

**DEPT. COMM. NO. 296**

**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  
Hawai'i State Capitol  
Room 431  
415 South Beretania Street  
Honolulu, Hawai'i 96813

Senator Ronald Kouchi  
Senate President  
Hawai'i State Capitol  
Room 409  
415 South Beretania Street  
Honolulu, Hawai'i 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](mailto:stacyf@oha.org) or have your staff contact Chief Financial Officer, Ramona Hinck, at 808-594-1999 or [ramonah@oha.org](mailto: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
<b>REVENUES</b>										
<b>1. General Fund Appropriations</b>	2,414,577				\$2,414,577	\$3,000,000				\$3,000,000
<b>2. Public Land Trust</b>		21,500,000			21,500,000		21,500,000			21,500,000
<b>3. Charges for Services</b>		10,098,081	28,718		10,126,799		10,401,000	30,000		10,431,000
<b>4. Interest and Investment Earnings</b>		67,172,983	16,810	1,111,784	68,301,577		35,773,000	17,000	731,000	36,521,000
<b>5. Intergovernmental Revenue</b>				430,850	430,850				2,242,500	2,242,500
<b>6. Donations and Other</b>		448,455		23,962	472,417					
<b>Total Revenues</b>	<b>\$2,414,577</b>	<b>\$99,219,519</b>	<b>\$45,528</b>	<b>\$1,566,596</b>	<b>\$103,246,220</b>	<b>\$3,000,000</b>	<b>\$67,674,000</b>	<b>\$47,000</b>	<b>\$2,973,500</b>	<b>\$73,694,500</b>
<b>EXPENDITURES</b>										
<b>7. Board of Trustees</b>	-	3,396,814	-	-	3,396,814	-	4,519,770	-	-	4,519,770
<b>8. Support Services</b>	-	23,597,819	63,756	56,821	23,718,396	600,000	27,954,395	126,300	-	28,680,695
<b>9. Beneficiary Advocacy</b>	2,821,719	16,491,762	-	1,346,146	20,659,627	2,400,000	19,976,306	-	\$2,973,500	25,349,806
<b>Total Expenditures</b>	<b>2,821,719</b>	<b>\$43,486,395</b>	<b>\$63,756</b>	<b>\$1,402,967</b>	<b>\$47,774,837</b>	<b>\$3,000,000</b>	<b>\$2,450,471</b>	<b>\$126,300</b>	<b>\$2,973,500</b>	<b>\$58,550,271</b>

v12.30.2024 \*Unaudited figures

**NOTES and ASSUMPTIONS**

1. 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.
2. Public Land Trust revenues per Act 178, SLH 2006 is stated as an interim amount of \$21,500,000 per year.
- 3a. 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.
- 3b. 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.
4. 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.
5. 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.
6. 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
<b>REVENUES</b>										
<b>1. General Fund Appropriations</b>	\$4,858,454				\$4,858,454	\$4,996,208				\$4,996,208
<b>2. Public Land Trust</b>		21,500,000			21,500,000		21,500,000			21,500,000
<b>3. Charges for Services</b>		10,713,000	31,000		10,744,000		11,034,000	32,000		11,066,000
<b>4. Interest and Investment Earnings</b>		36,846,000	18,000	753,000	37,617,000		37,951,000	19,000	776,000	38,746,000
<b>5. Intergovernmental Revenue</b>										
<b>6. Donations and Other</b>										
<b>Total Revenues</b>	<b>\$4,858,454</b>	<b>\$69,059,000</b>	<b>\$49,000</b>	<b>\$753,000</b>	<b>\$74,719,454</b>	<b>\$4,996,208</b>	<b>\$70,485,000</b>	<b>\$51,000</b>	<b>\$776,000</b>	<b>\$76,308,208</b>
<b>EXPENDITURES</b>										
<b>7. Board of Trustees</b>	-	4,655,000	-	-	4,655,000	-	4,794,700	-	-	4,794,700
<b>8. Support Services</b>	1,258,454	28,793,000	130,000	-	30,181,454	1,296,208	29,656,800	133,900	-	31,086,908
<b>9. Beneficiary Advocacy</b>	3,600,000	20,576,000	-	\$753,000	24,929,000	3,700,000	21,193,300	-	\$776,000	25,669,300
<b>Total Expenditures</b>	<b>\$4,858,454</b>	<b>\$54,024,000</b>	<b>\$130,000</b>	<b>\$753,000</b>	<b>\$59,765,454</b>	<b>\$4,996,208</b>	<b>\$55,644,800</b>	<b>\$133,900</b>	<b>\$776,000</b>	<b>\$61,550,908</b>

