



JOSH GREEN, M.D.
GOVERNOR

SYLVIA LUKE
LIEUTENANT GOVERNOR

LUIS P. SALAVERIA
DIRECTOR

SABRINA NASIR
DEPUTY DIRECTOR

EMPLOYEES' RETIREMENT SYSTEM
HAWAII EMPLOYER-UNION HEALTH BENEFITS TRUST FUND
OFFICE OF THE PUBLIC DEFENDER

STATE OF HAWAII
DEPARTMENT OF BUDGET AND FINANCE
Ka 'Oihana Mālama Mo'ohelu a Kālā
P.O. BOX 150
HONOLULU, HAWAII 96810-0150

ADMINISTRATIVE AND RESEARCH OFFICE
BUDGET, PROGRAM PLANNING AND MANAGEMENT DIVISION
FINANCIAL ADMINISTRATION DIVISION
OFFICE OF FEDERAL AWARDS MANAGEMENT

October 10, 2025

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

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

Dear Senate President Kouchi and Speaker Nakamura:

In accordance with Section 37-47, HRS, and Section 3 of Act 87, SLH 2021, I am transmitting, for your information, a copy of the Report on Non-General Fund Information as it pertains to the programs and attached agencies of the Department of Budget and Finance (B&F). The other Executive Branch Departments will submit their information as it pertains to their respective Departments. In accordance with Section 93-16, Hawaii Revised Statutes, I am also informing you that the B&F Departmental report may be viewed electronically at:

<https://budget.hawaii.gov/budget/reports-to-the-legislature/department-of-budget-finance/>.

Sincerely,

/S/

LUIS P. SALAVERIA
Director of Finance

ec: BPPM (DBF.BPPM.HI@hawaii.gov)

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

Department: BUF
 Program ID(s): BUF 101
 Name of Fund: Departmental Administration & Budget (Mass Transit Special Fund)
 Legal Authority: Act 1, SLH 2017 1st Special Session

Contact Name: Tracy Ban
 Phone Number: 808-586-1601
 Fund Type (MOF): B
 Appropriation Account Number S-316-O

Intended Purpose:

Act 1, First Special Session, Session Laws of Hawai'i 2017 established the Mass Transit Special Fund from which a portion of the Transient Accommodations Tax and surcharge on State tax revenues are earmarked beginning January 1, 2018 to December 31, 2030 to provide a stable source of funding for the Honolulu Authority for Rapid Transit (HART) to accomplish the purposes as stipulated in Act 1, First Special Session Laws of Hawai'i 2017.

Source of Revenues:

A portion of the Transient Accommodations Tax and surcharge on State tax revenues are earmarked beginning Jan 1, 2018 to Dec 21, 2030.

Current Program Activities/Allowable Expenses:

Act 1, First Special Session Laws of Hawai'i 2017 allows for the use of the funds for capital costs for a Mass Transit project. Mass Transit Funds transferred in from S-350-O.

Variances:

Variances in revenues and expenditures over 10% among FY22 to FY25 are due to fluctuating collections of Transient Accommodations Tax and county surcharge on General Excise Tax. All collected funds are expended on a quarterly basis.

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

Statutory language: N/A

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	377,575,000	377,575,000	377,575,000	427,305,000	427,305,000	427,305,000	427,305,000
Beginning Cash Balance	0	95,877,228	123,836,060	66,778,464	112,114,134	137,082,134	168,405,134
Revenues	359,067,328	405,533,832	421,378,162	436,644,688	452,273,000	458,628,000	461,574,000
Expenditures	341,176,394	377,575,000	377,574,992	427,304,994	427,305,000	427,305,000	427,305,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
7/18/2021 S-316-O (JS0113)	52,208,527						
7/23/2021 S-316-O (JS0215)	25,777,768						
7/6/2022 S-316-O (JS0017)	(64,650,220)						
7/22/2022 S-316-O (JS0187)	(31,227,008)						
7/5/2023 S-316-O (JS0017)							
8/16/2023 S-316-O (JS0600)							
6/17/2024 S-316-O (JS5371)			(100,860,766)				
8/5/2024 S-316-O (JS0449)				35,995,976			
Net Total Transfers	(17,890,933)	0	(100,860,766)	35,995,976	0	0	0
Ending Cash Balance	95,877,228	123,836,060	66,778,464	112,114,134	137,082,134	168,405,134	202,674,134
Encumbrances							
Unencumbered Cash Balance	95,877,228	123,836,060	66,778,464	112,114,134	137,082,134	168,405,134	202,674,134

Additional Information:

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

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: Budget and Finance**

Name of Fund: Mass Transit Special Fund
Appropriation Account Number: S-316-O
Fund Type (MOF): B
Legal Authority: Act 1 SLH 2017 1st Special Session

Statement of Objectives

Act 1, First Special Session, Session Laws of Hawaii 2017 established the Mass Transit Special Fund from which a portion of the Transit Accommodations Tax and surcharge on State tax revenues are earmarked beginning January 1, 2018 to December 31, 2030 to provide a stable source of funding for the Honolulu Authority for Rapid Transit (HART) to accomplish the purposes as stipulated in Act 1, First Special Session Laws of Hawaii 2017.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	% of vendor payments made within 30 days	100.00	100.00	100.00	100.00	100.00	100.00
2.							
3.							
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<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	% of funds going to Hawaii Authority for Rapid Transportation (HART)	100	100.00	100.00	100.00	100.00	100.00	100.00
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: Budget and Finance**

Name of Fund: Mass Transit Special Fund
Appropriation Account Number: S-316-O
Fund Type (MOF): B
Legal Authority: Act 1 SLH 2017 1st Special Session

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Number of Quarterly payments to HART	4.00	4.00	4.00	4.00	4.00	4.00
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**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: Budget and Finance

Name of Fund: Departmental Administration & Budget (Mass Transit Special Fund)

Legal Authority: Act 1, SLH 2017 1st Special Session

Fund Type (MOF): B

Appropriation Account Number: S-316-O

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services						
B. Other Current Expenses	427,305,000	427,305,000	427,305,000	427,305,000	427,305,000	427,305,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	427,305,000	427,305,000	427,305,000	427,305,000	427,305,000	427,305,000

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

Department: Budget and Finance
 Program ID(s): BUF 101
 Name of Fund: Emergency and Budget Reserve Fund Separate Account
 Legal Authority: Section 328L-3 (3), HRS

Contact Name: Roderick Becker
 Phone Number: 586-1612
 Fund Type (MOF): B
 Appropriation Account Number: S-354-O

Intended Purpose:

Temporary supplemental source of funding for the State during times of emergency, economic downturn, or unforeseen reduction in revenues.

Source of Revenues:

Section 328L-3, HRS, provides that whenever State general fund revenues for each of two successive fiscal years exceeds revenues for each of the preceding fiscal years by 5%, 5% of the State general fund balance at the end of the fiscal year shall be deposited into the EBRF; however, no such transfer shall be made whenever the balance of the EBRF is equal to or more than 10% of general fund revenues for the preceding fiscal year. Article VII, Section 6, of the Hawaii State Constitution, also requires that the general fund balance at the close of each of two successive fiscal years must exceed 5% of general fund revenues for each of the two fiscal years before a deposit into an emergency fund is required. The transfer shall be executed by the director of finance; provided that all moneys deposited into the emergency and budget reserve fund under paragraph (3) shall be kept in a separate and distinct account. This account also receives revenues from interest.

Current Program Activities/Allowable Expenses:

Variances: FY 2023 revenue included a \$130M deposit from the general fund pursuant to Section 6 of Article VII and Section 328L-3, HRS.

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

Statutory language: None

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	54,569,579	54,795,460	187,373,763	193,775,646	199,953,080	205,951,672	212,130,223
Revenues	225,881	132,578,303	6,401,883	6,177,434	5,998,592	6,178,550	6,363,907
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	54,795,460	187,373,763	193,775,646	199,953,080	205,951,672	212,130,223	218,494,129
Encumbrances							
Unencumbered Cash Balance	54,795,460	187,373,763	193,775,646	199,953,080	205,951,672	212,130,223	218,494,129

Additional Information:

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

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of Budget and Finance**

Name of Fund: Emergency and Budget Reserve Fund Separate Account
Apprn. Acct. Number: S-354-O
Fund Type (MOF): Special Fund
Legal Authority: Section 328L-3 (3), HRS

Statement of Objectives

Temporary supplemental source of funding for the State during times of emergency, economic downturn, or unforeseen reduction in revenues.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Not applicable						
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<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Not applicable							
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of Budget and Finance**

Name of Fund: Emergency and Budget Reserve Fund Separate Account
Apprn. Acct. Number: S-354-O
Fund Type (MOF): Special Fund
Legal Authority: Section 328L-3 (3), HRS

<u>Fund Activities Encompassed</u>		FY	FY	FY	FY	FY	FY
		2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
1.	Not applicable						
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Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Budget and Finance
 Program ID(s): BUF 101
 Name of Fund: Emergency and Budget Reserve Fund
 Legal Authority: Section 328L-3, HRS

Contact Name: Roderick Becker
 Phone Number: 586-1612
 Fund Type (MOF): B
 Appropriation Account Number S-355-O

Intended Purpose: Temporary supplemental source of funding for the State during times of emergency, economic downturn, or unforeseen reduction in revenues.

Source of Revenues:

Revenues to the Emergency and Budget Reserve Fund (EBRF) normally include interest income and 15% of tobacco settlement revenues (after the first \$750,000 and special fund assessment are deducted) and any appropriations made by the Legislature.

Variances:

FY 24 Revenues included a \$500M appropriation from the general fund provided in Act 164, SLH 2023.

