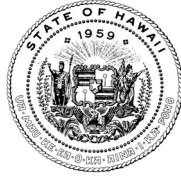


JOSH GREEN, M.D.
GOVERNOR
STATE OF HAWAII
*Ke Kia 'āina o ka Moku 'āina 'o
Hawai'i*

SYLVIA J. LUKE
LT. GOVERNOR
STATE OF HAWAII
*Ka Hope Kia 'āina o ka Moku 'āina
'o Hawai'i*



DEPT. COMM. NO. 52

KALI WATSON
CHAIRPERSON, HHC
Ka Luna Ho'okele

KATIE L. LAMBERT
DEPUTY TO THE CHAIR
Ka Hope Luna Ho'okele

STATE OF HAWAII
DEPARTMENT OF HAWAIIAN HOME LANDS

Ka 'Oihana 'Āina Ho 'opulapula Hawai'i

P. O. BOX 1879
HONOLULU, HAWAII 96805

November 8, 2024

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

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

Dear President Kouchi and Speaker Nakamura:

In accordance with Sections 37-47, 37-48, and 37-49, Hawaii Revised Statutes, attached please find the Department of Hawaiian Home Lands' Report on Non-General Fund Information and Fund Structure, Non-General Fund Program Measures Report and Non-General Fund Cost Element Report.

Copies are also being transmitted to the Legislative Reference Bureau Library pursuant to Section 93-16, Hawaii Revised Statutes.

The public may view an electronic version of these reports on the Department of Hawaiian Home Lands' website at the following link: <https://dhhl.hawaii.gov/reports/>

Should you have any questions, please feel free to contact Sharon Mendoza, Program Budget Analyst at 808-620-9500, or via email at Sharon.H.Mendoza@hawaii.gov.

Sincerely,

Kali Watson, Chairperson
Hawaiian Homes Commission

Attachments

c: Legislative Reference Bureau Library

Department: HHL
 Program ID(s): HHL 602
 Name of Fund: Hawaiian Home Loan Fund
 Legal Authority: Section 213(b) Hawaiian Homes Commission Act of 1920, as amended

Contact Name: Sharon Mendoza
 Phone Number: 808 730 0198
 Fund Type (MOF): W
 Appropriation Account Number: S 302 I

Intended Purpose: See attached

Source of Revenues:

Current Program Activities/Allowable Expenses:

Variances:

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

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	3,235,700	3,324,514	3,383,689	3,574,237	3,674,551	3,789,875	3,902,875
Revenues	88,814	59,175	190,548	100,314	117,240	115,000	91,900
Expenditures					1,916	2,000	2,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	2,531,362	2,704,338	2,620,177	2,763,513	2,810,725	0	0
	(2,531,362)	(2,704,338)	(2,620,177)	(2,763,513)	(2,810,725)	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	3,324,514	3,383,689	3,574,237	3,674,551	3,789,875	3,902,875	3,992,775
Encumbrances							
Unencumbered Cash Balance	3,324,514	3,383,689	3,574,237	3,674,551	3,789,875	3,902,875	3,992,775

Additional Information:

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

Department: HHL
 Program ID(s): HHL 602
 Name of Fund: Hawaiian Home General Loan Fund
 Legal Authority: Section 213(c) Hawaiian Homes Commission Act of 1920, as amended

Contact Name: Sharon Mendoza
 Phone Number: 808 730 0198
 Fund Type (MOF): W
 Appropriation Account Number: S 323 I

Intended Purpose: See attached

Source of Revenues:

Current Program Activities/Allowable Expenses:

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							
Beginning Cash Balance	36,155,735	47,328,850	54,146,098	62,961,559	43,217,803	51,745,813	49,336,976
Revenues	13,271,436	8,634,472	11,818,514	11,692,702	12,828,923	3,392,663	3,400,000
Expenditures	2,098,321	1,817,224	3,003,053	31,436,458	4,300,913	5,801,500	5,801,500
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	27,821,058	30,887,060	37,510,760	41,999,960	35,961,600		
	(27,821,058)	(30,887,060)	(37,510,760)	(41,999,960)	(35,961,600)		
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	47,328,850	54,146,098	62,961,559	43,217,803	51,745,813	49,336,976	46,935,476
Encumbrances							
Unencumbered Cash Balance	47,328,850	54,146,098	62,961,559	43,217,803	51,745,813	49,336,976	46,935,476

Additional Information:

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

Department: HHL
 Program ID(s): HHL 602
 Name of Fund: Hawaiian Home Administration Account
 Legal Authority: Section 213(f) Hawaiian Homes Commission Act of 1920, as amended

Contact Name: Sharon Mendoza
 Phone Number: 808 730 0198
 Fund Type (MOF): B
 Appropriation Account Number S 325 I

Intended Purpose: See attached

Source of Revenues:

Current Program Activities/Allowable Expenses:

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	4,824,709	4,824,709	4,824,709	4,824,709	4,824,709	4,824,709	4,824,709
Beginning Cash Balance	31,443,462	21,829,114	30,073,128	30,617,279	24,679,456	29,762,676	45,376,717
Revenues	17,927,794	15,762,265	18,264,385	19,002,103	20,289,340	20,438,750	22,482,625
Expenditures	16,805,950	2,518,251	2,720,234	2,939,926	2,706,120	4,824,709	4,824,709
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	15,000,000		6,000,000	2,561,585	2,500,000		
	(25,736,192)	(5,000,000)	(21,000,000)	(24,561,585)	(15,000,000)		
Net Total Transfers	(10,736,192)	(5,000,000)	(15,000,000)	(22,000,000)	(12,500,000)	0	0
Ending Cash Balance	21,829,114	30,073,128	30,617,279	24,679,456	29,762,676	45,376,717	63,034,633
Encumbrances	2,995,699	3,941,854	2,451,186	2,699,916	1,902,503	2,000,000	2,000,000
Unencumbered Cash Balance	18,833,415	26,131,274	28,166,093	21,979,540	27,860,173	43,376,717	61,034,633

Additional Information:

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

Department: HHL
 Program ID(s): HHL 602
 Name of Fund: Hawaiian Home Administration Account
 Legal Authority: Section 213(f) Hawaiian Homes Commission Act of 1920, as amended

