

JOSH GREEN, M.D.
GOVERNOR | KE KIA'ĀINA

SYLVIA LUKE
LIEUTENANT GOVERNOR | KA HOPE KIA'ĀINA



DEPT. COMM. NO. 115

DAWN N.S. CHANG
CHAIRPERSON
BOARD OF LAND AND NATURAL RESOURCES
COMMISSION ON WATER RESOURCE
MANAGEMENT

RYAN K.P. KANAKA'OLE
FIRST DEPUTY

CIARA W.K. KAHANE
DEPUTY DIRECTOR - WATER

AQUATIC RESOURCES
BOATING AND OCEAN RECREATION
BUREAU OF CONVEYANCES
COMMISSION ON WATER RESOURCE
MANAGEMENT
CONSERVATION AND COASTAL LANDS
CONSERVATION AND RESOURCES
ENFORCEMENT
ENGINEERING
FORESTRY AND WILDLIFE
HISTORIC PRESERVATION
KAHOOLAWE ISLAND RESERVE COMMISSION
LAND
STATE PARKS

**STATE OF HAWAII | KA MOKU'ĀINA 'O HAWAI'I
DEPARTMENT OF LAND AND NATURAL RESOURCES
KA 'OIHANA KUMUWAIWAI 'ĀINA**

P.O. BOX 621
HONOLULU, HAWAII 96809

December 15, 2025

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

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

Dear President Kouchi, Speaker Nakamura, and Members of the Legislature:

For your information and consideration, I am transmitting a copy of the report "Administratively Established Accounts and Funds of the Department of Land and Natural Resources for Fiscal Year 2025" in response to Section 37-52.5(b). In accordance with Section 93-16, Hawaii Revised Statutes, a copy of this report has been transmitted to the Legislative Reference Bureau and this report may be viewed electronically at <https://files.hawaii.gov/dlnr/reports-to-the-legislature/2026/ASO26-Admin-Accts-and-Funds-FY25.pdf>.

Sincerely,

A handwritten signature in black ink, appearing to read "Dawn N. S. Chang".

Dawn N. S. Chang
Chairperson

Report to the Thirty-Third Legislature
2026 Regular Session

REPORT ON ADMINISTRATIVELY ESTABLISHED ACCOUNTS OR FUNDS
OF THE DEPARTMENT OF LAND AND NATURAL RESOURCES
FOR FISCAL YEAR 2025



Prepared by

THE STATE OF HAWAII
DEPARTMENT OF LAND AND NATURAL RESOURCES

In response to Section 37-52.5(b), Hawaii Revised Statutes

Honolulu, Hawaii

December 2025

**REPORT ON THE ADMINISTRATIVELY ESTABLISHED ACCOUNTS OR FUNDS
OF THE DEPARTMENT OF LAND AND NATURAL RESOURCES
FOR FISCAL YEAR 2025**

Section 37-52.5(b), Hawaii Revised Statutes, requires departments or agencies to submit a report to the Legislature of all administratively established accounts or funds showing all revenues, expenditures, encumbrances, and ending balances of each account or fund.

The following administratively established accounts or funds are attached:

| SPECIAL FUND ACCOUNTS | |
|------------------------------|---|
| APPRN | ACCOUNT TITLE |
| S - 302 | CONSERVATION & RESOURCES ENFORCEMENT |
| S - 303 | WATER AND LAND DEVELOPMENT |
| S - 305 | PARKS ADMINISTRATION AND OPERATION |
| S - 306 | NA ALA HELE PROGRAM |
| S - 308 | LNR-NATURAL AND PHYSICAL ENVIRONMENT |
| S - 309 | BUREAU OF CONVEYANCES SPECIAL FUND |
| S - 311 | LEGACY LAND CONSERVATION PROGRAM |
| S - 312 | STATE PARKS SPECIAL FUND |
| S - 313 | FISHERIES MANAGEMENT |
| S - 316 | SPECIAL LAND DEVELOPMENT FUND |
| S - 317 | LAND CONSERVATION FUND |
| S - 318 | MAINTENANCE OF PUBLIC LANDS |
| S - 319 | SHPD-SLDF |
| S - 321 | HAWAII HISTORIC PRESERVATION SPECIAL FND |
| S - 323 | PREVENTION OF NATURAL DISASTERS |
| S - 325 | BEACH RESTORATION SPECIAL FUND |
| S - 326 | WATER RESOURCE MANAGEMENT FUND |
| S - 328 | DAM AND RESERVOIR SAFETY SPECIAL FUND |
| S - 341 | ECOSYSTEM PROTECTION AND RESTORATION |
| S - 342 | NATURAL AREA RESERVE & WATERSD MGMT |
| S - 343 | WILDLIFE REVOLVING FUND |
| S - 344 | CONSERVATION & RESOURCES ENFORCEMENT |
| S - 347 | FOREST STEWARDSHIP FUND |
| S - 348 | SPORT FISH SPECIAL FUND |
| S - 349 | CONSERVATION AND RESOURCES ENFORCEMENT |
| S - 350 | DAM APPURTENANCE IMPROV/REMOV GRANT PROGRAM |
| S - 351 | DOCARE-SLDF |
| S - 353 | DOFAW - SLDF |
| S - 354 | CWRM - SLDF |
| S - 355 | STATE PARKS - SLDF |
| S - 359 | OCEAN-BASED RECREATION |
| S - 360 | BOATING SPECIAL FUND |
| S - 375 | TURTLE BAY CONSERVATION EASEMENT SP FD |

| TRUST ACCOUNTS/FUNDS | |
|----------------------|--|
| APPRN | ACCOUNT TITLE |
| T - 901 | CEDED LAND PROCEEDS - OAHU |
| T - 902 | CEDED LAND PROCEEDS - MAUI |
| T - 903 | CEDED LAND PROCEEDS - HAWAII |
| T - 904 | CEDED LAND PROCEEDS - KAUAI |
| T - 905 | TEMPORARY DEPOSITS |
| T - 906 | TEMP DEP-UNDISTR PROCEEDS DUE OTHER AGCY |
| T - 907 | DONATIONS, GIFTS, & GRANTS-PRIVATE & GOV |
| T - 909 | KAHO'OLawe REHABILITATION TRUST FUND |
| T - 911 | LAND DIV - WATER MONITORING SERVICES |
| T - 915 | BOATING SECURITY DEPOSITS |
| T - 919 | ENDANGERED SPECIES TRUST FUND |
| T - 920 | NATIVE RESOURCES & FIRE PROTECTION PGM |
| T - 921 | BOATING CEDED LAND PROCEEDS - OAHU |
| T - 922 | BOATING CEDED LAND PROCEEDS - MAUI |
| T - 923 | BOATING CEDED LAND PROCEEDS - HAWAII |
| T - 924 | BOATING CEDED LAND PROCEEDS - KAUAI |
| T - 926 | ASSISTANCE IN MANAGING LAND FUND |
| T - 930 | ACCRUED VACATION AND SICK LEAVE FUND |
| T - 931 | CEDED LAND PROCEEDS, GF PORTION - OAHU |
| T - 932 | CEDED LAND PROCEEDS, GF PORTION - OAHU |
| T - 933 | CEDED LAND PROCEEDS, GF PORTION - HAWAII |
| T - 934 | CEDED LAND PROCEEDS, GF PORTION - KAUAI |
| T - 935 | IN-LIEU FEE MITIGATION PROGRAM |

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 405
 Appropriation: S-302-C
 Name of Fund: Conservation & Resources Enforcement
 Legal Authority: Act 296, SLH 1996

Intended Purpose:

This fund was administratively established to receive funds from the Boating Special Fund to fund marine patrol responsibilities that were transferred from the Department of Public Safety pursuant to Act 296, SLH 1996.

Source of Revenues:

Funds received from the Boating Special Fund.

Current Program Activities/Allowable Expenses:

Expenses associated with the enforcement of marine boating and ocean recreation rules relating to boating safety, conservation, and search and rescue.

Variances:

DOCARE no longer receives funds from the Boating Special Fund.

Cash balance lapse to general fund? No

Statutory language:

| Financial Data | | | | |
|---|--|--|----------|----------|
| | | | FY 2024 | FY 2025 |
| | | | (actual) | (actual) |
| Appropriation Ceiling | | | 0 | 0 |
| Beginning Cash Balance | | | 521,472 | 540,622 |
| Revenues | | | 19,150 | 17,298 |
| Expenditures | | | 0 | 0 |
| Transfers | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | |
| | | | 0 | 0 |
| | | | | 0 |
| | | | | |
| Net Total Transfers | | | 0 | 0 |
| | | | | |
| Ending Cash Balance | | | 540,622 | 557,920 |
| | | | | |
| Encumbrances | | | 0 | 0 |
| | | | | |
| Unencumbered Cash Balance | | | 540,622 | 557,920 |

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 141
 Appropriation: S-303-C
 Name of Fund: Water Land and Development
 Legal Authority: Administratively Created

Intended Purpose:

Operating special fund for geothermal/mineral resource management responsibilities and to address public safety related to rockfalls or slope movement on lands under the jurisdiction of DLNR.

Source of Revenues:

Investment Pool proceeds; transfer of vacation earned with other departments.

Current Program Activities/Allowable Expenses:

Payroll, fringe benefits and operating expenses for program activities

Variances:

Receipt of investment pool revenues varies greatly. Expenditures/encumbrances varies due to staffing levels and related workload.

Cash balance lapse to general fund? No

Statutory language: N/A

| Financial Data | | | | |
|---|--|--|-----------|-----------|
| | | | FY 2024 | FY 2025 |
| | | | (actual) | (actual) |
| Appropriation Ceiling | | | 850,713 | 905,553 |
| Beginning Cash Balance | | | 1,343,763 | 1,482,705 |
| Revenues | | | 47,109 | 45,779 |
| Expenditures | | | 548,686 | 589,740 |
| Transfers | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | |
| See Attached | | | 640,519 | 660,273 |
| | | | | |
| | | | | |
| Net Total Transfers | | | 640,519 | 660,273 |
| | | | | |
| Ending Cash Balance | | | 1,482,705 | 1,599,017 |
| | | | | |
| Encumbrances | | | 554,455 | 619,348 |
| | | | | |
| Unencumbered Cash Balance | | | 928,250 | 979,669 |

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 806
 Appropriation: S-305-C
 Name of Fund: Parks Administration and Operation
 Legal Authority: Act 200, SLH 2003

Intended Purpose:
 Act 120, SLH 2000, established the State Park Special Fund to maintain and operate the State Parks system.

Source of Revenues:
 Transfer of funds from TAT and revenue from investment pool account.

Current Program Activities/Allowable Expenses:
 To supplement the general funds for lifeguard related contracts and as available, repairs and maintenance of State Parks facilities.

Variances:
 Reflects the actual cash balance.

Cash balance lapse to general fund? No
 Statutory language:

| Financial Data | | | | |
|---|--|--|-----------|-----------|
| | | | FY 2024 | FY 2025 |
| | | | (actual) | (actual) |
| Appropriation Ceiling | | | 2,417,008 | 2,417,008 |
| Beginning Cash Balance | | | 1,560,928 | 1,966,882 |
| Revenues | | | 55,551 | 52,054 |
| Expenditures | | | 1,549,597 | 2,610,604 |
| Transfers | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | |
| | | | 1,900,000 | 1,900,000 |
| | | | | |
| | | | | |
| Net Total Transfers | | | 1,900,000 | 1,900,000 |
| Ending Cash Balance | | | 1,966,882 | 1,308,332 |
| Encumbrances | | | 1,538,299 | 716,589 |
| Unencumbered Cash Balance | | | 428,583 | 591,743 |

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 804
 Appropriation: S-306-C
 Name of Fund: Na Ala Hele
 Legal Authority: Act 200, SLH 2003

Intended Purpose:

This fund was established by Act 67, SLH 1988, to collect proceeds from hunting license fees, law violation fines, hunter training fees and charges for use of public target ranges. Authorized expenditures include matching funds for federal grants-in-aid,

Source of Revenues:

Funds collected via the Highway Fuel Tax under Chapter 243, Hawaii Revised Statutes (HRS), to implement the Hawaii Statewide Trail and Access Program (Na Ala Hele); Fees and donations and use of Na Ala Hele Trails & Roads.