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

Statutory language: None

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	264,904,731	271,016,350	786,375,001	1,322,452,126	1,368,211,741	1,413,928,506	1,461,016,775
Revenues	6,111,619.16	514,966,354	536,077,125	45,759,615	45,716,766	47,088,269	48,500,917
Expenditures							
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
6/1/2023 S-20-279-M		200,904.25					
7/10/2023 S-21-345-B		191,392.50					
Net Total Transfers	0	392,297	0	0	0	0	0
Ending Cash Balance	271,016,350	786,375,001	1,322,452,126	1,368,211,741	1,413,928,506	1,461,016,775	1,509,517,691
Encumbrances							
Unencumbered Cash Balance	271,016,350	786,375,001	1,322,452,126	1,368,211,741	1,413,928,506	1,461,016,775	1,509,517,691

Additional Information:

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

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of Budget and Finance**

Name of Fund: Emergency and Budget Reserve Fund
Apprn. Acct. Number: S-355-O
Fund Type (MOF): Special Fund
Legal Authority: Section 328L-3, HRS

Statement of Objectives

Temporary supplemental source of funding for the State during times of emergency, economic downturn, or unforeseen reduction in revenues.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Not applicable						
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<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Not applicable							
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of Budget and Finance**

Name of Fund: Emergency and Budget Reserve Fund
Apprn. Acct. Number: S-355-O
Fund Type (MOF): Special Fund
Legal Authority: Section 328L-3, HRS

<u>Fund Activities Encompassed</u>		FY	FY	FY	FY	FY	FY
		2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
1.	Not applicable						
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Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: Budget and Finance
 Program ID(s): BUF 101
 Name of Fund: Overpayment Collections to OHA-Ceded Lands
 Legal Authority: Executive Order No. 22-04

Contact Name: Roderick Becker
 Phone Number: 586-1612
 Fund Type (MOF): Trust
 Appropriation Account Number T-955-O

Intended Purpose: Account is used to collect amounts in excess of the \$5,375,000 quarterly payment to the Office of Hawaiian Affairs for the use of Public Land Trust lands and to make up any shortage due to OHA pursuant to Executive Order No. 22-04.

Source of Revenues: Account revenues are quarterly amounts paid to OHA in excess of the \$5,375,000, pursuant to Act 178, SLH 2006, as amended by Act 226, SLH 2022.

Current Program Activities/Allowable Expenses: Funds can be expended to make up shortfalls in payments to OHA per Executive Order No. 22-04.

Variances:

Expenditures in FY 25 do not include the payment for the 4th quarter of FY 25, which is included in FY 26.

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	25,439,163	32,246,276	41,439,261	43,660,029	55,774,078	50,399,078	50,399,078
Revenues	6,807,113	25,317,985	29,095,768	28,239,050	21,500,000	21,500,000	21,500,000
Expenditures		16,125,000	26,875,000	16,125,000	26,875,000	21,500,000	21,500,000
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	32,246,276	41,439,261	43,660,029	55,774,078	50,399,078	50,399,078	50,399,078
Encumbrances							
Unencumbered Cash Balance	32,246,276	41,439,261	43,660,029	55,774,078	50,399,078	50,399,078	50,399,078

Additional Information:

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

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of Budget and Finance**

Name of Fund: Overpayment Collections to OHA - Ceded Lands
Apprn. Acct. Number: T-955-O
Fund Type (MOF): Trust Fund
Legal Authority: Executive Order No. 06-06

Statement of Objectives

Account is used to collect overpayments made to the Office of Hawaiian Affairs for ceded lands, and to make up shortage amounts due to OHA pursuant to Executive Order No. 06-06.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Not applicable						
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<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Not applicable							
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of Budget and Finance**

Name of Fund: Overpayment Collections to OHA - Ceded Lands
Apprn. Acct. Number: T-955-O
Fund Type (MOF): Trust Fund
Legal Authority: Executive Order No. 06-06

<u>Fund Activities Encompassed</u>		FY	FY	FY	FY	FY	FY
		2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
1.	Not applicable						
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Report on Non-General Fund Information
For Submittal to the 2026 Legislature

Department: BUF
 Program ID(s): BUF115
 Name of Fund: Interest Earned - Investment Pool
 Legal Authority: Administratively established

Contact Name: Roderick Becker
 Phone Number: 586-1612
 Fund Type (MOF): T
 Appropriation Account Number: T-xx-907-O

Intended Purpose:

Account was established as holding account to deposit interest earned from the State Treasury centralized pool investments before distribution to participating accounts.

Source of Revenues:

Interest earned on centralized investment pool investments.

Current Program Activities/Allowable Expenses:

JV's are generated each month to allocate interest earnings to the various appropriation accounts of departments participating in the investment pool.

Interest is allocated monthly by the investment pool system, to approx. 2,500 accounts.

Variances:

Variances are generally due to market interest rates, amounts of invested cash and timing of JV submittals between fiscal years.

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

Statutory language:

Chapter 36-21, HRS

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	1,006,199	5,918,140	26,258,439	33,080,418	103,759,809	360,101,024	689,680,770
Revenues	32,842,604	186,887,151	109,864,156.40	402,818,275	256,341,216	329,579,745	292,960,481
Expenditures							
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	(27,930,663)	(166,546,852)	(103,042,177)	(332,138,885)			
Net Total Transfers	(27,930,663)	(166,546,852)	(103,042,177)	(332,138,885)	0	0	0
Ending Cash Balance	5,918,140	26,258,439	33,080,418	103,759,809	360,101,024	689,680,770	982,641,251
Encumbrances							
Unencumbered Cash Balance	5,918,140	26,258,439	33,080,418	103,759,809	360,101,024	689,680,770	982,641,251

Additional Information:

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

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: Budget & Finance

Name of Fund: Interest Earned - Investment Pool
Appropriation Account Number: T-xx-907-O
Fund Type (MOF): T
Legal Authority: Administratively established

Statement of Objectives

Account was established as holding account to deposit interest earned from the State Treasury centralized pool investments before distribution to participating accounts.

Fund Measures of Effectiveness

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. N/A, used as a clearing account for accounting purposes only.						
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Program Size Indicators

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. N/A, used as a clearing account for accounting purposes only.							
2.							
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Fund Activities Encompassed

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. JV's are generated each month to allocate interest earnings to the various appropriation accounts of departments participating in the investment pool.						
2. Interest is allocated monthly by the investment pool system, to approx. 2,500 accounts.						
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Report on Non-General Fund Information
For Submittal to the 2026 Legislature

Department: BUF
 Program ID(s): BUF115
 Name of Fund: Interest Earned - Bond Investment Pool
 Legal Authority: Administratively established

Contact Name: Roderick Becker
 Phone Number: 586-1612
 Fund Type (MOF): T
 Appropriation Account Number: T-xx-908-O

Intended Purpose:

Account was established as holding account to deposit interest earned from the State Treasury centralized Bond Investment Pool before distribution to participating accounts.

Source of Revenues:

Interest earned on centralized Bond Investment Pool investments.

Current Program Activities/Allowable Expenses:

JV's are generated each month to allocate interest earnings to the various appropriation accounts of departments participating in the Bond pool.

Interest is allocated monthly by the Bond Investment pool system.

Variances:

Variances are generally due to market interest rates, amounts of invested cash and timing of JV submittals between fiscal years.

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

Statutory language:

Chapter 36-21, HRS

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	1,264,393	1,304,981	10,887,632	1,931,645	7,984,730	21,655,965	35,988,613
Revenues	2,280,298	11,686,992	5,530,210	23,796,501	13,671,234	14,332,649	17,266,795
Expenditures							
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	(2,239,710)	(2,104,341)	(14,486,197)	(17,743,416)			
Net Total Transfers	(2,239,710)	(2,104,341)	(14,486,197)	(17,743,416)	0	0	0
Ending Cash Balance	1,304,981	10,887,632	1,931,645	7,984,730	21,655,965	35,988,613	53,255,408
Encumbrances							
Unencumbered Cash Balance	1,304,981	10,887,632	1,931,645	7,984,730	21,655,965	35,988,613	53,255,408

Additional Information:

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

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: Budget & Finance**

Name of Fund: Interest Earned - Bond Investment Pool
Appropriation Account Number: T-xx-908-O
Fund Type (MOF): T
Legal Authority: Administratively established

Statement of Objectives

Account was established as holding account to deposit interest earned from the State Treasury centralized Bond Investment Pool before distribution to participating accounts.

Fund Measures of Effectiveness

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	N/A, used as a clearing account for accounting purposes only.					
2.						
3.						
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Program Size Indicators

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	N/A, used as a clearing account for accounting purposes only.						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Fund Activities Encompassed

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	JV's are generated each month to allocate interest earnings to the various appropriation accounts of departments participating in the in the Bond fund pool.					
2.	Interest is allocated monthly by the investment pool system.					
3.						
4.						
5.						
6.						
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9.						
10.						

Report on Non-General Fund Information

For Submittal to the 2026 Legislature

Department: BUF
Program ID(s): BUF115
Name of Fund: Temporary Deposits - Special Purpose Revenue Bond - Security Deposit
Legal Authority: Administratively established

Contact Name: Roderick Becker
Phone Number: 586-1612
Fund Type (MOF): T
Appropriation Account Number: T-xx-914-O

Intended Purpose:

To record non-refundable security deposits from project parties for the purpose of reimbursing the State for all the costs and expenses incurred relating to the issuance of special purpose revenue bonds.

Source of Revenues:

Security deposits from the project parties.

Current Program Activities/Allowable Expenses:

Any balance remaining in the Trust Fund is to be transferred to General Fund.

Variances:

The revenues and expenditures are based on the actual number of Special Purpose Revenue Bond applications (new money and refunding) received which are affected by project readiness and Legislative approval.

