



STATE OF HAWAII
OFFICE OF HAWAIIAN AFFAIRS
560 N. NIMITZ HWY., SUITE 200
HONOLULU, HAWAII 96817

December 31, 2024

Representative Nadine Nakamura
Speaker of the House
Hawaii State Capitol
Room 431
415 South Beretania Street
Honolulu, Hawaii 96813

Senator Ronald Kouchi
Senate President
Hawaii State Capitol
Room 409
415 South Beretania Street
Honolulu, Hawaii 96813

RE: Reporting obligations pursuant to HRS 10-14.5 (a) relating to the Office of Hawaiian Affairs and per Act 071 (23) HB 133 HD1 SD2 CD1 [Section 11]

VIA: Reports to the Legislature Web Portal

Aloha'olua mai,

We appreciate your continuing support and guidance as we prepare for the 2025 Legislature session that will convene in January. Please accept these report to follow through with our reporting obligations pertaining to HRS 10-14.5 (a).

Six-Year Program and Financial Plan (Attachment A)

The reporting obligation as described under HRS 37-69(a): the Six-Year Program and Financial Plan details the financial plan of OHA's program structure and contains comparative information of the last completed fiscal year, the fiscal year in progress and the financial plan for the ensuing six fiscal years.

FY 2024 FY 2025 Variance Report (Attachment B)

The reporting obligation under HRS 10-14.5 (a) and HRS 37-75: the Variance Report contains information pertaining to three periods: the last completed fiscal year (FY2024), the three months ended September 30, 2024, and the nine months ending June 30, 2025.

FY2026 FY 2027 Budget Estimates (Attachment C)

The reporting obligations per HRS 10-14.5 (a) and HRS 37-71(a): the Budget details OHA's budget for fiscal year 2026 and 2027 and contains (1) OHA's program structure; (2) the financial requirements for the next two fiscal years to carry out the recommended programs.

FY 2024 Accounting of Expenditures (Attachment D)

The reporting obligation per HRS 10-14.5(a): the report details an accounting of expenditures made in the prior year, by account code and budget program.

OHA's General Funds Uses Matrix (Attachment E)

The reporting obligations under Act 071 (23) HB 133 HD1 SD2 CD1 [Section 11]: the report to the legislature on all uses of this authority for the previous twelve-month period from December 1 to November 30.

Please do not hesitate to contact me at 808-582-0508 or stacyf@oha.org or have your staff contact Chief Financial Officer, Ramona Hinck, at 808-594-1999 or ramonah@oha.org should there be any questions regarding this statutory reporting requirement or its attachments.

Mahalo again and we look forward to working with you and your staff during the upcoming legislative session.

‘O wau iho nō me ka ‘oia‘i‘o,



Stacy Kealohalani Ferreira
Ka Pouhana, Chief Executive Officer

Attachments

Cc: Trustee Kaiali‘i Kahele, Chair, OHA Board of Trustees

OFFICE OF HAWAIIAN AFFAIRS
INFORMATION FOR THE EXECUTIVE BUDGET DOCUMENTS
Revenue and Expenditures Estimates FY 2024 - FY 2031

| | Actual* FY 2024 | | | | | Projected FY 2025 | | | | |
|-------------------------------------|--------------------|---------------------|-----------------|--------------------|----------------------|--------------------|---------------------|------------------|--------------------|---------------------|
| | General Fund | Trust Funds | Other | Federal Grants | Total Funds | General Fund | Trust Funds | Other | Federal Grants | Total Funds |
| REVENUES | | | | | | | | | | |
| 1. General Fund Appropriations | 2,414,577 | | | | \$2,414,577 | \$3,000,000 | | | | \$3,000,000 |
| 2. Public Land Trust | | 21,500,000 | | | 21,500,000 | | 21,500,000 | | | 21,500,000 |
| 3. Charges for Services | | 10,098,081 | 28,718 | | 10,126,799 | | 10,401,000 | 30,000 | | 10,431,000 |
| 4. Interest and Investment Earnings | | 67,172,983 | 16,810 | 1,111,784 | 68,301,577 | | 35,773,000 | 17,000 | 731,000 | 36,521,000 |
| 5. Intergovernmental Revenue | | | | 430,850 | 430,850 | | | | 2,242,500 | 2,242,500 |
| 6. Donations and Other | | 448,455 | | 23,962 | 472,417 | | | | | |
| Total Revenues | \$2,414,577 | \$99,219,519 | \$45,528 | \$1,566,596 | \$103,246,220 | \$3,000,000 | \$67,674,000 | \$47,000 | \$2,973,500 | \$73,694,500 |
| EXPENDITURES | | | | | | | | | | |
| 7. Board of Trustees | - | 3,396,814 | - | - | 3,396,814 | - | 4,519,770 | - | - | 4,519,770 |
| 8. Support Services | - | 23,597,819 | 63,756 | 56,821 | 23,718,396 | 600,000 | 27,954,395 | 126,300 | - | 28,680,695 |
| 9. Beneficiary Advocacy | 2,821,719 | 16,491,762 | - | 1,346,146 | 20,659,627 | 2,400,000 | 19,976,306 | - | \$2,973,500 | 25,349,806 |
| Total Expenditures | 2,821,719 | \$43,486,395 | \$63,756 | \$1,402,967 | \$47,774,837 | \$3,000,000 | \$2,450,471 | \$126,300 | \$2,973,500 | \$58,550,271 |