Current Program Activities/Allowable Expenses:

Activities includes the administration, planning, developing, acquiring land or rights for public use of land, constructing, restoring, engaging in coordination activities and managing the trails and trail access system.

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? No

Statutory language:

| Financial Data | | | | |
|---|--|--|----------|----------|
| | | | FY 2024 | FY 2025 |
| | | | (actual) | (actual) |
| Appropriation Ceiling | | | 902,074 | 915,971 |
| Beginning Cash Balance | | | 270,924 | 305,891 |
| Revenues | | | 455,392 | 304,744 |
| Expenditures | | | 591,472 | 497,267 |
| Transfers | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | |
| | | | 171,047 | 152,558 |
| | | | | |
| | | | | |
| Net Total Transfers | | | 171,047 | 152,558 |
| | | | | |
| Ending Cash Balance | | | 305,891 | 265,926 |
| | | | | |
| Encumbrances | | | 98,500 | 200,563 |
| | | | | |
| Unencumbered Cash Balance | | | 207,391 | 65,363 |

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 906
 Appropriation: S-308-C
 Name of Fund: LNR-Natural and Physical Environment
 Legal Authority: Act 200, SLH 2003

Intended Purpose:

This fund was established to account for risk management costs imposed on special funds; it is also the operating account for positions funded by special funds

Source of Revenues:

Transfer from various special fund accounts and administration fees collected from enforcement activities under Civil Resource Violations System.

Current Program Activities/Allowable Expenses:

Personal services and other costs associated with special funded positions and risk management costs imposed on special funds

Variances:

N/A

Cash balance lapse to general fund? No

Statutory language:

| Financial Data | | | | |
|---|--|--|-----------|-----------|
| | | | FY 2024 | FY 2025 |
| | | | (actual) | (actual) |
| Appropriation Ceiling | | | 2,928,906 | 3,144,276 |
| Beginning Cash Balance | | | 2,088,297 | 2,655,181 |
| Revenues | | | 128,994 | 120,949 |
| Expenditures | | | 2,143,546 | 2,689,722 |
| Transfers | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | |
| | | | 2,581,436 | 3,140,628 |
| | | | | |
| | | | | |
| Net Total Transfers | | | 2,581,436 | 3,140,628 |
| | | | | |
| Ending Cash Balance | | | 2,655,181 | 3,227,036 |
| | | | | |
| Encumbrances | | | 2,436 | 1,050 |
| | | | | |
| Unencumbered Cash Balance | | | 2,652,745 | 3,225,986 |

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

| | |
|------------------|---|
| Department: | <u>Land and Natural Resources</u> |
| Program ID(s): | <u>LNR 111</u> |
| Appropriation: | <u>S-309-C</u> |
| Name of Fund: | <u>Bureau of Conveyances Special Fund</u> |
| Legal Authority: | <u>Section 502-8, HRS</u> |

Intended Purpose:

This fund was established to pay for the daily operating expense of the Bureau of Conveyances (BOC) and also allows for the continual improvement of services to the public through the ongoing digitization and preservation of our physical records, increasing efficiencies with workflow optimization and the forward planning and implementation for business continuity contingencies.

Source of Revenues:

Monies received from recording fees, miscellaneous service fees and legislatively mandated "Transaction fees" (Act 120, SLH 2009) on Regular System recordings.

Current Program Activities/Allowable Expenses:

Activities including day-to-day operational expenses and planning, design, equipment/software acquisition and systems implementation as well as staffing, training and workflow improvements and the digitization, preservation and accessibility of all land records, maps and miscellaneous documents under the BOC's responsibility.

Variances:

The decrease in revenue FY2022 to FY2023 is a result of the complex impacts of the recent inflation spike, rising interest rates, lingering impacts of the COVID pandemic and the recessionary drag on the local, national and international economies.

Increase in expenditures between FY2020 and FY2021 and FY2022 and FY2023 are due to the expenditures being cash basis, two FY2022 contract encumbrances were paid in FY2023.

Decrease in expenditures between FY2021 and FY2022 is due to special projects being on-hold as a result of covid.

Decrease in expenditures between FY2023 and FY2024 is due to increase in vacancies and the expenditures in FY23 being a carryover of FY2022 projects.

Increase of expenditures between FY2025 and FY2026 is due to carry over of FY2022 project.

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

Statutory language: Section 502-8(c)

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

| Financial Data | | | | |
|---|--|--|-----------|-----------|
| | | | FY 2024 | FY 2025 |
| | | | (actual) | (actual) |
| Appropriation Ceiling | | | 8,043,432 | 8,621,081 |
| Beginning Cash Balance | | | 7,579,635 | 7,708,248 |
| Revenues | | | 6,383,794 | 6,006,972 |
| Expenditures | | | 6,109,719 | 6,415,810 |
| | | | | |
| Transfers | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | |
| 00JS4949, 05/12/2025 | | | (145,462) | (183,536) |
| | | | | |
| Net Total Transfers | | | (145,462) | (183,536) |
| | | | | |
| Ending Cash Balance | | | 7,708,248 | 7,115,874 |
| | | | | |
| Encumbrances | | | 1,657,890 | 753,229 |
| | | | | |
| Unencumbered Cash Balance | | | 6,050,358 | 6,362,645 |

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

| | |
|------------------|---|
| Department: | <u>Land and Natural Resources</u> |
| Program ID(s): | <u>LNR 102</u> |
| Appropriation: | <u>S-311-C</u> |
| Name of Fund: | <u>Legacy Land Conservation Program</u> |
| Legal Authority: | <u>HRS, Chapter 173A</u> |

Intended Purpose:

Provide funding to county agencies, State agencies, and nonprofit land conservation organizations for the acquisition and management of lands that have natural, environmental, recreational, scenic, cultural, agricultural production, or historic value, including park and trail systems that provide access to such land.

Source of Revenues:

Proceeds from the sale of general obligation bonds authorized and issued for purposes of chapter 173A, HRS; net proceeds or revenue from the operation, management, sale, lease, or other disposition of land or the improvements on the land acquired or constructed by the board under the provisions of chapter 173A, HRS; the appropriate percentage of conveyance taxes imposed and collected under chapter 247, HRS; and moneys from any other private or public source.

Current Program Activities/Allowable Expenses:

- (1) The acquisition of interests or rights in land having value as a resource to the State, whether in fee title or through the establishment of permanent conservation easements under chapter 198 or agricultural easements;
- (2) The payment of any debt service on state financial instruments relating to the acquisition of interests or rights in land having value as a resource to the State;
- (3) Annual administration costs for the fund, not to exceed five per cent of annual fund revenues of the previous year; [and]
- (4) Costs related to the operation, maintenance, and management of lands acquired by way of this fund that are necessary to protect, maintain, or restore resources at risk on these lands, or that provide for greater public access and enjoyment of these lands; provided that the costs related to the operation, maintenance, and management of lands acquired by way of this fund do not exceed five per cent of annual fund revenues of the previous year.

Variances:

Variances in projected and actual revenues may reflect unexpected variance in: conveyance tax collections; State investment pool performance; revenue sharing from dispositions of land acquired with financing from the Land Conservation Fund; and the timing and magnitude of transfers that return unused grant funds to the Land Conservation Fund from the Department Trust Fund (T-907) and CIP accounts.

Variances in expenditures reflect variances in appropriation ceilings and types and amounts of grant awards, and uncertainty about the timing of complex real estate transactions.

Cash balance lapse to general fund? **No.**

Statutory language: HRS, Chapter 173A

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

| Financial Data | | | | |
|---|--|--|------------|-------------|
| | | | FY 2024 | FY 2025 |
| | | | (actual) | (actual) |
| Appropriation Ceiling | | | 8,958,423 | 9,031,791 |
| Beginning Cash Balance | | | 0 | 13,205,283 |
| Revenues | | | 1,993,914 | 5,437,807 |
| Expenditures | | | 1,779,564 | 2,154,753 |
| | | | | |
| Transfers | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | |
| 00JS0355, 07/31/24 | | | 12,990,933 | (7,895,050) |
| 00JS0355, 07/31/24 | | | | 8,039,085 |

| | | | | |
|---------------------------|--|--|------------|------------|
| 00JS3883, 02/28/25 | | | | (18,651) |
| 00JS3883, 02/28/25 | | | | 274,235 |
| Net Total Transfers | | | 12,990,933 | 399,619 |
| | | | | |
| Ending Cash Balance | | | 13,205,283 | 16,887,956 |
| | | | | |
| Encumbrances | | | 0 | 11,203,492 |
| | | | | |
| Unencumbered Cash Balance | | | 13,205,283 | 5,684,464 |

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 806
 Appropriation: S-312-C
 Name of Fund: State Parks Special Fund
 Legal Authority: Act 120, SLH 2000

Intended Purpose:
 Act 120, SLH 2000, established the State Park Special Fund to maintain and operate the State Parks system.

Source of Revenues:
 Camping, lodging, parking and entry fees, leases, and commercial use fees

Current Program Activities/Allowable Expenses:
 To supplement operational expenses, repairs and maintenance, contracts and services, lifeguard contracts and reoccurring costs for the management and operation of state parks.

Variances:
 The State Parks ceiling was increased by \$10M for FY24 and an additional \$10M for FY25.

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

| Financial Data | | | | |
|---|--|--|------------|------------|
| | | | FY 2024 | FY 2025 |
| | | | (actual) | (actual) |
| Appropriation Ceiling | | | 20,093,312 | 30,093,312 |
| Beginning Cash Balance | | | 31,390,434 | 45,376,620 |
| Revenues | | | 23,719,910 | 20,408,694 |
| Expenditures | | | 9,584,417 | 10,122,242 |
| Transfers | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | |
| | | | (149,307) | (242,417) |
| | | | | |
| | | | | |
| Net Total Transfers | | | (149,307) | (242,417) |
| Ending Cash Balance | | | 45,376,620 | 55,420,655 |
| Encumbrances | | | 14,713,689 | 23,624,660 |
| Unencumbered Cash Balance | | | 30,662,931 | 31,795,995 |

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 401
 Appropriation: S-313-C
 Name of Fund: Fisheries Management
 Legal Authority: A248/SL 22

Intended Purpose:

To develop and conduct programs and activities for projects concerning aquatic life used for commercial purposes

Source of Revenues:

Monies from the sale of commercial fishing licenses and other permits related to the commercial use of aquatic resources and periodic resource fines.

Current Program Activities/Allowable Expenses:

Develop and conduct resource monitoring programs and studies to determine sustainable use of aquatic life for commercial purposes. Also, to implement research programs and activities concerning the conservation and management of aquatic life for commercial purposes.

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

Statutory language:

| Financial Data | | | | |
|---|----------|----------|----------|-------------|
| | FY 2020 | FY 2021 | FY 2024 | FY 2025 |
| | (actual) | (actual) | (actual) | (estimated) |
| Appropriation Ceiling | | | 450,360 | 469,985 |
| Beginning Cash Balance | | 0 | 441,291 | 842,582 |
| Revenues | | | 441,343 | 440,000 |
| Expenditures | | | 193,076 | 400,000 |
| Transfers | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | |
| | | | 153,024 | 0 |
| | | | | |
| | | | | |
| Net Total Transfers | 0 | 0 | 153,024 | 0 |
| Ending Cash Balance | 0 | 0 | 842,582 | 882,582 |
| Encumbrances | | | 115,971 | |
| Unencumbered Cash Balance | 0 | 0 | 726,611 | 882,582 |

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
Program ID(s): LNR 102
Appropriation: S-317-C
Name of Fund: Land Conservation Fund
Legal Authority: HRS, Chapter 173A

Land Conservation Fund is under new Appropriation Account Number S-311

Intended Purpose:

Provide funding to county agencies, State agencies, and nonprofit land conservation organizations for the acquisition and management of lands that have natural, environmental, recreational, scenic, cultural, agricultural production, or historic value, including park and trail systems that provide access to such land.