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	1,000	3,000	4,000	6,000	8,000
Revenues		1,000	2,000	1,000	2,000	2,000	2,000
Expenditures							
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
	(6,000)	(2,000)					
Net Total Transfers	(6,000)	(2,000)	0	0	0	0	0
Ending Cash Balance	(6,000)	(1,000)	3,000	4,000	6,000	8,000	10,000
Encumbrances							
Unencumbered Cash Balance	(6,000)	(1,000)	3,000	4,000	6,000	8,000	10,000

Additional Information:

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

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: Budget & Finance**

Name of Fund: Temporary Deposits - Special Purpose Revenue Bond - Security Deposit

Appropriation Account Number: T-xx-914-O

Fund Type (MOF): T

Legal Authority: Administratively established

Statement of Objectives

Account was established as holding account for non-refundable security deposits from project parties to reimburse the State for all the costs and expenses incurred relating to the issuance of special purpose revenue bonds.

Fund Measures of Effectiveness

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. N/A, used as a holding account for the security deposits.						
2.						
3.						
4.						
5.						
6.						
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8.						
9.						
10.						

Program Size Indicators

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. Deposite amount (Estimate)							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Fund Activities Encompassed

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. Non-refundable security deposits were deposited in this account, JV is prepared at the end of fiscal year to transfer the balance to General Fund.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

Report on Non-General Fund Information

For Submittal to the 2026 Legislature

Department: BUF
 Program ID(s): BUF115
 Name of Fund: Taxes Payable to Other State Agencies
 Legal Authority: Adminstratively established

Contact Name: Roderick Becker
 Phone Number: 586-1612
 Fund Type (MOF): T
 Appropriation Account Number T-xx-916-O

Intended Purpose:

Account was established to enable B&F to generate SWV's on-line for transmittal of tobacco tax collected by DoTax and distributed per statute to UH per Act 316/SLH2006. It serves as a clearing account for fuel tax revenues pending distribution.

Source of Revenues:

Tobacco Tax collections by state Dept. of Taxation (DoTax)

Current Program Activities/Allowable Expenses:

B&F processes JVs to transfer taxes into this account in order to pay UH for their statutory distribution of tobacco tax.

Variances:

Variances are generally due to variances in taxes collected and timing of JV submittals between fiscal years.

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

Statutory language:

245-15, 245-26, HRS

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	1,318,784	1,146,169	700,129	670,224	712,161	0	0
Revenues	12,590,140	10,855,458	9,971,416	9,142,071	9,989,649	9,701,045	9,610,922
Expenditures	12,762,755	11,301,498	10,001,322	9,100,135	10,701,809	9,701,045	9,610,922
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	1,146,169	700,129	670,224	712,161	0	0	0
Encumbrances							
Unencumbered Cash Balance	1,146,169	700,129	670,224	712,161	0	0	0

Additional Information:

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

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: Budget & Finance

Name of Fund: Taxes Payable to Other State Agencies

Appropriation Account Number: T-xx-916-O

Fund Type (MOF): T

Legal Authority: Administratively established

Statement of Objectives

Account was established to enable B&F to generate SWV's on-line for transmittal of tobacco tax collected by DoTax and distributed per statute to UH per Act316/SLH2006. It also serves as a clearing account for fuel tax revenues pending distribution.

Fund Measures of Effectiveness

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. N/A, used as a clearing account for accounting purposes only.						
2.						
3.						
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9.						
10.						

Program Size Indicators

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. N/A, used as a clearing account for accounting purposes only.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Fund Activities Encompassed

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. B&F processes JVs to transfer taxes into this account in order to pay UH and other state agencies for their statutory distribution of taxes.						
2.						
3.						
4.						
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7.						
8.						
9.						
10.						

Report on Non-General Fund Information

For Submittal to the 2026 Legislature

Department: BUF
Program ID(s): BUF115
Name of Fund: Taxes Payable to Counties/HTA - TAT
Legal Authority: Administratively established

Contact Name: Roderick Becker
Phone Number: 586-1612
Fund Type (MOF): T
Appropriation Account Number: T-xx-917-O

Intended Purpose:

Account was established to enable B&F to generate SWV's on-line for transmittal of TAT distributed monthly to HTA and semi-annually to the counties.

It serves as a clearing account for TAT revenues pending distribution per statute.

Source of Revenues:

Transient Accommodations Tax (TAT) collected by the DoTax.

Current Program Activities/Allowable Expenses:

B&F processes SWV's from this account for payment to HTA and the counties of their statutory distribution of TAT.

Variances:

Variances are generally due to variances in taxes collected and timing of JV submittals between fiscal years.

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

Statutory language:

237D-6.5, HRS

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	15,500,000	15,500,000	15,500,000	15,500,000	15,500,000	15,500,000	15,500,000
Expenditures	15,500,000	15,500,000	15,500,000	15,500,000	15,500,000	15,500,000	15,500,000
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							

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: Budget & Finance**

Name of Fund: Taxes Payable to Counties/HTA - TAT

Appropriation Account Number: T-xx-917-O

Fund Type (MOF): T

Legal Authority: Adminstratively established

Statement of Objectives

Account was established to enable B&F to generate SWV's on-line for transmittal of Transient Accom Tax collected by DoTax and distributed to HTA and semi-annually to the counties. It serves as a clearing account pending TAT distribution per statute.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	N/A, used as a clearing account for accounting purposes only.						
2.							
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8.							
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10.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	N/A, used as a clearing account for accounting purposes only.							
2.								
3.								
4.								
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6.								
7.								
8.								
9.								
10.								

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	B&F processes SWV's from this account for payment to HTA and the counties of their statutory distribution of TAT.						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Report on Non-General Fund Information

For Submittal to the 2026 Legislature

Department: BUF
Program ID(s): BUF115
Name of Fund: Taxes Payable to Counties - Fuel Tax
Legal Authority: Administratively established

Contact Name: Roderick Becker
Phone Number: 586-1612
Fund Type (MOF): T
Appropriation Account Number: T-xx-918-O

Intended Purpose:

Account was established to enable B7F to generate SWV's on-line for transmittal of liquid fuel tax distributed monthly to the counties.

It serves as a clearing account for fuel tax revenues pending distribution per statute.

Source of Revenues:

Liquid Fuel Tax collected by the DoTax.

Current Program Activities/Allowable Expenses:

B&F processes SWV's from this account for payment to the counties of their statutory distribution of fuel tax.

Variances:

Variances are generally due to variances in taxes collected and timing of JV submittals between fiscal years.

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

Statutory language:

Chapter 243-6, HRS

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	7,615,551	7,540,502	7,772,654	7,601,487	7,751,923	0	0
Revenues	88,766,585	89,287,202	87,816,934	87,761,235	88,288,457	87,955,542	88,001,745
Expenditures	88,841,634	89,055,050	87,988,101	87,610,799	96,040,380	87,955,542	88,001,745
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	7,540,502	7,772,654	7,601,487	7,751,923	0	0	0
Encumbrances							
Unencumbered Cash Balance	7,540,502	7,772,654	7,601,487	7,751,923	0	0	0

Additional Information:

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

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: Budget & Finance**

Name of Fund: Taxes Payable to Counties - Fuel Tax
Appropriation Account Number: T-xx-918-O
Fund Type (MOF): T
Legal Authority: Administratively established

Statement of Objectives

Account was established to enable B&F to generate SWV's on-line for transmittal of liquid fuel tax collected by DoTax and distributed monthly to the counties. It serves as a clearing account for fuel taxes pending distribution to counties.

Fund Measures of Effectiveness

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	N/A, used as a clearing account for accounting purposes only.					
2.						
3.						
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Program Size Indicators

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	N/A, used as a clearing account for accounting purposes only.						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Fund Activities Encompassed

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	B&F processes SWV's from this account for payment to the counties of their statutory distribution of fuel tax.					
2.						
3.						
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Report on Non-General Fund Information

For Submittal to the 2026 Legislature

Department: BUF
 Program ID(s): BUF115
 Name of Fund: Taxes Payable to Counties - GETax surcharge
 Legal Authority: Adminstratively established

Contact Name: Roderick Becker
 Phone Number: 586-1612
 Fund Type (MOF): T
 Appropriation Account Number: T-xx-919-O

Intended Purpose:

Account was established to enable B&F to generate SWV's on-line for transmittal of county GET surcharge collected by DoTax and distributed per statute HRS 248-2.6 to the City & County of Honolulu. It serves as a clearing account for the surcharge pending distribution.

Source of Revenues:

General Excise Tax collections by state Dept. of Taxation (DoTax)

Current Program Activities/Allowable Expenses:

B&F processes JVs to transfer taxes into this account in order to pay City & County of Honolulu for their statutory distribution of GETax

Variances:

Variances are generally due to variances in taxes collected and timing of JV submittals between fiscal years.

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

Statutory language:

Chapter 248-2.6, HRS

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	20,648,415	25,164,521	26,006,592	48,026,227	51,851,043	0	0
Revenues	458,202,846	514,274,312	569,355,282	644,014,134	679,434,912	716,803,832	756,228,042
Expenditures	453,686,740	513,432,241	547,335,647	640,189,318	731,285,955	716,803,832	756,228,042
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	25,164,521	26,006,592	48,026,227	51,851,043	0	0	0
Encumbrances							
Unencumbered Cash Balance	25,164,521	26,006,592	48,026,227	51,851,043	0	0	0

Additional Information:

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

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: Budget & Finance**

Name of Fund: Taxes Payable to Counties - GETax surcharge

Appropriation Account Number: T-xx-919-O

Fund Type (MOF): T

Legal Authority: Administratively established

Statement of Objectives

Account was established to enable B&F to generate SWV's on-line for transmittal of county GET surcharge collected by DoTax and distributed per statute HRS248-2.6 to the various counties authorized. It serves as a clearing account for the surcharge pending distribution.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	N/A, used as a clearing account for accounting purposes only.						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	N/A, used as a clearing account for accounting purposes only.							
2.								
3.								
4.								
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6.								
7.								
8.								
9.								
10.								

