Balance	0	0	0	0	(75,800)	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: Natural Area Reserves & Watershed Mgmt-Con
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal Fund CIP
 Appropriation Account Number S-282-C

Intended Purpose:

This fund was established to receive and expend federal grant monies in KaenaPoint Coastal Wetland Ecosystem Protection Project.

Source of Revenues:

U.S, Department of the Interior, Fish & Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects in KaenaPoint Coastal Wetland Ecosystem Protection Project

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	96,000				0	0	0
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	6,188	13,886	11,177	16,933	47,816		
Expenditures	6,188	13,886	11,177	16,933	47,816		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	3,914	5,500	3,455.00	0	0	0	0
Unencumbered Cash Balance	(3,914)	(5,500)	(3,455)	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Name of Fund: Reimagining the Wetland Landscape, Mol-Lnd
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number: S-22-282-C

Intended Purpose:

This fund was established to account for federal grant monies received from U.S. Department of Interior, Fish & Wildlife Service for the reimagining the wetland landscape in Molokai

Source of Revenues:

US Fish and Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of the projects for reimagining the wetland landscape in Molokai

Variances:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		401,000			0	0	0
Beginning Cash Balance				0	0	0	0
Revenues				398,850	0	0	0
Expenditures				398,850	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
				0	0	0	0
Net Total Transfers				0	0	0	0
Ending Cash Balance				0	0	0	0
Encumbrances				0	0	0	0
Unencumbered Cash Balance				0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: Watershed Protection Above Pearl Harbor, Oahu-Con
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal Fund CIP
 Appropriation Account Number S-283-C

Intended Purpose:

This fund was established to receive and expend federal grant monies in expanding Forest and Watershed Protection Above Pearl Harbor

Source of Revenues:

U.S. Department of the Interior, Fish & Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects in expanding Forest and Watershed Protection Above Pearl Harbor

Variances:

Variance between FY's in expenditures is due to encumbrances paid the following year. Grant ends 7/30/27

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		8,760,793	0	0	0	0	0
Beginning Cash Balance	0	0	8,722,051	8,346,509	8,274,123	6,774,123	4,774,123
Revenues		8,760,793	0	88,949	0	0	0
Expenditures		38,742	375,542	161,335	1,500,000	2,000,000	2,000,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	8,722,051	8,346,509	8,274,123	6,774,123	4,774,123	2,774,123
Encumbrances		470,541	500,962	474,912	1,000,000	1,000,000	1,000,000
Unencumbered Cash Balance	0	8,251,510	7,845,547	7,799,211	5,774,123	3,774,123	1,774,123

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: Natural Area Reserves & Watershed Mgmt, Mol-Con
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal Fund CIP
 Appropriation Account Number S-285-C

Intended Purpose:

This fund was established to receive and expend federal grant monies - Planning for Community Resilience Through Watershed Restoration on Molokai

Source of Revenues:

Department: of Defense thru National Fish and Wildlife Foundation

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects for Planning for Community Resilience Through Watershed Restoration on
 Variances:

Variance between FY's in expenditures is due to encumbrances paid the following year. Grant ends 7/30/27

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		277,511					
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues		0	76,126	28,112	75,000	98,273	
Expenditures		0	76,126	28,112	75,000	98,273	
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances		0	58,532	30,420	50,000		
Unencumbered Cash Balance	0	0	(58,532)	(30,420)	(50,000)	0	0

277,511
277,511
0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: Endangered Spec Pred-prf Fencing, S/W-Con
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal Fund CIP
 Appropriation Account Number S-286-C

Intended Purpose:

This fund was established to receive and expend federal grant monies for Endangered Species Predator-proof Fencing

Source of Revenues:

U.S. Department of the Interior, Fish & Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects for Endangered Species Predator-proof Fencing

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	521,486				0	0	0
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	32,319	12,708	100,670	210,620	165,169		
Expenditures	32,319	12,708	100,670	210,620	165,169		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0		0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	12,708	0	240,000	185,779	0	0	0
Unencumbered Cash Balance	(12,708)	0	(240,000)	(185,779)	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: Invertebrate & Plant Prop Fac, Oahu-Con
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal Fund CIP
 Appropriation Account Number S-287-C

Intended Purpose:

This fund was established to receive and expend federal grant monies in for Invertebrate & Plant Prop Fac, Oahu-Con.

Source of Revenues:

U.S, Department of the Interior, Fish & Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects for Invertebrate & Plant Prop Fac, Oahu-Con

Variances:

Grant ended 12/31/22.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	7,875	7,875	7,875	7,875	7,875
Revenues	89,964	194,647	0	0			
Expenditures	89,964	186,772	0	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	7,875	7,875	7,875	7,875	7,875	7,875
Encumbrances	194,647	0	0	0			
Unencumbered Cash Balance	(194,647)	7,875	7,875	7,875	7,875	7,875	7,875

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: Invertebrate & Plant Prop Fac, Oahu-Con
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal Fund CIP
 Appropriation Account Number S-288-C

Intended Purpose:

This fund was established to receive and expend federal grant monies in Invertebrate Prog-Statewide Endangered Invertebrate Projects

Source of Revenues:

U.S, Department of the Interior, Fish & Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects in invertebrate Prog-Statewide Endangered Invertebrate Projects

Variances:

Grant ended 12/31/23.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	0	32,394	37,606	0			
Expenditures	0	32,394	37,606	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	12,465	0	0			
Unencumbered Cash Balance	0	(12,465)	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: Building Community Resilience, MOL-CON
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal Fund CIP
 Appropriation Account Number S-289-C

Intended Purpose:

This fund was established to receive and expend federal grant monies for Building Community Resilience through Ecological Restoration on Molokai - Phase I

Source of Revenues:

U.S, Department of Commerce, National Oceanic and Atmospheric Administration

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects for the building of community resilience through ecological restoration

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	0	32,394	37,606	0			
Expenditures	0	32,394	37,606	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	12,465	0	293,961			
Unencumbered Cash Balance	0	(12,465)	0	(293,961)	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 806
 Name of Fund: L/S CIP, Sand Isle Recreatn, S/W-Con(FF)
 Legal Authority: FED FUND

Contact Name: Martha Yent/Piikea Tomczyk
 Phone Number: 587-0287/ 587-0304
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-12-500-C

Intended Purpose:
 Reconstruct ballfields, renovate comfort station, expand parking lot at Sand Island State Recreation Area.
 Source of Revenues:
 Land and Water Conservation Fund (NPS)
 Current Program Activities/Allowable Expenses:
 Acquisition, development, and renovation to support public outdoor recreation.
 Variances:
 Grant closed; balance of federal funds retained by NPS.
 Cash balance lapse to general fund? (Yes / No) : No balance not drawdown; retained by NPS
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	340,678	38,947	383	383	0	0	0
Revenues	499,540	55,920	0	0			
Expenditures	801,271	94,484	0	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	38,947	383	383	383	0	0	0
Encumbrances	198,729	0	0	0			
Unencumbered Cash Balance	(159,782)	383	383	383	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 806
 Name of Fund: Malaekahana Infr & Fac Imp, Oahu-Con
 Legal Authority: FED FUND

Contact Name: Martha Yent/ Piikea Tomczyk
 Phone Number: 587-0287 / 587-0304
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-18-501-C

Intended Purpose:
 Paving of parking lots and roadways at Kalanai Section of Malaekahana State Recreation Area.
 Source of Revenues:
 Land and Water Conservation Fund (NPS)
 Current Program Activities/Allowable Expenses:
 Acquisition, development, and renovation to support public outdoor recreation.
 Variances:
 Grant closed; balance of federal funds retained by NPS.
 Cash balance lapse to general fund? (Yes / No) : No, balance not drawdown; retained by NPS.
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	1,625	1,625	1,625	1,625	0	0	0
Revenues	0	0	0	0			
Expenditures	0	0	0	0			
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	1,625	1,625	1,625	1,625	0	0	0
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	1,625	1,625	1,625	1,625	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 172
 Name of Fund: USFS - Haloa'aina, HI-Lnd
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-20-501-C

Intended Purpose:

This fund was established to account for federal grant monies from U.S. Department of Agriculture, Forest Service for the Haloa'aina Land Acquisition

Source of Revenues:

Federal Grant from U.S. Department of Agriculture, Forest Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects having to do Haloa'aina Land Acquisition. **Grant closed 6/26/24**

Variances:

N/A

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	3,000,000		0	0	0	0	0
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	0	0	0	0			
Expenditures	0	0	0	0			
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
	0	0	0	0	0	0	0
				0			
				0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: Inst Fence for Seabirds, Kauai-Con
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal Fund CIP
 Appropriation Account Number S-501-C

Intended Purpose:

This fund was established to receive and expend federal grant monies in the installation of an Ungulate Fence to Benefit Seabirds in Honopu Valley, Kauai.

Source of Revenues:

Department of Defense

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects in Installation of an Ungulate Fence to Benefit Seabirds in Honopu Valley,

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year. Grant ended 6/30/23

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0						
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	0	254,826	184,924	0			
Expenditures	0	254,826	184,924	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	398,000	154,984	0	0			
Unencumbered Cash Balance	(398,000)	(154,984)	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 172
 Name of Fund: Mapulehu Valley to Summit Fee Acq Mol-LND
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-19-502-C

Intended Purpose:

This fund was established to account for federal grant monies from U.S. Department of Agriculture, Forest Service for the Mapulehu Land Acquisition

Source of Revenues:

Federal Grant from U.S. Department of the Interior, Fish and Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects having to do with the Mapulehu Land acquisition

Variances:

n/a (grant ended 4/30/23)

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		1,800,000	0	0			
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	0	1,800,000	0	0			
Expenditures	0	1,800,000	0	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
				0			
				0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 801
 Name of Fund: L/S Imp-Boat & Ocean Rec Fac, S/W-Des(FF)
 Legal Authority: HRS 171-6

Contact Name: Finn McCall
 Phone Number: 808-587-3250
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-502

Intended Purpose Unknown

Source of Revenues: Unknown

Current Program Activities/Allowable Expenses: None

Variances: None

Cash balance lapse to general fund? Yes
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	3,529	3,529	3,529	3,529	3,529	3,529	3,529
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
					0	0	0
					0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	3,529	3,529	3,529	3,529	3,529	3,529	3,529
Encumbrances	188,000	188,000	188,000	188,000	0	0	0
Unencumbered Cash Balance	(184,471)	(184,471)	(184,471)	(184,471)	3,529	3,529	3,529

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 172
 Name of Fund: Ha Na Wai Eha Forest Watershed - LND
 Legal Authority: _____

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-21-503-C

Intended Purpose:

Source of Revenues:

Current Program Activities/Allowable Expenses:

Variances:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

GRANT WAS NOT AWARDED

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		3,000,000		0			
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	0	0	0	0			
Expenditures	0	0	0	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Name of Fund: Native Resources & Fire Protection Program
 Legal Authority: A164/SL 23

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-504-C (Parent Account)

Intended Purpose:

Source of Revenues:

Current Program Activities/Allowable Expenses:

Variances:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

PARENT ACCOUNT

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			10,544,254	11,000,000	4,571,982		
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	0	0	0	0			
Expenditures	0	0	0	0			
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: Yellow-Faced Bee Microbiome
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-504-C

Intended Purpose:

This fund was established to receive and expend federal grant monies for the Yellow-Faced Bee Microbiome

Source of Revenues:

U.S, Department of the Interior, Fish & Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects for the Yellow Faced Bee Microbiome

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	282,447	238,019	261,077	285,128	285,128	285,128	285,128
Revenues	181,384	518,065	41,567	0	0		
Expenditures	225,812	495,007	17,516	0	0		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	238,019	261,077	285,128	285,128	285,128	285,128	285,128
Encumbrances	560,734	65,727	14,457	0			
Unencumbered Cash Balance	(322,715)	195,350	270,671	285,128	285,128	285,128	285,128

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 405
 Name of Fund: Conservation & Resources Enforcement
 Legal Authority: Act 134, SLH 2013

Contact Name: Lolita Cabante
 Phone Number: 587-0336
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-505-C (Parent Account)

Intended Purpose:
 Parent account for other federal fund appropriations.
 Source of Revenues:
 Federal funds grants roll-over.
 Current Program Activities/Allowable Expenses:

Variances:

Parent Account

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Parent Account

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			900,000	0	100,000	0	0
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Name of Fund: Kanaha Pond Wildlife Sanctuary, Maui-Con
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-24-506-C

Intended Purpose:

This fund was established to account for federal grant monies received from U.S. Department of Interior, Fish & Wildlife Service for the Kanaha Pond Wildlife Sanctuary Predator Free Project

Source of Revenues:

US Fish and Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant for Kanaha Pond awarded projects

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling				700,000	0	0	0
Beginning Cash Balance				0	0	0	0
Revenues				0	250,000	350,000	100,000
Expenditures				0	250,000	350,000	100,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
				0			
Net Total Transfers				0	0	0	0
Ending Cash Balance				0	0	0	0
Encumbrances				71,100	300,000	50,000	
Unencumbered Cash Balance				(71,100)	(300,000)	(50,000)	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: Natural Area Reserves & Watershed Management
 Legal Authority: _____

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-507-C (Parent Account)

Intended Purpose:

Source of Revenues:

Current Program Activities/Allowable Expenses:

Variances:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

PARENT ACCOUNT

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			25,707,357				
Beginning Cash Balance	25,574	25,574	25,574	25,574	25,574	25,574	25,574
Revenues	0	0	0	0			
Expenditures	0	0	0				
				0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	25,574	25,574	25,574	25,574	25,574	25,574	25,574
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	25,574	25,574	25,574	25,574	25,574	25,574	25,574

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 401
 Name of Fund: Hawaii Marine Rec Fisheries Survey (MRIP)
 Legal Authority: Administratively Created

Contact Name: David Sakoda/Tom Ogawa
 Phone Number: 808-227-7677
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-508-C

Intended Purpose:

This fund was established to account for federal grant monies received from the U.S. Department of Commerce, National Oceanic and Atmospheric Administration (NOAA) for collecting fisheries catch data.

Source of Revenues:

Funded by federal grants from the U.S. Fish and Wildlife Service's Sport Fish Restoration (SFR) Program, as well as state funds and contributions from NOAA Fisheries.

Current Program Activities/Allowable Expenses:

Contractual to include Salary and operating costs needed to integrate with the NOAA Fisheries' Marine Recreational Information Program (MRIP), Implementing field tablets for data collection, revising survey designs to improve accuracy and coverage, and conducting follow-up studies on fishing effort to inform potential future survey modifications.

Variances:

Cash balance lapse to general fund? (Yes / No) No.

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		285,000			300,000	300,000	300,000
Beginning Cash Balance	0	0	3,067	0	0	13,000	25,500
Revenues		140,227	270,229	340,007	292,000	284,000	296,000
Expenditures		137,160	273,296	340,007	279,000	271,500	285,240
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
		0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	3,067	0	0	13,000	25,500	36,260
Encumbrances		147,840	159,544	102,030	142,500	105,400	35,400
Unencumbered Cash Balance	0	(144,773)	(159,544)	(102,030)	(129,500)	(79,900)	860

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 810
 Name of Fund: Prevention of Natural Disasters
 Legal Authority: Administratively Created

Contact Name: Edwin Matsuda
 Phone Number: (808) 587-0268
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-510-C (Parent Account)

Intended Purpose:

Parent account for roll-over federal funds received from the Federal Emergency Management Agency to carry out Flood Plain Management activities and develop a flood hazard mitigation plan to strengthen the State's role in the National Flood Insurance Program and dam safety grants from the National Dam Safety Program for flood mitigation.

Source of Revenues:

Roll-over funds

Current Program Activities/Allowable Expenses:

Program activities, including but not limited to: maintain/update of the Statewide Flood Control plan; National Flood Insurance Program; prepare post-flood reports; collect flood data; coordinate stream maintenance activities; inspect existing dams and reservoirs; and provide technical support to state, federal and private dam owners.

Variances:

n/a

Cash balance lapse to general fund? (Yes / No) No

Statutory language: n/a

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling					10,522,413	5,342,412	162,413
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	0	0	0	0	3,522,413	3,020,000	3,020,000
Expenditures	0	0	0	0	3,522,413	3,020,000	3,020,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 401
 Name of Fund: Ecosystem Protection and Restoration
 Legal Authority: Administratively Created

Contact Name: Brian Neilson
 Phone Number: 808-227-7677
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-511-C (Parent Account)

Intended Purpose:

Source of Revenues:

Current Program Activities/Allowable Expenses:

Variances:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			24,246,866		12,537,534		
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	0	0	0	0			
Expenditures	0	0	0	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
		0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 172
 Name of Fund: Forestry Resource Management # Development
 Legal Authority: _____

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-512-C (Parent Account)

Intended Purpose:

Source of Revenues:

Current Program Activities/Allowable Expenses:

Variances:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

PARENT ACCOUNT

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			6,150,000	6,150,000	7,100,000		
Beginning Cash Balance	13,436	13,436	13,436	13,436	13,436	13,436	13,436
Revenues	0	0	0	0			
Expenditures	0	0	0	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	13,436	13,436	13,436	13,436	13,436	13,436	13,436
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	13,436	13,436	13,436	13,436	13,436	13,436	13,436

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 172
 Name of Fund: Urban & Community Forestry
 Legal Authority: A122/SL 14

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-513-C

Intended Purpose:

This fund was established to account for federal grant monies from U.S. Department of Agriculture, Forest Service for the implementation of various programs under the Cooperative Forestry Assistance Act.

Source of Revenues:

Federal Grant from U.S. Department of Agriculture, Forest Service

Current Program Activities/Allowable Expenses:

Deliver a Urban and Community Forestry Program that focuses on improving the health and viability of trees in Hawaii's communities; supporting Tree City USA communities across the state; providing technical training; administering financial support in the form of cost-share grants via Kaulunani's Grant Program; supporting Arbor Day promotions; and maintaining public/private partnerships

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	201,290	427,000	245,000			
Beginning Cash Balance	13,617	25,844	26,727	29,401	33,786	33,786	(0)
Revenues	141,916	300,219	162,157	358,611	350,000	43,052	
Expenditures	129,689	299,336	159,483	354,226	350,000	76,838	
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	25,844	26,727	29,401	33,786	33,786	(0)	(0)
Encumbrances	321,391	155,631	236,555	252,052	40,000		
Unencumbered Cash Balance	(295,547)	(128,904)	(207,154)	(218,266)	(6,214)	(0)	(0)

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 401
 Name of Fund: Wetlands Protection Development
 Legal Authority: Administratively Created

Contact Name: Brian Neilson
 Phone Number: 808-227-7677
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-514-C

Intended Purpose GRANT IS CLOSED

To create a protocol for the permitting process specifically for coral restoration projects and ensure that Hawaii coral reefs are being restored in a mindful way w/ appropriate methods in suitable locations.

Source of Revenues:

US Environmental Protection Agency

Current Program Activities/Allowable Expenses:

Salary and Operating cost for coral restoration projects re permitting process.

Variances:

Cash balance lapse to general fund? (Yes / No) Yes, the cash balance represents indirect costs, which will eventually lapse to the general fund.

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	190,000	0	0		0	0	0
Beginning Cash Balance	0	0	0	3,267	4,028	761	761
Revenues	124,204	142,715	107,826	116,204			
Expenditures	124,204	142,715	104,559	115,443	3,267		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
		0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	3,267	4,028	761	761	761
Encumbrances	174,403	205,905	0	0			
Unencumbered Cash Balance	(174,403)	(205,905)	3,267	4,028	761	761	761

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 172
 Name of Fund: Forestry Legacy
 Legal Authority: A134/SL 13

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-516-C

Intended Purpose:

This fund was established to account for federal grant monies from U.S. Department of Agriculture, Forest Service for the implementation of Forest Legacy Administration Grant under the Cooperative Forestry Assistance Act.

Source of Revenues:

Federal Grant from U.S. Department of Agriculture, Forest Service

Current Program Activities/Allowable Expenses:

Enable active long-term forest management. A primary focus of the program is the development of comprehensive, multi-resource management plans that provide landowners with the information they need to manage their forests for a variety of products and services.

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	294,769	88,009	50,000	952,500	300,000	300,000	300,000
Beginning Cash Balance	30,575	47,610	32,559	44,739	55,811	55,811	55,811
Revenues	104,895	120,505	182,299	174,973	300,000	300,000	300,000
Expenditures	87,860	135,555	170,119	163,901	300,000	300,000	300,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	47,610	32,559	44,739	55,811	55,811	55,811	55,811
Encumbrances	61,855	62,858	19,737	323,941	200,000	300,000	300,000
Unencumbered Cash Balance	(14,245)	(30,299)	25,002	(268,130)	(144,189)	(244,189)	(244,189)

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 172
 Name of Fund: Forest Stewardship Program
 Legal Authority: A119/SL 15

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-517-C (Sub-Account)

Intended Purpose:

This fund was established to account for federal grant monies from U.S. Department of Agriculture, Forest Service for the implementation of Forest Stewardship Program under the Cooperative Forestry Assistance Act.

Source of Revenues:

Federal Grant from U.S. Department of Agriculture, Forest Service

Current Program Activities/Allowable Expenses:

The Forest Legacy Program protects "working forests", those that protect water quality, provide habitat and forest products opportunities for recreation and other benefits through conservation land acquisitions. A primary focus of this Program is to educate private landowners on the importance of protecting their forest lands, and acquire threatened forest lands.

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	123,846	107,892	107,892	107,356	100,000	100,000	100,000
Beginning Cash Balance	48,220	102,274	105,756	108,403	122,015	122,015	122,015
Revenues	123,804	92,403	92,526	177,233	150,000	150,000	150,000
Expenditures	69,750	88,921	89,879	163,621	150,000	150,000	150,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	102,274	105,756	108,403	122,015	122,015	122,015	122,015
Encumbrances	74,750	117,801	90,005	7,322	25,000	25,000	25,000
Unencumbered Cash Balance	27,524	(12,045)	18,398	114,693	97,015	97,015	97,015

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 172
 Name of Fund: Cooperative Lands Forest Health
 Legal Authority: A 88/SL 21

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-518-C (Sub-Account)

Intended Purpose:

This fund was established to account for federal grant monies from U.S. Department of Agriculture, Forest Service for the implementation of Cooperative Lands Forest Health Program under the Cooperative Forestry Assistance Act.

Source of Revenues:

Federal Grant from U.S. Department of Agriculture, Forest Service.

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects having to do with monitoring and control of forests pests statewide.

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	500,000	500,000	0	0			
Beginning Cash Balance	24,643	28,527	32,151	32,151	37,153	37,153	0
Revenues	280,377	407,456	100,456	174,561	200,000	6,000	
Expenditures	276,493	403,832	100,456	169,559	200,000	43,153	
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	28,527	32,151	32,151	37,153	37,153	0	0
Encumbrances	420,897	226,753	211,659	182,630	15,000		
Unencumbered Cash Balance	(392,370)	(194,602)	(179,508)	(145,477)	22,153	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Name of Fund: Predator Control for Seabird Protection
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-519-C

Intended Purpose:

This fund was established to account for federal grant monies received from U.S. Department of Interior, Fish & Wildlife Service for Predator Control for Seabird Protection

Source of Revenues:

US Fish and Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects for Predator Control for Seabird Protection

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		144,516	0				
Beginning Cash Balance	0	0	191	191	191	0	0
Revenues		12,820	89,012	3,973	19,341		
Expenditures		12,629	89,012	3,973	19,532		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	191	191	191	0	0	0
Encumbrances		0	9,741	19,341			
Unencumbered Cash Balance	0	191	(9,550)	(19,150)	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 401
 Name of Fund: Interjurisdictional Fisheries Act
 Legal Authority: Administratively Created

Contact Name: Brian Neilson
 Phone Number: 808-227-7677
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-520-C

Intended Purpose:

Maintain and Support Commercial Fisheries Reporting Web Portal Systems and Recreational Marine Fishing Surveys for the State of Hawaii

Source of Revenues:

NOAA Grant Award No. NA23NMF4070283

Current Program Activities/Allowable Expenses:

\$4,000 per month on server upkeep, maintenance, minor upgrades, customer service, etc. HMRFS travel and transportation costs (varies).

Variances:

LNR 153 is consolidated to the Ecosystem Protection and Restoration FY24.

Cash balance lapse to general fund? (Yes / No) No. Only if the federal grant ends and a federal expenditure is paid out of General Funds.

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling					220,027	183,854	
Beginning Cash Balance	0	0	0	2,486	0	0	0
Revenues	0	0	38,937	155,261	142,560	156,000	55,373
Expenditures	0	0	36,451	157,747	142,560	156,000	55,373
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	2,486	0	0	0	0
Encumbrances	0	0	89,931	161,818	97,500	19,940	0
Unencumbered Cash Balance	0	0	(87,445)	(161,818)	(97,500)	(19,940)	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 401
 Name of Fund: Hawaiian Tributaries in He'eia Wetlands
 Legal Authority: Administratively Created

Contact Name: Brian Neilson
 Phone Number: 808-227-7677
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-521-C

Intended Purpose **GRANT IS CLOSED**

Restoring Traditional Hawaiian Tributaries to Sustain Fish, Birds and People in He'eia Wetlands.

Source of Revenues:

U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR

Current Program Activities/Allowable Expenses:

Salaries for The Nature Conservancy's staff to conduct scientific monitoring to support the State of Hawai'i Division of Aquatic Resources, He'eia National Estuarine Research Reserve (NERR), and Kāko'o 'Oiwi in assessing the physical and biological impacts of He'eia wetlands restoration.

Variances:

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	75,000	75,000	75,000				
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	90,186	312,072	311,502	252,740			
Expenditures	90,186	312,072	311,502	252,740			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
		0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 172
 Name of Fund: Invasive Tree Fern Control
 Legal Authority: A 88/SL 21

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-522-C

Intended Purpose:

This fund was established to account for federal grant monies from U.S. Department of Agriculture, Forest Service for the implementation of various programs under the Cooperative Forestry Assistance Act.

Source of Revenues:

Federal Grant from U.S. Department of Agriculture, Forest Service.

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects having to do with invasive tree fern control.

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	299,002	0	0	0	0	0	0
Beginning Cash Balance	0	0	0	0	11,445	0	0
Revenues	24,337	48,599	76,844	147,807	1,414		
Expenditures	24,337	48,599	76,844	136,362	12,859		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	11,445	0	0	0
Encumbrances	191,188	207,975	138,647	1,414	0	0	0
Unencumbered Cash Balance	(191,188)	(207,975)	(138,647)	10,031	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 401
 Name of Fund: Humpback Whale National Marine Sanctuary
 Legal Authority: Administratively Created

Contact Name: Brian Neilson
 Phone Number: 808-227-7677
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-523-C (Sub-Account)

Intended Purpose **This account was already merged with S-524.**

This fund was established to account for federal grant monies received from the U.S. Department of Commerce, National Oceanic and Atmospheric Administration (NOAA), Marine Sanctuary Program, to provide suport for the State of Hawaii co-management of Hawaiian Islands Humpback Whale National Marine Sanctuary.

Source of Revenues:

Current Program Activities/Allowable Expenses:

Salary and operating costs for personnel co-managing the Humpback Whale National Marine Sanctuary.

Variances:

DAR will not be using this account. It will be under S-524.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	110,000	0	0				
Beginning Cash Balance	12,143	29,611	34,740	34,740	34,740	34,740	34,740
Revenues	119,929	95,800	0	0			
Expenditures	102,461	90,671	0	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	29,611	34,740	34,740	34,740	34,740	34,740	34,740
Encumbrances	49,167	66,574	0	0			
Unencumbered Cash Balance	(19,556)	(31,834)	34,740	34,740	34,740	34,740	34,740

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 401
 Name of Fund: Papahānaumokuākea Monument
 Legal Authority: Administratively Created

Contact Name: Brian Neilson
 Phone Number: 808-227-7677
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-524-C (Sub-Account)

Intended Purpose:

To support the co-management of Papahānaumokuākea by financing conservation, research, monitoring, education, and stewardship activities that protect

Source of Revenues:

Federal funding through National Oceanic and Atmospheric Administration Commerce (NOAA) appropriations for conservation and resource management.

Current Program Activities/Allowable Expenses:

Salary and operating costs for personnel co-managing the Papahānaumokuākea Marine National Monument.

Variances:

S-523 will be under this account, hence expenditures will increase in succeeding years.

Cash balance lapse to general fund? (Yes / No) No.

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	125,000	0	500,000		220,000	220,000	220,000
Beginning Cash Balance	26,516	54,567	106,375	152,958	131,723	138,923	141,733
Revenues	146,145	108,443	147,635	183,400	125,700	131,560	138,600
Expenditures	118,094	56,635	101,052	204,635	118,500	128,750	131,600
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	54,567	106,375	152,958	131,723	138,923	141,733	148,733
Encumbrances	46,864	44,323	0	235,312	121,400	127,950	132,450
Unencumbered Cash Balance	7,703	62,052	152,958	(103,589)	17,523	13,783	16,283

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 401
 Name of Fund: Hawaii Marine Rec Fisheries Survey
 Legal Authority: Administratively Created

Contact Name: Brian Neilson
 Phone Number: 808-227-7677
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-525-C (Sub-Account)

Intended Purpose **GRANT CLOSED**

Source of Revenues:

Current Program Activities/Allowable Expenses:

Variances:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		0	0				
Beginning Cash Balance	10,443	0	2,138	2,138	2,138	2,138	2,138
Revenues	266,466	134,780	0	0			
Expenditures	276,909	132,642	0	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	2,138	2,138	2,138	2,138	2,138	2,138
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	0	2,138	2,138	2,138	2,138	2,138	2,138

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 401
 Name of Fund: Monk Seals & Sea Turtles Management
 Legal Authority: Administratively Created

Contact Name: Brian Neilson
 Phone Number: 808-227-7677
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-526-C (Sub-Account)

Intended Purpose:

This fund was established to account for federal grant monies received from the U.S. Department of Commerce, National Oceanic and Atmospheric Administration (NOAA) grant to provide support for State of Hawaii co-management of monk seals and sea turtles in the Hawaiian Islands Humpback National Marine Sanctuary.

Source of Revenues:

Federal funding from NOAA/NMFS endangered species conservation programs.

Current Program Activities/Allowable Expenses:

Salaries and operating costs for management, outreach and education programs for monk seals and sea turtles.

Variances:

The increase in FY25 was the result of additional funding, with the grant entering full implementation.

Cash balance lapse to general fund? (Yes / No) No.

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		1,300,000	0				1,200,000
Beginning Cash Balance	7,578	264	12,351	9,920	41,219	42,186	42,736
Revenues	236,085	134,531	223,228	496,379	148,567	41,500	198,500
Expenditures	243,399	122,444	225,659	465,080	147,600	40,950	186,450
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	264	12,351	9,920	41,219	42,186	42,736	54,786
Encumbrances	32,236	166,490	0	204,764	40,650	40,675	52,490
Unencumbered Cash Balance	(31,972)	(154,139)	9,920	(163,545)	1,536	2,061	2,296

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 401
 Name of Fund: Coastal Wetlands Planning, Protection and Restoration
 Legal Authority: Administratively Created

Contact Name: Brian Neilson
 Phone Number: 808-227-7677
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-527-C (Non-Appropriated)

Intended Purpose: **GRANT IS CLOSED**

The overall goal of this project is to restore a total of 21 acres of wetland habitat along West Loch Pearl Harbor.

Source of Revenues:

U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR (F21AP01018)

Current Program Activities/Allowable Expenses:

Honouliuli Stream Invasive Mangrove Removal. The federal funds will go to two subcontracts

Variances:

The grant was in full swing during FY23, hence the 100% expenditure increase. Grant will end 12/31/2023.

Cash balance lapse to general fund? (Yes / No) No.

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	190,000	0	0	0			
Beginning Cash Balance	0	211	0	0	0	0	0
Revenues	100,051	200,935	0	0			
Expenditures	99,840	201,146	0	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	211	0	0	0	0	0	0
Encumbrances	198,814	269,756	0	0			
Unencumbered Cash Balance	(198,603)	(269,756)	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 172
 Name of Fund: Puuwaawaa Landscape Resilience
 Legal Authority: A 88/SL 21

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number: S-528-C (Sub-Account)

Intended Purpose:

This fund was established to account for federal grant monies from U.S. Department of Agriculture, Forest Service for the implementation of various programs under the Cooperative Forestry Assistance Act.

Source of Revenues:

Federal Grant from U.S. Department of Agriculture, Forest Service.

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects having to do with Puuwaawaa Landscape Resilience

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	300,000	0	0	0	0	0	0
Beginning Cash Balance	0	0	0	0	64	0	0
Revenues		68,553	172,872	36,251	22,324		
Expenditures		68,553	172,872	36,187	22,388		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	64	0	0	0
Encumbrances	254,726	186,818	13,945	1,249	0	0	0
Unencumbered Cash Balance	(254,726)	(186,818)	(13,945)	(1,185)	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 401
 Name of Fund: HI State ANS Management Plan Support
 Legal Authority: Administratively Created

Contact Name: Brian Neilson
 Phone Number: 808-227-7677
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-529-C (Sub-Account)

Intended Purpose:

This fund was established to account for federal grant monies received from the U.S. Department of Interior, Fish and Wildlife Service, to implement Hawaii's Aquatic Invasive Species Management Plan

Source of Revenues:

U.S. Department of the Interior, Fish and Wildlife Service, Fish and Wildlife Management Assistance Grant (CFDA 15.608)

Current Program Activities/Allowable Expenses:

Salary and operating costs for implementing the State of Hawaii Aquatic Invasive Species Management Plan, which includes investigating, monitoring, controlling and eradicating invasive species; identifying new invasives.

Variances:

The increase in FY23 was due to the full implementation of the project following the COVID-19 pandemic..

Cash balance lapse to general fund? (Yes / No) No.

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	50,000	100,000	150,000		100,000	100,000	100,000
Beginning Cash Balance	338	5,523	4,307	6,445	5,779	6,669	7,494
Revenues	36,640	104,036	70,689	93,999	92,540	91,500	93,550
Expenditures	31,455	105,252	68,551	94,665	91,650	90,675	92,100
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	5,523	4,307	6,445	5,779	6,669	7,494	8,944
Encumbrances	0	0	0	64,980	0	0	0
Unencumbered Cash Balance	5,523	4,307	6,445	(59,201)	6,669	7,494	8,944

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Name of Fund: State Fire Assistance
 Legal Authority: A248/SL 22

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-530-C (Sub-Account)

Intended Purpose:

This fund was established to account for federal grant monies from U.S. Department of Agriculture, Forest Service for the implementation of Cooperative Fire Protection State Fire Assistance/Voluntary Fire Assistance.

Source of Revenues:

US Forest Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects - State Fire Assistance/Voluntary Fire Assistance.

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	500,000	500,000	900,000	900,000	1,200,000	1,200,000	1,200,000
Beginning Cash Balance	355,920	60,405	77,647	158,508	471,855	471,855	471,855
Revenues	208,513	389,680	525,132	1,318,504	1,500,000		
Expenditures	504,028	372,438	444,271	1,005,157	1,500,000		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	60,405	77,647	158,508	471,855	471,855	471,855	471,855
Encumbrances	109,931	0	569,062	804,765	700,000		
Unencumbered Cash Balance	(49,526)	77,647	(410,554)	(332,909)	(228,145)	471,855	471,855

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Name of Fund: Akekee Research Recover Implementation
 Legal Authority: A 5/SL 19

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-531-C (Sub-Account)

Intended Purpose:

This fund was established to account for federal grant monies received from U.S. Department of Interior, Fish & Wildlife Service for Endangered Species Conservation-Recovery Implementation.

Source of Revenues:

US Fish and Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects for Endangered Species Conservation-Recovery Implementation.

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year. Grant ended 12/31/23.

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			0	0			
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	118,345	96,284	14,861	0			
Expenditures	118,345	96,284	14,861	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	96,301	0	0	0			
Unencumbered Cash Balance	(96,301)	0	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Name of Fund: Mosquito Research - Science Applications
 Legal Authority: A 5/SL 19

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-532-C (Sub-Account)

Intended Purpose:

This fund was established to account for federal grant monies received from U.S. Department of Interior, Fish & Wildlife Service for Mosquito Research - Science Applications

Source of Revenues:

US Fish and Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects for Mosquito Research - Science Applications

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year. Grant ended 3/31/22 and \$150,000 was not awarded in FY2023. Cash balance will be lapsed to the General Fund.

Cash balance lapse to general fund? (Yes / No) Yes

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		150,000	0				
Beginning Cash Balance	0	0	2,880	2,880	2,880	2,880	2,880
Revenues	129,776	2,880	0	0			
Expenditures	129,776	0	0	0			
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
	0		0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	2,880	2,880	2,880	2,880	2,880	2,880
Encumbrances	2	2	0	0			
Unencumbered Cash Balance	(2)	2,878	2,880	2,880	2,880	2,880	2,880

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 172
 Name of Fund: Landscape Scale Restoration
 Legal Authority: A248/SL 22

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-533-C

Intended Purpose:

This fund was established to account for federal grant monies from U.S. Department of Agriculture, Forest Service for the implementation of various programs under the Cooperative Forestry Assistance Act for the Landscape Scale Restoration

Source of Revenues:

Federal Grant from U.S. Department of Agriculture, Forest Service.

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects having to do with Landscape Scale Restoration

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		300,000	0	0	0	0	0
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues		0	77,004	147,124	75,872		
nnn		0	77,004	147,124	75,872		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
		0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances		276,243	199,239	52,115	0	0	0
Unencumbered Cash Balance	0	(276,243)	(199,239)	(52,115)	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 172
 Name of Fund: Tracking Forest Disease in Hawaii
 Legal Authority: A 88/SL 21

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-534-C

Intended Purpose:

Source of Revenues:

Current Program Activities/Allowable Expenses:

Variances:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

GRANT WAS NOT AWARDED

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	297,000	0	0				
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	0	0	0	0			
Expenditures	0	0	0	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
			0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Name of Fund: Endangered Wildlife Program
 Legal Authority: A 5/SL 19

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-535-C (Sub-Account)

Intended Purpose:

This fund was established to account for federal grant monies received from U.S. Department of Interior, Fish & Wildlife Service, Section 6 - Endangered Wildlife Protection Program.

Source of Revenues:

US Fish and Wildlife Service

Current Program Activities/Allowable Expenses:

Alala recovery, Kauai endangered forestbird recovery, captive propagation of endangered forestbirds. All expenses relating to the implementation of Federal Grant approved projects - funding for programs for supporting the conservation and recovery of Hawaii's threatened and endangered avifauna, as well as operations and maintenance of the captive breeding facilities on Maui and Hawaii Islands.

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	878,026	900,000	886,653	876,240	900,000	900,000	900,000
Beginning Cash Balance	99,941	135,121	187,840	192,347	102,550	102,550	102,550
Revenues	878,073	803,798	966,284	1,159,423	1,000,000	1,000,000	1,000,000
Expenditures	842,893	751,079	961,777	1,249,220	1,000,000	1,000,000	1,000,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	135,121	187,840	192,347	102,550	102,550	102,550	102,550
Encumbrances	849,432	500,000	309,302	493,982	500,000	500,000	500,000
Unencumbered Cash Balance	(714,311)	(312,160)	(116,955)	(391,432)	(397,450)	(397,450)	(397,450)

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 172
 Name of Fund: Reforestation from Kahkinui to Kaupol
 Legal Authority: A 88/SL 21

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-536-C

Intended Purpose:

Source of Revenues:

Current Program Activities/Allowable Expenses:

Variances:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

GRANT WAS NOT AWARDED

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	300,000	0	0				
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	0	0	0	0			
Expenditures	0	0	0	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
		0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 401
 Name of Fund: Kauai - Hawaiian Monk Seal-Sea Turtle
 Legal Authority: Administratively Created

Contact Name: Brian Neilson
 Phone Number: 808-227-7677
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-537-C

Intended Purpose GRANT IS CLOSED

Hawaiian Monk Sealand Sea Turtles Response, Recovery, and Monitoring on Kauai,

Source of Revenues:

NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, COMMERCE,

Current Program Activities/Allowable Expenses:

Funds will be used to fund the staff's payroll, which is in charge of completing the project objectives.

Variances:

The grant closed in FY23, hence the decrease in expenditures.

Cash balance lapse to general fund? (Yes / No) No.

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	35,000	0	0				
Beginning Cash Balance	0	0	1,991	1,991	1,991	1,991	1,991
Revenues	0	35,000	0	0			
Expenditures	0	33,009	0	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
		0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	1,991	1,991	1,991	1,991	1,991	1,991
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	0	1,991	1,991	1,991	1,991	1,991	1,991

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 405
 Name of Fund: Domestic Cannabis Eradicate/Suppress
 Legal Authority: A230/SL 24

Contact Name: Lolita Cabante
 Phone Number: 587-0336
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-538-C (Sub-Account)

Intended Purpose:

This fund was established to account for federal grant monies received from the U.S. Department of Justice, Drug Enforcement Administration, to supplement State funding for the eradication and suppression of domestic cannabis. Funds are also provided by the U.S. Department of Justice via the Department of Attorney General's Office.

Source of Revenues:

U.S. Department of Justice, Drug Enforcement Administration

Current Program Activities/Allowable Expenses:

Herbicidal eradication of marijuana on State lands.