Source of Revenues:

Proceeds from the sale of general obligation bonds authorized and issued for purposes of chapter 173A, HRS; net proceeds or revenue from the operation, management, sale, lease, or other disposition of land or the improvements on the land acquired or constructed by the board under the provisions of chapter 173A, HRS; the appropriate percentage of conveyance taxes imposed and collected under chapter 247, HRS; and moneys from any other private or public source.

Current Program Activities/Allowable Expenses:

- (1) The acquisition of interests or rights in land having value as a resource to the State, whether in fee title or through the establishment of permanent conservation easements under chapter 198 or agricultural easements;
- (2) The payment of any debt service on state financial instruments relating to the acquisition of interests or rights in land having value as a resource to the State;
- (3) Annual administration costs for the fund, not to exceed five per cent of annual fund revenues of the previous year; [and]
- (4) Costs related to the operation, maintenance, and management of lands acquired by way of this fund that are necessary to protect, maintain, or restore resources at risk on these lands, or that provide for greater public access and enjoyment of these lands; provided that the costs related to the operation, maintenance, and management of lands acquired by way of this fund do not exceed five per cent of annual fund revenues of the previous year.

Variances:

Variances in projected and actual revenues may reflect unexpected variance in: conveyance tax collections; State investment pool performance; revenue sharing from dispositions of land acquired with financing from the Land Conservation Fund; and the timing and magnitude of transfers that return unused grant funds to the Land Conservation Fund from the Department Trust Fund (T-907) and CIP accounts.

Variances in expenditures reflect variances in appropriation ceilings and types and amounts of grant awards, and uncertainty about the timing of complex real estate transactions.

Cash balance lapse to general fund? **No.**

Statutory language: HRS, Chapter 173A

| Financial Data | | | | |
|------------------------|--|--|------------|-----------|
| | | | FY 2024 | FY 2025 |
| | | | (actual) | (actual) |
| Appropriation Ceiling | | | 560,302 | 560,302 |
| Beginning Cash Balance | | | 16,241,727 | 6,110,578 |
| Revenues | | | 4,711,820 | 318,790 |
| Expenditures | | | 1,452,036 | 0 |

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Transfers

| List each net transfer in/out/ or projection in/out; list each account number | | | | |
|---|--|--|--------------|-----------|
| 00JS0525, 08/08/24 | | | (13,390,933) | (144,036) |
| 00JS3883, 02/28/25 | | | | (42,243) |
| 00JS3883, 02/28/25 | | | | (213,340) |
| Net Total Transfers | | | (13,390,933) | (399,619) |
| | | | | |
| Ending Cash Balance | | | 6,110,578 | 6,029,749 |
| | | | | |
| Encumbrances | | | 0 | 5,756,542 |
| | | | | |
| Unencumbered Cash Balance | | | 6,110,578 | 273,207 |

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

| | |
|------------------|-----------------------------------|
| Department: | Land and Natural Resources |
| Program ID(s): | LNR 101 |
| Appropriation: | S-316-C/S-318-C |
| Name of Fund: | Special Land and Development Fund |
| Legal Authority: | HRS 171-19 |

Intended Purpose:

To fund the operations of the Land Management Division and to assist with funding for the operations and maintenance of public lands under the management jurisdiction of the Board and Department of Land and Natural Resources.

Source of Revenues:

Primarily rents from land leases and permits; quarrying activities and geothermal royalties; concessions; and renewable energy leases.

Current Program Activities/Allowable Expenses:

Primarily rents from land leases and permits; quarrying activities and geothermal royalties; concessions; and renewable energy leases.

Variances:

Revenues: In FY24 large industrial tenant (SIBA) paid early and made three semi-annual rental payments payments resulting in the increase in revenues; and overall land values have gone up resulting in increased land rents. Transfers: A one time transfer of \$3.465 million to cover the Hawaii District Land Office renovation contract that resulted in the increase in transfers over projections, and another one time \$1.0 mil transfer was made to cover expenses in connection with the Uncle Billy's demolition project. Transfers and Expenditures: Transfers and expenditures for FY24 through 26 are expected to increase from FY23 due to consultant contracts of over a million dollars to comply with an EPA audit for large capacity cesspools, and related costs for the Uncle Billy's demolition project. In addition, the SLDF will need to fund the repayment of the GO reimbursable bonds issued to demolish Uncle Billy's. Significant future expenditures are also expected to address cesspool closures, dam safety requirements, securing vacant properties and remediation of contaminated properties. Also, increased personnel costs are expected as vacant staff positions are filled.

Cash balance lapse to general fund? No

Statutory language:

HRS 171-19 (e) provides that all unexpended and unencumbered moneys remaining on balance with the fund at the close of each fiscal year which are deemed, by the director of finance, to be in excess of the moneys necessary to carry out the purposes of this section over the next following fiscal year shall lapse to the credit of the state general fund.

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

| Financial Data | | | | |
|---|--|--|--------------|-------------|
| | | | FY 2024 | FY 2025 |
| | | | (actual) | (actual) |
| Appropriation Ceiling | | | 18,054,238 | 19,763,018 |
| Beginning Cash Balance | | | 37,790,580 | 45,633,478 |
| Revenues | | | 31,987,571 | 20,470,316 |
| Expenditures | | | 10,924,335 | 12,016,803 |
| | | | | |
| Transfers | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | |
| | | | (13,220,338) | (9,671,442) |
| | | | | |
| | | | | |
| Net Total Transfers | | | (13,220,338) | (9,671,442) |

| | | | | |
|---------------------------|--|--|------------|------------|
| | | | | |
| | | | | |
| Ending Cash Balance | | | 45,633,478 | 44,415,549 |
| | | | | |
| Encumbrances | | | 3,396,762 | 3,079,710 |
| | | | | |
| Unencumbered Cash Balance | | | 42,236,716 | 41,335,839 |

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 802
 Appropriation: S-319-C
 Name of Fund: SHPD-SLDF
 Legal Authority: HB 300 CD1, SLH 2023

Intended Purpose:
 Archaeological Services and Consultant Fees, Legal Fees, and Payroll and Fringe Benefits for three positions

Source of Revenues:
 Interest earned

Current Program Activities/Allowable Expenses:
 Archaeological Services and Consultant Fees, Legal Fees, and Payroll and Fringe Benefits for three positions

Variances:
 Increases in expenditures due to increase salary and fringe benefit costs

Cash balance lapse to general fund? NO
 Statutory language:

| Financial Data | | | | |
|---|----------|----------|-----------|-----------|
| | FY 2022 | FY 2023 | FY 2024 | FY 2025 |
| | (actual) | (actual) | (actual) | (actual) |
| Appropriation Ceiling | | | 708,464 | 726,207 |
| Beginning Cash Balance | | | 1,073,129 | 1,488,984 |
| Revenues | | | 36,546 | 44,285 |
| Expenditures | | | 329,155 | 114,365 |
| Transfers | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | |
| | | | 708,464 | 726,207 |
| | | | | |
| | | | | |
| Net Total Transfers | | | 708,464 | 726,207 |
| Ending Cash Balance | | | 1,488,984 | 2,145,111 |
| Encumbrances | | | 0 | 0 |
| Unencumbered Cash Balance | | | 1,488,984 | 2,145,111 |

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 802
 Appropriation: S-321-C
 Name of Fund: Hawaii Historic Preservation Special Fnd
 Legal Authority: HB 300 CD, SLH 2023

Intended Purpose:
 Support historic preservation operating costs, staff salaries and fringe benefits and other programs and education outreach.

Source of Revenues:
 Permit and report review fees along with collected fines.

Current Program Activities/Allowable Expenses:
 Operating expenses

Variances:
 Increase in revenues will be attributed to the revised fee schedule currently being worked on as part of the revised administrative rules.

Cash balance lapse to general fund? NO
 Statutory language:

| Financial Data | | | | |
|---|----------|----------|----------|----------|
| | FY 2022 | FY 2023 | FY 2024 | FY 2025 |
| | (actual) | (actual) | (actual) | (actual) |
| Appropriation Ceiling | | | 208,731 | 195,902 |
| Beginning Cash Balance | | | 76,755 | 63,006 |
| Revenues | | | 51,337 | 57,003 |
| Expenditures | | | 19,442 | 12,816 |
| Transfers | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | |
| | | | (45,644) | 0 |
| | | | | |
| | | | | |
| Net Total Transfers | | | (45,644) | 0 |
| Ending Cash Balance | | | 63,006 | 107,193 |
| Encumbrances | | | 0 | 45,685 |
| Unencumbered Cash Balance | | | 63,006 | 61,508 |

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 810
 Appropriation: S-323-C
 Name of Fund: Prevention of Natural Disasters
 Legal Authority: Administratively Created

Intended Purpose:
 Operating special fund for LNR 810 program for expenses related to flood control and dam safety activities

Source of Revenues:
 Investment Pool proceeds; transfer of vacation earned with other departments.

Current Program Activities/Allowable Expenses:
 Payroll, fringe benefits and operating expenses for program activities

Variances:
 Receipt of investment pool revenues varies greatly. Expenditures/encumbrances varies due to staffing levels and related workload.

Cash balance lapse to general fund? No
 Statutory language: None

| Financial Data | | | | |
|---|----------|----------|-----------|-----------|
| | FY 2022 | FY 2023 | FY 2024 | FY 2025 |
| | (actual) | (actual) | (actual) | (actual) |
| Appropriation Ceiling | | | 1,290,312 | 1,355,548 |
| Beginning Cash Balance | | | 1,306,281 | 1,451,531 |
| Revenues | | | 51,151 | 49,191 |
| Expenditures | | | 1,196,213 | 1,460,667 |
| Transfers | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | |
| | | | 1,290,312 | 1,355,548 |
| | | | | |
| | | | | |
| Net Total Transfers | | | 1,290,312 | 1,355,548 |
| Ending Cash Balance | | | 1,451,531 | 1,395,603 |
| Encumbrances | | | 179,932 | 145,214 |
| Unencumbered Cash Balance | | | 1,271,599 | 1,250,389 |

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 101
 Appropriation: S-325-C
 Name of Fund: Beach Restoration Special Fund
 Legal Authority: HRS 171-156

Intended Purpose:

Providing grants to the counties, nongovernmental organizations, and the University of Hawaii for the restoration of beach lands and for research or engineering studies necessary to support beach restoration projects

Source of Revenues:

Proceeds from the lease or development of public coastal lands
 Proceeds from the lease of public lands pursuant to this part for an existing seawall or revetment
 Fines collected for unauthorized shoreline structures on state submerged land or conservation district land
 Appropriations made by the legislature for deposit into this fund
 Donations and contributions made by private individuals or organizations
 Fees collected for the processing of applications for coastal and beach erosion control projects
 Grants provided by governmental agencies or any other source

Current Program Activities/Allowable Expenses:

Coastal Lands Program through MOU with Sea Grant
 Funding of coastal restoration projects in conjunction with State Parks and the Kahoolawe Island Reserve Commission
 Dune Restoration Program

Variances:

Revenues vary depending on status of shoreline enforcement actions and States ability to collect delinquent fines
 One new contract with UH for a Grau Fellow to assist with program development
 Some balance held in reserve for emergency work and damage mitigation

Cash balance lapse to general fund? No

Statutory language:

| Financial Data | | | | |
|---|----------|----------|-----------|-----------|
| | FY 2022 | FY 2023 | FY 2024 | FY 2025 |
| | (actual) | (actual) | (actual) | (actual) |
| Appropriation Ceiling | | | 1,000,000 | 1,000,000 |
| Beginning Cash Balance | | | 3,838,042 | 4,518,819 |
| Revenues | | | 890,779 | 822,602 |
| Expenditures | | | 209,310 | 339,949 |
| | | | | |
| Transfers | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | |
| | | | (692) | 0 |
| | | | | |
| | | | | |

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

| | | | | |
|---------------------------|--|--|-----------|-----------|
| Net Total Transfers | | | (692) | 0 |
| | | | | |
| Ending Cash Balance | | | 4,518,819 | 5,001,472 |
| | | | | |
| Encumbrances | | | 189,828 | 609,421 |
| | | | | |
| Unencumbered Cash Balance | | | 4,328,991 | 4,392,051 |

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 404
 Appropriation: S-326
 Name of Fund: Water Resources Management Fund
 Legal Authority: Section 174C-5.5, HRS

Intended Purpose:

Monitoring water resources; water conservation and investigating alternative sources; informing the public; collecting data and updating water plans; and any other necessary protection, management, operational, or maintenance functions, including funding staff positions.

Source of Revenues:

Legislative appropriations; fees and administrative charges collected under chapter 174C; fines and penalties; public and private contributions; proceeds from retail sales related to water resources; other moneys collected pursuant to chapter 174C; and investment earnings.

Current Program Activities/Allowable Expenses: Monitoring programs and activities concerning water resource quality, protection, and management; research on water conservation and alternative sources; preparation and dissemination of public information; collection of data and updating of long-range planning documents; and other protection, management, operational, and maintenance functions authorized by the commission, including funding of staff positions

Variances:

Cash balance lapse to general fund? No

Statutory language:

| Financial Data | | | | |
|---|----------|----------|----------|----------|
| | FY 2022 | FY 2023 | FY 2024 | FY 2025 |
| | (actual) | (actual) | (actual) | (actual) |
| Appropriation Ceiling | | | 356,474 | 356,474 |
| Beginning Cash Balance | | | 693,570 | 520,405 |
| Revenues | | | 124,966 | 153,401 |
| Expenditures | | | 240,628 | 25,770 |
| Transfers | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | |
| | | | (57,503) | (74,518) |
| | | | | |
| Net Total Transfers | | | (57,503) | (74,518) |
| Ending Cash Balance | | | 520,405 | 573,518 |
| Encumbrances | | | 19,840 | 195,065 |
| Unencumbered Cash Balance | | | 500,565 | 378,453 |

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 810
 Appropriation: S-328-C
 Name of Fund: Dam and Reservoir Safety Special Fund
 Legal Authority: HRS 179D

Intended Purpose:
 Provide funding to improve the safety of dams and reservoirs in the State.

Source of Revenues:
 Appropriations by the legislature; fees and administrative charges collected under Act 262, SLH 2007; fines or penalties imposed under act 262, SLH 2007; moneys from public or private sources to benefit dam and reservoir safety; moneys collected from sale of retail items by DLNR relating to dam and reservoir safety; other moneys collected pursuant to Act 262, SLH 2007 or rules adopted thereunder; and moneys derived from interest, dividends or other income from other sources.

Current Program Activities/Allowable Expenses:
 Use of the DRSSF includes, but is not limited to, conducting investigations, research, and collection of data; monitoring and inspection programs and activities, including enforcement; preparing and disseminating information to the public related to dam and reservoir safety; provision of training and/or educational activities related to dam and reservoir safety; employing any necessary remedial measures to protect person and property; and administrative or other related costs and expenses for dam and reservoir safety.

Variances:
 Expenditures/encumbrances vary due to staff workload.

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

| Financial Data | | | | |
|---|----------|----------|-----------|-----------|
| | FY 2022 | FY 2023 | FY 2024 | FY 2025 |
| | (actual) | (actual) | (actual) | (actual) |
| Appropriation Ceiling | | | 1,300,000 | 1,300,000 |
| Beginning Cash Balance | | | 3,329,778 | 4,485,350 |
| Revenues | | | 1,629,168 | 791,340 |
| Expenditures | | | 473,596 | 593,224 |
| | | | | |
| Transfers | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | |
| | | | 0 | 0 |
| | | | | |
| | | | | |
| Net Total Transfers | | | 0 | 0 |
| | | | | |
| Ending Cash Balance | | | 4,485,350 | 4,683,466 |
| | | | | |
| Encumbrances | | | 1,897,440 | 1,553,206 |
| | | | | |
| Unencumbered Cash Balance | | | 2,587,910 | 3,130,260 |

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
Program ID(s): LNR 401
Appropriation: S-341-C
Name of Fund: Ecosystem Protection and Restoration/Ocean Stewardship Fund
Legal Authority: HRS 187 A - 51

Intended Purpose:

(1) Develop and carry out marine resource conservation, restoration, enhancement, research, regulatory, measures, enforcement actions, educational activities, or any other management measure intended to conserve, restore, and enhance marine resources under the jurisdiction of the State. (2) Develop and carry out restoration and compensatory mitigation measures for impacts to the marine environment, including impacts to the marine environment from federal or state permitted actions, or violations of subtitle 5 of title 12 or any rule adopted thereunder; and (3) Install, maintain, and replace day use mooring buoys and other infrastructure to reduce impacts to the marine ecosystem.

Source of Revenues:

The following shall be deposited into the ocean stewardship special fund:

- (1) Moneys collected as user fees pursuant to section 187A-52;
- (2) Revenues due to the State from leases of any lands, facilities, equipment, and other property owned by the department and used for or dedicated to the management, research, restoration, and enhancement of aquatic resources;
- (3) Moneys collected as fines, bail forfeitures, attorney's fees, and administrative costs for violations of subtitle 5 of title 12 or any rule adopted thereunder, except:
 - (A) Informer's fees authorized under section 187A-14;
 - (B) Fines or bail forfeitures for sport fishing violations of this chapter and chapters 188, 189, and 190 pursuant to section 187A-9.5(b)(3); and
 - (C) Fines, bail forfeitures, or administrative fines for violations of chapter 189 pursuant to section 189-2.4(b)(3);
- (4) Moneys collected for the purposes of compensatory mitigation from federal or state permitted impacts to the marine environment;
- (5) Grants, awards, donations, gifts, transfers, or moneys derived from private or public services for the purposes of subtitle 5 of title 12, except:
 - (A) Monetary contributions or moneys collected from the sale of non-monetary gifts to benefit sport fish or sport fishing pursuant to section 187A-9.5(b)(5); and
 - (B) Monetary contributions or moneys collected from the sale of non-monetary gifts to benefit aquatic life used for commercial purposes or fishing for commercial purposes pursuant to section 189-2.4(b)(5); and
 - (C) Moneys derived from interest, dividend, or other income from the above sources.

Current Program Activities/Allowable Expenses:

Variances:

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

Statutory language:

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

| Financial Data | | | | |
|---|--|--|-----------|-----------|
| | | | 2024 | 2025 |
| | | | (actual) | (actual) |
| Appropriation Ceiling | | | 1,068,340 | 2,600,000 |
| Beginning Cash Balance | | | 292,030 | 1,155,375 |
| Revenues | | | 1,032,803 | 1,994,100 |
| Expenditures | | | 169,458 | 310,003 |
| | | | | |
| Transfers | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | |
| | | | 0 | 0 |
| | | | | |
| | | | | |
| Net Total Transfers | | | 0 | 0 |
| | | | | |
| Ending Cash Balance | | | 1,155,375 | 2,839,472 |
| | | | | |
| Encumbrances | | | 722,230 | 367,987 |
| | | | | |
| Unencumbered Cash Balance | | | 433,145 | 2,471,485 |

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
Program ID(s): LNR 407
Appropriation: S-342-C
Name of Fund: Natural Area Reserve Fund
Legal Authority: A248/SL 22

Intended Purpose:

Implement the purposes of chapter 195-9, Hawaii Revised Statutes, including the identification, establishment, and management of natural area reserves, the acquisition of private lands for new natural area reserves, the operation of the heritage program, and the provision of matching funds for the natural area partnership program.

Source of Revenues:

The Fund consists of moneys received from any public or private sources. The fund shall be held separate and apart from all other moneys, funds, and accounts in the state treasury, except that any moneys received from the federal government or from private contributions shall be deposited and accounted for in accordance with conditions established by the agencies or persons from whom the moneys are received. Investment earnings credited to the assets of the fund shall become a part of the assets of the fund. Any balance remaining in the fund at the end of any fiscal year shall be carried forward in the fund for the next fiscal year.

Current Program Activities/Allowable Expenses:

A ceiling has been provided in FY23. The fund will support management of the Natural Area Reserves, particularly the Ahihi Kinau NAR, where the revenues were generated. Funds will be used to keep the Reserve sanitary, safe, and improve conservation of the natural resources.

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? No

Statutory language:

| Financial Data | | | | |
|------------------------|--|--|-----------|----------|
| | | | FY 2024 | FY 2025 |
| | | | (actual) | (actual) |
| Appropriation Ceiling | | | 180,000 | 180,000 |
| Beginning Cash Balance | | | 1,027,360 | 887,075 |
| Revenues | | | 35,755 | 29,068 |
| Expenditures | | | 176,040 | 123,394 |
| | | | | |

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Transfers

| List each net transfer in/out/ or projection in/out; list each account number | | | | |
|---|--|--|---------|---------|
| | | | 0 | 0 |
| | | | | |
| | | | | |
| Net Total Transfers | | | 0 | 0 |
| | | | | |
| Ending Cash Balance | | | 887,075 | 792,749 |
| | | | | |
| Encumbrances | | | 142,660 | 199,263 |
| | | | | |
| Unencumbered Cash Balance | | | 744,415 | 593,486 |

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 804
 Appropriation: S-343-C
 Name of Fund: Wildlife Revolving Fund
 Legal Authority: Section 183D-10.5, HRS

Intended Purpose:

This fund was established by Act 67, SLH 1988, to collect proceeds from hunting license fees, law violation fines, hunter training fees and charges for use of public target ranges. Authorized expenditures include matching funds for federal grants.

Source of Revenues:

Hunting license fees, law violation fines, hunter training fees and charges for use of public target ranges.

Current Program Activities/Allowable Expenses:

Current activities includes administration, education, trail maintenance and research to develop new public hunting areas.

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? No

Statutory language:

| Financial Data | | | | |
|---|--|--|-----------|----------|
| | | | FY 2024 | FY 2025 |
| | | | (actual) | (actual) |
| Appropriation Ceiling | | | 1,006,411 | 912,795 |
| Beginning Cash Balance | | | 1,053,664 | 791,067 |
| Revenues | | | 806,134 | 657,759 |
| Expenditures | | | 994,012 | 686,653 |
| Transfers | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | |
| 00JS4949, 05/12/2025 | | | (74,719) | (52,212) |
| 00JS5182, 05/28/2025 | | | | (47,644) |
| Net Total Transfers | | | (74,719) | (99,856) |
| Ending Cash Balance | | | 791,067 | 662,317 |
| Encumbrances | | | 122,969 | 314,769 |
| Unencumbered Cash Balance | | | 668,098 | 347,548 |

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
Program ID(s): LNR 405
Appropriation: S-344-C
Name of Fund: Conservation & Resources Enforcement
Legal Authority: Section 183D-10.5, HRS

Intended Purpose:

This fund was established by Act 67, SLH 1988 to collect proceeds from hunting license fees, law violation fines, hunter training fees and charges for use of public target ranges. Authorized expenditures include matching funds for federal grants-in-aid.

Source of Revenues:

Hunting license fees, law violation fines, hunter training fees and charges for use of public target ranges.

Current Program Activities/Allowable Expenses:

Matching funds for federal grants-in-aid.

Variances:

Cash balance lapse to general fund? No

Statutory language:

| Financial Data | | | | |
|---|--|--|----------|----------|
| | | | FY 2024 | FY 2025 |
| | | | (actual) | (actual) |
| Appropriation Ceiling | | | 32,671 | 32,671 |
| Beginning Cash Balance | | | 7,711 | 6,488 |
| Revenues | | | 2,624 | 1,919 |
| Expenditures | | | 3,847 | 0 |
| Transfers | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | |
| | | | | 0 |
| | | | | |
| | | | | |
| Net Total Transfers | | | 0 | 0 |
| Ending Cash Balance | | | 6,488 | 8,407 |
| Encumbrances | | | 0 | 0 |
| Unencumbered Cash Balance | | | 6,488 | 8,407 |

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 172
 Appropriation: S-347-C
 Name of Fund: Forest Stewardship Fund
 Legal Authority: 195F-4, HRS

Intended Purpose:

Support Forest Stewardship Program; Collect money from forest product revenue; Used for (1) replanting, managing, and maintaining timber management areas, (2) enhancing forest reserves with focus on koa, (3) developing environmental education and training programs.□

Source of Revenues:

Revenue collected from forest reserves resources, services, and products, and imposition of fines or penalties. Moneys received from any public or private sources.

Current Program Activities/Allowable Expenses:

(I) replanting, managing, and maintaining designated timber management areas; (II) enhancing the management of public forest reserves with an emphasis on restoring degraded koa forests; and (III) developing environmental education. administration of various forestry programs and training programs pertaining to sustainable forestry; provided that the activities described in clauses (II) and (III) may not be funded unless the activities described in approved management plans pertaining to clause (i) are adequately funded.□

Variances:

Decrease in revenue in FY 23 is due to leases not renewed.

Cash balance lapse to general fund? No

Statutory language:

| Financial Data | | | | |
|---|-----------|-----------|-----------|-----------|
| | FY 2022 | FY 2023 | FY 2024 | FY 2025 |
| | (actual) | (actual) | (actual) | (actual) |
| Appropriation Ceiling | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 |
| Beginning Cash Balance | 479,344 | 522,576 | 519,813 | 719,550 |
| Revenues | 481,376 | 394,991 | 600,094 | 598,876 |
| Expenditures | 384,372 | 351,037 | 324,311 | 354,836 |
| Transfers | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | |
| 00JS4949, 05/12/25 | (53,772) | (46,717) | (76,046) | (107,210) |
| 00JS5182, 05/28/25 | | | | (5,956) |
| Net Total Transfers | (53,772) | (46,717) | (76,046) | (113,166) |
| Ending Cash Balance | 522,576 | 519,813 | 719,550 | 850,424 |
| Encumbrances | 153,693 | 216,959 | 89,255 | 464,229 |
| Unencumbered Cash Balance | 368,883 | 302,854 | 630,295 | 386,195 |

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 401
 Appropriation: S-348-C
 Name of Fund: Sport Fish Special Fund
 Legal Authority: A 88/SL 21

Intended Purpose:

To insure compliance with the Federal Aid Sport Fish Restoration Act for the matching of state funds to be used for sport fish projects.

Source of Revenues:

Monies collected from sport fish license fees, permits and interest income.

Current Program Activities/Allowable Expenses:

Monitor recreational fishing success, maintain statewide system of fish aggregating devicesm and maintain and improve existing artificial reefs.

Variances:

Cash balance lapse to general fund? No

Statutory language:

| Financial Data | | | | |
|---|----------|----------|----------|-----------|
| | FY 2020 | FY 2021 | FY 2024 | FY 2025 |
| | (actual) | (actual) | (actual) | (actual) |
| Appropriation Ceiling | | | 404,130 | 1,215,733 |
| Beginning Cash Balance | | 0 | 0 | 74,958 |
| Revenues | | | 32,359 | 356,011 |
| Expenditures | | | 6,652 | 42,480 |
| Transfers | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | |
| | | | 49,251 | 16,711 |
| | | | | |
| | | | | |
| Net Total Transfers | 0 | 0 | 49,251 | 16,711 |
| Ending Cash Balance | 0 | 0 | 74,958 | 405,199 |
| Encumbrances | | | 0 | 180,193 |
| Unencumbered Cash Balance | 0 | 0 | 74,958 | 225,006 |

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 405
 Appropriation: S-349-C
 Name of Fund: Conservation & Resources Enforcement
 Legal Authority: Act 78, SLH 2011

Intended Purpose:

This fund was established to deposit grants, awards, donations, gifts, transfers or monies derived from public or private sources for purposes of enforcing the provisions of Title 12, Chapters 6D, 6E, and 6K.

Source of Revenues:

Grants, awards, donations, gifts, transfers or monies including fees, reimbursements, administrative charges, penalties collected from enforcement activities, interest, dividend, or other income; Transient Accommodations Tax.

Current Program Activities/Allowable Expenses:

Expenditures include, but not limited to training, equipment, IT, safety, wireless communication, travel, work performed in cooperation with enforcement authorities of the state, counties, and federal government, etc.

Variances:

Variance is due to anticipated costs in overtime and purchases to support operations related to tourism.

Cash balance lapse to general fund? No

Statutory language:

| Financial Data | | | | |
|---|--|--|----------|-----------|
| | | | FY 2024 | FY 2025 |
| | | | (actual) | (actual) |
| Appropriation Ceiling | | | 580,297 | 590,201 |
| Beginning Cash Balance | | | 937,435 | 998,039 |
| Revenues | | | 410,800 | 410,050 |
| Expenditures | | | 350,196 | 86,992 |
| Transfers | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | |
| | | | 0 | 0 |
| | | | | |
| | | | | |
| Net Total Transfers | | | 0 | 0 |
| | | | | |
| Ending Cash Balance | | | 998,039 | 1,321,097 |
| | | | | |
| Encumbrances | | | 61,171 | 492,191 |
| | | | | |
| Unencumbered Cash Balance | | | 936,868 | 828,906 |

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 405
 Appropriation: S-351-C
 Name of Fund: DOCARE - SLDF
 Legal Authority: Act 53, SLH 2018

Intended Purpose:

This fund was established by Act 53, SLH 2018 to provide funding for overtime and other cost differentials by DOCARE.

Source of Revenues:

Special Land Division Fund

Current Program Activities/Allowable Expenses:

Personal Services Overtime and Other Cost Differentials

Variances:

Variance is due to anticipated increase in overtime cost differentials due to emergency and disaster-related as well as focused response.

Cash balance lapse to general fund? No

Statutory language: N/A

| Financial Data | | | | |
|---|--|--|----------|-----------|
| | | | FY 2024 | FY 2025 |
| | | | (actual) | (actual) |
| Appropriation Ceiling | | | 330,000 | 330,000 |
| Beginning Cash Balance | | | 757,402 | 782,497 |
| Revenues | | | 25,095 | 20,785 |
| Expenditures | | | 330,000 | 9,497 |
| | | | | |
| Transfers | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | |
| 00JS3277, 01/23/2025 | | | 330,000 | 330,000 |
| | | | | |
| | | | | |
| Net Total Transfers | | | 330,000 | 330,000 |
| | | | | |
| Ending Cash Balance | | | 782,497 | 1,123,785 |
| | | | | |
| Encumbrances | | | 0 | 0 |
| | | | | |
| Unencumbered Cash Balance | | | 782,497 | 1,123,785 |

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 172
 Appropriation: S-353-C
 Name of Fund: Forest Stewardship Fund
 Legal Authority: Act 119 SLH 2015

Intended Purpose:
 Transfer into the subaccount as provided by Act 119, SLH 2015

Source of Revenues:
 Transfer from Special Land Development Funds

Current Program Activities/Allowable Expenses:
 Support and administration of forest management within the public forest reserve system and on private forest lands.

Variances:
 Variance between FY's expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? No
 Statutory language:

| Financial Data | | | | |
|---|--|--|-----------|-----------|
| | | | FY 2024 | FY 2025 |
| | | | (actual) | (actual) |
| Appropriation Ceiling | | | 955,475 | 955,475 |
| Beginning Cash Balance | | | 1,396,340 | 1,603,430 |
| Revenues | | | 49,764 | 47,947 |
| Expenditures | | | 798,149 | 984,367 |
| Transfers | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | |
| | | | 955,475 | 955,475 |
| | | | | |
| | | | | |
| Net Total Transfers | | | 955,475 | 955,475 |
| | | | | |
| Ending Cash Balance | | | 1,603,430 | 1,622,485 |
| | | | | |
| Encumbrances | | | 880,955 | 679,811 |
| | | | | |
| Unencumbered Cash Balance | | | 722,475 | 942,674 |

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 806
 Appropriation: S-355-C
 Name of Fund: State Parks - SLDF
 Legal Authority: Act 162 SLH2009

Intended Purpose:
 Lifeguard Services at Keawaula Beach, Kaena Point State Park, Oahu

Source of Revenues:
 Transfer of funds from Special Land Development Fund and revenue from investment pool account.

Current Program Activities/Allowable Expenses:
 Lifeguard Services at Keawaula Beach, Kaena Point State Park, Oahu.

Variances:

Reflects the actual cash balance and whether invoices have been received.

Cash balance lapse to general fund? No
 Statutory language:

| Financial Data | | | | |
|---|--|--|----------|-----------|
| | | | FY 2024 | FY 2025 |
| | | | (actual) | (actual) |
| Appropriation Ceiling | | | 584,216 | 584,216 |
| Beginning Cash Balance | | | 676,475 | 706,141 |
| Revenues | | | 29,666 | 27,653 |
| Expenditures | | | 584,216 | 0 |
| Transfers | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | |
| | | | 584,216 | 584,216 |
| | | | | |
| | | | | |
| Net Total Transfers | | | 584,216 | 584,216 |
| Ending Cash Balance | | | 706,141 | 1,318,010 |
| Encumbrances | | | 0 | 584,216 |
| Unencumbered Cash Balance | | | 706,141 | 733,794 |

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 404
 Appropriation: S-354-C
 Name of Fund: CWRM - SLDF
 Legal Authority: Administratively Established

Intended Purpose:

To provide a source of funding for the acquisition of real property, development of state lands, and other purposes authorized under chapter 171, HRS.

Source of Revenues:

Proceeds from the sale, lease, or other disposition of public lands; legislative appropriations; revenues from land development projects; interest income; and other moneys collected under chapter 171, HRS.

Current Program Activities/Allowable Expenses:

Other operational and administrative expenses necessary to manage public lands.

Variances:

Cash balance lapse to general fund? No

Statutory language: HRS §171-19 establishes the Special Land Development Fund; statute does not provide for lapse to the general fund.

| Financial Data | | | | |
|---|--|--|----------|-----------|
| | | | FY 2024 | FY 2025 |
| | | | (actual) | (actual) |
| Appropriation Ceiling | | | 853,619 | 924,236 |
| Beginning Cash Balance | | | 469,004 | 756,953 |
| Revenues | | | 14,682 | 20,796 |
| Expenditures | | | 580,352 | 700,558 |
| Transfers | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | |
| | | | 853,619 | 924,326 |
| | | | | |
| | | | | |
| Net Total Transfers | | | 853,619 | 924,326 |
| Ending Cash Balance | | | 756,953 | 1,001,517 |
| Encumbrances | | | 25,000 | 25,000 |
| Unencumbered Cash Balance | | | 731,953 | 976,517 |

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 801
 Appropriation: S-359-C/S-360-C
 Name of Fund: Ocean-Based Recreation
 Legal Authority: Section 248-8, HRS

Intended Purpose:

This fund was established pursuant to Section 248-8, HRS to collect revenues to implement the boating and ocean recreation programs.

Source of Revenues:

Monies received from collection of recreational and commercial boaters for the use of boating facilities, overseeing the ocean waters of the State of Hawaii.

Current Program Activities/Allowable Expenses:

Improving and expanding the capacity of existing mooring and launch facilities; operating, administering, maintaining all harbors and launch ramps; constructing new facilities; registering boats and maintaining a centralized vessel registration file; regulating the commercial use of boating facilities; administering a marine casualty and investigation program; constructing and maintaining navigational aids for boating facilities; conducting public education in boating safety; and overseeing the ocean waters of the State of Hawaii.

Cash balance lapse to general fund? No

Statutory language:

| Financial Data | | | | |
|---|--|--|------------|-------------|
| | | | FY 2024 | FY 2025 |
| | | | (actual) | (actual) |
| Appropriation Ceiling | | | 41,008,508 | 43,017,239 |
| Beginning Cash Balance | | | 35,899,943 | 38,588,159 |
| Revenues | | | 25,071,038 | 25,345,674 |
| Expenditures | | | 21,811,408 | 26,284,016 |
| Transfers | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | |
| | | | (571,414) | (4,670,154) |
| | | | | |
| | | | | |
| Net Total Transfers | | | (571,414) | (4,670,154) |
| Ending Cash Balance | | | 38,588,159 | 32,979,663 |
| Encumbrances | | | 12,136,790 | 22,355,902 |
| Unencumbered Cash Balance | | | 26,451,369 | 10,623,761 |

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
Program ID(s): LNR 101
Appropriation: S-375-C
Name of Fund: Turtle Bay Conservation Easement Special Fund
Legal Authority: Act 121, SLH 2015, Section 171-172, HRS

Intended Purpose:

Reimburse the state general fund for payment of debt service on reimbursable general obligation bonds issued to acquire the conservation easement and other real property interests in Turtle Bay, Oahu.

Source of Revenues:

Transient accomodations tax revenues and funds from Land Conservation Fund.

Current Program Activities/Allowable Expenses:

Reimbursement of State General Fund for debt service charges on general obligation bonds for Turtle Bay conservation easement.

Variances:

Cash balance lapse to general fund? No

Statutory language:

| Financial Data | | | | |
|---|-----------|-----------|-----------|------------|
| | FY 2022 | FY 2023 | FY 2024 | FY 2025 |
| | (actual) | (actual) | (actual) | (actual) |
| Appropriation Ceiling | 2,535,069 | 2,535,069 | 2,535,069 | 2,535,069 |
| Beginning Cash Balance | 7,801,099 | 8,296,773 | 8,931,313 | 9,699,011 |
| Revenues | 3,026,343 | 3,168,509 | 3,298,692 | 3,288,357 |
| Expenditures | 2,530,669 | 2,533,969 | 2,530,994 | 2,532,168 |
| | | | | |
| Transfers | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | |
| | | | | |
| | | | | |
| | | | | |
| Net Total Transfers | 0 | 0 | 0 | 0 |
| | | | | |
| Ending Cash Balance | 8,296,773 | 8,931,313 | 9,699,011 | 10,455,200 |
| | | | | |
| Encumbrances | 0 | 0 | 0 | 0 |
| | | | | |
| Unencumbered Cash Balance | 8,296,773 | 8,931,313 | 9,699,011 | 10,455,200 |

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 101
 Appropriation: T-901-C
 Name of Fund: Ceded Lands Proceeds - Oahu
 Legal Authority: Section 171-18,HRS

Intended Purpose:

This fund was established by Act 32, SLH 1962, in accordance with the requirements of the Admission Act. All revenues derived from the sale of ceded public lands (including ceded land remnants) and the rents from leases, licenses, and permits of ceded lands (less the 30 percent derived from sugarland water licenses) are required to be deposited into this fund.

Source of Revenues:

20% of revenues derived from ceded lands.

Current Program Activities/Allowable Expenses:

Under the provisions of the Admissions Act and Section 10-13.5, HRS, as amended by Act 271, SLH 1980, 20 percent of the income from the Public Land Trust is to be paid to the Office of Hawaiian Affairs to be used for betterment of native Hawaiians. The remainder of the revenues are transferred into the State General Fund.

Variances:

Cash balance lapse to general fund? No

Statutory language:

| Financial Data | | | | |
|---|--|--|-----------|-----------|
| | | | FY 2024 | FY 2025 |
| | | | (actual) | (actual) |
| Appropriation Ceiling | | | | |
| Beginning Cash Balance | | | 3,243 | 64,301 |
| Revenues | | | 2,236,754 | 1,843,558 |
| Expenditures | | | 2,175,696 | 1,355,467 |
| | | | | |
| Transfers | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | |
| | | | 0 | 0 |
| | | | | |
| | | | | |
| Net Total Transfers | | | 0 | 0 |
| | | | | |
| Ending Cash Balance | | | 64,301 | 552,392 |
| | | | | |
| Encumbrances | | | | |
| | | | | |
| | | | | |
| Unencumbered Cash Balance | | | 64,301 | 552,392 |

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 101
 Appropriation: T-902-C
 Name of Fund: Ceded Lands Proceeds - Maui
 Legal Authority: Section 171-18,HRS

Intended Purpose:

This fund was established by Act 32, SLH 1962, in accordance with the requirements of the Admission Act. All revenues derived from the sale of ceded public lands (including ceded land remnants) and the rents from leases, licenses, and permits of ceded lands (less the 30 percent derived from sugarland water licenses) are required to be deposited into this fund.

Source of Revenues:

20% of revenues derived from ceded lands.

Current Program Activities/Allowable Expenses:

Under the provisions of the Admissions Act and Section 10-13.5, HRS, as amended by Act 271, SLH 1980, 20 percent of the income from the Public Land Trust is to be paid to the Office of Hawaiian Affairs to be used for betterment of native Hawaiians. The remainder of the revenues are transferred into the State General Fund.

Variances:

Cash balance lapse to general fund? No

Statutory language:

| Financial Data | | | | |
|---|--|--|----------|-----------|
| | | | FY 2024 | FY 2025 |
| | | | (actual) | (actual) |
| Appropriation Ceiling | | | | |
| Beginning Cash Balance | | | 14,247 | 30,563 |
| Revenues | | | 841,466 | 1,357,331 |
| Expenditures | | | 825,150 | 1,013,689 |
| | | | | |
| Transfers | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | |
| | | | 0 | 0 |
| | | | | |
| | | | | |
| Net Total Transfers | | | 0 | 0 |
| | | | | |
| Ending Cash Balance | | | 30,563 | 374,205 |
| | | | | |
| Encumbrances | | | 0 | 0 |
| | | | | |
| Unencumbered Cash Balance | | | 30,563 | 374,205 |

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 101
 Appropriation: T-903-C
 Name of Fund: Ceded Lands Proceeds - Hawaii
 Legal Authority: Section 171-18,HRS

Intended Purpose:

This fund was established by Act 32, SLH 1962, in accordance with the requirements of the Admission Act. All revenues derived from the sale of ceded public lands (including ceded land remnants) and the rents from leases, licenses, and permits of ceded lands (less the 30 percent derived from sugarland leases and water licenses) are required to be deposited into this fund.

Source of Revenues:

20% of revenues derived from ceded lands.

Current Program Activities/Allowable Expenses:

Under the provisions of the Admissions Act and Section 10-13.5, HRS, as amended by Act 271, SLH 1980, 20 percent of the income from the Public Land Trust is to be paid to the Office of Hawaiian Affairs to be used for betterment of native Hawaiians. The remainder of the revenues are transferred into the State General Fund.

Variances:

Cash balance lapse to general fund? No

Statutory language:

| Financial Data | | | | |
|---|--|--|-----------|-----------|
| | | | FY 2024 | FY 2025 |
| | | | (actual) | (actual) |
| Appropriation Ceiling | | | | |
| Beginning Cash Balance | | | 90,877 | 3,891 |
| Revenues | | | 2,261,317 | 2,545,617 |
| Expenditures | | | 2,348,303 | 1,753,532 |
| Transfers | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | |
| | | | 0 | 0 |
| | | | | |
| | | | | |
| Net Total Transfers | | | 0 | 0 |
| | | | | |
| Ending Cash Balance | | | 3,891 | 795,976 |
| | | | | |
| Encumbrances | | | 0 | 0 |
| | | | | |
| Unencumbered Cash Balance | | | 3,891 | 795,976 |

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 101
 Appropriation: T-904-C
 Name of Fund: Ceded Lands Proceeds - Kauai
 Legal Authority: Section 171-18,HRS

Intended Purpose:

This fund was established by Act 32, SLH 1962, in accordance with the requirements of the Admission Act. All revenues derived from the sale of ceded public lands (including ceded land remnants) and the rents from leases, licenses, and permits of ceded lands (less the 30 percent derived from sugarland leases and water licenses) are required to be deposited into this fund.

Source of Revenues:

20% of revenues derived from ceded lands.

Current Program Activities/Allowable Expenses:

Under the provisions of the Admissions Act and Section 10-13.5, HRS, as amended by Act 271, SLH 1980, 20 percent of the income from the Public Land

Variances:

Cash balance lapse to general fund? No

Statutory language:

| Financial Data | | | | |
|---|--|--|-----------|-----------|
| | | | FY 2024 | FY 2025 |
| | | | (actual) | (actual) |
| Appropriation Ceiling | | | | |
| Beginning Cash Balance | | | 3,511 | 1,314 |
| Revenues | | | 1,434,393 | 1,598,683 |
| Expenditures | | | 1,436,590 | 1,169,122 |
| Transfers | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | |
| | | | 0 | 0 |
| | | | | |
| | | | | |
| Net Total Transfers | | | 0 | 0 |
| Ending Cash Balance | | | 1,314 | 430,875 |
| Encumbrances | | | 0 | 0 |
| Unencumbered Cash Balance | | | 1,314 | 430,875 |

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 101
 Appropriation: T-905-C
 Name of Fund: Temporary Deposits
 Legal Authority: N/A

Intended Purpose:

This fund was created to account for temporary deposits such as security deposits for leases, permits and licenses, and also for the payment of appraisal fees chargeable to the applicant.

Source of Revenues:

Temporary Deposits

Current Program Activities/Allowable Expenses:

This trust fund is being used as a holding account.

Variances:

Cash balance lapse to general fund? No

Statutory language:

| Financial Data | | | | |
|---|--|--|-----------|-----------|
| | | | FY 2024 | FY 2025 |
| | | | (actual) | (actual) |
| Appropriation Ceiling | | | | |
| Beginning Cash Balance | | | 1,856,959 | 1,970,575 |
| Revenues | | | 271,753 | 588,826 |
| Expenditures | | | 158,137 | 178,922 |
| Transfers | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | |
| | | | 0 | 0 |
| | | | | |
| | | | | |
| Net Total Transfers | | | 0 | 0 |
| Ending Cash Balance | | | 1,970,575 | 2,380,479 |
| Encumbrances | | | 45,237 | 51,637 |
| Unencumbered Cash Balance | | | 1,925,338 | 2,328,842 |

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 906
 Appropriation: T-907-C
 Name of Fund: Temporary Deposits - Undistributed Proceeds
 Legal Authority: N/A

Intended Purpose:

This trust fund was established to deposit land rental and water license revenues that are collected by DLNR for, and later transferred to, the Department of Hawaiian Home Lands, the Department of Agriculture, the Department of Transportation, and the Hawaii Community Development Authority.

Source of Revenues:

Revenues generated by rentals and water license fees managed by DLNR for other State agencies.

Current Program Activities/Allowable Expenses:

This fund serves as a holding account for revenues generated by the rental of property or from water licenses managed by DLNR for other State agencies.

