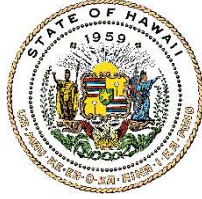


JOSH GREEN, M.D.
GOVERNOR | KE KIA'ĀINA

SYLVIA LUKE
LIEUTENANT GOVERNOR | KA HOPE KIA'ĀINA



STATE OF HAWAII | KA MOKU'ĀINA 'O HAWAI'I
DEPARTMENT OF LAND AND NATURAL RESOURCES
KA 'OIHANA KUMUWAIWAI 'ĀINA

P.O. BOX 621
HONOLULU, HAWAII 96809

December 3, 2024

DAWN N.S. CHANG
CHAIRPERSON
BOARD OF LAND AND NATURAL RESOURCES
COMMISSION ON WATER RESOURCE
MANAGEMENT

RYAN K.P. KANAKA'OLE
FIRST DEPUTY

CIARA W.K. KAHAHANE
DEPUTY DIRECTOR - WATER

AQUATIC RESOURCES
BOATING AND OCEAN RECREATION
BUREAU OF CONVEYANCES
COMMISSION ON WATER RESOURCE
MANAGEMENT
CONSERVATION AND COASTAL LANDS
CONSERVATION AND RESOURCES
ENFORCEMENT
ENGINEERING
FORESTRY AND WILDLIFE
HISTORIC PRESERVATION
KAHOOLAWE ISLAND RESERVE COMMISSION
LAND
STATE PARKS

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

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

Dear President Kouchi, Speaker Nakamura, and Members of the Legislature:

For your information and consideration, I am transmitting a copy of the report "Administratively Established Accounts and Funds of the Department of Land and Natural Resources for Fiscal Year 2024" in response to Section 37-52.5(b), Hawaii Revised Statutes. In accordance with Section 93-16, Hawaii Revised Statutes, a copy of this report will be transmitted to the Legislative Reference Bureau and this report may be viewed electronically at <https://files.hawaii.gov/dlnr/reports-to-the-legislature/2025/ASO25-Admin-Accts-and-Funds-FY24.pdf>.

Sincerely,



Dawn N.S. Chang
Chairperson

Report to the Thirty-Third Legislature
2025 Regular Session

REPORT ON ADMINISTRATIVELY ESTABLISHED ACCOUNTS OR FUNDS
OF THE DEPARTMENT OF LAND AND NATURAL RESOURCES
FOR FISCAL YEAR 2024



Prepared by

THE STATE OF HAWAII
DEPARTMENT OF LAND AND NATURAL RESOURCES

In response to Section 37-52.5(b), Hawaii Revised Statutes

Honolulu, Hawaii

December 2024

**REPORT ON THE ADMINISTRATIVELY ESTABLISHED ACCOUNTS OR FUNDS
OF THE DEPARTMENT OF LAND AND NATURAL RESOURCES
FOR FISCAL YEAR 2024**

Section 37-52.5(b), Hawaii Revised Statutes, requires departments or agencies to submit a report to the Legislature of all administratively established accounts or funds showing all revenues, expenditures, encumbrances, and ending balances of each account or fund.

The following administratively established accounts or funds are attached:

SPECIAL FUND ACCOUNTS	
APPRN	ACCOUNT TITLE
S - 302	CONSERVATION & RESOURCES ENFORCEMENT
S - 303	WATER AND LAND DEVELOPMENT
S - 305	PARKS ADMINISTRATION AND OPERATION
S - 306	NA ALA HELE PROGRAM
S - 308	LNR-NATURAL AND PHYSICAL ENVIRONMENT
S - 309	BUREAU OF CONVEYANCES SPECIAL FUND
S - 311	LEGACY LAND CONSERVATION PROGRAM
S - 312	STATE PARKS SPECIAL FUND
S - 313	FISHERIES MANAGEMENT
S - 316	SPECIAL LAND DEVELOPMENT FUND
S - 317	LAND CONSERVATION FUND
S - 318	MAINTENANCE OF PUBLIC LANDS
S - 319	SHPD-SLDF
S - 321	HAWAII HISTORIC PRESERVATION SPECIAL FND
S - 323	PREVENTION OF NATURAL DISASTERS
S - 325	BEACH RESTORATION SPECIAL FUND
S - 326	WATER RESOURCE MANAGEMENT FUND
S - 328	DAM AND RESERVOIR SAFETY SPECIAL FUND
S - 341	ECOSYSTEM PROTECTION AND RESTORATION
S - 342	NATURAL AREA RESERVE & WATERSD MGMT
S - 343	WILDLIFE REVOLVING FUND
S - 344	CONSERVATION & RESOURCES ENFORCEMENT
S - 347	FOREST STEWARDSHIP FUND
S - 348	SPORT FISH SPECIAL FUND
S - 349	CONSERVATION AND RESOURCES ENFORCEMENT
S - 351	DOCARE-SLDF
S - 353	DOFAW - SLDF
S - 354	CWRM - SLDF
S - 355	STATE PARKS - SLDF
S - 359	OCEAN-BASED RECREATION
S - 360	BOATING SPECIAL FUND
S - 375	TURTLE BAY CONSERVATION EASEMENT SP FD

TRUST ACCOUNTS/FUNDS	
APPRN	ACCOUNT TITLE
T - 901	CEDED LAND PROCEEDS - OAHU
T - 902	CEDED LAND PROCEEDS - MAUI
T - 903	CEDED LAND PROCEEDS - HAWAII
T - 904	CEDED LAND PROCEEDS - KAUAI
T - 905	TEMPORARY DEPOSITS
T - 906	TEMP DEP-UNDISTR PROCEEDS DUE OTHER AGCY
T - 907	DONATIONS, GIFTS, & GRANTS-PRIVATE & GOV
T - 909	KAHO'OLAWA REHABILITATION TRUST FUND
T - 911	LAND DIV - WATER MONITORING SERVICES
T - 915	BOATING SECURITY DEPOSITS
T - 919	ENDANGERED SPECIES TRUST FUND
T - 920	NATIVE RESOURCES & FIRE PROTECTION PGM
T - 921	BOATING CEDED LAND PROCEEDS - OAHU
T - 922	BOATING CEDED LAND PROCEEDS - MAUI
T - 923	BOATING CEDED LAND PROCEEDS - HAWAII
T - 924	BOATING CEDED LAND PROCEEDS - KAUAI
T - 926	ASSISTANCE IN MANAGING LAND FUND
T - 930	ACCRUED VACATION AND SICK LEAVE FUND
T - 931	CEDED LAND PROCEEDS, GF PORTION - OAHU
T - 932	CEDED LAND PROCEEDS, GF PORTION - OAHU
T - 933	CEDED LAND PROCEEDS, GF PORTION - HAWAII
T - 934	CEDED LAND PROCEEDS, GF PORTION - KAUAI
T - 935	IN-LIEU FEE MITIGATION PROGRAM

**Report on Administratively Established Accounts or Funds
for Submittal to the 2025 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 405
 Name of Fund: Conservation & Resources Enforcement
 Legal Authority: Administratively Established

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.

