



JOSH GREEN, M.D.  
GOVERNOR

SYLVIA LUKE  
LIEUTENANT GOVERNOR

SABRINA NASIR  
ACTING 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

November 20, 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:

We are submitting the FY 25 Special Fund Assessments for Central Services report pursuant to Section 36-27, HRS, and the FY 25 Departmental Administrative Expenses report pursuant to Section 36-30, HRS.

As required by Section 93-16, HRS, the reports will be published on the internet and will be located at: <https://budget.hawaii.gov/budget/reports-to-the-legislature/1983-2/>.

Should there be any questions, please have your staff contact Mr. Roderick Becker, Acting Administrator of this department's Budget, Program Planning and Management Division, at 808-586-1612.

Aloha,

/S/

SABRINA NASIR  
Acting Director of Finance

Attachments

**Special Fund Assessment**  
**Central Services (1373) Estimate**  
**Updated October 2025**

| <u>Department/<br/>Appn No.</u>                     | <u>Special Fund</u>  | <u>Actual<br/>FY25</u> |
|---|--|------------------------|
| <b>Accounting &amp; General Services</b>            |  |                        |
| S-319-M   | Works of Art Special Fund  | 1,542,553.40           |
| S-338-M   | Access Hawaii Committee Special Fund                             | 5,665.00               |
| S-341-M   | Wireless Enhanced 911 Special Fund                               | 685,170.68             |
| S-365-M   | State Archives Preservation and Long-Term Access Special Fund    | 6,763.38               |
| <b>Agriculture</b>                                  |  |                        |
| S-304-A   | Pest Inspection, Quarantine, and Eradication Fund                | 267,709.00             |
| S-305-A   | Non-Agricultural Park Lands Special Fund                         | 107,744.00             |
| S-306-A   | Animal Disease Control Special Fund                              | 427.00                 |
| S-308-A   | Seal of Quality Special Fund                                     | 119.00                 |
| S-315-A   | Milk Control Special Fund  | 3,426.00               |
| S-317-A   | Agricultural Park Special Fund                                   | 36,410.00              |
| S-318-A   | Animal Quarantine Special Fund                                   | 209,905.00             |
| S-328-A   | Aquaculture Development Special Fund                             | 1,051.00               |
| <b>Attorney General</b>                             |  |                        |
| S-302-N   | Medicaid Investigative Recovery Fund                             | 13,110.15              |
| S-305-N   | DNA Registry Special Fund  | 1,036.46               |
| S-307-N   | Tobacco Enforcement Special Fund                                 | 66,283.93              |
| S-325-N   | Notary Public Revolving Fund                                     | 9,745.08               |
| S-350-N   | Internet Crimes Against Children SF                              | 2,997.65               |
| <b>Business, Economic Development &amp; Tourism</b> |  |                        |
| S-302-B   | Foreign Trade Zones Special Fund                                 | 105,551.02             |
| S-309-B   | Creative Industries Division Special Fund                        | 3,286.00               |
| S-345-B   | Natural Energy Lab of Hawaii Authority. Special Fund             | 107,634.10             |
| <b>Commerce &amp; Consumer Affairs</b>              |  |                        |
| S-302-R   | Compliance Resolution Fund (CRF)-Cable Television                | 316,097.00             |
| S-303-R   | CRF-Consumer Advocate  | 16,576.00              |
| S-305-R   | CRF-Professional and Vocational Licensing                        | 462,158.00             |
| S-306-R   | CRF-Business Registration  | 897,245.00             |
| S-307-R   | CRF-Hawaii Post-Secondary Education Authorization                | 6,267.00               |
| S-310-R   | CRF-General Support  | 13,492.00              |
| S-312-R   | CRF-Regulated Industries Complaints Office                       | 471,047.00             |
| S-313-R   | CRF-Insurance Regulation   | 732,765.00             |
| S-316-R   | Mortgage Foreclosure Dispute Resolution                          | 186.00                 |
| S-317-R   | Captive Insurance Admin Fund                                     | 221,773.00             |
| S-320-R   | CRF-Financial Institutions                                       | 410,439.00             |
| S-323-R   | CRF-Consumer Protection  | 107,434.00             |
| S-340-R   | Public Utilities Commission Special Fund                         | 1,000,233.80           |
| <b>Education</b>                                    |  |                        |
| S-302-E   | Adult Education Special Fund (School Community Services)         | 3,671.82               |
| S-305-E   | Felix Stipend Program Special Fund (Sp. Ed. and Student Support) | 5,286.88               |
| S-325-E   | Use of School Facilities Special Fund                            | 68,475.84              |
| S-327-E   | Hawaii School-Level Minor R&M Special Fund                       | 3,060.38               |