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	B&F processes JVs to transfer taxes into this account in order to pay the various Counties their statutory distribution of GETax.						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Report on Non-General Fund Information

For Submittal to the 2026 Legislature

Department: BUF
 Program ID(s): BUF115
 Name of Fund: Hawaii Children's Trust Fund
 Legal Authority: Adminstratively established

Contact Name: Roderick Becker
 Phone Number: 586-1612
 Fund Type (MOF): T
 Appropriation Account Number T-xx-922-O

Intended Purpose:

Account was established to enable B&F to generate SWV's on-line for transmittal of taxes collected by DoTax and distributed per statute Act 228/SLH2004 to the Hawaii Children's Trust Fund at the Hawaii Community Foundation.

Source of Revenues:

Income tax refund designation by taxpayer.

Current Program Activities/Allowable Expenses:

B&F processes JVs to transfer funds into this account in order to pay HI Community Foundation per income tax refund designation.

Variances:

Variances are generally due to variances in taxes collected and timing of JV submittals between fiscal years.

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

Statutory language:

Act 228, SLH 2004; Chapter 235-102.5(d), HRS

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	130,000	125,225	36,770	119,500	110,525	0	0
Revenues	139,275	124,750	135,800	124,750	128,433	129,661	127,615
Expenditures	144,050	213,205	53,070	133,725	238,958	129,661	127,615
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	125,225	36,770	119,500	110,525	0	0	0
Encumbrances							
Unencumbered Cash Balance	125,225	36,770	119,500	110,525	0	0	0

Additional Information:

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

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: Budget & Finance**

Name of Fund: Hawaii Children's Trust Fund
Appropriation Account Number: T-xx-922-O
Fund Type (MOF): T
Legal Authority: Administratively established

Statement of Objectives

Account was established to enable B&F to generate SWV's on-line for transmittal of taxes collected by DoTax and distributed per statute. Act 228/SLH2004 to the Hawai'i Children's Trust Fund at the Hawai'i Community Foundation.

Fund Measures of Effectiveness

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	N/A, used as a clearing account for accounting purposes only.					
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

Program Size Indicators

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	N/A, used as a clearing account for accounting purposes only.						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Fund Activities Encompassed

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	B&F processes JVs to transfer funds into this account in order to remit to the Hawai'i Children's Trust Fund, per income tax refund designation.					
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

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

Department: BUF
 Program ID(s): BUF115
 Name of Fund: Temporary deposits - B&F FAD
 Legal Authority: Administratively established

Contact Name: Roderick Becker
 Phone Number: 586-1612
 Fund Type (MOF): T
 Appropriation Account Number T-xx-923-O

Intended Purpose:

Account was established as a temporary holding account to deposit funds received from outside state, to pass through to another outside entity.

Source of Revenues:

N/A not revenue to state

Current Program Activities/Allowable Expenses:

N/A

Variances:

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	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							
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							

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: Budget & Finance

Name of Fund: Temporary deposits - B&F FAD
Appropriation Account Number: T-xx-923-O
Fund Type (MOF): T
Legal Authority: Administratively established

Statement of Objectives

Account was established as a temporary holding account to deposit funds received from outside state, to pass through to another outside entity.

Fund Measures of Effectiveness

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. N/A						
2.						
3.						
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Program Size Indicators

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. N/A							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Fund Activities Encompassed

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. N/A						
2.						
3.						
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Report on Non-General Fund Information
For Submittal to the 2026 Legislature

Department: BUF
 Program ID(s): BUF115
 Name of Fund: Unclaimed Property Trust Fund
 Legal Authority: Administratively established

Contact Name: Roderick Becker
 Phone Number: 586-1612
 Fund Type (MOF): T
 Appropriation Account Number T-xx-932-O

Intended Purpose:

Account was established to deposit and disburse moneys in Unclaimed Property Program. All funds in excess of \$1.3 million remaining on balance at the end of the fiscal year will be transferred to the general fund.

Source of Revenues:

Property that is held, issued, or owing in the ordinary course of a holder's business and has remained unclaimed by the owner after it became payable or distributable is presumed abandoned.

Current Program Activities/Allowable Expenses:

Amounts received from abandoned property as Revenue and Claims verified and paid out as Expenditures.

Variances:

The variance is due to the increase in current, pending and anticipated claims filed by owners.

The UP program has no direct control over the number of claims submitted on an annual basis.

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

Statutory language:

Section 523A-26, HRS

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	25,803,547	31,190,930	32,856,724	34,281,911	41,644,776	73,144,776	105,644,776
Revenues	41,550,080	46,177,176	46,681,546	56,690,725	46,500,000	47,000,000	47,500,000
Expenditures	11,684,140	14,642,634	15,434,572	10,722,259	15,000,000	14,500,000	14,300,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
9/30/21 JM 1601 TF to GF	(24,478,557)						
8/22/22 JM 600 TF to GF		(29,868,748)					
8/7/23 JM 443 TF to GF			(29,821,787)				
7/31/25 JH 373 TF to GF				(38,605,602)			
Net Total Transfers	(24,478,557)	(29,868,748)	(29,821,787)	(38,605,602)	0	0	0
Ending Cash Balance	31,190,930	32,856,724	34,281,911	41,644,776	73,144,776	105,644,776	138,844,776
Encumbrances	22,183	46,584	0	1,285,887	48,895	51,325	53,890
Unencumbered Cash Balance	31,168,747	32,810,140	34,281,911	40,358,889	73,095,881	105,593,451	138,790,886

Additional Information:

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

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: Budget & Finance

Name of Fund: Unclaimed Property Trust Fund
Appropriation Account Number: T-xx-932-O
Fund Type (MOF): T
Legal Authority: Administratively established

Statement of Objectives

THE UNCLAIMED PROPERTY TRUST FUND WAS ESTABLISHED IN 2000 TO COLLECT REMITTANCES OF ABANDONED PROPERTY AND IS THE SOURCE FROM WHICH CLAIMS FOR RETURN OF ABANDONED PROPERTY ARE PAID. THE STATE SERVES AS THE CUSTODIAN OF UNCLAIMED PROPERTY AND RETAINS SUCH PROPERTY UNTIL THE RIGHTFUL OWNER FILES A CLAIM.

Fund Measures of Effectiveness

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. % INCREASE IN UNCLAIMED PROPERTY HOLDER REPORTS RECEIVED	5	5	5	5	5	5
2. % INCREASE IN UNCLAIMED PROPERTY AMOUNTS REPORTED	5	5	5	5	5	5
3. % INCREASE IN RETURNS OF UNCLAIMED PROPERTY TO RIGHTFUL OWNERS	5	5	5	5	5	5
4.						
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10.						

Program Size Indicators

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. NO. OF UNCLAIMED PROPERTY HOLDER REPORTS RECEIVED	4063	4100	4100	4100	4100	4100	4100
2. NO. OF OWNERS OF UNCLAIMED PROPERTY	1475200	1450000	1440000	1430000	1420000	1420000	1420000
3. NO. OF UNCLAIMED PROPERTIES REPORTED	1357885	1355000	1350000	1340000	1330000	1330000	1330000
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Fund Activities Encompassed

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. NO. OF UNCLAIMED PROPERTIES PAID	17000	17000	17000	17000	17000	17000
2. AMOUNT OF UNCLAIMED PROPERTY CLAIMS PAID	15,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00
3.						
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**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: Budget and Finance
 Name of Fund: Unclaimed Property Trust Fund
 Legal Authority: Administratively established
 Fund Type (MOF): T
 Appropriation Account Number: T-xx-932-O

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	897,231	897,231	897,231	897,231	897,231	897,231
B. Other Current Expenses	15,060,399	15,060,399	15,060,399	15,060,399	15,060,399	15,060,399
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	15,957,630	15,957,630	15,957,630	15,957,630	15,957,630	15,957,630

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

Department: BUF
 Program ID(s): BUF115
 Name of Fund: College Savings Program Trust Fund
 Legal Authority: Chapter 256,HRS

Contact Name: Roderick Becker
 Phone Number: 586-1612
 Fund Type (MOF): T
 Appropriation Account Number N/A *

Intended Purpose:

The College Savings Program Trust Fund was established in 2002 with the commencement of Hawaii's 529 program. Funds are maintained in the Trust Fund on behalf of participants or account owners, and are invested as directed by the participants according to program rules.

Source of Revenues:

Account owner contributions and account investment earnings.

Current Program Activities/Allowable Expenses:

Trust fund for Hawaii's 529 College Savings Program, per program description/rules. Funds may be withdrawn by account owners, intended for designated beneficiaries' college expenses.

Variances:

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	105,683,234	93,618,311	100,547,818	111,611,499	124,747,712	129,747,712	134,747,712
Revenues							
Expenditures							
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(12,064,923)	6,929,507	11,063,681	13,136,213	5,000,000	5,000,000	5,000,000
Ending Cash Balance	93,618,311	100,547,818	111,611,499	124,747,712	129,747,712	134,747,712	139,747,712
Encumbrances							
Unencumbered Cash Balance	93,618,311	100,547,818	111,611,499	124,747,712	129,747,712	134,747,712	139,747,712

Additional Information:

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

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: Budget & Finance

Name of Fund: College Savings Program Trust Fund
Appropriation Account Number: N/A *
Fund Type (MOF): T
Legal Authority: Chapter 256,HRS

* College Savings program funds held outside of the State Treasury.

Statement of Objectives

The College Savings Program Trust Fund was established in 2002 with the commencement of Hawaii's 529 program. Funds are maintained outside the State Treasury by the custodial bank of the contracted program manager, on behalf of participants or account owners, and are invested as directed by the participants according to program rules.

Fund Measures of Effectiveness

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. N/A						
2.						
3.						
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10.						

Program Size Indicators

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. Total accounts	9,478	9,762	10,055	10,357	10,668	10,988	11,317
2. Total unique account owners	3,979	4,098	4,221	4,348	4,478	4,613	4,751
3. Total beneficiaries	6,013	6,193	6,379	6,571	6,768	6,971	7,180
4. Total assets (net asset value \$)	114,959,844	118,408,639	121,960,898	125,619,725	129,388,317	133,269,967	137,268,066
5.							
6.							
7.							
8.							
9.							
10.							