Variations:

DOCARE no longer receives funds from the Boating Special Fund.

Cash balance lapse to general fund? 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	464,671	464,671	0	0		0	0
Beginning Cash Balance	387,489	491,748	557,001	537,645	521,472	540,622	561,687
Revenues	21,163	3,721	2,538	11,762	19,150	21,065	23,172
Expenditures	398,869	420,935	96,858	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	481,965	482,467	100,000	(27,935)	0	0	0
			(25,036)			0	0
Net Total Transfers	481,965	482,467	74,964	(27,935)	0	0	0
Ending Cash Balance	491,748	557,001	537,645	521,472	540,622	561,687	584,859
Encumbrances	64,445	118,885	0	0		0	0
Unencumbered Cash Balance	427,303	438,116	537,645	521,472	540,622	561,687	584,859

Additional Information:

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

**Report on Administratively Established Accounts or Funds
for Submittal to the 2025 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

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:

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	795,324	796,620	820,764	850,713	850,713	905,553	905,553
Beginning Cash Balance	1,724,524	1,757,361	1,352,183	1,272,784	1,343,763	1,482,705	1,337,705
Revenues	61,747	10,607	6,631	27,193	47,109	5,000	5,000
Expenditures	673,096	1,115,584	770,709	631,872	548,686	800,000	800,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
See Attached List	644,186	699,799	684,679	675,658	640,519	650,000	650,000
Net Total Transfers	644,186	699,799	684,679	675,658	640,519	650,000	650,000
Ending Cash Balance	1,757,361	1,352,183	1,272,784	1,343,763	1,482,705	1,337,705	1,192,705
Encumbrances	520,982	458,782	394,979	478,525	554,455	400,000	400,000
Unencumbered Cash Balance	1,236,379	893,401	877,805	865,238	928,250	937,705	792,705

Additional Information:

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

**Report on Administratively Established Accounts or Funds
for Submittal to the 2025 Legislature**

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

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 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	2,500,000	2,500,000	2,417,008	2,417,008	2,417,008	2,417,008	2,417,008
Beginning Cash Balance	1,411,569	1,046,121	680,770	596,142	1,560,928	1,966,882	1,716,882
Revenues	43,066	9,738	3,918	24,951	55,551	50,000	50,000
Expenditures	2,308,514	375,089	1,988,546	960,165	1,549,597	2,200,000	2,200,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
00JS2300, 11/23/22	1,900,000	0	1,900,000	1,900,000	1,900,000	1,900,000	1,900,000
Net Total Transfers	1,900,000	0	1,900,000	1,900,000	1,900,000	1,900,000	1,900,000
Ending Cash Balance	1,046,121	680,770	596,142	1,560,928	1,966,882	1,716,882	1,466,882
Encumbrances	341,591	66,000	263,551	1,376,130	1,538,299	1,500,000	1,400,000
Unencumbered Cash Balance	704,530	614,770	332,591	184,798	428,583	216,882	66,882

Additional Information:

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

**Report on Administratively Established Accounts or Funds
for Submittal to the 2025 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 804
 Name of Fund: Na Ala Hele
 Legal Authority: Act 67, SLH 1988

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 include the 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:

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	837,466	837,466	837,466	816,713	902,074	915,971	915,971
Beginning Cash Balance	31,633	60,939	202,077	244,203	270,924	305,891	380,891
Revenues	275,447	271,191	253,898	284,050	455,392	500,000	500,000
Expenditures	491,152	431,560	392,297	429,177	591,472	600,000	600,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
00JM2958, 12/25/23	245,011	301,507	180,525	171,849	(8,364)	175,000	175,000
00JS3136, 01/31/24					250,000		
00JS3135, 01/31/24					(70,589)		
Net Total Transfers	245,011	301,507	180,525	171,849	171,047	175,000	175,000
Ending Cash Balance	60,939	202,077	244,203	270,924	305,891	380,891	455,891
Encumbrances	85,380	103,554	103,690	178,794	98,500	200,000	250,000
Unencumbered Cash Balance	(24,441)	98,523	140,513	92,130	207,391	180,891	205,891

Additional Information:

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

**Report on Administratively Established Accounts or Funds
for Submittal to the 2025 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:

Transfer from various Special fund accounts and administrative 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 management costs imposed on special funds

Variances:

N/A

Cash balance lapse to general fund? 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	2,474,946	2,479,948	2,589,649	2,928,906	2,928,906	3,144,276	3,144,276
Beginning Cash Balance	605,594	941,138	1,380,581	1,822,557	2,088,297	2,655,180	3,225,180
Revenues	78,437	206,116	58,253	81,006	128,994	120,000	120,000
Expenditures	2,168,185	1,910,728	2,029,890	2,089,154	2,143,547	2,150,000	2,150,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
00JM2958, 12/15/23	2,425,292	2,144,055	2,413,613	2,273,888	101,663	2,600,000	2,600,000
00JS3135, 01/31/24					2,479,773		
Net Total Transfers	2,425,292	2,144,055	2,413,613	2,273,888	2,581,436	2,600,000	2,600,000
Ending Cash Balance	941,138	1,380,581	1,822,557	2,088,297	2,655,180	3,225,180	3,795,180
Encumbrances	35,090	104,029	99,979	0	2,436	100,000	100,000
Unencumbered Cash Balance	906,048	1,276,552	1,722,578	2,088,297	2,652,744	3,125,180	3,695,180

Additional Information:

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

**Report on Administratively Established Accounts or Funds
for Submittal to the 2025 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: Kelsi Nishida
 Phone Number: 808-587-0154
 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

Cash balance lapse to general fund? Yes

Statutory language: Section 502-8(c)

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		8,068,196	7,613,533	8,043,432	8,043,432	8,621,081	8,051,438
Beginning Cash Balance	5,399,438	5,920,247	4,470,255	8,525,755	7,579,635	7,708,248	5,544,362
Revenues	7,969,075	7,280,399	10,020,614	7,085,528	6,383,794	6,130,000	6,530,000
Expenditures	7,203,856	8,376,152	5,736,175	7,859,874	6,109,719	8,218,592	7,468,592
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
JM2958, 12/15/23	(244,410)	(354,239)	(228,939)	(171,774)	(3,956)	(75,294)	(150,000)
JS3135, 01/31/24					(141,506)		
Net Total Transfers	(244,410)	(354,239)	(228,939)	(171,774)	(145,462)	(75,294)	(150,000)
Ending Cash Balance	5,920,247	4,470,255	8,525,755	7,579,635	7,708,248	5,544,362	4,455,770
Encumbrances	509,603	805,470	2,222,949	2,263,570	1,657,890	500,000	500,000
Unencumbered Cash Balance	5,410,644	3,664,785	6,302,806	5,316,065	6,050,358	5,044,362	3,955,770

Additional Information:

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

**Report on Administratively Established Accounts or Funds
for Submittal to the 2025 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 non-profit 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.