| <u>Department/<br/>Appn No.</u>           | <u>Special Fund</u>   | <u>Actual<br/>FY25</u> |
|---|---|------------------------|
| <b>Hawaii State Public Library System</b> |   |                        |
| S-335-E                                   | Libraries Special Fund  | 24,793.00              |
| S-336-E                                   | Library Fee for Enhanced Svcs Special Fund                                    | 26,789.00              |
| <b>Health</b>                             |   |                        |
| S-302-H                                   | Newborn Metabolic Screening Special Fund                                      | 108,670.68             |
| S-304-H                                   | Hawaii Birth Defects Special Fund   | 9,183.11               |
| S-306-H                                   | Child & Adolescent Mental Health  | 407,463.41             |
| S-307-H                                   | Drug Demand Reduction Assessments   | 7,680.82               |
| S-309-H                                   | State Health Planning & Dev Special Fund                                      | 3,558.13               |
| S-310-H                                   | Office of Health Care Assurance Special Fund                                  | 36,176.14              |
| S-317-H                                   | Hawai'i Hemp Processing Special Fund  | 447.35                 |
| S-319-H                                   | Electronic Device Recycling Fund  | 14,962.79              |
| S-321-H                                   | Domestic Violence & Sexual Assault Special Fund                               | 17,634.81              |
| S-322-H                                   | Noise, Radiation, & Indoor Air Quality SF                                     | 4,530.56               |
| S-323-H                                   | Asbestos and Lead Abatement Special Fund (7/05)                               | 11,769.54              |
| S-331-H                                   | Early Intervention Special Fund   | 19,608.40              |
| S-334-H                                   | Disability and Communication Access Board                                     | 51,752.89              |
| S-335-H                                   | Hawaii Tobacco Settlement Special Fund  | 1,660,332.87           |
| S-336-H                                   | Wastewater Treatment Board Special Fund                                       | 867.12                 |
| S-337-H                                   | Organ and Tissue Education Special Fund                                       | 4,288.24               |
| S-338-H                                   | Vital Statistics Improvement Special Fund                                     | 16,408.64              |
| S-340-H                                   | Environmental Health Program Enhancement and Education Fund                   | 80,262.41              |
| S-346-H                                   | Mental Health & Substance Abuse Special Fund                                  | 474,702.43             |
| S-347-H                                   | Intellectual and developmental disabilities Medicaid waiver administrative cl | 370,924.60             |
| S-348-H                                   | Environmental Management Special Fund   | 28,805.10              |
| S-349-H                                   | Clean Air Special Fund  | 45,205.23              |
| S-382-H                                   | Medical Marijuana Registry Special Fund                                       | 118,278.22             |
| S-396-H                                   | Accessible Parking Special Fund   | 61,571.38              |
| <b>Human Resources Development</b>        |   |                        |
| S-310-P                                   | Human Resources Development Special Fund                                      | 14,663.88              |
| <b>Human Services</b>                     |   |                        |
| S-314-K                                   | Child Protective Services   | 18,463.79              |
| S-317-K                                   | General Assistance Payments   | 68,920.74              |
| <b>Judiciary</b>                          |   |                        |
| S-315-J                                   | Judiciary Computer System Special Fund  | 248,635.17             |
| S-320-J                                   | Driver Ed. & Training Fund  | 100,771.78             |
| S-322-J                                   | Indigent Legal Services Fund  | 69,608.66              |
| S-325-J                                   | Parent Education Special Fund   | 6,117.89               |
| S-340-J                                   | Spouse & Child Abuse Special Account  | 19,844.79              |
| <b>Land &amp; Natural Resources</b>       |   |                        |
| S-302-C                                   | Conservation & Resources Enforcement  | 2,620.00               |
| S-303-C                                   | Water and Land Development  | 1,810.00               |
| S-305-C                                   | Park Administration & Operation   | 1,871.00               |
| S-306-C                                   | Na Ala Hele Program Special Fund  | 13,007.00              |
| S-308-C                                   | Natural and Physical Environment  | 4,689.00               |