Contact Name: Sharon Mendoza
 Phone Number: 808 730 0198
 Fund Type (MOF): B
 Appropriation Account Number: S 326 I

Intended Purpose: See attached

Source of Revenues:

Current Program Activities/Allowable Expenses:

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							
Beginning Cash Balance	6,710	0	0	0	0	0	0
Revenues							
Expenditures							
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	(6,710)						
Net Total Transfers	(6,710)	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

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

Department: HHL
 Program ID(s): HHL 602
 Name of Fund: Hawaiian Home Administration Accout
 Legal Authority: Administratively Created

Contact Name: Sharon Mendoza
 Phone Number: 808 730 0198
 Fund Type (MOF): B
 Appropriation Account Number S 305 I

Intended Purpose: See attached

Source of Revenues:

Current Program Activities/Allowable Expenses:

Variances:

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

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	0	0	0	0
Revenues							
Expenditures	15,000,000	15,000,000	15,000,000	22,000,000	15,000,000		
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
	15,000,000	15,000,000	15,000,000	22,000,000	15,000,000		
Net Total Transfers	15,000,000	15,000,000	15,000,000	22,000,000	15,000,000	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

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

Department: HHL
 Program ID(s): HHL 602
 Name of Fund: Hawaiian Home Administration Account-Protocol Fund
 Legal Authority: Section 213(f) Hawaiian Homes Commission Act of 1920, as amended

Contact Name: Sharon Mendoza
 Phone Number: 808 730 0198
 Fund Type (MOF): B
 Appropriation Account Number S 398 I

Intended Purpose: See attached

Source of Revenues:

Current Program Activities/Allowable Expenses:

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							
Beginning Cash Balance	5,869	8,369	0	0	0	0	0
Revenues							
Expenditures							
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	2,500	(8,369)					
Net Total Transfers	2,500	(8,369)	0	0	0	0	0
Ending Cash Balance	8,369	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	8,369	0	0	0	0	0	0

Additional Information:

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

Department: HHL
 Program ID(s): HHL 602
 Name of Fund: DHHL Revenue Bond Special Fund
 Legal Authority: Section 213.5 Hawaiian Homes Commission Act of 1920, as amended

Contact Name: Sharon Mendoza
 Phone Number: 808 730 0198
 Fund Type (MOF): B
 Appropriation Account Number S 350 I

Intended Purpose: See attached

Source of Revenues:

Current Program Activities/Allowable Expenses:

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							
Beginning Cash Balance	11,889,248	21,116,426	11,661,268	11,210,287	13,115,880	15,350,711	17,250,711
Revenues	1,144,603	3,086,971	2,308,225	3,244,041	3,380,955	3,000,000	
Expenditures	2,653,616	2,542,129	2,759,206	1,338,448	1,146,124	1,100,000	
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	21,536,191		9,295,060	9,064,527	8,900,000	9,721,910	
	(10,800,000)	(10,000,000)	(9,295,060)	(9,064,527)	(8,900,000)	(9,721,910)	
Net Total Transfers	10,736,191	(10,000,000)	0	0	0	0	0
Ending Cash Balance	21,116,426	11,661,268	11,210,287	13,115,880	15,350,711	17,250,711	17,250,711
Encumbrances	649,573	1,307,444	1,747,441	1,861,552	2,053,876	2,000,000	
Unencumbered Cash Balance	20,466,853	10,353,824	9,462,846	11,254,328	13,296,835	15,250,711	17,250,711

Additional Information:

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

Department: HHL
 Program ID(s): HHL 602
 Name of Fund: DHHL Revenue Bond Special Fund
 Legal Authority: Section 213(h) Hawaiian Homes Commission Act of 1920, as amended

Contact Name: Sharon Mendoza
 Phone Number: 808 730 0198
 Fund Type (MOF): B
 Appropriation Account Number: T 991 I

Intended Purpose: See attached

Source of Revenues:

Current Program Activities/Allowable Expenses:

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							
Beginning Cash Balance	1,782,760	1,807,946	1,100,003	1,099,149	1,152,016	1,228,004	1,228,004
Revenues	3,051,886	2,292,557	3,009,896	3,059,117	3,083,488	3,000,000	3,000,000
Expenditures	3,026,700	3,000,500	3,010,750	3,006,250	3,007,500	3,000,000	3,000,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	1,782,760		1,100,003	1,099,149	1,152,015	1,228,004	1,228,004
	(1,782,760)		(1,100,003)	(1,099,149)	(1,152,015)	(1,228,004)	(1,228,004)
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	1,807,946	1,100,003	1,099,149	1,152,016	1,228,004	1,228,004	1,228,004
Encumbrances							
Unencumbered Cash Balance	1,807,946	1,100,003	1,099,149	1,152,016	1,228,004	1,228,004	1,228,004

Additional Information:

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

Department: HHL
 Program ID(s): HHL 602
 Name of Fund: Hawaiian Home Land Trust Fund
 Legal Authority: Section 213.6 Hawaiian Homes Commission Act of 1920, as amended

Contact Name: Sharon Mendoza
 Phone Number: 808 730 0198
 Fund Type (MOF): T
 Appropriation Account Number T 902 I

Intended Purpose: See attached

Source of Revenues:

Current Program Activities/Allowable Expenses:

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							
Beginning Cash Balance	145,842,157	150,719,468	150,052,088	148,237,051	142,458,497	147,377,117	138,321,198
Revenues	5,874,082	871,155	6,089,399	3,010,592	7,236,291		
Expenditures	996,771	1,538,535	7,904,436	8,789,146	2,317,671	9,055,919	
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	123,000,000		85,000,000	92,000,000	83,000,000	72,000,000	
	(123,000,000)		(85,000,000)	(92,000,000)	(83,000,000)	(72,000,000)	
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	150,719,468	150,052,088	148,237,051	142,458,497	147,377,117	138,321,198	138,321,198
Encumbrances				4,172,273	13,737,428	36,892,590	
Unencumbered Cash Balance	150,719,468	150,052,088	148,237,051	138,286,224	133,639,689	101,428,608	138,321,198

Additional Information:

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

Department: HHL
 Program ID(s): HHL 602
 Name of Fund: Hawaiian Home Operating Fund
 Legal Authority: Section 213 (e) Hawaiian Homes Commission Act of 1920, as amended

Contact Name: Sharon Mendoza
 Phone Number: 808 730 0198
 Fund Type (MOF): T
 Appropriation Account Number: T 905 I

Intended Purpose: See attached

Source of Revenues:

Current Program Activities/Allowable Expenses:

Variances:

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

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	3,740,534	3,740,534	3,740,534	3,740,534	3,740,534	3,740,534	3,740,534
Beginning Cash Balance	5,830,462	4,181,146	2,947,561	2,574,571	2,301,747	3,253,467	2,125,540
Revenues							
Expenditures	1,649,316	1,233,585	2,372,990	1,169,824	1,098,280	3,740,534	3,740,534
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	3,300,000		2,864,428	1,601,043	2,890,000	2,612,607	
	(3,300,000)		(864,428)	(704,043)	(840,000)		
Net Total Transfers	0	0	2,000,000	897,000	2,050,000	2,612,607	0
Ending Cash Balance	4,181,146	2,947,561	2,574,571	2,301,747	3,253,467	2,125,540	(1,614,994)
Encumbrances	1,535,266	1,875,903	1,334,552	1,214,922	1,316,127	1,400,000	
Unencumbered Cash Balance	2,645,880	1,071,658	1,240,019	1,086,825	1,937,340	725,540	(1,614,994)

Additional Information:

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

Department: HHL
 Program ID(s): HHL 602
 Name of Fund: Hawaiian Home Operating Fund
 Legal Authority: Section 213(e) Hawaiian Homes Commission Act of 1920, as amended

Contact Name: Sharon Mendoza
 Phone Number: 808 730 0198
 Fund Type (MOF): T
 Appropriation Account Number: T 906 I

Intended Purpose: See attached

Source of Revenues:

Current Program Activities/Allowable Expenses:

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							
Beginning Cash Balance		0	0	0	0	0	0
Revenues							
Expenditures							
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

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

Department: HHL Contact Name: Sharon Mendoza
 Program ID(s): HHL 602 Phone Number: 808 730 0198
 Name of Fund: Hawaiian Home Operating Fund Fund Type (MOF): T
 Legal Authority: Section 213(e) Hawaiian Homes Commission Act of 1920, as amended Appropriation Account Number T 915 I

Intended Purpose: See attached

Source of Revenues:

Current Program Activities/Allowable Expenses:

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							
Beginning Cash Balance	57,833,698	62,372,348	56,627,550	48,280,204	32,297,531	58,643,204	38,643,204
Revenues	16,093,668	16,697,563	17,372,106	23,718,397	31,496,436		
Expenditures	11,555,018	22,442,361	23,719,452	18,601,070	3,100,763	20,000,000	
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	35,000,000		4,250,000	4,400,000	10,000,000		
	(35,000,000)		(6,250,000)	(25,500,000)	(12,050,000)		
Net Total Transfers	0	0	(2,000,000)	(21,100,000)	(2,050,000)	0	0
Ending Cash Balance	62,372,348	56,627,550	48,280,204	32,297,531	58,643,204	38,643,204	38,643,204
Encumbrances	54,187,337	48,355,049	42,187,357	31,746,505	16,790,892	40,000,000	
Unencumbered Cash Balance	8,185,011	8,272,501	6,092,847	551,026	41,852,312	(1,356,796)	38,643,204

Additional Information:

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

Department: HHL
 Program ID(s): HHL 602
 Name of Fund: Hawaiian Home Receipts Fund
 Legal Authority: Section 213(g) Hawaiian Homes Commission Act of 1920, as amended

Contact Name: Sharon Mendoza
 Phone Number: 808 730 0198
 Fund Type (MOF): T
 Appropriation Account Number: T 916 I

Intended Purpose: See attached

Source of Revenues:

Current Program Activities/Allowable Expenses:

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							
Beginning Cash Balance	655,770	818,397	330,986	401,004	499,644	68,744	68,744
Revenues	8,265,011	3,881,558	4,884,639	7,023,640	8,169,100		
Expenditures	8,102,384	4,368,969	4,814,621	6,925,000	8,600,000		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
				834,120	1,029,973		
				(834,120)	(1,029,973)		
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	818,397	330,986	401,004	499,644	68,744	68,744	68,744
Encumbrances							
Unencumbered Cash Balance	818,397	330,986	401,004	499,644	68,744	68,744	68,744

Additional Information:

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

Department: HHL
 Program ID(s): HHL 602
 Name of Fund: Hawaiian Home Trust Fund
 Legal Authority: Section 213(h) Hawaiian Homes Commission Act of 1920, as amended

Contact Name: Sharon Mendoza
 Phone Number: 808 730 0198
 Fund Type (MOF): T
 Appropriation Account Number: T 917 I

Intended Purpose: See attached

Source of Revenues:

Current Program Activities/Allowable Expenses:

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							
Beginning Cash Balance	11,798,833	11,798,833	11,809,233	11,809,233	40,124,024	41,471,652	41,471,652
Revenues		10,400		28,314,791	1,347,628		
Expenditures							
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	11,798,833		11,809,233	11,809,233	40,124,024		
	(11,798,833)		(11,809,233)	(11,809,233)	(40,124,024)		
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	11,798,833	11,809,233	11,809,233	40,124,024	41,471,652	41,471,652	41,471,652
Encumbrances							
Unencumbered Cash Balance	11,798,833	11,809,233	11,809,233	40,124,024	41,471,652	41,471,652	41,471,652

Additional Information:

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

Department: HHL
 Program ID(s): HHL 602
 Name of Fund: Native Hawaiian Rehabilitation Fund
 Legal Authority: Section 213(i) Hawaiian Homes Commission Act of 1920, as amended

Contact Name: Sharon Mendoza
 Phone Number: 808 730 0198
 Fund Type (MOF): T
 Appropriation Account Number T 924 I

Intended Purpose: See attached

Source of Revenues:

Current Program Activities/Allowable Expenses:

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							
Beginning Cash Balance	6,566,584	6,557,992	5,936,061	5,938,628	5,886,143	6,487,305	6,487,305
Revenues	478,743	287,255	520,153	350,823	607,364		
Expenditures	487,335	909,186	517,586	403,308	6,202		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	4,500,000		2,500,000	2,250,000	2,000,000		
	(4,500,000)		(2,500,000)	(2,250,000)	(2,000,000)		
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	6,557,992	5,936,061	5,938,628	5,886,143	6,487,305	6,487,305	6,487,305
Encumbrances	891,142	1,113,944	1,859,327	2,355,153	1,138,914		
Unencumbered Cash Balance	5,666,850	4,822,117	4,079,301	3,530,990	5,348,391	6,487,305	6,487,305

Additional Information:

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

Department: HHL
 Program ID(s): HHL 602
 Name of Fund: Security Deposits Clearing Account
 Legal Authority: Administratively Created

Contact Name: Sharon Mendoza
 Phone Number: 808 730 0198
 Fund Type (MOF): T
 Appropriation Account Number T 901 I

Intended Purpose: See attached

Source of Revenues:

Current Program Activities/Allowable Expenses:

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							
Beginning Cash Balance	2,701,992	2,804,845	2,970,921	3,042,687	3,245,313	3,245,313	3,245,313
Revenues	139,033	241,951	518,721	212,626			
Expenditures	36,180	75,875	446,955	10,000			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	2,293,704		2,396,557	2,324,365			
	(2,293,704)		(2,396,557)	(2,324,365)			
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	2,804,845	2,970,921	3,042,687	3,245,313	3,245,313	3,245,313	3,245,313
Encumbrances							
Unencumbered Cash Balance	2,804,845	2,970,921	3,042,687	3,245,313	3,245,313	3,245,313	3,245,313

Additional Information:

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

Department of Hawaiian Home Lands

Name of Fund: Hawaiian Home Loan Fund (S-302)

Means of Financing: Revolving Fund

1. Description and Purpose of Fund (including revenue source):

The Hawaiian Home Loan Fund was established in 1921 as a revolving fund. Section 4 of the Hawaii Admissions Act (Act of March 18, 1959, Pub. L. 86-3, 73 Stat 4) made the Hawaiian Homes Commission Act (HHCA) a State law by compact with the United States. Under this compact, the Hawaiian Home Loan Fund may not be the subject of amendments that impair or reduce its powers and benefits without the consent of Congress.

Section 4 of the Hawaii Admissions Act, states in part:

"the Hawaiian home-loan fund, the Hawaiian home-operating fund, and the Hawaiian home-development fund shall not be reduced or impaired by any such amendment, whether made in the constitution or in the manner required for State legislation, and the encumbrances authorized to be placed on Hawaiian home lands by officers other than those charged with the administration of said Act, shall not be changed except with the consent of the United States" (emphasis added).

REVENUE LINE ITEMS:

Loan Principal Repayment - Pursuant to section 213(b) of the Hawaiian Homes Commission Act (HHCA), any principal repayment arising out of loans from the Hawaiian Home Loan Fund are to be credited to and deposited into the Hawaiian Home Loan Fund.

The Hawaiian Home Loan Fund is used principally to pay the net proceeds when a homestead lease is canceled or surrendered or when a lessee dies without leaving a qualified successor.

2. Statutory Basis of Fund:

Section 213 (b), Hawaiian Homes Commission Act of 1920, as amended

Department of Hawaiian Home Lands

Name of Fund: Hawaiian Home General Loan Fund (S-323)

Means of Financing: Revolving Fund

1. Description and Purpose of Fund (including revenue source):

Act 249, passed by the 1986 State Legislature consolidated all remaining loan funds other than the Hawaiian home-loan fund into the Hawaiian home-general loan fund. These loan funds were established through various amendments to the Act since statehood. The major source of receipts for this fund is through principal repayment of loans.

The department can make loans from the revolving funds for the following purposes:

1. Repair, maintenance, purchase or erection of dwellings on any tract and any permanent improvements.
2. Purchase of livestock and farm equipment (including aquaculture).
3. Assistance in developing land.
4. Farm loans not to exceed \$20,000.
5. Commercial loans.

In addition, the department may:

6. Use money in the Hawaiian home-operating fund to secure matching funds from federal, state or county agencies.
7. Loan or guarantee the repayment of loans up to fifty percent (50%) of the maximum single-residence loan amount allowed in Hawaii by the United States Department of Housing and Urban Development, Federal Housing Administration (FHA).
8. Permit loans to lessees by government agencies or private lenders, where the department assures payment of such loans in case of default.
9. Secure, pledge, or otherwise guarantee the repayment of money borrowed by the department from government agencies or private lenders. Money borrowed by the department or on departmental guarantees of loan shall at no time exceed \$100,000,000.
10. Use available loan fund monies or other funds as cash guarantees when required by lenders.

11. Exercise the functions of a lender of money in all direct loans made by government agencies or private lenders to lessees of which repayment is guaranteed by the department.
12. Pledge receivables of loan accounts outstanding as collateral to secure loans made by government agencies or private lenders to the department, the proceeds of which shall be used to make new loans.
13. Transfer into the Hawaiian home-trust fund any available money from any loan fund, except the Hawaiian home-loan fund, for use as cash guarantees or reserves when required by a federal agency authorized to insure or guarantee loans to lessees.

2. Statutory Basis of Fund:

Section 213 (c), Hawaiian Homes Commission Act of 1920, as amended

Department of Hawaiian Home Lands

Name of Fund: Hawaiian Home Operating Fund (T-905, T-906, T-915)

Means of Financing: Trust Fund

1. Description and Purpose of Fund (including revenue source):

The Hawaiian Home-Development Fund, established in 1941 as a special fund, and the Hawaiian Home Operating Fund, established in 1948 as a revolving fund, were merged into one fund, the Hawaiian Home Operating Fund, in 1986. Section 4 of the Hawaii Admissions Act (Act of March 18, 1959, Pub. L. 86-3, 73 Stat 4) made the Hawaiian Homes Commission Act (HHCA) a State law by compact with the United States. Under this compact, the Hawaiian Home Development Fund and the Hawaiian Home Operating Fund may not be the subject of amendments that impair or reduce them without the consent of Congress. Consequently, the Hawaiian Home Operating Fund is managed as two separate portions, the operating portion and the development portion, to retain the characteristics and substance of the predecessors of this fund.

Section 4 of the Hawaii Admissions Act, states in part:

"the Hawaiian home-loan fund, the Hawaiian home-operating fund, and the Hawaiian home-development fund shall not be reduced or impaired by any such amendment, whether made in the constitution or in the manner required for State legislation, and the encumbrances authorized to be placed on Hawaiian home lands by officers other than those charged with the administration of said Act, shall not be changed except with the consent of the United States" (emphasis added).

REVENUE LINE ITEMS:

- 1-2) Loan Interest/ Investment Interest - Pursuant to section 213(b) of the Hawaiian Homes Commission Act (HHCA), any interest or earnings arising out of investments from the Hawaiian Home Loan Fund are to be credited to and deposited into the Hawaiian Home Operating Fund.
- 3) Miscellaneous - Pursuant to section 213(e) of the HHCA, all moneys received by the department from any other source, other than those prescribed in other funds of the HHCA, are deposited into the Hawaiian Home Operating Fund. This includes receipts collected from the Molokai and Anahola Water systems, hall rentals, and homestead lease payments.
- 4) Refund/ Reimbursables - Refunds and reimbursements of expenditures are deposited back to the fund of origination.

EXPENDITURE LINE ITEMS:

(1-14) Uses of the operating portion of the Hawaiian Home Operating Fund include:

1. Construction operation and maintenance of revenue-producing activities (such as the Molokai Water System, and the Anahola Farm Lots Water System, on the island of Kauai) that are intended to serve principally occupants on Hawaiian home lands.
2. Purchase of goods and services to be resold, rented or furnished on a charge basis to occupants of Hawaiian home lands. The department operates a community hall in Waimea on the island of Hawaii.
3. Cost of appraisals, studies, consultant services or other staff services, including those in section 202(b) of the HHCA. Some of DHHL temporary exempt hires are funded from this portion of the Operating Fund.

The uses of the development portion of the Hawaiian Home Operating Fund, which require approval of the Governor, include:

1. Improvement and development necessary to serve present and future occupants of Hawaiian home lands.
2. Improvements, additions, and repairs to all assets owned or leased by the department excluding structures or improvements that the department is obligated to acquire under Section 209 of the HHCA.
3. Engineering, architectural and planning services to maintain and develop properties.
4. For consultant services.
5. For purchase or lease of equipment.
6. For acquisition or lease of real property; and
7. Improvements constructed for the benefit of the beneficiaries of the HHCA and not otherwise permitted in the loan funds or Administration Account.

OTHER CHANGES IN FUND BALANCE:

- 1) The Hawaiian Homes Commission may approve the quarterly transfer of moneys from the Hawaiian Home (HH) Receipts Fund to the Hawaiian Home Operating Fund. In the absence of HHC approval, the HH Receipts Fund transfer is by formula according to Administrative Rules.

- 2) Any amount in the Hawaiian Home Administration Account which is in excess of the amount approved by the State Legislature or made available for the fiscal period may be transferred to the Hawaiian Home Operating Fund.

2. Statutory Basis of Fund:

Section 213 (e), Hawaiian Homes Commission Act of 1920, as amended

Department of Hawaiian Home Lands

Name of Fund: Hawaiian Home Administration Account (S-325, S-326, S-305, S-398)

Means of Financing: Special Fund

1. Description and Purpose of Fund (including revenue source):

In 1959, the Hawaii Admission Act (Act of March 18, 1959, Pub. L. 86-3, 73 Stat 4) provided that ownership of Hawaiian home lands (HHL) be transferred from the United States to the State of Hawaii. The Admission Act also provided that the HHL, as well as proceeds and income therefrom were to be held by the State in trust for native Hawaiians and administered in accordance with the Act, and that use of HHL for any other purpose would constitute a breach of trust for which suit may be brought by the United States.

Section 4 of the Hawaii Admissions Act, states in part:

"(3) that all proceeds and income from the "available lands" as defined by said Act, shall be used only in carrying out the provisions of said Act" (emphasis added).

Section 5(f) of the Hawaii Admissions Act, states in part:

"Such lands, proceeds, and income shall be managed and disposed of for one or more of the foregoing purposes in such manner as the constitution and laws of said State may provide, and their use for any other object shall constitute a breach of trust for which suit may be brought by the United States." (emphasis added).

REVENUE LINE ITEMS:

- 1) The entire receipts from any leasing or other dispositions of "available lands" are deposited into this account. Any interest or other earnings arising out of investments from this fund are to be credited to this fund.

Receipts of this fund are from general leases, licenses, revocable permits, rights of entry, and other dispositions of Hawaiian home lands. The Admission Act and the Constitution stipulate that all proceeds and income from "available lands," as defined by the HHCA, "shall be used only in carrying out the provisions of said Act."

EXPENDITURE LINE ITEMS:

- 1) The monies are to be expended by the department for salaries and all other administrative expenses of the department, excluding capital improvements, in the absence of general funds appropriated for operating and administrative costs.

Funds of the Administration Account must be incorporated in the Executive Budget and appropriated by the legislature before they can be used for salaries and operating costs.

OTHER CHANGES IN FUND BALANCE:

- 1) The HHCA provides that the excess of the receipts deposited into the Hawaiian Home Administration Account over the amount approved or made available by the legislature may be transferred to the Hawaiian Home Operating Fund.
- 2) All revenues from "available" lands are pledged to the repayment of DHHL revenue bonds. Monies in excess of the reserve and debt service requirements may be transferred back to the Administration Account upon Commission approval.

2. Statutory Basis of Fund:

Section 213(f), Hawaiian Homes Commission Act of 1920, as amended

Department of Hawaiian Home Lands

Name of Fund: Hawaiian Home Receipts Fund (T-916)

Means of Financing: Trust Fund

1. Description and Purpose of Fund (including revenue source):

All interest monies from loans or investments received by the department from any fund except as provided for in each respective fund, shall be deposited into this fund.

At the end of each quarter, all monies in this fund may be transferred to the Hawaiian home-operating fund, the Hawaiian home-administration account, the Hawaiian home-trust fund and any loan fund in accordance with rules adopted by the department.

REVENUE LINE ITEMS:

- 1) All interest monies from loans or investments received by the department from any fund except as provided for in each respective fund.

2. Statutory Basis of Fund:

Section 213 (g), Hawaiian Homes Commission Act of 1920, as amended

Department of Hawaiian Home Lands

Name of Fund: Hawaiian Home Trust Fund (T-917)

Means of Financing: Trust Fund

1. Description and Purpose of Fund (including revenue source):

Monies deposited into this fund are available for transfers into any other fund or account authorized by the Act or for any public purpose to further the purposes of the Act. Public purpose includes using the Hawaiian home trust fund as a reserve for loans insured or guaranteed by the Federal Housing Administration, Veteran Administration or any other federal agency authorized to insure or guarantee loans. A major deposit in the Hawaiian home-trust fund is the reserve for loans insured by the Federal Housing Administration.

2. Statutory Basis of Fund:

Section 213(h), Hawaiian Homes Commission Act of 1920, as amended

Department of Hawaiian Home Lands

Name of Fund: Native Hawaiian Rehabilitation Fund (T-924)

Means of Financing: Trust Fund

1. Description and Purpose of Fund (including revenue source):

The Native Hawaiian Rehabilitation Fund (NHRF) was created by the 1978 Constitutional Convention to finance various activities intended to exclusively benefit native Hawaiians. This includes, but is not limited to, educational, economic, political, social, and cultural processes by which the general welfare and conditions of native Hawaiians are improved and perpetuated. The specific sources of NHRF funds vary, but are primarily derived from certain lands labeled "ceded lands" which were conveyed from the federal government to the State when it was admitted into the Union.

REVENUE LINE ITEMS:

- 1) Thirty percent of the state receipts, derived from lands previously cultivated and cultivated as sugarcane lands and from water licenses, are deposited into this fund.
- 2) Any payments of principal, interest or other earnings arising out of the loan or investments from the fund are credited and deposited into this fund.

EXPENDITURE LINE ITEMS:

- 1) NHRF has been used for interim home construction. The fund is reimbursed by private lenders that provide permanent takeout loans (e.g. FHA loans).
- 2) NHRF has also been involved in the financing of community based projects and an education scholarship program within the native Hawaiian community.

2. Statutory Basis of Fund:

Section 213(i), Hawaiian Homes Commission Act of 1920, as amended

Department of Hawaiian Home Lands

Name of Fund: Department of Hawaiian Home Lands Revenue Bond Special Fund (S-350, T-991)

Means of Financing: Special Fund

1. Description and Purpose of Fund (including revenue source):

In 1959, the Hawaii Admission Act (Act of March 18, 1959, Pub. L. 86-3, 73 Stat 4) provided that ownership of Hawaiian home lands (HHL) be transferred from the United States to the State of Hawaii. The Admission Act also provided that the HHL, as well as proceeds and income therefrom were to be held by the State in trust for native Hawaiians and administered in accordance with the Act, and that use of HHL for any other purpose would constitute a breach of trust for which suit may be brought by the United States.

Section 4 of the Hawaii Admissions Act, states in part:

"(3) that all proceeds and income from the "available lands" as defined by said Act, shall be used only in carrying out the provisions of said Act" (emphasis added).

Section 5(f) of the Hawaii Admissions Act, states in part:

"Such lands, proceeds, and income shall be managed and disposed of for one or more of the foregoing purposes in such manner as the constitution and laws of said State may provide, and their use for any other object shall constitute a breach of trust for which suit may be brought by the United States." (emphasis added).

In October 1991, the department sold \$18 million of revenue bonds. All revenues from "available" lands were pledged to the repayment of these bonds. Monies in excess of the reserve and debt service requirements may be transferred back to the Administration Account upon Commission approval.

Pursuant to section 213.5 of the HHCA, the department is required to establish a Revenue Bond Special Fund for each undertaking financed by revenue bonds. A special fund was established for the revenue bonds issued in 1991. Sources of monies for this fund are:

1. Revenues committed for payment of debt service and maintenance of reserve accounts.
2. Interest from investments of reserve accounts.

The monies are primarily used to repay the debt service on the bonds and to maintain a reserve account as required by the bond resolution.

A DAGS administratively created fund, titled the “Hawaiian Home Trust Fund” (T-991-I), reports the DHHL’s Revenue Bond Special Fund reserve funds outside of the State Treasury with a Revenue Bond Trustee pursuant to a bond resolution between the bondholders and DHHL. This account is reported separately from the S-350-I account.

In 2009, DHHL issued \$42.5 million in Revenue Bond Series 2009. On July 25, 2017, the DHHL successfully priced the \$30,940,000 Revenue Bond, Series 2017. Proceeds were used to refund \$36,640,000 Revenue Bond Series 2009.

2. Statutory Basis of Fund:

Section 213.5, Hawaiian Homes Commission Act of 1920, as amended

Department of Hawaiian Home Lands

Name of Fund: Hawaiian Home Lands Trust Fund (T-902)

Means of Financing: Trust Fund

1. Description and Purpose of Fund (including revenue source):

Act 14, Special Session 1995, (DHHL Land Claims Settlement Act) settles all claims made on behalf of the Hawaiian Home Lands Trust against the State between August 21, 1959 and July 1, 1988. It requires that the State make twenty annual deposits of \$30,000,000 or their discounted equivalent into the Hawaiian Home Lands Trust Fund. Proceeds of the fund may be used by DHHL for capital improvements and other purposes undertaken in the furtherance of the Hawaiian Homes Commission Act of 1920, as amended.

2. Statutory Basis of Fund:

Section 213.6, Hawaiian Homes Commission Act of 1920, as amended.

Department of Hawaiian Home Lands

Name of Fund: Security Deposits/Clearing Account (T-901)

Means of Financing: Trust Account

1. Description and Purpose of Fund (including revenue source):

This account is a Department of Accounting Services (DAGS) administratively created account established in 1998 and serves as a temporary clearing account. The account is used to hold security deposits for leased properties. It is also a holding account for transactions and other payments received with insufficient documentation to explain the purpose of the payment. Monies remain in this account until it is refunded or until the department is able to resolve the purpose of the payment. Monies are also deposited for community benefits on behalf of Hawaiian Home Associations.

2. Statutory Basis of Fund:

DAGS Administrative Account

**Non-General Fund Program Measures Report
for submittal to the 2025 Legislature
Department of Hawaiian Home Lands**

Name of Fund: Hawaiian Home Administration Account
 Appropriation Account Number: S 325 I
 Fund Type (MOF): B
 Legal Authority: §213(f) Hawaiian Homes Commission Act of 1920, as amended

Statement of Objectives

The Hawaiian Home Administration Account supports the generation of receipts from general leases, licenses, revocable permits, rights of entry and other dispositions of available lands on Hawaiian home lands. Income from available lands are used primarily to carry out the provisions of the Hawaiian Homes Commission Act of 1920, as amended, which includes developing and delivering lands to native Hawaiians.

Fund Measures of Effectiveness		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.	% of planned lots that were developed	75	50	100	100	100	100
2.	% of surrendered or cancelled leases that were reawarded	50	75	100	100	100	100
3.	% of homebuyer education attendees of those outreached	50	75	75	75	75	75

Program Size Indicators		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.	# of applicants on the homestead (residential, ag, pastoral) waitlist	29,559	30,000	30,730	31,330	31,930	32,530	33,000
2.	# of homestead leases	10,052	10,250	10,500	10,760	11,000	11,275	11,557
3.	# of homebuyer education program attendees	557	2,000	1,000	1,000	1,000	1,000	1,000

Fund Activities Encompassed		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1.	# homestead lots developed	100	150	200	250	300	350
2.	# of lots reawarded	5	10	10	15	15	20
3.	# of homestead lease transactions	1,405	1,600	1,600	1,700	1,600	1,600
4.	# of lots surrendered/cancelled	10	15	15	15	15	15
5.	# of insured loans approved	106	150	150	150	150	150
6.	# of guaranteed loans granted	76	16	16	18	18	18
7.	# of other loans approved	19	24	24	24	24	24
8.	# of outreached for homebuyer education program	15,000	15,000	15,000	15,000	15,000	15,000

**Non-General Fund Program Measures Report
for submittal to the 2025 Legislature
Department of Hawaiian Home Lands**

Name of Fund: Hawaiian Home Operating Fund
 Appropriation Account Number: T 905 I
 Fund Type (MOF): T
 Legal Authority: §213(e) Hawaiian Homes Commission Act of 1920, as amended

Statement of Objectives

The Hawaiian Home Development Fund (established in 1941 as a special fund) and the Hawaiian Home Operating Fund (established in 1948 as a revolving fund) were merged and became the Hawaiian Home Operating Fund in 1986. Section 4 of the Hawaiian Admissions Act (Act of March 18, 1959, Public Law 86-3, 73, Stat 4) made the Hawaiian Homes Commission Act (HHCA) a State law by compact with the United States. Under this compact, the Hawaiian Home Development Fund and the Hawaiian Home Operating Fund may not be the subject of amendments that impair or reduce them without the consent of Congress. Consequently, the Hawaiian Home Operating Fund is managed as two separate portions, the operating portion and the development portion, to retain the characteristics and substance of the predecessors of this fund.

Fund Measures of Effectiveness	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. % of planned lots that were developed	75	50	100	100	100	100
2. % of surrendered or cancelled leases that were reawarded	50	75	100	100	100	100
3. % of homebuyer education attendees of those outreached	50	75	75	75	75	75

Program Size Indicators	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. # of applicants on the homestead (residential, ag, pastoral) waitlist	29,559	30,000	30,730	31,330	31,930	32,530	33,000
2. # of homestead leases	10,052	10,250	10,500	10,760	11,000	11,275	11,557
3. # of homebuyer education program attendees	557	2,000	1,000	1,000	1,000	1,000	1,000

Fund Activities Encompassed	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
1. # homestead lots developed	100	150	200	250	300	350
2. # of lots reawarded	5	10	10	15	15	20
3. # of homestead lease transactions	1,405	1,600	1,600	1,700	1,600	1,600
4. # of lots surrendered/cancelled	10	15	15	15	15	15
5. # of insured loans approved	106	150	150	150	150	150
6. # of guaranteed loans granted	76	16	16	18	18	18
7. # of other loans approved	19	24	24	24	24	24
8. # of outreached for homebuyer education program	15,000	15,000	15,000	15,000	15,000	15,000

**Non-General Fund Cost Element Report
for submittal to the 2025 Legislature**

Department: _____ Hawaiian Home Lands
 Name of Fund: _____ Hawaiian Home Loan Fund
 Legal Authority: _____ § 213(b) Hawaiian Homes Commission Act of 1920 as amended
 Fund Type (MOF): _____ W
 Appropriation Account Number: _____ S 302 I

	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated
A. Personal Services						
B. Other Current Expenses	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000

**Non-General Fund Cost Element Report
for submittal to the 2025 Legislature**

Department: _____ Hawaiian Home Lands
 Name of Fund: _____ Hawaiian Home General Loan Fund_
 Legal Authority: _____ §213(c) Hawaiian Homes Commission Act of 1920, as amended_
 Fund Type (MOF): _____ W
 Appropriation Account Number: _____ S 323 I_

	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated
A. Personal Services						
B. Other Current Expenses	4,300,000	10,500,000	10,500,000	10,500,000	10,500,000	10,500,000
C. Equipment						
M. Motor Vehicles						
L. Leases				S		
TOTAL	4,300,000	10,500,000	10,500,000	10,500,000	10,500,000	10,500,000

**Non-General Fund Cost Element Report
for submittal to the 2025 Legislature**

Department: _____ Hawaiian Home Lands
 Name of Fund: _____ Hawaiian Home Administration Account
 Legal Authority: _____ § 213(), Hawaiian Homes Commission Act of 1920, as amended
 Fund Type (MOF): _____ B
 Appropriation Account Number: _____ S 325 I

	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated
A. Personal Services						
B. Other Current Expenses	4,514,859	4,158,709	4,824,709	4,824,709	4,824,709	4,824,709
C. Equipment	93,765	606,000				
M. Motor Vehicles	0	60,000				
L. Leases						
TOTAL	4,608,624	4,824,709	4,824,709	4,824,709	4,824,709	4,824,709

**Non-General Fund Cost Element Report
for submittal to the 2025 Legislature**

Department: _____ Hawaiian Home Lands
 Name of Fund: _____ Hawaiian Home Administration Account
 Legal Authority: _____ Administratively Created
 Fund Type (MOF): _____ B
 Appropriation Account Number: _____ S 305 I

	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated
A. Personal Services						
B. Other Current Expenses	0	0	0	0	0	0
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	0	0	0	0	0	0

**Non-General Fund Cost Element Report
for submittal to the 2025 Legislature**

Department: _____ Hawaiian Home Lands
 Name of Fund: _____ Hawaiian Home Administration Account
 Legal Authority: _____ § 213(f), Hawaiian Homes Commission Act of 1920, as amended
 Fund Type (MOF): _____ B
 Appropriation Account Number: _____ S 398 I

	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated
A. Personal Services						
B. Other Current Expenses	0	0	0	0	0	0
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	0	0	0	0	0	0

**Non-General Fund Cost Element Report
for submittal to the 2025 Legislature**

Department: _____ Hawaiian Home Lands
 Name of Fund: _____ DHHL Revenue Bond Special Fund
 Legal Authority: _____ § 213.5, Hawaiian Homes Commission Act of 1920, as amended
 Fund Type (MOF): _____ B
 Appropriation Account Number: _____ S 350 I

	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated
A. Personal Services						
B. Other Current Expenses	3,200,000	3,200,000	3,200,000	3,200,000	3,200,000	3,200,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	3,200,000	3,200,000	3,200,000	3,200,000	3,200,000	3,200,000

**Non-General Fund Cost Element Report
for submittal to the 2025 Legislature**

Department: _____ Hawaiian Home Lands
 Name of Fund: _____ DHHL Revenue Bond Special Fund
 Legal Authority: _____ § 213(f), Hawaiian Homes Commission Act of 1920, as amended
 Fund Type (MOF): _____ B
 Appropriation Account Number: _____ T 991 I

	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated
A. Personal Services						
B. Other Current Expenses	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000

**Non-General Fund Cost Element Report
for submittal to the 2025 Legislature**

Department: _____ Hawaiian Home Lands
 Name of Fund: _____ Hawaiian Home Land Trust Fund
 Legal Authority: _____ § 213.6, Hawaiian Homes Commission Act of 1920, as amended
 Fund Type (MOF): _____ T
 Appropriation Account Number: _____ T 902 I

	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated
A. Personal Services						
B. Other Current Expenses	16,055,010	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	16,055,010	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000

**Non-General Fund Cost Element Report
for submittal to the 2025 Legislature**

Department: _____ Hawaiian Home Lands
 Name of Fund: _____ Hawaiian Home Trust Fund
 Legal Authority: _____ § 213(), Hawaiian Homes Commission Act of 1920, as amended
 Fund Type (MOF): _____ T
 Appropriation Account Number: _____ T 905 I

	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated
A. Personal Services						
B. Other Current Expenses	2,414,408	3,740,534	3,740,534	3,740,534	3,740,534	3,740,534
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	2,414,408	3,740,534	3,740,534	3,740,534	3,740,534	3,740,534

**Non-General Fund Cost Element Report
for submittal to the 2025 Legislature**

Department: _____ Hawaiian Home Lands
 Name of Fund: _____ Hawaiian Home Operating Fund
 Legal Authority: _____ § 213(e), Hawaiian Homes Commission Act of 1920, as amended
 Fund Type (MOF): _____ T
 Appropriation Account Number: _____ T 915 I

	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated
A. Personal Services						
B. Other Current Expenses	19,891,657	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	19,891,657	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000

**Non-General Fund Cost Element Report
for submittal to the 2025 Legislature**

Department: _____ Hawaiian Home Lands
 Name of Fund: _____ Hawaiian Home Receipts Fund
 Legal Authority: _____ § 213(g), Hawaiian Homes Commission Act of 1920, as amended
 Fund Type (MOF): _____ T
 Appropriation Account Number: _____ T 916 I

	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated
A. Personal Services						
B. Other Current Expenses	8,600,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	8,600,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000

**Non-General Fund Cost Element Report
for submittal to the 2025 Legislature**

Department: _____ Hawaiian Home Lands
 Name of Fund: _____ Hawaiian Home Trust Fund
 Legal Authority: _____ § 213(), Hawaiian Homes Commission Act of 1920, as amended
 Fund Type (MOF): _____ T
 Appropriation Account Number: _____ T 917 I

	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	0	0	0	0	0	0

**Non-General Fund Cost Element Report
for submittal to the 2025 Legislature**

Department: _____ Hawaiian Home Lands
 Name of Fund: _____ Native Hawaiian Rehabilitation Fund
 Legal Authority: _____ § 213(), Hawaiian Homes Commission Act of 1920, as amended
 Fund Type (MOF): _____ T
 Appropriation Account Number: _____ T 924 I

	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated
A. Personal Services						
B. Other Current Expenses	1,145,117	900,000	900,000	900,000	900,000	900,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	1,145,117	900,000	900,000	900,000	900,000	900,000

**Non-General Fund Cost Element Report
for submittal to the 2025 Legislature**

Department: _____ Hawaiian Home Lands
 Name of Fund: _____ Security Deposit Clearing Account
 Legal Authority: _____ Administratively Created
 Fund Type (MOF): _____ T
 Appropriation Account Number: _____ T 901 I

	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated
A. Personal Services						
B. Other Current Expenses	253,900	100,000	100,000	100,000	100,000	100,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	253,900	100,000	100,000	100,000	100,000	100,000