Variances:

Cash balance lapse to general fund? No

Statutory language:

| Financial Data | | | | |
|---|--|--|-----------|-----------|
| | | | FY 2024 | FY 2025 |
| | | | (actual) | (actual) |
| Appropriation Ceiling | | | | |
| Beginning Cash Balance | | | 1,501,309 | 1,594,547 |
| Revenues | | | 1,193,386 | 1,532,759 |
| Expenditures | | | 1,100,148 | 901,552 |
| Transfers | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | |
| | | | 0 | 0 |
| | | | | |
| | | | | |
| Net Total Transfers | | | 0 | 0 |
| Ending Cash Balance | | | 1,594,547 | 2,225,754 |
| Encumbrances | | | 0 | 0 |
| Unencumbered Cash Balance | | | 1,594,547 | 2,225,754 |

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 906
 Appropriation: T-907-C
 Name of Fund: Donations, Gifts, & Grants from Private & Governmental Entities
 Legal Authority: N/A

Intended Purpose:

This fund was created to account for donations, gifts and grants from private entities to be spent for specific purposes.

Source of Revenues:

Donations, gifts, settlement proceeds, etc.

Current Program Activities/Allowable Expenses:

Used primarily as a holding account for various receipts and expenditures.

Variances:

Cash balance lapse to general fund? No

Statutory language:

| Financial Data | | | | |
|---|--|--|------------|------------|
| | | | FY 2024 | FY 2025 |
| | | | (actual) | (actual) |
| Appropriation Ceiling | | | | |
| Beginning Cash Balance | | | 26,213,189 | 23,276,321 |
| Revenues | | | 1,200,279 | 1,601,506 |
| Expenditures | | | 4,137,147 | 2,189,819 |
| Transfers | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | |
| | | | 0 | 0 |
| | | | | |
| | | | | |
| Net Total Transfers | | | 0 | 0 |
| Ending Cash Balance | | | 23,276,321 | 22,688,008 |
| Encumbrances | | | 3,101,479 | 2,556,261 |
| Unencumbered Cash Balance | | | 20,174,842 | 20,131,747 |

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 908
 Appropriation: T-909-C
 Name of Fund: Kaho'olawe Rehabilitation Trust Fund
 Legal Authority: HRS 6K

Intended Purpose:

This fund was established to receive federal funds, legislative appropriations, and moneys from grants, donations or proceeds for the rehabilitation and environmental restoration of the Island of Kaho'olawe.

Source of Revenues:

Monies received via State and Federal appropriations, and monies from grants, donations, or proceeds for the rehabilitation and environmental restoration of the Island of Kaho'olawe.

Current Program Activities/Allowable Expenses:

Expenses related to the operation of the Kaho'olawe Island Reserve Commission for the preservation, protection, rehabilitation, revegetation and education of the island.

Variances:

Annual revenues are dependent to the amount and number of competitive grants that the KIRC is able to secure annually. Annual trust fund expenditures are dependent on the amount of trust funds needed to balance the KIRC's mandated operations less the amount of general funds authorized annually by the legislature.

Cash balance lapse to general fund? No

Statutory language: No

| Financial Data | | | | |
|---|--|--|----------|----------|
| | | | FY 2024 | FY 2025 |
| | | | (actual) | (actual) |
| Appropriation Ceiling | | | | |
| Beginning Cash Balance | | | 320,640 | 356,669 |
| Revenues | | | 288,195 | 621,248 |
| Expenditures | | | 252,166 | 269,188 |
| | | | | |
| Transfers | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | |
| | | | 0 | 0 |
| | | | | |
| | | | | |
| Net Total Transfers | | | 0 | 0 |
| | | | | |
| Ending Cash Balance | | | 356,669 | 708,729 |
| | | | | |
| Encumbrances | | | 143,621 | 23,512 |
| | | | | |
| Unencumbered Cash Balance | | | 213,048 | 685,217 |

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 101
 Appropriation: T-911-C
 Name of Fund: Land Div - Water Monitoring Services
 Legal Authority: N/A

Intended Purpose:

This trust account was created to account for donations received from various subsidiaries of sugar plantations. The donations were to be used for the operation and maintenance of sugarcane irrigation stations.

Source of Revenues:

Private parties pay for stream gauging services rendered by the United State Geological Survey (USGS).

Current Program Activities/Allowable Expenses:

This account serve as a clearing account for private parties to obtain and pay for stream gauging services rendered by USGS.

Variances:

Cash balance lapse to general fund? No

Statutory language:

| Financial Data | | | | |
|---|--|--|----------|----------|
| | | | FY 2024 | FY 2025 |
| | | | (actual) | (actual) |
| Appropriation Ceiling | | | | |
| Beginning Cash Balance | | | 8,727 | 9,394 |
| Revenues | | | 17,897 | 117 |
| Expenditures | | | 17,230 | 8,859 |
| Transfers | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | |
| | | | 0 | 0 |
| | | | | |
| | | | | |
| Net Total Transfers | | | 0 | 0 |
| Ending Cash Balance | | | 9,394 | 652 |
| Encumbrances | | | 8,820 | 0 |
| Unencumbered Cash Balance | | | 574 | 652 |

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 801
 Appropriation: T-915-C
 Name of Fund: Boating Security Deposits
 Legal Authority: N/A

Intended Purpose:

This trust fund was transferred from the Department of Transportation on July 1, 1992. This fund was created to account for security deposits collected from the boating tenants of small boat harbors.

Source of Revenues:

Monies received as security deposits from the boating tenants of small boat harbors. The security deposits are usually equivalent to two month's rent.

Current Program Activities/Allowable Expenses:

This account is being used as a holding account and the security deposits are returned when the rental agreements are terminated.

Variances:

Cash balance lapse to general fund? No

Statutory language:

| Financial Data | | | | |
|---|--|--|-----------|-----------|
| | | | FY 2024 | FY 2025 |
| | | | (actual) | (actual) |
| Appropriation Ceiling | | | | |
| Beginning Cash Balance | | | 2,144,494 | 2,233,691 |
| Revenues | | | 247,014 | 174,821 |
| Expenditures | | | 157,817 | 190,782 |
| Transfers | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | |
| | | | 0 | 0 |
| | | | | |
| | | | | |
| Net Total Transfers | | | 0 | 0 |
| Ending Cash Balance | | | 2,233,691 | 2,217,730 |
| Encumbrances | | | 0 | 0 |
| Unencumbered Cash Balance | | | 2,233,691 | 2,217,730 |

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Appropriation: T-919-C
 Name of Fund: Endangered Species and Trust Fund
 Legal Authority: A144/SL 04

Intended Purpose:
 Habitat restoration, invasive species control recovery and reintroductions of threatened and endangered species

Source of Revenues:
 Multiple (Federal, private, and state funds as well as some fees)

Current Program Activities/Allowable Expenses:
 Habitat restoration, invasive species control recovery and reintroductions of threatened and endangered species.

Variances:
 Funds are sporadically received and deposited for specific projects targeting specific species. Some projects are multi-year projects therefore it is difficult to predict when or how much revenue will be received and how rapidly the funds will be expended

Cash balance lapse to general fund? No
 Statutory language:

| Financial Data | | | | |
|---|--|--|-----------|-----------|
| | | | FY 2024 | FY 2025 |
| | | | (actual) | (actual) |
| Appropriation Ceiling | | | | |
| Beginning Cash Balance | | | 3,202,826 | 3,743,436 |
| Revenues | | | 1,515,305 | 2,182,262 |
| Expenditures | | | 974,695 | 799,318 |
| Transfers | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | |
| | | | 0 | 0 |
| | | | | |
| | | | | |
| Net Total Transfers | | | 0 | 0 |
| Ending Cash Balance | | | 3,743,436 | 5,126,380 |
| Encumbrances | | | 887,666 | 1,558,572 |
| Unencumbered Cash Balance | | | 2,855,770 | 3,567,808 |

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Appropriation: T-920-C
 Name of Fund: Native Resources & Fire Protection Program
 Legal Authority: A 53/SLH 18

Intended Purpose:
 Personnel and operating cost for the Landowner Assistance Project and Off-shore islands project

Source of Revenues:
 Technical Services fees and Commercial Vessel Landing Permit fees

Current Program Activities/Allowable Expenses:
 Personnel, contracts and supplies

Variances:
 Revenue is difficult to predict but must be sufficient to cover the operational costs.

Cash balance lapse to general fund? No
 Statutory language:

| Financial Data | | | | |
|---|--|--|----------|----------|
| | | | FY 2024 | FY 2025 |
| | | | (actual) | (actual) |
| Appropriation Ceiling | | | 106,475 | 106,475 |
| Beginning Cash Balance | | | 9,215 | 9,579 |
| Revenues | | | 364 | 320 |
| Expenditures | | | 0 | 0 |
| Transfers | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | |
| | | | 0 | 0 |
| | | | | |
| | | | | |
| Net Total Transfers | | | 0 | 0 |
| Ending Cash Balance | | | 9,579 | 9,899 |
| Encumbrances | | | 0 | 0 |
| Unencumbered Cash Balance | | | 9,579 | 9,899 |

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 801
 Appropriation: T-921-C
 Name of Fund: Boating Ceded Land Proceeds - Oahu
 Legal Authority: N/A

Intended Purpose:

This trust fund was transferred from the Department of Transportation on July 1, 1992. This fund was created to account for security deposits collected from the boating tenants of small boat harbors.

Source of Revenues:

Monies received as security deposits from the boating tenants of small boat harbors. The security deposits are usually equivalent to two month's rent.

Current Program Activities/Allowable Expenses:

This account is being used as a holding account and the security deposits are returned when the rental agreements are terminated.

Variances:

Cash balance lapse to general fund? No

Statutory language:

| Financial Data | | | | |
|---|-----------|-----------|-----------|-----------|
| | FY 2022 | FY 2023 | FY 2024 | FY 2025 |
| | (actual) | (actual) | (actual) | (actual) |
| Appropriation Ceiling | | | | 0 |
| Beginning Cash Balance | 87,201 | 1,379,599 | 706,654 | 771,365 |
| Revenues | 2,818,316 | 2,242,262 | 2,327,396 | 2,298,703 |
| Expenditures | 1,525,918 | 2,915,207 | 2,262,685 | 2,421,319 |
| Transfers | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | |
| | 0 | 0 | | 0 |
| | | | | |
| | | | | |
| Net Total Transfers | 0 | 0 | 0 | 0 |
| Ending Cash Balance | 1,379,599 | 706,654 | 771,365 | 648,749 |
| Encumbrances | 0 | 0 | | 0 |
| Unencumbered Cash Balance | 1,379,599 | 706,654 | 771,365 | 648,749 |

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 801
 Appropriation: T-922-C
 Name of Fund: Boating Ceded Land Proceeds - Maui
 Legal Authority: N/A

Intended Purpose:

This trust fund was transferred from the Department of Transportation on July 1, 1992. This fund was created to account for security deposits collected from the boating tenants of small boat harbors.

Source of Revenues:

Monies received as security deposits from the boating tenants of small boat harbors. The security deposits are usually equivalent to two month's rent.

Current Program Activities/Allowable Expenses:

This account is being used as a holding account and the security deposits are returned when the rental agreements are terminated.

Variances:

Cash balance lapse to general fund? No

Statutory language:

| Financial Data | | | | |
|---|--|--|-----------|-----------|
| | | | FY 2024 | FY 2025 |
| | | | (actual) | (actual) |
| Appropriation Ceiling | | | | 0 |
| Beginning Cash Balance | | | 533,800 | 355,694 |
| Revenues | | | 937,730 | 1,172,663 |
| Expenditures | | | 1,115,836 | 1,059,558 |
| Transfers | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | |
| | | | 0 | 0 |
| | | | | |
| | | | | |
| Net Total Transfers | | | 0 | 0 |
| Ending Cash Balance | | | 355,694 | 468,799 |
| Encumbrances | | | 0 | 0 |
| Unencumbered Cash Balance | | | 355,694 | 468,799 |

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 801
 Appropriation: T-923-C
 Name of Fund: Boating Ceded Lands Proceeds - Hawaii
 Legal Authority: N/A

Intended Purpose:

This trust fund was transferred from the Department of Transportation on July 1, 1992. This fund was created

Source of Revenues:

Monies received as security deposits from the boating tenants of small boat harbors. The security deposits are usually equivalent to two month's rent.