v12.30.2024 *Unaudited figures

NOTES and ASSUMPTIONS

- General Funds: FY 2024, FY 2025 figures from 2023 HB133 HD1 SD2, Relating to the Budget of the Office of Hawaiian Affairs. Estimate FY 2026 and FY 2027 based on the proposed 2025 legislative bill request. Estimate FY2028 - FY2031 projections reflect 3% inflation adjustment.
- Public Land Trust revenues per Act 178, SLH 2006 is stated as an interim amount of \$21,500,000 per year.
- Charges for Services revenue from commercial properties are comprised of Nā Lama Kukui (OHA headquarters at 560 N. Nimitz Highway), the 30-acres in Kaka'ako, and 500 N. Nimitz Highway and 501 Sumner Street, both adjacent to Nā Lama Kukui. FY 2024 revenue are based on preliminary unaudited figures. FY 2025 to FY 2031 figures Na Lama Kukui, 500 N Nimitz and 501 Sumner are calculated at 3% year-over-year increase using estimated FY 2024 figure, estimated unrealized gains/losses are not projected.
 - Charges for Services' Other classification includes OHA newspaper ads and other miscellaneous funding sources. FY 2024 based on preliminary unaudited figures. FY 2025 to FY 2031 figures are calculated at 3% year-over-year increase using estimated FY 2024 figure.
- Interest and Investment Earnings Revenues include gains/losses on investments. FY 2024 is based on preliminary unaudited figures and include unrealized gains of \$32.4M. FY 2025 to FY 2031 figures are calculated at 3% year-over-year increase using estimated FY 2024 figure minus unrealized gains.
- Intergovernmental Revenue refers to funds received by OHA from another level of government, in this case from the federal government for grants. FY 2024 based on preliminary unaudited figures. FY 2025 is based on an award for the Army Readiness and Environmental Protection Integration Army Garrison Hawaii. No other projected intergovernmental revenue was projected for FY 2026 to FY 2031.
- Donations and other income fluctuate between years and are therefore not being considered for purposes of this analysis.
- 7-9. Actual FY 2024 Expenditures are based on preliminary unaudited financial data. Estimate FY 2025 Expenditures are based on approved budget figures. Estimate FY 2026 and FY2027 General Funds expenditures are based on the proposed 2025 legislative bill request; expenditures for the other categories adjusted by a 3% year-over-year inflation rate. Estimates for FY 2028 to FY 2031 expenditures are adjusted by a projected 3% year-over-year inflation rate.

OFFICE OF HAWAIIAN AFFAIRS
INFORMATION FOR THE EXECUTIVE BUDGET DOCUMENTS
Revenue and Expenditures Estimates FY 2024 - FY 2031

| | Projected FY 2026 | | | | | Projected FY 2027 | | | | |
|--|--------------------|---------------------|------------------|------------------|---------------------|--------------------|---------------------|------------------|------------------|---------------------|
| | General Fund | Trust Funds | Other | Federal Grants | Total Funds | General Fund | Trust Funds | Other | Federal Grants | Total Funds |
| REVENUES | | | | | | | | | | |
| 1. General Fund Appropriations | \$4,858,454 | | | | \$4,858,454 | \$4,996,208 | | | | \$4,996,208 |
| 2. Public Land Trust | | 21,500,000 | | | 21,500,000 | | 21,500,000 | | | 21,500,000 |
| 3. Charges for Services | | 10,713,000 | 31,000 | | 10,744,000 | | 11,034,000 | 32,000 | | 11,066,000 |
| 4. Interest and Investment Earnings | | 36,846,000 | 18,000 | 753,000 | 37,617,000 | | 37,951,000 | 19,000 | 776,000 | 38,746,000 |
| 5. Intergovernmental Revenue | | | | | | | | | | |
| 6. Donations and Other | | | | | | | | | | |
| Total Revenues | \$4,858,454 | \$69,059,000 | \$49,000 | \$753,000 | \$74,719,454 | \$4,996,208 | \$70,485,000 | \$51,000 | \$776,000 | \$76,308,208 |
| EXPENDITURES | | | | | | | | | | |
| 7. Board of Trustees | - | 4,655,000 | - | - | 4,655,000 | - | 4,794,700 | - | - | 4,794,700 |
| 8. Support Services | 1,258,454 | 28,793,000 | 130,000 | - | 30,181,454 | 1,296,208 | 29,656,800 | 133,900 | - | 31,086,908 |
| 9. Beneficiary Advocacy | 3,600,000 | 20,576,000 | - | \$753,000 | 24,929,000 | 3,700,000 | 21,193,300 | - | \$776,000 | 25,669,300 |
| Total Expenditures | \$4,858,454 | \$54,024,000 | \$130,000 | \$753,000 | \$59,765,454 | \$4,996,208 | \$55,644,800 | \$133,900 | \$776,000 | \$61,550,908 |