Fund Activities Encompassed

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. Trust fund for Hawaii's 529 College Savings Program, per program description and IRS rules.						
2. Funds may be withdrawn by account owners, intended for designated beneficiaries' college expenses per IRS Section 529.						
3. Procuring, contracting a program manager and recordkeeper						
4. Fiduciary oversight of program, program description/rules						
5. Investment options and performance						
6. Procuring, contracting performance review investment consultant.						
7. Marketing and outreach with program manager.						
8.						
9.						
10.						

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

Department: BUDGET AND FINANCE
Program ID(s): BUF 141
Name of Fund: Expense Fund
Legal Authority: Section 88-116, HRS

Contact Name: Thomas Williams / Gail Strohl
Phone Number: 586-1700
Fund Type (MOF): X
Appropriation Account Number S-xx-315-O

Intended Purpose:

The fund which all money shall be credited to pay for the administrative and operational expenses of the ERS.

Source of Revenues:

ERS' interest and investment earnings of the Pension Trust are allocated for the ERS Administrative budget to the ERS Expense Fund.
All unused funds revert back to the Pension Trust. No cash or investments are held in the ERS Expense Fund.

Current Program Activities/Allowable Expenses:

Under the policy and executive direction of its Board of Trustees, the ERS plans, directs, and coordinates statewide retirement, disability, and survivor benefits program for State and county employees; administers the ERS Member Home Loan Program; and safeguards and accounts for ERS investments in stocks, bonds, foreign securities, real estate, alternative investments and mortgage loans.

Variances:

Cash balance lapse to general fund? (No)

Statutory language: Hawaii Revised Statutes §88-116 Expense fund.

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	18,954,519	20,102,490	20,677,825	22,846,288	30,696,569	29,236,235	30,065,235
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	17,159,821	16,803,409	19,958,222	21,395,608	30,696,569	29,236,235	30,065,235
Expenditures	17,159,821	16,803,409	19,958,222	21,395,608	30,696,569	29,236,235	30,065,235
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							

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: Budget and Finance**

Name of Fund: Employees' Retirement System
Appropriation Account Number: S-xx-315-O
Fund Type (MOF): X
Legal Authority: Section 88-116, HRS

Statement of Objectives

Under the policy and executive direction of its Board of Trustees, the ERS plans, directs, and coordinates statewide retirement, disability, and survivor benefits program for State and county employees; administers the ERS Member Home Loan Program; and safeguards and accounts for ERS investments in stocks, bonds, foreign securities, real estate, alternative investments and mortgage loans.

Fund Measures of Effectiveness

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. Average time to process initial check to terminated employees in weeks	8	8	8	8	8	8
2. Average Initial Monthly Pension Payment Processed within 1 month after retirement	100	100	100	100	100	100
3. Annualized return on investments last 5 years	7	7	7	7	7	7
4.						
5.						
6.						
7.						
8.						
9.						
10.						

Program Size Indicators

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. Active Members	66,000	66,000	66,000	66,000	66,000	66,000	66,000
2. Retired Members	58,500	60,000	61,500	63,000	64,500	66,000	67,500
3. Inactive Vested Members	9,200	9,000	9,000	9,000	9,000	9,000	9,000
4.							
5.							
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: Budget and Finance**

Name of Fund: Employees' Retirement System
Appropriation Account Number: S-xx-315-O
Fund Type (MOF): X
Legal Authority: Section 88-116, HRS

Fund Activities Encompassed		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Annual Number of New Members	4,000	4,000	4,000	4,000	4,000	4,000
2.	Annual Number of Members Counseled	45,000	45,000	45,000	45,000	45,000	45,000
3.	Annual Number of Retirement Benefit Computations	4,250	4,250	4,250	4,250	4,250	4,250
4.	Annual Number of New Retirees	2,100	2,100	2,100	2,100	2,100	2,100
5.	Annual Retirement Benefit Payment Amounts	2,120	2,222	2,325	2,425	2,526	2,628
6.	Annual Number of Deceased Member Claims	800	800	800	800	800	800
7.	Annual Number of Refund Payments	1,000	1,000	1,000	1,000	1,000	1,000
8.	Assets Billions	26	27	29	30	31	32
9.	Annual Net Investment Income (Millions)	1,730	1,814	1,899	1,983	2,069	2,155
10.	Annual Return on Investments	7	7	7	7	7	7

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: Budget and Finance
Name of Fund: Employees' Retirement System
Legal Authority: Section 88-116, HRS
Fund Type (MOF): X
Appropriation Account Number: S-xx-315-O

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	15,106,361	18,687,736	19,516,736	20,297,736	21,109,736	21,109,736
B. Other Current Expenses	15,590,208	10,548,499	10,548,499	9,347,499	8,675,499	8,781,499
C. Equipment	460,000	169,100	460,000	169,100	460,000	169,100
M. Motor Vehicles						
L. Leases						
TOTAL	31,156,569	29,405,335	30,525,235	29,814,335	30,245,235	30,060,335

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

Department: BUDGET AND FINANCE
Program ID(s): ERS TRUST FUND (INCLUDES BUF 141)
Name of Fund: Employees' Retirement System of the State of Hawaii
Legal Authority: Chapter 88, HRS

Contact Name: Thomas Williams / Gail Strohl
Phone Number: 586-1700
Fund Type (MOF): Trust Fund
Appropriation Account Number T-999

Intended Purpose:

The ERS is a cost-sharing, multiple-employer public employee retirement system established as a defined benefit pension plan to administer a pension benefits program for all State and county employees, including teachers, professors, police officers, firefighters, correction officers, judges, and elected officials. The ERS is governed by a Board of Trustees, and except for limited administrative functions, the State does not have and powers. the power to supervise or control the Board in the exercise of its functions, duties,

The ERS Pension Trust is maintained outside of the State Treasury. All assets of the ERS may legally be used to pay the benefits of any of the ERS members or beneficiaries, as defined by the terms of the ERS.

Source of Revenues:

ERS' interest and investment earnings of the Pension Trust. Employer and member (employee) contributions

Current Program Activities/Allowable Expenses:

Under the policy and executive direction of its Board of Trustees, the ERS plans, directs, and coordinates statewide retirement, disability, and survivor benefits program for State and county employees; administers the ERS Member Home Loan Program; and safeguards and accounts for ERS investments in stocks, bonds, foreign securities, real estate, alternative investments and mortgage loans.

Variances: N/A Note: The appropriation ceiling is limited to the Administrative Expenses in the "Expense Fund".

Cash balance lapse to general fund? (No)

Statutory language: Hawaii Revised Statutes Chapter 88 (Note the following information is provided for ERS total operations outside State Treasury.)

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	18,954,519	20,102,490	20,677,825	22,846,288	30,696,569	29,236,235	30,065,235
Beginning Cash Balance	21,935,791,711	21,854,814,032	22,425,384,975	23,700,632,356	24,691,528,000	25,931,528,000	27,171,528,000
Revenues	1,912,510,731	2,410,884,984	3,200,298,194	3,016,138,000	3,380,000,000	3,480,000,000	3,580,000,000
Expenditures	1,993,488,410	1,840,314,041	1,925,050,813	2,025,242,356	2,140,000,000	2,240,000,000	2,340,000,000
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	21,854,814,032	22,425,384,975	23,700,632,356	24,691,528,000	25,931,528,000	27,171,528,000	28,411,528,000
Encumbrances							
Unencumbered Cash Balance	21,854,814,032	22,425,384,975	23,700,632,356	24,691,528,000	25,931,528,000	27,171,528,000	28,411,528,000

Additional Information:

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

Notes:

The above information is based on ERS's total funds held outside of the State Treasury, as reported by Office of Auditor for previous reports.

FY 2025 is preliminary amounts (unaudited); FY 2026 to FY 2028 based on Actuarial Projection - 2024 (30 years)

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

Department: Budget and Finance
 Program ID(s): BUF 143
 Name of Fund: Hawaii Employer-Union Health Benefits Trust Fund
 Legal Authority: Chapter 87A-30, HRS

Contact Name: Amy Cheung
 Phone Number: (808) 547-2333
 Fund Type (MOF): T
 Appropriation Account Number T-xx-942

Intended Purpose: The fund was created to administer health and life insurance benefits for eligible active and retired State and county public employees and their eligible dependents by providing quality service levels to employee-beneficiaries and dependent-beneficiaries and complying with federal and state legal requirements. Effective 7/1/13, there was a transition from T-904 to T-942 (an account outside of the State Treasury).

Source of Revenues: Employer and employee/retiree health benefit premium contributions, interest, investment income, experience gains returned by carriers, rebates from prescription drug, and other returns.

Current Program Activities/Allowable Expenses: Premium payments to insurance carriers, Medicare Part B reimbursements to retirees and their spouses and premium refunds to employees/retirees. Administrative fees are transferred to T-997.