Current Program Activities/Allowable Expenses:

This account is being used as a holding account and the security deposits are returned when the rental agreements are terminated.

Variances:

Cash balance lapse to general fund? No

Statutory language:

| Financial Data | | | | |
|---|----------|-----------|----------|-----------|
| | FY 2022 | FY 2023 | FY 2024 | FY 2025 |
| | (actual) | (actual) | (actual) | (actual) |
| Appropriation Ceiling | | | | 0 |
| Beginning Cash Balance | 45,270 | 301,315 | 338,332 | 368,130 |
| Revenues | 827,734 | 1,073,771 | 995,354 | 1,078,754 |
| Expenditures | 571,689 | 1,036,755 | 965,556 | 1,107,542 |
| | | | | |
| Transfers | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | |
| | 0 | 0 | 0 | 0 |
| | | | | |
| | | | | |
| Net Total Transfers | 0 | 0 | 0 | 0 |
| | | | | |
| Ending Cash Balance | 301,315 | 338,332 | 368,130 | 339,342 |
| | | | | |
| Encumbrances | 0 | 0 | 0 | 0 |
| | | | | |
| Unencumbered Cash Balance | 301,315 | 338,332 | 368,130 | 339,342 |

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 801
 Appropriation: T-924-C
 Name of Fund: Boating Ceded Land Proceeds - Kauai
 Legal Authority: N/A

Intended Purpose:

This trust fund was transferred from the Department of Transportation on July 1, 1992. This fund was created

Source of Revenues:

Monies received as security deposits from the boating tenants of small boat harbors. The security deposits are usually equivalent to two month's rent.

Current Program Activities/Allowable Expenses:

This account is being used as a holding account and the security deposits are returned when the rental agreements are terminated.

Variances:

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

Statutory language:

| Financial Data | | | | |
|---|--|--|----------|----------|
| | | | FY 2024 | FY 2025 |
| | | | (actual) | (actual) |
| Appropriation Ceiling | | | | 0 |
| Beginning Cash Balance | | | 139,503 | 133,162 |
| Revenues | | | 448,516 | 459,873 |
| Expenditures | | | 454,857 | 468,802 |
| Transfers | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | |
| | | | 0 | 0 |
| | | | | |
| | | | | |
| Net Total Transfers | | | 0 | 0 |
| Ending Cash Balance | | | 133,162 | 124,233 |
| Encumbrances | | | 0 | 0 |
| Unencumbered Cash Balance | | | 133,162 | 124,233 |

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 172
 Appropriation: T-926-C
 Name of Fund: Assistance In Managing Land Fund
 Legal Authority: _____

Intended Purpose:

This account was established will be used to assist the Office of Hawaiian Affairs (OHA) in the management of the 25,856 acre Wao Kele O Puna Forest Reserve on the Island of Hawaii that was acquired via the U.S. Forest Service Forest Legacy Program. As part of the land sale agreement, the department and the Office of Hawaiian Affairs agreed to co-manage the property under the Forest Reserve System for a period of at least 10 years and as detailed in the Memorandum of Agreement between the agencies.

Source of Revenues:

Office of Hawaiian Affairs JV

Current Program Activities/Allowable Expenses:

Variances:

Cash balance lapse to general fund? No

Statutory language:

| Financial Data | | | | |
|---|--|--|----------|----------|
| | | | FY 2024 | FY 2025 |
| | | | (actual) | (actual) |
| Appropriation Ceiling | | | 0 | 0 |
| Beginning Cash Balance | | | 26,160 | 27,203 |
| Revenues | | | 1,043 | 1,118 |
| Expenditures | | | 0 | 0 |
| Transfers | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | |
| | | | 0 | 0 |
| | | | | |
| | | | | |
| Net Total Transfers | | | 0 | 0 |
| Ending Cash Balance | | | 27,203 | 28,321 |
| Encumbrances | | | 0 | 0 |
| Unencumbered Cash Balance | | | 27,203 | 28,321 |

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 141
 Appropriation: T-930-C
 Name of Fund: Accrued Vacation and Sick Leave Fund
 Legal Authority: Administratively Created

Intended Purpose:
 Receive, hold and payout funds for vacation leave for CIP staff positions.

Source of Revenues:
 Investment Pool proceeds; vacation payouts for employees who transfer into a capital improvement project-funded position from other departments/agencies.

Current Program Activities/Allowable Expenses:
 Vacation payouts for employees leaving (transfer or retirement) a CIP position.

Variances:
 Revenues/expenditures are difficult to predict as they will occur if/when staff leave a CIP position or transfer

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

| Financial Data | | | | |
|---|--|--|----------|----------|
| | | | FY 2024 | FY 2025 |
| | | | (actual) | (actual) |
| Appropriation Ceiling | | | 199,479 | 199,479 |
| Beginning Cash Balance | | | 355,271 | 360,087 |
| Revenues | | | 4,816 | 11,200 |
| Expenditures | | | 0 | 0 |
| Transfers | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | |
| | | | 0 | 0 |
| | | | | |
| | | | | |
| Net Total Transfers | | | 0 | 0 |
| Ending Cash Balance | | | 360,087 | 371,287 |
| Encumbrances | | | 0 | 0 |
| Unencumbered Cash Balance | | | 360,087 | 371,287 |

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 101
 Appropriation: T-931-C
 Name of Fund: Ceded Land Proceeds, GF Portion - Oahu
 Legal Authority: N/A

Intended Purpose:
 To comply with Executive Order 22-04, which carries out the requirements of Act 178, SLH 2022.

Source of Revenues:
 20% of revenues derived from the use of ceded lands on the Island of Oahu.

Current Program Activities/Allowable Expenses:
 Upon direction from the Governor or the Director of Department of Budget and Finance, funds accumulated in this account will be used to make up for any shortfall in \$5,375,000 to be transferred to OHA at the end of each fiscal quarter.

Variances:

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

| Financial Data | | | | |
|---|--|--|-----------|-----------|
| | | | FY 2024 | FY 2025 |
| | | | (actual) | (actual) |
| Appropriation Ceiling | | | | |
| Beginning Cash Balance | | | 2,757,735 | 860,735 |
| Revenues | | | 860,735 | 904,608 |
| Expenditures | | | 2,757,735 | 0 |
| Transfers | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | |
| | | | 0 | 0 |
| | | | | |
| | | | | |
| Net Total Transfers | | | 0 | 0 |
| Ending Cash Balance | | | 860,735 | 1,765,343 |
| Encumbrances | | | 0 | 0 |
| Unencumbered Cash Balance | | | 860,735 | 1,765,343 |

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 101
 Appropriation: T-932-C
 Name of Fund: Ceded Land Proceeds, GF Portion - Maui
 Legal Authority: N/A

Intended Purpose:
 To comply with Executive Order 22-04, which carries out the requirements of Act 178, SLH 2022.

Source of Revenues:
 20% of revenues derived from the use of ceded lands on the Island of Oahu.

Current Program Activities/Allowable Expenses:
 Upon direction from the Governor or the Director of Department of Budget and Finance, funds accumulated in this account will be used to make up for any shortfall in \$5,375,000 to be transferred to OHA at the end of each fiscal quarter.

Variances:

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

| Financial Data | | | | |
|---|--|--|----------|----------|
| | | | FY 2024 | FY 2025 |
| | | | (actual) | (actual) |
| Appropriation Ceiling | | | | |
| Beginning Cash Balance | | | 918,308 | 210,304 |
| Revenues | | | 210,304 | 190,904 |
| Expenditures | | | 918,308 | 0 |
| | | | | |
| Transfers | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | |
| | | | 0 | 0 |
| | | | | |
| | | | | |
| Net Total Transfers | | | 0 | 0 |
| | | | | |
| Ending Cash Balance | | | 210,304 | 401,208 |
| | | | | |
| Encumbrances | | | 0 | 0 |
| | | | | |
| Unencumbered Cash Balance | | | 210,304 | 401,208 |

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 101
 Appropriation: T-933-C
 Name of Fund: Ceded Land Proceeds, GF Portion - Hawaii
 Legal Authority: N/A

Intended Purpose:
 To comply with Executive Order 22-04, which carries out the requirements of Act 178, SLH 2022.

Source of Revenues:
 20% of revenues derived from the use of ceded lands on the Island of Oahu.

Current Program Activities/Allowable Expenses:
 Upon direction from the Governor or the Director of Department of Budget and Finance, funds accumulated in this account will be used to make up for

Variances:

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

| Financial Data | | | | |
|---|--|--|-----------|-----------|
| | | | FY 2024 | FY 2025 |
| | | | (actual) | (actual) |
| Appropriation Ceiling | | | | |
| Beginning Cash Balance | | | 3,686,363 | 1,214,546 |
| Revenues | | | 1,214,546 | 1,222,272 |
| Expenditures | | | 3,686,363 | 0 |
| Transfers | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | |
| | | | 0 | 0 |
| | | | | |
| | | | | |
| Net Total Transfers | | | 0 | 0 |
| Ending Cash Balance | | | 1,214,546 | 2,436,818 |
| Encumbrances | | | 0 | 0 |
| Unencumbered Cash Balance | | | 1,214,546 | 2,436,818 |

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 101
 Appropriation: T-934-C
 Name of Fund: Ceded Land Proceeds, GF Portion - Hawaii
 Legal Authority: N/A

Intended Purpose:
 To comply with Executive Order 22-04, which carries out the requirements of Act 178, SLH 2022.

Source of Revenues:
 20% of revenues derived from the use of ceded lands on the Island of Oahu.

Current Program Activities/Allowable Expenses:
 Upon direction from the Governor or the Director of Department of Budget and Finance, funds accumulated in this account will be used to make up for any shortfall in \$5,375,000 to be transferred to OHA at the end of each fiscal quarter.

Variances:

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

| Financial Data | | | | |
|---|--|--|-----------|-----------|
| | | | FY 2024 | FY 2025 |
| | | | (actual) | (actual) |
| Appropriation Ceiling | | | | |
| Beginning Cash Balance | | | 1,509,958 | 541,848 |
| Revenues | | | 541,848 | 604,442 |
| Expenditures | | | 1,509,958 | 0 |
| Transfers | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | |
| | | | 0 | 0 |
| | | | | |
| | | | | |
| Net Total Transfers | | | 0 | 0 |
| Ending Cash Balance | | | 541,848 | 1,146,290 |
| Encumbrances | | | 0 | 0 |
| Unencumbered Cash Balance | | | 541,848 | 1,146,290 |

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 401
 Appropriation: T-935-C
 Name of Fund: In-Lieu Fee Mitigation Program
 Legal Authority: _____

Intended Purpose:

To account for the Department's In-Lieu Fee Mitigation Program. The 2008 Federal Mitigation Rule requires the establishment of a separate account

Source of Revenues:

Fees from permittees, fines, penalties, grants, interest income.

Current Program Activities/Allowable Expenses:

The account may be used for the selection, design, acquisition, implementation, and management of in-lieu compensatory mitigation projects, and administrative expenditures.

Variances:

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

Statutory language:

| Financial Data | | | | |
|---|--|--|-----------|-----------|
| | | | FY 2022 | FY 2023 |
| | | | (actual) | (actual) |
| Appropriation Ceiling | | | | |
| Beginning Cash Balance | | | 5,799,592 | 5,847,971 |
| Revenues | | | 210,822 | 187,511 |
| Expenditures | | | 162,443 | 96,037 |
| Transfers | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | |
| | | | | |
| | | | | |
| | | | | |
| Net Total Transfers | | | 0 | 0 |
| Ending Cash Balance | | | 5,847,971 | 5,939,445 |
| Encumbrances | | | 329,921 | 334,210 |
| Unencumbered Cash Balance | | | 5,518,050 | 5,605,235 |