Variances:

A Domestic Cannabis Eradication/Suppression Plan was not effectuated for this year.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Parent Account

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0			0	0	0	0
Beginning Cash Balance	101,367	101,367	101,367	101,367	101,367	101,367	101,367
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	101,367	101,367	101,367	101,367	101,367	101,367	101,367
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	101,367	101,367	101,367	101,367	101,367	101,367	101,367

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department:	Land and Natural Resources	Contact Name:	Lolita Cabante
Program ID(s):	LNR 405	Phone Number:	587-0336
Name of Fund:	Joint Enforcement Agreement (JEA)	Fund Type (MOF):	P - Other Federal
Legal Authority:	Act 134, SLH 2013	Appropriation Account Number:	S-539-C (Sub-Account)

Intended Purpose:
This fund was established to account for federal grant monies received from the Joint Enforcement Agreement between the U.S. Department of Commerce, National Oceanic Atmospheric Administration and the State Dept of Land and Natural Resources.

Source of Revenues:
U.S. Department of Commerce, National Oceanic and Atmospheric Administration

Current Program Activities/Allowable Expenses:
This fund was established to account for federal grant monies received from the Joint Enforcement Agreement between the U.S. Department of Commerce, National Oceanic Atmospheric Administration and the State Dept of Land and Natural Resources.

Variances:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling					95,000	0	0
Beginning Cash Balance	63,795	208,721	119,557	348,346	350,150	373,891	373,891
Revenues	207,289	0	262,859	4,668	24,853	0	0
Expenditures	62,363	89,164	34,070	2,864	1,112	0	0
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
	0	0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	208,721	119,557	348,346	350,150	373,891	373,891	373,891
Encumbrances	44,613	0	0	0	0	0	0
Unencumbered Cash Balance	164,108	119,557	348,346	350,150	373,891	373,891	373,891

Additional Information:							
Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 172
 Name of Fund: Koa and Sandalwood Landscape Scale Restoration
 Legal Authority: A 88/SL 21

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-540-C

Intended Purpose:

Source of Revenues:

Current Program Activities/Allowable Expenses:

Variances:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

GRANT WAS NOT AWARDED

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	225,000	0	0				
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	0	0	0	0			
Expenditures	0	0	0	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
		0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: Statewide Endangered Plant Program
 Legal Authority: A 88/SL 21

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-541-C (Sub-Account)

Intended Purpose:

This fund was established to receive and expend federal grant monies - endangered plant program protection in the natural areas and watersheds

Source of Revenues:

U.S, Department of the Interior, Fish & Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects - endangered plant protection within the the natural and watersheds

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	924,748	1,038,580	967,228	944,057	950,000	1,000,000	1,000,000
Beginning Cash Balance	0	2,083	0	0	7,654	7,654	7,654
Revenues	913,738	862,379	730,381	742,456	800,000	1,000,000	1,000,000
Expenditures	911,655	864,462	730,381	734,802	800,000	1,000,000	1,000,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	2,083	0	0	7,654	7,654	7,654	7,654
Encumbrances	785,551	1,009,829	1,192,618	1,523,773	1,000,000	1,000,000	1,000,000
Unencumbered Cash Balance	(783,468)	(1,009,829)	(1,192,618)	(1,516,119)	(992,346)	(992,346)	(992,346)

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: Recovering Vicia Menzeisi
 Legal Authority: A 88/SL 21

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-543-C (Sub-Account)

Intended Purpose:

This fund was established to receive and expend federal grant monies - endangered plant program protection in the natural areas and watersheds statewide.

Source of Revenues:

U.S. Department of the Interior, Fish & Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects - endangered plant protection within the the natural and watersheds

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		263,419		0	0	0	0
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	18,420	29,018	152,161	53,802	10,018		
Expenditures	18,420	29,018	152,161	53,802	10,018		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	2,083	0	0	0	0	0	0
Encumbrances	186,494	175,500	47,256	0	0	0	0
Unencumbered Cash Balance	(184,411)	(175,500)	(47,256)	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 172
 Name of Fund: USFS Na Wai Eha Acquisition
 Legal Authority: A 88/SL 21

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-544-C

Intended Purpose:

Source of Revenues:

Current Program Activities/Allowable Expenses:

Variances:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

GRANT WAS NOT AWARDED

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	3,000,000	0	0				
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	0	0	0	0			
Expenditures	0	0	0	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
		0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: Kauluanui Protective Fencing
 Legal Authority: A134/SL 13

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-544-C (Sub-Account)

Intended Purpose:
 This fund was established to receive and expend federal grant monies for Kauluanui Protective Fencing.
 Source of Revenues:
 U.S, Department of the Interior, Fish & Wildlife Service
 Current Program Activities/Allowable Expenses:
 All expenses relating to the implementation of Federal Grant approved projects for Kauluanui Protective Fencing
 Variances:
 The grant ended 9/20/18. Lapsed to the General funds.
 Cash balance lapse to general fund? (Yes / No) No
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	41,169	30,790	30,790	30,790	30,790	30,790	30,790
Revenues	0	0	0	0			
Expenditures	10,379	0	0	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	30,790	30,790	30,790	30,790	30,790	30,790	30,790
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	30,790	30,790	30,790	30,790	30,790	30,790	30,790

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 810
 Name of Fund: Community Assistance Program
 Legal Authority: Adminstratively Created

Contact Name: Edwin Matsuda
 Phone Number: (808) 587-0268
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-545-C (Sub-Account)

Intended Purpose:

Operating federal fund for LNR 810 program. This fund was established to account for federal grant monies received from the Federal Emergency Management Agency for Community Assistance Program grant activities.

Source of Revenues:

FEMA

Current Program Activities/Allowable Expenses:

Program operating expenses

Variances:

Effective FY21, DLNR is not currently participating in this program.

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0			0	0	0	0
Beginning Cash Balance	99,006	99,041	99,041	99,041	99,041	99,041	99,041
Revenues	53,388	0	0	0	0	0	0
Expenditures	53,353	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	99,041	99,041	99,041	99,041	99,041	99,041	99,041
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	99,041	99,041	99,041	99,041	99,041	99,041	99,041

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 810
 Name of Fund: National Dam Safety Program
 Legal Authority: HRS 179D

Contact Name: Edwin Matsuda
 Phone Number: (808) 587-0268
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-546-C (Sub-Account)

Intended Purpose:

Operating federal fund for LNR 810 program. This fund was established to account for federal grant monies received from the Federal Emergency Management Agency to carry out dam safety grant activities.

Source of Revenues:

FEMA Dam Safety federal grant

Current Program Activities/Allowable Expenses:

Program operating expenses

Variances:

Some scope adjustments were made within the grant and some grant performance items were eliminated, which lead to a variance between Revenues and

Cash balance lapse to general fund? (Yes / No) No

Statutory language: n/a

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	60,000	87,938	87,938	0	0	0	0
Beginning Cash Balance	59,224	59,224	59,224	67,545	79,692	79,692	79,692
Revenues	78,765	62,214	61,098	20,321	0	0	0
Expenditures	78,765	62,214	52,777	8,174	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	59,224	59,224	67,545	79,692	79,692	79,692	79,692
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	59,224	59,224	67,545	79,692	79,692	79,692	79,692

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 810
 Name of Fund: Cooperating Technical Partners Program
 Legal Authority: Administratively Created

Contact Name: Edwin Matsuda
 Phone Number: (808) 587-0268
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number: S-547-C (Sub-Account)

Intended Purpose:

Operating federal fund for LNR 810 program. This fund was established to account for federal grant monies received from the Federal Emergency Management Agency for Cooperating Technical Partners (CTP) grant activities.

Source of Revenues:

FEMA Cooperating Technical Partners federal grant

Current Program Activities/Allowable Expenses:

Program operating expenses

Variances:

Variances may occur because of the unknown timeline for the CTP project associated with each FY CTP Grant.

Cash balance lapse to general fund? (Yes / No) No

Statutory language: n/a

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	400,000		200,000	272,000	162,413	162,413	0
Beginning Cash Balance	18,852	22,689	28,176	28,176	75,896	83,315	0
Revenues	98,141	104,878	127,530	392,871	87,419	100,000	0
Expenditures	94,304	99,391	127,530	345,151	80,000	183,315	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	22,689	28,176	28,176	75,896	83,315	0	0
Encumbrances	162,925	339,960	406,900	126,143	0	0	0
Unencumbered Cash Balance	(140,236)	(311,784)	(378,724)	(50,247)	83,315	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: Cyabea Rivularis on Kauai
 Legal Authority: A 5/SL 19

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-548-C (Sub-Account)

Intended Purpose:

This fund was established to receive and expend federal grant monies for the restoration of resilient pipulation of Cyanea revularis on Kauai, Hawaii.

Source of Revenues:

U.S, Department of the Interior, Fish & Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects for restoring resilient population of Cyanie Revilaries on Kauai.

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0						
Beginning Cash Balance	0	0	945	945	945	0	0
Revenues	12,023	30,202	13,901	52,281	24,176		
Expenditures	12,023	29,257	13,901	52,281	25,121		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	945	945	945	0	0	0
Encumbrances	65,603	68,156	63,395	24,445			
Unencumbered Cash Balance	(65,603)	(67,211)	(62,450)	(23,500)	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: Cyabea Rivularis on Kauai
 Legal Authority: A 5/SL 19

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-549-C (Sub-Account)

Intended Purpose:
 This fund was established to receive and expend federal grant monies for ex-situ propagation of Endangered Hawaiian Ferns.
 Source of Revenues:
 U.S, Department of the Interior, Fish & Wildlife Service
 Current Program Activities/Allowable Expenses:
 All expenses relating to the implementation of Federal Grant approved projects for ex-situ propagation of endangered Hawaiian Ferns.
 Variances:
 Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.
 Cash balance lapse to general fund? (Yes / No) No
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		200,000					
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	31,106	142,295	40,403	32,634	222,035		
Expenditures	31,106	142,295	40,403	32,634	222,035		
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	168,566	27,100	0	37,000			
Unencumbered Cash Balance	(168,566)	(27,100)	0	(37,000)	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 172
 Name of Fund: USFS Hawaii Koa Acquisition
 Legal Authority: A 88/SL 21

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-550-C

Intended Purpose:

Source of Revenues:

Current Program Activities/Allowable Expenses:

Variances:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

GRANT WAS NOT AWARDED

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	4,000,000	0	0				
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	0	0	0	0			
Expenditures	0	0	0	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
		0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 401
 Name of Fund: MARINE MAMMAL DATA PROGRAM - Prescott Grant
 Legal Authority: Administratively Created

Contact Name: Brian Neilson
 Phone Number: 808-227-7677
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-551-C (Sub-Account)

Intended Purpose:

To support the collection, management, and analysis of marine mammal data for research, monitoring, and reporting, thereby aiding conservation efforts and informing federal and state management decisions.

Source of Revenues:

Federal funding from NOAA, primarily through the National Marine Fisheries Service, which supports marine mammal research, monitoring, and data management programs.

Current Program Activities/Allowable Expenses:

Operating costs for collecting and maintaining marine mammal data, conducting population and health assessments, monitoring strandings and entanglements, supporting research on habitat and behavior, and providing data for management, conservation, and federal reporting.

Variances:

The remaining balance in FY25 is the indirect costs. **The grant ended in 07/31/2025, and the liquidation date is 11/28/2025.**

Cash balance lapse to general fund? (Yes / No) Yes, the cash balance represents indirect costs, which will eventually lapse to the general fund.

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	0	13,072	4,208	1,288	0		
Expenditures	0	13,072	4,208	1,288			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
		0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 172
 Name of Fund: IIJA-Urban and Community Forestry
 Legal Authority: A248/SL 22

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-552-C

Intended Purpose:

This fund was established to account for federal grant monies from U.S. Department of Agriculture, Forest Service for the implementation of various programs under the Cooperative Forestry Assistance Act for Urban and Community Forestry

Source of Revenues:

Federal Grant from U.S. Department of Agriculture, Forest Service.

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects having to do with Urban and Community Forestry

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		612,940	0	0	0	0	0
Beginning Cash Balance	0	0	0	0	1,362	0	0
Revenues		7,263	94,611	197,925	313,141		
Expenditures		7,263	94,611	196,563	314,503		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
		0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	1,362	0	0	0
Encumbrances		298,704	214,649	204,275	0	0	0
Unencumbered Cash Balance	0	(298,704)	(214,649)	(202,913)	0	0	0

612,940

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 172
 Name of Fund: IIJA - Forest Stewardship
 Legal Authority: A248/SL 22

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-553-C

Intended Purpose:

This fund was established to account for federal grant monies from U.S. Department of Agriculture, Forest Service for the implementation of various programs under the Forest Stewardship Program

Source of Revenues:

Federal Grant from U.S. Department of Agriculture, Forest Service.

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects having to do with Forest Stewardship

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		359,840	159,000	0	0	0	0
Beginning Cash Balance	0	0	0	0	1,868	1,868	1,868
Revenues		14,236	92,276	130,373	120,000	120,000	41,955
Expenditures		14,236	92,276	128,505	120,000	120,000	43,823
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
		0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	1,868	1,868	1,868	0
Encumbrances		25,000	191,295	156,883	100,000	25,000	
Unencumbered Cash Balance	0	(25,000)	(191,295)	(155,015)	(98,132)	(23,132)	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 172
 Name of Fund: Emerging Pests Program-ROD
 Legal Authority: A248/SL 22

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-554-C

Intended Purpose:

This fund was established to account for federal grant monies from U.S. Department of Agriculture, Forest Service for the implementation of various programs under the Cooperative Forestry Assistance Act for the Ohia Forests

Source of Revenues:

Federal Grant from U.S. Department of Agriculture, Forest Service.

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects having to do with Statewide Protection of Ohia Forests

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		300,000	0	0	0	0	0
Beginning Cash Balance	0	0	0	0	43,787	0	0
Revenues		0	92,777	174,161	33,062		
Expenditures		0	92,777	130,374	76,849		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
		0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	43,787	0	0	0
Encumbrances		141,000	191,295	43,463	0	0	0
Unencumbered Cash Balance	0	(141,000)	(191,295)	324	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 405
 Name of Fund: Covid-19 Emergency Supplemental Funding
 Legal Authority: Non-Appropriated

Contact Name: Lolita Cabante
 Phone Number: 587-0336
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-555-C (Non-Appropriated)

Intended Purpose:

This fund was established to maintain the public's safety by enhancing its patrol capabilities to detect and respond to violations of emergency rules and orders and to violations of other laws and rules as a result of the impact of COVID-19 in Hawaii.

Source of Revenues:

Department of Justice, Office of Justice Programs via the State of Hawaii/Dept of the Attorney General

Current Program Activities/Allowable Expenses:

This fund was established to receive sub-award funds from the Dept of Justice to be used to assist in the response to COVID-19 Emergency Rules and Orders.

Variances:

Grant closed 12/31/22

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	195,000			0	0	0	0
Beginning Cash Balance	0	0	0	0		0	0
Revenues	20,100	77,964	0	0	0	0	0
Expenditures	20,100	77,964	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	158,736	0	0	0	0	0	0
Unencumbered Cash Balance	(158,736)	0	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Name of Fund: NFWF Native Forest Birds
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-25-557-C

Intended Purpose:

This fund was established to account for federal grant monies received from U.S. Department of Interior, Fish & Wildlife Service for Predator control and Forest Restoration

Source of Revenues:

US Fish and Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects for predator control and forest restoration

Variances:

N/A

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling				385,883	0	0	0
Beginning Cash Balance				0	0	0	0
Revenues				0	190,000	195,883	
Expenditures				0	190,000	195,883	
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
				0			
Net Total Transfers				0	0	0	0
Ending Cash Balance				0	0	0	0
Encumbrances				197,997	150,000	0	0
Unencumbered Cash Balance				(197,997)	(150,000)	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 172
 Name of Fund: Strawberry Guava Control
 Legal Authority: A248/SL 22

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-558-C

Intended Purpose:

Source of Revenues:

Current Program Activities/Allowable Expenses:

Variances:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

GRANT WAS NOT AWARDED

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		50,000	0				
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues		0	0				
Expenditures		0	0				
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
		0	0				
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances		0	0				
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 405
 Name of Fund: Byrne Discretionary Community Project
 Legal Authority: Non-Appropriated

Contact Name: Lolita Cabante
 Phone Number: 587-0336
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-559-C (Non-Appropriated)

Intended Purpose:

This fund was established to provide direct funding and partial support for the State of Hawaii's DLNR/DOCARE Academy Program to cover the costs related to the recruits' training, development, and academic curriculum.

Source of Revenues:

Department of Justice, Byrne JAG Project

Current Program Activities/Allowable Expenses:

The DOCARE Academy/Honolulu Community College's Administration of Justice tuition and textbooks, the services of the specific subject matter expert trainers, and the costs related to training logistics and appropriate venues.

Variances:

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		340,000			0	0	0
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues		0	273,000		0	0	0
Expenditures		0	273,000		0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0		0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances		273,000		0	0	0	0
Unencumbered Cash Balance	0	(273,000)	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 172
 Name of Fund: Preserving Local Woodworking Knowledge
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-560-C (Sub-Account)

Intended Purpose:

This fund was established to account for federal grant monies from U.S. Department of Agriculture, Forest Service for the implementation of Forest Stewardship Program under the Cooperative Forestry Assistance Act for preserving local woodworking knowledge

Source of Revenues:

Federal Grant from U.S. Department of Agriculture, Forest Service.

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects having to do with combining the and the old: first use of CLT in Hawai'i and Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	242,243		0	0	0	0	0
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	9,802	63,341	10,080	33,377	125,643		
Expenditures	9,802	63,341	10,080	33,377	125,643		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
		0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	198,347	141,117	131,037	0	0	0	0
Unencumbered Cash Balance	(198,347)	(141,117)	(131,037)	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

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Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 172
 Name of Fund: Nurseries and Seeds Forest Service
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-561-C (Sub-Account)

Intended Purpose:
 This fund was established to account for federal grant monies from U.S. Department of Agriculture, Forest Service
 Source of Revenues:
 Grant from the U.S. Forest Service
 Current Program Activities/Allowable Expenses:

Variances:
 Grant ended on 07/02/2017 - remaining cash will be lapsed in general state fund
 Cash balance lapse to general fund? (Yes / No)
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			0		0	0	0
Beginning Cash Balance	322	0	0	0	0	0	0
Revenues	0	4,483	0	4,620			
Expenditures	322	4,483	0	4,620			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
		0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	43,698	0	0	0	0	0
Unencumbered Cash Balance	0	(43,698)	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: Coastal Plant Propagation to Support OTG
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-562-C (Sub-Account)

Intended Purpose:

This fund was established to receive and expend federal grant monies to support coastal plant restoration.

Source of Revenues:

U.S, Department of the Interior, Fish & Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects for coastal plant propagation to support restoration projects on Oahu.

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	90,000			0	0		
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	0	27,177	58,287	12,451	52,085		
Expenditures	0	27,177	58,287	12,451	52,085		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0				
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	24,000	58,287	4,536	52,085	0		
Unencumbered Cash Balance	(24,000)	(58,287)	(4,536)	(52,085)	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: DLNR Mosquito Control Project Specialist
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-563-C

Intended Purpose:
 This fund was established to receive and expend federal grant monies for Mosquito Control Project
 Source of Revenues:
 U.S, Department of the Interior, Fish & Wildlife Service
 Current Program Activities/Allowable Expenses:
 All expenses relating to the implementation of Federal Grant approved projects for the Mosquito Control Project
 Variances:
 Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.
 Cash balance lapse to general fund? (Yes / No)
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		150,000		0	0	0	0
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues		0	50,188	85,120	14,692		
Expenditures		0	50,188	85,120	14,692		
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
	0	0	0		0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	137,100	86,912	1,791	0	0	0
Unencumbered Cash Balance	0	(137,100)	(86,912)	(1,791)	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 401
 Name of Fund: Recruitment Dynamics of Scleractinian Corals along Kona
 Legal Authority: Administratively Created

Contact Name: Brian Neilson
 Phone Number: 808-227-7677
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-19-564-C (Sub-Account)

Intended Purpose: GRANT IS CLOSED

This fund was established to account for federal grant monies received from the U.S. Department of Interior National Park Service for use in supporting Scleractinian Corals along the Kona Coast of the Big Island of Hawaii.

Source of Revenues:

U.S. Department of Interior, National Park Service, Scleractinian Corals along the KONA Coast (CFDA 15.944) (P23AC02398)

Current Program Activities/Allowable Expenses:

Salary and operating costs for the use in providing a center for the preservation, interpretation, and perpetuation of traditional native Hawaiian activities and culture, and to demonstrate historic land use patterns as well as to provide a needed resource for the education, enjoyment, and appreciation of such traditional native Hawaiian activities and culture by local residents and visitors.

Variances:

Cash balance lapse to general fund? (Yes / No) No.

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	2,549	0	373	323	323	323	323
Revenues	24,456	34,554	23,522	0			
Expenditures	27,005	34,181	23,572	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	373	323	323	323	323	323
Encumbrances	13,073	23,884	313	0			
Unencumbered Cash Balance	(13,073)	(23,511)	10	323	323	323	323

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 401
 Name of Fund: Recruitment Dynamics of Scleractinian Corals along Kona
 Legal Authority: Administratively Created

Contact Name: Brian Neilson
 Phone Number: 808-227-7677
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-24-564-C (Sub-Account)

Intended Purpose:

This fund was established to account for federal grant monies received from the U.S. Department of Interior National Park Service for use in supporting Scleractinian Corals along the Kona Coast of the Big Island of Hawaii.

Source of Revenues:

U.S. Department of Interior, National Park Service, Scleractinian Corals along the KONA Coast (CFDA 15.944) (P23AC02398)

Current Program Activities/Allowable Expenses:

Salary and operating costs for the use in providing a center for the preservation, interpretation, and perpetuation of traditional native Hawaiian activities and culture, and to demonstrate historic land use patterns as well as to provide a needed resource for the education, enjoyment, and appreciation of such traditional native Hawaiian activities and culture by local residents and visitors.

Variances:

Late receipts of funds, hence, no activity in FY24.

Cash balance lapse to general fund? (Yes / No) No.

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance			0	0	3,147	6,147	8,667
Revenues			0	24,535	21,500	22,100	11,865
Expenditures			0	21,388	18,500	19,580	11,865
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers			0	0	0	0	0
Ending Cash Balance			0	3,147	6,147	8,667	8,667
Encumbrances			45,000	53,118	4,250	7,650	8,500
Unencumbered Cash Balance			(45,000)	(49,971)	1,897	1,017	167

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 172
 Name of Fund: Genetoc Conservation Program
 Legal Authority: A248/SL 22

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-565-C

Intended Purpose:

Source of Revenues:

Current Program Activities/Allowable Expenses:

Variances:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

GRANT WAS NOT AWARDED

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		75,000	0		0	0	0
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues		0	0	0			
Expenditures		0	0	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
		0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances		0	0	0	0	0	0
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 172
 Name of Fund: IJA - Forest Health
 Legal Authority: A248/SL 22

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-566-C

Intended Purpose:

This fund was established to account for federal grant monies from U.S. Department of Agriculture, Forest Service for the implementation of Forest Stewardship Program under the Cooperative Forestry Assistance Act.

Source of Revenues:

Federal Grant from U.S. Department of Agriculture, Forest Service.

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects having to do with the Pu'u Wa'a Wa'a, Cross Boarder Collaboration to reduce Wildfire Threat in Kona, Hawaii,

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		460,220	310,000	0	0	0	0
Beginning Cash Balance	0	0	0	0	9,390	9,390	9,390
Revenues		6,638	86,414	127,028	250,000	200,000	100,140
Expenditures		6,638	86,414	117,638	250,000	200,000	109,530
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
		0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	9,390	9,390	9,390	0
Encumbrances		147,485	144,030	274,892	200,000	75,000	
Unencumbered Cash Balance	0	(147,485)	(144,030)	(265,502)	(190,610)	(65,610)	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 908
 Name of Fund: Native American Native Hawaii Museum Services
 Legal Authority: Non-Appropriated

Contact Name: Michael Nahoopii
 Phone Number: (808) 243-5020
 Fund Type (MOF): Other Federal - P
 Appropriation Account Number S-566-C (Non-Appropriated)

Intended Purpose:

This fund was established to receive federal funds to create KIRC Mobile Application (IMLS I). Upon work is completed, funds will be transferred to T-909.

Source of Revenues:

Funds received through Native American Native Hawaiian Museum Services Program, Institute for Museum and Library Services

Current Program Activities/Allowable Expenses:

Expand and refine KIRC's archive collections management, process and rehouse special collections and outreach activities. Expenses related to the

Variances:

Project is complete, awaiting transfer of funds to T-909

Cash balance lapse to general fund? (No)

Statutory language:

None

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	49,935	49,935	49,935	49,935	49,935	0	0
Revenues	0	0	0	0			
Expenditures	0	0	0	0	49,935		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	49,935	49,935	49,935	49,935	0	0	0
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	49,935	49,935	49,935	49,935	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: Invertebrate Recovery Program
 Legal Authority: A248/SL 22

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-567-C (Sub-Account)

Intended Purpose:

This fund was established to receive and expend federal grant monies - for the endangered invertebrate program.

Source of Revenues:

U.S, Department of the Interior, Fish & Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects - for the endangered invertebrate program.

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	37,901	394,577	425,860	427,074	500,000	500,000	5,000,000
Beginning Cash Balance	10,540	10,540	10,540	10,540	10,540	10,540	10,540
Revenues	191,182	216,917	551,335	524,160	500,000	550,000	550,000
Expenditures	191,182	216,917	551,335	524,160	500,000	550,000	550,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	10,540	10,540	10,540	10,540	10,540	10,540	10,540
Encumbrances	58,655	319,733	425,860	137,250	200,000	300,000	300,000
Unencumbered Cash Balance	(48,115)	(309,193)	(415,320)	(126,710)	(189,460)	(289,460)	(289,460)

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: Planning for Watersheds in West Maui
 Legal Authority: A 88/SL 21

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-568-C

Intended Purpose:

This fund was established to receive and expend federal grant monies - planning for Watersheds in West Maui

Source of Revenues:

U.S, Department of the Interior, Bureau of Reclamation

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects - planning for Watersheds in West Maui

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	99,895						
Beginning Cash Balance	0	0	0	0	3,451	0	0
Revenues	0	0	0	43,130	56,765		
Expenditures	0	0	0	39,679	60,216		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	3,451	0	0	0
Encumbrances	0	71,761	82,473	52,325			
Unencumbered Cash Balance	0	(71,761)	(82,473)	(48,874)	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: SEPP Recovery Challenge 2022
 Legal Authority: _____

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-569-C

Intended Purpose:

Source of Revenues:

Current Program Activities/Allowable Expenses:

Variances:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

GRANT NOT AWARDED

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	122,781						
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	0	0	0	0			
Expenditures	0	0	0	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: Insectary Retrofit 2022
 Legal Authority: A 88/SL 21

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-570-C (Sub-Account)

Intended Purpose:

This fund was established to receive and expend federal grant monies to support landscape scale mosquito control

Source of Revenues:

U.S, Department of the Interior, Fish & Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects for the DLNR insectary retrofit to support landscape scale mosquito control

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	94,456						
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues		30,868	6,252	5,475			
Expenditures		30,868	6,252	5,475			
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	4,000	0	1,253.00	51,860			
Unencumbered Cash Balance	(4,000)	0	(1,253)	(51,860)	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: Insectary Retrofit 2022
 Legal Authority: A 88/SL 21

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-571-C

Intended Purpose:

This fund was established to receive and expend federal grant monies for survey and Assessment of Rare Arthropod species.

Source of Revenues:

U.S, Department of the Interior, Fish & Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects for the Survey and Assessment of Rare Arthropod species

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	112,766						
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	0	60,907	31,456	20,403			
Expenditures	0	60,907	31,456	20,403			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	31,458	11,500	0			
Unencumbered Cash Balance	0	(31,458)	(11,500)	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: Biodiversity in Maui Nui
 Legal Authority: A 88/SL 21

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-572-C (Sub-Account)

Intended Purpose:

This fund was established to receive and expend federal grant monies for the methods to support conservation decisions in Maui Nuim, Hawaii.

Source of Revenues:

U.S, Department of the Interior, Fish & Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects for the methods to support conservation decision of Maui, Hawaii.

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year. Grant ended 2/29/24.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	90,000	95,000					
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues		61,901	123,099	0			
Expenditures		61,901	123,099	0			
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	82,287	115,386	0	0			
Unencumbered Cash Balance	(82,287)	(115,386)	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: SEPP Recovery Implementation
 Legal Authority: A 88/SL 21

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-573-C (Sub-Account)

Intended Purpose:
 This fund was established to receive and expend federal grant monies - for the endangered invertebrate program.
 Source of Revenues:
 U.S, Department of the Interior, Fish & Wildlife Service
 Current Program Activities/Allowable Expenses:
 All expenses relating to the implementation of Federal Grant approved projects - for the endangered invertebrate program.
 Variances:
 Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.
 Cash balance lapse to general fund? (Yes / No) No
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		239,000			0	0	0
Beginning Cash Balance	7,662	0	0	0	0	0	0
Revenues	9,433	260,917	115,313	280,980			
Expenditures	17,095	260,917	115,313	280,980			
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	28,279	10,000	86,210	0			
Unencumbered Cash Balance	(28,279)	(10,000)	(86,210)	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 401
 Name of Fund: Waikiki Snorkel Trail
 Legal Authority: Administratively Created

Contact Name: Brian Neilson
 Phone Number: 808-227-7677
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-574-C

Intended Purpose:

Supports the Waikiki Marine Life Conservation District Coral Restoration.

Source of Revenues:

NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, COMMERCE (NA22NOS4690214)

Current Program Activities/Allowable Expenses:

Restoration of the Waikiki Marine Life.

Variances:

The increase in FY25 expenditures and revenues was due to the project being implemented at an accelerated pace. The grant was approved in the 2nd quarter of FY23. Also, the delay in the project implementation was due to the unexpected delay of a separate project which is currently occupying the area that will be used to implement the Objectives.

Cash balance lapse to general fund? (Yes / No) No.

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		415,000					
Beginning Cash Balance	0	0	0	0	0	2,100	0
Revenues		0	8,376	196,693	154,600	53,231	
Expenditures		0	8,376	196,693	152,500	55,331	
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
		0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	2,100	0	0
Encumbrances		0	253,141	94,769	42,500	0	
Unencumbered Cash Balance	0	0	(253,141)	(94,769)	(40,400)	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 172
 Name of Fund: S&PF Competitive: Kauai Hardwoods
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-576-C

Intended Purpose:

This fund was established to account for federal grant monies from U.S. Department of Agriculture, Forest Service for the Puuwaawaa Fire Special

Source of Revenues:

Federal Grant from U.S. Department of Agriculture, Forest Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects for the Puuwaawaa Fire Special

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year. Grant ended 8/31/22.

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			0		0	0	0
Beginning Cash Balance	19,561	19,201	19,201	19,201	19,201	19,201	19,201
Revenues	0	0	0	0			
Expenditures	360	0	0	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
		0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	19,201	19,201	19,201	19,201	19,201	19,201	19,201
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	19,201	19,201	19,201	19,201	19,201	19,201	19,201

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 101
 Name of Fund: 2022-23 Vista Support Program Grant
 Legal Authority: Non-Appropriated

Contact Name: Leah Laramee
 Phone Number: 808-895-1477
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-23-576-C

Intended Purpose:
 Planning for improved resilience-Green Infrastructure Punaluu
 Source of Revenues:
 No revenue, single allotment from HDOT
 Current Program Activities/Allowable Expenses:
 Feasibility study to conduct green infrastructure installations in Punaluu, Oahu.
 N/A

Cash balance lapse to general fund? No
 Statutory language: N/A

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		50,000	0	0			
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	0	0	0	41,845	0	0	0
Expenditures	0	0	0	41,845	0	0	0
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
	0	0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	41,854	41,853	0	0	0	0
Unencumbered Cash Balance	0	(41,854)	(41,853)	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 405
 Name of Fund: Makai Watch Program Coordinator Pilot
 Legal Authority: Non-Appropriated

Contact Name: Lolita Cabante
 Phone Number: 587-0336
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-580-C

Intended Purpose:

This fund was established to expand the Makai Watch coordinator program to Maui and Hawaii Island; promote and expand outreach and community involvement opportunities; and decreasing detrimental interactions with State and Federally listed threatened endangered species.

Source of Revenues:

Department of Commerce, National Oceanic and Atmospheric Administration

Current Program Activities/Allowable Expenses:

Contractual agreement for personnel, travel, and materials & supplies.

Variances:

Funds for contractual services were encumbered in FY2024 and expended in Fiscal Year 2024 and Fiscal Year 2025.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling				0	0	0	0
Beginning Cash Balance		0	0	0	0	0	0
Revenues		0	7,322	108,398	0	0	0
Expenditures		0	7,322	108,398	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
		0	0	0	0	0	0
Net Total Transfers		0	0	0	0	0	0
Ending Cash Balance		0	0	0	0	0	0
Encumbrances		184,750	177,428	69,029	69,029	(69,029)	(69,029)
Unencumbered Cash Balance		(184,750)	(177,428)	(69,029)	(69,029)	69,029	69,029

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Name of Fund: Waianae Kai Community Shaded Fuel Break
 Legal Authority: A 88/SL 21

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-582-C

Intended Purpose:

This fund was established to account for federal grant monies from U.S. Department of Agriculture, Forest Service for the implementation of Waianae Kai Community Shared Fuel Break.

Source of Revenues:

US Forest Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects for the Waianae Kai Community Shaded Fuel Break

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year. Grant ended 12/31/24.

Cash balance lapse to general fund? (Yes / No) Yes

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		0	0				
Beginning Cash Balance		0	0	0	80,704	80,704	80,704
Revenues		3,124	0	159,934			
Expenditures		0	0	79,230			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
		(3,124)	0	0			
Net Total Transfers		(3,124)	0	0	0	0	0
Ending Cash Balance		0	0	80,704	80,704	80,704	80,704
Encumbrances		120,000	120,000	60,000			
Unencumbered Cash Balance		(120,000)	(120,000)	20,704	80,704	80,704	80,704

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Name of Fund: Oahu Feral Swine Control
 Legal Authority: A 88/SL 21

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-584-C

Intended Purpose:

This fund was established to account for federal grant monies received from U.S. Department of Agriculture, NRCS for Oahu Feral Swine Control Project.

Source of Revenues:

US Department of Agriculture

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects for the Oahu Feral Swine Control

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	870,000	0	0				
Beginning Cash Balance	0	0	16,345	23,295	4,199	0	0
Revenues		147,287	201,542	154,414	366,757		
Expenditures		130,941	194,592	173,510	370,956		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	16,345	23,295	4,199	0	0	0
Encumbrances	392,295	0	176,712	162,781			
Unencumbered Cash Balance	(392,295)	16,345	(153,417)	(158,582)	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Name of Fund: Oahu Offshore Sanctuary Restoration
 Legal Authority: A 88/SL 21

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-587-C

Intended Purpose:

This fund was established to account for federal grant monies received from U.S. Department of Interior, Fish & Wildlife Service for Restoring Oahu Offshore Sanctuaries for Native Wildlife

Source of Revenues:

US Fish and Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects for Restoring Oahu Offshore Sanctuaries for Native Wildlife

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	121,807	0	0	0	0	0	0
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	0	0	0	74,668	47,139	0	0
Expenditures	0	0	0	74,668	47,139	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	58,000	41,142	0	0	0
Unencumbered Cash Balance	0	0	(58,000)	(41,142)	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Name of Fund: Kiwikui Recovery
 Legal Authority: A 88/SL 21

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-589-C

Intended Purpose:

This fund was established to account for federal grant monies received from U.S. Department of Interior, Fish & Wildlife Service for the Kiwikui Recovery.

Source of Revenues:

US Fish and Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects for the Kiwikui Recovery,

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year. Grant ended 9/30/23

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	183,678	0	0	0			
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	6,058	126,785	50,835	0			
Expenditures	6,058	126,785	50,835	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	172,614	0	0	0			
Unencumbered Cash Balance	(172,614)	0	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Name of Fund: Alala Environmental Assessment
 Legal Authority: A 88/SL 21

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-590-C

Intended Purpose:

This fund was established to account for federal grant monies received from U.S. Department of Interior, Fish & Wildlife Service for Alala Environmental Assessments.

Source of Revenues:

US Fish and Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects for the Alala Environmental Assessment

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year. Grant ended 12/31/23.

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	44,514	0	0	0			
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	0	2,975	41,539	0			
Expenditures	0	2,975	41,539	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Name of Fund: Kauai Mosquito Control
 Legal Authority: A 88/SL 21

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-591-C (Sub-Account)

Intended Purpose:

This fund was established to account for federal grant monies received from U.S. Department of Interior, Fish & Wildlife Service for Kauai Mosquito Control.

Source of Revenues:

US Fish and Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects for Kauai Mosquito Control.

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year. Grant ended 12/31/23.

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	119,995	0	0	0			
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	3,347	101,236	15,412	0			
Expenditures	3,347	101,236	15,412	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	101,668	0	0	0			
Unencumbered Cash Balance	(101,668)	0	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 172
 Name of Fund: FY18 WUI Grant, Pu'u Wa'a Wa'a
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-592-C

Intended Purpose:

This fund was established to account for federal grant monies from U.S. Department of Agriculture, Forest Service for the implementation of Forest Stewardship Program under the Cooperative Forestry Assistance Act.

Source of Revenues:

Federal Grant from U.S. Department of Agriculture, Forest Service.

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects for the Pu'u Wa'a Wa'a grant

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year. Grant ended 8/31/23.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	34,950		0	0	0	0	0
Beginning Cash Balance	0	0	3,124	3,124	25,848	25,848	25,848
Revenues	2,054	3,899	0	22,724	0	0	0
Expenditures	2,054	3,899	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
		3,124	0	0	0	0	0
Net Total Transfers	0	3,124	0	0	0	0	0
Ending Cash Balance	0	3,124	3,124	25,848	25,848	25,848	25,848
Encumbrances	3,899	0	0	0	0	0	0
Unencumbered Cash Balance	(3,899)	3,124	3,124	25,848	25,848	25,848	25,848

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 172
 Name of Fund: FY23 BIL-Invasive Grass Management
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-593-C

Intended Purpose:

This fund was established to account for federal grant monies from U.S. Department of Agriculture, Forest Service for the implementation of BIL Invasive Species Grant Management

Source of Revenues:

Federal Grant from U.S. Department of Agriculture, Forest Service.

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects having to do with BIL Invasive Grass Management

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			275,000	0	0	0	0
Beginning Cash Balance			0	0	0	0	0
Revenues			0	113,370	150,000	11,630	
Expenditures			0	113,370	150,000	11,630	
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
			0	0	0	0	0
Net Total Transfers			0	0	0	0	0
Ending Cash Balance			0	0	0	0	0
Encumbrances			0	161,630	10,000	0	0
Unencumbered Cash Balance			0	(161,630)	(10,000)	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Name of Fund: NFWF Alae Ula
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-595-C

Intended Purpose:

This fund was established to account for federal grant monies received from U.S. Department of Interior, Fish & Wildlife Service for Supporting Reintroduction and Recovery of 'Alae 'Ula in Hawaii.

Source of Revenues:

US Fish and Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects for Supporting Reintroduction and Recovery of 'Alae 'Ula in Hawaii.

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year. Grant ended 5/24/24

Cash balance lapse to general fund? (Yes / No) Yes

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	41,870	0	0	0			
Beginning Cash Balance	0	0	0	6,737	6,737	6,737	6,737
Revenues	0	0	23,272	13,859			
Expenditures	0	0	16,535	13,859			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	6,737	6,737	6,737	6,737	6,737
Encumbrances	12,738	0	20,596	6,737			
Unencumbered Cash Balance	(12,738)	0	(13,859)	0	6,737	6,737	6,737

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 172
 Name of Fund: Landscape Scale Rest. & Reforestation
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-595-C

Intended Purpose:

This fund was established to account for federal grant monies from U.S. Department of Agriculture, Forest Service for the implementation of Landscape Scale Restoration and Reforestation.

Source of Revenues:

Federal Grant from U.S. Department of Agriculture, Forest Service.

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects - Landscape Scale Restoration and Reforestation.

Variances:

Grant ended 2/28/22 - Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			0		0	0	0
Beginning Cash Balance	6,915	6,915	6,915	6,915	6,915	6,915	6,915
Revenues	1,849	0	0	0			
Expenditures	1,849	0	0	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
		0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	6,915	6,915	6,915	6,915	6,915	6,915	6,915
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	6,915	6,915	6,915	6,915	6,915	6,915	6,915

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 401
 Name of Fund: FY 17-19 WPACFIN Project
 Legal Authority: Administratively Created

Contact Name: David Sakoda
 Phone Number: 808-587-0104
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-20&21-596-C

Intended Purpose GRANT IS CLOSED

Cooperative Agreement between NOAA Fisheries and the Department of Land and Natural Resources, Division of Aquatic Resources (DLNR-DAR), to Collect and Provide Fisheries Data under the Western Pacific Fishery Information Network Program (WPacFIN)

Source of Revenues:

NOAA Grant Award No. NA16NMF4370212

Current Program Activities/Allowable Expenses:

Partial funding of two core full-time state civil service positions and one full-time contract data assistant.

Variances:

Cash balance lapse to general fund? (Yes / No) No.

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	4,799	2,571	5,140	9,317	9,317	9,317	9,317
Revenues	204,749	142,428	77,121	0			
Expenditures	206,977	139,859	72,944	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	2,571	5,140	9,317	9,317	9,317	9,317	9,317
Encumbrances	159,685	41,453	0	9,317			
Unencumbered Cash Balance	(157,114)	(36,313)	9,317	0	9,317	9,317	9,317

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 401
 Name of Fund: WPACFIN
 Legal Authority: Administratively Created

Contact Name: Brian Neilson
 Phone Number: 808-227-7677
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-24-596-C

Intended Purpose:

Cooperative Agreement between NOAA Fisheries and the Department of Land and Natural Resources, Division of Aquatic Resources (DLNR-DAR), to Collect and Provide Fisheries Data under the Western Pacific Fishery Information Network Program (WPacFIN)

Source of Revenues:

NOAA Grant Award No. NA23NMF4370212

Current Program Activities/Allowable Expenses:

Collecting, integrating, and managing fisheries data; providing access and reports for partners and the public; supporting fisheries management; and collaborating with federal and state agencies across the U.S.-affiliated Pacific Islands.