OFFICE OF HAWAIIAN AFFAIRS
INFORMATION FOR THE EXECUTIVE BUDGET DOCUMENTS
Revenue and Expenditures Estimates FY 2024 - FY 2031

| | Projected FY 2028 | | | | | Projected FY 2029 | | | | |
|--|--------------------|---------------------|------------------|------------------|---------------------|--------------------|---------------------|------------------|------------------|---------------------|
| | General Fund | Trust Funds | Other | Federal Grants | Total Funds | General Fund | Trust Funds | Other | Federal Grants | Total Funds |
| REVENUES | | | | | | | | | | |
| 1. General Fund Appropriations | \$5,146,100 | | | | \$5,146,100 | \$5,300,500 | | | | \$5,300,500 |
| 2. Public Land Trust | | 21,500,000 | | | 21,500,000 | | 21,500,000 | | | 21,500,000 |
| 3. Charges for Services | | 11,365,000 | 33,000 | | 11,398,000 | | 11,706,000 | 34,000 | | 11,740,000 |
| 4. Interest and Investment Earnings | | 39,090,000 | 20,000 | 799,000 | 39,909,000 | | 40,263,000 | 21,000 | 823,000 | 41,107,000 |
| 5. Intergovernmental Revenue | | | | | | | | | | |
| 6. Donations and Other | | | | | | | | | | |
| Total Revenues | \$5,146,100 | \$71,955,000 | \$53,000 | \$799,000 | \$77,953,100 | \$5,300,500 | \$73,469,000 | \$55,000 | \$823,000 | \$79,647,500 |
| EXPENDITURES | | | | | | | | | | |
| 7. Board of Trustees | - | 4,938,500 | - | - | 4,938,500 | - | 5,086,700 | - | - | 5,086,700 |
| 8. Support Services | 1,335,100 | 30,546,500 | 137,900 | - | 32,019,500 | 1,375,200 | 31,462,900 | 142,000 | - | 32,980,100 |
| 9. Beneficiary Advocacy | 3,811,000 | 21,829,100 | - | 799,000 | 26,439,100 | 3,925,300 | 22,484,000 | - | 823,000 | 27,232,300 |
| Total Expenditures | \$5,146,100 | \$57,314,100 | \$137,900 | \$799,000 | \$63,397,100 | \$5,300,500 | \$59,033,600 | \$142,000 | \$823,000 | \$65,299,100 |

OFFICE OF HAWAIIAN AFFAIRS
INFORMATION FOR THE EXECUTIVE BUDGET DOCUMENTS
Revenue and Expenditures Estimates FY 2024 - FY 2031

| | Projected FY 2030 | | | | | Projected FY 2031 | | | | |
|-------------------------------------|--------------------|---------------------|------------------|------------------|---------------------|--------------------|---------------------|------------------|------------------|---------------------|
| | General Fund | Trust Funds | Other | Federal Grants | Total Funds | General Fund | Trust Funds | Other | Federal Grants | Total Funds |
| REVENUES | | | | | | | | | | |
| 1. General Fund Appropriations | \$5,459,600 | | | | \$5,459,600 | \$5,623,400 | | | | \$5,623,400 |
| 2. Public Land Trust | | 21,500,000 | | | 21,500,000 | | 21,500,000 | | | 21,500,000 |
| 3. Charges for Services | | 12,057,000 | 35,000 | | 12,092,000 | | 12,419,000 | 36,000 | | 12,455,000 |
| 4. Interest and Investment Earnings | | 41,471,000 | 22,000 | 848,000 | 42,341,000 | | 42,715,000 | 23,000 | 873,000 | 43,611,000 |
| 5. Intergovernmental Revenue | | | | | | | | | | |
| 6. Donations and Other | | | | | | | | | | |
| Total Revenues | \$5,459,600 | \$75,028,000 | \$57,000 | \$848,000 | \$81,392,600 | \$5,623,400 | \$76,634,000 | \$59,000 | \$873,000 | \$83,189,400 |
| EXPENDITURES | | | | | | | | | | |
| 7. Board of Trustees | - | 5,239,300 | - | - | 5,239,300 | - | 5,396,500 | - | - | 5,396,500 |
| 8. Support Services | 1,416,500 | 32,406,800 | 146,300 | - | 33,969,600 | 1,459,000 | 33,379,000 | 150,700 | - | 34,988,700 |
| 9. Beneficiary Advocacy | 4,043,100 | 23,158,500 | - | \$848,000 | 28,049,600 | 4,164,400 | 23,853,300 | - | \$873,000 | 28,890,700 |
| Total Expenditures | \$5,459,600 | \$60,804,600 | \$146,300 | \$848,000 | \$67,258,500 | \$5,623,400 | \$62,628,800 | \$150,700 | \$873,000 | \$69,275,900 |