Variances: N/A

Cash balance lapse to general fund? No
 Statutory language: N/A

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	259,001,003	244,133,141	217,077,385	198,879,854.38	266,000,000	290,000,000	314,000,000
Revenues	1,477,380,824	1,520,160,860	1,530,602,055	1,744,255,476.66	1,717,000,000	1,717,000,000	1,717,000,000
Expenditures	1,402,418,686	1,427,365,557	1,539,319,586	1,693,282,450.07	1,693,000,000	1,693,000,000	1,693,000,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Transfer to T-22-997	(3,200,000)						
Transfer to T-22-997	(3,050,000)						
Transfer to T-22-998	(50,000,000)						
Transfer to T-22-997	(2,200,000)						
Transfer to T-22-998	(27,780,000)						
Transfer to T-22-997	(3,600,000)						
Transfer to T-23-997		(2,301,059)					
Transfer to T-23-998		(10,500,000)					
Transfer to T-23-997		(2,400,000)					
Transfer to T-23-998		(50,000,000)					
Transfer to T-23-997		(1,950,000)					
Transfer to T-23-998		(50,000,000)					
Transfer to T-23-997		(2,700,000)					
Transfer to T-24-997			(2,460,000)				
Transfer to T-24-997			(2,500,000)				
Transfer to T-24-997			(2,120,000)				

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

Transfer to T-24-997			(2,400,000)				
Transfer to T-25-997				(4,700,000)			
Transfer from T-25-998				30,000,000			
Transfer to T-25-997				(2,550,000)			
Transfer from T-25-998				23,250,000			
Transfer to T-25-998				(25,000,000)			
Transfer to T-25-997				(2,500,000)			
Transfer to T-25-997				(2,200,000)			
Net Total Transfers	(89,830,000)	(119,851,059)	(9,480,000)	16,300,000	0	0	0
Ending Cash Balance	244,133,141	217,077,385	198,879,854	266,152,881	290,000,000	314,000,000	338,000,000
Encumbrances							
Unencumbered Cash Balance	244,133,141	217,077,385	198,879,854.38	266,152,881	290,000,000	314,000,000	338,000,000

Additional Information:

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

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

Department: Budget and Finance
 Program ID(s): BUF 143
 Name of Fund: Hawaii Employer-Union Health Benefits Trust Fund
 Legal Authority: Chapter 87A-30, HRS

Contact Name: Amy Cheung
 Phone Number: (808) 547-2333
 Fund Type (MOF): T
 Appropriation Account Number T-xx-997

Intended Purpose: The fund was created to administer health and life insurance benefits for eligible active and retired State and county public employees and their eligible dependents by providing quality service levels to employee-beneficiaries and dependent-beneficiaries and complying with federal and state legal requirements.

Source of Revenues: Administrative fees collected from employers and employees and interest earned. Effective 1/1/19 and 7/1/19, no administrative fees were assessed to retirees and active employees, respectively.

Current Program Activities/Allowable Expenses: Administrative operating expenses such as payroll, office supplies, postage, printing, in-state and out-of-state travel, lease rent, insurance, contracted services, training, and other miscellaneous expenses are included in this appropriation. Administrative fees are transferred from T-942.

Variances: N/A

Cash balance lapse to general fund? No
 Statutory language: N/A

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	9,102,778	9,102,778	9,642,559	11,099,407	11,193,297	11,480,735	11,480,735
Beginning Cash Balance	360,208	525,823	394,413	617,211	541,109	541,109	541,109
Revenues	992	172,813	46,332	8,279	11,193,297	11,480,735	11,480,735
Expenditures	6,918,235	7,482,229	8,553,533	9,879,188	11,193,297	11,480,735	11,480,735
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Transfer from T-22-942	3,200,000						
Transfer to T-20-997	(257,950)						
Transfer to T-20-997	(717,241)						
Transfer to T-21-997	(85,000)						
Transfer from T-22-942	3,050,000						
Transfer to T-20-997	(192,050)						
Transfer to T-20-997	(971,505)						
Transfer to T-21-997	(150,900)						

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

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Transfer from T-22-942	2,200,000						
Transfer to T-21-997	(116,638)						
Transfer to T-20-997	(581,960)						
Transfer to T-21-997	(54,106)						
Transfer from T-22-942	3,600,000						
Transfer to T-20-997	(129,500)						
Transfer to T-21-997	(80,000)						
Transfer to T-21-997	(530,845)						
Transfer to T-20-997	(1,099,446)						
Transfer from T-23-942		2,301,059					
Transfer to T-20-997		(375,000)					
Transfer to T-22-997		(82,000)					
Transfer to T-22-997		(250,000)					
Transfer to T-20-997		(236,438)					
Transfer to T-22-997		(47,636)					
Transfer from T-23-942		2,400,000					
Transfer from T-23-942		1,950,000					
Transfer to T-20-997		(375,000)					
Transfer to T-20-997		(276,230)					
Transfer from T-23-942		2,700,000					
Transfer to T-22-997		(375,000)					
Transfer to T-22-997		(155,750)					
Transfer to T-23-997			(250,000)				
Transfer to T-22-997			(250,000)				
Transfer from T-24-942			2,460,000				
Transfer from T-24-942			2,500,000				
Transfer from T-24-942			2,120,000				
Transfer to T-22-997			(250,000)				
Transfer from T-24-942			2,400,000				
Transfer from T-25-942				4,700,000			
Transfer to T-23-997				(1,125,181)			
Transfer to T-24-997				(249,819)			
Transfer from T-25-942				2,550,000			
Transfer to T-24-997				(500,000)			
Transfer to T-24-997				(280,193)			
Transfer from T-25-942				2,500,000			
Transfer from T-25-942				2,200,000			

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

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Net Total Transfers	7,082,859	7,178,006	8,730,000	9,794,807	0	0	0
Ending Cash Balance	525,823	394,413	617,211	541,109	541,109	541,109	541,109
Encumbrances							
Unencumbered Cash Balance	525,823	394,413	617,211	541,109	541,109	541,109	541,109

Additional Information:

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

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: Budget & Finance
Name of fund: Hawaii Employer-Union Health Benefits Trust Fund
Legal Authority: Chapter 87A-30, HRS
Fund Type (MOF): T
Apprn. Account. No.: T-xx-997

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	7,398,080	7,541,799	7,541,799	7,541,799	7,541,799	7,541,799
B. Other Current Expenses	3,795,217	3,795,217	3,795,217	3,795,217	3,795,217	3,795,217
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	11,193,297	11,337,016	11,337,016	11,337,016	11,337,016	11,337,016

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

Department: Budget and Finance
 Program ID(s): BUF 143
 Name of Fund: Hawaii Employer-Union Health Benefits Trust Fund
 Legal Authority: Chapter 87A-30, HRS

Contact Name: Amy Cheung
 Phone Number: (808) 547-2333
 Fund Type (MOF): T
 Appropriation Account Number T-xx-998

Intended Purpose: The fund was created to administer health and life insurance benefits for eligible active and retired State and county public employees and their eligible dependents by providing quality service levels to employee-beneficiaries and dependent-beneficiaries and complying with federal and state legal requirements.

Source of Revenues: Employers make contributions for the pre-funding of the Other Post-Employment Benefits (OPEB) Trust. At the end of FY 2011, T-905 transferred funds into T-998 account which is held outside of the State Treasury. There will be investment earnings due to the investments made with the funds.

Current Program Activities/Allowable Expenses: Custodial fees, investment consulting service fees, and investment management fees are paid from this fund.

Variances: Act 229 SLH 2021 suspended the provisions of Act 268 for FY22 and FY23.

Cash balance lapse to general fund? No
 Statutory language: N/A

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	4,616,384,361	5,575,173,250	6,423,842,174	7,203,036,663	8,076,770,979	8,498,770,979	8,997,770,979
Revenues	1,424,036,851	1,380,748,381	1,372,031,977	2,178,193,203	1,698,000,000	1,775,000,000	1,848,000,000
Expenditures	543,027,963	642,579,456	592,837,488	1,276,208,888	1,276,000,000	1,276,000,000	1,276,000,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Transfer from T-22-942	50,000,000						
Transfer from T-22-942	27,780,000						
Transfer from T-23-942		10,500,000					
Transfer from T-23-942		50,000,000					
Transfer from T-23-942		50,000,000					
Transfer to T-25-942				(30,000,000)			
Transfer from T-25-942				25,000,000			
Transfer to T-25-942				(23,250,000)			

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

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Net Total Transfers	77,780,000	110,500,000	0	(28,250,000)	0	0	0
Ending Cash Balance	5,575,173,250	6,423,842,174	7,203,036,663	8,076,770,979	8,498,770,979	8,997,770,979	9,569,770,979
Encumbrances							
Unencumbered Cash Balance	5,575,173,250	6,423,842,174	7,203,036,663	8,076,770,979	8,498,770,979	8,997,770,979	9,569,770,979

Additional Information:

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

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

Department: Budget and Finance
 Program ID(s): BUF101
 Name of Fund: Coronavirus State Fiscal Recovery Fund
 Legal Authority: Act 88; Non-appropriated

Contact Name: Jessie Inazu
 Phone Number: 586-2367
 Fund Type (MOF): V
 Appropriation Account Number S-21-248-O

Intended Purpose: Emergency funding for state and local governments to respond to the COVID-19 public health emergency, or its negative economic impacts.

Source of Revenues: U.S. Department of the Treasury, funded by P.L. 117-2

Current Program Activities/Allowable Expenses: Help government address revenue losses as a result of the COVID-19 crisis, cover costs incurred during the period that begins on March 3, 2021 and ends on December 31, 2024 to respond to the public health emergency, provide support for recovery through assistance to households, small businesses and nonprofits and aid to impacted industries; resources for governments to provide premium pay to essential workers and make necessary investments in water, sewer, and broadband infrastructure.