Variances:

The increase in FY25 was due to the funding of two core full-time state civil service positions and one full-time contract data assistant.

Cash balance lapse to general fund? (Yes / No) No.

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance			0	9	2,349	2,349	2,349
Revenues			45,719	166,261	214,478	222,952	
Expenditures			45,710	163,921	214,478	222,952	
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
			0	0			
Net Total Transfers			0	0	0	0	0
Ending Cash Balance			9	2,349	2,349	2,349	2,349
Encumbrances			71,366	90,041			
Unencumbered Cash Balance			(71,357)	(87,692)	2,349	2,349	2,349

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 172
 Name of Fund: HI FY22 Ports of Entry Biosecurity
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-597-C

Intended Purpose:

This fund was established to account for federal grant monies from U.S. Department of Agriculture, Forest Service for the Ports of Entry Biosecurity

Source of Revenues:

Federal Grant from U.S. Department of Agriculture, APHIS

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects for the Ports of Entry Biosecurity

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		600,000	0	0	0	0	0
Beginning Cash Balance	0	0	0	0	10,174	0	0
Revenues	0	0	261,794	295,268	42,938		
Expenditures	0	0	261,794	285,094	53,112		
	0	0					
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	10,174	0	0	0
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	0	0	0	10,174	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: Invertebrate Capture Propagation
 Legal Authority: A 53/SL 18

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-599-C (Sub-Account)

Intended Purpose:

This fund was established to receive and expend federal grant monies for the Hawaiiin Tree Snail Captive Propagation.

Source of Revenues:

U.S, Department of the Interior, Fish & Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects for the Hawaiiin Tree Snail Captive Propagation.

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year. Grant ended 9/30/22.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	60,480	0	14,439	0			
Expenditures	60,480	0	14,439	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	14,434	14,434	0	0			
Unencumbered Cash Balance	(14,434)	(14,434)	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Name of Fund: Endangered Wetland Bird
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-600-C

Intended Purpose:

This fund was established to account for federal grant monies received from U.S. Department of Interior, Fish & Wildlife Service for the endangered wetland bird projects.

Source of Revenues:

US Fish and Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects for the endangered wetland birds.

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year. Grant ended 7/31/22.

Cash balance will lapse to the General Fund.

Cash balance lapse to general fund? (Yes / No) Yes

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	16,132	0	0	0			
Beginning Cash Balance	0	16,132	16,132	16,132	16,132	16,132	16,132
Revenues	16,132	0	0	0			
Expenditures	0	0	0	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	16,132	16,132	16,132	16,132	16,132	16,132	16,132
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	16,132	16,132	16,132	16,132	16,132	16,132	16,132

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: Building Ungulate Excluding Fencing
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-601-C

Intended Purpose:

This fund was established to receive and expend federal grant monies for Building Ungulate Excluding Fencing to Reduce Sediment Loading to Coral.

Source of Revenues:

U.S. Department of the Interior, Fish & Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects for Building Ungulate Excluding Fencing to Reduce Sediment Loading to Coral.

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year. Grant ends 12/31/23.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	22,570						
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	0	0	0	22,570			
Expenditures	0	0	0	22,570			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	22,570	0			
Unencumbered Cash Balance	0	0	(22,570)	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: Natural Area Reserves & Watershed Management
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-602-C

Intended Purpose:

This fund was established to receive and expend federal grant monies for the Hi-CW-KaenaPoint Coastal Wetland Ecosystem Protection Project.

Source of Revenues:

U.S, Department of the Interior, Fish & Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects for the Hi-CW-KaenaPoint Coastal Wetland Ecosystem Protection Project.

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	135,775						
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	0	18,045	12,949	43,816	60,965		
Expenditures	0	18,045	12,949	43,816	60,965		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	20,000	22,000	0			
Unencumbered Cash Balance	0	(20,000)	(22,000)	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 804
 Name of Fund: HI Trail Steward Program
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-603-C

Intended Purpose:

This fund was established to account for federal grant monies received from U.S. Department of Commerce, Economic Development Administration for

Source of Revenues:

U.S. Department of Commerce, Economic Development Administration

Current Program Activities/Allowable Expenses:

Hawaii Island Trail Stewards Program Projects

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		600,000		0	0	0	0
Beginning Cash Balance	0	0	0	123,708	0	0	0
Revenues	0	0	223,350	131,222	150,000	95,428	
Expenditures	0	0	99,642	254,930	150,000	95,428	
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	123,708	0	0	0	0
Encumbrances	0	0	480,097	225,167	90,000	0	0
Unencumbered Cash Balance	0	0	(356,389)	(225,167)	(90,000)	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 401
 Name of Fund: Rare Ark
 Legal Authority: Administratively Created

Contact Name: Brian Neilson
 Phone Number: 808-227-7677
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-604-C

Intended Purpose:

to continue preserving Hawai'i's coral reef biodiversity, ecological integrity, and critical functions and services by moving their existing live Hawaiian coral Ark at the Hawai'i Coral Restoration Nursery (HCRN), which is the first and only live gene bank in Hawai'i, from the current plywood building into a new refurbished shipping container.

Source of Revenues:

NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, COMMERCE (NA22NOS4690213)

Current Program Activities/Allowable Expenses:

Operating costs to develop a plan and layout of the new Rare Hawaiian Ark facility in a new refurbished shipping container that will be prefabricated into a new Rare Ark trailer to accommodate the HCRN's existing Rare Hawaiian Ark.

Variances:

No activity occurred in FY23 due to delayed implementation, resulting from the unexpected consideration to potentially relocate the Hawaiian Coral Ark to an adjacent property as part of the AFRC expansion project.

Cash balance lapse to general fund? (Yes / No) No.

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		286,000	0				
Beginning Cash Balance	0	0	0	0	0	1,890	1,890
Revenues		0	3,504	95,180	95,450	89,976	
Expenditures		0	3,504	95,180	93,560	89,976	
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
			0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	1,890	1,890	1,890
Encumbrances		0	94,858	114,620	65,400	1,890	
Unencumbered Cash Balance	0	0	(94,858)	(114,620)	(63,510)	0	1,890

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 401
 Name of Fund: West Hawaii Resilient Reefs Initiative
 Legal Authority: Administratively Created

Contact Name: Brian Neilson
 Phone Number: 808-227-7677
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-605-C

Intended Purpose:

To enhance the resilience of West Hawai'i coral reefs by improving coral health, reducing pollutants, building climate resilience, engaging communities, and providing tools for sustainable resource management.

Source of Revenues:

NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, COMMERCE (NA22NMF4690311)

Current Program Activities/Allowable Expenses:

Operating costs in conducting coral health and resilience surveys, water quality monitoring, habitat mapping, erosion control, and engaging local communities in conservation and restoration efforts.

Variances:

The increase of revenue & expenditures in FY25 was due to the project is underway at full capacity.

Cash balance lapse to general fund? (Yes / No) No. C No.

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		2,100,000	0				
Beginning Cash Balance	0	0	0	137,456	0	8,400	0
Revenues		140,014	682,838	871,313	320,500	76,935	
Expenditures		140,014	545,382	1,008,769	312,100	85,335	
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
			0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	137,456	0	8,400	0	0
Encumbrances		1,542,388	1,330,527	353,298	82,500		
Unencumbered Cash Balance	0	(1,542,388)	(1,193,071)	(353,298)	(74,100)	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 401
 Name of Fund: Relocating Corals in Honolulu Harbor
 Legal Authority: Administratively Created

Contact Name: Brian Neilson
 Phone Number: 808-227-7677
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-606-C

Intended Purpose: **GRANT IS CLOSED**

Source of Revenues:

Current Program Activities/Allowable Expenses:

Variances:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		30,270	0				
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues		30,270	0	0			
Expenditures		30,270	0	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
		0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances		0	0	0			
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Name of Fund: Kaua'i Seabird Habitat Conservation Plan
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-607-C (Sub-Account)

Intended Purpose:

For completion of two Habitat Conservation Plans on Kaua'i (KIUC long-term Habitat Conservation Plan and the Kaua'i Seabird Habitat Conservation Plan)

Source of Revenues:

US Fish and Wildlife Service

Current Program Activities/Allowable Expenses:

Kaua'i Seabird Habitat Conservation Plan

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year. Grant ended 6/31/22.

Cash balance will lapse to the General Fund.

Cash balance lapse to general fund? (Yes / No) Yes

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0				
Beginning Cash Balance	35,920	35,920	68,465	68,465	68,465	68,465	68,465
Revenues	0	32,545	0	0			
Expenditures	0	0	0	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	35,920	68,465	68,465	68,465	68,465	68,465	68,465
Encumbrances	356,622	0	0	0			
Unencumbered Cash Balance	(320,702)	68,465	68,465	68,465	68,465	68,465	68,465

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: Olaa Kilauea Forest Protection
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-610-C (Non-Appropriated)

Intended Purpose:

This fund was established to receive and expend federal grant monies for the Olaa Kilauea Forest Protection

Source of Revenues:

U.S, Department of Agriculture - Forest Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects for the Olaa Kilauea Forest Protection

Variances:

Grant ended 12/31/19. Cash will lapsed to the General Funds

Cash balance lapse to general fund? (Yes / No) Yes

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	4,804	4,804	4,804	4,804	4,804	4,804	4,804
Revenues	0	0	0	0			
Expenditures	0	0	0	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	4,804	4,804	4,804	4,804	4,804	4,804	4,804
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	4,804	4,804	4,804	4,804	4,804	4,804	4,804

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 172
 Name of Fund: Hawaii Tree Mortality
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-612-C

Intended Purpose:

This fund was established to account for federal grant monies from U.S. Department of Agriculture, Forest Service for the Hawaii Tree Mortality

Source of Revenues:

Federal Grant from U.S. Department of Agriculture, Forest Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects for the Hawaii Tree Mortality

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year. Grant ended 5/07/22.

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			0	0	0	0	0
Beginning Cash Balance	19,284	22,107	22,153	22,153	22,153	22,153	22,153
Revenues	388,259	46	0	0	0	0	0
Expenditures	385,436	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	22,107	22,153	22,153	22,153	22,153	22,153	22,153
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	22,107	22,153	22,153	22,153	22,153	22,153	22,153

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Name of Fund: Puuwaawaa State Forest Reserve
 Legal Authority: A248/SL 22

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-618-C

Intended Purpose:

This fund was established to account for federal grant monies from U.S. Department of Agriculture, Forest Service for Regional Cross-Border Collaboration to Reduce Wildfire Risk in North Kona,

Source of Revenues:

US Forest Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects for Regional Cross-Border Collaboration to Reduce Wildfire Risk in North Kona,

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		300,000	0		0	0	0
Beginning Cash Balance		0	0	0	0	0	0
Revenues		0	0	188,725	111,275		
Expenditures		0	0	188,725	111,275		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
		0	0	0	0		
Net Total Transfers		0	0	0	0	0	0
Ending Cash Balance		0	0	0	0	0	0
Encumbrances		0	276,317	87,592	0		
Unencumbered Cash Balance	0	0	(276,317)	(87,592)	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Name of Fund: Kiwikui Capture and Care
 Legal Authority: A248/SL 22

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-620-C

Intended Purpose:

This fund was established to account for federal grant monies received from U.S. Department of Interior, Fish & Wildlife Service for the Kiwikui Capture and Care Projects

Source of Revenues:

US Fish and Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects for the Kiwikui Capture and Care

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		404,177	0	100,000	0	0	0
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues		0	364,703	39,474	100,000		
Expenditures		0	364,703	39,474	100,000		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0		
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances		0	33,645	0	0		
Unencumbered Cash Balance	0	0	(33,645)	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: Rare Plant Nursery-Statewide
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-621-C

Intended Purpose:

This fund was established to receive and expend federal grant monies for the Rare Plant Nursery projects, Statewide.

Source of Revenues:

U.S, Department of the Interior, Fish & Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects for the Rare Plant Nursery Projects, Statewide.

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		955,000			0	0	0
Beginning Cash Balance	0	0	0	0	6,278	6,278	0
Revenues	0	0	62,093	288,562	300,000	304,345	
Expenditures	0	0	62,093	282,284	300,000	310,623	
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	6,278	6,278	0	0
Encumbrances	0	0	575,000	444,578	0	0	0
Unencumbered Cash Balance	0	0	(575,000)	(438,300)	6,278	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 172
 Name of Fund: Puuwaawaa Fire Special
 Legal Authority: A 49/SL 17

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-622-C

Intended Purpose:

This fund was established to account for federal grant monies from U.S. Department of Agriculture, Forest Service for the Puuwaawaa Fire Special

Source of Revenues:

Federal Grant from U.S. Department of Agriculture, Forest Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects for the Puuwaawaa Fire Special

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year. Grant ended 8/31/22. Remaining cash will lapse to the General Fund.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			0	0	0	0	0
Beginning Cash Balance	2,457	5,611	14,243	14,243	14,243	14,243	14,243
Revenues	92,187	13,741	0	0	0	0	0
Expenditures	89,033	5,109	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
		0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	5,611	14,243	14,243	14,243	14,243	14,243	14,243
Encumbrances	7,330	21,541	0	2,219	0	0	0
Unencumbered Cash Balance	(1,719)	(7,298)	14,243	12,024	14,243	14,243	14,243

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: Increasing Military Install Resiliency
 Legal Authority: A248/SL 22

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-623-C

Intended Purpose:

This fund was established to receive and expend federal grant monies for Increasing Military Installation and Mitigating Rare Plant Impacts Projects.

Source of Revenues:

U.S, Department of the Interior, Fish & Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects for Increasing Military Installation and Mitigating Rare Plant Impacts.

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		2,417,666			0	0	0
Beginning Cash Balance	0	0	0	0	8,277	0	0
Revenues		0	670,788	745,445	800,000	201,433	
Expenditures		0	670,788	737,168	808,277	201,433	
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	8,277	0	0	0
Encumbrances	0	1,213,577	1,106,897	602,395	0	0	0
Unencumbered Cash Balance	0	(1,213,577)	(1,106,897)	(594,118)	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Name of Fund: PIFWO: Akikiki Capture and Care
 Legal Authority: A248/SL 22

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-624-C

Intended Purpose:

This fund was established to account for federal grant monies received from U.S. Department of Interior, Fish & Wildlife Service for the Collection of akikiki from the wild to prevent imminent extinction

Source of Revenues:

US Fish and Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects for the Collection of akikiki from the wild to prevent imminent extinction

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		504,609	0	0	0	0	0
Beginning Cash Balance		0	0	0	0	0	0
Revenues		92,633	382,338	5,614	24,024		
Expenditures		92,633	382,338	5,614	24,024		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
		0	0	0			
Net Total Transfers		0	0	0	0	0	0
Ending Cash Balance		0	0	0	0	0	0
Encumbrances		0	4,332	24,023			
Unencumbered Cash Balance	0	0	(4,332)	(24,023)	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 172
 Name of Fund: USDA Aphis For ROD
 Legal Authority: A 49/SL 17

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-624-C

Intended Purpose:
 This fund was established to account for federal grant monies from U.S. Department of Agriculture, Forest Service for Rapid Ohia Death
 Source of Revenues:
 Federal Grant from U.S. Department of Agriculture, Forest Service
 Current Program Activities/Allowable Expenses:
 All expenses relating to the implementation of Federal Grant approved projects for Rapid Ohia Death (APHIS).
 Variances:
 Grant ended 3/31/19 - remaining cash balance will lapsed to the General fund
 Cash balance lapse to general fund? (Yes / No)
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			0		0	0	0
Beginning Cash Balance	79,067	79,067	79,067	79,067	79,067	79,067	79,067
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	79,067	79,067	79,067	79,067	79,067	79,067	79,067
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	79,067	79,067	79,067	79,067	79,067	79,067	79,067

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Name of Fund: Community Wildfire Defense Grant
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-627-C

Intended Purpose:

This fund was established to account for federal grant monies from U.S. Department of Agriculture, Forest Service for the implementation of Community Wildfire Defense Grant

Source of Revenues:

US Forest Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects for the Community Wildfire Defense Grant

Variances:

Grant ends 9/30/24

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		190,000	0				
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues		0	0	190,000			
Expenditures		0	0	190,000			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances		0	190,000	0			
Unencumbered Cash Balance	0	0	(190,000)	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: Enhancing Hawaii's Forests
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-25-628-C

Intended Purpose:

This fund was established to receive and expend federal grant monies for Enhancing Hawaii's Forests to Reduce Land-Based Sources of Pollution

Source of Revenues:

U.S. Department of Agriculture, Natural Resources Conservation Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects for Enhancing Hawaii's Forests to Reduce Land-Based Sources of Pollution

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		2,417,666					
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues		0	670,788	0	1,500,000	1,500,000	1,500,000
Expenditures		0	670,788	0	1,500,000	1,500,000	1,500,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	1,213,577	1,106,897	4,919,766	3,000,000	1,500,000	
Unencumbered Cash Balance	0	(1,213,577)	(1,106,897)	(4,919,766)	(3,000,000)	(1,500,000)	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Name of Fund: WSFR; Mosquito Control
 Legal Authority: A248/SL 22

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-629-C

Intended Purpose:

This fund was established to account for federal grant monies received from U.S. Department of Interior, Fish & Wildlife Service for Mosquito Control Projects

Source of Revenues:

US Fish and Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects for Mosquito Control Projects

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		1,500,000	0	0			
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues		100,497	740,231	337,134			
Expenditures		100,497	740,231	337,134			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances		1,114,299	569,607	260,838			
Unencumbered Cash Balance	0	(1,114,299)	(569,607)	(260,838)	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Name of Fund: Reintroduction of Alala to Maui Nui
 Legal Authority: A248/SL 22

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-630-C

Intended Purpose:

This fund was established to account for federal grant monies received from U.S. Department of Interior, Fish & Wildlife Service for Initiating a Reintroduction Strategy for Alala in Maui Nui

Source of Revenues:

US Fish and Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects for Initiating a Reintroduction Strategy for Alala in Maui Nui

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		99,241	138,439	0			
Beginning Cash Balance	0	0	0	0	140,791	0	0
Revenues		0	0	234,839	2,841		
Expenditures		0	0	94,048	143,632		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	140,791	0	0	0
Encumbrances		91,661	96,661	143,438			
Unencumbered Cash Balance	0	(91,661)	(96,661)	(2,647)	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: Hi Island Wirefire Mitigation & Support
 Legal Authority: A248/SL 22

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-632-C

Intended Purpose:

This fund was established to receive and expend federal grant monies in Joint Chief's Project-Hawaii Island Wildfire Mitigation and Support

Source of Revenues:

U.S. Department of Agriculture

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects in Joint Chief's Project-Hawaii Island Wildfire Mitigation and Support.

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		63,986	116,984	0	0	0	0
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues		0	2,485	76,018	102,467		
Expenditures		0	2,485	76,018	102,467		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0		0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	12,000	88,018	12,000	0	0	0
Unencumbered Cash Balance	0	(12,000)	(88,018)	(12,000)	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: Enhancing HI Forests for Climate Res
 Legal Authority: A248/SL 22

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-633-C

Intended Purpose:

This fund was established to receive and expend federal grant monies in Enhancing Hawaii's Forests for Climate Resilience Projects

Source of Revenues:

U.S. Department of Agriculture

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects in Enhancing Hawaii's Forests for Climate Resilience Projects.

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		5,033,766		0	0	0	0
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues		0	950,910	1,031,224	1,000,000	1,000,000	1,000,270
Expenditures		0	950,910	1,031,224	1,000,000	1,000,000	1,000,270
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	3,482,275	4,006,982	2,962,008	1,000,000	1,000,000	
Unencumbered Cash Balance	0	(3,482,275)	(4,006,982)	(2,962,008)	(1,000,000)	(1,000,000)	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Name of Fund: Restoration and Protection of Kanaha Pond Wildlife Sanctuary
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-634-C (Sub-Account)

Intended Purpose:
 Installation of a predator-proof fence and habitat restoration.
 Source of Revenues:
 US Fish and Wildlife Service
 Current Program Activities/Allowable Expenses:
 Equipment, supplies and labor for the installation of a predator-proof fence and habitat restoration.
 Variances:
 Variance between FY's in revenues and expenditures is due to encumbrances paid the following year. Grant ended 12/31/24.
 Cash balance lapse to general fund? (Yes / No) Yes
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling				0			
Beginning Cash Balance	0	0	0	0	5,039	5,039	5,039
Revenues	69,786	335,993	107,312	378,484			
Expenditures	69,786	335,993	107,312	373,445			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	5,039	5,039	5,039	5,039
Encumbrances	0	473,408	371,475	0			
Unencumbered Cash Balance	0	(473,408)	(371,475)	5,039	5,039	5,039	5,039

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: Flood Mitigation-Ala Wai Watershed HI
 Legal Authority: A248/SL 22

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-635-C

Intended Purpose:

This fund was established to receive and expend federal grant monies in enhancing flood mitigation through invasive species control for resiliency

Source of Revenues:

National Oceanic and Atmospheric Administration

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects in enhancing flood mitigation through invasive species control for resiliency.

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		1,640,830			0	0	0
Beginning Cash Balance	0	0	8,006	8,006	8,006	0	0
Revenues		142,144	43,530	275,428	500,000	679,728	0
Expenditures		134,138	43,530	275,428	508,006	679,728	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	8,006	8,006	8,006	0	0	0
Encumbrances	0	1,390,205	1,462,004	1,144,452	500,000	0	0
Unencumbered Cash Balance	0	(1,382,199)	(1,453,998)	(1,136,446)	(500,000)	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 908
 Name of Fund: KIR/IMLS II
 Legal Authority: Non-Appropriated

Contact Name: Michael Nahoopii
 Phone Number: (808) 243-5020
 Fund Type (MOF): Other Federal - P
 Appropriation Account Number S-635-C (Non-Appropriated)

Intended Purpose:

This fund was established to receive federal funds to support the expansion of the Kaho`olawe digital library and mobile application (IMLS II). Upon work is completed, funds will be transferred to T-909.

Source of Revenues:

Funds received through Native American Native Hawaiian Museum Services Program, Institute for Museum and Library Services

Current Program Activities/Allowable Expenses:

Create on-line access to KIRC digital library and create mobile application to access KIRC resources

Variances:

Extension of grant was awarded due to impact of COVID

Cash balance lapse to general fund? (No)

Statutory language:

No

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	49,968	49,968	49,968	49,968	49,968	0	0
Revenues	0	0	0	0			
Expenditures	0	0	0	0	49,968		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	49,968	49,968	49,968	49,968	0	0	0
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	49,968	49,968	49,968	49,968	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: Forest & Watershed Protection - Pearl Harbor
 Legal Authority: A248/SL 22

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-636-C

Intended Purpose:

This fund was established to receive and expend federal grant monies in expanding forest and watershed protection above Pearl Harbor

Source of Revenues:

Department of Navy

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects in expanding forest and watershed protection above Pearl Harbor.

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		7,721,087					
Beginning Cash Balance	0	0	7,709,615	7,339,855	6,823,781	5,323,781	3,823,781
Revenues		7,721,087	0	77,480			
Expenditures		11,472	369,760	593,554	1,500,000	1,500,000	1,500,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0				
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	7,709,615	7,339,855	6,823,781	5,323,781	3,823,781	2,323,781
Encumbrances	0	3,545,862	3,722,089	3,152,288	2,000,000	2,000,000	1,000,000
Unencumbered Cash Balance	0	4,163,753	3,617,766	3,671,493	3,323,781	1,823,781	1,323,781

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 908
 Name of Fund: KIR/B-WET
 Legal Authority: Non-Appropriated

Contact Name: Michael Nahoopii
 Phone Number: (808) 243-5020
 Fund Type (MOF): Other Federal - P
 Appropriation Account Number S-636-C (Non-Appropriated)

Intended Purpose:

This fund was established to receive federal funds to support marine education development through the Learning `Aina Through Kaho`olawe Arts Integration Project. Upon work is completed, funds will be transferred to T-909.

Source of Revenues:

Funds received through Federal Grant Award from the Bay Watershed Education and Training (B-WET) program, National Oceanic and Atmospheric Administration (NOAA)

Current Program Activities/Allowable Expenses:

Develop educational experiential learning for K-12 students and educators through meaningful educational experiences in connection to Kaho`olawe.

Expenses related to the purpose of the grant. All work completed.

Variances:

Project is complete, awaiting transfer of funds to T-909

Cash balance lapse to general fund? (No)

Statutory language:

No

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	79,303	79,303	79,303	79,303	79,303	0	0
Revenues	0	0	0	0			
Expenditures	0	0	0	0	79,303		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	79,303	79,303	79,303	79,303	0	0	0
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	79,303	79,303	79,303	79,303	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 401
 Name of Fund: Waiakea and Pelekane: Restoration
 Legal Authority: Administratively Created

Contact Name: Brian Neilson
 Phone Number: 808-227-7677
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-25-639-C

Intended Purpose:

The purpose of this project is to improve the function and health of Hawaiian estuaries that serve critical functions as habitat for native species, and to enhance the beauty, attraction, and utility of these existing and planned pathways (Waiākea) by creating and sharing a narrative for park visitors to enjoy and experience some of Hawai'i's heritage estuaries.

Source of Revenues:

NOAA award NA25NMF469C0010

Current Program Activities/Allowable Expenses:

Purchasing Equipment, supplies, and contractual.

Variances:

This earmark performance end date is 9/30/2027.

Cash balance lapse to general fund? (Yes / No) No.

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance				0	0	0	0
Revenues				13,841	368,799	368,080	
Expenditures				13,841	368,799	368,080	
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
				0			
Net Total Transfers				0	0	0	0
Ending Cash Balance				0	0	0	0
Encumbrances				0			
Unencumbered Cash Balance				0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 404
 Name of Fund: Hawai'i Mesonet
 Legal Authority: Non-Appropriated

Contact Name: Ciara Kahahane
 Phone Number: (808) 587-0214
 Fund Type (MOF): Federal Fund - P
 Appropriation Account Number S-25-640-C

Intended Purpose:
 Support for the Hawai'i Mesonet network of telemetered climate stations
 Source of Revenues:
 Act 250, SLH 2025
 Current Program Activities/Allowable Expenses:
 Support for the Hawai'i Mesonet network of telemetered climate stations
 Variances:

Cash balance lapse to general fund? No
 Statutory language: Balances remain available subject to federal program rules.

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling				350,000			
Beginning Cash Balance				0	0	0	0
Revenues				0	0	0	0
Expenditures				0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
				0	0	0	0
Net Total Transfers				0	0	0	0
Ending Cash Balance				0	0	0	0
Encumbrances				350,000	0	0	0
Unencumbered Cash Balance				(350,000)	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: Building Community Resilience
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-25-641-C

Intended Purpose:

This fund was established to receive and expend federal grant monies for Building Community Resilience through Ecological Restoration on Molokai - Phase

Source of Revenues:

U.S, Department of Commerce, National Oceanic and Atmospheric Administration

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects for the building of community resilience through ecological restoration

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling					0	0	0
Beginning Cash Balance				0	0	0	0
Revenues				0	500,000	500,000	230,678
Expenditures				0	500,000	500,000	230,678
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
				0	0	0	0
Net Total Transfers				0	0	0	0
Ending Cash Balance				0	0	0	0
Encumbrances				25,660	300,000	200,000	0
Unencumbered Cash Balance				(25,660)	(300,000)	(200,000)	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 172
 Name of Fund: USFS Sandalwood
 Legal Authority: A 53/SL 18

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-642-C

Intended Purpose:

This fund was established to account for federal grant monies for maintaining the landscape and scale restoration of the existing forests and reforest degraded land and developing Seed Orchard for Hawaiian Sandalwood

Source of Revenues:

Federal Grant from U.S. Department of Agriculture, Forest Service

Current Program Activities/Allowable Expenses:

All expenses relating to the maintaining the landscape and restoration for Developing Seed Orchards for Hawaiian Sandalwood

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year. Grant ended 6/30/23. Remaining cash will lapsed to the General Fund.

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			0	0	0	0	0
Beginning Cash Balance	0	159	159	10,155	10,155	10,155	10,155
Revenues	61,211	23,055	9,996	0	0	0	0
Expenditures	61,052	23,055	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
		0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	159	159	10,155	10,155	10,155	10,155	10,155
Encumbrances	23,062	0	0	0	0	0	0
Unencumbered Cash Balance	(22,903)	159	10,155	10,155	10,155	10,155	10,155

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Name of Fund: Honu'apo Estuary Wetland Restoration
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-645-C

Intended Purpose:
Honu'apo Estuary Wetland Restoration
 Source of Revenues:
US Fish and Wildlife Service
 Current Program Activities/Allowable Expenses:
Labor, supplies and equipment to restore the Alekoko Coastal Wetland
 Variances:
 Variance is based on the remaining tasks and the estimated timeline for completion.
 Cash balance lapse to general fund? (Yes / No) No
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		459,149	0			0	0
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues		0	13,817	100,191	345,141	0	0
Expenditures		0	13,817	100,191	345,141	0	0
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
	0	0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances		0	157,838	121,013	0	0	0
Unencumbered Cash Balance	0	0	(157,838)	(121,013)	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 172
 Name of Fund: West Maui Invasive Plant Control
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-645-C

Intended Purpose:

This fund was established to account for federal grant monies for West Maui Invasive Plant Control

Source of Revenues:

Federal Grant from U.S. Department of Agriculture, Forest Service

Current Program Activities/Allowable Expenses:

All expenses relating to the West Maui Invasive Plant Control

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year. Grant ended 12/31/21.

Remaining cash will be lapsed to State General Fund.

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			0	0	0	0	0
Beginning Cash Balance	0	337	337	337	337	337	337
Revenues	38,370	0	0	0	0	0	0
Expenditures	38,033	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
		0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	337	337	337	337	337	337	337
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	337	337	337	337	337	337	337

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 401
 Name of Fund: Epa - Nonpoint Source Management Program
 Legal Authority: Administratively Created

Contact Name: Brian Neilson
 Phone Number: 808-227-7677
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-25-646-C

Intended Purpose:

The purpose of this project is to improve the quality of water resources in the State of Hawai'i and reduce nonpoint source pollution, specifically through watershed coordination in Leeward Maui.

Source of Revenues:

Environmental Protection Agency (FAIN: 96978722)

Current Program Activities/Allowable Expenses:

Salary and Operating costs for the use in providing for watershed coordination to reduce nonpoint source pollution in Leeward Maui.

Variances:

Grant will end 9/30/2027. There is potential future funding through a new 2-yr MOA with DOH and DAR.

Cash balance lapse to general fund? (Yes / No) No.

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance				0	155,702	77,851	0
Revenues				155,840			
Expenditures				138	77,851	77,851	
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
				0			
Net Total Transfers				0	0	0	0
Ending Cash Balance				155,702	77,851	0	0
Encumbrances				0	24,500		
Unencumbered Cash Balance				155,702	53,351	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Name of Fund: Coastal Wetlands, Mana Plain
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-647-C

Intended Purpose:

Restoration of Mana Plain Coastal Wetlands, Kaua'i, Hawaii

Source of Revenues:

US Fish and Wildlife Service

Current Program Activities/Allowable Expenses:

Equipment, supplies and labor for the Restoration of Mana Plain Coastal Wetlands, Kaua'i, Hawaii

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year. Grant ended 6/30/23

Remaining cash balance will be lapsed to the General funds

Cash balance lapse to general fund? (Yes / No) Yes

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		106,708	0	0	0	0	0
Beginning Cash Balance	0	0	0	5,634	5,634	5,634	5,634
Revenues		85,887	20,821	0	0	0	0
Expenditures		85,887	15,187	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	5,634	5,634	5,634	5,634	5,634
Encumbrances		12,500	0	0	0	0	0
Unencumbered Cash Balance	0	(12,500)	5,634	5,634	5,634	5,634	5,634

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 172
 Name of Fund: Hawaii Wood Utilization Team
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-646-C

Intended Purpose:

This fund was established to account for federal grant monies for Hawaii Wood Utilization Team

Source of Revenues:

Federal Grant from U.S. Department of Agriculture, Forest Service

Current Program Activities/Allowable Expenses:

All expenses relating to the Hawaii Wood Utilization

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year. Grant ended 06/30/2022.

Remaining cash will lapsed to the General Fund

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			0	0	0	0	0
Beginning Cash Balance	0	2,946	2,946	2,946	2,946	2,946	2,946
Revenues	3,268	17,529	0	0	0	0	0
Expenditures	322	17,529	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
		0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	2,946	2,946	2,946	2,946	2,946	2,946	2,946
Encumbrances	2,946	15,446	0	0	0	0	0
Unencumbered Cash Balance	0	(12,500)	2,946	2,946	2,946	2,946	2,946

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 172
 Name of Fund: FY18 WUI Grant, Pu'u Wa'a Wa'a
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-647-C

Intended Purpose:

This fund was established to account for federal grant monies for WUI Pu'u Wa'a Wa'a grant

Source of Revenues:

Federal Grant from U.S. Department of Agriculture, Forest Service

Current Program Activities/Allowable Expenses:

All expenses relating to the WUI Pu'u Wa'a Wa'a grant

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year. Grant ended 06/30/2022.

Remaining cash will lapsed to the General Fund

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			0	0	0	0	0
Beginning Cash Balance	13,375	10,959	34,164	34,164	34,164	34,164	34,164
Revenues	44,990	27,503	0	0	0	0	0
Expenditures	47,406	4,298	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
		0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	10,959	34,164	34,164	34,164	34,164	34,164	34,164
Encumbrances	35,313	26,845	0	0	0	0	0
Unencumbered Cash Balance	(24,354)	7,319	34,164	34,164	34,164	34,164	34,164

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 172
 Name of Fund: FY18 WUI: Waianae Kai Fuel Reduction
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-648-C

Intended Purpose:

This fund was established to account for federal grant monies for Waianae Kai Fuel Reduction

Source of Revenues:

Federal Grant from U.S. Department of Agriculture, Forest Service

Current Program Activities/Allowable Expenses:

All expenses relating to the Waianae Kai Fuel Reduction

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year. Grant will ended on 12/31/22.

Remaining cash will lapsed to the General Fund

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			0	0	0	0	0
Beginning Cash Balance	0	0	26,513	26,513	26,513	26,513	26,513
Revenues	85,747	72,533	0	0			
Expenditures	85,747	46,020	0	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
		0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	26,513	26,513	26,513	26,513	26,513	26,513
Encumbrances	131,506	16,298	0	0	0	0	0
Unencumbered Cash Balance	(131,506)	10,215	26,513	26,513	26,513	26,513	26,513

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 172
 Name of Fund: Joint Chief's Project: Wildfire Prevention
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-649-C

Intended Purpose:

This fund was established to account for federal grant monies for Joint Chief's Project Wildfire Prevention

Source of Revenues:

Federal Grant from U.S. Department of Agriculture, Forest Service

Current Program Activities/Allowable Expenses:

All expenses relating to the Joint Chief's Project: Wildfire Prevention and Invasive Plant and Control

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year. Grant ended on 8/19/23.

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	331,939		0	0	0	0	0
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	59,513		0	0			
Expenditures	59,513		0	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
		0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	131,506		0	0	0	0	0
Unencumbered Cash Balance	(131,506)	0	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Name of Fund: Reducing Fire Fuels in Kula Hawaii
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-650-C

Intended Purpose:

This fund was established to account for federal grant monies from U.S. Department of Agriculture, Forest Service for the implementation of reducing fire fuels in Kula, Hawaii

Source of Revenues:

US Forest Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects in reducing fire fuels in Kula, Hawaii

Variances:

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling				300,000			
Beginning Cash Balance	2	2	2	0	0	0	0
Revenues	15,240	0	0	0	300,000		
Expenditures	15,240	0	0	0	300,000		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	(2)	0			
Net Total Transfers	0	0	(2)	0	0	0	0
Ending Cash Balance	2	2	0	0	0	0	0
Encumbrances	4	0	0	300,000			
Unencumbered Cash Balance	(2)	2	0	(300,000)	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 172
 Name of Fund: FY18 WUI Grant: Improved Fuels Info
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-650-C

Intended Purpose:
 This fund was established to account for federal grant monies for Improved Fuel Information and Educ for WUI Communities
 Source of Revenues:
 Federal Grant from U.S. Department of Agriculture, Forest Service
 Current Program Activities/Allowable Expenses:
 All expenses relating to the Improved Fuel Information and Educ for WUI Communities.
 Variances:
 Grant closed 12/31/20. Remaining encumbrance will be closed.
 Cash balance lapse to general fund? (Yes / No)
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			0	0	0	0	0
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	0	0	0	0			
Expenditures	0	0	0	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
		0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	35	35	0	0	0	0	0
Unencumbered Cash Balance	(35)	(35)	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: Survey and Assessment of Rare Arthropod
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-651-C

Intended Purpose:

This fund was established to receive and expend federal grant monies for Survey and assessment of rare arthropod species in under-surveyed areas

Source of Revenues:

U.S. Department of the Interior, Fish & Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects for Survey and assessment of rare arthropod species in under-surveyed areas.

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		100,000			0	0	0
Beginning Cash Balance		0	0	0	0	0	0
Revenues		0	42,223	57,769	8		
Expenditures		0	42,223	57,769	8		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
		0	0	0	0	0	0
Net Total Transfers		0	0	0	0	0	0
Ending Cash Balance		0	0	0	0	0	0
Encumbrances		42,234	57,766	0	0	0	0
Unencumbered Cash Balance		(42,234)	(57,766)	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Name of Fund: Kaua'i Nene Island-Wide Habitat Conservation Plan - Phase II
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-651-C (Non-Appropriated)

Intended Purpose:
 Completion of the Kaua'i Nene Island-wide Habitat Conservation Plan
 Source of Revenues:
 US Fish and Wildlife Service
 Current Program Activities/Allowable Expenses:
 Completion of the Kaua'i Nene Island-wide Habitat Conservation Plan
 Variances:
 Variance is based on the remaining tasks and the estimated timeline for completion. Grant ended 6/30/23.
 Cash balance lapse to general fund? (Yes / No)
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	2	2	2	0	0	0	0
Revenues	15,240	0	0	0			
Expenditures	15,240	0	0	0			
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
	0	0	(2)	0			
Net Total Transfers	0	0	(2)	0	0	0	0
Ending Cash Balance	2	2	0	0	0	0	0
Encumbrances	4	0	0	0			
Unencumbered Cash Balance	(2)	2	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 401
 Name of Fund: Carbon Sequestration Potential
 Legal Authority: Administratively Created

Contact Name: Brian Neilson
 Phone Number: 808-227-7677
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-25-652-C

Intended Purpose:

To assess how different habitats within Indigenous resource management landscapes in Hawai'i contribute to carbon storage, supporting climate mitigation while honoring cultural and ecological values.

Source of Revenues:

NOAA grant NA24OARX469G0006

Current Program Activities/Allowable Expenses:

Supplies and Contractors for measuring carbon stocks in forests, wetlands, and agroforestry areas; restoring native habitats; integrating traditional practices; and providing data to guide land management and policy.

Variances:

This grant POP is through 9/30/2027. The project is actively progressing in FY26

Cash balance lapse to general fund? (Yes / No) No.

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance				0	0	0	0
Revenues				957	185,600	95,200	18,243
Expenditures				957	185,600	95,200	18,243
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
				0			
Net Total Transfers				0	0	0	0
Ending Cash Balance				0	0	0	0
Encumbrances				0	32,400	8,560	
Unencumbered Cash Balance				0	(32,400)	(8,560)	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Name of Fund: Kauai Community Wildfire Protection
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-654-C

Intended Purpose:

This fund was established to account for federal grant monies from U.S. Department of Agriculture, Forest Service for the implementation of Kauai Community Wildfire Protection

Source of Revenues:

US Forest Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects in the implementation of Kauai Community Wildfire Protection

Variances:

N/A

Cash balance lapse to general fund? (Yes / No)No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling					0	0	0
Beginning Cash Balance	2	2	2	0	0	0	0
Revenues	15,240	0	0	78,000	0	0	0
Expenditures	15,240	0	0	78,000	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	(2)	0	0	0	0
Net Total Transfers	0	0	(2)	0	0	0	0
Ending Cash Balance	2	2	0	0	0	0	0
Encumbrances	4	0	0	0	0	0	0
Unencumbered Cash Balance	(2)	2	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Name of Fund: Launiupoko Firewise Committee Fuel Break
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-657-C

Intended Purpose:

This fund was established to account for federal grant monies from U.S. Department of Agriculture, Forest Service for the implementation Launiupoko Firewise Committee Fuel Break

Source of Revenues:

US Forest Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects in the implementation of Launiupoko Firewise Committee Fuel Break

Variances:

N/A

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling				300,000	0	0	0
Beginning Cash Balance				0	0	0	0
Revenues				0	300,000	0	0
Expenditures				0	300,000	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
				0	0	0	0
Net Total Transfers				0	0	0	0
Ending Cash Balance				0	0	0	0
Encumbrances				300,000	0	0	0
Unencumbered Cash Balance	0	0	0	(300,000)	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Name of Fund: Upper Manoa Valley Rare Plant Protection
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-659-C (Non-Appropriated)

Intended Purpose:

This fund was established to account for federal grant monies received from U.S. Department of Interior, Fish & Wildlife Service for the Upper Manoa Valley Rare Plant Protection.