OFFICE OF HAWAIIAN AFFAIRS
FISCAL YEARS 2024, 2025 VARIANCE REPORT

| GOVERNMENTAL ACTIVITIES | FY 2024 [FN 2] [FN 3] | | | | FY2025 (Workpaper) 12 MOS Budget | FY2025 ACTUAL THREE MONTHS ENDING 9-30-24 | | | | FY2025 ESTIMATE NINE MONTHS ENDING 3-31-25 | | | |
|--|-----------------------|---------------------|------------------|-----------|-------------------------------------|---|--------------------|------------------|-------------|--|---------------------|--------------------|-------------|
| | Budgeted | Actual | ±Change | % | | Budgeted | Actual | ±Change | % | Budgeted | Estimate | ±Change | % |
| GENERAL FUNDS [FN 1] | | | | | | | | | | | | | |
| Board of Trustees | | | | | | | | | | | | | |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operating | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal - Board of Trustees | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Support Services | | | | | | | | | | | | | |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operating | 600,000 | (421,720) | 178,280 | 30 | 600,000 | 150,000 | (200,000) | (50,000) | (33) | 450,000 | (400,000) | 50,000 | 11 |
| Subtotal - Support Services | 600,000 | (421,720) | 178,280 | 30 | 600,000 | 150,000 | (200,000) | (50,000) | (33) | 450,000 | (400,000) | 50,000 | 11 |
| Beneficiary Advocacy | | | | | | | | | | | | | |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operating | 2,400,000 | (2,399,999) | 1 | - | 2,400,000 | 600,000 | - | 600,000 | 100 | 1,800,000 | (2,400,000) | (600,000) | (33) |
| Subtotal - Beneficiary Advocacy | 2,400,000 | (2,399,999) | 1 | - | 2,400,000 | 600,000 | - | 600,000 | 100 | 1,800,000 | (2,400,000) | (600,000) | (33) |
| TOTAL - GENERAL FUNDS | 3,000,000 | (2,821,719) | 178,281 | 6 | 3,000,000 | 750,000 | (200,000) | 550,000 | 73 | 2,250,000 | (2,800,000) | (550,000) | (24) |
| TRUST FUNDS | | | | | | | | | | | | | |
| Board of Trustees | | | | | | | | | | | | | |
| Personnel | 2,810,351 | (2,906,224) | (95,873) | (3) | 2,965,670 | 741,417 | (600,815) | 140,602 | 19 | 2,224,253 | (2,364,855) | (140,602) | (6) |
| Operating | 952,176 | (490,590) | 461,586 | 48 | 1,554,100 | 388,525 | (37,305) | 351,220 | 90 | 1,165,575 | (1,516,795) | (351,220) | (30) |
| Subtotal - Board of Trustees | 3,762,527 | (3,396,814) | 365,713 | 10 | 4,519,770 | 1,129,942 | (638,120) | 491,822 | 44 | 3,389,828 | (3,881,650) | (491,822) | (15) |
| Support Services | | | | | | | | | | | | | |
| Personnel | 6,589,482 | (7,018,836) | (429,354) | (7) | 6,633,629 | 1,658,407 | (1,317,481) | 340,926 | 21 | 4,975,222 | (5,316,148) | (340,926) | (7) |
| Operating | 22,766,409 | (16,572,315) | 6,194,094 | 27 | 20,945,023 | 5,236,256 | (3,725,594) | 1,510,662 | 29 | 15,708,767 | (17,219,429) | (1,510,662) | (10) |
| Subtotal - Support Services | 29,355,891 | (23,591,151) | 5,764,740 | 20 | 27,578,652 | 6,894,663 | (5,043,075) | 1,851,588 | 27 | 20,683,989 | (22,535,577) | (1,851,588) | (9) |
| Beneficiary Advocacy | | | | | | | | | | | | | |
| Personnel | 3,663,950 | (3,743,120) | (79,170) | (2) | 5,507,851 | 1,376,963 | (935,757) | 441,206 | 32 | 4,130,888 | (4,572,094) | (441,206) | (11) |
| Operating | 16,027,559 | (12,755,311) | 3,272,248 | 20 | 14,844,198 | 3,711,049 | (2,230,426) | 1,480,623 | 40 | 11,133,149 | (12,613,772) | (1,480,623) | (13) |
| Subtotal - Beneficiary Advocacy | 19,691,509 | (16,498,431) | 3,193,078 | 16 | 20,352,049 | 5,088,012 | (3,166,183) | 1,921,829 | 38 | 15,264,037 | (17,185,866) | (1,921,829) | (13) |
| TOTAL - TRUST FUNDS | 52,809,927 | (43,486,396) | 9,323,531 | 18 | 52,450,471 | 13,112,617 | (8,847,378) | 4,265,239 | 33 | 39,337,854 | (43,603,093) | (4,265,239) | (11) |

**OFFICE OF HAWAIIAN AFFAIRS
FISCAL YEARS 2024, 2025 VARIANCE REPORT**

| GOVERNMENTAL ACTIVITIES | FY 2024 [FN 2] [FN 3] | | | | FY2025 (Workpaper) 12 MOS Budget | FY2025 ACTUAL THREE MONTHS ENDING 9-30-24 | | | | FY2025 ESTIMATE NINE MONTHS ENDING 3-31-25 | | | |
|--|-----------------------|-------------|-----------|---------|-------------------------------------|---|-----------|---------|----|--|-------------|-----------|------|
| | Budgeted | Actual | ±Change | % | | Budgeted | Actual | ±Change | % | Budgeted | Estimate | ±Change | % |
| OTHER OHA FUNDS | | | | | | | | | | | | | |
| Board of Trustees | | | | | | | | | | | | | |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operating | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal - Board of Trustees | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Support Services | | | | | | | | | | | | | |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operating | 128,737 | (63,756) | 64,981 | 50 | 126,300 | 31,575 | (306) | 31,269 | - | 94,725 | (125,994) | (31,269) | - |
| Subtotal - Support Services | 128,737 | (63,756) | 64,981 | 50 | 126,300 | 31,575 | (306) | 31,269 | - | 94,725 | (125,994) | (31,269) | - |
| Beneficiary Advocacy | | | | | | | | | | | | | |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operating | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal - Beneficiary Advocacy | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL - OTHER OHA FUNDS | 128,737 | (63,756) | 64,981 | 50 | 126,300 | 31,575 | (306) | 31,269 | - | 94,725 | (125,994) | (31,269) | - |
| FEDERAL FUNDS | | | | | | | | | | | | | |
| Board of Trustees | | | | | | | | | | | | | |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operating | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal - Board of Trustees | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Support Services | | | | | | | | | | | | | |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operating [FN 4] | - | (56,821) | (56,821) | #DIV/0! | - | - | - | - | - | - | - | - | - |
| Subtotal - Support Services | - | (56,821) | (56,821) | #DIV/0! | - | - | - | - | - | - | - | - | - |
| Beneficiary Advocacy | | | | | | | | | | | | | |
| Personnel | 568,832 | (591,329) | (22,497) | (4) | 572,842 | 143,210 | (118,650) | 24,560 | 17 | 429,632 | (454,192) | (24,560) | (6) |
| Operating [FN 5] | 775,857 | (811,638) | (35,781) | (5) | 2,814,658 | 703,665 | (45,737) | 657,928 | 94 | 2,110,994 | (2,768,921) | (657,927) | (31) |
| Subtotal - Beneficiary Advocacy | 1,344,689 | (1,402,967) | (58,278) | (4) | 3,387,500 | 846,875 | (164,387) | 682,488 | 81 | 2,540,626 | (3,223,113) | (682,487) | (27) |
| TOTAL - FEDERAL FUNDS | 1,344,689 | (1,459,788) | (115,099) | (9) | 3,387,500 | 846,875 | (164,387) | 682,488 | 81 | 2,540,626 | (3,223,113) | (682,487) | (27) |

**OFFICE OF HAWAIIAN AFFAIRS
FISCAL YEARS 2024, 2025 VARIANCE REPORT**

| GOVERNMENTAL ACTIVITIES | FY 2024 [FN 2] [FN 3] | | | | FY2025 (Workpaper) 12 MOS Budget | FY2025 ACTUAL THREE MONTHS ENDING 9-30-24 | | | | FY2025 ESTIMATE NINE MONTHS ENDING 3-31-25 | | | |
|--|-----------------------|--------------|-----------|----|-------------------------------------|---|-------------|-----------|----|--|--------------|-------------|------|
| | Budgeted | Actual | ±Change | % | | Budgeted | Actual | ±Change | % | Budgeted | Estimate | ±Change | % |
| ACCOUNT GROUP | | | | | | | | | | | | | |
| Board of Trustees | | | | | | | | | | | | | |
| Personnel | 2,810,351 | (2,906,224) | (95,873) | - | 2,965,670 | 741,417 | (600,815) | 140,602 | 19 | 2,224,253 | (2,364,855) | (140,602) | - |
| Operating | 952,176 | (490,590) | 461,586 | - | 1,554,100 | 388,525 | (37,305) | 351,220 | 90 | 1,165,575 | (1,516,795) | (351,220) | - |
| Subtotal - Board of Trustees | 3,762,527 | (3,396,814) | 365,713 | - | 4,519,770 | 1,129,942 | (638,120) | 491,822 | - | 3,389,828 | (3,881,650) | (491,822) | - |
| Support Services | | | | | | | | | | | | | |
| Personnel | 6,589,482 | (7,018,836) | (429,354) | - | 6,633,629 | 1,658,407 | (1,317,481) | 340,926 | 21 | 4,975,222 | (5,316,148) | (340,926) | - |
| Operating | 23,495,146 | (17,114,612) | 6,380,534 | - | 21,671,323 | 5,417,831 | (3,925,900) | 1,491,931 | 28 | 16,253,492 | (17,745,423) | (1,491,931) | - |
| Subtotal - Support Services | 30,084,628 | (24,133,448) | 5,951,180 | - | 28,304,952 | 7,076,238 | (5,243,381) | 1,832,857 | - | 21,228,714 | (23,061,571) | (1,832,857) | - |
| Beneficiary Advocacy | | | | | | | | | | | | | |
| Personnel | 4,232,782 | (4,334,449) | (101,667) | - | 6,080,693 | 1,520,173 | (1,054,407) | 465,766 | 31 | 4,560,520 | (5,026,286) | (465,766) | - |
| Operating | 19,203,416 | (15,966,948) | 3,236,468 | - | 20,058,856 | 5,014,713 | (2,276,163) | 2,738,550 | 55 | 15,044,142 | (17,782,693) | (2,738,551) | - |
| Subtotal - Beneficiary Advocacy | 23,436,198 | (20,301,397) | 3,134,801 | - | 26,139,549 | 6,534,886 | (3,330,570) | 3,204,316 | - | 19,604,662 | (22,808,979) | (3,204,317) | - |
| TOTAL - ACCOUNT GROUP | 57,283,353 | (47,831,659) | 9,451,694 | - | 58,964,271 | 14,741,066 | (9,212,071) | 5,528,995 | - | 44,223,204 | (49,752,200) | (5,528,996) | - |
| TOTAL - BOARD OF TRUSTEES | 3,762,527 | (3,396,814) | 365,713 | 10 | 4,519,770 | 1,129,942 | (638,120) | 491,822 | 44 | 3,389,828 | (3,881,650) | (491,822) | (15) |
| TOTAL - SUPPORT SERVICES | 30,084,628 | (24,133,448) | 5,951,180 | 20 | 28,304,952 | 7,076,238 | (5,243,381) | 1,832,857 | 26 | 21,228,714 | (23,061,571) | (1,832,857) | (9) |
| TOTAL - BENEFICIARY ADVOCACY | 23,436,198 | (20,301,397) | 3,134,801 | 13 | 26,139,549 | 6,534,887 | (3,330,570) | 3,204,317 | 49 | 19,604,663 | (22,808,979) | (340,926) | (2) |
| GOVERNMENTAL ACTIVITIES TOTAL | 57,283,353 | (47,831,659) | 9,451,694 | 16 | 58,964,271 | 14,741,067 | (9,212,071) | 5,528,996 | 38 | 44,223,205 | (49,752,200) | (5,528,995) | (13) |

FOOTNOTES >

- [1] FY2024 FY2025 General Funds figures from Act 071 approved 6/7/2023, 2023 HB133 HD1 SD2 CD1, Relating to the Budget of the Office of Hawaiian Affairs.
- [2] The FY2024 budget and FY2025 budget reflect figures approved in Budget Realignment #2 on May 23, 2024.
- [3] FY2024 actuals figures are from OHA's unaudited financial statement and FY2025 is from current year actuals and estimates.
- [4] FY2024 figures reflect payment for expenditures that may have been budgeted and encumbered in the preceding fiscal year and paid in the current year.
- [5] FY2025 figures include an awarded \$2,254,500 Federal grant.

**OFFICE OF HAWAIIAN AFFAIRS
 PROPOSED FY 2026 2027 BUDGET
 Report Date: 12/15/2024**

| | PROPOSED FY 2026 BUDGET | | |
|--|-------------------------|---------------------|---------------|
| | A - GENERAL FUNDS | T - OHA TRUST FUNDS | TOTAL |
| OHA150 - OFFICE OF THE TRUSTEES | \$ - | \$ 4,655,000 | \$ 4,655,000 |
| PERSONNEL | \$ - | \$ 3,054,402 | \$ 3,054,402 |
| OPERATING | \$ - | \$ 1,600,598 | \$ 1,600,598 |
| OHA160 - ADMINISTRATION | \$ 1,258,454 | \$ 28,923,000 | \$ 30,181,454 |
| PERSONNEL | \$ - | \$ 7,131,818 | \$ 7,131,818 |
| OPERATING | \$ 1,258,454 | \$ 19,123,442 | \$ 20,381,896 |
| NON-OPERATING | \$ - | \$ 2,667,740 | \$ 2,667,740 |
| OHA175 - BENEFICIARY ADVOCACY | \$ 3,600,000 | \$ 21,329,000 | \$ 24,929,000 |
| PERSONNEL | \$ - | \$ 5,603,902 | \$ 5,603,902 |
| OPERATING | \$ 3,600,000 | \$ 15,725,098 | \$ 19,325,098 |
| PROPOSED TOTAL FY26 BUDGET: | \$ 4,858,454 | \$ 54,907,000 | \$ 59,765,454 |

| | PROPOSED FY 2027 BUDGET | | |
|--|-------------------------|---------------------|---------------|
| | A - GENERAL FUNDS | T - OHA TRUST FUNDS | TOTAL |
| OHA150 - OFFICE OF THE TRUSTEES | \$ - | \$ 4,794,700 | \$ 4,794,700 |
| PERSONNEL | \$ - | \$ 3,146,067 | \$ 3,146,067 |
| OPERATING | \$ - | \$ 1,648,633 | \$ 1,648,633 |
| OHA160 - ADMINISTRATION | \$ 1,296,208 | \$ 29,790,700 | \$ 31,086,908 |
| PERSONNEL | \$ - | \$ 7,345,775 | \$ 7,345,775 |
| OPERATING | \$ 1,296,208 | \$ 19,697,152 | \$ 20,993,360 |
| NON-OPERATING | \$ - | \$ 2,747,773 | \$ 2,747,773 |
| OHA175 - BENEFICIARY ADVOCACY | \$ 3,700,000 | \$ 21,969,300 | \$ 25,669,300 |
| PERSONNEL | \$ - | \$ 5,772,132 | \$ 5,772,132 |
| OPERATING | \$ 3,700,000 | \$ 16,197,168 | \$ 19,897,168 |
| PROPOSED TOTAL FY27 BUDGET: | \$ 4,996,208 | \$ 56,554,700 | \$ 61,550,908 |

| | | | |
|--------------------------------------|--------------|----------------|----------------|
| GRAND TOTAL FY26 FY27 BUDGET: | \$ 9,854,662 | \$ 111,461,700 | \$ 121,316,362 |
|--------------------------------------|--------------|----------------|----------------|

OFFICE OF HAWAIIAN AFFAIRS
FISCAL YEAR 2024 ACTUAL EXPENDITURES, REPORT DATE 11/20/2024

| GOVERNMENTAL ACTIVITIES [FN 1] | | | FY2024 | | |
|--|---------------|-------------|--------|---------------|------------|
| | GENERAL FUNDS | TRUST FUNDS | OTHER | FEDERAL FUNDS | TOTAL |
| BOARD OF TRUSTEES | | | | | |
| Personnel | - | 2,906,224 | - | - | 2,906,224 |
| Operating | - | 490,590 | - | - | 490,590 |
| Subtotal - Board of Trustees | - | 3,396,814 | - | - | 3,396,814 |
| SUPPORT SERVICES | | | | | |
| Personnel | - | 7,018,836 | - | - | 7,018,836 |
| Operating | 421,720 | 16,572,315 | 63,756 | 56,821 | 17,114,612 |
| Subtotal - Support Services | 421,720 | 23,591,151 | 63,756 | 56,821 | 24,133,448 |
| BENEFICIARY ADVOCACY | | | | | |
| Personnel | - | 3,743,120 | - | 591,329 | 4,334,449 |
| Operating | 2,399,999 | 12,755,311 | - | - | 15,155,310 |
| Subtotal - Beneficiary Advocacy | 2,399,999 | 16,498,431 | - | 1,346,146 | 20,244,576 |
| GOVERNMENTAL ACTIVITIES TOTAL | 2,821,719 | 43,486,396 | 63,756 | 1,402,967 | 47,774,838 |

FOOTNOTES>

[1] FY2024 actuals figures from OHA's unaudited financial statements.