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

**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
<b>REVENUES</b>										
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										
<b>Total Revenues</b>	<b>\$5,459,600</b>	<b>\$75,028,000</b>	<b>\$57,000</b>	<b>\$848,000</b>	<b>\$81,392,600</b>	<b>\$5,623,400</b>	<b>\$76,634,000</b>	<b>\$59,000</b>	<b>\$873,000</b>	<b>\$83,189,400</b>
<b>EXPENDITURES</b>										
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
<b>Total Expenditures</b>	<b>\$5,459,600</b>	<b>\$60,804,600</b>	<b>\$146,300</b>	<b>\$848,000</b>	<b>\$67,258,500</b>	<b>\$5,623,400</b>	<b>\$62,628,800</b>	<b>\$150,700</b>	<b>\$873,000</b>	<b>\$69,275,900</b>

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	%
<b>GENERAL FUNDS [FN 1]</b>													
<b>Board of Trustees</b>													
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal - Board of Trustees</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Support Services</b>													
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
<b>Subtotal - Support Services</b>	<b>600,000</b>	<b>(421,720)</b>	<b>178,280</b>	<b>30</b>	<b>600,000</b>	<b>150,000</b>	<b>(200,000)</b>	<b>(50,000)</b>	<b>(33)</b>	<b>450,000</b>	<b>(400,000)</b>	<b>50,000</b>	<b>11</b>
<b>Beneficiary Advocacy</b>													
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)
<b>Subtotal - Beneficiary Advocacy</b>	<b>2,400,000</b>	<b>(2,399,999)</b>	<b>1</b>	<b>-</b>	<b>2,400,000</b>	<b>600,000</b>	<b>-</b>	<b>600,000</b>	<b>100</b>	<b>1,800,000</b>	<b>(2,400,000)</b>	<b>(600,000)</b>	<b>(33)</b>
<b>TOTAL - GENERAL FUNDS</b>	<b>3,000,000</b>	<b>(2,821,719)</b>	<b>178,281</b>	<b>6</b>	<b>3,000,000</b>	<b>750,000</b>	<b>(200,000)</b>	<b>550,000</b>	<b>73</b>	<b>2,250,000</b>	<b>(2,800,000)</b>	<b>(550,000)</b>	<b>(24)</b>
<b>TRUST FUNDS</b>													
<b>Board of Trustees</b>													
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)
<b>Subtotal - Board of Trustees</b>	<b>3,762,527</b>	<b>(3,396,814)</b>	<b>365,713</b>	<b>10</b>	<b>4,519,770</b>	<b>1,129,942</b>	<b>(638,120)</b>	<b>491,822</b>	<b>44</b>	<b>3,389,828</b>	<b>(3,881,650)</b>	<b>(491,822)</b>	<b>(15)</b>
<b>Support Services</b>													
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)
<b>Subtotal - Support Services</b>	<b>29,355,891</b>	<b>(23,591,151)</b>	<b>5,764,740</b>	<b>20</b>	<b>27,578,652</b>	<b>6,894,663</b>	<b>(5,043,075)</b>	<b>1,851,588</b>	<b>27</b>	<b>20,683,989</b>	<b>(22,535,577)</b>	<b>(1,851,588)</b>	<b>(9)</b>
<b>Beneficiary Advocacy</b>													
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)
<b>Subtotal - Beneficiary Advocacy</b>	<b>19,691,509</b>	<b>(16,498,431)</b>	<b>3,193,078</b>	<b>16</b>	<b>20,352,049</b>	<b>5,088,012</b>	<b>(3,166,183)</b>	<b>1,921,829</b>	<b>38</b>	<b>15,264,037</b>	<b>(17,185,866)</b>	<b>(1,921,829)</b>	<b>(13)</b>
<b>TOTAL - TRUST FUNDS</b>	<b>52,809,927</b>	<b>(43,486,396)</b>	<b>9,323,531</b>	<b>18</b>	<b>52,450,471</b>	<b>13,112,617</b>	<b>(8,847,378)</b>	<b>4,265,239</b>	<b>33</b>	<b>39,337,854</b>	<b>(43,603,093)</b>	<b>(4,265,239)</b>	<b>(11)</b>

**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	%
<b>OTHER OHA FUNDS</b>													
<b>Board of Trustees</b>													
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal - Board of Trustees</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Support Services</b>													
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating	128,737	(63,756)	64,981	50	126,300	31,575	(306)	31,269	-	94,725	(125,994)	(31,269)	-
<b>Subtotal - Support Services</b>	128,737	(63,756)	64,981	50	126,300	31,575	(306)	31,269	-	94,725	(125,994)	(31,269)	-
<b>Beneficiary Advocacy</b>													
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal - Beneficiary Advocacy</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL - OTHER OHA FUNDS</b>	128,737	(63,756)	64,981	50	126,300	31,575	(306)	31,269	-	94,725	(125,994)	(31,269)	-
<b>FEDERAL FUNDS</b>													
<b>Board of Trustees</b>													
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal - Board of Trustees</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Support Services</b>													
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating [FN 4]	-	(56,821)	(56,821)	#DIV/0!	-	-	-	-	-	-	-	-	-
<b>Subtotal - Support Services</b>	-	(56,821)	(56,821)	#DIV/0!	-	-	-	-	-	-	-	-	-
<b>Beneficiary Advocacy</b>													
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)
<b>Subtotal - Beneficiary Advocacy</b>	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)
<b>TOTAL - FEDERAL FUNDS</b>	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	%
<b>ACCOUNT GROUP</b>													
<b>Board of Trustees</b>													
<b>Personnel</b>	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)	-
<b>Operating</b>	952,176	(490,590)	461,586	-	1,554,100	388,525	(37,305)	351,220	90	1,165,575	(1,516,795)	(351,220)	-
<b>Subtotal - Board of Trustees</b>	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)	-
<b>Support Services</b>													
<b>Personnel</b>	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)	-
<b>Operating</b>	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)	-
<b>Subtotal - Support Services</b>	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)	-
<b>Beneficiary Advocacy</b>													
<b>Personnel</b>	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)	-
<b>Operating</b>	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)	-
<b>Subtotal - Beneficiary Advocacy</b>	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)	-
<b>TOTAL - ACCOUNT GROUP</b>	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)	-
<b>TOTAL - BOARD OF TRUSTEES</b>	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)
<b>TOTAL - SUPPORT SERVICES</b>	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)
<b>TOTAL - BENEFICIARY ADVOCACY</b>	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)
<b>GOVERNMENTAL ACTIVITIES TOTAL</b>	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
<b>OHA150 - OFFICE OF THE TRUSTEES</b>	\$ -	\$ 4,655,000	\$ 4,655,000
PERSONNEL	\$ -	\$ 3,054,402	\$ 3,054,402
OPERATING	\$ -	\$ 1,600,598	\$ 1,600,598
<b>OHA160 - ADMINISTRATION</b>	\$ 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
<b>OHA175 - BENEFICIARY ADVOCACY</b>	\$ 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
<b>PROPOSED TOTAL FY26 BUDGET:</b>	\$ 4,858,454	\$ 54,907,000	\$ 59,765,454

	PROPOSED FY 2027 BUDGET		
	A - GENERAL FUNDS	T - OHA TRUST FUNDS	TOTAL
<b>OHA150 - OFFICE OF THE TRUSTEES</b>	\$ -	\$ 4,794,700	\$ 4,794,700
PERSONNEL	\$ -	\$ 3,146,067	\$ 3,146,067
OPERATING	\$ -	\$ 1,648,633	\$ 1,648,633
<b>OHA160 - ADMINISTRATION</b>	\$ 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
<b>OHA175 - BENEFICIARY ADVOCACY</b>	\$ 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
<b>PROPOSED TOTAL FY27 BUDGET:</b>	\$ 4,996,208	\$ 56,554,700	\$ 61,550,908

<b>GRAND TOTAL FY26 FY27 BUDGET:</b>	\$ 9,854,662	\$ 111,461,700	\$ 121,316,362
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**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
<b>BOARD OF TRUSTEES</b>					
Personnel	-	2,906,224	-	-	2,906,224
Operating	-	490,590	-	-	490,590
<b>Subtotal - Board of Trustees</b>	-	3,396,814	-	-	3,396,814
<b>SUPPORT SERVICES</b>					
Personnel	-	7,018,836	-	-	7,018,836
Operating	421,720	16,572,315	63,756	56,821	17,114,612
<b>Subtotal - Support Services</b>	421,720	23,591,151	63,756	56,821	24,133,448
<b>BENEFICIARY ADVOCACY</b>					
Personnel	-	3,743,120	-	591,329	4,334,449
Operating	2,399,999	12,755,311	-	-	15,155,310
<b>Subtotal - Beneficiary Advocacy</b>	2,399,999	16,498,431	-	1,346,146	20,244,576
<b>GOVERNMENTAL ACTIVITIES TOTAL</b>	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.

Description	FY 2024					Notes
	General Fund	OHA Trust Fund	Total	Disbursements & Encumbrances	Remaining	
<b>A. OHA 175 Beneficiary</b>						
<b>1 Occupancy Ready Housing Needs</b>	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, and Homestead Community Development Association.
<b>2 Social Services (Multi-Services)</b>	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, Big Island Substance Abuse Council, and Ke Kula Nui O Waimanalo.
<b>Native Hawaiian Students:</b>						
<b>3 Education Improvement Programs</b>	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 & Culture and Kanu O Ka 'Āina Learning Ohana.
<b>4 Legal Representation Services</b>	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 kupuna care.
<b>6 Protection of 'Āina; Climate Change Adaptation and Mitigation Strategies and Practices</b>	500,000	500,000	1,000,000	(1,000,000)	-	Via Grants Solicitations awarded to Āina Ho'okupu O Kilauea, Keaukaha Panaewa Community Alliance, Hui Mālama I Ke Ala 'Ūlilili, Aloha Kuamoo 'Āina, 'Āina Alliance, The Men of Pa'a, Papakōlea Community Development Corp; 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.
<b>7 'Ohana Economic Stability</b>	370,000	370,000	740,000	(740,000)	-	Via Grants Solicitations awarded to Hawai'i 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, and Purple Mai'a Foundation.
<b>Subtotal OHA 175</b>	3,000,000	3,000,000	6,000,000	(6,000,000)	-	
<b>Total</b>	<b>\$ 3,000,000</b>	<b>\$ 3,000,000</b>	<b>\$ 6,000,000</b>	<b>\$ (6,000,000)</b>	<b>-</b>	

NOTES:

(1) FY2024 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].

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	
<b>A. OHA 175 Beneficiary</b>						
<b>1 Occupancy Ready Housing Needs</b>	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.
<b>2 Social Services (Multi-Services)</b>	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 Assets.
<b>3 Native Hawaiian Students: Education Improvement Programs</b>	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.
<b>4 Legal Representation Services</b>	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.
<b>6 Protection of 'Āina; Climate Change Adaptation and Mitigation Strategies and Practices</b>	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 Hali'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.
<b>Subtotal OHA 175</b>	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].