Source of Revenues:

US Fish and Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects for the Upper Manoa Valley Rare Plant Protection

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year. Grant ended 6/30/22.

Cash balance lapse to general fund? (Yes / No) Yes

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	2,208	2,208	2,208	2,208	2,208
Revenues	16,792	3,759	0	0			
Expenditures	16,792	1,551	0	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	2,208	2,208	2,208	2,208	2,208	2,208
Encumbrances	1,551	0	0	0			
Unencumbered Cash Balance	(1,551)	2,208	2,208	2,208	2,208	2,208	2,208

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 172
 Name of Fund: IRA Non-Competitive Grant
 Legal Authority: A230/SL 24

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-659-C

Intended Purpose:
 This fund was established to account for federal grant monies for Hawaii Underserved Landowners Outreach Plan
 Source of Revenues:
 Federal Grant from U.S. Department of Agriculture, Forest Service
 Current Program Activities/Allowable Expenses:
 All expenses relating to the Hawaii Underserved Landowners Outreach Plan
 Variances:
 Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.
 Cash balance lapse to general fund? (Yes / No)
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling				500,000	0	0	0
Beginning Cash Balance				0	4,795	4,795	4,795
Revenues				16,363	150,000	150,000	183,637
Expenditures				11,568	150,000	150,000	183,637
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
				0	0	0	0
Net Total Transfers				0	0	0	0
Ending Cash Balance				4,795	4,795	4,795	4,795
Encumbrances				50,432	100,000	100,000	0
Unencumbered Cash Balance				(45,637)	(95,205)	(95,205)	4,795

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: Building Capacity of Hawaii's Watershed
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number: S-662-C (Non-Appropriated)

Intended Purpose:

This fund was established to receive and expend federal grant monies for building capacity for Hawaii's Watershed Partnerships

Source of Revenues:

US Environmental Protection Agency (Healthy Watersheds Consortium - US Endowment for Forestry and Communities)

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects for building capacity for Hawaii's Watershed Partnerships.

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year. Grant ended 5/20/20 - cash will be transferred to the state general fund.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	5,073	3,735	3,735	3,735	3,735	3,735	3,735
Revenues	0	0	0	0			
Expenditures	1,338	0	0	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	3,735	3,735	3,735	3,735	3,735	3,735	3,735
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	3,735	3,735	3,735	3,735	3,735	3,735	3,735

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 172
 Name of Fund: Ceratocystis Wilt of Ohia in Hawaii
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-664-C

Intended Purpose:

This fund was established to account for federal grant monies from U.S. Department of Agriculture, Forest Service for the implementation of State and Private Forestry Competitive grant; Ohia Wilt.

Source of Revenues:

Federal Grant from U.S. Department of Agriculture, Forest Service.

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects - Ohia Wilt.

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year. Grant ended 12/31/22. Remaining cash will lapse to the General Fund.

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			0	0	0	0	0
Beginning Cash Balance	0	39,722	41,499	37,019	53,146	53,146	53,146
Revenues	121,098	54,725	142,401	147,454			
Expenditures	81,376	52,949	146,881	131,327			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
		0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	39,722	41,499	37,019	53,146	53,146	53,146	53,146
Encumbrances	156,257	261,499	171,995	41,499	0	0	0
Unencumbered Cash Balance	(116,535)	(220,000)	(134,976)	11,647	53,146	53,146	53,146

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 806
 Name of Fund: ST Parks Infra & Fac Imp, S/W-Con(FF)
 Legal Authority: FED FUND

Contact Name: Martha Yent/ Piieka Tomczyk
 Phone Number: 587-0287 / 587-0304
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number 0S-18-665-C

Intended Purpose:
 Prepare 2021 update of Statewide Comprehensive Outdoor Recreation Plan (SCORP).
 Source of Revenues:
 Land and Water Conservation Fund (NPS)
 Current Program Activities/Allowable Expenses:
 Acquisition, development, and renovation to support public outdoor recreation.
 Variances:
 Grant close; balance of federal funds retained by NPS.
 Cash balance lapse to general fund? (Yes / No) No, balance not drawdown; funds retained by NPS.
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	751	495	495	0	0	0
Revenues	108,195	6,494	0	0			
Expenditures	107,444	6,750	0	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	751	495	495	495	0	0	0
Encumbrances	27,556	0	0	0			
Unencumbered Cash Balance	(26,805)	495	495	495	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: Building Capacity of Hawaii's Watershed
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-666-C (Non-Appropriated)

Intended Purpose:
 This fund was established to receive and expend federal grant monies for high resolution invasive species survey,
 Source of Revenues:
 U.S, Department of the Interior, Fish & Wildlife Service
 Current Program Activities/Allowable Expenses:
 All expenses relating to the implementation of Federal Grant approved projects for the high resolution invasive species survey.
 Variances:
 Grant ended 4/30/22
 Cash balance lapse to general fund? (Yes / No) No
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	117,252	0	0	0			
Expenditures	117,252	0	0	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 401
 Name of Fund: Management, Research, and Outreach
 Legal Authority: Administratively Created

Contact Name: Brian Neilson
 Phone Number: 808-227-7677
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-25-669-C

Intended Purpose: FALSE KILLER WHALE

To conserve and recover the endangered Main Hawaiian Islands false killer whale by reducing threats from fishing interactions, prey loss, and other other human impacts and endangered Hawaiian islands.

Source of Revenues:

NOAA grant NA25NMF472G0017

Current Program Activities/Allowable Expenses:

Contracted staff support, in implementing fishery gear rules and closures, monitoring populations through surveys and acoustic tools, conducting research on health and behavior, designating and protecting critical habitat, and engaging stakeholders through outreach and partnerships.

Variances:

The project is actively progressing in FY26

Cash balance lapse to general fund? (Yes / No) No.

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance				0	0	0	0
Revenues				6,552	235,650	112,560	91,920
Expenditures				6,552	235,650	112,560	91,920
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
				0			
Net Total Transfers				0	0	0	0
Ending Cash Balance				0	0	0	0
Encumbrances				308,113	295,450	91,920	
Unencumbered Cash Balance				(308,113)	(295,450)	(91,920)	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 172
 Name of Fund: ROD Ohia Wilt
 Legal Authority: A 5/SL 19

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-673-C

Intended Purpose:

Source of Revenues:

Current Program Activities/Allowable Expenses:

Variances:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

GRANT WAS NOT AWARDED

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			0				
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	0	0	0	0			
Expenditures	0	0	0	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
		0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 401
 Name of Fund: Hawaii ESA Section 6 Award
 Legal Authority: Administratively Created

Contact Name: Brian Neilson
 Phone Number: 808-227-7677
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-674-C (Sub-Account)

Intended Purpose:

GRANT IS CLOSED 09/30/2024

This fund was established to account for federal grant monies received from the Department of National Oceanic and Atmospheric Administration, to support the conServation and recovery of False Killer whales (*Pseudorca crassidens*), as well as other endangered cetaceans, in the MHI.

Source of Revenues:

National Oceanic and Atmospheric Administration (NOAA), Unallied Science Program (CFDA 11.472) (NA19NMF4720111)

Current Program Activities/Allowable Expenses:

Salary and Operating Costs for the use of enhancing conservation and recovery of the insular false killer whale in the main Hawaiian Islands by learning more about the temporal and spatial use patterns of the insular false killer whale population and by targeting outreach to fishers, boaters, and tour operators.

Variances:

Grant was approved late, and funds were available in the 2nd quarter of the FY20; hence, the project was in full force in FY21, consequently increasing expenditures.

Cash balance lapse to general fund? (Yes / No) No.

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		1,200,000	0				
Beginning Cash Balance	18,214	52	34,007	9,906	9,906	9,906	9,906
Revenues	255,441	365,701	312,699	0			
Expenditures	273,603	331,746	336,800	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
		0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	52	34,007	9,906	9,906	9,906	9,906	9,906
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	52	34,007	9,906	9,906	9,906	9,906	9,906

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 401
 Name of Fund: Hawaii Coral Reef Strategy
 Legal Authority: Administratively Created

Contact Name: Brian Neilson
 Phone Number: 808-227-7677
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-675-C (Sub-Account)

Intended Purpose: **GRANT IS CLOSED 09/30/2024**

This fund was established to account for federal grant monies received from the U.S. Department of Commerce, National Oceanic and Atmospheric Administration (NOAA) grant to provide support for State of Hawaii Coral Reef Grant Management

Source of Revenues:

U.S. Department of Commerce, National Oceanic and Atmospheric Administration (NOAA), Coral Reef Conservation Program (CFDA 11.482) (NA21NOS4820017)

Current Program Activities/Allowable Expenses:

Salary and Operating costs for the use in providing for the preservation and protection of Coral Reef Ecosystem through Research Projects and recommended practices.

Variances:

Grant will end 9/30/2024. No additional funds will be received.

Cash balance lapse to general fund? (Yes / No) No.

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	190,000	0	0				
Beginning Cash Balance	862	2,316	8,519	13,383	5,967	5,967	5,967
Revenues	692,950	715,632	558,195	278,425			
Expenditures	691,496	709,429	553,331	285,841			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
				0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	2,316	8,519	13,383	5,967	5,967	5,967	5,967
Encumbrances	570,474	646,172	285,116	0			
Unencumbered Cash Balance	(568,158)	(637,653)	(271,733)	5,967	5,967	5,967	5,967

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 401
 Name of Fund: Inventory of Anchialine Habitats
 Legal Authority: Administratively Created

Contact Name: Brian Neilson
 Phone Number: 808-227-7677
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-676-C

Intended Purpose:

Source of Revenues:

Current Program Activities/Allowable Expenses: N/A

Variances:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			0				
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	0	0	0	0	0		
Expenditures	0	0	0	0	0		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
		0	0	0	0		
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	0	0	0		
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: Rare Plant Program Recv Challengege 2019
 Legal Authority: A 5/SL 19

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-679-C (Sub-Account)

Intended Purpose:

This fund was established to receive and expend federal grant monies for the rare plant program recovery challenge - Implementation of Priority One Recovery Actions for Lobelia Oahuensis.

Source of Revenues:

U.S, Department of the Interior, Fish & Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects for the rare plant program recovery challenge.

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling				0			
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	51,596	61,708	26,893	33,684			
Expenditures	51,596	61,708	26,893	33,684			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	43,202	0	6,027	0	0		
Unencumbered Cash Balance	(43,202)	0	(6,027)	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: SEPP Recovery Challenge 2019
 Legal Authority: A 5/SL 19

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-680-C (Sub-Account)

Intended Purpose:
 This fund was established to receive and expend federal grant monies for the SEPP Recovery Challenge.
 Source of Revenues:
 U.S. Department of the Interior, Fish & Wildlife Service
 Current Program Activities/Allowable Expenses:
 All expenses relating to the implementation of Federal Grant approved projects for the SEPP Recovery Challenge.
 Variances:
 Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.
 Cash balance lapse to general fund? (Yes / No) No
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling				0	0		
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	0	119,815	0	10,185			
Expenditures	0	119,815	0	10,185			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0		
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	117,657	0	0	0	0		
Unencumbered Cash Balance	(117,657)	0	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 401
 Name of Fund: Monitoring the Stream/Riparian Resources
 Legal Authority: Administratively Created

Contact Name: Brian Neilson
 Phone Number: 808-227-7677
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-681-C (Sub-Account)

Intended Purpose: **GRANT IS CLOSED 09/30/2022**

To document and monitor the conditions and changes within the stream and riparian zones of the Ewa Forest Reserve, Poamoho Section and Kaluanui Natural Area Reserve.

Source of Revenues:

US Department of Interior

Current Program Activities/Allowable Expenses:

Operating cost to manage the documentation and monitoring the conditions and changes within the stream and riparian zones of the Ewa Forest Reserve, Poamoho Section and Kaluanui Natural Area Reserve.

Variances:

Grant ended last 9/30/2022.

Cash balance lapse to general fund? (Yes / No) No.

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	190,000	0	0				
Beginning Cash Balance	61	3,444	595	595	595	595	595
Revenues	11,227	12,740	0	0			
Expenditures	7,844	15,589	0	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
		0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	3,444	595	595	595	595	595	595
Encumbrances	13,599	559	0	560			
Unencumbered Cash Balance	(10,155)	36	595	35	595	595	595

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 401
 Name of Fund: Life History Information for Key Hawaii Coral Reef Fish Species
 Legal Authority: Administratively Created

Contact Name: Brian Neilson
 Phone Number: 808-227-7677
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-684-C (Non-Appropriated)

Intended Purpose: GRANT IS CLOSED

Supports the work described in the Recipient's proposal entitled "Life History Information for Key Hawaii Coral Reef Fish Species," dated 05/06/2020 (as revised on 06/15/2020), which is incorporated into the award by reference.

Source of Revenues:

NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, COMMERCE,

Current Program Activities/Allowable Expenses:

Variances:

Grant ended 8/31/2023.

Cash balance lapse to general fund? (Yes / No) No.

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		0	0				
Beginning Cash Balance	0	13,450	0	0	0	0	0
Revenues	26,900	30,000	0	0			
Expenditures	13,450	43,450	0	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
		0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	13,450	0	0	0	0	0	0
Encumbrances	53,350	9,900	0	0			
Unencumbered Cash Balance	(39,900)	(9,900)	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 401
 Name of Fund: Coral Reef Task Force
 Legal Authority: Administratively Created

Contact Name: Brian Neilson
 Phone Number: 808-227-7677
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-685-C (Non-Appropriated)

Intended Purpose GRANT IS CLOSED

Supports the work described in the Recipient's proposal entitled "Coral Reef Task Force - Hawaii 2021 Support" dated 5/13/2020, revised

Source of Revenues:

U.S. Department of Commerce, National Oceanic and Atmospheric Administration (NOAA).

Current Program Activities/Allowable Expenses:

All relevant expenditures to support the project.

Variances:

The grant ended last 9/30/2022.

Cash balance lapse to general fund? (Yes / No) No. Only if the federal grant ends and a federal expenditure is paid out of General Funds.

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		0	0				
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	14,609	9,722	0	0			
Expenditures	14,609	9,722	0	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
		0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	475	0	0	0			
Unencumbered Cash Balance	(475)	0	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: Snail Extinction Program
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-687-C (Non-Appropriated)

Intended Purpose:

This fund was established to receive and expend federal grant monies to support captive propagation and reintroduction.

Source of Revenues:

U.S, Department of the Interior, Fish & Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects in support for captive propagation and reintroduction.

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year. Grant closed 9/30/23.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	95,994	17,506	6,500	0			
Expenditures	95,994	17,506	6,500	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	17,506	0	0	0			
Unencumbered Cash Balance	(17,506)	0	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: West Maui Snail Enclosure
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-688-C

Intended Purpose:
 This fund was established to receive and expend federal grant monies to support West Maui Snail Enclosure
 Source of Revenues:
 U.S, Department of the Interior, Fish & Wildlife Service
 Current Program Activities/Allowable Expenses:
 All expenses relating to the implementation of Federal Grant approved projects in support for West Maui Snail Enclosure
 Variances:
 Variance between FY's in revenues and expenditures is due to encumbrances paid the following year. Grant ends 9/30/23
 Cash balance lapse to general fund? (Yes / No) No
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling					0	0	0
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	0	0	0	33,522			
Expenditures	0	0	0	33,522			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	2,305	0			
Unencumbered Cash Balance	0	0	(2,305)	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Name of Fund: Kawainui Marsh Enhancement
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-689-C (Non-Appropriated)

Intended Purpose:

This fund was established to account for federal grant monies received from U.S. Department of Interior, Fish & Wildlife Service for Kawainui Marsh

Source of Revenues:

US Fish and Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects for the Kawainui Marsh Enhancement

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year. Grant ended 9/01/24.

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0		0	0	0
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	30,000	44,487	10,513	7,958	0	0	0
Expenditures	30,000	44,487	10,513	7,958	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	50,000	10,513	7,500.00	0	0	0	0
Unencumbered Cash Balance	(50,000)	(10,513)	(7,500)	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Name of Fund: Wetlands Restoration Grant
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-21-690-C (Non-Appropriated)

Intended Purpose:

This fund was established to account for federal grant monies received from U.S. Department of Interior, Fish & Wildlife Service for the Pacific Birds Habitat Joint Venture

Source of Revenues:

US Fish and Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects for the Pacific Birds Habitat Joint Venture

Variances:

N/A

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0				
Beginning Cash Balance	0	33,500	33,500	33,500	33,500	33,500	33,500
Revenues	33,500	0	0	0			
Expenditures	0	0	0	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	33,500	33,500	33,500	33,500	33,500	33,500	33,500
Encumbrances	17,000	17,000	17,000	17,000			
Unencumbered Cash Balance	16,500	16,500	16,500	16,500	33,500	33,500	33,500

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Name of Fund: CWDGP Round 3
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-25-690-C (Non-Appropriated)

Intended Purpose:

This fund was established to account for federal grant monies from U.S. Department of Agriculture, Forest Service for the Community Wildfire Defense Grant Base funding projects

Source of Revenues:

US Forest Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects in the implementation community wildfire defense grant base funding

Variances:

N/A

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling					0	0	0
Beginning Cash Balance				0	0	0	0
Revenues				0	400,000	0	0
Expenditures				0	400,000	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
				0	0	0	0
Net Total Transfers				0	0	0	0
Ending Cash Balance				0	0	0	0
Encumbrances				400,000	0	0	0
Unencumbered Cash Balance				(400,000)	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 810
 Name of Fund: Dam Safety HHPD Rehabilitation Grant
 Legal Authority: Administratively Created

Contact Name: Jesse Colandrea
 Phone Number: (808) 587-0277
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-692-C

Intended Purpose:

The High Hazard Potential Dams Grant Program (HHPD) makes available federal funds to eligible states for pass through to non-Federal governmental organizations or nonprofit organizations for the rehabilitation of dams that fail to meet minimum dam safety standards and pose unacceptable risk to life and property.

Source of Revenues:

FEMA High Hazard Potential Dam Grant

Current Program Activities/Allowable Expenses:

Program operating expenses to perform grant activities

Variances:

Variances may occur because of the unknown timeline for the HHPD project associated with each FY HHPD Grant.

Cash balance lapse to general fund? (Yes / No) No

Statutory language: n/a

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling					5,180,000	5,180,000	0
Beginning Cash Balance	0	0	84,143	0	0	180,000	0
Revenues	0	324,780	94,766	0	5,180,000	5,180,000	0
Expenditures	0	240,637	178,909	0	5,000,000	5,360,000	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	84,143	0	0	180,000	0	0
Encumbrances	0	0	0	0	0	0	
Unencumbered Cash Balance	0	84,143	0	0	180,000	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 806
 Name of Fund: Fort Elizabeth State Historical Park-Con
 Legal Authority: FED FUND

Contact Name: Martha Yent/ Piikea Tomczyk
 Phone Number: 587-0287 / 587-0304
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-19-694-C

Intended Purpose:
 Renovation of comfort station, interpretive kiosk, walkways, and parking lot with construction of new viewing platform.
 Source of Revenues:
 Land and Water Conservation Fund (NPS)
 Current Program Activities/Allowable Expenses:
 Acquisition, development, and renovation to support public outdoor recreation.
 Variances:
 Construction in progress. To be closed by December 31, 2025
 Cash balance lapse to general fund? (Yes / No) No
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	0	264,570	0	0
Revenues	0	0	0	235,430			
Expenditures	0	0	0	0	264,570		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	235,430	0	0	0
Encumbrances	448,869	448,869	448,869	500,000			
Unencumbered Cash Balance	(448,869)	(448,869)	(448,869)	(264,570)	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 172
 Name of Fund: Kauai Endangered Plant and Bog Protection
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-695-C

Intended Purpose:
 This fund was established to account for federal grant monies for the Kauai Endangered Plant and Bog Protection.
 Source of Revenues:
 Federal Grant from U.S. Department of Interior, Fish and Wildlife Service.
 Current Program Activities/Allowable Expenses:
 All expenses relating to Kauai Endangered Plant and Bog Protection.
 Variances:
 Variance between FY's in revenues and expenditures is due to encumbrances paid the following year. Grant ends 12/31/22.
 Cash balance lapse to general fund? (Yes / No) No
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			0	0	0	0	0
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	59,753	9,411	3,637	0			
Expenditures	59,753	9,411	3,637	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
		0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	67	0	0	0	0	0
Unencumbered Cash Balance	0	(67)	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 401
 Name of Fund: Monitoring the Stream/Riparian Resources
 Legal Authority: Administratively Created

Contact Name: Brian Neilson
 Phone Number: 808-227-7677
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-21-696-C (Sub-Account)

Intended Purpose: **GRANT IS CLOSED**

The goal of this project is to build capacity on Kaua'i to restore and improve coastal habitats, water quality, and nearshore abundance.

Source of Revenues:

Current Program Activities/Allowable Expenses:

Variances:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0				
Beginning Cash Balance	0	7,603	7,020	7,020	7,020	7,020	7,020
Revenues	11,880	0	0	0			
Expenditures	4,277	583	0	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
		0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	7,603	7,020	7,020	7,020	7,020	7,020	7,020
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	7,603	7,020	7,020	7,020	7,020	7,020	7,020

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Name of Fund: Community Wildfire Protection Plan
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-696-C

Intended Purpose:

This fund was established to account for federal grant monies from U.S. Department of Agriculture, Forest Service for the Community Wildfire Protection Plan updates in Hawaii County Projects

Source of Revenues:

US Forest Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects in the implementation of the community wildfire protection plan updates in Hawaii County projects

Variances:

N/A

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling				338,800	0	0	0
Beginning Cash Balance				0	0	0	0
Revenues				0	338,800	0	0
Expenditures				0	338,800	0	
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
				0	0	0	0
Net Total Transfers				0	0	0	0
Ending Cash Balance				0	0	0	0
Encumbrances				338,800	0	0	0
Unencumbered Cash Balance				(338,800)	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 401
 Name of Fund: Management of Hawaiian Monk Seals
 Legal Authority: Administratively Created

Contact Name: Brian Neilson
 Phone Number: 808-227-7677
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-696-C

Intended Purpose GRANT IS CLOSED

This project will focus on outreach to fishers and shoreline monitoring for monk seals on Molokai.

Source of Revenues:

Marine mammal Commission

Current Program Activities/Allowable Expenses:

All relevant expenditures relevant to support the projects.

Variances:

The grant ended last 9/1/2022.

Cash balance lapse to general fund? (Yes / No) No.

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		0	0				
Beginning Cash Balance	0	7,603	7,020	7,020	7,020	7,020	7,020
Revenues	11,880	0	0	0			
Expenditures	4,277	583	0	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
		0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	7,603	7,020	7,020	7,020	7,020	7,020	7,020
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	7,603	7,020	7,020	7,020	7,020	7,020	7,020

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 810
 Name of Fund: FY 18 Community Assistance Program
 Legal Authority: Administratively Created

Contact Name: Edwin Matsuda
 Phone Number: (808) 587-0268
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-21-698-C (Non-Appropriated)

Intended Purpose:

Operating federal fund for LNR 810 program. This fund was established to account for federal grant monies received from the Federal Emergency Management Agency for Community Assistance Program (CAP) grant activities.

Source of Revenues:

FEMA Community Assistance Program federal grant

Current Program Activities/Allowable Expenses:

Operating expenses to perform grant activities

Variances:

Effective FY21, DLNR is not currently participating in this program.

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling				0	0	0	0
Beginning Cash Balance	15,799	33,085	33,085	33,085	33,085	33,085	33,085
Revenues	22,286	0	0	0	0	0	0
Expenditures	5,000	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	33,085	33,085	33,085	33,085	33,085	33,085	33,085
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	33,085	33,085	33,085	33,085	33,085	33,085	33,085

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: Building Community Resiliency
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-699-C (Non-Appropriated)

Intended Purpose:

This fund was established to receive and expend federal grant monies in Building Community Resiliency through Ecological Restoration on the Hawaiian Island of Molokai

Source of Revenues:

National Fish and Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects in Building Community Resiliency through Ecological Restoration on the
 Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling					0	0	0
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	424,790	369,121	331,201	317,020	419,290		
Expenditures	424,790	369,121	331,201	317,020	419,290		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	1,288,046	926,460	709,745	412,242			
Unencumbered Cash Balance	(1,288,046)	(926,460)	(709,745)	(412,242)	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Name of Fund: Non-Competitive ARPA State Tourism
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-700-C

Intended Purpose:
 To respond to the impacts of COVID-19" pandemic on the State's travel, tourism, and outdoor recreation sectors.
 Source of Revenues:
 Hawai'i Tourism Authority ("HTA")
 Current Program Activities/Allowable Expenses:
 Shared grant with DOFAW, DOCARE, and DAR.
 Variances:

Cash balance lapse to general fund? (Yes / No)
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		4,950,000	0				
Beginning Cash Balance	0	0	0	725,957	924,201	924,201	0
Revenues		0	967,655	1,888,840	1,982,345	111,160	
Expenditures		0	241,698	1,690,596	1,982,345	1,035,361	
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	725,957	924,201	924,201	0	0
Encumbrances		0	3,557,734	4,724,529	1,000,000		
Unencumbered Cash Balance	0	0	(2,831,777)	(3,800,328)	(75,799)	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 908
 Name of Fund: IMLS3 Virtual Museum Stage 3
 Legal Authority: Non-Appropriated

Contact Name: Michael Nahoopii
 Phone Number: (808) 243-5020
 Fund Type (MOF): Other Federal - P
 Appropriation Account Number S-701-C

Intended Purpose:

This fund was established to receive federal funds to expand the Kaho'olawe Virtual Museum Stage 3: Collaborations & Special Collection Project. Upon work is completed, funds will be transferred to T-909.

Source of Revenues:

Funds received through Native American Native Hawaiian Museum Services Program, Institute for Museum and Library Services

Current Program Activities/Allowable Expenses:

Preserve artifacts for access by the public, provide user-friendly access to Kaho'olawe information and resources

Variances:

Project is complete, awaiting transfer of funds to T-909

Cash balance lapse to general fund? (No)

Statutory language:

No

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	75,000	0	0	0	0
Revenues		75,000	0	0	0		
Expenditures		0	75,000	0	0		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	75,000	0	0	0	0	0
Encumbrances			0	0	0		
Unencumbered Cash Balance	0	75,000	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Name of Fund: KIUC HCP
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-702-C

Intended Purpose:
 Completion of the Kaua'i Nene Islan-wide Habitat Conservation Plan
 Source of Revenues:
 US Fish and Wildlife Service
 Current Program Activities/Allowable Expenses:
 Completion of the Kaua'i Nene Islan-wide Habitat Conservation Plan
 Variances:
 Variance is based on the remaining tasks and the estimated timeline for completion.
 Cash balance lapse to general fund? (Yes / No) No
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		414,595	0				
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues		0	0	135,000	279,595		
Expenditures		0	0	135,000	279,595		
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances		350,000	350,000	273,000			
Unencumbered Cash Balance	0	(350,000)	(350,000)	(273,000)	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Name of Fund: Kauai Nene Island-Wide HCP-Phase II
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-703-C

Intended Purpose:
 Completion of the Kaua'i Nene Islan-wide Habitat Conservation Plan
 Source of Revenues:
 US Fish and Wildlife Service
 Current Program Activities/Allowable Expenses:
 Completion of the Kaua'i Nene Islan-wide Habitat Conservation Plan
 Variances:
 Variance is based on the remaining tasks and the estimated timeline for completion. Grant ended 6/30/23.
 Cash balance lapse to general fund? (Yes / No) No
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		262,212	0				
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues		0	41,966	0			
Expenditures		0	41,966	0			
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances		74,200	32,233	32,233			
Unencumbered Cash Balance	0	(74,200)	(32,233)	(32,233)	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Name of Fund: Huleia Coastal Wetland Restoration
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number: S-704-C

Intended Purpose:

This fund was established to account for federal grant monies received from U.S. Department of Interior, Fish & Wildlife Service for the Huleia Coastal Wetland Restoration

Source of Revenues:

US Fish and Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects for the Huleia Coastal Wetland Restoration

Variances:

Variance is based on the remaining tasks and the estimated timeline for completion.

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		627,150	0				
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues		0	0	45,000	500,000	82,150	
Expenditures		0	0	45,000	500,000	82,150	
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0				
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances		0	(625,000)	580,000	50,000		
Unencumbered Cash Balance	0	0	625,000	(580,000)	(50,000)	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: Natural Area Reserves & Watershed Mgmt
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number: S-705-C

Intended Purpose:

This fund was established to receive and expend federal grant monies - Planning for Community Resilience Through Watershed Restoration on Northwestern Molokai

Source of Revenues:

Department: of Defense thru National Fish and Wildlife Foundation

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects for Planning for Community Resilience Through Watershed Restoration on
 Variances:

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		233,242			0	0	0
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues		0	0	0	120,000	113,242	
Expenditures		0	0	0	120,000	113,242	
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0		0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances		0	0	12,775	100,000	0	0
Unencumbered Cash Balance	0	0	0	(12,775)	(100,000)	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: Planning For Community Resilience
 Legal Authority: Non appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-706-C

Intended Purpose:

This fund was established to receive and expend federal grant monies - Planning for Community Resilience Through Watershed Restoration on Molokai

Source of Revenues:

Bureau of Reclamation

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects for Planning for Community Resilience Through Watershed Restoration on

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		192,086			0	0	0
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues		0	7,875	103,239	80,972		
Expenditures		0	7,875	103,239	80,972		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances		0	86,000	40,000	0	0	0
Unencumbered Cash Balance	0	0	(86,000)	(40,000)	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 806
 Name of Fund: Kapaa Swimming Pool
 Legal Authority: FED FUND

Contact Name: Martha Yent / Piikea Tomczyk
 Phone Number: 587-0287 / 587-0304
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-23-707-C

Intended Purpose:
 New filters, replacement of drainline, and repair of pool tiles at Kapaa swimming pool.
 Source of Revenues:
 Land and Water Conservation Fund (NPS)
 Current Program Activities/Allowable Expenses:
 Acquisition, development, and renovation to support public outdoor recreation.
 Variances:
 Grant Closed
 Cash balance lapse to general fund? (Yes / No) No
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		576,438		204,970			
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	0	0	371,468	204,970			
Expenditures	0	0	371,468	204,970			
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 806
 Name of Fund: Baptiste Sports Complex
 Legal Authority: FED FUND

Contact Name: Martha Yent / Piikea Tomczyk
 Phone Number: 587-0287 / 587-0304
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-23-708-C

Intended Purpose:
 Resurfacing of tennis and basketball courts at Baptiste Sports Complex.
 Source of Revenues:
 Land and Water Conservation Fund (NPS)
 Current Program Activities/Allowable Expenses:
 Acquisition, development, and renovation to support public outdoor recreation.
 Variances:
 Construction in progress. To be closed by December 31, 2025
 Cash balance lapse to general fund? (Yes / No) No
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		375,000					
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	0	0	0	0	375,000		
Expenditures	0	0	0	0	375,000		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 806
 Name of Fund: Wailua Houselots Park
 Legal Authority: FED FUND

Contact Name: Martha Yent / Piikea Tomczyk
 Phone Number: 587-0287 / 587-0304
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-23-709-C

Intended Purpose:
 Resurfacing of tennis and basketball courts at Wailua Houselots Park.
 Source of Revenues:
 Land and Water Conservation Fund (NPS)
 Current Program Activities/Allowable Expenses:
 Acquisition, development, and renovation to support public outdoor recreation.
 Variances:
 Construction in progress. To be closed by December 31, 2025
 Cash balance lapse to general fund? (Yes / No) No
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		325,000					
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	0	0	0	0	325,000		
Expenditures	0	0	0	0	325,000		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 806
 Name of Fund: Puhi Park
 Legal Authority: FED FUND

Contact Name: Martha Yent / Piikea Tomczyk
 Phone Number: 587-0287 / 587-0304
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-23-710-C

Intended Purpose:
 Resurfacing of tennis and basketball courts at Puhi Park.
 Source of Revenues:
 Land and Water Conservation Fund (NPS)
 Current Program Activities/Allowable Expenses:
 Acquisition, development, and renovation to support public outdoor recreation.
 Variances:
 Construction in progress. To be closed by December 31, 2025
 Cash balance lapse to general fund? (Yes / No) No
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		375,000					
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	0	0	0	0	375,000		
Expenditures	0	0	0	0	375,000		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 806
 Name of Fund: Wailua Homesteads Park
 Legal Authority: FED FUND

Contact Name: Martha Yent / Piikea Tomczyk
 Phone Number: 587-0287 / 587-0304
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-23-711-C

Intended Purpose:
 Resurfacing of tennis and basketball courts at Wailua Homesteads Park.
 Source of Revenues:
 Land and Water Conservation Fund (NPS)
 Current Program Activities/Allowable Expenses:
 Acquisition, development, and renovation to support public outdoor recreation.
 Variances:
 Construction in progress. To be closed by December 31, 2025
 Cash balance lapse to general fund? (Yes / No) No
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		300,000		0			
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	0	0	0	0	300,000		
Expenditures	0	0	0	0	300,000		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 806
 Name of Fund: Hanapepe Stadium
 Legal Authority: FED FUND

Contact Name: Martha Yent / Piikea Tomczyk
 Phone Number: 587-0287 / 587-0304
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-23-712-C

Intended Purpose:
 Construction of new multi-purpose building at Hanapepe Stadium.
 Source of Revenues:
 Land and Water Conservation Fund (NPS)
 Current Program Activities/Allowable Expenses:
 Acquisition, development, and renovation to support public outdoor recreation.
 Variances:
 Construction is completed. Grant to be closed by December 31, 2025.
 Cash balance lapse to general fund? (Yes / No) No
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		1,000,000		0			
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	0	0	0	0	1,000,000		
Expenditures	0	0	0	0	1,000,000		
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 401
 Name of Fund: Zoonotic Disease Initiative
 Legal Authority: Administratively Created

Contact Name: Brian Neilson
 Phone Number: 808-227-7677
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-23-713-C

Intended Purpose:

This grant provides funding to study Marine Wildlife Zoonoses: Improving Biosafety and Increasing Diagnostic Capacity in the State of Hawai'i and the Pacific Island Territories

Source of Revenues:

USFWS grant F23AP01482

Current Program Activities/Allowable Expenses:

Contracted staff support, travel, supplies

Variances:

This grant is a 3-year grant with an original end of 09/30/2026. An NCE will be requested through 09/30/2027.

Cash balance lapse to general fund? (Yes / No) No, No. The cash balance only lapses if the federal grant ends and a federal expenditure was charged

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance				0	0	0	0
Revenues				218,906	249,451	230,109	76,533
Expenditures				218,906	249,451	230,109	76,533
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
				0			
Net Total Transfers				0	0	0	0
Ending Cash Balance				0	0	0	0
Encumbrances				57,620	250,889	76,533	
Unencumbered Cash Balance				(57,620)	(250,889)	(76,533)	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: Protecting Forest for Water Supply
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-714-C

Intended Purpose:

This fund was established to receive and expend federal grant monies in Protecting Forests for Water Supply Sustainability it Kohala, Hawaii Phase 1

Source of Revenues:

National Fish and Wildlife Service

Bureau of Reclamation, Department of the Interior

All expenses relating to the implementation of Federal Grant approved projects in Protecting Forests for Water Supply Sustainability it Kohala, Hawaii

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		409,387		0	0	0	0
Beginning Cash Balance	0	0	0	94,998	0	0	0
Revenues		0	98,537	0	200,000	110,850	
Expenditures		0	3,539	0	200,000	110,850	
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	(94,998)	0	0	0
Net Total Transfers	0	0	0	(94,998)	0	0	0
Ending Cash Balance	0	0	94,998	0	0	0	0
Encumbrances		0	0	343,000	100,000	0	0
Unencumbered Cash Balance	0	0	94,998	(343,000)	(100,000)	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: Water Supply Sustainability in Kohala
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-716-C

Intended Purpose:

This fund was established to receive and expend federal grant monies in Protecting Forests for Water Supply Sustainability it Kohala, Hawaii Phase 2

Source of Revenues:

National Fish and Wildlife Service

Bureau of Reclamation, Department of the Interior

All expenses relating to the implementation of Federal Grant approved projects in Protecting Forests for Water Supply Sustainability it Kohala, Hawaii Phase 2

Variances:

n/a

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		409,387		0	0	0	0
Beginning Cash Balance				0	0	0	0
Revenues				0	200,000	209,387	0
Expenditures				0	200,000	209,387	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
				0	0	0	0
Net Total Transfers				0	0	0	0
Ending Cash Balance				0	0	0	0
Encumbrances				257,000	150,000	0	0
Unencumbered Cash Balance				(257,000)	(150,000)	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: Restoring Forests for W. Maui Flooding
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-717-C

Intended Purpose:

This fund was established to receive and expend federal grant monies in Restoring Forests to Protect West Maui's Rural Communities from Flooding.

Source of Revenues:

Office of the Coastal Management - NOAA

Bureau of Reclamation, Department of the Interior

All expenses relating to the implementation of Federal Grant approved projects in Restoring Forests to Protect West Maui's Rural Communities from

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		745,317			0	0	0
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues		0	0	340,000	405,317		
Expenditures		0	0	340,000	405,317		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances		0	735,541	395,541			
Unencumbered Cash Balance	0	0	(735,541)	(395,541)	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: Maui Landscape Conservation Plan
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-718-C

Intended Purpose:

This fund was established to receive and expend federal grant monies to support in Implementing the Maui Landscape Conservation Plan to Benefit At-Risk Native Species (HI

Source of Revenues:

U.S. Department of the Interior, Fish & Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects in Implementing the Maui Landscape Conservation Plan to Benefit At-Risk Native Species (HI

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			1,543,583	0			
Beginning Cash Balance			0	0	5,606	0	0
Revenues			186,947	383,665	400,000	572,971	
Expenditures			186,947	378,059	405,606	572,971	
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
			0	0			
Net Total Transfers			0	0	0	0	0
Ending Cash Balance			0	5,606	0	0	0
Encumbrances			663,020	683,289	400,000		
Unencumbered Cash Balance			(663,020)	(677,683)	(400,000)	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 101
 Name of Fund: Climate Pollution Reduction Planning
 Legal Authority: EPA CPRG Grant

Contact Name: Leah Laramee
 Phone Number: 808 895 1477
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-24-719-C

Intended Purpose:

Develop and implement ambitious plans for reducing greenhouse gas emissions and other harmful air pollution.

Source of Revenues:

Environmental Protection Agency

Current Program Activities/Allowable Expenses:

Contracts for decarbonization modeling and calulations, community engagement, cobenefit analysis, economic impact assessment, equity considerations.

Variances:

One time grant agreement

Cash balance lapse to general fund? No No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	0	0	0	1,097,368	1,200,000	800,000	0
Expenditures	0	0	0	1,097,368	1,200,000	800,000	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	41,854	41,853	1,196,895	1,200,000	800,000	
Unencumbered Cash Balance	0	(41,854)	(41,853)	(1,196,895)	(1,200,000)	(800,000)	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 908
 Name of Fund: IMLS4 Expanding Public Access
 Legal Authority: Non-Appropriated

Contact Name: Michael Nahoopii
 Phone Number: (808) 243-5020
 Fund Type (MOF): Other Federal - P
 Appropriation Account Number S-720-C

Intended Purpose:

This fund was established to receive federal funds to develop and pilot digital and virtual reality tools that can provide safe and meaningful access to the Kaho`olawe Island Reserve. Upon work is completed, funds will be transferred to T-909.

Source of Revenues:

Funds received through Native American Native Hawaiian Museum Services Program, Institute for Museum and Library Services

Current Program Activities/Allowable Expenses:

Develop web-based interactive augmented and virtual reality experiences, update and post applicable web content and live streams.

Variances:

Project is complete, awaiting transfer of funds to T-909

Cash balance lapse to general fund? (Yes / No)

Statutory language:

None

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			98,230				
Beginning Cash Balance	0	0	0	98,230	98,230	0	0
Revenues			98,230	0			
Expenditures			0	0	98,230		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
			0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	98,230	98,230	0	0	0
Encumbrances			0	0			
Unencumbered Cash Balance	0	0	98,230	98,230	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 401
 Name of Fund: Restoring and Protecting Marine Habitat
 Legal Authority: Administratively Created

Contact Name: Brian Neilson
 Phone Number: 808-227-7677
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-24-721-C

Intended Purpose: **GRANT CLOSED 05/31/2025**
 Statewide coordination using Hawaii Coral Reef Strategy Makai Restoration Action Plans
 Source of Revenues:
 USFWS, DOI (5300-23-05-056)
 Current Program Activities/Allowable Expenses:
 Statewide coordination using Hawaii Coral Reef Strategy Makai Restoration Action Plans
 Variances:

Cash balance lapse to general fund? (Yes / No) No
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		0	0				
Beginning Cash Balance	0	0	0	112,174	0	0	0
Revenues	0	0	161,314	183,604			
Expenditures	0	0	49,140	295,778			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
		0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	112,174	0	0	0	0
Encumbrances	0	0	100,143	0			
Unencumbered Cash Balance	0	0	12,031	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: East Maui Watershed
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-722-C

Intended Purpose:

This fund was established to receive and expend federal grant monies to support in Implementing the East Maui Watershed and Habitat Restoration

Source of Revenues:

U.S, Department of the Interior, Fish & Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects in Implementing the East Maui Watershed and Habitat Restoration

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			1,000,000	0			
Beginning Cash Balance			0	0	0	0	0
Revenues			128,663	124,064	300,000	300,000	147,273
Expenditures			128,663	124,064	300,000	300,000	147,273
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
			0	0			
Net Total Transfers			0	0	0	0	0
Ending Cash Balance			0	0	0	0	0
Encumbrances			500,192	277,740	300,000	100,000	
Unencumbered Cash Balance			(500,192)	(277,740)	(300,000)	(100,000)	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: Forest Health Project Molokai Forest
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-723-C

Intended Purpose:

This fund was established to receive and expend federal grant monies in Forest Health Project Molokai Forest

Source of Revenues:

Department of Agriculture, Forest Service

Bureau of Reclamation, Department of the Interior

All expenses relating to the implementation of Federal Grant approved projects for the Forest Health Project Molokai Forest.

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			744,000	0	0	0	0
Beginning Cash Balance			0	0	0	0	0
Revenues			0	124,064	300,000	319,936	
Expenditures			0	124,064	300,000	319,936	
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
			0	0			
Net Total Transfers			0	0	0	0	0
Ending Cash Balance			0	0	0	0	0
Encumbrances			384,888	512,224	300,000		
Unencumbered Cash Balance			(384,888)	(512,224)	(300,000)	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Name of Fund: Maui Nui Endangered Species Protection
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-724-C

Intended Purpose:

This fund was established to account for federal grant monies received from U.S. Department of Interior, Fish & Wildlife Service for the Maui Nui Endangered Species Protection

Source of Revenues:

US Fish and Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects for the Maui Nui Endangered Species Protection

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		0	1,000,000	0	0	0	0
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues		0	59,945	60,073	300,000	300,000	279,982
Expenditures		0	59,945	60,073	300,000	300,000	279,982
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances		0	115,200	401,131	350,000	200,000	0
Unencumbered Cash Balance	0	0	(115,200)	(401,131)	(350,000)	(200,000)	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 172
 Name of Fund: IJA-Forest Health
 Legal Authority: _____

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-25-731-C

Intended Purpose:

This fund was established to account for federal grant monies from U.S. Department of Agriculture, Forest Service for the implementation of Cooperative Lands Forest Health Assistance Program

Source of Revenues:

Federal Grant from U.S. Department of Agriculture, Forest Service.

Current Program Activities/Allowable Expenses:

All expenses relating to the IJA Forest Health Protection Projects

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling				223,000	0	0	0
Beginning Cash Balance				0	0	0	0
Revenues				2,239	75,000	75,000	70,761
Expenditures				2,239	75,000	75,000	70,761
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
				0	0	0	0
Net Total Transfers				0	0	0	0
Ending Cash Balance				0	0	0	0
Encumbrances				152,500	100,000	50,000	
Unencumbered Cash Balance				(152,500)	(100,000)	(50,000)	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 401
 Name of Fund: West HI Resilient Coral Transplantation
 Legal Authority: Administratively Created

Contact Name: Brian Neilson
 Phone Number: 808-227-7677
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-24-733-C

Intended Purpose:

This grant provides funds to DLNR to support coral restoration activities focused on the leeward coast of Hawai'i Island

Source of Revenues:

NOAA grant NA23NOS4690269

Current Program Activities/Allowable Expenses:

supplies, payroll, contractor

Variances:

This grant will end on 12/31/2026. DAR will request an NCE through 12/31/2027.

Cash balance lapse to general fund? (Yes / No) No.

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance				0	0	0	0
Revenues				2,303	395,750	475,800	446,147
Expenditures				2,303	395,750	475,800	446,147
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
				0			
Net Total Transfers				0	0	0	0
Ending Cash Balance				0	0	0	0
Encumbrances				629,813	275,890	295,750	
Unencumbered Cash Balance				(629,813)	(275,890)	(295,750)	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 401
 Name of Fund: Hawaii Coral Reef Strategy
 Legal Authority: Administratively Created

Contact Name: Brian Neilson
 Phone Number: 808-227-7677
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-24-735-C

Intended Purpose:
 Coral Reef Management Cooperative Agreement with NOAA
 Source of Revenues:
 NOAA Award NA23NOS4820148
 Current Program Activities/Allowable Expenses:
 Coral Reef Management activities
 Variances: The increase of expenditures in FY25 was due to the project is underway at full capacity.

Cash balance lapse to general fund? (Yes / No) No.
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		0	0				
Beginning Cash Balance	0	0	0	856	0	0	0
Revenues	0	0	85,659	723,779	225,969	284,593	
Expenditures	0	0	84,803	724,635	225,969	284,593	
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
		0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	856	0	0	0	0
Encumbrances	0	0	574,500	349,283	284,593		
Unencumbered Cash Balance	0	0	(573,644)	(349,283)	(284,593)	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: Snail Captive Propagation and Reintroduc
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-747-C

Intended Purpose:

This fund was established to receive and expend federal grant monies to support in Implementing the Snail Extinction Prevention Program Captive Propagation and Reintroduction

Source of Revenues:

U.S, Department of the Interior, Fish & Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects in Implementing the Snail Extinction Prevention Program Captive Propagation and Reintroduction

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			250,000				
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues		0	0	167,252	82,748		
Expenditures		0	0	167,252	82,748		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0				
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances		0	247,537	80,285	0		
Unencumbered Cash Balance	0	0	(247,537)	(80,285)	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Name of Fund: IIT Mosquito Monitoring
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-748-C

Intended Purpose:

This fund was established to account for federal grant monies received from U.S. Department of Interior, Fish & Wildlife Service for the IIT Mosquito Monitoring

Source of Revenues:

US Fish and Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects for the IIT Mosquito Monitoring

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		0	794,656	0	0	0	0
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues		0	0	83,431	250,000	250,000	211,225
Expenditures		0	0	83,431	250,000	250,000	211,225
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances		0	728,335	674,504	350,000	150,000	
Unencumbered Cash Balance	0	0	(728,335)	(674,504)	(350,000)	(150,000)	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 172
 Name of Fund: Puuwaawaa Fire Special
 Legal Authority: A 49/SL 17

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-749-C

Intended Purpose:

This fund was established to account for federal grant monies from U.S. Department of Agriculture, Forest Service for the Puuwaawaa Fire Special

Source of Revenues:

Federal Grant from U.S. Department of Agriculture, Forest Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects for the Puuwaawaa Fire Special

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year. Grant ended 8/31/22. Remaining cash will lapse to the General Fund.

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling					0	0	0
Beginning Cash Balance			0	721	721	721	721
Revenues			15,738	0			
Expenditures			15,017	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
			0	0	0	0	0
Net Total Transfers			0	0	0	0	0
Ending Cash Balance			721	721	721	721	721
Encumbrances			0	0	0	0	0
Unencumbered Cash Balance			721	721	721	721	721

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Name of Fund: Monitoring Endangered Puaiohi
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-750-C

Intended Purpose:

This fund was established to account for federal grant monies received from U.S. Department of Interior, Fish & Wildlife Service for the monitoring of endangered Puaiohi

Source of Revenues:

US Fish and Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects for the monitoring of endangered Puaiohi

Variances:

N/A

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		0	73,523		0	0	0
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues		0	0	69,934	3,589		
Expenditures		0	0	69,934	3,589		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances		0	70,540	3,580	0	0	0
Unencumbered Cash Balance	0	0	(70,540)	(3,580)	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 172
 Name of Fund: Technical Assistance for American Samoa
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-24-751-C

Intended Purpose:

This fund was established to account for federal grant monies from U.S. Department of Agriculture, Forest Service for the implementation of Technical Assistance for American Samoa

Source of Revenues:

Federal Grant from U.S. Department of Agriculture, Forest Service.

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects having to do with technical assistance for American Samoa

Variances:

Cash balance lapse to general fund? (Yes / No)No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			100,000		0	0	0
Beginning Cash Balance				0	0	0	0
Revenues				54,173	45,827		
Expenditures				54,173	45,827		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
				0	0	0	0
Net Total Transfers				0	0	0	0
Ending Cash Balance				0	0	0	0
Encumbrances				45,767	0	0	0
Unencumbered Cash Balance				(45,767)	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: Survey and Assessment of Rare Arthropod
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-752-C

Intended Purpose:

This fund was established to receive and expend federal grant monies to support in Implementing the Survey and Assessment of Rare Arthropod

Source of Revenues:

U.S, Department of the Interior, Fish & Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects in Implementing the Survey and Assessment of Rare Arthropod

Variances:

n/a

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			29,703				
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues		0	0	27,040	2,663		
Expenditures		0	0	27,040	2,663		
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances		0	27,040	0			
Unencumbered Cash Balance	0	0	(27,040)	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: In-Situ Conservation
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-753-C

Intended Purpose:

This fund was established to receive and expend federal grant monies to support in Implementing the In-situ Conservation of Knudsen's Diellia in Kawaiiki

Source of Revenues:

U.S, Department of the Interior, Fish & Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects in Implementing the In-situ Conservation of Knudsen's Diellia in Kawaiiki

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			34,275	0	0	0	0
Beginning Cash Balance	0	0	0	0	1,670	0	0
Revenues		0	2,400	31,875			
Expenditures		0	2,400	30,205	1,670	0	0
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
	0	0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	1,670	0	0	0
Encumbrances		0	24,800	0	0	0	0
Unencumbered Cash Balance	0	0	(24,800)	1,670	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 172
 Name of Fund: Urban and Community Forestry
 Legal Authority: Non Appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-24-754-C

Intended Purpose:

This fund was established to account for federal grant monies from U.S. Department of Agriculture, Forest Service for the implementation of various programs under the Cooperative Forestry Assistance Act.

Source of Revenues:

Federal Grant from U.S. Department of Agriculture, Forest Service

Current Program Activities/Allowable Expenses:

Deliver a Urban and Community Forestry Program that focuses on improving the health and viability of trees in Hawaii's communities; supporting Tree City USA communities across the state; providing technical training; administering financial support in the form of cost-share grants via Kaulunani's Grant Program; supporting Arbor Day promotions; and maintaining public/private partnerships

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling					0	0	0
Beginning Cash Balance			0	0	0	0	0
Revenues			2,227	462,043	1,000,000	1,000,000	1,035,730
Expenditures			2,227	462,043	1,000,000	1,000,000	1,035,730
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
			0	0	0		
Net Total Transfers			0	0	0	0	0
Ending Cash Balance			0	0	0	0	0
Encumbrances			1,835,163	3,011,059	1,000,000	750,000	
Unencumbered Cash Balance			(1,835,163)	(3,011,059)	(1,000,000)	(750,000)	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 172
 Name of Fund: Conservation of Loulu Palms
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-24-755-C

Intended Purpose:

This fund was established to account for federal grant monies from U.S. Department of Agriculture, Forest Service for the implementation of Technical Assistance for American Samoa

Source of Revenues:

Federal Grant from U.S. Department of Agriculture, Forest Service.

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects having to do with conservation of Loulu Palms

Variances:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			70,000		0	0	0
Beginning Cash Balance			0	0	0	0	0
Revenues			1,947	2,129	25,000	25,000	15,924
Expenditures			1,947	2,129	25,000	25,000	15,924
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
			0	0	0	0	0
Net Total Transfers			0	0	0	0	0
Ending Cash Balance			0	0	0	0	0
Encumbrances			0	0	20,000	18,000	
Unencumbered Cash Balance			0	0	(20,000)	(18,000)	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: Wildlife Habitat Restoration
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-756-C

Intended Purpose:

This fund was established to receive and expend federal grant monies to support in Implementing the Kohala Coast Wildlife Habitat Restoration

Source of Revenues:

U.S. Department of the Interior, Fish & Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects in Implementing the Kohala Coast Wildlife Habitat Restoration

Variances:

N/A

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022 (actual)	FY 2023 (actual)	FY 2024 (actual)	FY 2025 (actual)	FY 2026 (estimated)	FY 2027 (estimated)	FY 2028 (estimated)
Appropriation Ceiling			67,613		0	0	0
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues		0	0	0	67,613		
Expenditures		0	0	0	67,613		
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
	0	0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances		0	0	40,000	0	0	0
Unencumbered Cash Balance	0	0	0	(40,000)	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: Watershed from Invasive Species
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-757-C

Intended Purpose:

This fund was established to receive and expend federal grant monies in implementing Watershed from Invasive species.

Source of Revenues:

Department of Agriculture, Forest Service

Bureau of Reclamation, Department of the Interior

All expenses relating to the implementation of Federal Grant approved projects for the watershed from invasive species.

Variances:

n/a

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			300,000				
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues		0	0	300,000			
Expenditures		0	0	300,000			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances		0	300,000	0			
Unencumbered Cash Balance	0	0	(300,000)	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 908
 Name of Fund: IMLS6 Developing a Digital Application
 Legal Authority: Non-Appropriated

Contact Name: Michael Nahoopii
 Phone Number: (808) 243-5020
 Fund Type (MOF): Other Federal - P
 Appropriation Account Number S-758-C

Intended Purpose:

This fund was established to receive federal funds to develop a shared database where environmental observations can be entered, cataloged and analyzed. Upon work is completed, funds will be transferred to T-909

Source of Revenues:

Funds received through Native American Native Hawaiian Museum Services Program, Institute for Museum and Library Services

Current Program Activities/Allowable Expenses:

Creation of an observation database, train and share database with program users

Variances:

Project extension due to IMLS funding cut and then re-established in 2025

Cash balance lapse to general fund? (No)

Statutory language:

None

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance				0	26,858	0	0
Revenues				26,858			
Expenditures					26,858		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
				0			
Net Total Transfers				0	0	0	0
Ending Cash Balance				26,858	0	0	0
Encumbrances				0			
Unencumbered Cash Balance				26,858	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 908
 Name of Fund: CWC Ocean Grant Restoring Coastal Wetland
 Legal Authority: Non-Appropriated

Contact Name: Michael Nahoopii
 Phone Number: (808) 243-5020
 Fund Type (MOF): Other Federal - P
 Appropriation Account Number S-759-C

Intended Purpose:

This fund was established to receive federal funds to support enhancing 2.69 acres of seasonal palustrine emergent and scrub-shrub coastal wetlands in Honokanaia. Upon work is completed, funds will be transferred to T-909.

Source of Revenues:

Funds received through U.S. Fish and Wildlife Services

Current Program Activities/Allowable Expenses:

Directly enhance 2.69 acres on Kaho`olawe through native planting, monitoring and public outreach. Funding for second Ocean Resource Specialist II position, purchases of planting materials and equipment to support project.

Variances:

Project is complete

Cash balance lapse to general fund? (No)

Statutory language:

None

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			355,531	225,512			
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues			130,019	225,512			
Expenditures			130,019	225,512			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
			0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances			0	0			
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 172
 Name of Fund: Management of Ceratocystis Wilt of Ohia
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-24-760-C

Intended Purpose:

This fund was established to account for federal grant monies from U.S. Department of Agriculture, Forest Service for the implementation of various programs under the Cooperative Forestry Assistance Act.

Source of Revenues:

Federal Grant from U.S. Department of Agriculture, Forest Service.

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects having to do with management of ceratocystis wilt of Ohia

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			305,000		0	0	0
Beginning Cash Balance			0	0	0	0	0
Revenues			0	105,728	95,000	95,000	9,272
Expenditures			0	105,728	95,000	95,000	9,272
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
			0	0	0	0	0
Net Total Transfers			0	0	0	0	0
Ending Cash Balance			0	0	0	0	0
Encumbrances			105,732	199,200	75,000	5,000	0
Unencumbered Cash Balance			(105,732)	(199,200)	(75,000)	(5,000)	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 908
 Name of Fund: IMLS 5 Going Mobile
 Legal Authority: Non-Appropriated

Contact Name: Michael Nahoopii
 Phone Number: (808) 243-5020
 Fund Type (MOF): Other Federal - P
 Appropriation Account Number S-761-C

Intended Purpose:

This fund was established to receive federal funds to increase KIRC organizational capacity through technological enhancements. Upon work is completed, funds will be transferred to T-909.

Source of Revenues:

Funds received through Native American Native Hawaiian Museum Services Program, Institute for Museum and Library Services

Current Program Activities/Allowable Expenses:

Replace current computer servers and workstations and replace with remote workstations and cloud-based server technologies.

Variances:

Project extension due to IMLS funding cut and then re-established in 2025

Cash balance lapse to general fund? (No)

Statutory language:

None

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			99,042				
Beginning Cash Balance	0	0	0	80,671	99,042	0	0
Revenues			80,671	18,371	0		
Expenditures			0	0	99,042		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
			0	0	0		
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	80,671	99,042	0	0	0
Encumbrances			0	0	0		
Unencumbered Cash Balance	0	0	80,671	99,042	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 804
 Name of Fund: Statewide Trails Planning and Research
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-764-C

Intended Purpose:

This fund was established to account for federal grant monies received from U.S Federal Highways Administration for the Recreational Trails Program for Statewide Trails Planning and Research.

Source of Revenues:

U.S. Department of Transportation, Federal Highways Division (FHWA)

Current Program Activities/Allowable Expenses:

Statewide Trails Planning and Research expenses

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	993,774	237,817	0	0	0
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	0	0	0	407,860	350,000	350,000	123,731
Expenditures	0	0	0	376,219	350,000	350,000	123,731
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	(31,641)	0	0	0
Net Total Transfers	0	0	0	(31,641)	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	993,774	855,371	300,000	100,000	0
Unencumbered Cash Balance	0	0	(993,774)	(855,371)	(300,000)	(100,000)	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 401
 Name of Fund: Recovery of Insular FKW, Hawksbill
 Legal Authority: Administratively Created

Contact Name: Brian Neilson
 Phone Number: 808-227-7677
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-24-766-C

Intended Purpose:
 Promoting recovery of insular false killer whales, hawksbill and green sea turtles, and Hawaiian monk seals in the state of Hawai'i.
 Source of Revenues:
 NOAA Award: NA23NMF4540375
 Current Program Activities/Allowable Expenses:
 Promoting recovery of insular false killer whales, hawksbill and green sea turtles, and Hawaiian monk seals in the state of Hawai'i.
 Variances:
 The increase of expenditures in FY25 was due to the project is underway at full capacity.
 Cash balance lapse to general fund? (Yes / No) No.
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		0	0				
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	0	0	3,310	110,924	125,600	135,166	
Expenditures	0	0	3,310	110,924	125,600	135,166	
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
		0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	305,750	203,274	124,050		
Unencumbered Cash Balance	0	0	(305,750)	(203,274)	(124,050)	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: Restoration of Natural Ecological Process
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-767-C

Intended Purpose:

This fund was established to receive and expend federal grant monies in implementing restoration of natural ecological process.

Source of Revenues:

Department of Navy

Bureau of Reclamation, Department of the Interior

All expenses relating to the implementation of Federal Grant approved projects for the restoration of natural ecological process.

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			1,892,541				
Beginning Cash Balance	0	0	0	1,892,541	5,191,241	4,191,241	2,691,241
Revenues		0	1,892,541	4,875,695			
Expenditures		0		1,576,995	1,000,000	1,500,000	1,500,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	1,892,541	5,191,241	4,191,241	2,691,241	1,191,241
Encumbrances		0	976,089	879,910	1,000,000	1,000,000	1,000,000
Unencumbered Cash Balance	0	0	916,452	4,311,331	3,191,241	1,691,241	191,241

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 908
 Name of Fund: NAWCA Coastal and Upland Wetland Restora
 Legal Authority: Non-Appropriated

Contact Name: Michael Nahoopii
 Phone Number: (808) 243-5020
 Fund Type (MOF): Other Federal - P
 Appropriation Account Number S-769-C

Intended Purpose:

This fund was established to receive federal funds to enhance the temporary wetland sites at Keanakeiki and Lua o Kealaikahiki throug the removal of invasive plants and outplanting native species. Upon completion of work, funds will be transferred to T-909

Source of Revenues:

Funds received throug the the North American Wetland Conservation Act via the US Fish and Wildlife Service

Current Program Activities/Allowable Expenses:

Purchase of planting materials, tools and equipment

Variances:

Project is complete

Cash balance lapse to general fund? (No)

Statutory language:

None

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance				0	0	0	0
Revenues				100,000	0		
Expenditures				100,000	0		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
				0	0		
Net Total Transfers				0	0	0	0
Ending Cash Balance				0	0	0	0
Encumbrances				0	0		
Unencumbered Cash Balance				0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Name of Fund: State Fire Assistance Projects
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-770-C

Intended Purpose:

This fund was established to account for federal grant monies from U.S. Department of Agriculture, Forest Service for the implementation of bipartisan infrastructure law, state fire capacity projects.

Source of Revenues:

US Forest Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects in the bipartisan infrastructure law, state fire capacity program

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			400,000		0	0	0
Beginning Cash Balance				0	0	0	0
Revenues				0	400,000		
Expenditures				0	400,000		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
				0	0	0	0
Net Total Transfers				0	0	0	0
Ending Cash Balance				0	0	0	0
Encumbrances				109,000			
Unencumbered Cash Balance				(109,000)	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Name of Fund: Cross Boundary Wildfire Mitigation
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-771-C

Intended Purpose:

This fund was established to account for federal grant monies from U.S. Department of Agriculture, Forest Service for the implementation of Cross Boundary Wildfire Mitigation

Source of Revenues:

US Forest Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects - Cross boundary Wildfire Mitigation

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		0	1,550,700				
Beginning Cash Balance	0	0	0	0	95,001	0	0
Revenues		0	0	110,894	1,439,806		
Expenditures		0	0	15,893	1,534,807		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	95,001	0	0	0
Encumbrances		0	70,540	620,950			
Unencumbered Cash Balance	0	0	(70,540)	(525,949)	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 172
 Name of Fund: Bipartisan Infrastructure Legislation
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-24-772-C

Intended Purpose:

This fund was established to account for federal grant monies from U.S. Department of Agriculture, Forest Service for the implementation of various programs under the Cooperative Forestry Assistance Act.

Source of Revenues:

Federal Grant from U.S. Department of Agriculture, Forest Service.

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects having to do with bipartisan legislation Revegetation of Hawaii Nurseries

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			230,000		0	0	0
Beginning Cash Balance			0	0	0	0	0
Revenues			0	17,499	50,000	75,000	87,501
Expenditures			0	17,499	50,000	75,000	87,501
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
			0	0	0	0	0
Net Total Transfers			0	0	0	0	0
Ending Cash Balance			0	0	0	0	0
Encumbrances			89,000	71,501	50,000	50,000	0
Unencumbered Cash Balance			(89,000)	(71,501)	(50,000)	(50,000)	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: Support of Unit US Army Garrison
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-773-C

Intended Purpose:

This fund was established to receive and expend federal grant monies to support of unit US Army Garrison

Source of Revenues:

U.S. Department of Defense

Bureau of Reclamation, Department of the Interior

All expenses relating to the implementation of Federal Grant approved projects for the support of unit of US Army Garrison

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			18,304,391				
Beginning Cash Balance			0	9,528,851	8,067,536	7,067,536	5,067,536
Revenues			9,528,851	600,000	2,000,000	1,000,000	1,000,000
Expenditures				2,061,315	3,000,000	3,000,000	5,000,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
			0	0			
Net Total Transfers			0	0	0	0	0
Ending Cash Balance			9,528,851	8,067,536	7,067,536	5,067,536	1,067,536
Encumbrances			3,927,018	9,701,247	5,000,000	5,000,000	5,000,000
Unencumbered Cash Balance			5,601,833	(1,633,711)	2,067,536	67,536	(3,932,464)

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: Hawaii Endangered Plant Conservation
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-775-C

Intended Purpose:

This fund was established to receive and expend federal grant monies to support in Implementing the Hawaii Endangered Plant Conservation

Source of Revenues:

U.S, Department of the Interior, Fish & Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects in Implementing the Hawaii Endangered Plant Conservation

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			592,000	0			
Beginning Cash Balance			0	0	0	0	0
Revenues			0	51,191	150,000	150,000	240,809
Expenditures			0	51,191	150,000	150,000	240,809
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
			0				
Net Total Transfers			0	0	0	0	0
Ending Cash Balance			0	0	0	0	0
Encumbrances			12,303	63,598	150,000	200,000	
Unencumbered Cash Balance			(12,303)	(63,598)	(150,000)	(200,000)	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Name of Fund: Suppression of Invasive Mosquitoes
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-778-C

Intended Purpose:
 Suppression of Invasive Mosquitoes to Prevent Extinction of Hawaiian Honeycreepers on Kauai and Maui
 Source of Revenues:
 US Fish and Wildlife Service
 Current Program Activities/Allowable Expenses:
 Suppression of Invasive Mosquitoes to Prevent Extinction of Hawaiian Honeycreepers on Kauai and Maui Projects
 Variances:
 Variance is based on the remaining tasks and the estimated timeline for completion.
 Cash balance lapse to general fund? (Yes / No) No
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling					0	0	0
Beginning Cash Balance				0	0	0	0
Revenues				358,469	1,500,000	1,500,000	861,531
Expenditures				358,469	1,500,000	1,500,000	861,531
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
				0	0	0	0
Net Total Transfers				0	0	0	0
Ending Cash Balance				0	0	0	0
Encumbrances				5,361,531	2,000,000	500,000	
Unencumbered Cash Balance				(5,361,531)	(2,000,000)	(500,000)	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 172
 Name of Fund: Bipartisan Infrastructure Legislation
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-24-779-C

Intended Purpose:

This fund was established to account for federal grant monies from U.S. Department of Agriculture, Forest Service for the implementation of Inflation Reduction Urban & Community Forestry Program

Source of Revenues:

Federal Grant from U.S. Department of Agriculture, Forest Service.

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects having to do with growing a Community Forest for a Hawaiian Hardwoods Project

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			585,500		0	0	0
Beginning Cash Balance			0	0	0	0	0
Revenues			0	15,813	200,000	369,687	
Expenditures			0	15,813	200,000	369,687	
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
			0	0	0	0	0
Net Total Transfers			0	0	0	0	0
Ending Cash Balance			0	0	0	0	0
Encumbrances			0	364,491	250,000	0	0
Unencumbered Cash Balance			0	(364,491)	(250,000)	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 806
 Name of Fund: Makena State Park, Maui-Con
 Legal Authority: FED FUND

Contact Name: Martha Yent / Piikea Tomczyk
 Phone Number: 587-0287 / 587-0304
 Fund Type (MOF): P - Other Federal Fund CIP
 Appropriation Account Number S-22-780-C

Intended Purpose:
 Construction of 2 new comfort stations and improved parking at Makena State Park.
 Source of Revenues:
 Land and Water Conservation Fund (NPS)
 Current Program Activities/Allowable Expenses:
 Acquisition, development, and renovation to support public outdoor recreation.
 Variances:
 Grant Withdrawn - Closed
 Cash balance lapse to general fund? (Yes / No) No
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		500,000		0			
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	0	0	0	0			
Expenditures	0	0	0	0			
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	500,000	500,000	500,000			
Unencumbered Cash Balance	0	(500,000)	(500,000)	(500,000)	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: Olinda Rare Plant Prop E, S/W-PLN
 Legal Authority: _____

Contact Name: _____
 Phone Number: _____
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-780-C

Intended Purpose:

This fund was established to receive and expend federal grant monies to support in Implementing the Expansion of Olinda Rare Plant Propagation Facility

Source of Revenues:

U.S. Department of the Interior, Fish & Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects in Implementing the Expansion of Olinda Rare Plant Propagation Facility

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling				100,000	0	0	0
Beginning Cash Balance				0	0	0	0
Revenues				4,188	50,000	45,812	
Expenditures				4,188	50,000	45,812	
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
				0	0	0	0
Net Total Transfers				0	0	0	0
Ending Cash Balance				0	0	0	0
Encumbrances				0	40,000	0	0
Unencumbered Cash Balance				0	(40,000)	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 401
 Name of Fund: Wetlands Protection Development
 Legal Authority: Administratively Created

Contact Name: Brian Neilson
 Phone Number: 808-227-7677
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-25-781-C

Intended Purpose:

To support the development and implementation of programs that protect, restore, and manage wetlands, improving their quality, quantity, and ecological function.

Source of Revenues:

EPA - FAIN: 98T98101

Current Program Activities/Allowable Expenses:

Salary, Fringe, Travel, Contractual staff in developing Wetland Program Plans, implementing core program elements (monitoring, regulation, restoration), providing technical and financial assistance, and fostering collaboration and capacity building.

Variances:

The project is actively progressing in FY26

Cash balance lapse to general fund? (Yes / No) No.

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance				0	0	0	0
Revenues				28,786	179,500	118,569	
Expenditures				28,786	179,500	118,569	
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
				0			
Net Total Transfers				0	0	0	0
Ending Cash Balance				0	0	0	0
Encumbrances				127,147	112,560		
Unencumbered Cash Balance				(127,147)	(112,560)	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: Restoration of NAT Eco Process, Kau-Con
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-782-C

Intended Purpose:

Restoration of Natural Ecological Processes to Enhance Flood Mitigation and Water Recharge Pacific Missile Range Facility

Source of Revenues:

Department of Navy

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects in Implementing the Restoration of Natural Ecological Processes to Enhance Flood Mitigation and Water Recharge Pacific Missile Range Facility

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			2,225,754		0	0	0
Beginning Cash Balance	0	0	0	2,204,779	2,030,759	1,330,759	630,759
Revenues		0	2,225,754	23,544			
Expenditures		0	20,975	197,564	700,000	700,000	630,759
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	2,204,779	2,030,759	1,330,759	630,759	0
Encumbrances		0	185,000	0	500,000	500,000	
Unencumbered Cash Balance	0	0	2,019,779	2,030,759	830,759	130,759	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: Restoration of NAT Eco Process, Kau-Con
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-783-C

Intended Purpose:

Restoration of Natural Ecological Processes to Enhance Flood Mitigation and Water Recharge Pacific Missile Range Facility

Source of Revenues:

Department of Navy

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects in Implementing the Restoration of Natural Ecological Processes to Enhance Flood Mitigation and Water Recharge Pacific Missile Range Facility

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			21,705				
Beginning Cash Balance	0	0	0	21,705	4,532	0	0
Revenues		0	21,705	308			
Expenditures		0	0	17,481	4,532		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	21,705	4,532	0	0	0
Encumbrances		0	17,481	0			
Unencumbered Cash Balance	0	0	4,224	4,532	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 172
 Name of Fund: Hana Highway Coastal Rainforest
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-23-785-C

Intended Purpose:

This fund was established to account for federal grant monies from U.S. Department of Agriculture, Forest Service for the implementation of Hana Highway Coastal Rainforest Land Acquisition

Source of Revenues:

Federal Grant from U.S. Department of Agriculture, Forest Service.

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects having to do with Hana Highway Coastal Rainforest land acquisition.

Variances:

N/A

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling				1,900,000	0	0	0
Beginning Cash Balance		0	0	0	0	0	0
Revenues		0	0	1,900,000	0	0	0
Expenditures		0	0	1,900,000	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
		0	0	0			
Net Total Transfers		0	0	0	0	0	0
Ending Cash Balance		0	0	0	0	0	0
Encumbrances		0	0	0	0	0	0
Unencumbered Cash Balance		0	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Name of Fund: Enhancing Flood Resilience, Oahu-Con
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-23-786-C

Intended Purpose:

This fund was established to account for federal grant monies received from U.S. National Oceanic and Atmospheric Administration for enhancing flood resilience and endangered waterbird habitat in Kailua

Source of Revenues:

US Fish and Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of the awarded grant's specified projects

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		4,000,000			0	0	0
Beginning Cash Balance				0	0	0	0
Revenues				0	1,500,000	1,500,000	1,000,000
Expenditures				0	1,500,000	1,500,000	1,000,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
				0			
Net Total Transfers				0	0	0	0
Ending Cash Balance				0	0	0	0
Encumbrances				880,747	1,500,000	500,000	
Unencumbered Cash Balance				(880,747)	(1,500,000)	(500,000)	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Name of Fund: Suppression of Inv Mosquitoes, S/W-Con
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-23-787-C

Intended Purpose:
 Suppression of Invasive Mosquitoes to Prevent Extinction of Hawaiian Honeycreepers on Kauai and Maui
 Source of Revenues:
 US Fish and Wildlife Service
 Current Program Activities/Allowable Expenses:
 Suppression of Invasive Mosquitoes to Prevent Extinction of Hawaiian Honeycreepers on Kauai and Maui Projects
 Variances:
 Variance is based on the remaining tasks and the estimated timeline for completion.
 Cash balance lapse to general fund? (Yes / No) No
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling					0	0	0
Beginning Cash Balance				0	0	0	0
Revenues				70,000	150,000	150,000	106,731
Expenditures				70,000	150,000	150,000	106,731
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
				0	0	0	0
Net Total Transfers				0	0	0	0
Ending Cash Balance				0	0	0	0
Encumbrances				406,731	200,000	2,000	0
Unencumbered Cash Balance				(406,731)	(200,000)	(2,000)	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 172
 Name of Fund: Bipartisan Infrastructure Legislation
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal
 Appropriation Account Number S-23-788-C

Intended Purpose:

This fund was established to account for federal grant monies from U.S. Department of Agriculture, Forest Service for the implementation of BIL Invasive Species Grant Management

Source of Revenues:

Federal Grant from U.S. Department of Agriculture, Forest Service.

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects having to do with BIL Invasive Grass Management

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			225,000				
Beginning Cash Balance		0	0	0	0	0	0
Revenues		0	0	56,250	100,000	68,750	
Expenditures		0	0	56,250	100,000	68,750	
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
		0	0	0			
Net Total Transfers		0	0	0	0	0	0
Ending Cash Balance		0	0	0	0	0	0
Encumbrances		0	0	168,750	50,000		
Unencumbered Cash Balance		0	0	(168,750)	(50,000)	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Name of Fund: Forest Bird Recovery
 Legal Authority: A230/SL 24

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-25-789-C

Intended Purpose:

This fund was established to account for federal grant monies received from U.S. Department of Interior, Fish & Wildlife Service for the collection of Anianiau from the wild to develop husbandry techniques

Source of Revenues:

US Fish and Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects - collection of Anianiau from the wild to develop husbandry techniques

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			743,341		0	0	0
Beginning Cash Balance				0	0	0	0
Revenues				2,000	250,000	300,000	191,341
Expenditures				2,000	250,000	300,000	191,341
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
				0	0	0	0
Net Total Transfers				0	0	0	0
Ending Cash Balance				0	0	0	0
Encumbrances				624,783	350,000	150,000	
Unencumbered Cash Balance				(624,783)	(350,000)	(150,000)	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Name of Fund: Alala Recovery
 Legal Authority: A230/SL 24

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal Fund
 Appropriation Account Number S-25-790-C

Intended Purpose:

This fund was established to account for federal grant monies received from U.S. Department of Interior, Fish & Wildlife Service for Restoring Alala to to wild in Hawaii Island

Source of Revenues:

US Fish and Wildlife Service

Current Program Activities/Allowable Expenses:

All expenses relating to the implementation of Federal Grant approved projects in restoring Alala to the wild in Hawaii island

Variances:

N/A

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling				741,300			
Beginning Cash Balance				0	0	0	0
Revenues				0	250,000	250,000	241,300
Expenditures				0	250,000	250,000	241,300
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
				0			
Net Total Transfers				0	0	0	0
Ending Cash Balance				0	0	0	0
Encumbrances				545,432	300,000	200,000	
Unencumbered Cash Balance				(545,432)	(300,000)	(200,000)	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 101
 Name of Fund: Ceded Lands Proceeds - Oahu
 Legal Authority: Section 171-18,HRS

Contact Name: Betina Gutierrez
 Phone Number: 587-0486
 Fund Type (MOF): T - Trust
 Appropriation Account Number T-901-C

Intended Purpose:

This fund was established by Act 32, SLH 1962, in accordance with the requirements of the Admission Act. All revenues derived from the sale of ceded public lands (including ceded land remnants) and the rents from leases, licenses, and permits of ceded lands (less the 30 percent derived from sugarland water licenses) are required to be deposited into this fund.

Source of Revenues:

20% of revenues derived from ceded lands.

Current Program Activities/Allowable Expenses:

Under the provisions of the Admissions Act and Section 10-13.5, HRS, as amended by Act 271, SLH 1980, 20 percent of the income from the Public Land Trust is to be paid to the Office of Hawaiian Affairs to be used for betterment of native Hawaiians. The remainder of the revenues are transferred into the State General Fund.

Variances:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	17,912	123,337	3,243	64,301	552,392	1,116,401	1,766,089
Revenues	1,548,861	1,252,377	2,236,754	1,843,558	2,027,914	2,230,705	2,453,776
Expenditures	1,443,436	1,372,471	2,175,696	1,355,467	1,463,905	1,581,017	1,707,498
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	123,337	3,243	64,301	552,392	1,116,401	1,766,089	2,512,367
Encumbrances							
Unencumbered Cash Balance	123,337	3,243	64,301	552,392	1,116,401	1,766,089	2,512,367

Additional Information:

Amount Requested by Bond							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 101
 Name of Fund: Ceded Lands Proceeds - Maui
 Legal Authority: Section 171-18,HRS

Contact Name: Betina Gutierrez
 Phone Number: 587-0486
 Fund Type (MOF): T - Trust
 Appropriation Account Number T-902-C

Intended Purpose:

This fund was established by Act 32, SLH 1962, in accordance with the requirements of the Admission Act. All revenues derived from the sale of ceded public lands (including ceded land remnants) and the rents from leases, licenses, and permits of ceded lands (less the 30 percent derived from sugarland water licenses) are required to be deposited into this fund.

Source of Revenues:

20% of revenues derived from ceded lands.

Current Program Activities/Allowable Expenses:

Under the provisions of the Admissions Act and Section 10-13.5, HRS, as amended by Act 271, SLH 1980, 20 percent of the income from the Public Land Trust is to be paid to the Office of Hawaiian Affairs to be used for betterment of native Hawaiians. The remainder of the revenues are transferred into the State General Fund.

Variances:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	10,289	18,883	14,247	30,563	374,205	905,127	1,658,808
Revenues	601,082	606,474	841,466	1,357,331	1,696,664	2,035,997	2,341,396
Expenditures	592,488	611,110	825,150	1,013,689	1,165,742	1,282,316	1,410,547
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	18,883	14,247	30,563	374,205	905,127	1,658,808	2,589,657
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	18,883	14,247	30,563	374,205	905,127	1,658,808	2,589,657

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 101
 Name of Fund: Ceded Lands Proceeds - Hawaii
 Legal Authority: Section 171-18,HRS

Contact Name: Betina Gutierrez
 Phone Number: 587-0486
 Fund Type (MOF): T - Trust
 Appropriation Account Number T-903-C

Intended Purpose:

This fund was established by Act 32, SLH 1962, in accordance with the requirements of the Admission Act. All revenues derived from the sale of ceded public lands (including ceded land remnants) and the rents from leases, licenses, and permits of ceded lands (less the 30 percent derived from sugarland leases and water licenses) are required to be deposited into this fund.

Source of Revenues:

20% of revenues derived from ceded lands.

Current Program Activities/Allowable Expenses:

Under the provisions of the Admissions Act and Section 10-13.5, HRS, as amended by Act 271, SLH 1980, 20 percent of the income from the Public Land Trust is to be paid to the Office of Hawaiian Affairs to be used for betterment of native Hawaiians. The remainder of the revenues are transferred into the State General Fund.

Variances:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	21,654	48,851	90,877	3,891	795,976	1,805,459	2,950,936
Revenues	2,006,663	2,285,490	2,261,317	2,545,617	2,850,691	3,078,746	3,263,471
Expenditures	1,979,466	2,243,464	2,348,303	1,753,532	1,841,208	1,933,269	2,029,933
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	48,851	90,877	3,891	795,976	1,805,459	2,950,936	4,184,474
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	48,851	90,877	3,891	795,976	1,805,459	2,950,936	4,184,474

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 101
 Name of Fund: Ceded Lands Proceeds - Kauai
 Legal Authority: Section 171-18,HRS

Contact Name: Betina Gutierrez
 Phone Number: 587-0486
 Fund Type (MOF): T - Trust
 Appropriation Account Number T-904-C

Intended Purpose:

This fund was established by Act 32, SLH 1962, in accordance with the requirements of the Admission Act. All revenues derived from the sale of ceded public lands (including ceded land remnants) and the rents from leases, licenses, and permits of ceded lands (less the 30 percent derived from sugarland leases and water licenses) are required to be deposited into this fund.

Source of Revenues:

20% of revenues derived from ceded lands.

Current Program Activities/Allowable Expenses:

Under the provisions of the Admissions Act and Section 10-13.5, HRS, as amended by Act 271, SLH 1980, 20 percent of the income from the Public Land

Variances:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	7,236	76,399	3,511	1,314	430,875	929,876	1,471,093
Revenues	1,163,646	1,115,619	1,434,393	1,598,683	1,726,579	1,830,174	1,903,381
Expenditures	1,094,483	1,188,507	1,436,590	1,169,122	1,227,578	1,288,957	1,353,405
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	76,399	3,511	1,314	430,875	929,876	1,471,093	2,021,069
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	76,399	3,511	1,314	430,875	929,876	1,471,093	2,021,069

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 101
 Name of Fund: Temporary Deposits
 Legal Authority: N/A

Contact Name: Betina Gutierrez
 Phone Number: 587-0486
 Fund Type (MOF): T - Trust
 Appropriation Account Number T-905-C

Intended Purpose:

This fund was created to account for temporary deposits such as security deposits for leases, permits and licenses, and also for the payment of appraisal fees chargeable to the applicant.

Source of Revenues:

Temporary Deposits

Current Program Activities/Allowable Expenses:

This trust fund is being used as a holding account.

Variances:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	1,774,577	1,756,483	1,856,959	1,970,575	2,380,479	2,854,844	3,365,793
Revenues	211,660	298,985	271,753	588,826	647,708	679,093	712,048
Expenditures	229,754	198,509	158,137	178,922	173,343	168,144	162,199
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	1,756,483	1,856,959	1,970,575	2,380,479	2,854,844	3,365,793	3,915,642
Encumbrances	51,457	0	45,237	51,637			
Unencumbered Cash Balance	1,705,026	1,856,959	1,925,338	2,328,842	2,854,844	3,365,793	3,915,642

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 906
 Name of Fund: Temporary Deposits - Undistributed Proceeds
 Legal Authority: N/A

Contact Name: Betina Gutierrez
 Phone Number: 587-0486
 Fund Type (MOF): T - Trust
 Appropriation Account Number T-906-C

Intended Purpose:

This trust fund was established to deposit land rental and water license revenues that are collected by DLNR for, and later transferred to, the Department of Hawaiian Home Lands, the Department of Agriculture, the Department of Transportation, and the Hawaii Community Development Authority.

Source of Revenues:

Revenues generated by rentals and water license fees managed by DLNR for other State agencies.

Current Program Activities/Allowable Expenses:

This fund serves as a holding account for revenues generated by the rental of property or from water licenses managed by DLNR for other State agencies.

Variances:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	1,319,991	1,400,809	1,501,309	1,594,547	2,225,754	2,951,629	3,775,645
Revenues	704,101	1,325,494	1,193,386	1,532,759	1,609,397	1,690,867	1,775,410
Expenditures	623,283	1,224,994	1,100,148	901,552	883,522	866,851	849,618
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	1,400,809	1,501,309	1,594,547	2,225,754	2,951,629	3,775,645	4,701,437
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	1,400,809	1,501,309	1,594,547	2,225,754	2,951,629	3,775,645	4,701,437

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 906
 Name of Fund: Donations, Gifts, & Grants from Private a& Governmental Entities
 Legal Authority: N/A

Contact Name: Betina Gutierrez
 Phone Number: 587-0486
 Fund Type (MOF): T - Trust
 Appropriation Account Number T-907-C

Intended Purpose:

This fund was created to account for donations, gifts and grants from private entities to be spent for specific purposes.

Source of Revenues:

Donations, gifts, settlement proceeds, etc.

Current Program Activities/Allowable Expenses:

Used primarily as a holding account for various receipts and expenditures.

Variances:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	18,591,118	22,438,528	26,213,189	23,276,321	22,688,008	22,063,015	21,404,282
Revenues	6,845,151	5,814,308	1,200,279	1,601,506	1,521,430	1,445,358	1,373,090
Expenditures	2,997,741	2,039,655	4,137,147	2,189,819	2,146,423	2,104,091	2,062,009
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	8	0	0			
Net Total Transfers	0	8	0	0	0	0	0
Ending Cash Balance	22,438,528	26,213,189	23,276,321	22,688,008	22,063,015	21,404,282	20,715,363
Encumbrances	2,273,574	467,225	3,101,479	2,556,261			
Unencumbered Cash Balance	20,164,954	25,745,964	20,174,842	20,131,747	22,063,015	21,404,282	20,715,363

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 908
 Name of Fund: Kaho'olawe Rehabilitation Trust Fund
 Legal Authority: HRS 6K

Contact Name: Michael Nahoopii
 Phone Number: (808) 243-5020
 Fund Type (MOF): Trust - T
 Appropriation Account Number T-909-C

Intended Purpose:

This fund was established to receive federal funds, legislative appropriations, and moneys from grants, donations or proceeds for the rehabilitation and environmental restoration of the Island of Kaho'olawe.

Source of Revenues:

Monies received via State and Federal appropriations, and monies from grants, donations, or proceeds for the rehabilitation and environmental restoration of the Island of Kaho'olawe.

Current Program Activities/Allowable Expenses:

Expenses related to the operation of the Kaho'olawe Island Reserve Commission for the preservation, protection, rehabilitation, revegetation and education of the island.

Variances:

Annual revenues are dependent to the amount and number of competitive grants that the KIRC is able to secure annually. Annual trust fund expenditures are dependent on the amount of trust funds needed to balance the KIRC's mandated operations less the amount of general funds authorized annually by the legislature.

Cash balance lapse to general fund? (Yes / No)

Statutory language:

No

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	1,423,016	878,385	320,640	356,669	708,729	808,840	908,840
Revenues	140,222	250,566	288,195	621,248	880,000	780,000	290,000
Expenditures	684,853	808,312	252,166	269,188	779,889	680,000	288,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	878,385	320,640	356,669	708,729	808,840	908,840	910,840
Encumbrances	653,664	7,509	143,621	23,512			
Unencumbered Cash Balance	224,721	313,131	213,048	685,217	808,840	908,840	910,840

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 101
 Name of Fund: Land Div - Water Monitoring Services
 Legal Authority: N/A

Contact Name: Betina Gutierrez
 Phone Number: 587-0486
 Fund Type (MOF): T - Trust
 Appropriation Account Number T-911-C

Intended Purpose:

Source of Revenues:

Current Program Activities/Allowable Expenses:

Variances:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	8,727	9,394	652	7,502	11,330
Revenues	0	16,987	17,897	117	15,350	14,828	8,500
Expenditures	0	8,370	17,230	8,859	8,500	11,000	15,435
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	110	0	0			
Net Total Transfers	0	110	0	0	0	0	0
Ending Cash Balance	0	8,727	9,394	652	7,502	11,330	4,395
Encumbrances	0	0	8,820	0			
Unencumbered Cash Balance	0	8,727	574	652	7,502	11,330	4,395

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 801
 Name of Fund: Boating Security Deposits
 Legal Authority: N/A

Contact Name: Juergen Gross
 Phone Number: 808-587-1979
 Fund Type (MOF): T - Trust
 Appropriation Account Number T-915-C

Intended Purpose:

This trust fund was transferred from the Department of Transportation on July 1, 1992.

Source of Revenues:

Monies received as security deposits from the boating tenants of small boat harbors. The security deposits are usually equivalent to two month's rent.

Current Program Activities/Allowable Expenses:

This account is being used as a holding account and the security deposits are returned when the rental agreements are terminated.

Variances:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling					0	0	0
Beginning Cash Balance	2,023,522	2,163,133	2,144,494	2,233,691	2,217,730	2,117,730	2,017,730
Revenues	356,101	192,601	247,014	174,821	200,000	200,000	200,000
Expenditures	216,490	211,240	157,817	190,782	300,000	300,000	300,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	2,163,133	2,144,494	2,233,691	2,217,730	2,117,730	2,017,730	1,917,730
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	2,163,133	2,144,494	2,233,691	2,217,730	2,117,730	2,017,730	1,917,730

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Name of Fund: Endangered Species and Trust Fund
 Legal Authority: A144/SL 04

Contact Name: Michele del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): T - Trust
 Appropriation Account Number T-919-C

Intended Purpose:

Habitat restoration, invasive species control recovery and reintroductions of threatened and endangered species

Source of Revenues:

Multiple (Federal, private, and state funds as well as some fees)

Current Program Activities/Allowable Expenses:

Habitat restoration, invasive species control recovery and reintroductions of threatened and endangered species.

Variances:

Funds are sporadically received and deposited for specific projects targeting specific species. Some projects are multi-year projects therefore it is difficult to predict when or how much revenue will be received and how rapidly the funds will be expended

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling						0	0
Beginning Cash Balance	2,627,553	2,489,700	3,202,826	3,743,436	5,126,380	6,126,380	7,126,380
Revenues	851,549	1,289,708	1,515,305	2,182,262	2,000,000	2,000,000	2,000,000
Expenditures	989,402	576,582	974,695	799,318	1,000,000	1,000,000	1,000,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	2,489,700	3,202,826	3,743,436	5,126,380	6,126,380	7,126,380	8,126,380
Encumbrances	1,042,921	1,372,770	887,666	1,558,572	1,500,000	1,500,000	1,500,000
Unencumbered Cash Balance	1,446,779	1,830,056	2,855,770	3,567,808	4,626,380	5,626,380	6,626,380

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Name of Fund: Native Resources & Fire Protection Program
 Legal Authority: A 53/SLH 18

Contact Name: Michele del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): T - Trust
 Appropriation Account Number T-920-C

Intended Purpose:
 Personnel and operating cost for the Landowner Assistance Project and Off-shore islands project
 Source of Revenues:
 Technical Services fees and Commercial Vessel Landing Permit fees
 Current Program Activities/Allowable Expenses:
 Personnel, contracts and supplies
 Variances:
 Revenue is difficult to predict but must be sufficient to cover the operational costs.
 Cash balance lapse to general fund? (Yes / No)
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	192,514	106,475	106,475	106,475	106,475	106,475	106,475
Beginning Cash Balance	53	5,878	9,215	9,579	9,899	9,899	9,899
Revenues	5,825	3,337	364	320	0	0	0
Expenditures	0	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	5,878	9,215	9,579	9,899	9,899	9,899	9,899
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	5,878	9,215	9,579	9,899	9,899	9,899	9,899

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 801
 Name of Fund: Boating Ceded Land Proceeds - Oahu
 Legal Authority: N/A

Contact Name: Juergen Gross
 Phone Number: 808-587-1979
 Fund Type (MOF): T - Trust
 Appropriation Account Number T-921-C

Intended Purpose:

This trust fund was transferred from the Department of Transportation on July 1, 1992. This fund was created to account for security deposits collected from Source of Revenues:

Monies received as security deposits from the boating tenants of small boat harbors. The security deposits are usually equivalent to two month's rent.

Current Program Activities/Allowable Expenses:

This account is being used as a holding account and the security deposits are returned when the rental agreements are terminated.

Variances:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling				0	0	0	0
Beginning Cash Balance	87,201	1,379,599	706,654	771,365	648,749	448,749	248,749
Revenues	2,818,316	2,242,262	2,327,396	2,298,703	2,300,000	2,300,000	2,300,000
Expenditures	1,525,918	2,915,207	2,262,685	2,421,319	2,500,000	2,500,000	2,500,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0		0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	1,379,599	706,654	771,365	648,749	448,749	248,749	48,749
Encumbrances	0	0		0	0	0	0
Unencumbered Cash Balance	1,379,599	706,654	771,365	648,749	448,749	248,749	48,749

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 801
 Name of Fund: Boating Ceded Land Proceeds - Maui
 Legal Authority: N/A

Contact Name: Juergen Gross
 Phone Number: 808-587-1979
 Fund Type (MOF): T - Trust
 Appropriation Account Number T-922-C

Intended Purpose:

This trust fund was transferred from the Department of Transportation on July 1, 1992. This fund was created to account for security deposits collected from Source of Revenues:

Monies received as security deposits from the boating tenants of small boat harbors. The security deposits are usually equivalent to two month's rent.

Current Program Activities/Allowable Expenses:

This account is being used as a holding account and the security deposits are returned when the rental agreements are terminated.

Variances:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling				0	0	0	0
Beginning Cash Balance	0	501,839	533,800	355,694	468,799	468,799	468,799
Revenues	1,425,534	1,545,222	937,730	1,172,663	1,500,000	1,500,000	1,500,000
Expenditures	923,695	1,513,261	1,115,836	1,059,558	1,500,000	1,500,000	1,500,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	501,839	533,800	355,694	468,799	468,799	468,799	468,799
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	501,839	533,800	355,694	468,799	468,799	468,799	468,799

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 801
 Name of Fund: Boating Ceded Lands Proceeds - Hawaii
 Legal Authority: N/A

Contact Name: Juergen Gross
 Phone Number: 808-587-1979
 Fund Type (MOF): T - Trust
 Appropriation Account Number T-923-C

Intended Purpose:

This trust fund was transferred from the Department of Transportation on July 1, 1992. This fund was created to account for security deposits collected from Source of Revenues:

Monies received as security deposits from the boating tenants of small boat harbors. The security deposits are usually equivalent to two month's rent.

Current Program Activities/Allowable Expenses:

This account is being used as a holding account and the security deposits are returned when the rental agreements are terminated.

Variances:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling				0	0	0	0
Beginning Cash Balance	45,270	301,315	338,332	368,130	339,342	339,342	339,342
Revenues	827,734	1,073,771	995,354	1,078,754	1,000,000	1,000,000	1,000,000
Expenditures	571,689	1,036,755	965,556	1,107,542	1,000,000	1,000,000	1,000,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	301,315	338,332	368,130	339,342	339,342	339,342	339,342
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	301,315	338,332	368,130	339,342	339,342	339,342	339,342

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 801
 Name of Fund: Boating Ceded Land Proceeds - Kauai
 Legal Authority: N/A

Contact Name: Juergen Gross
 Phone Number: 808-587-1979
 Fund Type (MOF): T - Trust
 Appropriation Account Number T-924-C

Intended Purpose:

This trust fund was transferred from the Department of Transportation on July 1, 1992. This fund was created to account for security deposits collected from Source of Revenues:

Monies received as security deposits from the boating tenants of small boat harbors. The security deposits are usually equivalent to two month's rent.

Current Program Activities/Allowable Expenses:

This account is being used as a holding account and the security deposits are returned when the rental agreements are terminated.

Variances:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling				0	0	0	0
Beginning Cash Balance	12,435	141,599	139,503	133,162	124,233	124,233	124,233
Revenues	411,077	432,713	448,516	459,873	450,000	450,000	450,000
Expenditures	281,913	434,809	454,857	468,802	450,000	450,000	450,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	141,599	139,503	133,162	124,233	124,233	124,233	124,233
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	141,599	139,503	133,162	124,233	124,233	124,233	124,233

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 172
 Name of Fund: Assistance In Managing Land Fund
 Legal Authority: _____

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): T – Trust
 Appropriation Account Number T-926-C

Intended Purpose:

This account was established will be used to assist the Office of Hawaiian Affairs (OHA) in the management of the 25,856 acre Wao Kele O Puna Forest Reserve on the Island of Hawaii that was acquired via the U.S. Forest Service Forest Legacy Program. As part of the land sale agreement, the department and the Office of Hawaiian Affairs agreed to co-manage the property under the Forest Reserve System for a period of at least 10 years and as detailed in the Memorandum of Agreement between the agencies.

Source of Revenues:

Office of Hawaiian Affairs JV

Current Program Activities/Allowable Expenses:

Variances:

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			0	0			
Beginning Cash Balance	25,389	25,675	26,160	27,203	28,321	0	0
Revenues	286	485	1,043	1,118	0	0	0
Expenditures	0	0	0	0	28,321	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	25,675	26,160	27,203	28,321	0	0	0
		0					
Encumbrances	0		0	0	0	0	0
Unencumbered Cash Balance	25,675	26,160	27,203	28,321	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 141
 Name of Fund: Accrued Vacation and Sick Leave Fund
 Legal Authority: Administratively Created

Contact Name: Dina Lau
 Phone Number: (808) 587-0244
 Fund Type (MOF): T - Trust Fund
 Appropriation Account Number T-930-C

Intended Purpose:

Receive, hold and payout funds for vacation leave for CIP staff positions.

Source of Revenues:

Investment Pool proceeds; vacation payouts for employees who transfer into a capital improvement project-funded position from other departments/agencies.

Current Program Activities/Allowable Expenses:

Vacation payouts for employees leaving (transfer or retirement) a CIP position.

Variances:

Revenues/expenditures are difficult to predict as they will occur if/when staff leave a CIP position or transfer into a CIP position from another

Cash balance lapse to general fund? No

Statutory language: N/A

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	199,479	199,479	199,479	199,479	199,479	200,000	200,000
Beginning Cash Balance	338,661	338,661	355,271	360,087	371,287	281,287	281,287
Revenues	0	16,610	4,816	11,200	10,000	10,000	10,000
Expenditures	0	0	0	0	100,000	10,000	10,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	338,661	355,271	360,087	371,287	281,287	281,287	281,287
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	338,661	355,271	360,087	371,287	281,287	281,287	281,287

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 101
 Name of Fund: Ceded Land Proceeds, GF Portion - Oahu
 Legal Authority: N/A

Contact Name: Betina Gutierrez
 Phone Number: 587-0486
 Fund Type (MOF): T - Trust
 Appropriation Account Number T-931-C

Intended Purpose:
 20% of revenues derived from the use of ceded lands on the Island of Oahu.

Source of Revenues:
 20% of revenues derived from the use of ceded lands on the Island of Oahu.

Current Program Activities/Allowable Expenses:
 Upon direction from the Governor or the Director of Department of Budget and Finance, funds accumulated in this account will be used to make up for any shortfall in \$5,375,000 to be transferred to OHA at the end of each fiscal quarter.

Variances:

Cash balance lapse to general fund? (Yes / No)
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	949,282	1,859,025	2,757,735	860,735	1,765,343	2,697,097	900,416
Revenues	909,743	898,710	860,735	904,608	931,754	958,907	987,674
Expenditures	0	0	2,757,735	0	0	2,755,588	0
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	1,859,025	2,757,735	860,735	1,765,343	2,697,097	900,416	1,888,090
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	1,859,025	2,757,735	860,735	1,765,343	2,697,097	900,416	1,888,090

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 101
 Name of Fund: Ceded Land Proceeds, GF Portion - Maui
 Legal Authority: N/A

Contact Name: Betina Gutierrez
 Phone Number: 587-0486
 Fund Type (MOF): T - Trust
 Appropriation Account Number T-932-C

Intended Purpose:
 To comply with Executive Order 22-04, which carries out the requirements of Act 178, SLH 2022.

Source of Revenues:
 20% of revenues derived from the use of ceded lands on the Island of Oahu.

Current Program Activities/Allowable Expenses:
 Upon direction from the Governor or the Director of Department of Budget and Finance, funds accumulated in this account will be used to make up for any shortfall in \$5,375,000 to be transferred to OHA at the end of each fiscal quarter.

Variances:

Cash balance lapse to general fund? (Yes / No)
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	443,524	663,124	918,308	210,304	401,208	683,748	39,969
Revenues	219,600	255,184	210,304	190,904	282,540	210,471	220,994
Expenditures	0	0	918,308	0	0	854,250	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	663,124	918,308	210,304	401,208	683,748	39,969	260,963
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	663,124	918,308	210,304	401,208	683,748	39,969	260,963

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 101
 Name of Fund: Ceded Land Proceeds, GF Portion - Hawaii
 Legal Authority: N/A

Contact Name: Betina Gutierrez
 Phone Number: 587-0486
 Fund Type (MOF): T - Trust
 Appropriation Account Number T-933-C

Intended Purpose:

To comply with Executive Order 22-04, which carries out the requirements of Act 178, SLH 2022.

Source of Revenues:

20% of revenues derived from the use of ceded lands on the Island of Oahu.

Current Program Activities/Allowable Expenses:

Upon direction from the Governor or the Director of Department of Budget and Finance, funds accumulated in this account will be used to make up for

Variances:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	1,229,393	2,445,676	3,686,363	1,214,546	2,436,818	3,671,313	1,600,426
Revenues	1,216,283	1,240,687	1,214,546	1,222,272	1,234,495	1,246,840	1,259,309
Expenditures	0	0	3,686,363	0	0	3,317,727	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	2,445,676	3,686,363	1,214,546	2,436,818	3,671,313	1,600,426	2,859,735
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	2,445,676	3,686,363	1,214,546	2,436,818	3,671,313	1,600,426	2,859,735

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 101
 Name of Fund: Ceded Land Proceeds, GF Portion - Hawaii
 Legal Authority: N/A

Contact Name: Betina Gutierrez
 Phone Number: 587-0486
 Fund Type (MOF): T - Trust
 Appropriation Account Number T-934-C

Intended Purpose:
 To comply with Executive Order 22-04, which carries out the requirements of Act 178, SLH 2022.

Source of Revenues:
 20% of revenues derived from the use of ceded lands on the Island of Oahu.

Current Program Activities/Allowable Expenses:
 Upon direction from the Governor or the Director of Department of Budget and Finance, funds accumulated in this account will be used to make up for any shortfall in \$5,375,000 to be transferred to OHA at the end of each fiscal quarter.

Variances:

Cash balance lapse to general fund? (Yes / No)
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	503,677	1,006,218	1,509,958	541,848	1,146,290	1,780,954	1,097,351
Revenues	502,541	503,740	541,848	604,442	634,664	666,397	699,717
Expenditures	0	0	1,509,958	0	0	1,350,000	0
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	1,006,218	1,509,958	541,848	1,146,290	1,780,954	1,097,351	1,797,068
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	1,006,218	1,509,958	541,848	1,146,290	1,780,954	1,097,351	1,797,068

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2025 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 401
 Name of Fund: In-Lieu Fee Mitigation Program
 Legal Authority: _____

Contact Name: Brian Neilson
 Phone Number: (808)-227-7677
 Fund Type (MOF): T - Trust
 Appropriation Account Number T-935-C

Intended Purpose:

To account for the Department's In-Lieu Fee Mitigation Program. The 2008 Federal Mitigation Rule requires the establishment of a separate account

Source of Revenues:

Fees from permittees, fines, penalties, grants, interest income.

Current Program Activities/Allowable Expenses:

The account may be used for the selection, design, acquisition, implementation, and management of in-lieu compensatory mitigation projects, and administrative expenditures.

Variances:

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	6,022,612	6,110,019	5,972,126	5,704,899	5,799,592	5,847,972	5,946,972
Revenues	222,761	35,466	25,184	153,075	210,822	154,000	154,000
Expenditures	135,354	173,359	292,411	58,382	162,442	55,000	60,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
					0		
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	6,110,019	5,972,126	5,704,899	5,799,592	5,847,972	5,946,972	6,040,972
Encumbrances	349,051	549,749	334,108	492,365	329,921		
Unencumbered Cash Balance	5,760,968	5,422,377	5,370,791	5,307,227	5,518,051	5,946,972	6,040,972

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 172
 Name of Fund: ARPA - Forestry
 Legal Authority: A192/SL 21

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): V - ARPA Funds
 Appropriation Account Number S-22-242-C

Intended Purpose:

To improve and maintain State Tree Nurseries

Source of Revenues:

Coronavirus State Fiscal Recovery Relief Fund

Current Program Activities/Allowable Expenses:

Project activities include: 1) planning and construction for new greenhouse facilities; 2) installation of new irrigation and water catchment systems; 3) essential supplies and equipment for seedling production, 4) modernizing public sales by establishing an on-line payment system and 5) essential repairs to greenhouse facilities statewide needed to ensure successful propagation of healthy plants.

Variances:

Fund was extended thru 6/30/23.

Variance between FY's in expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? (Yes / No) No

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			0	0			
Beginning Cash Balance	0	603,575	75,890	0	0	0	0
Revenues	0	0	0	0			
Expenditures	146,425	527,685	5,775	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	750,000	0	(70,115)	0			
Net Total Transfers	750,000	0	(70,115)	0	0	0	0
Ending Cash Balance	603,575	75,890	0	0	0	0	0
		0					
Encumbrances	0		0	0			
Unencumbered Cash Balance	603,575	75,890	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Name of Fund: Native Resources & Fire Protection Program
 Legal Authority: Non-appropriated

Contact Name: Michele del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): V - ARPA Funds
 Appropriation Account Number S-244-C

Intended Purpose:
 Coronavirus State Fiscal Recovery Funds for Rapid Ohia Death Response
 Source of Revenues:
 Department of US Treasury
 Current Program Activities/Allowable Expenses:
 Rapid Ohia Death Response expenditures
 Variances:
 Encumbrances paid in the following years. Grants closed 12/31/24.
 Cash balance lapse to general fund? (Yes / No)
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	744,913	48,070	0	0	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	250,087	696,843	29,533	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	995,000	0	(18,537)	0	0	0	0
Net Total Transfers	995,000	0	(18,537)	0	0	0	0
Ending Cash Balance	744,913	48,070	0	0	0	0	0
Encumbrances	688,000	41,971	0	0	0	0	0
Unencumbered Cash Balance	56,913	6,099	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 405
 Name of Fund: Conservation & Resources Enforcement
 Legal Authority: A 88/SL 21, Section 3-D06

Contact Name: Lolita Cabante
 Phone Number: 587-0336
 Fund Type (MOF): V - ARPA Funds
 Appropriation Account Number: S-245-C

Intended Purpose:

This fund was established thru the American Rescue Plan Act for the ongoing efforts to recover from the COVID-19 public health emergency.

Source of Revenues:

U.S. Department of the Treasury

Current Program Activities/Allowable Expenses:

Funds to replace lost public sector revenue, using funding to provide government services to the extent of the reduction in revenue experienced during the pandemic.

Variances:

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,548,290			0	0	0	0
Beginning Cash Balance		2,516,385	1,188,667	1,137,744	0	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	31,905	1,327,718	50,923	1,130,399	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
00JS4834, 5/5/2025	2,548,290	0	0	(7,345)	0	0	0
Net Total Transfers	2,548,290	0	0	(7,345)	0	0	0
Ending Cash Balance	2,516,385	1,188,667	1,137,744	0	0	0	0
Encumbrances	12,430	777,162	1,128,981	0	0	0	0
Unencumbered Cash Balance	2,503,955	411,505	8,763	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: ARPA - Job Corps
 Legal Authority: A181/SL 21

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): V - ARPA Funds
 Appropriation Account Number: S-259-C

Intended Purpose:

This fund was established to create a Green Job Youth Corps Program to address unemployment impacts of the COVID-19 pandemic, support economic diversification and focus on resiliency and green sector jobs.

Source of Revenues:

Coronavirus State Fiscal Recovery Relief Funds

Current Program Activities/Allowable Expenses:

Expenses related to the Green Job Youth Corps Program

Variances:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	5,000,000			0	0	0	0
Beginning Cash Balance	0	2,500,000	500,000	500,000	0	0	0
Revenues	0	0	0	0			
Expenditures	2,500,000	2,000,000	0	384,786			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
00JS4834, 05/05/25	5,000,000	0	0	(115,214)	0	0	0
Net Total Transfers	5,000,000	0	0	(115,214)	0	0	0
Ending Cash Balance	2,500,000	500,000	500,000	0	0	0	0
Encumbrances	2,500,000	500,000	500,000	0	0	0	0
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 172
 Name of Fund: Rapid Ohia Death Response-CSFRF
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): V - ARPA Funds
 Appropriation Account Number S-23-622-C

Intended Purpose:
 Rapid Ohia Death Response
 Source of Revenues:
 Coronavirus State Fiscal Recovery Relief Fund
 Current Program Activities/Allowable Expenses:
 To respond to the COVID-19 public health emergency or its negative economic impact
 Variances:
 Variance between FY's in expenditures is due to encumbrances paid the following year.
 Cash balance lapse to general fund? (Yes / No) No
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			0	0			
Beginning Cash Balance	0	0	120,000	55,645	0	0	0
Revenues	0	0	0	0			
Expenditures	0		64,355	55,645			
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
	0	120,000	0	0			
Net Total Transfers	0	120,000	0	0	0	0	0
Ending Cash Balance	0	120,000	55,645	0	0	0	0
		0					
Encumbrances	0		55,596	0			
Unencumbered Cash Balance	0	120,000	49	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 101
 Name of Fund: Ka Iwi Scenic Shoreline, Oahu-Con (FF)
 Legal Authority: _____

Contact Name: _____
 Phone Number: _____
 Fund Type (MOF): N - Federal Fund CIP
 Appropriation Account Number S-01-283-C

Intended Purpose:

Source of Revenues:

Current Program Activities/Allowable Expenses:

Variances:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			0	0			
Beginning Cash Balance	1,999,986	1,999,986	1,999,986	1,999,986	1,999,986	1,999,986	1,999,986
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
	0	0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	1,999,986	1,999,986	1,999,986	1,999,986	1,999,986	1,999,986	1,999,986
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	1,999,986	1,999,986	1,999,986	1,999,986	1,999,986	1,999,986	1,999,986

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 101
 Name of Fund: Demo & Removal Exist Improv, Hilo, HI-PLN
 Legal Authority: _____

Contact Name: _____
 Phone Number: _____
 Fund Type (MOF): B - Special Fund
 Appropriation Account Number S-11-937-C

Intended Purpose:

Source of Revenues:

Current Program Activities/Allowable Expenses:

Variances:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
					0	0	0
					0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2025 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 101
 Name of Fund: Kamehamehenui Forest Acquisition, Maui-LND
 Legal Authority: Non-appropriated

Contact Name: Michelle del Rosario
 Phone Number: 808-587-4180
 Fund Type (MOF): P - Other Federal Fund CIP
 Appropriation Account Number S-21-278-C

Intended Purpose:
 This fund was established to account for federal grant monies for Kamehamehenui Forest Acquisition, Maui
 Source of Revenues:
 Federal Grant from U.S. Department of Agriculture, Forest Service
 Current Program Activities/Allowable Expenses:
 All expenses relating to the Kamehamehenui Forest Acquisition in Maui
 Variances:
 Grant ended 6/26/23
 Cash balance lapse to general fund? (Yes / No)
 Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling			153,464		0		
Beginning Cash Balance		0	0	0	0	0	0
Revenues			48,531	93,758	7,711	0	0
Expenditures			51,995	93,758	7,711	0	0
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
			3,464	0	0	0	0
Net Total Transfers	0	0	3,464	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances			101,469	7,711	0		
Unencumbered Cash Balance	0	0	(101,469)	(7,711)	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 141
 Name of Fund: St Parks Infra & Fac Imp L/S,S/W-CON(FF)
 Legal Authority: Fed Fund

Contact Name: Dina Lau
 Phone Number: (808) 587-0244
 Fund Type (MOF): C - CIP
 Appropriation Account Number S-21-287-C

Intended Purpose:

Source of Revenues:

Current Program Activities/Allowable Expenses:

Variances:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling				0			
Beginning Cash Balance			0	174,428	32,415	32,415	32,415
Revenues			174,428	324,523			
Expenditures			0	466,536			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
			0	0			
Net Total Transfers			0	0	0	0	0
Ending Cash Balance			174,428	32,415	32,415	32,415	32,415
Encumbrances			499,629	33,093			
Unencumbered Cash Balance			(325,201)	(678)	32,415	32,415	32,415

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 101
 Name of Fund: Kaanapali Beach Restoration, Maui - PLN
 Legal Authority: _____

Contact Name: _____
 Phone Number: _____
 Fund Type (MOF): B - Special Fund
 Appropriation Account Number S-14-401-C

Intended Purpose:

Source of Revenues:

Current Program Activities/Allowable Expenses:

Variances:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	14,914	14,914	3,679	3,679	3,679	3,679	3,679
Revenues	0	0	0	0			
Expenditures	0	11,235	0	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	14,914	3,679	3,679	3,679	3,679	3,679	3,679
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	14,914	3,679	3,679	3,679	3,679	3,679	3,679

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 801
 Name of Fund: L/S Impr Boat/Ocean Rec FAC, S/W-L/S(FF)
 Legal Authority: _____

Contact Name: Finn McCall
 Phone Number: 808-587-3250
 Fund Type (MOF): B - Special Fund
 Appropriation Account Number S-400-C

Intended Purpose:

Source of Revenues:

Current Program Activities/Allowable Expenses:

Variances:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues		0	0	0			
Expenditures		0	0	0			
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 101
 Name of Fund: Demo & Removal Exist Improv, Hilo, HI-PLN
 Legal Authority: Act 248/SLH 2022

Contact Name: Dina Lau
 Phone Number: (808) 587-0244
 Fund Type (MOF): B - Special Fund
 Appropriation Account Number S-22-401-C

Intended Purpose:
 Planning for the demolition and removal of existing unusable improvements from a prior lease on TMKs: (3) 2-1-005:033, 034, 035, 045.
 Source of Revenues:
 Special Land and Development Fund (S-25-316-C)
 Current Program Activities/Allowable Expenses:
 Planning related encumbrances and expenses
 Variances:
 N/A
 Cash balance lapse to general fund? No
 Statutory language: N/A

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	49,737	0	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	450,263	49,737	0	0	0
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
	0	0	500,000	0	0	0	0
Net Total Transfers	0	0	500,000	0	0	0	0
Ending Cash Balance	0	0	49,737	0	0	0	0
Encumbrances	0	0	49,737	0	0	0	0
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 801
 Name of Fund: L/S Imp-Boat & Ocean Rec Fac, S/W-Des(FF)
 Legal Authority: HRS 171-6

Contact Name: Finn McCall
 Phone Number: 808-587-3250
 Fund Type (MOF): B
 Appropriation Account Number S-401

Intended Purpose: Design for repairs and improvements to boating facilities statewide.

Source of Revenues: Unknown

Current Program Activities/Allowable Expenses: Design contracts

Variances: None

Cash balance lapse to general fund? No
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance				0	391,449	391,449	0
Revenues				0	0	0	0
Expenditures				8,551	0	391,449	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
				400,000	0	0	0
				0	0	0	0
				0	0	0	0
Net Total Transfers				400,000	0	0	0
Ending Cash Balance				391,449	391,449	0	0
Encumbrances				331,062	0	0	0
Unencumbered Cash Balance				60,387	391,449	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 101
 Name of Fund: Demo & Removal Exist Improv, Hilo, HI-DES
 Legal Authority: Act 248/SLH 2022

Contact Name: Dina Lau
 Phone Number: (808) 587-0244
 Fund Type (MOF): B - Special Fund
 Appropriation Account Number S-22-402-C

Intended Purpose:
 Design for the demolition and removal of existing unusable improvements from a prior lease on TMKs: (3) 2-1-005:033, 034, 035, 045.
 Source of Revenues:
 Special Land and Development Fund (S-25-316-C)
 Current Program Activities/Allowable Expenses:
 Design related encumbrances and expenses
 Variances:
 N/A
 Cash balance lapse to general fund? No
 Statutory language: N/A

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		500,000	0	0	0	0	0
Beginning Cash Balance	0	0	0	499,657	415,651	0	0
Revenues		0	0	0	0	0	0
Expenditures		0	343	84,006	415,651	0	0
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
		0	500,000	0	0	0	0
Net Total Transfers	0	0	500,000	0	0	0	0
Ending Cash Balance	0	0	499,657	415,651	0	0	0
Encumbrances		0	499,657	415,651	0	0	0
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 801
 Name of Fund: L/S Impr Boat/Ocean Rec FAC, S/W-CON(FF)
 Legal Authority: _____

Contact Name: Finn McCall
 Phone Number: 808-587-3250
 Fund Type (MOF): B - Special Fund
 Appropriation Account Number S-402-C

Intended Purpose:

Source of Revenues:

Current Program Activities/Allowable Expenses:

Variances:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues		0	0	0			
Expenditures		0	0	0			
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	1,000,000	0			
Unencumbered Cash Balance	0	0	(1,000,000)	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 801
 Name of Fund: L/S Imp-Boat & Ocean Rec Fac, S/W-Con(FF)
 Legal Authority: HRS 171-6

Contact Name: Finn McCall
 Phone Number: 808-587-3250
 Fund Type (MOF): B
 Appropriation Account Number S-402

Intended Purpose: Design for repairs and improvements to boating facilities statewide.

Source of Revenues: Unknown

Current Program Activities/Allowable Expenses: Design contracts

Variances: None

Cash balance lapse to general fund? No
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance				0	2,600,000	2,600,000	1,600,000
Revenues				0			
Expenditures				1,000,000		1,000,000	1,600,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
				3,600,000			
				0			
				0			
Net Total Transfers				3,600,000	0	0	0
Ending Cash Balance				2,600,000	2,600,000	1,600,000	0
Encumbrances				408,315			
Unencumbered Cash Balance				2,191,685	2,600,000	1,600,000	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 101
 Name of Fund: Demo & Removal Exist Improv, Hilo, HI-CON
 Legal Authority: Act 248/SLH 2022

Contact Name: Dina Lau
 Phone Number: (808) 587-0244
 Fund Type (MOF): B - Special Fund
 Appropriation Account Number S-22-403-C

Intended Purpose:
 Construction for the demolition and removal of existing unusable improvements from a prior lease on TMKs: (3) 2-1-005:033, 034, 035, 045.
 Source of Revenues:
 Special Land and Development Fund (S-25-316-C)
 Current Program Activities/Allowable Expenses:
 Construction related encumbrances and expenses
 Variances:
 N/A
 Cash balance lapse to general fund? No
 Statutory language: N/A

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		500,000	0	0	0	0	0
Beginning Cash Balance	0	0	0	0	149,513	0	0
Revenues		0	0	0	0	0	0
Expenditures		0	0	350,487	149,513	0	0
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
		0	0	500,000	0	0	0
Net Total Transfers	0	0	0	500,000	0	0	0
Ending Cash Balance	0	0	0	149,513	0	0	0
Encumbrances		0	500,000	149,513	0	0	0
Unencumbered Cash Balance	0	0	(500,000)	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 101
 Name of Fund: HI Dist Land Office Renovation, HI-CON
 Legal Authority: Act 248/SLH 2022

Contact Name: Dina Lau
 Phone Number: 808-587-0244
 Fund Type (MOF): B - Special Fund CIP
 Appropriation Account Number S-22-405-C

Intended Purpose:
 Construction for renovation of an existing facility to provide a larger office space to support Land Division staff on the Island of Hawaii.
 Source of Revenues:
 Special Land and Development Fund (S-25-316-C)
 Current Program Activities/Allowable Expenses:
 Construction related encumbrances and expenses
 Variances:
 N/A
 Cash balance lapse to general fund? No
 Statutory language: N/A

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		3,500,000	0	0	0	0	0
Beginning Cash Balance		0	0	292,056	98,159	0	0
Revenues		0	0	0	0	0	0
Expenditures		35,000	3,172,944	193,897	98,159	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
		35,000	3,465,000	0	0	0	0
Net Total Transfers	0	35,000	3,465,000	0	0	0	0
Ending Cash Balance	0	0	292,056	98,159	0	0	0
Encumbrances		3,465,000	292,056	0	0	0	0
Unencumbered Cash Balance	0	(3,465,000)	(0)	98,159	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 101
 Name of Fund: Halulu Fishpond, Hanalei, Kauai-L/S
 Legal Authority: Act 88, SLH 2021, Section 26, amended by Act 248,
SLH 2022, Section 5, amended by Act 164, SLH 2023, Section 10(b)

Contact Name: David Penn
 Phone Number: 808-586-0921
 Fund Type (MOF): B - Special Fund CIP
 Appropriation Account Number S-22-406-C

Intended Purpose:

LAND ACQUISITION GRANT TO THE WAIPA FOUNDATION FOR THE ACQUISITION OF HALULU FISHPOND ACCESS, HALELEA, KAUAI, TO PROTECT AND PRESERVE LAND HAVING VALUE AS A RESOURCE TO THE STATE BY ADDING FUNDS TO AN EXISTING STATE GRANT AWARDED TO WAIPA FOUNDATION UNDER CHAPTER 173A, HAWAII REVISED STATUTES

Source of Revenues:

Land Conservation Fund, S-25-311-C

Current Program Activities/Allowable Expenses:

Waiting for Governor to release funds and allow expenditure for land acquisition.

Variances:

None

Cash balance lapse to general fund? No

Statutory language: Chapter 173A, Hawaii Revised Statutes

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		400,000	0				
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues		0	0	0	0	0	0
Expenditures		0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
			0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances			0	0	0	0	0
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 101
 Name of Fund: Acq of Land in Waiomao, Palolo, Oahu-LND
 Legal Authority: _____

Contact Name: _____
 Phone Number: _____
 Fund Type (MOF): B - Special Fund CIP
 Appropriation Account Number S-22-407-C

Intended Purpose:

Source of Revenues:

Current Program Activities/Allowable Expenses:

Variances:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	400,000	0	0			
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	400,000	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
		0	400,000	0	0	0	0
				0			
Net Total Transfers	0	0	400,000	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 101
 Name of Fund: Dam Assess, MTNCE & Remed, S/W-Con
 Legal Authority: _____

Contact Name: _____
 Phone Number: _____
 Fund Type (MOF): R - Private Contributions
 Appropriation Account Number S-937-C

Intended Purpose:

NOT MANAGED BY ENGINEERING

Source of Revenues:

Current Program Activities/Allowable Expenses:

Variances:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0			
Beginning Cash Balance	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000
Revenues	0	0	0	0			
Expenditures	0	0	0	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Land and Natural Resources
 Program ID(s): LNR 101
 Name of Fund: Demo & Removal Exist Improv, Hilo, HI-PLN
 Legal Authority: _____

Contact Name: _____
 Phone Number: _____
 Fund Type (MOF): B - Special Fund
 Appropriation Account Number S-11-937-C

Intended Purpose:

Source of Revenues:

Current Program Activities/Allowable Expenses:

Variances:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000
Revenues	0	0	0	0			
Expenditures	0	0	0	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LNR - Land and Natural Resources**

Name of Fund: Special Land and Development Fund

Appropriation. Account Number: S-316/318-C

Fund Type (MOF): B

Legal Authority: HRS 171-19

Statement of Objectives

To assure the effective and efficient use of public lands for both public and approved private purposes by developing lands according to established guidelines and policies, selling lands, issuing revocable permits and issuing executive orders; by inventorying, controlling and managing lands, and by assuring the availability of lands needed for state programs.

Fund Measures of Effectiveness

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. Number of acres on lease or easement (in thousands)	126	128	128	128	128	128
2. Number of acres on revocable permit (in thousands)	30	30	30	30	30	30
3. Number of delinquent accounts as a percentage of total accounts	8	8	7	7	7	7
4. Dollar amount of geothermal revenues collected (in thousands)	2,800	2,800	2,800	2,800	2,800	2,800
5. Dollar amount of revenues generated and deposited into SLDF (in thousands)	21,000	22,500	23,625	23,625	23,625	23,625
6. Amount of total revenues generated (in thousands)	23,300	24,800	25,925	25,925	25,925	25,925
7.						
8.						
9.						
10.						

Program Size Indicators

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. Number of acres set aside by Executive Orders for government	415	420	410	410	410	410	410
2. Dollar amount of reveues transferred to OHA (in thousands)	2,300	2,300	2,300	2,300	2,300	2,300	2,300
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LNR - Land and Natural Resources**

Name of Fund: Special Land and Development Fund

Appropriation. Account Number: S-316/318-C

Fund Type (MOF): B

Legal Authority: HRS 171-19

Fund Activities Encompassed

		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of sales in fee	6	2	2	2	2	2
2.	Number of generated leases issued	3	2	2	2	2	2
3.	Number of revocable permits issued	11	8	10	10	10	10
4.	Number of Executive Orders issued	23	10	10	15	15	15
5.	Number of acquisitions - private land, public or conservation purposes	1	1	1	1	1	1
6.	Number of inspections of public lands made	199	300	300	300	300	300
7.	Number of easements granted	8	5	5	5	5	5
8.	Dollar amount of delinquent receivables (in thousands)	600	600	550	550	500	500
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LNR - Land and Natural Resources**

Name of Fund: Land Conservation Fund
Appropriation. Account Number: S-311-C
Fund Type (MOF): B
Legal Authority: Act 156, SLH 2005

Statement of Objectives

Invest money each year to protect the State's natural capital base by conserving land for watershed protection, coastal preservation, flood prevention, parks, habitat protection, cultural preservation, agricultural production, and open space and scenic resources (Act 156, SLH 2005).

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of properties conserved through Land Conservation Fund investments	2	2	7	3	3	1
2.	Number of dollars in matching funds secured for each dollar invested from the	1	1	1	1	1	1
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of State agencies (department level) eligible to receive a land	11	11	11	11	11	11	11
2.	Number of counties eligible to receive a land acquisition grant	4	4	4	4	4	4	4
3.	Number of final applications received for land acquisition grants	7	8	8	8	8	8	8
4.	Number of properties eligible to receive a grant for operation and	49	50	53	60	63	66	67
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LNR - Land and Natural Resources**

Name of Fund: Land Conservation Fund
Appropriation. Account Number: S-311-C
Fund Type (MOF): B
Legal Authority: Act 156, SLH 2005

Fund Activities Encompassed		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of application cycles completed for land acquisition grants	1	1	1	1	1	1
2.	Number of application cycles completed for operation and management grants	1	1	1	1	1	1
3.	Amount of funds awarded for land acquisition grants (\$)	6,500,000	6,400,000	3,300,000	3,300,000	3,300,000	3,300,000
4.	Amount of funds awarded for operation and management grants (\$)	255,000	255,000	255,000	255,000	255,000	255,000
5.	Number of public meetings held, Legacy Land Conservation Commission	4	4	4	4	4	4
6.	Number of self-reports received for properties conserved	11	13	15	18	21	23
7.	Number of site visits completed for properties conserved	9	10	11	12	12	12
8.	Amount of funds expended (\$) for payment of debt service on State financial	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LNR - Land and Natural Resources**

Name of Fund: Bureau of Conveyances Special Fund

Appropriation Account Number: S-309-C

Fund Type (MOF): B

Legal Authority: Section 502-08, HRS

Statement of Objectives

To protect the public by providing for an accurate, timely and permanent system of registering and recording land title and related documents and maps.

Fund Measures of Effectiveness

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. Number of days between recording and completion - Regular System	7	7	7	7	7	7
2. Number of days between recording and completion - Land Court	45	45	45	45	45	45
3. Number of days between request and completion - Copies	3	3	3	3	3	3
4. Number of days between request and completion - Uniform Commercial Code	7	7	7	7	7	7
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Program Size Indicators

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. Number of Documents Recorded - Regular System	200,000	200,000	200,000	225,000	225,000	225,000	225,000
2. Number of Documents Recorded - Land Court	70,000	70,000	70,000	76,000	76,000	76,000	76,000
3. Land Court Certificates of Title Issued	15,000	15,000	15,000	18,000	18,000	18,000	18,000
4. Land Court Orders Recorded	3,500	3,500	3,500	4,000	4,000	4,000	4,000
5. Maps Filed - Land Court and Regular System	148	148	148	148	148	148	148
6. Uniform Commercial Code Searches Requested	120	120	120	120	120	120	120
7. Copies - Land Court and Regular System (dollars)	800,000	800,000	850,000	850,000	850,000	850,000	850,000
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LNR - Land and Natural Resources**

Name of Fund: Bureau of Conveyances Special Fund

Appropriation Account Number: S-309-C

Fund Type (MOF): B

Legal Authority: Section 502-08, HRS

Fund Activities Encompassed

		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of Documents Recorded - Regular System	200,000	200,000	225,000	225,000	225,000	225,000
2.	Number of Documents Recorded - Land Court	70,000	70,000	76,000	76,000	76,000	76,000
3.	Land Court Certificates of Title Issued	15,000	15,000	18,000	18,000	18,000	18,000
4.	Land Court Orders Recorded	3,500	3,500	4,000	4,000	4,000	4,000
5.	Maps Filed - Land Court and Regular System	148	148	148	148	148	148
6.	Uniform Commercial Code Searches Requested	120	120	120	120	120	120
7.	Copies - Land Court and Regular System (dollars)	800,000	850,000	850,000	850,000	850,000	850,000
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LNR - Land and Natural Resources**

Name of Fund: Water and Land Development
Appropriation Account Number: S-303-C
Fund Type (MOF): Special - B
Legal Authority: Administratively Created

Statement of Objectives

This funds supports the performance of geothermal/mineral resource management duties and the monitoring/addressing of rockfall or slope movement hazards on DLNR-owned lands to protect public safety. Proper geothermal/mineral resource management activities also ensures the continued viability of the resource for future generations.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Geothermal royalties collected (\$000)	3,300.00	3,300.00	3,300.00	3,300.00	3,300.00	3,300.00
2.	Rockfall projects implemented (no. of projects)	4.00	4.00	4.00	4.00	4.00	4.00
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<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Defacto population benefiting from improvements (millions)	1.4	1.4	1.4	1.4	1.4	1.4	1.4
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LNR - Land and Natural Resources**

Name of Fund: Water and Land Development

Appropriation Account Number: S-303-C

Fund Type (MOF): Special - B

Legal Authority: Administratively Created

Fund Activities Encompassed

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. Geothermal Resource Permits issued (# of permits)	1.00	1.00	1.00	1.00	1.00	1.00
2. Rockfall/slope movement areas investigated and/or addressed	4.00	4.00	4.00	4.00	4.00	4.00
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LNR - Land and Natural Resources**

Name of Fund: Accrued Vacation and Sick Leave Fund

Appropriation Account Number: T-930-C

Fund Type (MOF): Trust - T

Legal Authority: Administratively Created

Statement of Objectives

Receive, hold and payout funds for vacation leave for CIP staff positions.

Fund Measures of Effectiveness

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	N/A					
2.						
3.						
4.						
5.						
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Program Size Indicators

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of CIP positions	24	24	24	24	24	24
2.							
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LNR - Land and Natural Resources**

Name of Fund: Accrued Vacation and Sick Leave Fund

Appropriation Account Number: T-930-C

Fund Type (MOF): Trust - T

Legal Authority: Administratively Created

Fund Activities Encompassed

		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	N/A						
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LNR - Land and Natural Resources**

Name of Fund: Forest Stewardship Fund

Appropriation Account Number: S-347-C, S-353-C

Fund Type (MOF): B

Legal Authority: 195F-4, HRS, Act 119 SLH 2015

Statement of Objectives

To strengthen the State's economic opportunities through sustainable forest resource management to improve and assist in the production of forest products and services from forest reserves and other public and private lands. To promote resource restoration and conservation through outreach and education.

Fund Measures of Effectiveness

		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	No. of acres of tree planting or reforestation	100	100	100	100	100	100
2.	No. of landowners/organizations assisted	50	50	50	50	50	50
3.	Acres acquired/secured for forest reserves or conservation	500	500	500	500	500	500
4.	Percent of state funding matched against outside funding sources	50	50	50	50	50	50
5.	Acres of departmental lands under commercial timber management	15,000	15,000	15,000	15,000	15,000	15,000
6.	Acres under ecosystem services product development	400	400	400	400	400	400
7.	No. of outreach events or posts	100	100	100	100	100	100
8.							
9.							
10.							

Program Size Indicators

		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	No. of forest product producers, related businesses and investors	25	25	25	25	25	25	25
2.	Forest and range landowners	200	200	200	200	200	200	200
3.	Business community	20	20	20	20	20	20	20
4.	Education community	20	20	20	20	20	20	20
5.	Watershed partnerships	8	8	8	8	8	8	8
6.	No. of community volunteer organizations	20	20	20	20	20	20	20
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Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LNR - Land and Natural Resources

Name of Fund: Forest Stewardship Fund

Appropriation Account Number: S-347-C, S-353-C

Fund Type (MOF): B

Legal Authority: 195F-4, HRS, Act 119 SLH 2015

Fund Activities Encompassed		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	No. of seedlings produced	5,000	5,000	5,000	5,000	5,000	5,000
2.	No. of new acres of tree planting or reforestation	100	100	100	100	100	100
3.	No. of landowners/organizations assisted	50	50	50	50	50	50
4.	Acres acquired/secured for forest reserves or conservation	500	500	500	500	500	500
5.	Percent of state funding matched against outside funding sources	50%	50%	50%	50%	50%	50%
6.	Acres of departmental lands under commercial timber management	15,000	15,000	15,000	15,000	15,000	15,000
7.	New Acres under ecosystem services product development	100	100	100	100	100	100
8.	No. of outreach events or posts	100	100	100	100	100	100
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LNR - Land and Natural Resources**

Name of Fund: Forestry Resource Management & Dev
Appropriation Account Number: S-512-C Parent Account
Fund Type (MOF): P
Legal Authority: Section 195F-4, HRS

Statement of Objectives

To strengthen the State's economic opportunities through sustainable forest resource management to improve and assist in the production of forest products and services from forest reserves and other public and private lands. To promote resource restoration and conservation through outreach and education.

Fund Measures of Effectiveness

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. No. of seedlings produced.	5,000	5,000	5,000	5,000	5,000	5,000
2. No. of acres of tree planting or reforestation	100	100	100	100	100	100
3. No. of landowners/organizations/communities assisted	50	50	50	50	50	50
4. Acres acquired/secured for forest reserves/other forestry properties	500	500	500	500	500	500
5. Acres of departmental lands under commercial timber management	15,000	15,000	15,000	15,000	15,000	15,000
6. Dollar value revenue from forest product and other forest revenue sources	100	100	100	100	100	100
7. No. of informational materials produced and outreach events	100	100	100	100	100	100
8.						
9.						
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Program Size Indicators

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. Forest and range landowners	25	25	25	25	25	25	25
2. Business community	100	100	100	100	100	100	100
3. Education community	20	20	20	20	20	20	20
4. Watershed Partnerships	20	20	20	20	20	20	20
5. No. of community volunteer organizations	20	20	20	20	20	20	20
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LNR - Land and Natural Resources**

Name of Fund: Forestry Resource Management & Dev
 Appropriation Account Number: S-512-C Parent Account
 Fund Type (MOF): P
 Legal Authority: Section 195F-4, HRS

Fund Activities Encompassed

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. No. of seedlings produced	5,000	5,000	5,000	5,000	5,000	5,000
2. No. of new acres of tree planting or reforestation	100	100	100	100	100	100
3. No. of landowners/organizations assisted	50	50	50	50	50	50
4. Acres acquired/secured for forest reserves or conservation	500	500	500	500	500	500
5. Percent of state funding matched against outside funding sources	50	50	50	50	50	50
6. Acres of departmental lands under commercial timber management	15,000	15,000	15,000	15,000	15,000	15,000
7. New Acres under ecosystem services product development	100	100	100	100	100	100
8. No.of outreach events or posts	100	100	100	100	100	100
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LNR - Land and Natural Resources**

Name of Fund: Ocean Stewardship Special Fund
Appropriation Account Number: S-341-C, S-313-C, S-348-C
Fund Type (MOF): B
Legal Authority: HRS 187A-51

Statement of Objectives

To develop and carry out marine resource conservation, restoration, enhancement, research, regulatory measures, enforcement actions, educational activities, or any other management measure intended to conserve, restore, and enhance marine resources under the jurisdiction of the State. Revenues from the Ocean Stewardship User Fee, leases, fines, gifts, etc. are deposited into this account.

Fund Measures of Effectiveness

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. Number of ocean users paying user fee (thousands)	3,000	3,000	3,000	3,000	3,000	3,000
2. Number of commercial operators collecting user fees	600	600	600	600	600	600
3. Annual fund revenue (thousands of dollars)	3,300	3,400	3,500	3,600	3,600	3,600
4. Annual revenue from user fees (thousands of dollars)	3,000	3,000	3,000	3,000	3,000	3,000
5. Revenue from leases (thousands of dollars)	0	0	0	0	0	0
6. Revenue from fines (thousands of dollars)	0	0	0	0	0	0
7. Revenue from gifts and donations (thousands of dollars)	300	400	500	1	1	1
8. Total expenditures (thousands of dollars)	3,300	3,400	3,500	3,600	3,600	3,600
9.						
10.						

Program Size Indicators

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. # of customers served by commercial ocean operators (thousands)	3,000	3,000	3,000	3,000	3,000	3,000	3,000
2. Number of commercial ocean operators	600	600	600	600	600	600	600
3. Number of ocean stewardship projects supported by the fund	3	6	7	8	8	8	8
4. Number of gifts or donations received	1,000	5,000	10,000	10,000	10,000	10,000	10,000
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LNR - Land and Natural Resources**

Name of Fund: Ocean Stewardship Special Fund
Appropriation Account Number: S-341-C, S-313-C, S-348-C
Fund Type (MOF): B
Legal Authority: HRS 187A-51

Fund Activities Encompassed

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. Number of day-use mooring buoys installed annually	20	20	20	0	0	0
2. Number of day-use mooring buoys maintained annually	200	200	200	200	200	200
3. Number of day-use mooring buoys replaced annually	10	10	10	10	10	10
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LNR - Land and Natural Resources**

Name of Fund: Sport Fish Restoration Program

Appropriation Account Number: S-203-C Parent Account

Fund Type (MOF): N

Legal Authority: Sport Fish Restoration Act (16 U.S.C. 777-777k, 64stat. 430)

Statement of Objectives

Provides matching federal aid to state fish and wildlife agencies to support recreational fishing through management of fishery resources, conservation, and restoration. The sport fish restoration program is funded from an excise tax on manufactures of fishing equipment and motor boat fuels.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of environmental reviews effectively tracked	153.00	155.00	160.00	160.00	160.00	160.00
2.	Number of outreach documents developed and utilized	20.00	21.00	21.00	21.00	21.00	21.00
3.	Number of estuary survey methods developed and utilized	9.00	9.00	9.00	10.00	10.00	10.00
4.	Number of coral reef survey methods developed and utilized on Oahu	5.00	5.00	5.00	5.00	5.00	5.00
5.	Number of coral reef survey methods developed and utilized on Maui	3.00	3.00	3.00	3.00	3.00	3.00
6.	Freshwater sport fish species reared	2.00	2.00	3.00	3.00	3.00	3.00
7.	Fish tagged and released	250.00	250.00	300.00	300.00	300.00	300.00
8.	Planned new or expansion of existing artificial reefs	1.00	1.00	2.00	2.00	2.00	2.00
9.	Number of recreational boater intercepts (thousands)	3.00	3.00	3.00	3.00	3.00	3.00
10.	Number of shoreline fishermen intercepts (thousands)	15.00	15.00	16.00	16.00	16.00	16.00

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of requests for environmental reviews received	150.00	153.00	155.00	160.00	160.00	160.00	160.00
2.	State of Hawaii population (million)	1.40	1.40	1.40	1.40	1.40	1.40	1.40
3.	Number of estuaries in Hawaii	125.00	125.00	125.00	125.00	125.00	125.00	125.00
4.	Length of Oahu coastline (miles)	227.00	227.00	227.00	227.00	227.00	227.00	227.00
5.	Length of Maui coastline (miles)	120.00	120.00	120.00	120.00	120.00	120.00	120.00
6.	Number of rainbow trout stocked in the Kokee PFA (thousands)	35.00	35.00	35.00	35.00	35.00	35.00	35.00
7.	Number of fishermen associated with the tagging project	625.00	625.00	650.00	650.00	650.00	650.00	650.00
8.	Number of statewide fish aggregating devices	55.00	55.00	56.00	56.00	57.00	57.00	57.00
9.	Number of recreational fishing survey positions funded	12.00	13.00	13.00	13.00	14.00	14.00	14.00
10.	Number of marine recreational fishermen statewide (thousands)	200.00	200.00	200.00	200.00	200.00	200.00	200.00

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LNR - Land and Natural Resources**

Name of Fund: Sport Fish Restoration Program

Appropriation Account Number: S-203-C Parent Account

Fund Type (MOF): N

Legal Authority: Sport Fish Restoration Act (16 U.S.C. 777-777k, 64stat. 430)

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of environmental reviews commented on	145.00	150.00	150.00	160.00	160.00	160.00
2.	Number of outreach documents printed (thousands)	47.20	47.50	47.70	47.90	47.90	47.90
3.	Number of estuary surveys	230.00	235.00	245.00	250.00	250.00	250.00
4.	Number of coral reef surveys completed on Oahu	690.00	700.00	700.00	700.00	700.00	700.00
5.	Number of coral reef surveys completed on Maui	885.00	895.00	900.00	900.00	900.00	900.00
6.	Number of fishermen fishing for rainbow trout (thousands)	2.80	2.80	2.90	2.90	2.90	2.90
7.	Number of recoveries of tagged fish	1.00	1.00	1.00	1.00	1.00	1.00
8.	Number of FADS serviced annually	24.00	25.00	26.00	27.00	27.00	27.00
9.	Outreach events attend by HMRFS staff	10.00	12.00	12.00	12.00	12.00	12.00
10.	Number of marine fish caught per recreational fishermen per trip	1.00	1.00	1.00	1.00	1.00	1.00

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LNR - Land and Natural Resources**

Name of Fund: Ocean Stewardship Special Fund

Appropriation Account Number: S-511-C

Fund Type (MOF): P

Legal Authority: Act 250, SLH 2025

Statement of Objectives

To protect and restore native aquatic species and their habitat for Hawaii's people and their visitors through active and effective restoration, conservation, and management.

Fund Measures of Effectiveness

		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of methods developed and used to manage aquatic invasive species	14.00	14.00	15.00	15.00	15.00	15.00
2.	Number reports and publication produced from West Hawaii monitoring data	6.00	6.00	7.00	7.00	7.00	7.00
3.	Number of watershed restoration practices used in West Maui	65.00	70.00	73.00	76.00	76.00	76.00
4.	Number of places considering enhanced management of aq. resources	24.00	25.00	26.00	27.00	27.00	27.00
5.	Number of facilities with capacity to propagate native wetland plants	2.00	2.00	2.00	3.00	3.00	3.00
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Program Size Indicators

		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of aquatic introduced and cryptogenic species in Hawaii	580.00	590.00	600.00	605.00	610.00	610.00	610.00
2.	Length of West Hawaii (miles)	114.00	114.00	114.00	114.00	114.00	114.00	114.00
3.	Number of West Maui watersheds considered for restoration	5.00	5.00	5.00	5.00	5.00	5.00	5.00
4.	Total shoreline of main eight Hawaiian islands (miles)	797.00	797.00	797.00	797.00	797.00	797.00	797.00
5.	Acres of wetland in need of restoration at Heeia, Oahu	405.00	405.00	405.00	405.00	405.00	405.00	405.00
6.	Acres of wetland in need of restoration at Honouliuli, Oahu	200.00	200.00	200.00	200.00	200.00	200.00	200.00
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LNR - Land and Natural Resources**

Name of Fund: Ocean Stewardship Special Fund

Appropriation Account Number: S-511-C

Fund Type (MOF): P

Legal Authority: Act 250, SLH 2025

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of invasive species actively being managed	24.00	25.00	25.00	26.00	26.00	26.00
2.	Number of coral reef surveys completed in West Hawaii	140.00	150.00	155.00	160.00	160.00	160.00
3.	Watershed pollution reduction outreach events	18.00	20.00	22.00	24.00	24.00	24.00
4.	Total shoreline in marine managed areas	50.00	60.00	65.00	70.00	70.00	70.00
5.	Acres of wetlands cleared of invasive species at Heeia, Oahu (each year)	9.00	10.00	10.00	11.00	11.00	11.00
6.	Acres of wetlands cleared of invasive species at Honouliuli, Oahu (each year)	11.00	11.00	12.00	12.00	12.00	12.00
7.							
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LNR - Land and Natural Resources**

Name of Fund: Native Resources and Fire Protection Pgm
Appropriation Account Number: S-204-C Parent Account
Fund Type (MOF): N
Legal Authority: Act 200, SLH 2003

Statement of Objectives

Manage habitats to protect, maintain, and enhance the biological integrity of native ecosystems. Reduce the impacts of wildfires on native ecosystems and watersheds. Reduce the impacts of invasive species on native resources. Protect, maintain, and enhance native species populations, and recover threatened and endangered species. Promote outreach and foster partnerships to improve public understanding, responsibility, and participation. Conduct monitoring and evaluation to guide the development of recovery and management plans, and ensure cost effective adaptive management of implementation actions and tasks.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	No. of threatened and endangered animal species with active recovery implementation programs	17	17	17	17	17	17
2.	No. of wildlife sanctuaries under active management, and other native wildlife protection and management projects ongoing	38	38	38	38	38	38
3.	No. of non-native predator control projects ongoing in-house	15	15	15	15	15	15
4.							
5.							
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<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Landowners supporting forest health and native resource conservation	5	5	5	5	5	5	5
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10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LNR - Land and Natural Resources**

Name of Fund: Native Resources and Fire Protection Pgm
 Appropriation Account Number: S-204-C Parent Account
 Fund Type (MOF): N
 Legal Authority: Act 200, SLH 2003

Fund Activities Encompassed

		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Habitat restoration and predator control recovery of threatened and endangered species and the conservation of Hawaii native species	42	42	42	42	42	42
2.	Native and protected species management through monitoring, research, threat assessment and mitigation, outplanting, propagation, and reintroduction	42	42	42	42	42	42
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LNR - Land and Natural Resources**

Name of Fund: Native Resources and Fire Protection Pgm
Appropriation Account Number: S-504-C Parent Account
Fund Type (MOF): P
Legal Authority: Act 134, SLH 2013

Statement of Objectives

Manage habitats to protect, maintain, and enhance the biological integrity of native ecosystems. Reduce the impacts of wildfires on native ecosystems and watersheds. Reduce the impacts of invasive species on native resources. Protect, maintain, and enhance native species populations, and recover threatened and endangered species. Promote outreach and foster partnerships to improve public understanding, responsibility, and participation. Conduct monitoring and evaluation to guide the development of recovery and management plans, and ensure cost effective adaptive management of implementation actions and tasks.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	No. of threatened and endangered animal species with active recovery implementation programs	17	17	17	17	17	17
2.	No. of wildlife sanctuaries under active management, and other native wildlife protection and management projects ongoing	38	38	38	38	38	38
3.	No. of fuel hazard reduction and wildland/community projects underway or completed	50	50	50	50	50	50
4.	No. of fire and emergency incident responses and personnel deployed	150	150	150	150	150	150
5.	No. of forest health, invasive species and non-native predator control projects ongoing in-house	25	25	25	25	25	25
6.							
7.							
8.							
9.							
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<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Communities and landowners affected by wildfires	25	25	25	25	25	25	25
2.								
3.								
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7.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LNR - Land and Natural Resources**

Name of Fund: Native Resources and Fire Protection Pgm
 Appropriation Account Number: S-504-C Parent Account
 Fund Type (MOF): P
 Legal Authority: Act 134, SLH 2013

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Fund Activities Encompassed		FY	FY	FY	FY	FY	FY
		2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
1.	Habitat restoration and predator control recovery of threatened and endangered species and the conservation of Hawaii native species	25	25	25	25	25	25
2.	Native and protected species management through monitoring, research, threat assessment and mitigation, outplanting, propagation, and reintroduction	25	25	25	25	25	25
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LNR - Land and Natural Resources**

Name of Fund: Endangered Species Trust Fund
Appropriation Account Number: T-919-C
Fund Type (MOF): T
Legal Authority: A144/SL 04

Statement of Objectives

Habitat restoration, invasive species control recovery and reintroduction of threatened and endangered species.

Fund Measures of Effectiveness

		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	No. of threatened and endangered animal species with active recovery implementation programs	17	17	17	17	17	17
2.	Number of rare or listed threatened and endangered plant species managed	30	30	30	30	30	30
3.	No. of wildlife sanctuaries under active management, and other native wildlife protection and management projects ongoing	38	38	38	38	38	38
4.	No. of habitat conservation plans and safe harbor agreements in planning and implementation	24	24	24	24	24	24
5.	No. of development projects reviewed for native species compliance	304	304	304	304	304	304
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Program Size Indicators

		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Forest health and native resource conservation	8	8	8	8	8	8	8
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LNR - Land and Natural Resources**

Name of Fund: Endangered Species Trust Fund

Appropriation Account Number: T-919-C

Fund Type (MOF): T

Legal Authority: A144/SL 04

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LNR - Land and Natural Resources**

Name of Fund: Endangered Species Trust Fund
 Appropriation Account Number: T-919-C
 Fund Type (MOF): T
 Legal Authority: A144/SL 04

Fund Activities Encompassed

		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Habitat restoration and predator control recovery of threatened and endangered species and the conservation of Hawaii native species	17	17	17	17	17	17
2.	Native and protected species management through monitoring, research, threat assessment and mitigation, outplanting, propagation, and reintroduction	20	20	20	20	20	20
3.	Evaluation of consultation with development projects to prevent negative impacts to native and threatened and endangered species pursuant to Hawaii's endangered species protection laws and assure the recovery and protection of native species	304	304	304	304	304	304
4.							
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LNR - Land and Natural Resources**

Name of Fund: Native Resources and Fire Protection Pgm

Appropriation Account Number: T-920-C

Fund Type (MOF): T

Legal Authority: A53/SLH 18

Statement of Objectives

Operating cost for the Landowner Assistance Project. Not enough revenue for current operations. None to report

Fund Measures of Effectiveness

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.						
2.						
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Program Size Indicators

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LNR - Land and Natural Resources**

Name of Fund: Native Resources and Fire Protection Pgm

Appropriation Account Number: T-920-C

Fund Type (MOF): T

Legal Authority: A53/SLH 18

Fund Activities Encompassed

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
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Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LNR - Land and Natural Resources

Name of Fund: Conservation & Resources Enforcement
Appropriation Account Number: S-349-C, S-351-C
Fund Type (MOF): B
Legal Authority: Act 78, SLH 2011 & Act 53, SLH 2018

Statement of Objectives

To effectively uphold the laws that serve to protect, conserve and manage Hawaii's unique and limited natural, cultural and historic resources held in public trust for current and future generations of visitors and the people of Hawaii nei.

Fund Measures of Effectiveness		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	% of Time Spent on State Parks Enforcement	15.00	15.00	15.00	15.00	15.00	15.00
2.	% of Time Spent on Other Enforcement	12.00	12.00	12.00	12.00	12.00	12.00
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6.							
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8.							
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Program Size Indicators		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Hawaii Defacto Population (millions)	1.59	1.59	1.59	1.59	1.59	1.59	1.59
2.	No. of Visitor Arrivals for the Year	9533375	9,533,375.00	9,533,375.00	9,533,375.00	9,533,375.00	9,533,375.00	9,533,375.00
3.	No. of Informational & Educational Presentations	5	5.00	5.00	5.00	5.00	5.00	5.00
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Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LNR - Land and Natural Resources

Name of Fund: Conservation & Resources Enforcement
Appropriation Account Number: S-349-C, S-351-C
Fund Type (MOF): B
Legal Authority: Act 78, SLH 2011 & Act 53, SLH 2018

Fund Activities Encompassed		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of Enforcement Miles	575,000.00	585,000.00	585,000.00	585,000.00	585,000.00	585,000.00
2.	Number of Enforcement Hours	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
3.	Number of Arrests Made	8.00	8.00	8.00	8.00	8.00	8.00
4.	Number of Citations Issued	270.00	270.00	270.00	270.00	270.00	270.00
5.	Number of Investigations Assigned	600.00	600.00	600.00	600.00	600.00	600.00
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LNR - Land and Natural Resources**

Name of Fund: Hunter Education/Shooting Range Development

Appropriation Account Number: S-205-C Parent Account

Fund Type (MOF): N

Legal Authority: Act 134, SLH 2013 & Act 134, SLH 2013

Statement of Objectives

1) To implement the Statewide Hunter Safety Education Program. 2) To implement and construct shooting range facilities in the State of Hawaii.

Fund Measures of Effectiveness

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.						
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Program Size Indicators

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Hawaii Defacto Population (millions)	1.59	1.59	1.59	1.59	1.59	1.59
2.	Number of Informational & Educational Presentations	3	3.00	3.00	3.00	3.00	3.00
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LNR - Land and Natural Resources**

Name of Fund: Hunter Education/Shooting Range Development

Appropriation Account Number: S-205-C Parent Account

Fund Type (MOF): N

Legal Authority: Act 134, SLH 2013 & Act 134, SLH 2013

Fund Activities Encompassed		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of Hunter Safety Students Certified	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00
2.	Number of Hunter Education Volunteer Hours	975.00	975.00	975.00	975.00	975.00	975.00
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LNR - Land and Natural Resources**

Name of Fund: Conservation & Resources Enforcement
Appropriation Account Number: S-505-C Parent Account
Fund Type (MOF): P
Legal Authority: Act 134, SLH 2013 & Federal

Statement of Objectives

To effectively uphold the laws that serve to protect, conserve and manage Hawaii's unique and limited natural, cultural and historic resources held in public trust for current and future generations of visitors and the people of Hawaii nei. These efforts are thru joint agreements and focused responses.

Fund Measures of Effectiveness		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	% of Time Spent on Other Enforcement	4.00	4.00	4.00	4.00	4.00	4.00
2.							
3.							
4.							
5.							
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7.							
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9.							
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Program Size Indicators		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Hawaii Defacto Population (millions)	1.59	1.59	1.59	1.59	1.59	1.59	1.59
2.	Number of Visitor Arrivals for the Year	9,533,375.00	9,533,375.00	9,533,375.00	9,533,375.00	9,533,375.00	9,533,375.00	9,533,375.00
3.	Number of Informational & Educational Presentations							
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LNR - Land and Natural Resources**

Name of Fund: Conservation & Resources Enforcement
Appropriation Account Number: S-505-C Parent Account
Fund Type (MOF): P
Legal Authority: Act 134, SLH 2013 & Federal

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of Enforcement Miles	6,000.00	0.00	0.00	0.00	0.00	0.00
2.	Number of Enforcement Hours	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
3.	Number of Arrests Made	0.00	0.00	0.00	0.00	0.00	0.00
4.	Number of Citations Issued	25.00	25.00	25.00	25.00	25.00	25.00
5.	Number of Investigations Assigned	50.00	50.00	50.00	50.00	50.00	50.00
6.	Number of Inspections Performed	15.00	15.00	15.00	15.00	15.00	15.00
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LNR - Land and Natural Resources**

Name of Fund: Conservation & Resources Enforcement
Appropriation Account Number: S-245-C
Fund Type (MOF): V
Legal Authority: Act 88, SLH 2021

Statement of Objectives

To effectively uphold the laws that serve to protect, conserve and manage Hawaii's unique and limited natural, cultural and historic resources held in public trust for current and future generations of visitors and the people of Hawaii nei. Data are reflected thru the life of the funds, 12/31/2024.

Fund Measures of Effectiveness		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	% Cons & Res Enforcement I Recruits Graduated	100.00	100.00	100.00	100.00	100.00	100.00
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Program Size Indicators		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Hawaii Defacto Population (millions)	1.59	1.59	1.59	1.59	1.59	1.59	1.59
2.	Number of Visitor Arrivals for the Year	9,533,375.00	9,533,375.00	9,533,375.00	9,533,375.00	9,533,375.00	9,533,375.00	9,533,375.00
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LNR - Land and Natural Resources**

Name of Fund: Conservation & Resources Enforcement
 Appropriation Account Number: S-245-C
 Fund Type (MOF): V
 Legal Authority: Act 88, SLH 2021

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of Enforcement Miles	0.00					
2.	Number of Enforcement Hours	0.00					
3.	Number of Arrests Made	0.00					
4.	Number of Citations Issued	0.00					
5.	Number of Investigations Assigned	0.00					
6.	Number of Inspections Performed	0.00					
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LNR - Land and Natural Resources**

Name of Fund: Conservation & Resources Enforcement

Appropriation Account Number: S-344-C

Fund Type (MOF): W

Legal Authority: Act 183D-10.5, HRS

Statement of Objectives

Fund Measures of Effectiveness

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.						
2.						
3.						
4.						
5.						
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10.						

Program Size Indicators

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.							
2.							
3.							
4.							
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LNR - Land and Natural Resources**

Name of Fund: Conservation & Resources Enforcement

Appropriation Account Number: S-344-C

Fund Type (MOF): W

Legal Authority: Act 183D-10.5, HRS

Fund Activities Encompassed

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.						
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LNR - Land and Natural Resources**

Name of Fund: Natural Area Reserve Fund
Appropriation Account Number: S-342-C
Fund Type (MOF): B
Legal Authority: Act 248/SL 22

Statement of Objectives

To implement the purposes of chapter 195, including the identification, establishment, and management of natural area reserves, the acquisition of private lands for new natural area reserves, the operation of the heritage program, and the provision of matching funds for the natural area partnership program.

Fund Measures of Effectiveness

		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Percentage of priority watershed forests protected	23	25	27	29	30	32
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Program Size Indicators

		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Watershed partnerships	10	10	10	10	10	10	10
2.	Internship and volunteer program participants	60	60	60	60	60	60	60
3.								
4.								
5.								
6.								
7.								
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LNR - Land and Natural Resources**

Name of Fund: Natural Area Reserve Fund
Appropriation Account Number: S-342-C
Fund Type (MOF): B
Legal Authority: Act 248/SL 22

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Manage the natural area reserve system (NARS)	26	26	26	26	26	26
2.	Support conservstion management within watershed partnership areas throughout the state with funding and technical support	10	10	10	10	10	10
3.	Support the NARS commissions, which provide oversight and professional scientific advice on matters dealing with native resources and conservation	1	1	1	1	1	1
4.	Administer the Natural Area Partnership Program (NAPP)	5	5	5	5	5	5
5.	Endangered plant and animal species management	531	531	531	531	531	531
6.	Manage internship and volunteer program	11	11	11	11	11	11
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LNR - Land and Natural Resources**

Name of Fund: Natural Area Reserves& Watershed Mgmt.

Appropriation Account Number: S-239-C Parent Account

Fund Type (MOF): N

Legal Authority: ACT 5/SLH 19

Statement of Objectives

To protect, restore, and enhance Hawaii's natural area reserves, forested watersheds, native ecosystems, unique native plant and animal species, cultural and geological features for their natural, cultural, scientific, educational and economic values.

Fund Measures of Effectiveness

		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Percentage of priority watershed forests protected	21	21	21	21	21	21
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
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Program Size Indicators

		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Watershed partnerships	10	10	10	10	10	10	10
2.	Internship and volunteer program participants	53	60	60	60	60	60	60
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LNR - Land and Natural Resources**

Name of Fund: Natural Area Reserves& Watershed Mgmt.

Appropriation Account Number: S-239-C Parent Account

Fund Type (MOF): N

Legal Authority: ACT 5/SLH 19

Fund Activities Encompassed

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. Manage the natural area reserve system (NARS)	26	26	26	26	26	26
2. Support conservstion management within watershed partnership areas throughout the state with funding and technical support	10	10	10	10	10	10
3. Support the NARS commissions, which provide oversight and professional scientific advice on matters dealing with native resources and conservation	1	1	1	1	1	1
4. Administer the Natural Area Partnership Program (NAPP)	5	5	5	5	5	5
5. Endangered plant and animal species management	531	531	531	531	531	531
6. Manage internship and volunteer program	11	11	11	11	11	11
7.						
8.						
9.						
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LNR - Land and Natural Resources**

Name of Fund: Natural Area Reserves & Watershed Mgmt
Appropriation Account Number: S-507-C Parent Account
Fund Type (MOF): P
Legal Authority: A134/SL 13

Statement of Objectives

To protect, restore, and enhance Hawaii's natural area reserves, forested watersheds, native ecosystems, unique native plant and animal species, cultural and geological features for their natural, cultural, scientific, educational and economic values.

Fund Measures of Effectiveness

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. Percentage of priority watershed forests protected	23	25	27	29	30	32
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Program Size Indicators

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. Watershed partnerships	10	10	10	10	10	10	10
2. Internship and volunteer program participants	60	60	60	60	60	60	60
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LNR - Land and Natural Resources**

Name of Fund: Natural Area Reserves & Watershed Mgmt
 Appropriation Account Number: S-507-C Parent Account
 Fund Type (MOF): P
 Legal Authority: A134/SL 13

Fund Activities Encompassed

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. Manage the natural area reserve system (NARS)	26	26	26	26	26	26
2. Support conservstion management within watershed partnership areas throughout the state with funding and technical support	10	10	10	10	10	10
3. Support the NARS commissions, which provide oversight and professional scientific advice on matters dealing with native resources and conservation	1	1	1	1	1	1
4. Administer the Natural Area Partnership Program (NAPP)	5	5	5	5	5	5
5. Endangered plant and animal species management	531	531	531	531	531	531
6. Manage internship and volunteer program	11	11	11	11	11	11
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LNR - Land and Natural Resources**

Name of Fund: Boating Special Fund
Appropriation Account Number: S-359-C, S-360-C
Fund Type (MOF): B
Legal Authority: HRS 200-8

Statement of Objectives

To enrich the lives of people of all ages by providing opportunities and facilities for developing skills and participating in nin-organized ocean-based out door activities such as boating, saltwater fishing, surfing, ocean swimming , etc.

Fund Measures of Effectiveness

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. Independent Boat Ramp (not in a small boat harbors) managed and maintained	16.00	16.00	16.00	16.00	16.00	16.00
2. Number of Landings maintained per year	5.00	5.00	5.00	5.00	5.00	5.00
3. Offshore moorings managed and maintained per year	8.00	8.00	8.00	8.00	8.00	8.00
4. Number of Public Shorelines maintained per year	4.00	4.00	4.00	4.00	4.00	4.00
5. Small Boat Harbors magaged and maintained per year	16.00	16.00	16.00	16.00	16.00	16.00
6. Number Wharves managed and maintained per year	4.00	4.00	4.00	4.00	4.00	4.00
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Program Size Indicators

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. Number of Registered Vessels	16,248.00	17,500.00	17,500.00	17,500.00	17,500.00	17,500.00	17,500.00
2. Number of Boats stored on land	14,266.00	15,500.00	15,500.00	15,500.00	15,500.00	15,500.00	15,500.00
3. Number of Recreational, CUP, and ORMA Permits	2,900.00	3,100.00	3,100.00	3,100.00	3,100.00	3,100.00	3,100.00
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LNR - Land and Natural Resources**

Name of Fund: Boating Special Fund
 Appropriation Account Number: S-359-C, S-360-C
 Fund Type (MOF): B
 Legal Authority: HRS 200-8

Fund Activities Encompassed

		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Capital Improvement Projects (CIP) Started	9.00	9.00	9.00	9.00	9.00	9.00
2.	Capital Improvement Projects (CIP) Completed	9.00	9.00	9.00	9.00	9.00	9.00
3.	Repairs and Maintenance Projects Greater than \$50,000	15.00	15.00	15.00	15.00	15.00	15.00
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LNR - Land and Natural Resources**

Name of Fund: Hawaii Historic Preservation Special Fund and SHPD-SLDF

Appropriation Account Number: S-321-C, S-319-C

Fund Type (MOF): B

Legal Authority: Act 88, SLH 2021

Statement of Objectives

To develop and maintain a comprehensive program of historic preservation that promotes the use and conservation of historic properties for the education, inspiration, pleasure, and enrichment of the citizens of Hawaii in accordance with HRS, Chapter 6E and Sections 106 and 110 of the National Historic Preservation Act of 1966, as amended.

Fund Measures of Effectiveness

		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of backlog reviews completed	275.00	200.00	175.00	150.00	125.00	100.00
2.	Number of revised sections completed to the Administrative Rules	0.00	3.00	1.00	1.00	1.00	1.00
3.	Number of public meetings held	40.00	52.00	52.00	52.00	52.00	52.00
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Program Size Indicators

		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Total Number of Permits, Reports and Submittals requiring review	1864	1,900.00	2,000.00	2,100.00	2,200.00	2,300.00	2,400.00
2.	Total Fee Revenue Generated	\$57,000	65,000.00	75,000.00	85,000.00	90,000.00	100,000.00	110,000.00
3.	Number of Archaeology Certifications issued to work in State	52	60.00	65.00	70.00	75.00	80.00	85.00
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LNR - Land and Natural Resources**

Name of Fund: Hawaii Historic Preservation Special Fund and SHPD-SLDF

Appropriation Account Number: S-321-C, S-319-C

Fund Type (MOF): B

Legal Authority: Act 88, SLH 2021

Fund Activities Encompassed

		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of Sites Added to Historic Sites Inventory	603.00	625.00	650.00	700.00	750.00	800.00
2.	Number of revised Administrative Rules sections approved	0.00	3.00	2.00	2.00	1.00	1.00
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LNR - Land and Natural Resources**

Name of Fund: Historic Preservation Federal Fund

Appropriation Account Number: S-209-C

Fund Type (MOF): N

Legal Authority: Act 88, SLH 2021

Statement of Objectives

To develop and maintain a comprehensive program of historic preservation that promotes the use and conservation of historic properties for the education, inspiration, pleasure, and enrichment of the citizens of Hawaii in accordance with HRS, Chapter 6E and Sections 106 and 110 of the National Historic Preservation Act of 1966, as amended.

Fund Measures of Effectiveness

		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Percent of Projects Received and Reviewed within Legally Mandated Timeframes	75.00	80.00	85.00	90.00	95.00	99.00
2.	Percent of Sites with Know Site Numbers Recorded in the Division' GIS	64.00	75.00	85.00	95.00	100.00	100.00
3.	Number of Nominations Made to the National Register of Historic Places.	5.00	10.00	15.00	20.00	25.00	30.00
4.	Number of Certified Local Governments (CLG)	4.00	4.00	4.00	4.00	4.00	4.00
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Program Size Indicators

		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of Archaeology Certifications issued to work in State	52	60.00	65.00	70.00	75.00	80.00	85.00
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LNR - Land and Natural Resources**

Name of Fund: Historic Preservation Federal Fund

Appropriation Account Number: S-209-C

Fund Type (MOF): N

Legal Authority: Act 88, SLH 2021

Fund Activities Encompassed

		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of Sites Added to Historic Sites Inventory	603.00	625.00	630.00	635.00	640.00	650.00
2.	Number of Projects Reviewed.	1656	1,700.00	1,750.00	1,800.00	1,850.00	1,900.00
3.	Number of CLG Subgrants	1.00	2.00	1.00	1.00	1.00	1.00
4.	Number of Surveys	0.00	1.00	1.00	1.00	1.00	1.00
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LNR - Land and Natural Resources**

Name of Fund: Na Ala Hele Program
Appropriation Account Number: S-306-C
Fund Type (MOF): B
Legal Authority: Act 200, SLH 2003

Statement of Objectives

Develop long-range program plans, while prescribing program standards, methods and objectives to effectively provide opportunities and facilities for the public to engage in multiple-use outdoor recreation activities.

Fund Measures of Effectiveness

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. Miles of trails, fence, waterline and access roads maintained	100	100	100	100	100	100
2. Number of recreational facilities maintained	75	75	75	75	75	75
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Program Size Indicators

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. Trail tour operations	23	23	23	23	23	23	23
2. Trail tour clients	10,000	10,000	10,000	10,000	10,000	10,000	10,000
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LNR - Land and Natural Resources**

Name of Fund: Na Ala Hele Program
 Appropriation Account Number: S-306-C
 Fund Type (MOF): B
 Legal Authority: Act 200, SLH 2003

Fund Activities Encompassed

		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Evaluate, maintain or construct recreational trails and access roads	211	211	211	211	211	211
2.	Maintain ancillary recreation facilities	75	75	75	75	75	75
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LNR - Land and Natural Resources**

Name of Fund: Forest & Outdoor Recreation
Appropriation Account Number: S-206-C Parent Account
Fund Type (MOF): N
Legal Authority: Act 200, SLH 2003

Statement of Objectives

Develop long-range program plans, while prescribing program standards, methods and objectives to effectively provide opportunities and facilities for the public to engage in multiple-use outdoor recreation activities (hunting and camping), and provide access for resource management and research activities, maintain and enhance a public hunting program to provide outdoor recreation and sustenance for the public, and as a means to control damage from introduced animals in watershed areas.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Miles of trails, fence, waterline and access roads maintained	1,958	1,958	1,958	1,958	1,958	1,958
2.	Number of hunting or trail facilities maintained	215	215	215	215	215	215
3.	Number of recreational and hunting signs installed and maintained	1,921	1,921	1,921	1,921	1,921	1,921
4.	Number of hunter-days registered	24,500	24,500	24,500	24,500	24,500	24,500
5.	Number of special hunting tags, permits, and applications issued	10,000	10,000	10,000	10,000	10,000	10,000
6.	Acres of public hunting areas available	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
7.	Number of game birds and mammals harvested	9,000	9,000	9,000	9,000	9,000	9,000
8.	Number of predator traps deployed	300	300	300	300	300	300
9.	Number of game water units maintained	120	120	120	120	120	120
10.	Number of acres maintain desirable vegetation	3,000	3,000	3,000	3,000	3,000	3,000

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Licensed hunters	13,500	13,500	13,500	13,500	13,500	13,500	13,500
2.	Commercial trail tour operators	23	23	23	23	23	23	23
3.	Commercial trail tour clients	10,000	10,000	10,000	10,000	10,000	10,000	10,000
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LNR - Land and Natural Resources**

Name of Fund: Forest & Outdoor Recreation
 Appropriation Account Number: S-206-C Parent Account
 Fund Type (MOF): N
 Legal Authority: Act 200, SLH 2003

Fund Activities Encompassed		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Evaluate, maintain or construct recreational trails and access roads	211	211	211	211	211	211
2.	Maintain ancillary recreation facilities	75	75	75	75	75	75
3.	Install, monitor and maintain informational and warning signage	700	700	700	700	700	700
4.	Conduct surveys of game birds and mammals	81	81	81	81	81	81
5.	Evaluate hunter and participation and success	2	2	2	2	2	2
6.	Manage hunting areas	380	380	380	380	380	380
7.	Acquire and establish access to hunting areas	1	1	1	1	1	1
8.	Administer and manage citizen advisory and volunteer groups	7	7	7	7	7	7
9.	Research and document game animals	1	1	1	1	1	1
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LNR - Land and Natural Resources**

Name of Fund: Wildlife Revolving Fund
Appropriation Account Number: S-343-C
Fund Type (MOF): W
Legal Authority: Section 183D-10.5, HRS

Statement of Objectives

Develop long-range program plans, while prescribing program standards, methods and objectives to effectively provide opportunities and facilities for the public to engage in multiple-use outdoor recreation activities (hunting and camping), and provide access for resource management and research activities, maintain and enhance a public hunting program to provide outdoor recreation and sustenance for the public, and as a means to control damage from introduced animals in watershed areas.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Miles of trails, fence, waterline and access roads maintained	100	100	100	100	100	100
2.	Number of hunting or trail facilities maintained	700	700	700	700	700	700
3.	Number of game birds and mammals harvested	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00
4.	Number of hunter-days registered	24,500.00	24,500.00	24,500.00	24,500.00	24,500.00	24,500.00
5.	Number of special hunting tags, permits, and applications issued	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
6.	Acres of public hunting areas available	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00
7.	Number of recreational facilities maintained	75	75	75	75	75	75
8.	Number of community volunteer hours	100	100	100	100	100	100
9.	Number of predator traps deployed	300	300	300	300	300	300
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<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Licensed hunters	14,000	14,000	14,000	14,000	14,000	14,000	14,000
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LNR - Land and Natural Resources**

Name of Fund: Wildlife Revolving Fund
Appropriation Account Number: S-343-C
Fund Type (MOF): W
Legal Authority: Section 183D-10.5, HRS

Fund Activities Encompassed		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Evaluate, maintain or construct recreational trails and access roads	211	211	211	211	211	211
2.	Maintain ancillary recreation facilities	75	75	75	75	75	75
3.	Install, monitor and maintain informational and warning signage	700	700	700	700	700	700
4.	Conduct surveys of game birds and mammals	81	81	81	81	81	81
5.	Evaluate hunter and participation and success	2	2	2	2	2	2
6.	Manage hunting areas	380	380	380	380	380	380
7.	Acquire and establish access to hunting areas	1	1	1	1	1	1
8.	Administer and manage citizen advisory and volunteer groups	1	1	1	1	1	1
9.	Research and document game animals	1	1	1	1	1	1
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LNR - Land and Natural Resources**

Name of Fund: State Parks Special Fund , State Parks - SLDF
Appropriation Account Number: S-312-C, S-355-C
Fund Type (MOF): B
Legal Authority: Act 120, SLH 2000, Act 162, SLH 2009

Statement of Objectives

S312 - To supplement operational expenses, repairs and maintenance, contracts and services, lifeguard contracts and reoccurring costs for the management and operation of state parks.

S355 - To provide lifeguard services at Keawaula Beach, Kaena Point State Park, Oahu

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of parks actively managed and serviced	56	56	56	56	56	56
2.	Number of lifeguard contracts	5	5	5	5	5	5
3.	Number of beaches covered	5	5	5	5	5	5
4.	Number of special use permits	16,716	16,716	16,716	16,716	16,716	16,716
5.	Number of commercial use permits (excludes film permits)	51	51	51	51	51	51
6.	Number of leases managed	146	146	146	146	146	146
7.	Number of camping and cabin permits	5,762	5,762	5,762	5,762	5,762	5,762
8.	Number of campers and lodgers	17,421	17,421	17,421	17,421	17,421	17,421
9.	Number of park units with parking and entry fees	10	10	14	14	14	14
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<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of parks actively managed and serviced	54	56	56	56	56	56	56
2.	Number of lifeguard contracts	5	5	5	5	5	5	5
3.	Number of beaches covered	5	5	5	5	5	5	5
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LNR - Land and Natural Resources**

Name of Fund: State Parks Special Fund , State Parks - SLDF
Appropriation Account Number: S-312-C, S-355-C
Fund Type (MOF): B
Legal Authority: Act 120, SLH 2000, Act 162, SLH 2009

Fund Activities Encompassed		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
S-355:							
1.	Lifeguard - Oahu - Keawaula (S-355)	584,216	584,216	584,216	584,216	584,216	584,216
S-312:							
1.	Building Repairs & Maintenances & Improvements	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00
2	Diamond Head Repair & Maintenance & Improvements	50,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
3	Garbage Disposal Services	126,000.00	130,000.00	130,000.00	130,000.00	130,000.00	130,000.00
4	Gate Closing - Security Services	165,000.00	165,000.00	165,000.00	165,000.00	165,000.00	165,000.00
5	Interpretive Program - Kupu Services	80,000.00	80,000.00	80,000.00	80,000.00	80,000.00	80,000.00
6	Portable Toilet Rentals and Services	52,332.00	55,000.00	55,000.00	55,000.00	55,000.00	55,000.00
7	Interpretive Park Signs Repair and Maintenance	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00
8	Septic Tank Pumping and Monitor Services	168,792.00	170,000.00	170,000.00	170,000.00	180,000.00	180,000.00
9	Tree Trimming Services/Hazardous Tree Mitigation	400,000.00	450,000.00	450,000.00	450,000.00	450,000.00	450,000.00
10	Lifeguard - Hapuna/Makena/Ke'e/Hapuna/Keawaula/Kua Bay	3,150,000.00	3,500,000.00	3,500,000.00	3,500,000.00	3,500,000.00	3,500,000.00
11	Fence Repairs	10,000.00	0.00	10,000.00	0.00	10,000.00	0.00
12	CIP - Building Repairs & Maintenances & Improvements	11,890,000.00	12,000,000.00	12,000,000.00	12,000,000.00	12,000,000.00	12,000,000.00
13	Helicopter Contract	87,000.00	90,000.00	90,000.00	90,000.00	90,000.00	90,000.00
14	Roadway Improvements	1,115,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00
15	PCC - Building Repairs, Ground Maintenance & Parking Lots and Walkways	5,145,000.00	6,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00
16	Ground maintenance - Homeless Clan Ups	0.00	100,000.00	0.00	100,000.00	0.00	100,000.00
17	Ground maintenance	400,000.00	450,000.00	450,000.00	450,000.00	450,000.00	450,000.00

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LNR - Land and Natural Resources**

Name of Fund: Parks Administration & Operation - Transient Accommodations Tax

Appropriation Account Number: S-305-C

Fund Type (MOF): B

Legal Authority: Act 200, SLH 2003

Statement of Objectives

To (a) fund lifeguard services at state owned beach parks and (b) to supplement the state parks operating budget special projects

Fund Measures of Effectiveness

		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of lifeguard contracts	3	3	3	3	3	3
2.	Number of beaches covered	3	3	3	3	3	3
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Program Size Indicators

		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of lifeguard contracts		3	3	3	3	3	3
2.	Number of beaches covered		3	3	3	3	3	3
3.								
4.								
5.								
6.								
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8.								
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10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LNR - Land and Natural Resources**

Name of Fund: Parks Administration & Operation - Transient Accommodations Tax

Appropriation Account Number: S-305-C

Fund Type (MOF): B

Legal Authority: Act 200, SLH 2003

<u>Fund Activities Encompassed</u>		FY	FY	FY	FY	FY	FY
		2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
1.	Lifeguard - Hawaii - Kua	480,000.00	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00
2.	Lifeguard - Maui - Makena	715,000.00	750,000.00	750,000.00	750,000.00	750,000.00	750,000.00
3.	Lifeguard - Oahu - Keawaula	717,450.00	750,000.00	750,000.00	750,000.00	750,000.00	750,000.00
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LNR - Land and Natural Resources**

Name of Fund: Parks Administration & Operation - CARES

Appropriation Account Number: S-246-C

Fund Type (MOF): V

Legal Authority: Act 88, SLH 2021

Statement of Objectives

To fund lifeguard services at state owned beach park on Maui. Data are reflected thru the life of the funds, 12/31/2024.

Fund Measures of Effectiveness

		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of lifeguard contracts						
2.	Number of beaches covered						
3.							
4.							
5.							
6.							
7.							
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10.							

Program Size Indicators

		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of lifeguard contracts							
2.	Number of beaches covered							
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LNR - Land and Natural Resources**

Name of Fund: Parks Administration & Operation - CARES

Appropriation Account Number: S-246-C

Fund Type (MOF): V

Legal Authority: Act 88, SLH 2021

Fund Activities Encompassed

		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Lifeguard - Maui - Makena						
2.							
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LNR - Land and Natural Resources**

Name of Fund: Parks Administration & Operation

Appropriation Account Number: S-943-C

Fund Type (MOF): S

Legal Authority: Act 248, SLH 2022

Statement of Objectives

To fund lifeguard services at state owned beach park on Muai

Fund Measures of Effectiveness

		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of lifeguard contracts						
2.	Number of beaches covered						
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4.							
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Program Size Indicators

		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of lifeguard contracts							
2.	Number of beaches covered							
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LNR - Land and Natural Resources**

Name of Fund: Parks Administration & Operation

Appropriation Account Number: S-943-C

Fund Type (MOF): S

Legal Authority: Act 248, SLH 2022

Fund Activities Encompassed

		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Lifeguard - Maui - Makena						
2.							
3.							
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LNR - Land and Natural Resources**

Name of Fund: Prevention of Natural Disasters

Appropriation Account Number: S-323-C

Fund Type (MOF): Special - B

Legal Authority: Administratively Created

Statement of Objectives

Minimize death, injury, disability, property damage and economic losses resulting from flooding disasters.

Fund Measures of Effectiveness

		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	No. of incidents of death, injury, disability or property damage	0.00	0.00	0.00	0.00	0.00	0.00
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Program Size Indicators

		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Defacto population (millions)	1.5	1.5	1.5	1.5	1.5	1.5	1.5
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LNR - Land and Natural Resources**

Name of Fund: Prevention of Natural Disasters

Appropriation Account Number: S-323-C

Fund Type (MOF): Special - B

Legal Authority: Administratively Created

Fund Activities Encompassed

		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of flood control and prevention plans reviewed	4.00	4.00	4.00	4.00	4.00	4.00
2.	Number of cooperative agreements entered into	1.00	1.00	1.00	1.00	1.00	1.00
3.	Number of floodwater control and conservation laws reviewed	2.00	2.00	2.00	2.00	2.00	2.00
4.	Number of flood control research, studies or investigations performed	4.00	4.00	4.00	4.00	4.00	4.00
5.	Flood mitigation performed (man-hours)	100.00	100.00	100.00	100.00	100.00	100.00
6.	Number of technical assistance rendered (man-hours)	500.00	500.00	500.00	500.00	500.00	500.00
7.	Number of reports or maps prepared	2.00	2.00	2.00	2.00	2.00	2.00
8.	Number of dam safety projects developed or implemented	1.00	1.00	1.00	1.00	1.00	1.00
9.	Number of dams inspected	60.00	60.00	60.00	60.00	60.00	60.00
10.	Number of dam safety emergency action plans on file	120.00	120.00	120.00	120.00	120.00	120.00

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LNR - Land and Natural Resources**

Name of Fund: Dam and Reservoir Safety Special Fund
Appropriation Account Number: S-328-C
Fund Type (MOF): Special - B
Legal Authority: Act 262, SLH 2007

Statement of Objectives

Protect public safety by the performance of dam safety activities, including: conducting investigations, research, and collection of data; monitoring and inspection programs and activities, including enforcement; preparing and disseminating information to the public related to dam and reservoir safety; provision of training and/or educational activities related to dam and reservoir safety; employing any necessary remedial measures to protect person and property.

Fund Measures of Effectiveness

		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	No. of incidents of death, injury, disability or property damage	0.00	0.00	0.00	0.00	0.00	0.00
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3.							
4.							
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Program Size Indicators

		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Defacto population (millions)	1.5	1.5	1.5	1.5	1.5	1.5	1.5
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LNR - Land and Natural Resources**

Name of Fund: Dam and Reservoir Safety Special Fund

Appropriation Account Number: S-328-C

Fund Type (MOF): Special - B

Legal Authority: Act 262, SLH 2007

Fund Activities Encompassed

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. Number of technical assistance rendered (man-hours)	250.00	250.00	250.00	250.00	250.00	250.00
2. Number of dam safety projects developed of implemented	1.00	1.00	1.00	1.00	1.00	1.00
3. Number of dams inspected	60.00	60.00	60.00	60.00	60.00	60.00
4. Number of dam safety emergency action plans on file	120.00	120.00	120.00	120.00	120.00	120.00
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LNR - Land and Natural Resources**

Name of Fund: National Dam Safety Program
Appropriation Account Number: S-546-C
Fund Type (MOF): Other Federal - P
Legal Authority: Administratively Created

Statement of Objectives

Protect public safety by the performance of dam safety activities

Fund Measures of Effectiveness

		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	No. of incidents of death, injury, disability or property damage	0.00	0.00	0.00	0.00	0.00	0.00
2.							
3.							
4.							
5.							
6.							
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10.							

Program Size Indicators

		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Defacto population (millions)	1.5	1.5	1.5	1.5	1.5	1.5	1.5
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LNR - Land and Natural Resources**

Name of Fund: National Dam Safety Program
Appropriation Account Number: S-546-C
Fund Type (MOF): Other Federal - P
Legal Authority: Administratively Created

Fund Activities Encompassed

		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of technical assistance rendered (man-hours)	250.00	250.00	250.00	250.00	250.00	250.00
2.	Number of dam safety projects developed of implemented	1.00	1.00	1.00	1.00	1.00	1.00
3.	Number of dams inspected	60.00	60.00	60.00	60.00	60.00	60.00
4.	Number of dam safety emergency action plans on file	120.00	120.00	120.00	120.00	120.00	120.00
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LNR - Land and Natural Resources**

Name of Fund: Cooperating Technical Partners Program
Appropriation Account Number: S-547-C
Fund Type (MOF): Other Federal - P
Legal Authority: Administratively Created

Statement of Objectives

Protect public safety by maintaining up-to-date flood hazard maps and other flood hazard information.

Fund Measures of Effectiveness

		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	No. of incidents of death, injury, disability or property damage	0.00	0.00	0.00	0.00	0.00	0.00
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Program Size Indicators

		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Defacto population (millions)	1.5	1.5	1.5	1.5	1.5	1.5	1.5
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LNR - Land and Natural Resources**

Name of Fund: Cooperating Technical Partners Program
 Appropriation Account Number: S-547-C
 Fund Type (MOF): Other Federal - P
 Legal Authority: Administratively Created

Fund Activities Encompassed

		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of flood control and prevention plans reviewed	4.00	4.00	4.00	4.00	4.00	4.00
2.	Number of flood control research, studies or investigations performed	4.00	4.00	4.00	4.00	4.00	4.00
3.	Flood mitigation performed (man-hours)	100.00	100.00	100.00	100.00	100.00	100.00
4.	Number of technical assistance rendered (man-hours)	250.00	250.00	250.00	250.00	250.00	250.00
5.							
6.							
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LNR - Land and Natural Resources**

Name of Fund: LNR-Natural & Physical Environment

Appropriation. Account Number: S-308

Fund Type (MOF): B

Legal Authority: Act 200, SLH 2003

Statement of Objectives

To continuously enhance program effectiveness and efficiency by formulating policies; directing and coordinating operations and personnel; and providing other administrative and support services.

Fund Measures of Effectiveness

		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Percent of vendor payments made within 30 days	90%	90%	90%	90%	90%	90%
2.	Percent of personnel actions made within 30 days	90%	90%	90%	90%	90%	90%
3.	Percent of information technology requests completed	95%	95%	95%	95%	95%	95%
4.	Percent of federal grants allotment maintained and monitored	100%	100%	100%	100%	100%	100%
5.	Percent of accounts receivable maintained and managed	100%	100%	100%	100%	100%	100%
6.	Departmental vacancy rate.	5.00	5.00	5.00	5.00	5.00	5.00
7.							
8.							
9.							
10.							

Program Size Indicators

		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of divisions and staff offices including Admin attached	17.00	17.00	17.00	17.00	17.00	17.00	17.00
2.	Number of authorized departmental personnel	20.00	20.00	20.00	20.00	20.00	20.00	20.00
3.	Number of boards and commissions serviced	9.00	9.00	9.00	9.00	9.00	9.00	9.00
4.	Number of federal grants allotments maintained	370.00	370.00	370.00	370.00	370.00	370.00	370.00
5.	Number of tenants/lessees serviced	1,714.00	1,714.00	1,714.00	1,714.00	1,714.00	1,714.00	1,714.00
6.								
7.								
8.								
9.								
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: LNR - Land and Natural Resources**

Name of Fund: LNR-Natural & Physical Environment

Appropriation. Account Number: S-308

Fund Type (MOF): B

Legal Authority: Act 200, SLH 2003

Fund Activities Encompassed

		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of board of Land and Natural Resources meetings & public hearings	75	75	75	75	75	75
2.	Number of personnel actions processed	400	400	400	400	400	400
3.	Number of purchase orders processed	560	560	560	560	560	560
4.	Number of summary warrant vouchers processed	1,500	1,500	1,500	1,500	1,500	1,500
5.	Number of petty cash checks processed	140	140	140	140	140	140
6.	Number of information technology requests processed	2,400	2,400	2,400	2,400	2,400	2,400
7.	Number of federal grants allotted and processed	370	370	370	370	370	370
8.	Number of receipts processed (average/year)	10,392	10,392	10,392	10,392	10,392	10,392
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: LNR
 Name of Fund: Sport Fishing Restoration Program Coordination
 Legal Authority: Act 250, SLH 2025
 Fund Type (MOF): N
 Appropriation Account Number: S-203-C Parent Account

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	728,948	834,573	892,993	955,502	955,502	955,502
B. Other Current Expenses	4,135,552	5,214,510	5,631,671	6,082,205	6,082,205	6,082,205
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	4,864,500	6,049,083	6,524,664	7,037,707	7,037,707	7,037,707

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: LNR
 Name of Fund: Native Resources & Fire Protection Program
 Legal Authority: Act 200, SLH 2003
 Fund Type (MOF): N
 Appropriation Account Number: S-204-C Parent Account

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	1,430,785	1,430,785	1,800,000	1,800,000	1,800,000	1,800,000
B. Other Current Expenses	2,223,792	2,223,792	2,300,000	2,300,000	2,300,000	2,300,000
C. Equipment						
M. Motor Vehicles	24,500	24,500	24,500	24,500	24,500	24,500
L. Leases						
TOTAL	3,679,077	3,679,077	4,124,500	4,124,500	4,124,500	4,124,500

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: LNR
 Name of Fund: Conservation & Resources Enforcement
 Legal Authority: Act 250, SLH 2025
 Fund Type (MOF): N
 Appropriation Account Number: S-205-C Parent Account

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	313,982	313,982	313,982	313,982	313,982	313,982
B. Other Current Expenses	627,793	627,793	627,793	627,793	627,793	627,793
C. Equipment	17,100	17,100	17,100	17,100	17,100	17,100
M. Motor Vehicles						
L. Leases						
TOTAL	958,875	958,875	958,875	958,875	958,875	958,875

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: LNR
 Name of Fund: Forest & Outdoor Recreation
 Legal Authority: Act 200, SLH 2003
 Fund Type (MOF): N
 Appropriation Account Number: S-206-C Parent Account

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	1,320,002	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
B. Other Current Expenses	3,983,395	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
C. Equipment	75,000	75,000	75,000	75,000	75,000	75,000
M. Motor Vehicles	18,500	18,500	18,500	18,500	18,500	18,500
L. Leases						
TOTAL	5,396,897	5,593,500	5,593,500	5,593,500	5,593,500	5,593,500

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: LNR
 Name of Fund: Historic Preservation Grant Fund
 Legal Authority: NHPA of 1966, as amended
 Fund Type (MOF): N
 Appropriation Account Number: S-209-C

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	642,691	676,372	676,372	676,372	676,372	676,372
B. Other Current Expenses	108,834	75,153	75,153	75,153	75,153	75,153
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	751,525	751,525	751,525	751,525	751,525	751,525

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: LNR
 Name of Fund: Natural Area Reserves & Watershed Management
 Legal Authority: Act 5, SLH 2019
 Fund Type (MOF): N
 Appropriation Account Number: S-239-C Parent Account

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services						
B. Other Current Expenses	440,000	500,000	500,000	500,000	500,000	500,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	440,000	500,000	500,000	500,000	500,000	500,000

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: LNR
 Name of Fund: Ocean-Based Recreation
 Legal Authority: Section 248-8, HRS
 Fund Type (MOF): N
 Appropriation Account Number: S-250-C

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	35,411	35,411	35,411	35,411	35,411	35,411
B. Other Current Expenses	1,464,589	1,464,589	1,464,589	1,464,589	1,464,589	1,464,589
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: LNR
 Name of Fund: Conservation & Resources Enforcement
 Legal Authority: Act 296, SLH 1996
 Fund Type (MOF): B
 Appropriation Account Number: S-302-C Parent Account

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	0	0	0	0	0	0

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: LNR
 Name of Fund: Water and Land Development
 Legal Authority: Administratively Created
 Fund Type (MOF): B
 Appropriation Account Number: S-303-C

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	601,771	601,771	601,771	601,771	601,771	601,771
B. Other Current Expenses	303,559	303,559	303,559	303,559	303,559	303,559
C. Equipment	2,000	2,000	2,000	2,000	2,000	2,000
M. Motor Vehicles						
L. Leases						
TOTAL	907,330	907,330	907,330	907,330	907,330	907,330

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: LNR
 Name of Fund: Parks Administration and Operation
 Legal Authority: 184-3.4 HRS
 Fund Type (MOF): B
 Appropriation Account Number: S-305-C

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	2,417,008	2,417,008	2,417,008	2,417,008	2,417,008	2,417,008
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	2,417,008	2,417,008	2,417,008	2,417,008	2,417,008	2,417,008

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: LNR
 Name of Fund: Na Ala Hele Program
 Legal Authority: Act 200, SLH 2003
 Fund Type (MOF): B
 Appropriation Account Number: S-306-C

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	397,286	400,000	400,000	400,000	400,000	400,000
B. Other Current Expenses	428,473	428,473	428,473	428,473	428,473	428,473
C. Equipment	91,386	88,672	88,672	88,672	88,672	88,672
M. Motor Vehicles						
L. Leases						
TOTAL	917,145	917,145	917,145	917,145	917,145	917,145

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: LNR
 Name of Fund: LNR-Natural & Physical Environment
 Legal Authority: Act 200, SLH 2003
 Fund Type (MOF): B
 Appropriation Account Number: S-308-C

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	3,227,100	3,227,100	3,227,100	3,227,100	3,227,100	3,227,100
B. Other Current Expenses	243,727	243,727	243,727	243,727	243,727	243,727
C. Equipment	5,000	5,000	5,000	5,000	5,000	5,000
M. Motor Vehicles						
L. Leases						
TOTAL	3,475,827	3,475,827	3,475,827	3,475,827	3,475,827	3,475,827

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: LNR
 Name of Fund: Bureau of Conveyances Special Fund
 Legal Authority: Section 502-8, HRS
 Fund Type (MOF): B
 Appropriation Account Number: S-309-C

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	5,872,756	5,872,756	6,048,939	6,230,407	6,417,319	6,609,839
B. Other Current Expenses	1,859,190	1,859,190	1,859,190	1,859,190	1,859,190	1,859,190
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	7,731,946	7,731,946	7,908,129	8,089,597	8,276,509	8,469,029

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: LNR
 Name of fund: Legacy Land Conservation Program
 Legal Authority: HRS 173A
 Fund Type (MOF): B
 Appropriation Account Number: S-311-C

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	257,062	260,000	263,000	266,000	269,000	272,000
B. Other Current Expenses	8,777,722	8,774,784	8,771,784	8,768,784	8,765,784	8,762,784
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	9,034,784	9,034,784	9,034,784	9,034,784	9,034,784	9,034,784

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: LNR
 Name of Fund: State Parks Special Fund
 Legal Authority: 184-3.4, HRS
 Fund Type (MOF): B
 Appropriation Account Number: S-312-C

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	26,039,312	26,843,312	27,343,312	27,343,312	27,343,312	27,343,312
C. Equipment	1,054,000	250,000	250,000	250,000	250,000	250,000
M. Motor Vehicles	1,000,000	1,000,000	500,000	500,000	500,000	500,000
L. Leases	0	0	0	0	0	0
TOTAL	28,093,312	28,093,312	28,093,312	28,093,312	28,093,312	28,093,312

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: LNR
 Name of Fund: Commercial Fisheries SpecialFund
 Legal Authority: Chapter 171 HRS
 Fund Type (MOF): B
 Appropriation Account Number: S-313-C

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	198,968	195,792	201,666	207,716	214,000	214,000
B. Other Current Expenses	271,605	271,605	271,605	271,605	271,605	271,605
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	470,573	467,397	473,271	479,321	485,605	485,605

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: LNR

Name of fund: Special Land and Development Fund

Legal Authority: HRS 171-19 and the State Budget Act

Fund Type (MOF): B

Appropriation Account Number: S-316-C, S-318-C

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	8,536,563	9,100,000	9,100,000	9,600,000	9,600,000	9,600,000
B. Other Current Expenses	11,641,973	15,680,000	15,680,000	15,180,000	15,180,000	15,180,000
C. Equipment	109,700	120,000	120,000	120,000	120,000	120,000
M. Motor Vehicles	100,000	100,000	100,000	100,000	100,000	100,000
L. Leases						
TOTAL	20,388,236	25,000,000	25,000,000	25,000,000	25,000,000	25,000,000

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: LNR
 Name of fund: Land Conservation Fund
 Legal Authority: Act 156, SLH 2005
 Fund Type (MOF): B
 Appropriation Account Number: S-317-C

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services						
B. Other Current Expenses	560,302	560,302	560,302	560,302	560,302	560,302
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	560,302	560,302	560,302	560,302	560,302	560,302

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: LNR
 Name of Fund: SHPD - SLDF
 Legal Authority: Administratively Created
 Fund Type (MOF): B
 Appropriation Account Number: S-319-C

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	427,495	500,000	500,000	500,000	500,000	500,000
B. Other Current Expenses	300,000	300,000	300,000	300,000	300,000	300,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	727,495	800,000	800,000	800,000	800,000	800,000

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: LNR
 Name of Fund: Nene Relocation Fund
 Legal Authority: Gov's Emergency Proclamation of 04/14/2011
 Fund Type (MOF): U
 Appropriation Account Number: S-320-C

Account inactive

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	385,186					
B. Other Current Expenses	1,300,870					
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	1,686,056	0	0	0	0	0

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: LNR
 Name of Fund: Hawaii Historic Preservation Special Fund
 Legal Authority: Section 6E-16, HRS
 Fund Type (MOF): B
 Appropriation Account Number: S-321-C

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	8,402	0	0	0	0	0
B. Other Current Expenses	155,100	163,502	163,502	163,502	163,502	163,502
C. Equipment	32,400	32,400	32,400	32,400	32,400	32,400
M. Motor Vehicles						
L. Leases						
TOTAL	195,902	195,902	195,902	195,902	195,902	195,902

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: LNR
 Name of Fund: Prevention of Natural Resources
 Legal Authority: Administratively Created
 Fund Type (MOF): B
 Appropriation Account Number: S-323-C

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	1,325,016	1,378,017	1,433,137	1,490,463	1,550,081	1,612,085
B. Other Current Expenses	35,540	35,540	35,540	35,540	35,540	35,540
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	1,360,556	1,413,557	1,468,677	1,526,003	1,585,621	1,647,625

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: LNR
 Name of fund: Beach Restoration Special Fund
 Legal Authority: Chapter 171-151, Hawaii Revised Statutes
 Fund Type (MOF): B
 Appropriation Account Number: S-325-C

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	240,000	240,000	240,000	240,000	240,000	240,000
B. Other Current Expenses	700,000	700,000	700,000	700,000	700,000	700,000
C. Equipment	10,000	10,000	10,000	10,000	10,000	10,000
M. Motor Vehicles						
L. Leases						
TOTAL	950,000	950,000	950,000	950,000	950,000	950,000

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: LNR
 Name of Fund: Dam and Reservoir Safety Special Fund
 Legal Authority: Act 262, SLH 2007
 Fund Type (MOF): B
 Appropriation Account Number: S-328-C

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services						
B. Other Current Expenses	2,000,000	3,000,000	1,000,000	1,000,000	1,000,000	1,000,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	2,000,000	3,000,000	1,000,000	1,000,000	1,000,000	1,000,000

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: LNR
 Name of Fund: Ecosystem Protection and Restoration
 Legal Authority: Act 250, SLH 2025
 Fund Type (MOF): B
 Appropriation Account Number: S-341-C

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services						
B. Other Current Expenses	2,600,000	2,600,000	2,600,000	2,600,000	2,600,000	2,600,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	2,600,000	2,600,000	2,600,000	2,600,000	2,600,000	2,600,000

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: LNR
 Name of Fund: Natural Area Reserves & Watershed Management
 Legal Authority: Act 248, SLH 2022
 Fund Type (MOF): B
 Appropriation Account Number: S-342-C

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services						
B. Other Current Expenses	180,000	180,000	180,000	180,000	180,000	180,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	180,000	180,000	180,000	180,000	180,000	180,000

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: LNR
 Name of Fund: Wildlife Revolving Fund
 Legal Authority: Section 183D-10.5, HRS
 Fund Type (MOF): W
 Appropriation Account Number: S-343-C

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	240,329	250,000	250,000	250,000	250,000	250,000
B. Other Current Expenses	670,000	670,000	670,000	670,000	670,000	670,000
C. Equipment						
M. Motor Vehicles	3,000	3,000	3,000	3,000	3,000	3,000
L. Leases						
TOTAL	913,329	923,000	923,000	923,000	923,000	923,000

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: LNR
 Name of Fund: Conservation & Resources Enforcement
 Legal Authority: Act 183D-10.5, HRS
 Fund Type (MOF): W
 Appropriation Account Number: S-344-C

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services						
B. Other Current Expenses	32,671	32,671	32,671	32,671	32,671	32,671
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	32,671	32,671	32,671	32,671	32,671	32,671

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: LNR
 Name of Fund: Forest Stewardship Fund
 Legal Authority: 195F-4, HRS
 Fund Type (MOF): B
 Appropriation Account Number: S-347-C

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services						
B. Other Current Expenses	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: LNR
 Name of Fund: Sport Fish Special Fund
 Legal Authority: 187A-9.5 HRS
 Fund Type (MOF): B
 Appropriation Account Number: S-348-C

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	100,481	150,000	150,000	150,000	150,000	150,000
B. Other Current Expenses	1,068,000	1,068,000	1,068,000	1,068,000	1,068,000	1,068,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	1,168,481	1,218,000	1,218,000	1,218,000	1,218,000	1,218,000

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: LNR
 Name of Fund: Conservation & Resources Enforcement
 Legal Authority: Act 78, SLH 2011
 Fund Type (MOF): B
 Appropriation Account Number: S-349-C

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	91,447	90,201	90,201	90,201	90,201	90,201
B. Other Current Expenses	1,600,000	400,000	400,000	400,000	400,000	400,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	1,691,447	490,201	490,201	490,201	490,201	490,201

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: LNR
 Name of Fund: DOCARE - SLDF
 Legal Authority: Act 53, SLH 2018
 Fund Type (MOF): B
 Appropriation Account Number: S-351-C

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	330,000	330,000	330,000	330,000	330,000	330,000
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	330,000	330,000	330,000	330,000	330,000	330,000

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: LNR
 Name of Fund: DOFAW - SLDF
 Legal Authority: 195F-4, HRS
 Fund Type (MOF): B
 Appropriation Account Number: S-353-C

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services						
B. Other Current Expenses	955,475	955,475	955,475	955,475	955,475	955,475
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	955,475	955,475	955,475	955,475	955,475	955,475

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: LNR
 Name of Fund: State Parks - SLDF
 Legal Authority: Act 119, SLH 2015
 Fund Type (MOF): B
 Appropriation Account Number: S-355-C

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	584,216	584,216	584,216	584,216	584,216	584,216
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	584,216	584,216	584,216	584,216	584,216	584,216

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: LNR
 Name of Fund: Ocean-Based Recreation
 Legal Authority: Act 121, SLH 2015
 Fund Type (MOF): B
 Appropriation Account Number: S-359-C

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	12,118,230	13,000,000	13,000,000	13,000,000	13,000,000	13,000,000
B. Other Current Expenses	30,315,256	11,000,000	11,000,000	11,000,000	11,000,000	11,000,000
C. Equipment	204,000	500,000	500,000	500,000	500,000	500,000
M. Motor Vehicles	328,000	600,000	600,000	600,000	600,000	600,000
L. Leases						
TOTAL	42,965,486	25,100,000	25,100,000	25,100,000	25,100,000	25,100,000

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: LNR
 Name of fund: Turtle Bay Conservation Easement Special Fund
 Legal Authority: Act 121, SLH 2015
 Fund Type (MOF): B
 Appropriation Account Number: S-375-C

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services						
B. Other Current Expenses	2,532,168	2,532,168	2,532,168	2,532,168	2,532,168	2,532,168
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	2,532,168	2,532,168	2,532,168	2,532,168	2,532,168	2,532,168

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: LNR (Land and Natural Resources)
 Name of Fund: Native Resources & Fire Protection Program
 Legal Authority: Act 134, SLH 2013
 Fund Type (MOF): P
 Appropriation Account Number: S-504-C Parent Account

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	203,456	205,000	205,000	205,000	205,000	205,000
B. Other Current Expenses	4,368,526	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	4,571,982	3,205,000	3,205,000	3,205,000	3,205,000	3,205,000

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: LNR
 Name of Fund: Conservation & Resources Enforcement
 Legal Authority: Act 134, SLH 2013
 Fund Type (MOF): P
 Appropriation Account Number: S-505-C Parent Account

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	100,000	100,000	100,000	100,000	100,000	100,000
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	100,000	100,000	100,000	100,000	100,000	100,000

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: LNR
 Name of Fund: Natural Area Reserves & Watershed Management
 Legal Authority: Act 134, SLH 2013
 Fund Type (MOF): P
 Appropriation Account Number: S-507-C Parent Account

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	44,720					
B. Other Current Expenses	2,955,280					
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	3,000,000	0	0	0	0	0

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: LNR
 Name of Fund: Prevention of Natural Resources
 Legal Authority: Administratively Created
 Fund Type (MOF): P
 Appropriation Account Number: S-510-C

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services						
B. Other Current Expenses	3,502,413	3,000,000	3,000,000	40,000	40,000	40,000
C. Equipment	20,000	20,000	20,000	20,000	20,000	20,000
M. Motor Vehicles						
L. Leases						
TOTAL	3,522,413	3,020,000	3,020,000	60,000	60,000	60,000

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: LNR
 Name of Fund: Aquatic Resources
 Legal Authority: 187A-9, HRS
 Fund Type (MOF): P
 Appropriation Account Number: S-511-C Parent Account

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	559,649	676,115	676,115	676,115	676,115	676,115
B. Other Current Expenses	11,977,885	21,374,911	21,374,911	21,374,911	21,374,911	21,374,911
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	12,537,534	22,051,026	22,051,026	22,051,026	22,051,026	22,051,026

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: LNR
 Name of Fund: Forestry Resource Management & Dev
 Legal Authority: 195F-4, HRS
 Fund Type (MOF): P
 Appropriation Account Number: S-512-C

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	106,983	110,000	110,000	110,000	110,000	110,000
B. Other Current Expenses	6,993,017	10,420,000	10,420,000	10,420,000	10,420,000	10,420,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	7,100,000	10,530,000	10,530,000	10,530,000	10,530,000	10,530,000

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: LNR
 Name of Fund: LNR-Natural & Physical Environment
 Legal Authority: Act 250,SLH 2025
 Fund Type (MOF): P
 Appropriation Account Number: S-531-C

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	116,466	116,466	116,466	116,466	116,466	116,466
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	116,466	116,466	116,466	116,466	116,466	116,466

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: LNR
 Name of Fund: Native Resources & Fire Protection Program
 Legal Authority: Act 53, SLH 2018
 Fund Type (MOF): T
 Appropriation Account Number: T-920-C

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	106,475					
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	106,475	0	0	0	0	0

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: LNR
 Name of Fund: Accrued Vacation and Sick Leave Fund
 Legal Authority: Administratively Created
 Fund Type (MOF): I
 Appropriation Account Number: T-930-C

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	199,479	199,479	199,479	199,479	199,479	199,479
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	199,479	199,479	199,479	199,479	199,479	199,479