| <u>Department/<br/>Appn No.</u>   | <u>Special Fund</u>                                 | <u>Actual<br/>FY25</u> |
|---|---|------------------------|
| S-309-C   | Bureau of Conveyances Special Fund                  | 248,688.00             |
| S-312-C   | State Parks Special Fund (S-355-C)                  | 799,171.00             |
| S-313-C   | Commercial Fisheries Special Fund                   | 16,796.00              |
| S-316-C   | Special Land & Development Fund                     | 1,167,570.00           |
| S-318-C   | Maintenance of Public Lands                         | 1,474.00               |
| S-321-C   | Hawaii Historic Preservation Special Fund (S-319-C) | 3,903.00               |
| S-323-C   | Prevention of Natural Disasters                     | 2,045.00               |
| S-325-C   | Beach Restoration Special Fund                      | 10,051.00              |
| S-326-C   | Water Resources Management Special Fund (S-354-C)   | 7,522.00               |
| S-328-C   | Dam and Reservoir Safety Special Fund               | 32,533.00              |
| S-341-C   | Ocean Stewardship Special Fund                      | 104,292.00             |
| S-342-C   | Natural Area Reserve Fund                           | 1,788.00               |
| S-347-C   | Forest Stewardship Fund (S-353-C)                   | 21,725.00              |
| S-350-C   | Recreational Renaissance - Parks                    | 250,000.00             |
| S-359-C   | Ocean-Based Recreation (S-360-C)                    | 1,302,185.00           |
| <b>Public Safety</b>  |   |                        |
| S-323-V1  | Criminal Injuries Compensation Special Fund         | 22,058.00              |
| <b>Taxation</b>   |   |                        |
| S-325-T   | Cigarette Tax Administrative Special Fund           | 4,568.16               |
| S-327-T   | Tax Administration Special Fund                     | 100,000.00             |
| <b>Transportation</b>   |   |                        |
| S-039-D   | Highway Administration                              | 17,655,641.00          |
| S-055-D   | Harbor Administration Special Fund (S-341-D)        | 7,352,398.36           |
| S-087-D   | Airport Administration (S-361-D)                    | 18,493,693.00          |
| <b>Total Assessments</b>  |   | <u>59,688,587.66</u>   |
| Less transfers to the Shared Services Technology Special Fund (SSTS F): |   | (1,790,657.63)         |
| <b>Total Assessments less Transfers to the SSTS F</b>                   |   | <u>57,897,930.03</u>   |

**Special Fund Assessments**  
**Departmental Reimbursement of Administrative Expenses (1390)**  
**Updated October 2025**

| <u>Department/<br/>Appn No.</u>                     | <u>Special Fund</u>  | <u>Actual<br/>FY25</u> |
|---|--|------------------------|
| <b>Accounting &amp; General Services</b>            |  |                        |
| S-319-M   | Works-of-Art Special Fund  | 229,326.75             |
| S-338-M   | Access Hawaii Committee Special Fund                             | 4,834.00               |
| S-341-M   | Wireless Enhanced 911 Fund                                       | 221,467.19             |
| S-365-M   | State Archives Preservation and Long-Term Access Special Fund    | 6,936.51               |
| <b>Agriculture</b>                                  |  |                        |
| S-304-A   | Pest Inspection, Quarantine, and Eradication Fund                | 175,966.00             |
| S-305-A   | Non-Agricultural Park Lands Special Fund                         | 77,726.00              |
| S-306-A   | Animal Disease Control Special Fund                              | 8.00                   |
| S-308-A   | Seal of Quality Special Fund                                     | 3.00                   |
| S-315-A   | Milk Control Special Fund  | 21.00                  |
| S-317-A   | Agricultural Park Special Fund                                   | 27,910.00              |
| S-318-A   | Animal Quarantine Special Fund                                   | 223,224.00             |
| S-328-A   | Aquaculture Development Special Fund                             | 329.00                 |
| <b>Attorney General</b>                             |  |                        |
| S-302-N   | Medicaid Investigative Recovery Fund                             | 2,319.83               |
| S-305-N   | DNA Registry Special Fund  | 114.71                 |
| S-307-N   | Tobacco Enforcement Special Fund                                 | 43,232.13              |
| S-325-N   | Notary Public Revolving Fund                                     | 9,478.09               |
| S-326-N   | Solicitation of Funds for Charitable Purpose Special Fund        | 58,660.36              |
| S-350-N   | Internet Crimes Against Children SF                              | 1,035.83               |
| <b>Business, Economic Development &amp; Tourism</b> |  |                        |
| S-302-B   | Foreign Trade Zones Special Fund                                 | 19,965.62              |
| S-345-B   | Natural Energy Lab of Hawaii Authority. Special Fund             | 45,367.55              |
| <b>Education</b>                                    |  |                        |
| S-302-E   | Adult Education Special Fund (School Community Services)         | 4,236.30               |
| S-305-E   | Felix Stipend Program Special Fund (Sp. Ed. And Student Support) | 13,331.15              |
| S-325-E   | Use of School Facilities Special Fund                            | 12,432.49              |
| S-327-E   | Hawaii School-Level Minor R&M Special Fund                       | 2,597.41               |
| <b>Hawaii State Public Library System</b>           |  |                        |
| S-335-E   | Libraries Special Fund   | 23,562.00              |
| S-336-E   | Library Fee for Enhanced Svcs Special Fund                       | 25,040.00              |
| <b>Health</b>                                       |  |                        |
| S-302-H   | Newborn Metabolic Screening Special Fund                         | 9,275.71               |
| S-304-H   | Hawaii Birth Defects Special Fund                                | 1,571.03               |
| S-306-H   | Child and Adolescent Mental Health                               | 50,429.44              |
| S-307-H   | Drug Demand Reduction Assessments                                | 2,186.11               |
| S-309-H   | State Health Planning & Dev Special Fund                         | 154.47                 |
| S-310-H   | Office of Health Care Assurance Special Fund                     | 3,491.79               |
| S-313-H   | Deposit Beverage Container Special Fund                          | 387,468.07             |