State of Hawaii HB133 HD1 SD2 CD1 in Act 071 on 06/07/2023
Office of Hawaiian Affairs - Report to Legislature of Uses of Authority - FY2025
Report Date: 12/02/24

| Description | FY 2025 | | | | | Notes |
|---|--------------|----------------|-----------|------------------------------|-----------|--|
| | General Fund | OHA Trust Fund | Total | Disbursements & Encumbrances | Remaining | |
| A. OHA 175 Beneficiary | | | | | | |
| 1 Occupancy Ready Housing Needs | 500,000 | 500,000 | 1,000,000 | (1,000,000) | - | Via Grants Solicitations awarded to Honolulu Habitat for Humanity, Hawaiian Community Assets, Kūkulu Kumuhana O Anahola, Homestead Community Development Association, and American Savings Bank \$1.5m deposit-backed mortgage loan pilot program for Native Hawaiian homebuyers. |
| 2 Social Services (Multi-Services) | 415,000 | 415,000 | 830,000 | (830,000) | - | Via Grants Solicitations awarded to Alu Like, Healthy Mothers Healthy Babies Coalition of Hawai'i, Pōhāhā I Ka Lani, Maui Economic Opportunity, Pā'upena Community Development, and Hawaiian Community Asssets. |
| 3 Native Hawaiian Students: Education Improvement Programs | 615,000 | 615,000 | 1,230,000 | (1,230,000) | - | Via Grants Solicitations awarded to Ho'okako'o Corporation, La'i'ōpua, Educational Services Hawai'i Foundation, Purple Mai'a, Institute for Native Pacific Education and Culture, Kanu O Ka 'Āina Learning Ohana, Nā Mamo Aloha 'Āina O Honokōhau, Hui Makua 'O Ke Kula Kaiapuni O Kualapu'u, EA Ecosiversity, Boys & Girls Club of Hawaii, Maui Hui Mālama, Ho'ākeolapono Trades Academy and Institute, and Keiki O Ka 'Āina. |
| 4 Legal Representation Services | 600,000 | 600,000 | 1,200,000 | (1,200,000) | - | Purchase of Service (POS) via Professional Services List - Awarded to Native Hawaiian Legal Corporation. direct legal services and assistance in protecting the rights and entitlements of Hawaiians, including, matters related to land title; quiet title defense; ahupua'a and kuleana tenant rights; traditional and customary practices; protection of cultural sites; preservation of Native Hawaiian land trust and DHHL home retention strategies, maintaining 'ohana care rights, and limited estate planning related to keiki and kūpuna care. |
| 6 Protection of 'Āina; Climate Change Adaptation and Mitigation Strategies and Practices | 500,000 | 500,000 | 1,000,000 | (1,000,000) | | Via Grants Colicitations awarded to 'Āina Ho'okupu O Kilauea, Keaukaha Pana'ewa Community Alliance, Hui Mālama I Ke Ala 'Ūlilī, Aloha Kuamo'o 'Āina, 'Āina Alliance, The Men of Pa'a, Papakōlea Community Development Corp, Ke Ao Halī'i, Hale Mua Cultural Group, Akaka Foundation for Tropical Forests, Maui Nui Makai Network, Papahana Kuaola, Pōhāhā I Ka Lani; and other qualifying major vendor disbursements such as Forest Solutions, Inc., Hui Kū Maoli Ola, LLC, Belt Collins Hawai'i, LLC, University of Hawai'i, and Imua Landscaping Co., Inc. |

| Description | FY 2025 | | | | | Notes |
|-----------------------------|--------------|----------------|-----------|------------------------------|-----------|---|
| | General Fund | OHA Trust Fund | Total | Disbursements & Encumbrances | Remaining | |
| 7 'Ohana Economic Stability | 370,000 | 370,000 | 740,000 | (740,000) | - | Via Grants Solicitations awarded to Hawaii Community Lending, Hawaiian Islands Land Trust, Ho'ākeolapono Trades Academy and Institute, Homestead Community Development Corp, Institute for Native Pacific Education & Culture, Ma Ka Hana Ka 'Ike Building Program, Mālama Na Makua A Keiki, Laiopua, The Men of Pa'a, Changemakers Community Economic Development Corporation, Lei Ho'olaha CDFI, Native Hawaiian Hospitality Association, Mālama Kaua'i, and Wai'anae Economic Development Council. |
| Subtotal OHA 175 | 3,000,000 | 3,000,000 | 6,000,000 | (6,000,000) | - | |

Total \$ 3,000,000 \$ 3,000,000 \$ 6,000,000 \$ (6,000,000) -

NOTES:

(1) FY2025 figures from Act 071 approved 6/7/2023, 2023 HB133 HD1 SD2 CD1, Relating to the Budget of the Office of Hawaiian Affairs.

(2) This report details the uses of all programmatic and operational awards, as well as expenditures and encumbrances made through November 30, 2024, pursuant to the reporting obligations in Act 071 (23) HB133 [Section 11].