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; unpredictable variance in State investment pool performance and in revenue sharing from dispositions of land acquired with financing from the Land Conservation Fund; and unpredictable variance in 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 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling					8,958,423	9,031,791	9,031,791
Beginning Cash Balance		0	0	0	0	13,205,282	16,528,491
Revenues					1,993,914	5,200,000	5,200,000
Expenditures					1,779,565	1,876,791	4,876,791
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
00JS4652, 5/7/2024					8,013,289	0	0
00JS0543, 8/14/2023					1,000,000		
00JS0754, 8/24/2023					3,977,644		
Net Total Transfers	0	0	0	0	12,990,933	0	0
Ending Cash Balance	0	0	0	0	13,205,282	16,528,491	16,851,700
Encumbrances					5,310,233	12,465,233	16,620,233
Unencumbered Cash Balance	0	0	0	0	7,895,049	4,063,258	231,467

Additional Information:

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

**Report on Administratively Established Accounts or Funds
for Submittal to the 2025 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 806
 Name of Fund: State Parks Special Fund
 Legal Authority: Act 120, SLH Section 184-3.4, HRS

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? 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	7,272,722	93,312	93,312	12,093,312	20,093,312	30,093,312	30,093,312
Beginning Cash Balance	1,541,976	2,453,400	3,041,240	21,614,257	31,390,434	45,376,620	47,502,931
Revenues	5,735,033	1,794,140	18,795,066	15,341,633	23,719,910	23,000,000	23,000,000
Expenditures	4,620,687	1,074,616	87,452	5,430,244	9,584,417	20,713,689	30,393,312
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
00JS3135, 01/31/2024	(202,922)	(131,684)	(134,597)	(135,213)	(149,307)	(160,000)	(160,000)
Net Total Transfers	(202,922)	(131,684)	(134,597)	(135,213)	(149,307)	(160,000)	(160,000)
Ending Cash Balance	2,453,400	3,041,240	21,614,257	31,390,434	45,376,620	47,502,931	39,949,619
Encumbrances	170,382	54,676	54,676	5,416,513	14,713,689	24,393,312	24,393,312
Unencumbered Cash Balance	2,283,018	2,986,564	21,559,581	25,973,921	30,662,931	23,109,619	15,556,307

Additional Information:

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

**Report on Administratively Established Accounts or Funds
for Submittal to the 2025 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 153
 Name of Fund: Fisheries Management
 Legal Authority: HRS 189-2.4

Contact Name: Brian Neilson
 Phone Number: 808-227-7677
 Fund Type (MOF): B - Special Fund
 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.

Variances:

LNR 153 is consolidated to Ecosystem Protection and Restoration (LNR 401).

Cash balance lapse to general fund? 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	375,944	376,212	381,355	440,540	0		
Beginning Cash Balance	333,049	298,087	203,647	329,273	351,334	23,550	0
Revenues	337,895	336,366	497,882	419,370	855	0	0
Expenditures	239,124	321,202	254,506	275,147	46,475	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
00JS0754, 08/24/23	(133,733)	(109,604)	(117,750)	(122,162)	(282,164)	(23,550)	0
Net Total Transfers	(133,733)	(109,604)	(117,750)	(122,162)	(282,164)	(23,550)	0
Ending Cash Balance	298,087	203,647	329,273	351,334	23,550	0	0
Encumbrances	28,841	50,973	96,768	69,170	21,902	0	0
Unencumbered Cash Balance	269,246	152,674	232,505	282,164	1,648	0	0

Additional Information:

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

**Report on Administratively Established Accounts or Funds
for Submittal to the 2025 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 401
 Name of Fund: Fisheries Management
 Legal Authority: HRS 189-2.4

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.

Variations:

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	
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							
00J0754. 8/24/23	0	0	0	0	282,164	0	0
00JS3135, 1/31/24					(129,140)		
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	0	0
Unencumbered Cash Balance	0	0	0	0	285,320	441,291	481,291

Additional Information:

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

**Report on Administratively Established Accounts or Funds
for Submittal to the 2025 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: Russell Tsuji
 Phone Number: 587-0422; Cell: 265-4642
 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 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 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

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	12,980,344	12,995,245	13,191,645	18,054,238	18,054,238	19,763,018	19,763,018
Beginning Cash Balance	26,999,158	29,403,045	26,103,978	30,395,877	37,790,580	45,633,477	47,713,627
Revenues	19,726,120	20,677,270	21,838,497	25,027,083	31,987,570	26,300,150	26,500,000
Expenditures	9,312,325	18,331,584	9,436,325	9,261,776	10,924,335	11,000,000	11,000,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
See attached list	(8,009,908)	(5,644,753)	(8,110,273)	(8,370,604)	(13,220,338)	(13,220,000)	(13,220,000)
Net Total Transfers	(8,009,908)	(5,644,753)	(8,110,273)	(8,370,604)	(13,220,338)	(13,220,000)	(13,220,000)
Ending Cash Balance	29,403,045	26,103,978	30,395,877	37,790,580	45,633,477	47,713,627	49,993,627
Encumbrances	2,241,861	1,777,458	2,228,256	2,366,839	3,396,762	4,000,000	4,000,000
Unencumbered Cash Balance	27,161,184	24,326,520	28,167,621	35,423,741	42,236,715	43,713,627	45,993,627

Additional Information:

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

**Report on Administratively Established Accounts or Funds
for Submittal to the 2025 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

Intended Purpose:

Provide funding to county agencies, State agencies, and non-profit 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.

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; unpredictable variance in State investment pool performance and in revenue sharing from dispositions of land acquired with financing from the Land Conservation Fund; and unpredictable variance in 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 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	5,124,348	5,124,752	6,001,246	8,085,262	560,302	0	0
Beginning Cash Balance	33,186,109	31,524,777	16,694,184	14,581,849	16,241,727	0	0
Revenues	7,507,232	5,302,015	5,273,600	5,503,474	4,711,820		
Expenditures	9,172,456	17,124,933	9,361,335	3,827,075	1,452,035		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	3,892	(3,007,675)	1,975,400	(16,521)	(13,390,933)	0	0
Net Total Transfers	3,892	(3,007,675)	1,975,400	(16,521)	(13,390,933)	0	0
Ending Cash Balance	31,524,777	16,694,184	14,581,849	16,241,727	6,110,579	0	0
Encumbrances	6,681,726	8,783,450	5,423,143	9,264,082	5,966,542	0	0
Unencumbered Cash Balance	24,843,051	7,910,734	9,158,706	6,977,645	144,037	0	0

Additional Information:

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

**Report on Administratively Established Accounts or Funds
for Submittal to the 2025 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 802
 Name of Fund: SHPD - SLDF
 Legal Authority: Act 5, SLH 2019

Contact Name: _____
 Phone Number: _____
 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, respectively.

Source of Revenues:

Special Land and Development Fund

Current Program Activities/Allowable Expenses: Archaeological Service fees, legal fees, and Payroll and Fringe Ben. for 3 pos.

Variances: Increases in expenditures due to increase salary and fringe benefit costs.