| <u>Department/<br/>Appn No.</u>     | <u>Special Fund</u>  | <u>Actual<br/>FY25</u> |
|-------------------------------------|--|------------------------|
| S-317-H                             | Hawai'i Hemp Processing Special Fund   | 3.64                   |
| S-319-H                             | Electronic Device Recycling Fund   | 1,465.28               |
| S-321-H                             | Domestic Violence Special Fund   | 2,506.00               |
| S-322-H                             | Noise, Radiation, and Indoor Air Quality Special Fund                          | 360.24                 |
| S-323-H                             | Asbestos and Lead Abatement Special Fund (7/05)                                | 14,021.01              |
| S-331-H                             | Early Intervention Special Fund  | 3,848.90               |
| S-334-H                             | Disability and Communication Access Board                                      | 8,578.45               |
| S-335-H                             | Hawaii Tobacco Settlement Special Fund   | 270,906.75             |
| S-336-H                             | Wastewater Treatment Board Special Fund  | 97.20                  |
| S-337-H                             | Organ and Tissue Education Special Fund  | 25.42                  |
| S-338-H                             | Vital Statistics Improvement Special Fund                                      | 1,620.13               |
| S-340-H                             | Environmental Health Program Enhancement and Education Fund                    | 27,013.24              |
| S-345-H                             | Medical Marijuana Registry Special Fund  | 3,891.00               |
| S-346-H                             | Mental Health & Substance Abuse Special Fund                                   | 44,496.58              |
| S-347-H                             | Intellectual and developmental disabilities medicaid waiver administrative cla | 25,181.09              |
| S-349-H                             | Clean Air Special Fund   | 45,458.99              |
| S-382-H                             | Medical Marijuana Registry Special Fund  | 2,086.88               |
| S-396-H                             | Accessible Parking Special Fund  | 5,553.61               |
| <b>Human Resources Development</b>  |  |                        |
| S-310-P                             | Human Resources Dev Special Fund   | 871.23                 |
| <b>Human Services</b>               |  |                        |
| S-314-K                             | Child Protective Services  | 53,359.92              |
| <b>Land &amp; Natural Resources</b> |  |                        |
| S-302-C                             | Conservation & Resources Enforcement   | 58.00                  |
| S-303-C                             | Water and Land Development   | 10,116.00              |
| S-305-C                             | Park Administration & Operation  | 61,232.00              |
| S-306-C                             | Na Ala Hele Program Special Fund   | 9,517.00               |
| S-309-C                             | Bureau of Conveyances Special Fund   | 126,653.00             |
| S-312-C                             | State Parks Special Fund   | 159,862.00             |
| S-313-C                             | Commercial Fisheries Special Fund  | 5,952.00               |
| S-316-C                             | Special Land & Development Fund  | 167,605.00             |
| S-318-C                             | Maintenance of Public Lands  | 31,363.00              |
| S-321-C                             | Hawaii Historic Preservation Special Fund (S-319-C)                            | 2,313.00               |
| S-323-C                             | Prevention of Natural Disasters  | 28,393.00              |
| S-325-C                             | Beach Restoration Special Fund   | 7,471.00               |
| S-326-C                             | Water Resources Management Special Fund (S-354-C)                              | 14,599.00              |
| S-328-C                             | Dam and Reservoir Safety Special Fund  | 13,117.00              |
| S-341-C                             | Ocean Stewardship Special Fund   | 8,977.00               |
| S-342-C                             | Natural Area Reserve Fund  | 5,252.00               |
| S-347-C                             | Forest Stewardship Fund (S-353-C)  | 20,583.00              |
| S-359-C                             | Ocean-Based Recreation (S-360-C)   | 657,824.00             |
| <b>Public Safety</b>                |  |                        |
| S-323-V1                            | Crime Victim Compensation Special Fund   | 10,560.00              |

| Department/<br><u>Appn No.</u> | <u>Special Fund</u>                       | Actual<br><u>FY25</u>             |
|--------------------------------|---|-----------------------------------|
| <b>Taxation</b>                |   |                                   |
| S-325-T                        | Cigarette Tax Administrative Special Fund | 2,084.08                          |
| S-327-T                        | Tax Administration Special Fund           | 64,142.07                         |
| <b>Actual Assessments</b>      |   | <b><u><u>3,602,720.25</u></u></b> |