Variances:

Cash balance lapse to general fund? (Yes)

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,641,602,610	902,392,610	851,092,610	838,569,270	838,569,270		
Beginning Cash Balance	1,641,602,610	307,594,569	32,097,891	10,905,007	2,579,202		
Revenues	2,008,519	13,533,096	10,209,423	4,628,357	787,505		
Expenditures	739,210,000	51,300,000	12,523,340	0	0		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
7/21/2021	TRANSFER TO S-22-509-O	(16,416,026)					
8/2/2021	TRANSFER TO S-22-262-B	(3,210,000)					
8/2/2021	TRANSFER TO S-22-222-B	(490,000)					
8/11/2021	TRANSFER TO S-22-200-T	(3,241,332)					
8/12/2021	TRANSFER TO S-22-279-K	(500,000)					
8/12/2021	TRANSFER TO S-22-205-M	(1,000,000)					
8/12/2021	TRANSFER TO S-22-207-M	(60,000)					
8/13/2021	TRANSFER TO S-22-246-L	(70,000,000)					
8/13/2021	TRANSFER TO S-22-232-H	(32,315,400)					
8/19/2021	TRANSFER TO S-22-224-B	(300,000)					
8/26/2021	TRANSFER TO S-22-223-B	(4,000,000)					
8/26/2021	TRANSFER TO S-22-243-H	(84,257,043)					
8/26/2021	TRANSFER TO S-22-206-M	(80,000)					
8/27/2021	TRANSFER TO S-22-249-H	(1,500,000)					
8/27/2021	TRANSFER TO S-22-212-K	(832,500)					
8/27/2021	TRANSFER TO S-22-561-K	(520,000)					
9/1/2021	TRANSFER TO S-22-209-M	(2,300,000)					
9/2/2021	TRANSFER TO S-22-242-C	(750,000)					

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

		Financial Data					
		FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
		(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
		(estimated)					
9/2/2021	TRANSFER TO S-22-244-C	(995,000)					
9/2/2021	TRANSFER TO S-22-239-H	(1,383,931)					
9/2/2021	TRANSFER TO S-22-208-M	(1,346,000)					
9/13/2021	TRANSFER TO S-22-245-C	(2,548,290)					
9/14/2021	TRANSFER TO S-22-531-G	(41,571,188)					
9/16/2021	TRANSFER TO S-22-266-H	(2,900,000)					
9/23/2021	TRANSFER TO S-22-243-C	(1,000,000)					
9/23/2021	TRANSFER TO S-22-237-H	(6,180,433)					
9/23/2021	TRANSFER TO S-22-262-B	(56,790,000)					
9/30/2021	TR TO S-22-515-V1	(48,451,795)					
10/1/2021	TR TO S-22-517-N	(5,000,000)					
10/4/2021	TR TO S-22-510-M	(15,000,000)					
10/8/2021	TRANSFER TO S-22-230-H	(16,320,700)					
10/13/2021	TRANSFER TO S-22-511-M	(2,273,000)					
10/13/2021	TRANSFER TO S-22-201-T	(507,300)					
10/13/2021	TRANSFER TO S-22-512-M	(500,000)					
10/18/2021	TRANSFER TO S-22-259-C	(5,000,000)					
10/18/2021	TRANSFER TO S-22-241-C	(150,000)					
10/18/2021	TRANSFER TO S-22-246-C	(728,080)					
10/18/2021	TRANSFER TO S-22-563-K	(77,064)					
10/20/2021	TRANSFER TO S-22-259-A	(350,000)					
10/20/2021	TRANSFER TO S-22-200-P	(582,775)					
10/21/2021	TRANSFER TO S-22-531-L	(100,000,000)					
10/28/2021	TRANSFER TO S-22-521-D	(1,667,832)					
11/4/2021	DE-OBLIG FR S-22-509-O	2,273,000					
11/4/2021	DE-OBLIG FR S-22-509-O	500,000					
11/9/2021	TRANSFER TO S-22-201-P	(3,700,000)					
11/15/2021	TRANSFER TO S-22-513-M	(500,000)					
11/29/2021	TRANSFER FROM S-22-205-M	1,000,000					
12/2/2021	TR TO S-22-515-V1	(1,500,000)					
12/14/2021	TR TO S-22-520-V1	(587,314)					
12/14/2021	TR TO S-22-292-B	(150,000)					
12/15/2021	TR TO S-22-505-R	(701,064)					
12/17/2021	TR TO S-22-222-B	(10,510,000)					
12/22/2021	TRANSFER TO S-22-572-K	(3,170,948)					
12/27/2021	TRANSFER TO S-22-514-M	(359,886)					
12/28/2021	TRANSFER TO S-22-280-K	(10,800,000)					
12/28/2021	TRANSFER TO S-22-287-A	(100,000)					
1/5/2022	TRANSFER TO S-22-506-R	(909,000)					
1/5/2022	TRANSFER TO S-22-220-B	(100,000)					
1/5/2022	TRANSFER TO S-22-247-L	(3,541,937)					
2/1/2022	TRANSFER TO S-22-233-H	(11,585,000)					
2/7/2022	TRANSFER TO S-22-672-H	(18,000,000)					
2/25/2022	TRANSFER TO S-22-238-C	(1,700,000)					
5/31/2022	TRANSFER FROM S-22-220-B	100,000					

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

		Financial Data						
		FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
		(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
6/6/2022	TRANSFER FROM S-22-224-B	277,972						
6/23/2022	TRANSFER FROM S-22-207-M	53,299						
6/30/2022	TRANSFER FROM S-22-224-B	8						
07/15/2022	TRANSFER FROM S-22-531		17,595,262					
07/18/2022	TRANSFER FROM		27,650,339					
10/05/2022	TRANSFER FROM		4,270,642					
10/21/2022	TRANSFER FROM S-22-531		457,400					
11/07/2022	TRANSFER FROM		284,591					
11/15/2022	TRANSFER FROM		1,180					
11/23/2022	TRANSFER FROM		4,282,963					
02/22/2023	TRANSFER FROM		11,847,528					
03/22/2023	TRANSFER FROM		46,320					
05/11/2023	TRANSFER FR S-23-518-M		9,000,000					
06/14/2023	TRANSFER FROM HTH560		193,078					
08/08/2022	TRANSFER TO S-23-503-B		(300,000)					
08/08/2022	TRANSFER TO S-23-532-L		(41,280,000)					
08/29/2022	TRANSFER TO S-23-516-H		(41,238,400)					
09/01/2022	TRANSFER TO S-23-515-M		(433,941)					
09/14/2022	TRANSFER TO S-23-524-D		(10,000,000)					
09/12/2022	TRANSFER TO S-23-243-B		(3,814,000)					
09/12/2022	TRANSFER TO S-23-235-A		(500,000)					
09/15/2022	TRANSFER TO S-23-584-K		(77,064)					
09/21/2022	TRANSFER TO S-23-516-M		(84,000)					
09/23/2022	TRANSFER TO S-23-509-E		(50,000,000)					
09/30/2022	TRANSFER TO S-23-586-K		(520,000)					
10/04/2022	TRANSFER TO S-23-202-P		(4,610,000)					
10/07/2022	TRANSFER TO S-23-588-K		(10,800,000)					
10/07/2022	TRANSFER TO S-23-585-K		(832,500)					
10/07/2022	TRSFER TO S-23-521-V1		(5,000,000)					
10/18/2022	TRANSFER TO S-23-250-L		(2,000,000)					
10/18/2022	TRANSFER TO S-23-517-M		(350,000)					
11/15/2022	TRANSFER TO S-23-590-K		(7,000,000)					
11/15/2022	TRANSFER TO S-23-622-C		(120,000)					
12/08/2022	TRANSFER TO S-23-550-B		(35,000,000)					
12/20/2022	TRANSFER TO S-23-518-M		(9,000,000)					
12/21/2022	TRANSFER TO S-22-276-A		(1,140,000)					
01/04/2023	TRANSFER TO S-23-593-K		(2,206,000)					
01/17/2023	TRANSFER TO S-23-517-M		(2,000,000)					
02/02/2023	TRANSFER TO S-23-243-H		(46,990,131)					
02/10/2023	TRANSFER TO S-23-293-B		(450,000)					
02/21/2023	TRANSFER TO S-23-594-K		(22,072,058)					
03/01/2023	TRANSFER TO S-23-203-P		(5,000,000)					
03/31/2023	TRANSFER TO S-23-597-H		(6,440,982)					
06/13/2023	TRANSFER TO S-22-511-M		(1,100,000)					

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

		Financial Data						
		FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
		(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
06/27/2023	TRANSFER TO S-23-520-M		(3,000,000)					
				750				
				29947				
				36960138				
				4780				
				40635				
				533				
				19527				
				275000				
				78136				
				18577				
				96405				
				0				
				0				
				23555				
				4000000				
				28926				
				62				
				563038				
				25961				
				135531				
				30				
				1700000				
				4158				
				7952				
				(\$4,000,000)				
				(\$126,847)				
				(\$3,976)				
				(\$7,000,000)				
				(\$2,000,000)				
				(\$7,000,000)				
				(\$2,000,000)				
				(\$500,000)				
				(\$5,000,000)				
				(\$575,200)				
				(\$10,000,000)				
				(\$550,000)				
				(\$4,136,587)				
				(\$10,000,000)				
				(\$6,000,000)				
				(\$2,100,000)				
				(\$1,900,000)				
07/16/2024	TRSFR FR S-23-521-V1				\$77			

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

Financial Data								
		FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
		(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
09/16/2024					\$500			
10/24/2024					\$7,034			
11/06/2024					\$25,137			
11/14/2024	TRANSFER FR S-23-235-A				\$500,000			
11/18/2024	TRANSFER FR S-22-511-M				\$58,662			
11/19/2024	Transfer from HMS				\$65,708			
11/20/2024					\$6,993			
11/22/2024	TRANSFER FRH420				\$50			
12/04/2024	TRANSFER FR S-23-588-K				\$53,555			
12/13/2024	TRANSFER FR S-22-276-A				\$3,081			
12/13/2024	TRANSFER FR HTH				\$117,016			
12/20/2024					\$577,459			
12/31/2024	CSFRF-TFR				\$174,273			
02/25/2025					\$620,129			
05/05/2025					\$122,709			
06/20/2025	CSFR				\$116			
07/24/2024	TRANSFER TO S-25-523-M				(\$500,000)			
10/02/2024	TRANSFER TO S-25-537-O				(\$5,000,000)			
01/08/2025	TRANSFER TO S-25-537-O				(\$800,000)			
01/14/2025	TRANSFER TO S-25-521-D				(\$7,846,659)			
01/17/2025	TRANSFER TO S-25-543-A				(\$640,000)			
01/27/2025	TRANSFER TO S-22-509-O				(\$500,000)			
Net Total Transfers		(596,806,560)	(237,729,774)	(18,878,967)	(12,954,162)	0	0	0
Ending Cash Balance		307,594,569	32,097,891	10,905,007	2,579,202	3,366,707	0	0
Encumbrances								
Unencumbered Cash Balance		307,594,569	32,097,891	10,905,007	2,579,202	3,366,707	0	0