Cash balance lapse to general fund? 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	300,000	300,000	300,000	708,464	726,207	726,207	726,207
Beginning Cash Balance	201,000	508,011	712,260	909,122	1,073,128	1,488,982	1,961,982
Revenues	7,011	3,249	2,716	15,838	36,546	33,000	33,000
Expenditures	0	99,000	105,854	534,684	329,156	320,000	320,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
00JS3136, 01/31/24	300,000	300,000	300,000	682,852	708,464	760,000	760,000
Net Total Transfers	300,000	300,000	300,000	682,852	708,464	760,000	760,000
Ending Cash Balance	508,011	712,260	909,122	1,073,128	1,488,982	1,961,982	2,434,982
Encumbrances	298,986	199,986	199,986	0	0	300,000	300,000
Unencumbered Cash Balance	209,025	512,274	709,136	1,073,128	1,488,982	1,661,982	2,134,982

Additional Information:

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

**Report on Administratively Established Accounts or Funds
for Submittal to the 2025 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 802
 Name of Fund: Hawaii Historic Preservation Special Fund
 Legal Authority: HRS Section 6E-16

Contact Name: _____
 Phone Number: _____
 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 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	195,450	195,902	195,902	195,902	195,902	195,902	195,902
Beginning Cash Balance	75,748	115,657	80,891	114,190	76,757	63,007	99,007
Revenues	132,327	33,035	179,034	72,443	51,337	55,000	55,000
Expenditures	92,418	113,445	145,735	109,876	19,443	19,000	19,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
00JS4241, 04/10/24	0	45,644	0	0	(45,644)	0	0
Net Total Transfers	0	45,644	0	0	(45,644)	0	0
Ending Cash Balance	115,657	80,891	114,190	76,757	63,007	99,007	135,007
Encumbrances	22,008	10,219	47,259	12,829	0	0	0
Unencumbered Cash Balance	93,649	70,672	66,931	63,928	63,007	99,007	135,007

Additional Information:

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

**Report on Administratively Established Accounts or Funds
for Submittal to the 2025 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 810
 Name of Fund: Prevention of Natural Disasters
 Legal Authority: Act 180, SLH 2010

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? 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	1,073,653	1,076,401	1,127,576	1,244,668	1,244,668	1,355,548	1,355,548
Beginning Cash Balance	607,058	859,088	1,083,446	1,747,887	1,870,070	2,015,320	1,775,320
Revenues	24,908	25,462	3,923	21,089	51,151	10,000	10,000
Expenditures	846,531	860,567	1,030,846	1,067,854	1,196,213	1,200,000	1,200,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
See Attached List	1,073,653	1,059,463	1,127,576	1,168,948	1,290,312	950,000	950,000
			563,788				
Net Total Transfers	1,073,653	1,059,463	1,691,364	1,168,948	1,290,312	950,000	950,000
Ending Cash Balance	859,088	1,083,446	1,747,887	1,870,070	2,015,320	1,775,320	1,535,320
Encumbrances	252,062	183,877	195,541	190,171	179,932	10,000	10,000
Unencumbered Cash Balance	607,026	899,569	1,552,346	1,679,899	1,835,388	1,765,320	1,525,320

Additional Information:

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

**Report on Administratively Established Accounts or Funds
for Submittal to the 2025 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: 808-789-6912
 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 erosions control projects. Grant provided by governmental agencies or any other source.

Current Program Activities/Allowable Expenses:

Funding of Coastal Lands Program through MOU with Sea Grant. Funding of coastal restoration projects in conjunction with State Parks Kauai, Kahoolawe Island Reserve Commission, and the State Historic Preservation Division (state wide).

Variances:

Revenues vary depending on status of shoreline enforcement actions and States ability to collect delinquent fines. Expenditures are down due to cancellation by BLNR of project in Kaanapali & time needed to develop new projects. One new contract with RCUH for a legal fellow to assist with shoreline enforcement cases.

Cash balance lapse to general fund? 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	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Beginning Cash Balance	3,133,023	3,701,097	2,659,073	3,070,637	3,838,032	4,518,808	5,007,920
Revenues	1,089,742	227,959	849,919	1,044,628	890,779	500,000	500,000
Expenditures	521,374	1,269,697	437,642	298,959	209,311	900,000	900,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
JM2958, 12/15/2023	(294)	(286)	(713)	21,726	(692)	889,112	889,112
Net Total Transfers	(294)	(286)	(713)	21,726	(692)	889,112	889,112
Ending Cash Balance	3,701,097	2,659,073	3,070,637	3,838,032	4,518,808	5,007,920	5,497,032
Encumbrances	458,114	477,556	226,046	283,096	189,828	0	0
Unencumbered Cash Balance	3,242,983	2,181,517	2,844,591	3,554,936	4,328,980	5,007,920	5,497,032

Additional Information:

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

**Report on Administratively Established Accounts or Funds
for Submittal to the 2025 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: Dean Uyeno
 Phone Number: 808-587-0214
 Fund Type (MOF): Special - B
 Appropriation Account Number S-326-C

Intended Purpose:

The Water Resource Management Fund as established to be used for the following:

- 1) Monitoring program and activities concerning water resource quality, protection and management,
- 2) Research programs and activities concerning water conservation and investigation of alternative sources of water,
- 3) Preparation and dissemination of information to the public concerning activities authorized under Chapter 174C, HRS,
- 4) Data collection, development and update of long-range planning documents, and
- 5) Any other protection, management, operational or maintenance function authorized and deemed necessary by the CWRM.

Source of Revenues:

Water permits filling fees, fines and penalties, copying costs, 25% of fees derived from water licenses.

Current Program Activities/Allowable Expenses:

Monitoring program activities, research program and activities, plan and studies, data collection.

Variances:

N/A

Cash balance lapse to general fund? 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	356,474	356,474	356,474	356,474	356,474	356,474	356,474
Beginning Cash Balance	764,881	655,992	592,032	656,327	693,570	520,405	495,405
Revenues	130,481	155,529	153,216	152,749	124,966	125,000	125,000
Expenditures	177,095	168,738	37,228	62,722	240,628	100,000	100,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
00JM2958, 12/15/23	(62,275)	(50,751)	(51,693)	(52,784)	(2,512)	(50,000)	(50,000)
00JS3135, 01/31/24					(54,991)		
Net Total Transfers	(62,275)	(50,751)	(51,693)	(52,784)	(57,503)	(50,000)	(50,000)
Ending Cash Balance	655,992	592,032	656,327	693,570	520,405	495,405	470,405
Encumbrances	155,464	59,454	61,696	227,829	19,840	150,000	150,000
Unencumbered Cash Balance	500,528	532,578	594,631	465,741	500,565	345,405	320,405

Additional Information:

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

**Report on Administratively Established Accounts or Funds
for Submittal to the 2025 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;

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,

Variances:

Expenditures/encumbrances vary due to staff workload.

Cash balance lapse to general fund? 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	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000	1,500,000
Beginning Cash Balance	3,117,531	3,219,246	3,340,630	3,445,247	3,329,777	4,485,349	4,285,349
Revenues	734,681	784,713	700,666	805,551	1,629,168	700,000	1,000,000
Expenditures	632,966	663,329	596,049	921,021	473,596	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	3,219,246	3,340,630	3,445,247	3,329,777	4,485,349	4,285,349	4,385,349
Encumbrances	2,161,566	1,990,372	1,935,823	1,309,065	1,897,440	1,300,000	1,300,000
Unencumbered Cash Balance	1,057,680	1,350,258	1,509,424	2,020,712	2,587,909	2,985,349	3,085,349

Additional Information:

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

**Report on Administratively Established Accounts or Funds
for Submittal to the 2025 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 401
 Name of Fund: Ecosystem Protection and Restoration/Ocean Stewardship Fund
 Legal Authority: HRS 187 A - 51/Act 46, SLH 2021

Contact Name: Brian Neilson
 Phone Number: (808)-227-7677
 Fund Type (MOF): B - Special
 Appropriation Account Number: S-341-C

Intended Purpose:

(1) Develop and carry out marine resource conservation, restoration, enhancement, research, regulatory, measures, enforcement actions, educational

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

Current Program Activities/Allowable Expenses:

Variances:

Cash balance lapse to general fund? Yes

Statutory language: HRS 187A-52C

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	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	5,769	10	31	292,029	1,155,373	2,155,373	3,155,373
Encumbrances	0	0	0	40,584	72,229	0	0
Unencumbered Cash Balance	5,769	10	31	251,445	1,083,144	2,155,373	3,155,373

Additional Information:

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

**Report on Administratively Established Accounts or Funds
for Submittal to the 2025 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 407
 Name of Fund: Natutal Area Reserve Fund
 Legal Authority: Section 195-9. HRS

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 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 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 Variances:

Cash balance lapse to general fund? 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				180,000	180,000	180,000	180,000
Beginning Cash Balance	890,440	1,221,572	1,001,660	1,006,754	1,027,360	887,075	742,075
Revenues	331,132	7,088	5,094	21,705	35,755	35,000	35,000
Expenditures	0	227,000	0	1,100	176,040	180,000	180,000
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	1,221,572	1,001,660	1,006,754	1,027,360	887,075	742,075	597,075
Encumbrances	0	0	0	139,349	142,660	150,000	0
Unencumbered Cash Balance	1,221,572	1,001,660	1,006,754	888,011	744,415	592,075	597,075

Additional Information:

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

**Report on Administratively Established Accounts or Funds
for Submittal to the 2025 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 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 include the 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:

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

Statutory language:

	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	644,164	645,490	626,435	776,435	1,006,411	912,795	912,795
Beginning Cash Balance	689,962	811,271	753,676	880,717	1,053,664	791,067	562,612
Revenues	604,460	411,050	772,823	864,831	806,134	850,000	900,000
Expenditures	483,151	438,594	585,877	628,209	994,012	1,000,000	1,000,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
00JS3135, 01/31/24		(30,051)	(59,905)	(63,675)	(74,719)	(78,455)	(82,378)
Net Total Transfers	0	(30,051)	(59,905)	(63,675)	(74,719)	(78,455)	(82,378)
Ending Cash Balance	811,271	753,676	880,717	1,053,664	791,067	562,612	380,234
Encumbrances	102,560	244,181	234,250	301,673	122,969	100,000	100,000
Unencumbered Cash Balance	708,711	509,495	646,467	751,991	668,098	462,612	280,234

Additional Information:

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

**Report on Administratively Established Accounts or Funds
for Submittal to the 2025 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? 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	32,671	32,671	32,671	32,671	32,671	32,671	32,671
Beginning Cash Balance	29,556	3,493	5,541	5,666	7,711	6,487	6,242
Revenues	3,493	2,048	3,031	2,045	2,624	2,755	2,892
Expenditures	29,556	0	2,906	0	3,848	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	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	3,493	5,541	5,666	7,711	6,487	6,242	6,134
Encumbrances	0	0	0	0		0	0
Unencumbered Cash Balance	3,493	5,541	5,666	7,711	6,487	6,242	6,134

Additional Information:

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

**Report on Administratively Established Accounts or Funds
for Submittal to the 2025 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 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:

The decrease in expenditures in FY 20 is due to COVID 19 and is back to normal phase in FY 22 and is also anticipated for outer years.

The increase in revenues in FY 22 is due to increase in camping permit revenue. Decrease in revenue in FY 23 is due to leases not renewed.

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	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Beginning Cash Balance	415,438	449,486	479,344	522,576	519,813	719,550	719,550
Revenues	440,102	405,093	481,376	394,991	600,094	0	0
Expenditures	351,863	369,298	384,372	351,037	324,311	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
00JM2958, 12/15/23	(54,191)	(5,937)	(53,772)	(46,717)	(31,237)	0	0
00JS3135, 01/31/24					(44,809)		
Net Total Transfers	(54,191)	(5,937)	(53,772)	(46,717)	(76,046)	0	0
Ending Cash Balance	449,486	479,344	522,576	519,813	719,550	719,550	719,550
Encumbrances	38,524	224,519	153,693	216,959	89,255	0	0
Unencumbered Cash Balance	410,962	254,825	368,883	302,854	630,295	719,550	719,550

Additional Information:

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

**Report on Administratively Established Accounts or Funds
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: Section 187A-9.5, HRS

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 devices and maintain and improve existing artificial reefs.

Variances:

Cash balance lapse to general fund? 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							
00JS0685, 8/22/23	0	0	0	0	59,075	0	0
00JM2958, 12/15/23					(9,824)		
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							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Report on Administratively Established Accounts or Funds
for Submittal to the 2025 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:

The fund is used for the protection, preservation and enhancement of Hawaii's natural resources through law enforcement by providing extended patrol, presence, and response focused specifically in areas highly frequented and used by the State's residents and tourists.

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 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	550,000	550,000	563,523	580,297	580,297	590,201	590,201
Beginning Cash Balance	646,695	477,498	363,177	688,395	937,435	998,039	999,452
Revenues	21,718	3,205	381,431	392,329	410,800	401,413	401,627
Expenditures	190,915	111,619	56,213	143,289	350,196	400,000	400,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	(5,907)	0	0	0	0	0
Net Total Transfers	0	(5,907)	0	0	0	0	0
Ending Cash Balance	477,498	363,177	688,395	937,435	998,039	999,452	1,001,079
Encumbrances	53,365	0	0	351,133	61,171	50,655	62,000
Unencumbered Cash Balance	424,133	363,177	688,395	586,302	936,868	948,797	939,079

Additional Information:

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

**Report on Administratively Established Accounts or Funds
for Submittal to the 2025 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 Development 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:

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	330,000	330,000	330,000	330,000	330,000	330,000	330,000
Beginning Cash Balance	173,339	243,321	231,856	556,041	757,402	782,497	807,845
Revenues	71,010	2,642	1,350	9,250	25,095	25,348	27,882
Expenditures	331,028	325,479	7,165	137,889	330,000	330,000	330,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
00JS3136, 01/31/24	330,000	311,372	165,000	330,000	330,000	330,000	330,000
			165,000				
Net Total Transfers	330,000	311,372	330,000	330,000	330,000	330,000	330,000
Ending Cash Balance	243,321	231,856	556,041	757,402	782,497	807,845	835,727
Encumbrances	0	0	0	0		0	0
Unencumbered Cash Balance	243,321	231,856	556,041	757,402	782,497	807,845	835,727

Additional Information:

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

**Report on Administratively Established Accounts or Funds
for Submittal to the 2025 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 172
 Name of Fund: DOFAW - SLDF
 Legal Authority: _____

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 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) 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	955,475	955,475	955,475	955,475	955,475	955,475	955,475
Beginning Cash Balance	1,458,082	1,356,174	1,412,540	1,371,639	1,396,340	1,603,430	1,658,905
Revenues	48,830	8,814	5,903	27,187	49,764	50,000	50,000
Expenditures	1,106,213	773,296	1,002,279	957,961	798,149	950,000	1,000,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	955,475	820,848	955,475	955,475	955,475	955,475	955,475
Net Total Transfers	955,475	820,848	955,475	955,475	955,475	955,475	955,475
Ending Cash Balance	1,356,174	1,412,540	1,371,639	1,396,340	1,603,430	1,658,905	1,664,380
Encumbrances	856,336	917,744	840,512	758,730	880,955	800,000	900,000
Unencumbered Cash Balance	499,838	494,796	531,127	637,610	722,475	858,905	764,380

Additional Information:

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

**Report on Administratively Established Accounts or Funds
for Submittal to the 2025 Legislature**

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

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

Intended Purpose:

To cover salaries and Surface Water Program expenses of the Commission on Water Resource Management.

Source of Revenues:

Cash transferred from the Special Land and Development Fund (S-316-C) into this subaccount.

Current Program Activities/Allowable Expenses:

Surface Water Program monitoring, surveys, investigations, and studies. Surface Water Program travel expenses. Funding authorized special fund positions.

Variances:

N/A

Cash balance lapse to general fund? 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	828,436	830,309	812,768	853,619	853,619	924,236	924,236
Beginning Cash Balance	969,255	1,010,977	276,922	392,263	469,004	756,953	886,953
Revenues	43,245	6,220	2,587	5,590	14,682	5,000	5,000
Expenditures	781,704	726,842	700,014	734,812	580,352	725,000	725,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
00JS3136, 01/31/24	780,181	(13,433)	812,768	805,963	853,619	850,000	850,000
Net Total Transfers	780,181	(13,433)	812,768	805,963	853,619	850,000	850,000
Ending Cash Balance	1,010,977	276,922	392,263	469,004	756,953	886,953	1,016,953
Encumbrances	155,465	59,454	40,192	30,000	25,000		
Unencumbered Cash Balance	855,512	217,468	352,071	439,004	731,953	886,953	1,016,953

Additional Information:

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

**Report on Administratively Established Accounts or Funds
for Submittal to the 2025 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? 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	584,216	584,216	584,216	584,216	584,216	584,216	584,216
Beginning Cash Balance	93,273	230,720	659,449	711,687	676,475	706,141	735,141
Revenues	11,542	2,294	2,113	14,912	29,666	29,000	29,000
Expenditures	458,311	303,835	534,091	634,341	584,216	584,216	584,216
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
00JS3136, 01/31/24	584,216	730,270	584,216	584,216	584,216	584,216	584,216
Net Total Transfers	584,216	730,270	584,216	584,216	584,216	584,216	584,216
Ending Cash Balance	230,720	659,449	711,687	676,475	706,141	735,141	764,141
Encumbrances	215,395	0	50,125	0	0	0	0
Unencumbered Cash Balance	15,325	659,449	661,562	676,475	706,141	735,141	764,141

Additional Information:

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

**Report on Administratively Established Accounts or Funds
for Submittal to the 2025 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 801
 Name of Fund: Ocean-Based Recreation
 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 file; 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.

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	20,528,379	22,528,379	22,382,995	22,382,995	41,008,508	43,017,239	43,017,239
Beginning Cash Balance	13,545,560	14,743,933	16,449,831	26,939,907	35,899,943	38,588,159	24,588,159
Revenues	18,523,052	17,838,049	24,931,956	27,209,151	25,071,038	27,000,000	27,000,000
Expenditures	16,325,033	14,968,081	13,846,461	17,669,895	21,811,408	41,000,000	21,800,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
See attached list	(999,646)	(1,164,070)	(595,419)	(579,220)	(571,414)	0	0
Net Total Transfers	(999,646)	(1,164,070)	(595,419)	(579,220)	(571,414)	0	0
Ending Cash Balance	14,743,933	16,449,831	26,939,907	35,899,943	38,588,159	24,588,159	29,788,159
Encumbrances	4,054,282	3,653,252	5,035,724	4,282,413	12,136,790	0	0
Unencumbered Cash Balance	10,689,651	12,796,579	21,904,183	31,617,530	26,451,369	24,588,159	29,788,159

Additional Information:

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

**Report on Administratively Established Accounts or Funds
for Submittal to the 2025 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 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	19,874	20,163	36	110	(0)	(0)	(0)
Revenues	289	150	73	0	0	0	0
Expenditures	0	20,276	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	(110)	0	0	0
Net Total Transfers	0	0	0	(110)	0	0	0
Ending Cash Balance	20,163	36	110	(0)	(0)	(0)	(0)
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	20,163	36	110	(0)	(0)	(0)	(0)

Additional Information:

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

**Report on Administratively Established Accounts or Funds
for Submittal to the 2025 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 101
 Name of Fund: Turtle Bay Conservation Easement Special Fund
 Legal Authority: Act 121, SLH 2015, Section 171-172, HRS

Contact Name: Kristine Castillo
 Phone: 587-0355
 Fund type (MOF) Special - B
 Appropriation Acct. No. S-375-C

Intended Purpose:

Reimburse the state general fund for payment of debt service on reimbursable general obligation bonds issued to acquire the conservation easement and other real property interests in Turtle Bay, Oahu.

Source of Revenues:

Transient accommodations tax revenues and funds from Land Conservation Fund.

Current Program Activities/Allowable Expenses:

Reimbursement of State General Fund for debt service charges on general obligation bonds for Turtle Bay conservation easement.

Variances:

Cash balance lapse to general fund? 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	2,535,069	2,535,069	2,535,069	2,535,069	2,535,069	2,535,069	2,535,069
Beginning Cash Balance	7,005,361	7,297,695	7,801,099	8,296,772		9,699,012	9,699,012
Revenues	2,823,503	3,034,923	3,026,342	3,168,510	3,298,692	3,200,000	3,200,000
Expenditures	2,531,169	2,531,519	2,530,669	2,533,969	2,530,993	2,532,169	2,531,994
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	7,297,695	7,801,099	8,296,772	8,931,313	9,699,012	9,699,012	9,699,012
Encumbrances	0	0	0	0	0		
Unencumbered Cash Balance	7,297,695	7,801,099	8,296,772	8,931,313	9,699,012	9,699,012	9,699,012

Additional Information:

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

**Report on Administratively Established Accounts or Funds
for Submittal to the 2025 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) 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	0	13,326	17,912	123,337	3,242	64,300	137,291
Revenues	692,559	542,583	1,548,861	1,252,377	2,236,754	2,622,803	3,008,852
Expenditures	679,233	537,997	1,443,436	1,372,471	2,175,696	2,549,812	2,923,928
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	13,326	17,912	123,337	3,242	64,300	137,291	222,215
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	13,326	17,912	123,337	3,242	64,300	137,291	222,215

Additional Information:

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

**Report on Administratively Established Accounts or Funds
for Submittal to the 2025 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) 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	0	56,258	10,289	18,882	14,246	30,562	36,893
Revenues	544,943	446,477	601,081	606,474	841,466	915,597	989,728
Expenditures	488,685	492,446	592,488	611,110	825,150	909,266	993,383
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	56,258	10,289	18,882	14,246	30,562	36,893	33,238
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	56,258	10,289	18,882	14,246	30,562	36,893	33,238

Additional Information:

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

**Report on Administratively Established Accounts or Funds
for Submittal to the 2025 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) 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	9	45,197	21,654	48,851	90,877	3,891	21,578
Revenues	1,104,950	1,136,804	2,006,663	2,285,490	2,261,317	2,550,409	2,839,501
Expenditures	1,059,762	1,160,347	1,979,466	2,243,464	2,348,303	2,532,722	2,717,140
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	45,197	21,654	48,851	90,877	3,891	21,578	143,939
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	45,197	21,654	48,851	90,877	3,891	21,578	143,939

Additional Information:

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

**Report on Administratively Established Accounts or Funds
for Submittal to the 2025 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

Variations:

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	0	86,248	7,236	76,399	3,511	1,314	72,768
Revenues	758,743	391,682	1,163,646	1,115,619	1,434,393	1,603,306	1,772,218
Expenditures	672,495	470,694	1,094,483	1,188,507	1,436,590	1,531,852	1,627,114
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	86,248	7,236	76,399	3,511	1,314	72,768	217,872
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	86,248	7,236	76,399	3,511	1,314	72,768	217,872

Additional Information:

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

**Report on Administratively Established Accounts or Funds
for Submittal to the 2025 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) 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	1,756,446	1,753,593	1,774,577	1,756,483	1,856,959	1,970,575	2,113,309
Revenues	62,095	184,390	211,660	298,985	271,753	324,168	376,582
Expenditures	64,948	163,406	229,754	198,509	158,137	181,434	204,732
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	1,753,593	1,774,577	1,756,483	1,856,959	1,970,575	2,113,309	2,285,159
Encumbrances	21,498	59,705	51,457	0	45,237		
Unencumbered Cash Balance	1,732,095	1,714,872	1,705,026	1,856,959	1,925,338	2,113,309	2,285,159

Additional Information:

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

**Report on Administratively Established Accounts or Funds
for Submittal to the 2025 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) 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	988,264	1,148,872	1,319,991	1,400,809	1,501,309	1,594,546	1,670,941
Revenues	333,927	458,656	704,101	1,325,494	1,193,385	1,408,250	1,623,114
Expenditures	173,319	287,537	623,283	1,224,994	1,100,148	1,331,855	1,563,563
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	1,148,872	1,319,991	1,400,809	1,501,309	1,594,546	1,670,941	1,730,492
Encumbrances	21,498	59,705	0	0	0	0	0
Unencumbered Cash Balance	1,127,374	1,260,286	1,400,809	1,501,309	1,594,546	1,670,941	1,730,492

Additional Information:

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

**Report on Administratively Established Accounts or Funds
for Submittal to the 2025 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) 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	21,751,907	20,257,215	18,591,118	22,438,528	26,213,188	23,276,321	21,531,870
Revenues	3,231,858	3,340,619	6,845,151	5,814,308	1,200,280	1,242,814	1,286,949
Expenditures	4,726,550	5,006,716	2,997,741	2,039,655	4,137,147	2,987,265	3,286,991
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	8	0	0	0
Net Total Transfers	0	0	0	8	0	0	0
Ending Cash Balance	20,257,215	18,591,118	22,438,528	26,213,188	23,276,321	21,531,870	19,531,828
Encumbrances	21,498	59,705	2,273,574	467,225	3,101,479		
Unencumbered Cash Balance	20,235,717	18,531,413	20,164,954	25,745,963	20,174,842	21,531,870	19,531,828

Additional Information:

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

**Report on Administratively Established Accounts or Funds
for Submittal to the 2025 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) 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	578,324	1,428,945	1,423,016	878,385	320,640	356,669	656,669
Revenues	925,772	56,821	140,222	250,566	288,195	603,770	500,000
Expenditures	75,151	62,750	684,853	808,312	252,166	303,770	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	1,428,945	1,423,016	878,385	320,640	356,669	656,669	706,669
Encumbrances	4,003	496,206	653,664	7,509	143,621	0	0
Unencumbered Cash Balance	1,424,942	926,810	224,721	313,131	213,048	656,669	706,669

Additional Information:

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

**Report on Administratively Established Accounts or Funds
for Submittal to the 2025 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: Russell Y. Tsuji
 Phone Number: 808-587-0422
 Fund Type (MOF): T - Trust Fund
 Appropriation Account Number: T-911-C

Intended Purpose:

This trust account was created to account for donations received from various subsidiaries of sugar plantations. The donations were to be used for the operation and maintenance of sugarcane irrigation stations.

Source of Revenues:

Private parties pay for stream gauging services rendered by the United States Geological Survey (USGS).

Current Program Activities/Allowable Expenses:

This account serve as a clearing account for private parties to obtain and pay for stream gauging services rendered by USGS.

Variances:

N/A

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	8,727	9,394	10,291
Revenues	0	0	0	16,987	17,897	17,897	17,897
Expenditures	0	0	0	8,370	17,230	17,000	17,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	110	0	0	0
Net Total Transfers	0	0	0	110	0	0	0
Ending Cash Balance	0	0	0	8,727	9,394	10,291	11,188
Encumbrances	0	0	0	0	8,820	0	0
Unencumbered Cash Balance	0	0	0	8,727	574	10,291	11,188

Additional Information:

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

**Report on Administratively Established Accounts or Funds
for Submittal to the 2025 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. This fund was created to account for security deposits collected from the boating tenants of small boat harbors.

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 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	2,135,143	2,464,317	2,023,522	2,163,133	2,144,494	2,233,691	2,133,691
Revenues	405,211	659,617	356,101	192,601	247,014	200,000	200,000
Expenditures	76,037	1,100,412	216,490	211,240	157,817	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	2,464,317	2,023,522	2,163,133	2,144,494	2,233,691	2,133,691	2,033,691
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	2,464,317	2,023,522	2,163,133	2,144,494	2,233,691	2,133,691	2,033,691

Additional Information:

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

**Report on Administratively Established Accounts or Funds
for Submittal to the 2025 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

Some projects are multi-year project therefore it is difficult to predict when or how much revenue will be received and how rapidly the funds will be expended

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	3,531,261	3,803,156	2,627,553	2,489,700	3,202,826	3,743,436	4,343,436
Revenues	2,045,734	1,072,802	851,549	1,289,708	1,515,305	1,600,000	1,600,000
Expenditures	1,773,839	2,248,405	989,402	576,582	974,695	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	3,803,156	2,627,553	2,489,700	3,202,826	3,743,436	4,343,436	4,943,436
Encumbrances	2,238,820	1,245,143	1,042,921	1,372,770	887,666	1,000,000	1,000,000
Unencumbered Cash Balance	1,564,336	1,382,410	1,446,779	1,830,056	2,855,770	3,343,436	3,943,436

Additional Information:

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

**Report on Administratively Established Accounts or Funds
for Submittal to the 2025 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 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	191,384	191,384	192,514	106,475	106,475	0	0
Beginning Cash Balance	87,712	25,078	53	5,878	9,215	9,579	9,579
Revenues	16,935	165	5,825	3,337	364	0	0
Expenditures	79,569	25,190	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	25,078	53	5,878	9,215	9,579	9,579	9,579
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	25,078	53	5,878	9,215	9,579	9,579	9,579

Additional Information:

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

**Report on Administratively Established Accounts or Funds
for Submittal to the 2025 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 the boating tenants of small boat harbors.

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 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling						0	0
Beginning Cash Balance	145,407	606,668	87,201	1,379,599	706,654	771,365	771,365
Revenues	1,173,976	2,048,983	2,818,316	2,242,262	2,327,396	2,200,000	2,200,000
Expenditures	712,715	2,568,450	1,525,918	2,915,207	2,262,685	2,200,000	2,200,000
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	606,668	87,201	1,379,599	706,654	771,365	771,365	771,365
Encumbrances	0	0	0	0		0	0
Unencumbered Cash Balance	606,668	87,201	1,379,599	706,654	771,365	771,365	771,365

Additional Information:

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

**Report on Administratively Established Accounts or Funds
for Submittal to the 2025 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 the boating tenants of small boat harbors.

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 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling						0	0
Beginning Cash Balance	290,748	218,014	73,550	501,839	533,800	355,694	355,694
Revenues	948,609	705,245	1,425,534	1,545,222	937,730	1,500,000	1,500,000
Expenditures	1,021,343	849,709	997,245	1,513,261	1,115,836	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	218,014	73,550	501,839	533,800	355,694	355,694	355,694
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	218,014	73,550	501,839	533,800	355,694	355,694	355,694

Additional Information:

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

**Report on Administratively Established Accounts or Funds
for Submittal to the 2025 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 the 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 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling						0	0
Beginning Cash Balance	155,196	204,409	45,270	301,315	338,332	368,130	368,130
Revenues	738,293	586,026	827,734	1,073,771	995,354	1,000,000	1,000,000
Expenditures	689,080	745,165	571,689	1,036,755	965,556	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	204,409	45,270	301,315	338,332	368,130	368,130	368,130
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	204,409	45,270	301,315	338,332	368,130	368,130	368,130

Additional Information:

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

**Report on Administratively Established Accounts or Funds
for Submittal to the 2025 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 the 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 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling						0	0
Beginning Cash Balance	57,548	71,041	12,435	141,599	139,503	133,162	133,162
Revenues	278,242	244,765	411,077	432,713	448,516	400,000	400,000
Expenditures	264,749	303,371	281,913	434,809	454,857	400,000	400,000
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	71,041	12,435	141,599	139,503	133,162	133,162	133,162
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	71,041	12,435	141,599	139,503	133,162	133,162	133,162

Additional Information:

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

**Report on Administratively Established Accounts or Funds
for Submittal to the 2025 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:

None

Variances:

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					0	0	0
Beginning Cash Balance	23,813	25,203	25,389	25,675	26,160	27,203	0
Revenues	1,390	186	286	485	1,043	1,000	0
Expenditures	0	0	0	0	0	28,203	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	25,203	25,389	25,675	26,160	27,203	0	0
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	25,203	25,389	25,675	26,160	27,203	0	0

Additional Information:

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

**Report on Administratively Established Accounts or Funds
for Submittal to the 2025 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:

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	199,479	199,479	199,479	199,479	199,479	199,479	200,000
Beginning Cash Balance	326,723	338,661	338,661	338,661	355,271	360,087	360,087
Revenues	11,938	0	0	16,610	4,816	10,000	10,000
Expenditures	0	0	0	0	0	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	338,661	338,661	355,271	360,087	360,087	360,087
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	338,661	338,661	338,661	355,271	360,087	360,087	360,087

Additional Information:

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

**Report on Administratively Established Accounts or Funds
for Submittal to the 2025 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:

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? 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	967,907	723,821	949,282	1,859,025	2,757,735	860,735	915,482
Revenues	710,934	949,282	909,743	898,710	860,735	911,155	964,283
Expenditures	955,020	723,821	0	0	2,757,735	856,408	873,536
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	723,821	949,282	1,859,025	2,757,735	860,735	915,482	1,006,229
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	723,821	949,282	1,859,025	2,757,735	860,735	915,482	1,006,229

Additional Information:

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

**Report on Administratively Established Accounts or Funds
for Submittal to the 2025 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) 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	346,887	789,196	443,524	663,124	918,308	210,304	181,518
Revenues	783,372	443,524	219,600	255,184	210,304	160,487	122,984
Expenditures	341,063	789,196	0	0	918,308	189,273	170,346
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
			0				
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	789,196	443,524	663,124	918,308	210,304	181,518	134,156
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	789,196	443,524	663,124	918,308	210,304	181,518	134,156

Additional Information:

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

**Report on Administratively Established Accounts or Funds
for Submittal to the 2025 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? 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	1,137,859	1,226,647	1,229,393	2,445,676	3,686,363	1,214,547	1,258,672
Revenues	1,210,599	1,229,393	1,216,283	1,240,687	1,214,547	1,215,771	1,217,003
Expenditures	1,121,811	1,226,647	0	0	3,686,363	1,171,646	1,203,750
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	1,226,647	1,229,393	2,445,676	3,686,363	1,214,547	1,258,672	1,271,925
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	1,226,647	1,229,393	2,445,676	3,686,363	1,214,547	1,258,672	1,271,925

Additional Information:

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

**Report on Administratively Established Accounts or Funds
for Submittal to the 2025 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 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	525,894	472,190	503,677	1,006,218	1,509,958	541,848	1,105,581
Revenues	466,158	503,677	502,541	503,740	541,848	563,733	585,839
Expenditures	519,862	472,190	0	0	1,509,958		
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	472,190	503,677	1,006,218	1,509,958	541,848	1,105,581	1,691,420
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	472,190	503,677	1,006,218	1,509,958	541,848	1,105,581	1,691,420

Additional Information:

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

**Report on Administratively Established Accounts or Funds
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 for this program.

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.

Purpose of Proposed Ceiling Adjustment (if applicable):

None

Variance:

The projected revenue decrease this year is because the \$222,761 in revenue last fiscal year was actually for revenue for three years FY18-20.

Expenditures may increase to cover payroll and operating storages this fiscal year and in FY 22 & FY23.

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

Statutory language:

	(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	5,847,972
Revenues	222,761	35,466	25,184	153,075	210,822	0	0
Expenditures	135,354	173,359	292,411	58,382	162,442	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	6,110,019	5,972,126	5,704,899	5,799,592	5,847,972	5,847,972	5,847,972
Encumbrances	349,051	549,749	334,108	492,365	329,921	0	0
Unencumbered Cash Balance	5,760,968	5,422,377	5,370,791	5,307,227	5,518,051	5,847,972	5,847,972

Additional Information:

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