Additional Information:

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

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: Budget and Finance**

Name of Fund: Coronavirus State Fiscal Recovery Fund

Appropriation Account Number: S-21-248-O

Fund Type (MOF): V

Legal Authority: Section 29-13, HRS

Statement of Objectives

--

Fund Measures of Effectiveness

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

Program Size Indicators

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: Budget and Finance**

Name of Fund: Coronavirus State Fiscal Recovery Fund

Appropriation Account Number: S-21-248-O

Fund Type (MOF): V

Legal Authority: Section 29-13, HRS

Fund Activities Encompassed

		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.							
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**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: Budget and Finance
 Name of Fund: Coronavirus State Fiscal Recovery Fund
 Legal Authority: Section 29-13, HRS
 Fund Type (MOF): v
 Appropriation Account Number: S-21-248-O

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL						

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

Department: Budget and Finance
 Program ID(s): BUF101
 Name of Fund: Homeowner Assistance Fund
 Legal Authority: Non-appropriated

Contact Name: Jessie Inazu
 Phone Number: 586-2367
 Fund Type (MOF): P
 Appropriation Account Number S-21-507-O

Intended Purpose: To mitigate financial hardships associated with COVID-19 by providing funds to eligible entities for the purpose of preventing homeowner mortgage delinquencies, defaults, foreclosures, loss of utilities or home energy services and displacements of homeowners experiencing hardships after January 21, 2020.

Source of Revenues: U.S. Department of the Treasury, funded by P.L. 117-2.

Current Program Activities/Allowable Expenses: For qualified expenses related to mortgage and housing.

Variances:

Cash balance lapse to general fund? No
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	29,625,000		26,650,000	13,224,379	13,199,379		
Beginning Cash Balance	5,000,000	25,000	25,316	32,126	711,103	(0)	(0)
Revenues	45,000,000	316	7,431	703,162	9,059		
Expenditures	20,350,000		16,425,621	25,000	720,162		
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
Transfer to S-22-544-B	(29,625,000)			815			
Transfer from S-22-544-B			16,425,000				
Net Total Transfers	(29,625,000)	0	16,425,000	815	0	0	0
Ending Cash Balance	25,000	25,316	32,126	711,103	(0)	(0)	(0)
Encumbrances							
Unencumbered Cash Balance	25,000	25,316	32,126	711,103	(0)	(0)	(0)

Additional Information:

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

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: Budget and Finance**

Name of Fund: Homeowner Assistance Fund
Appropriation Account Number: S-21-507-O
Fund Type (MOF): P
Legal Authority: Section 29-13, HRS

Statement of Objectives

Fund Measures of Effectiveness

		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
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Program Size Indicators

		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
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**Non-General Fund Program Measures Report
for submittal to the 2025 Legislature
Department of: Budget and Finance**

Name of Fund: Homeowner Assistance Fund
Appropriation Account Number: S-21-507-O
Fund Type (MOF): P
Legal Authority: Section 29-13, HRS

<u>Fund Activities Encompassed</u>		FY	FY	FY	FY	FY	FY
		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
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**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: Budget and Finance
 Name of Fund: Homeowner Assistance Fund
 Legal Authority: Section 29-13, HRS
 Fund Type (MOF): P
 Appropriation Account Number: S-21-507-O

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL						

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

Department: Budget and Finance
 Program ID(s): BUF101
 Name of Fund: Emergency Rental Assistance Program #2
 Legal Authority: Non-appropriated

Contact Name: Jessie Inazu
 Phone Number: 586-2367
 Fund Type (MOF): P
 Appropriation Account Number S-21-508-O

Intended Purpose: To provide financial assistance and housing stability services to eligible households.

Source of Revenues: U.S. Department of the Treasury, funded by P.L. 117-2

Current Program Activities/Allowable Expenses: Funds may be used for rent, rent arrears, utilities and home energy costs, other expenses related to housing, housing stability services, administration costs.

Variances:

Cash balance lapse to general fund? No
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	66,628,089		43,556,324	43,222,081	43,222,081		
Beginning Cash Balance	38,073,765	70,803	322,248	33,528	346		
Revenues	28,625,127	13,807,769	45,523	211,250	8,182		
Expenditures	66,628,089	13,556,324	334,243	0	8,528		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
				(244,432)			
Net Total Transfers	0	0	0	(244,432)	0	0	
Ending Cash Balance	70,803	322,248	33,528	346	(0)	0	
Encumbrances							
Unencumbered Cash Balance	70,803	322,248	33,528	346	(0)	0	0

Additional Information:

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

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: Budget and Finance**

Name of Fund: Emergency Rental Assistance Program #2
Appropriation Account Number: S-21-508-O
Fund Type (MOF): P
Legal Authority: Section 29-13, HRS

Statement of Objectives

Fund Measures of Effectiveness

		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
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Program Size Indicators

		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: Budget and Finance**

Name of Fund: Emergency Rental Assistance Program #2
Appropriation Account Number: S-21-508-O
Fund Type (MOF): P
Legal Authority: Section 29-13, HRS

<u>Fund Activities Encompassed</u>		FY	FY	FY	FY	FY	FY
		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
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**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: Budget and Finance
 Name of Fund: Emergency Rental Assistance Program #2
 Legal Authority: Section 29-13, HRS
 Fund Type (MOF): P
 Appropriation Account Number: S-21-508-O

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL						

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

Department: Budget and Finance
 Program ID(s): BUF101
 Name of Fund: Coronavirus Capital Projects Fund
 Legal Authority: Non-appropriated

Contact Name: Jessie Inazu
 Phone Number: 586-2367
 Fund Type (MOF): V
 Appropriation Account Number S-22-250-O

Intended Purpose: The American Rescue Plan appropriated \$10 billion to Treasury to provide payments to States, territories, freely associated states, and Tribal Governments "to carry out critical capital projects directly enabling work, education, and health monitoring, including remote options, in response to the public health emergency with respect to the Coronavirus Disease (COVID-19)."

Source of Revenues: U.S. Department of the Treasury, funded by P.L. 117-2

Current Program Activities/Allowable Expenses: The Capital Projects Fund allows for investment in high-quality broadband infrastructure as well as other connectivity infrastructure, devices, and equipment. In addition to supporting broadband, it also provides flexibility for each State, territory, freely associated state, and Tribal Government to make investments in other Capital Projects designed to directly enable work, education, and health monitoring and that meet Treasury's other criteria.

Variances:

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

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		115,475,318	115,186,044	111,806,615	92,985,491	65,000,000	
Beginning Cash Balance		19,642	0	0	3,606,379	(0)	
Revenues	19,642	269,632	3,379,429	22,573,110	29,106,780	60,126,725	
Expenditures		289,274	3,379,429	18,821,124	32,676,439	60,126,725	
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
Transfer to S-24-564-B				(145,608)	(36,720)		
Net Total Transfers	0	0	0	(145,608)	(36,720)	0	
Ending Cash Balance	19,642	0	0	3,606,379	(0)	(0)	
Encumbrances							
Unencumbered Cash Balance	19,642	0	0	3,606,379	(0)	(0)	

Additional Information:

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

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: Budget and Finance**

Name of Fund: Coronavirus Capital Projects Fund
Appropriation Account Number: S-22-250-O
Fund Type (MOF): V
Legal Authority: Section 29-13, HRS

Statement of Objectives

Fund Measures of Effectiveness

		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
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Program Size Indicators

		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: Budget and Finance**

Name of Fund: Coronavirus Capital Projects Fund
Appropriation Account Number: S-22-250-O
Fund Type (MOF): V
Legal Authority: Section 29-13, HRS

<u>Fund Activities Encompassed</u>		FY	FY	FY	FY	FY	FY
		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
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**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: Budget and Finance
 Name of Fund: Coronavirus Capital Projects Fund
 Legal Authority: Section 29-13, HRS
 Fund Type (MOF): V
 Appropriation Account Number: S-22-250-O

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL						

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

Department: Budget and Finance
 Program ID(s): BUF101
 Name of Fund: Broadband Equity, Access and Deployment Program
 Legal Authority: Non-appropriated

Contact Name: Jessie Inazu
 Phone Number: 586-2367
 Fund Type (MOF): P
 Appropriation Account Number: S-23-535-O

Intended Purpose: This formula grant program aims to “bridge the digital divide” by increasing access to affordable high-speed internet service. This grant is funded by the the Infrastructure Investment and Jobs Act P.L. 117-58.

Source of Revenues: U.S. Department of Commerce, National Telecommunications and InformationAdministration (NTIA)

Current Program Activities/Allowable Expenses:

Variances:

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

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		5,000,000	4,989,018	148,973,756	148,368,446	128,000,000	107,000,000
Beginning Cash Balance		0	0	0	0	0	0
Revenues		10,982	499,756	605,309	21,000,000	23,000,000	24,000,000
Expenditures		10,982	499,756	605,309	21,000,000	23,000,000	24,000,000
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							

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: Budget and Finance**

Name of Fund: Hawai'i BEAD (IIJA)
Appropriation Account Number: S-22-535-O
Fund Type (MOF): P
Legal Authority: Section 29-13, HRS

Statement of Objectives

Fund Measures of Effectiveness

		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
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Program Size Indicators

		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: Budget and Finance**

Name of Fund: Hawai'i BEAD (IIJA)
Appropriation Account Number: S-22-535-O
Fund Type (MOF): P
Legal Authority: Section 29-13, HRS

<u>Fund Activities Encompassed</u>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
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**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: Budget and Finance
 Name of Fund: Hawai'i BEAD (IIJA)
 Legal Authority: Section 29-13, HRS
 Fund Type (MOF): p
 Appropriation Account Number: s-22-535-O

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL						