JOSH GREEN, M.D.
GOVERNOR
KE KIA'AINA

DEPT. COMM. NO. 323

KEITH A. REGAN
COMPTROLLER
KA LUNA HO'OMALU HANA LAULA

MEOH-LENG SILLIMAN
DEPUTY COMPTROLLER
KA HOPE LUNA HO'OMALU HANA LAULA

STATE OF HAWAI'I | KA MOKU'AINA O HAWAI'I
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES | KA 'OIHANA LOIHELU A LAWELAWE LAULA
P.O. BOX 119, HONOLULU, HAWAII 96810-0119

October 1, 2025

Via Electronic Submission

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

The Honorable Nadine 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:

As requested in Finance Memorandum No. 24-08 dated August 22, 2024, attached are the Non-General Fund Reports (37-47), Non-General Fund Program Measures Reports (37-48), and Non-General Fund Cost Element Reports (37-49) for all applicable funds for the department.

If you have any questions, please call me at 586-0400 or have your staff call Miyake Ng of the Administrative Services Office at 586-0699.

Sincerely,

KEITH A. REGAN
Comptroller

Enclosure

cc: Governor's Office
Lieutenant Governor's Office
Legislative Reference Bureau
Legislative Auditor
Department of Budget and Finance

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

Department:	AGS	Contact Name:	Roxanne Watanabe
Prog ID(s):	AGS-101	Phone:	830-5011
Name of Fund:	Coronavirus State Fiscal Recovery Fund - EFS Project Support	Fund type (MOF)	V
Legal Authority	Non-appropriated. P.L. 117-2 subaward	Appropriation Acct. No.	S-22-513-M

Intended Purpose: To enhance the effectiveness and efficiency of the statewide accounting and reporting systems of the State by developing, maintaining, improving, and controlling the methods, procedures, and forms of these systems.

Source of Revenues: Coronavirus State Fiscal Recovery Funds subaward

Current Program Activities/Allowable Expenses: Support the modernization of the statewide financial system

Variances: None

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

Financial Data

	FY 2022 (actual)	FY 2023 (actual)	FY 2024 (actual)	FY 2025 (actual)	FY 2026 (estimated)	FY 2027 (estimated)	FY 2028 (estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	0	500,000	59,267	0	0	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	0	440,733	40,690	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
JS2158, 11/12/21	500,000						
JS1617. 10/18/23			(18,577)				
Net Total Transfers	500,000	0	(18,577)	0	0	0	0
Ending Cash Balance	500,000	59,267	0	0	0	0	0
Encumbrances	0	59,267	18,577	18,577	0	0	0
Unencumbered Cash Balance	500,000	0	(18,577)	(18,577)	0	0	0

Additional Information:

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

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

Department:	AGS	Contact Name:	Roxanne Watanabe
Prog ID(s):	AGS-101	Phone:	830-5011
Name of Fund:	Payroll & Time /Leave Support Services	Fund type (MOF)	V
Legal Authority	Non-appropriated. P.L. 117-2 subaward	Appropriation Acct. No.	S-23-515-M

Intended Purpose: To provide support services for the enterprise Payroll and Time and Attendance system, the Hawaii Information Portal.

Source of Revenues: Coronavirus State Fiscal Recovery Funds subaward

Current Program Activities/Allowable Expenses: Support services for the enterprise Payroll and Time and Attendance system, the Hawaii Information Portal.

Variances: None

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

Financial Data

	FY 2022 (actual)	FY 2023 (actual)	FY 2024 (actual)	FY 2025 (actual)	FY 2026 (estimated)	FY 2027 (estimated)	FY 2028 (estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	0	0	65,573	0	0	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	0	368,368	46,046	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
JS0871, 8/31/22		433,941					
JS1352, 10/2/23			(19,527)				
Net Total Transfers	0	433,941	(19,527)	0	0	0	0
Ending Cash Balance	0	65,573	0	0	0	0	0
Encumbrances	0	65,573	0	0	0	0	0
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

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

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

Department:	AGS	Contact Name:	Roxanne Watanabe
Prog ID(s):	AGS-101	Phone:	830-5011
Name of Fund:	EFS Project-Consulting Support Services	Fund type (MOF)	V
Legal Authority	Non-appropriated. P.L. 117-2 subaward	Appropriation Acct. No.	S-23-517-M

Intended Purpose: To enhance the effectiveness and efficiency of the statewide accounting and reporting systems of the State by developing, maintaining, improving, and controlling the methods, procedures, and forms of these systems.

Source of Revenues: Coronavirus State Fiscal Recovery Funds subaward

Current Program Activities/Allowable Expenses: Support the modernization of the statewide financial system

Variances: None

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

Financial Data

	FY 2022 (actual)	FY 2023 (actual)	FY 2024 (actual)	FY 2025 (actual)	FY 2026 (estimated)	FY 2027 (estimated)	FY 2028 (estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	0	0	2,350,000	1,734,934	364,604	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	615,066	1,370,330	364,604	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
JS0165, 10/18/22		350,000					
JS3157, 1/17/23		2,000,000					
Net Total Transfers	0	2,350,000	0	0	0	0	0
Ending Cash Balance	0	2,350,000	1,734,934	364,604	0	0	0
Encumbrances	0	1,585,648	1,620,494	364,604	0	0	0
Unencumbered Cash Balance	0	764,352	114,440	0	0	0	0

Additional Information:

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

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: AGS- Accounting and General Services

Name of Fund:
Apprn. Acct. Number:
Fund Type (MOF):
Legal Authority:

AGS-101 (see attached listing)

Statement of Objectives

To enhance the effectiveness and efficiency of the statewide accounting and reporting systems of the State by developing, maintaining, improving, and controlling the methods, procedures and forms of these systems.

	Fund Measures of Effectiveness	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**FY 2029-30**	**FY 2030-31**
1.	% SYSTEM DEVELOPMENT AND IMPLEMENTATION 90%	90.00	90.00	90.00	90.00	90.00	90.00
2.	% REQUESTS FOR SYSTEM TRAINING COMPLETED-GOAL 90%	90.00	90.00	90.00	90.00	90.00	90.00
3.	% PROJECT COMPL FOR SYSTEM MAINT/ISSUE/EN-GOAL 90%	90.00	90.00	90.00	90.00	90.00	90.00
4.							
5.							
6.							
7.							
8.							
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10.							

	Program Size Indicators	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**FY 2029-30**	**FY 2030-31**
1.	NO. OF CASE ISSUES RECEIVED	200.00	200.00	200.00	200.00	200.00	200.00	200.00
2.	NO. OF TRAINING REQUESTS RECEIVED	20.00	20.00	20.00	20.00	20.00	20.00	20.00
3.	NO. OF REQUESTS TO DEV NEW SYSTEMS/MODIFY EXISTING	20.00	20.00	20.00	20.00	20.00	20.00	20.00
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: AGS- Accounting and General Services

Name of Fund:
Apprn. Acct. Number:
Fund Type (MOF):
Legal Authority:

AGS-101 (see attached listing)

	Fund Activities Encompassed	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**FY 2029-30**	**FY 2030-31**
1.	NO. OF HOURS - SYSTEM ISSUES	3,000.00	3,000.00	4,000.00	4,000.00	3,000.00	3,000.00
2.	NO. OF HOURS - TRAINING/SYSTEM ADVISORY	1,000.00	1,000.00	3,000.00	3,000.00	1,000.00	1,000.00
3.	NO. OF HOURS - DEV OF NEW SYSTEM (EFS)	9,000.00	9,000.00	9,000.00	3,000.00	3,000.00	3,000.00
4.							
5.							
6.							
7.							
8.							
9.							
10.							

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

Department:
Name of Fund:
Legal Authority:
Fund Type (MOF):
Apprn. Account. No.:

AGS-101 (see attached listing)

	FY 2025-26 Estimated	**FY 2026-27** Estimated	**FY 2027-28** Estimated	**FY 2028-29** Estimated	**FY 2029-30** Estimated	**FY 2030-31** Estimated
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	0	0	0	0	0	0

AGS-101 Accounting System Development & Maintenance
Non-General Fund Program Measures and Cost Element Report

Name of Fund: Coronavirus State Fiscal Recovery Fund - EFS Project Support
Apprn. Acct. Number: S-22-513-M, AGS-101
Fund Type (MOF): American Rescue Plan Funds (V)
Legal Authority: Non-appropriated. P.L. 117-2 subaward

Name of Fund: Payroll & Time /Leave Support Services
Apprn. Acct. Number: S-23-515-M, AGS-101
Fund Type (MOF): American Rescue Plan Funds (V)
Legal Authority: Non-appropriated. P.L. 117-2 subaward

Name of Fund: EFS Project-Consulting Support Services
Apprn. Acct. Number: S-23-517-M, AGS-101
Fund Type (MOF): American Rescue Plan Funds (V)
Legal Authority: Non-appropriated. P.L. 117-2 subaward

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

Department:	AGS	Contact Name:	Alan Visitacion
Prog ID(s):	AGS-102	Phone:	(808) 586-0660
Name of Fund:	Employees Sequestered Funds	Fund type (MOF)	T
Legal Authority	Administratively Established	Appropriation Acct. No.	T-XX-901-M

Intended Purpose: To accumulate monies garnished from employees' wages and to disburse as ordered by legal documents.

Source of Revenues: Funds garnished from employees' wages

Current Program Activities/Allowable Expenses: Disbursements of funds garnished to appropriate entities/individuals.

Variances: The variance between the revenues and expenditures are dependent upon the amounts being garnished from employees' paychecks and the subsequent disbursements as ordered by the related legal documents

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

Financial Data

	FY 2022 (actual)	FY 2023 (actual)	FY 2024 (actual)	FY 2025 (actual)	FY 2026 (estimated)	FY 2027 (estimated)	FY 2028 (estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	102,881	117,196	117,549	123,091	112,810	100,810	88,810
Revenues	45,012	33,957	14,999	509	0	0	0
Expenditures	30,697	33,604	9,457	10,790	12,000	12,000	12,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	117,196	117,549	123,091	112,810	100,810	88,810	76,810
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	117,196	117,549	123,091	112,810	100,810	88,810	76,810

Additional Information:

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

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: AGS- Accounting and General Services

Name of Fund: Employees Sequestered Funds
Apprn. Acct. Number: T-XX-901-M, AGS-102
Fund Type (MOF): Trust (Agency)- Custodial (T)
Legal Authority: Section 653-22, HRS

Statement of Objectives
To assure State payments conform to established standards of propriety and legality and are made promptly.

	Fund Measures of Effectiveness*	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**FY 2029-30**	**FY 2030-31**
1.	AV IN-HSE TIME FOR PAYMTS TO VENDORS-GOAL 5 WK DAYS	5.00	5.00	5.00	5.00	5.00	5.00
2.	% OF LATE PAYMENTS-GOAL 5% STATEWIDE	6.00	6.00	6.00	6.00	6.00	6.00
3.	% OF PAYMT VOUCHER PROCESSED W/NO ERRORS-GOAL 90%	99.00	99.00	99.00	99.00	99.00	99.00
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	Program Size Indicators*	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**FY 2029-30**	**FY 2030-31**
1.	NO. OF PAYMENT VOUCHERS PROCESSED (IN THOUSANDS)	70.00	70.00	70.00	70.00	70.00	70.00	70.00
2.								
3.								
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Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: AGS- Accounting and General Services

Name of Fund: Employees Sequestered Funds
Apprn. Acct. Number: T-XX-901-M, AGS-102
Fund Type (MOF): Trust (Agency)- Custodial (T)
Legal Authority: Section 653-22, HRS

	Fund Activities Encompassed*	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**FY 2029-30**	**FY 2030-31**
1.	NO. OF CONTRACTS EXAMINED	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
2.	NO. OF PAYCHECKS ISSUED (IN THOUSANDS)	75.00	75.00	75.00	75.00	75.00	75.00
3.	NO. OF CHECKS (NON-PAYROLL) ISSUED (IN THOUSANDS)	392.00	392.00	392.00	392.00	392.00	392.00
4.	NO. OF PAYMENTS MADE ELECTRONICALLY (IN THOUSANDS)	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
5.							
6.							
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* Reported at the program level, not fund-specific

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

Department: Accounting and General Services
Name of Fund: Employees Sequestered Funds
Legal Authority: Section 653-22, HRS
Fund Type (MOF): Trust (Agency)- Custodial (T)
Apprn. Account. No.: T-XX-901-M, AGS-102

	FY 2025-26 Estimated	**FY 2026-27** Estimated	**FY 2027-28** Estimated	**FY 2028-29** Estimated	**FY 2029-30** Estimated	**FY 2030-31** Estimated
A. Personal Services						
B. Other Current Expenses	12,000	12,000	12,000	12,000	12,000	12,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	12,000	12,000	12,000	12,000	12,000	12,000

Report on Non-General Fund Information
for Submittal to the 2025 Legislature

Department:	AGS	Contact Name:	Bobet-Uriel Obedoza
Prog ID(s):	AGS-103	Phone:	586-0599
Name of Fund:	Coronavirus State Fiscal Recovery Fund - Implementation of GASB 87 Leases	Fund type (MOF)	V
Legal Authority	Non-appropriated. P.L. 117-2 subaward	Appropriation Acct. No.	S-22-512-M

Intended Purpose: Ensure implementation of GASB 87 - Leases.

Source of Revenues: Coronavirus State Fiscal Recovery Funds (CSFRF) Subaward.

Current Program Activities/Allowable Expenses: Procurement of Lease Accounting Software and consultant services to ensure the State of Hawaii is in full compliance with requirements of GASB 87 - Leases.

Variances: Not Applicable

Cash balance lapse to general fund? No
Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	0	451,468	181,608	139,286	24,288	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	48,532	269,860	42,322	114,998	24,288	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
JS1635, 10/13/21	500,000						
Net Total Transfers	500,000	0	0	0	0	0	0
Ending Cash Balance	451,468	181,608	139,286	24,288	0	0	0
Encumbrances	101,468	100,000	57,678	24,288			
Unencumbered Cash Balance	350,000	81,608	81,608	0	0	0	0

Additional Information:

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

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

Department:	AGS	Contact Name:	Bobet-Uriel Obedoza
Prog ID(s):	AGS-103	Phone:	586-0599
Name of Fund:	Central Payroll Clearance	Fund type (MOF)	T
Legal Authority	Administratively Created	Appropriation Acct. No.	T-XX-915-M

Intended Purpose: The trust account serves as a clearing account to facilitate the processing, disbursement and reconciliation of the State's payroll

Source of Revenues: Reimbursements from funds in and outside the State Treasury for payroll and from individuals for salary overpayments

Current Program Activities/Allowable Expenses: Semi-monthly payroll expenditures

Variances: Not applicable

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

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	141,419,357	133,946,766	(8,161,498)	29,896,602	44,735,167	0	0
Revenues	3,978,713,730	4,192,437,744	4,577,491,494	5,255,921,337	4,000,000,000	4,000,000,000	4,000,000,000
Expenditures	3,986,186,321	4,334,546,008	4,539,433,394	5,241,082,772	4,044,735,167	4,000,000,000	4,000,000,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	133,946,766	(8,161,498)	29,896,602	44,735,167	0	0	0
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	133,946,766	(8,161,498)	29,896,602	44,735,167	0	0	0

Additional Information:

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

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

Department:	AGS	Contact Name:	Bobet-Uriel Obedoza
Prog ID(s):	AGS-103	Phone:	586-0599
Name of Fund:	Nonpresentment of Warrants and Checks Trust Fund	Fund type (MOF)	T
Legal Authority	Section 40-68, HRS	Appropriation Acct. No.	T-XX-919-M

Intended Purpose: This trust fund was established to pay claims on checks that were not presented for payment within the statutorily prescribed time. The balance at year-end is used to pay claims received in the subsequent year.

Source of Revenues: Escheated State checks net of transfer to the general fund is required should balance exceed $500,000.

Current Program Activities/Allowable Expenses: Claims on State checks not presented for payment within the statutorily prescribed time.

Variances: None

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

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0		
Beginning Cash Balance	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Revenues	500,552	499,905	499,894	494,035	500,000	500,000	500,000
Expenditures	500,552	499,905	499,894	494,035	500,000	500,000	500,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	500,000	500,000	500,000	500,000	500,000	500,000	500,000

Additional Information:

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

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: AGS-Accounting and General Services

Name of Fund:
Apprn. Acct. Number:
Fund Type (MOF):
Legal Authority:

AGS-103 (see attached listing)

Statement of Objectives

To assure that the State's financial transactions are promptly and properly recorded and reported.

Fund Measures of Effectiveness*		**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**FY 2029-30**	**FY 2030-31**
1.	AV TIME TO ISSUANCE OF CAFR-GOAL 6 MONTHS	6.00	6.00	6.00	6.00	6.00	6.00
2.	AV TIME TO ISSUANCE OF QTRLY FIN RPTS-GOAL 4 WEEKS	4.00	4.00	4.00	4.00	4.00	4.00
3.	AV TIME TO POST ALLOTMENT DOCUMENTS-GOAL 4 WK DAYS	4.00	4.00	4.00	4.00	4.00	4.00
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Program Size Indicators*		**FY 2024-25**	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**FY 2029-30**	**FY 2030-31**
1.	NO. OF DEPTS/AGENCIES RECEIVING FINANCIAL REPORTS	36.00	36.00	36.00	36.00	36.00	36.00	36.00
2.	NO. OF FINANCIAL REPORTS DISTRIBUTED TO DEPTS	11.00	11.00	11.00	11.00	11.00	11.00	11.00
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: AGS-Accounting and General Services

Name of Fund:
Apprn. Acct. Number:
Fund Type (MOF):
Legal Authority:

AGS-103 (see attached listing)

Fund Activities Encompassed*		**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**FY 2029-30**	**FY 2030-31**
1.	NO. OF ALLOTMENT DOCUMENTS PROCESSED	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

* Reported at the program level, not fund-specific

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

Department:
Name of Fund:
Legal Authority:
Fund Type (MOF):
Apprn. Account. No.:

AGS-103 (see attached listing)

	FY 2025-26 Estimated	**FY 2026-27** Estimated	**FY 2027-28** Estimated	**FY 2028-29** Estimated	**FY 2029-30** Estimated	**FY 2030-31** Estimated
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	0	0	0	0	0	0

AGS-103 Recording and Reporting
Non-General Fund Program Measures and Cost Element Report

Name of Fund: Implementation of GASB 87 Leases
Apprn. Acct. Number: S-XX-512-M, AGS-103
Fund Type (MOF): American Rescue Plan Funds (V)
Legal Authority: Non-appropriated. P.L. 117-2 subaward

Name of Fund: Central Payroll Clearance
Apprn. Acct. Number: T-XX-915-M, AGS-103
Fund Type (MOF): Trust (Agency)- Custodial (T)
Legal Authority: Administratively Created

Name of Fund: Nonpresentment of Warrants and Checks Trust Fund
Apprn. Acct. Number: T-XX-919-M, AGS-103
Fund Type (MOF): Trust (T)
Legal Authority: Section 40-68, HRS

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

Department:	AGS	Contact Name:	Adam Jansen, PhD
Prog ID(s):	AGS-111	Phone:	586-0311
Name of Fund:	State Archives Preservation and Long Term Access Spec Fund	Fund type (MOF)	B
Legal Authority	Section 94-8, HRS	Appropriation Acct. No.	S-XX-365-M

Intended Purpose: To establish and manage a Digital Archives; to collect, protect, and preserve electronic records of enduring value and keep them accessible in a trustworthy usable state for the good of the public.

Source of Revenues: The revenue comes from a $1.00 State Archives preservation fee assessed to permanent documents that are filed or registered by members of the public with a governmental agency where a fee is charge for that submission. The state agency that receives the document collects the $1 fee on behalf of the State Archives. Other revenue collected comes from records storage fees for records staged at the State Records center, which are assessed to non-general funded agencies.

Current Program Activities/Allowable Expenses: Consultant services, staff positions, administrative and operational costs of the program.

Variances: None

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

Financial Data

	FY 2022 (actual)	FY 2023 (actual)	FY 2024 (actual)	FY 2025 (actual)	FY 2026 (estimated)	FY 2027 (estimated)	FY 2028 (estimated)
Appropriation Ceiling	490,193	567,693	510,214	519,016	519,016	519,016	519,016
Beginning Cash Balance	711,398	453,450	250,453	602,759	562,118	572,118	582,118
Revenues	420,238	312,681	777,718	505,901	330,000	330,000	330,000
Expenditures	678,186	515,678	425,412	546,542	320,000	320,000	320,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	453,450	250,453	602,759	562,118	572,118	582,118	592,118
Encumbrances	39,075	0	23,890	7,635	0	0	0
Unencumbered Cash Balance	414,375	250,453	578,869	554,483	572,118	582,118	592,118

Additional Information:

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

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

Department:	AGS	Contact Name:	Adam Jansen, PhD
Prog ID(s):	AGS-111	Phone:	586-0311
Name of Fund:	Hawaii State Archives-Private Grant	Fund type (MOF)	T
Legal Authority	Administratively Created	Appropriation Acct. No.	T-XX-935-M

Intended Purpose: Funds in this Trust will be used in support of the State Archives initiatives to preserve and make accessible the records of the Public Archives.

Source of Revenues: Grants, donation from the public.

Current Program Activities/Allowable Expenses: Scanning of archival materials/photographs, acquisition of technology in support of intended purpose

Variances: None

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

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	388,498	300,675	209,866	167,454	89,086	89,086	89,086
Revenues	7,828	138,058	23,767	117,584	50,000	50,000	50,000
Expenditures	95,651	228,867	66,179	195,952	50,000	50,000	50,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	300,675	209,866	167,454	89,086	89,086	89,086	89,086
Encumbrances	67,962	16,917	0	0	0	0	0
Unencumbered Cash Balance	232,713	192,949	167,454	89,086	89,086	89,086	89,086

Additional Information:

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

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: AGS-Accounting and General Services

Name of Fund:
Apprn. Acct. Number:
Fund Type (MOF):
Legal Authority:

AGS-111 (see attached listing)

Statement of Objectives

To foster open government by preserving and making accessible the historic records of State government and partnering with State agencies to manage their active and inactive records.

	Fund Measures of Effectiveness	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**FY 2029-30**	**FY 2030-31**
1.	NO. OF APPROVED RECORDS RETENTION SCHEDULES	5,460.00	5,465.00	5,470.00	5,475.00	5,480.00	5,485.00
2.	% OF STORAGE CAPACITY FILLED AT RECORDS CENTERH	80.00	80.00	80.00	80.00	80.00	80.00
3.	% REC DESTROYED AT REC CTR % TOT REC ELIG FOR DEST	80.00	80.00	80.00	80.00	80.00	80.00
4.	NO. OF RECORDS IN ARCHIVES (CUBIC FEET)	13,200.00	13,400.00	13,600.00	13,800.00	14,000.00	14,200.00
5.	NO. OF RECORDS AVAILABLE ONLINE FOR RESEARCH	5,000,000.00	5,500,000.00	6,000,000.00	6,500,000.00	7,000,000.00	7,500,000.00
6.							
7.							
8.							
9.							
10.							

	Program Size Indicators	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**FY 2029-30**	**FY 2030-31**
1.	STATE USER AGENCIES	125.00	125.00	125.00	125.00	125.00	125.00	125.00
2.	# OF CUSTOMERS SERVICED AT HISTORICAL REC BR	7,200.00	7,100.00	7,000.00	6,900.00	6,800.00	6,700.00	6,600.00
3.	# OF REC AT STATE REC CTR ELIG FOR DISPOS DUR FY	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
4.	# ONLINE USERS ACCESSING ARCHIVES CATALOG/WEBSITE	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00
5.								
6.								
7.								
8.								
9.								
10.								

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: AGS-Accounting and General Services

Name of Fund:
Apprn. Acct. Number:
Fund Type (MOF):
Legal Authority:

AGS-111 (see attached listing)

	Fund Activities Encompassed	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**FY 2029-30**	**FY 2030-31**
1.	NUMBER OF CUBIC FEET OF RECORDS STORED	46,000.00	46,000.00	46,000.00	46,000.00	46,000.00	46,000.00
2.	NUMBER OF RECORDS SERIES SCHEDULED/REVISED	15.00	15.00	15.00	15.00	15.00	15.00
3.	NUMBER OF RECORDS REQ RETRIEVED BY RECORDS CENTER	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00
4.	NUMBER OF CU FT OF RECORDS DISPOSED BY REC CENTER	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00
5.	SVC CUSTMRS AT HIST REC BR (# OF RETRIEVALS,ET AL)	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
6.	PROVIDE ACCESS TO HOLD INFO THRU ONLINE CATALOG	25.00	25.00	25.00	25.00	25.00	25.00
7.	PROVIDE ACCESS TO REC THRU DESC FINDING AIDS	65.00	65.00	65.00	65.00	65.00	65.00
8.	COLLECT/PRES PERM/HIST REC OF STATE GOV	40.00	40.00	40.00	40.00	40.00	40.00
9.	# RECORDS SCANNED FOR ONLINE ACCESS DURING THE YR	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
10.	NUMBER OF REC UPLOADED TO INTERNET FOR ONLINE ACC	250,000.00	300,000.00	350,000.00	400,000.00	450,000.00	500,000.00

AGS-111 Archives - Records Management
Non-General Fund Program Measures Report

Name of Fund: State Archives Preservation LT Access SF
Apprn. Acct. Number: S-XX-365-M, AGS-111
Fund Type (MOF): Special Fund (B)
Legal Authority: Section 94-8, HRS

Name of Fund: Hawaii State Archives-Private Grant
Apprn. Acct. Number: T-XX-935-M, AGS-111
Fund Type (MOF): Trust (T)
Legal Authority: Administratively Created

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

Department: AGS-Accounting and General Services
Name of Fund: State Archives Preservation LT Access SF
Legal Authority: Section 94-8, HRS
Fund Type (MOF): Special Fund (B)
Apprn. Account. No.: S-XX-365-M, AGS-111

	FY 2025-26 Estimated	**FY 2026-27** Estimated	**FY 2027-28** Estimated	**FY 2028-29** Estimated	**FY 2029-30** Estimated	**FY 2030-31** Estimated
A. Personal Services	319,965	291,142	291,142	291,142	291,142	291,142
B. Other Current Expenses	84,051	84,051	84,051	84,051	84,051	84,051
C. Equipment	115,000	145,000	145,000	145,000	145,000	145,000
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	519,016	520,193	520,193	520,193	520,193	520,193

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

Department:	AGS	Contact Name:	Brenda Aquino
Prog ID(s):	AGS-131	Phone:	(808) 587-9750
Name of Fund:	Ent Tech Svcs-Oper & Infra Mntce	Fund type (MOF)	U
Legal Authority	Executive Budget Appropriation	Appropriation Acct. No.	S-XX-323-M

Intended Purpose: Reimbursement for work performed for Federal and Special funded programs.

Source of Revenues: Reimbursements from Federal and Special funded programs.

Current Program Activities/Allowable Expenses: Reimbursement for analysis, programming, data entry, and information processing work performed for the Department of Labor and Industrial Relations, the Department of Human Services, the Department of the Attorney General, Child Support Enforcement Agency and the Department of Commerce and Consumer Affairs. In addition to reimbursements for enterprise shared services, network, data circuits, hardware and software licensing and maintenance.

Variances: Revenues and expenditures in this account fluctuates from year to year according to the amount of services requested, the cost to provide those services, and the amounts ETS bills departments to recover its costs.

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

Financial Data

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	6,312,584	6,312,584	6,312,584	6,312,584	6,315,295	6,315,295	6,315,295
Beginning Cash Balance	0	1	26,429	23	711,015	0	0
Revenues	3,346,418	3,508,792	3,161,524	4,181,962	4,181,962	4,181,963	4,181,963
Expenditures	3,346,417	3,482,364	3,187,930	3,470,970	4,892,977	4,181,963	4,181,963
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	1	26,429	23	711,015	0	0	0
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	1	26,429	23	711,015	0	0	0

Additional Information:

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

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

Department:	AGS	Contact Name:	Brenda Aquino
Prog ID(s):	AGS-131	Phone:	(808) 587-9750
Name of Fund:	Shared Services Technology Special Fund	Fund type (MOF)	B
Legal Authority	Section 27-43, HRS	Appropriation Acct. No.	S-XX-333-M

Intended Purpose: Implements the information technology recommendations of Auditor's Report No. 09-06; established a Chief Information Officer (CIO) and Information Technology steering committee to organize, manage, and oversee statewide information technology government. Special Fund established for Chief Information Officer and Information Technology steering committee including the employment of staff and training, and any other activities deemed necessary by the CIO to carry out purposes of Information Technology, CIO and information technology steering committee.

Source of Revenues: Three percent of central services fees

Current Program Activities/Allowable Expenses: Provides salaries for thirteen (13) positions

Variances: The variance between the expenditures for FY24 and FY25 is the result of filling up vacant positions and.

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

Financial Data

	FY 2022 (actual)	FY 2023 (actual)	FY 2024 (actual)	FY 2025 (actual)	FY 2026 (estimated)	FY 2027 (estimated)	FY 2028 (estimated)
Appropriation Ceiling	2,333,223	2,333,223	2,373,428	2,399,527	2,479,226	2,479,226	2,479,226
Beginning Cash Balance	3,514,062	3,594,807	3,958,049	3,398,191	1,235,199	772,459	309,719
Revenues	1,088,134	2,037,380	1,482,695	99,748	1,800,000	1,800,000	1,800,000
Expenditures	1,007,389	1,669,173	2,042,553	2,262,740	2,262,740	2,262,740	2,000,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
JS 3530 dated 2/3/21							
JS2400 dated 11/29/2022		(4,965)					
Net Total Transfers	0	(4,965)	0	0	0	0	0
Ending Cash Balance	3,594,807	3,958,049	3,398,191	1,235,199	772,459	309,719	109,719
Encumbrances	79,356	139,952	30,933	375,041	0	0	0
Unencumbered Cash Balance	3,515,451	3,818,097	3,367,258	860,158	772,459	309,719	109,719

Additional Information:

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

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

Department:	AGS	Contact Name:	Brenda Aquino
Prog ID(s):	AGS-131	Phone:	(808) 587-9750
Name of Fund:	Access Hawaii Committee Special Fund	Fund type (MOF)	B
Legal Authority	Section 27G-6, HRS	Appropriation Acct. No.	S-XX-338-M

Intended Purpose: To establish in the State Treasury the Access Hawaii Committee (AHC) special fund, into which shall be deposited $8,000 per month of administrative fees collected by ICSD from Hawaii Information Consortium (HIC), LLC for the purpose of supporting the AHC.

Source of Revenues: Assessments for Portal Program Manager as allowable by Law (Act 101, SLH 2010) including potential 5% annual increases (per Portal Program Manager contract) and interest earned on the fund balance.

Current Program Activities/Allowable Expenses: Expenditures as approved by the Access Hawaii Committee to fund a Portal Program Manager and associate support (administrative and operating expenses to administer the program), and for studies of portal direction and services as the portal technology life cycle changes, develops, or matures.

Variances: Variance in expenditures in FY24 and FY25 is due to the increase in the Portal Program Manager's salary.

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

Financial Data

	FY 2022 (actual)	FY 2023 (actual)	FY 2024 (actual)	FY 2025 (actual)	FY 2026 (estimated)	FY 2027 (estimated)	FY 2028 (estimated)
Appropriation Ceiling	178,343	178,343	178,862	178,717	184,729	184,729	184,729
Beginning Cash Balance	131,077	171,725	182,815	172,524	127,286	82,746	45,206
Revenues	114,988	129,717	123,276	122,303	123,000	130,000	137,000
Expenditures	74,340	118,627	133,567	167,541	167,540	167,540	167,540
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	171,725	182,815	172,524	127,286	82,746	45,206	14,666
Encumbrances	0	0	0	12,126	0	0	0
Unencumbered Cash Balance	171,725	182,815	172,524	115,160	82,746	45,206	14,666

Additional Information:

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

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

Department:	AGS	Contact Name:	Brenda Aquino
Prog ID(s):	AGS-131	Phone:	(80) 587-9750
Name of Fund:	Coronavirus State Fiscal Recovery Fund - EFS Project	Fund type (MOF)	V
Legal Authority	Non-appropriated. P.L. 117-2 subaward	Appropriation Acct. No.	S-22-511-M

Intended Purpose: Funding for functional and technical positions to support, execute and deliver the new financial system and various modules for statewide accounting, budgeting and finance.

Source of Revenues: Coronavirus State fiscal Recovery Funds (CSFRF)

Current Program Activities/Allowable Expenses: Payroll and associated costs for 13 positions to support the State's FMS project.

Variances: N/A

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

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	0	2,194,008	2,268,497	276,696	0	0	0
Revenues	26,036	24,470	0	0	0	0	0
Expenditures	105,028	1,049,981	1,991,801	218,035	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
JS1584, 10/12/21	2,273,000						
JS5472, 6/13/23		1,100,000					
JV2246, 11/18/24				(58,661)			
Net Total Transfers	2,273,000	1,100,000		(58,661)	0	0	0
Ending Cash Balance	2,194,008	2,268,497	276,696	0	0	0	0
Encumbrances	0	1,035,602	218,035	0	0	0	0
Unencumbered Cash Balance	2,194,008	1,232,895	58,661	0	0	0	0

Additional Information:

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

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

Department:	AGS	Contact Name:	Brenda Aquino
Prog ID(s):	AGS-131	Phone:	(808) 587-9750
Name of Fund:	Wildfire Response & Disaster Management	Fund type (MOF)	V
Legal Authority	Non-appropriated. P.L. 117-2 subaward	Appropriation Acct. No.	S-24-522-M

Intended Purpose: To respond to Maui Wildfires and Disaster Management.

Source of Revenues: Coronavirus State fiscal Recovery Funds (CSFRF)

Current Program Activities/Allowable Expenses: Costs associated with Maui Wildfires Response & Disaster Management.

Variances: N/A

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

Financial Data

	FY 2022 (actual)	FY 2023 (actual)	FY 2024 (actual)	FY 2025 (actual)	FY 2026 (estimated)	FY 2027 (estimated)	FY 2028 (estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	0	0	0	1,697,725	0	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	302,275	1,697,725	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	2,000,000	0	0	0	0
Ending Cash Balance	0	0	1,697,725	0	0	0	0
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	0	0	1,697,725	0	0	0	0

Additional Information:

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

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: AGS-Accounting and General Services

Name of Fund:
Apprn. Acct. Number:
Fund Type (MOF):
Legal Authority:

AGS-131 (see attached listing)

Statement of Objectives

To support and improve the management and operations of all State agencies by providing computer and telecommunication services, and information technology technical advice and consultation so that program objectives may be more efficiently achieved.

	Fund Measures of Effectiveness*	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**FY 2029-30**	**FY 2030-31**
1.	REQ FOR IP SVCS CMP WITHIN TIMEFRAME AS % TTL CMP	83.00	83.00	83.00	83.00	83.00	83.00
2.	% OF MAINFRAME PRODUCTION JOBS RUN AS SCHEDULED	99.00	99.00	99.00	99.00	99.00	99.00
3.	MFRAME PROD JOBS RERUN AS % OF TTL MFRAME PROD JOB	18.00	18.00	18.00	18.00	18.00	18.00
4.	MAINFRAME DOWNTIME AS % OF TOTAL OPERATIONAL TIME	12.00	12.00	12.00	12.00	12.00	12.00
5.	# TROUBLE CALLS RESOLVED AS % CALLS RECD	98.00	98.00	98.00	98.00	98.00	98.00
6.	% OF NETWORK INFRASTRUCTURE UPTIME	99.90	99.90	99.90	99.90	99.90	99.90
7.	% OF DEPTS USING ADVANCED ENDPOINT PROTECTION	100.00	100.00	100.00	100.00	100.00	100.00
8.	# OF PAGE VIEWS ON STATE'S WEBSITES (IN MILLIONS)	82.50	71.10	72.52	73.97	75.45	76.96
9.	# OF DOCUMENTS ELECTRONICALLY SIGNED (THOUSANDS)	600.00	580.00	592.00	603.00	616.00	628.00
10.	# OF CRITICAL BUSINESS PROCESSES SUPPORTED	600.00	600.00	600.00	600.00	600.00	600.00

	Program Size Indicators*	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**FY 2029-30**	**FY 2030-31**
1.	# OF UNIQUE VISITORS TO STATE WEBSITES (MILLIONS)	12.00	12.00	14.00	14.00	14.00	14.00	14.00
2.	EXEC BRANCH DEPARTMENTS AND ATTACHED AGENCIES	30.00	30.00	30.00	30.00	30.00	30.00	30.00
3.	TOTAL NO. CITIZEN ACCTS IN CITIZEN IDENT PLATFORM	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: AGS-Accounting and General Services

Name of Fund:
Apprn. Acct. Number:
Fund Type (MOF):
Legal Authority:

AGS-131 (see attached listing)

	Fund Activities Encompassed*	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**FY 2029-30**	**FY 2030-31**
1.	# OF DEVICES AT STATE'S CENTRAL COMPUTER FACILITY	650.00	650.00	650.00	650.00	650.00	650.00
2.	TOTAL # OF APPLICATIONS MAINTAINED	72.00	72.00	72.00	72.00	72.00	72.00
3.	AVERAGE MO CALL VOLUME REC'D BY ASSISTANCE CNTR	600.00	600.00	600.00	600.00	600.00	600.00
4.	# MICROWAVE RADIO LINKS & SITES ADDED OR UPGRADED	5.00	5.00	5.00	5.00	5.00	5.00
5.	TOTAL NUMBER OF EXEC BR E-MAIL ACCOUNTS ADMINISTRD	13,860.00	16,930.00	16,950.00	16,790.00	16,990.00	17,010.00
6.	% OF ESCALATED MALWARE INCIDENTS HANDLED	5.00	5.00	5.00	5.00	5.00	5.00
7.	TOTAL NUMBER OF WEBSITES SUPPORTED	529.00	595.00	600.00	605.00	610.00	615.00
8.	TOTAL NUMBER OF HELP DESK TICKETS RECEIVED	5,500.00	5,775.00	5,891.00	6,008.00	6,128.00	6,251.00
9.	# OF VIRTUAL MACHINES HOSTED IN GOVT PRIVATE CLOUD	600.00	425.00	434.00	442.00	451.00	460.00

* Reported at the program level, not fund-specific

AGS-131 Enterprise Technology Services-Operations and Infrastructure
Non-General Fund Program Measures Report

Name of Fund: Ent Tech Svcs-Oper & Infra Mntnce
Apprn. Acct. Number: S-XX-323-M, AGS-131
Fund Type (MOF): Interdepartmental Transfer (U)
Legal Authority: Executive Budget Appropriation

Name of Fund: Access Hawaii Committee
Apprn. Acct. Number: S-XX-338-M, AGS-131
Fund Type (MOF): Special Fund (B)
Legal Authority: Section 27C- 6, HRS

Name of Fund: EFS Project (CSFRF)
Apprn. Acct. Number: S-22-511-M, AGS-131
Fund Type (MOF): American Rescue Plan Funds (V)
Legal Authority: Non-appropriated. P.L. 117-2 subaward

Name of Fund: Wildfire Response & Disaster Management
Apprn. Acct. Number: S-24-522-M, AGS-131
Fund Type (MOF): American Rescue Plan Funds (V)
Legal Authority: Non-appropriated. P.L. 117-2 subaward

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

Department: AGS-Accounting and General Services
Name of Fund: Ent Tech Svcs-Oper & Infra Mntnce
Legal Authority: Executive Budget Appropriation
Fund Type (MOF): Interdepartmental Transfer (U)
Apprn. Account. No.: S-XX-323-M, AGS-131

	FY 2025-26 Estimated	**FY 2026-27** Estimated	**FY 2027-28** Estimated	**FY 2028-29** Estimated	**FY 2029-30** Estimated	**FY 2030-31** Estimated
A. Personal Services	1,660,480	1,660,480	1,660,480	1,660,480	1,660,480	1,660,480
B. Other Current Expenses	4,654,815	4,654,815	4,654,815	4,654,815	4,654,815	4,654,815
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	6,315,295	6,315,295	6,315,295	6,315,295	6,315,295	6,315,295

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

Department: AGS-Accounting and General Services
Name of Fund: Shared Services Technology Special Fund
Legal Authority: Section 27- 43, HRS
Fund Type (MOF): Special Fund (B)
Apprn. Account. No.: S-XX-333-M, AGS-131

	FY 2025-26 Estimated	**FY 2026-27** Estimated	**FY 2027-28** Estimated	**FY 2028-29** Estimated	**FY 2029-30** Estimated	**FY 2030-31** Estimated
A. Personal Services	2,123,484	2,123,484	2,123,484	2,123,484	2,123,484	2,123,484
B. Other Current Expenses	355,742	355,742	355,742	355,742	355,742	355,742
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	2,479,226	2,479,226	2,479,226	2,479,226	2,479,226	2,479,226

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

Department: AGS-Accounting and General Services
Name of Fund: Access Hawaii Committee
Legal Authority: Section 27C- 6, HRS
Fund Type (MOF): Special Fund (B)
Apprn. Account. No.: S-XX-338-M, AGS-131

	FY 2025-26 Estimated	**FY 2026-27** Estimated	**FY 2027-28** Estimated	**FY 2028-29** Estimated	**FY 2029-30** Estimated	**FY 2030-31** Estimated
A. Personal Services	128,174	128,174	128,174	128,174	128,174	128,174
B. Other Current Expenses	56,555	56,555	56,555	56,555	56,555	56,555
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	184,729	184,729	184,729	184,729	184,729	184,729

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

Department:	AGS	Contact Name:	Tracy Kitaoka
Prog ID(s):	AGS-203	Phone:	586-0550
Name of Fund:	State Risk Management Revolving Fund	Fund type (MOF)	W
Legal Authority	Section 41D-4, HRS	Appropriation Acct. No.	S-XX-321-M

Intended Purpose: To fund the program's operating costs and to pay for the cost of the statewide property, cyber, and crime insurance policies, fund the State's self insured automobile program; pay informal claims against the State; and fund the payment of property claims within the insurance deductible.

Source of Revenues: The program receives revenue from general funds, auto and cost allocation assessments from various State special and trust funded agencies, and payment of other insurance related expenses. Additional periodic revenues are from insurance proceeds from disaster events.

Current Program Activities/Allowable Expenses: Payment of the program's operating costs and statewide insurance policies, premiums, payment of tort claims $25,000 and less, automobile, property, cyber and crime losses, and payment of other insurance related expenses

Variances: Program costs are anticipated to increase minimally, primarily due to increases in insurance policy premiums and administrative costs to manage the program. Material increases to revenue are anticipated but ceiling increases are required to transfer funds for its intended uses.

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

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	25,409,694	42,519,083	25,671,478	25,697,250	25,697,250	225,697,250	25,697,250
Beginning Cash Balance	14,248,495	6,984,805	13,492,000	33,365,232	88,191,177	221,051,177	10,981,177
Revenues	17,165,027	34,638,361	31,911,661	66,947,792	172,230,000	40,300,000	40,300,000
Expenditures	24,428,717	28,127,878	12,038,429	12,121,847	39,370,000	250,370,000	39,370,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
JV 3529, 2/3/21							
JS2399, 11/29/2022		(3,288)					
Net Total Transfers	0	(3,288)	0	0	0	0	0
Ending Cash Balance	6,984,805	13,492,000	33,365,232	88,191,177	221,051,177	10,981,177	11,911,177
Encumbrances	0	0	510,441	268,406	0	0	0
Unencumbered Cash Balance	6,984,805	13,492,000	32,854,791	87,922,771	221,051,177	10,981,177	11,911,177

Additional Information:

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

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: AGS-Accounting and General Services

Name of Fund: State Risk Management Revolving Fund
Apprn. Acct. Number: S-XX-321-M, AGS-203
Fund Type (MOF): Revolving Fund (W)
Legal Authority: Section 41D-4, HRS

Statement of Objectives

The objective of this program is to operate a comprehensive risk management and insurance program to protect the State against catastrophic losses and to minimize total cost of risk.

	Fund Measures of Effectiveness	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**FY 2029-30**	**FY 2030-31**
1.	NO. INSUR POLICIES PROCURED BEFORE EXPIRATION DATE	4.00	4.00	4.00	4.00	4.00	4.00
2.	AV # OF DAYS TO PROCESS PROP LOSS CLAIM REQ	15.00	15.00	15.00	15.00	15.00	15.00
3.	AV # OF DAYS TO RECOVER INSURANCE PROCEEDS	60.00	60.00	60.00	60.00	60.00	60.00
4.	AV # OF DAYS TO PROCESS LIABILITY LOSS CLAIMS	90.00	90.00	90.00	90.00	90.00	90.00
5.	AV # DAYS TO PROCESS LIABILITY LOSS POTHOLE CLAIMS	70.00	70.00	70.00	70.00	70.00	70.00
6.	AV # OF DAYS TO PROCESS AUTO LOSS CLAIMS	90.00	90.00	90.00	90.00	90.00	90.00
7.							
8.							
9.							
10.							

	Program Size Indicators	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**FY 2029-30**	**FY 2030-31**
1.	TOTAL NO. OF STATEWIDE INSURANCE POLICIES PROCURED	4.00	4.00	4.00	4.00	4.00	4.00	4.00
2.	TOTAL NO. OF PROPERTY LOSS CLAIMS PROCESSED	100.00	100.00	100.00	100.00	100.00	100.00	100.00
3.	TOTAL LIABILITY CLAIMS PROCESSED-EXCL. POTHOLE	500.00	500.00	500.00	500.00	500.00	500.00	500.00
4.	TOTAL NO. OF LIABILITY POTHOLE CLAIMS PROCESSED	150.00	150.00	150.00	150.00	150.00	150.00	150.00
5.	TOTAL NUMBER OF AUTOMOBILE LOSS CLAIMS PROCESSED	400.00	400.00	400.00	400.00	400.00	400.00	400.00
6.	NUMBER OF STATE OFFICIALS AND EMPLOYEES	55,000.00	55,000.00	55,000.00	55,000.00	55,000.00	55,000.00	55,000.00
7.	FAIR MARKET VALUE OF STATE BLDGS/CONTENTS ($MILL)	24,000.00	24,000.00	24,000.00	24,000.00	24,000.00	24,000.00	24,000.00
8.	NUMBER OF STATE VEHICLES	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
9.								
10.								

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: AGS-Accounting and General Services

Name of Fund: State Risk Management Revolving Fund
Apprn. Acct. Number: S-XX-321-M, AGS-203
Fund Type (MOF): Revolving Fund (W)
Legal Authority: Section 41D-4, HRS

	Fund Activities Encompassed	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**FY 2029-30**	**FY 2030-31**
1.	TOTAL NUMBER OF STATEWIDE INSURANCE POLICIES	4.00	4.00	4.00	4.00	4.00	4.00
2.	TOTAL NUMBER OF PROPERTY LOSS CLAIMS RECEIVED	80.00	80.00	80.00	80.00	80.00	80.00
3.	TOTAL NUMBER OF CRIME LOSS CLAIMS RECEIVED	1.00	1.00	1.00	1.00	1.00	1.00
4.	TOTAL NUMBER OF LIABILIY CLAIMS RECEIVED	650.00	650.00	650.00	650.00	650.00	650.00
5.	TOTAL NUMBER OF AUTOMOBILE CLAIMS RECEIVED	375.00	375.00	375.00	375.00	375.00	375.00
6.	NUMBER OF RISK ASSESSMENT REPORTS ISSUED	1.00	1.00	1.00	1.00	1.00	1.00
7.	NUMBER OF BUILDING INSPECTION REPORTS ISSUED	1.00	1.00	1.00	1.00	1.00	1.00
8.	NO. OF TRAINING SESSIONS PROVIDED TO STATE DEPTS	2.00	2.00	2.00	2.00	2.00	2.00
9.	NUMBER OF STATEMENTS OF SELF-INSURANCE ISSUED	500.00	500.00	500.00	500.00	500.00	500.00
10.							

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

Department: AGS-Accounting and General Services
Name of Fund: State Risk Management Revolving Fund
Legal Authority: Section 41D-4, HRS
Fund Type (MOF): Revolving Fund (W)
Apprn. Account. No.: S-XX-321-M, AGS-203

	FY 2025-26 Estimated	**FY 2026-27** Estimated	**FY 2027-28** Estimated	**FY 2028-29** Estimated	**FY 2029-30** Estimated	**FY 2030-31** Estimated
A. Personal Services	733,964	733,964	733,964	733,964	733,964	733,964
B. Other Current Expenses	46,039,000	54,463,000	64,571,800	76,702,360	76,702,360	76,702,360
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	46,772,964	55,196,964	65,305,764	77,436,324	77,436,324	77,436,324

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

Department:	AGS	Contact Name:	Reid K. Siarot
Prog ID(s):	AGS-211	Phone:	808-586-0390
Name of Fund:	Land Survey	Fund type (MOF)	U
Legal Authority	Executive Budget Appropriation	Appropriation Acct. No.	S-XX-325-M

Intended Purpose: To hire five (5) contract services positions which would enable the program to address the ongoing backlog.

Source of Revenues: Funds transferred from other agencies

Current Program Activities/Allowable Expenses: Two (2) licensed land surveyors were hired on a part-time basis under personal service contracts for FY 2007.

Variances: For FY 20, FY 21, FY 22, FY 23 and FY 24 there are no position variances. The variance in expenditures is due to no contracts for licensed surveyors.

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

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	285,000	285,000	285,000	285,000	285,000	285,000	285,000
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	0	0	0	0	285,000	285,000	285,000
Expenditures	0	0	0	0	285,000	285,000	285,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

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

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: AGS-Accounting and General Services

Name of Fund: Land Survey
Apprn. Acct. Number: S-XX-325-M, AGS-211
Fund Type (MOF): Interdepartmental Transfers (U)
Legal Authority: Executive Budget Appropriation

Statement of Objectives
To assist in protecting the rights of public and private land ownership by providing field survey services and descriptions of surveyed lands.

	Fund Measures of Effectiveness	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**FY 2029-30**	**FY 2030-31**
1.	AV NO. OF DAYS TO COMPLETE A QUIET TITLE REPORT	5.00	5.00	5.00	5.00	5.00	5.00
2.	COMPLETED DESCRIPTION OF LANDS AS % OF REQUESTS	85.00	85.00	85.00	85.00	85.00	85.00
3.	AVE NO. OF DAYS TO PROCESS LC & FP MAPS	40.00	40.00	40.00	40.00	40.00	40.00
4.	AV NO. OF DAYS TO PRODUCE A DESCRIPTION OF LANDS	30.00	30.00	30.00	30.00	30.00	30.00
5.	AV NO. OF DAYS TO PROCESS SHORELINE CERTIFICATION	40.00	40.00	40.00	40.00	40.00	40.00
6.							
7.							
8.							
9.							
10.							

	Program Size Indicators	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**FY 2029-30**	**FY 2030-31**
1.	NO. REQUESTS FOR QUIET TITLE REPORTS	10.00	10.00	10.00	10.00	10.00	10.00	10.00
2.	NO. REQUESTS FOR DESCRIPTIONS-STATE-OWNED LANDS	60.00	60.00	60.00	60.00	60.00	60.00	60.00
3.	OWNERS OF LD CT & OTHER LANDS(TTL NO. MAPS RECD)	90.00	90.00	90.00	90.00	90.00	90.00	90.00
4.	OWNERS OF BEACHFRONT PROPRTY(TTL NO CERT REQ RECD)	100.00	100.00	100.00	100.00	100.00	100.00	100.00
5.								
6.								
7.								
8.								
9.								
10.								

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: AGS-Accounting and General Services

Name of Fund: Land Survey
Apprn. Acct. Number: S-XX-325-M, AGS-211
Fund Type (MOF): Interdepartmental Transfers (U)
Legal Authority: Executive Budget Appropriation

	Fund Activities Encompassed	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**FY 2029-30**	**FY 2030-31**
1.	NO. OF REQUESTS FOR QUIET TITLE REPORTS COMPLETED	10.00	10.00	10.00	10.00	10.00	10.00
2.	NO. OF REQUESTS FOR DESCRIPTION OF LANDS COMPLETED	60.00	60.00	60.00	60.00	60.00	60.00
3.	NO. OF LAND COURT AND FILE PLAN MAPS COMPLETED	90.00	90.00	90.00	90.00	90.00	90.00
4.	NO. OF SHORELINE CERTIFICATIONS COMPLETED	100.00	100.00	100.00	100.00	100.00	100.00
5.							
6.							
7.							
8.							
9.							
10.							

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

Department: AGS-Accounting and General Services
Name of Fund: Land Survey
Legal Authority: Executive Budget Appropriation
Fund Type (MOF): Interdepartmental Transfers (U)
Apprn. Account. No.: S-XX-325-M, AGS-211

	FY 2025-26 Estimated	**FY 2026-27** Estimated	**FY 2027-28** Estimated	**FY 2028-29** Estimated	**FY 2029-30** Estimated	**FY 2030-31** Estimated
A. Personal Services						
B. Other Current Expenses	285,000	285,000	285,000	285,000	285,000	285,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	285,000	285,000	285,000	285,000	285,000	285,000

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

Department:	AGS	Contact Name:	Dennis Chen
Prog ID(s):	AGS-221	Phone:	808-586-0520
Name of Fund:	FEMA-Oct 2006 Earthquake Reimbursement	Fund type (MOF)	P
Legal Authority	Administratively Created	Appropriation Acct. No.	S-20-279-M

Intended Purpose: Reimbursement of Federal Disaster Grants - Public Assistance funds related to the October 15, 2006 Kiholo Bay Earthquake

Source of Revenues: Federal Funds received from the State of Hawaii Department of Defense

Current Program Activities/Allowable Expenses: None

Variances: None

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

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	0	200,904	0	0	0	0	0
Revenues	200,904	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
JS5290 5/31/2023		(200,904)					
Net Total Transfers	0	(200,904)	0	0	0	0	0
Ending Cash Balance	200,904	0	0	0	0	0	0
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	200,904	0	0	0	0	0	0

Additional Information:

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

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

Department:	AGS	Contact Name:	Dennis Chen
Prog ID(s):	AGS-221	Phone:	808-586-0520
Name of Fund:	Public Works Project Assessment Fund-Motor Vehicle Rental & Personal Car Mileage/CIP	Fund type (MOF)	W
Legal Authority	Section 107-1.5, HRS	Appropriation Acct. No.	S-25-308-M

Intended Purpose: CIP projects are assessed for transportation requirements for projects.

Source of Revenues: Design and construction projects, interest income.

Current Program Activities/Allowable Expenses: Various HPLS, UH, UH CC, DOA, DOD, DOH, AGR, PSD, DBEDT, DHHL, DLNR, DLIR, DCCA, Judiciary and DAGS CIP projects. Fund allows mileage reimbursements for project-funded staff in accordance with statutes and collective bargaining agreements, and funds motor pool auto and parking stall rentals, fuel, oil and auto repair parts and other transportation-related expenses.

Variances: Expenditures increased slightly due to program spending more on vehicle related expenditures.

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

Financial Data

	FY 2022 (actual)	FY 2023 (actual)	FY 2024 (actual)	FY 2025 (actual)	FY 2026 (estimated)	FY 2027 (estimated)	FY 2028 (estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	58,783	30,442	91,911	120,817	95,561	100,561	105,561
Revenues	33,567	124,760	91,167	47,542	110,000	110,000	110,000
Expenditures	61,908	63,291	62,261	72,798	105,000	105,000	105,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	30,442	91,911	120,817	95,561	100,561	105,561	110,561
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	30,442	91,911	120,817	95,561	100,561	105,561	110,561

Additional Information:

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

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

Department: AGS
Prog ID(s): AGS-221
Name of Fund: Public Works Project Assessment Fund-Supplies, Services & Equipment for CIP Projects
Legal Authority Section 107-1.5, HRS

Contact Name: Dennis Chen
Phone: 808-586-0520
Fund type (MOF) W
Appropriation Acct. No. S-25-313-M

Intended Purpose: CIP projects are assessed for supplies, services and equipment expended to CIP projects.

Source of Revenues: Design and construction projects, interest income.

Current Program Activities/Allowable Expenses: Various HPLS, UH, UH CC, DOA, DOD, DOH, AGR, PSD, DBEDT, DHHL, DLNR, DLIR, DCCA, Judiciary and DAGS CIP projects. Fund project-related expenses such as office supplies, travel, office furniture, computer hardware & software, reference materials, training and copier rental.

Variances: Expenditures in FY25 increased from FY24 due to program spending more on equipment, computer servers, computer software, and training.

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

Financial Data							
	FY 2022 (actual)	FY 2023 (actual)	FY 2024 (actual)	FY 2025 (actual)	FY 2026 (estimated)	FY 2027 (estimated)	FY 2028 (estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	1,361,525	1,372,172	1,517,085	1,577,777	1,422,678	1,447,678	1,472,678
Revenues	164,699	352,456	286,701	217,883	275,000	275,000	275,000
Expenditures	154,052	207,543	226,009	372,982	250,000	250,000	250,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	1,372,172	1,517,085	1,577,777	1,422,678	1,447,678	1,472,678	1,497,678
Encumbrances	124,131	166,170	230,754	309,560	0	0	0
Unencumbered Cash Balance	1,248,041	1,350,915	1,347,023	1,113,118	1,447,678	1,472,678	1,497,678

Additional Information:

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

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

Department:	AGS	Contact Name:	Dennis Chen
Prog ID(s):	AGS-221	Phone:	808-586-0520
Name of Fund:	Public Works Project Assessment Fund-Public Works Accrued Vacation/Sick Leave	Fund type (MOF)	W
Legal Authority	Section 107-1.5, HRS	Appropriation Acct. No.	S-25-314-M

Intended Purpose: To manage accrued vacation and sick leave benefit funds for non-general funded staff to fund accrued vacation credits when an employee leaves or retires to receive accrued vacation credits.

Source of Revenues: Assessments to design and construction projects & CIP staff costs appropriation accrued vacation credits for staff transferring into the program from other agencies, interest income.

Current Program Activities/Allowable Expenses: Various HPLS, UH, UH CC, DOA, DOD, DOH, AGR, PSD, DBEDT, DHHL, DLNR, DLIR, DCCA, Judiciary and DAGS CIP projects. Allowable expenses include payments for accrued vacation and sick leave taken by non-General funded staff and transfer of the equivalent dollar value of accrued vacation credits upon transfer to another program.

Variances: None

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

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

Additional Information:

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

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

Department: AGS
Prog ID(s): AGS-221
Name of Fund: Coronavirus State Fiscal Recovery Fund - Emergency Security System IMPS (CSFRF)
Legal Authority: Non-appropriated. P.L. 117-2 subaward

Contact Name: Dennis Chen
Phone: 808-586-0520
Fund type (MOF): V
Appropriation Acct. No.: S-22-510-M

Intended Purpose: Security system improvements at various state facilities, statewide

Source of Revenues: U.S. Department of the Treasury Coronavirus State Fiscal Recovery Funds (Federal Funds)

Current Program Activities/Allowable Expenses: For necessary expenditures incurred between May 11, 2021 and November 30, 2024 to respond to the COVID-19 public health emergency or its negative impact.

Variances: None

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

Financial Data

	FY 2022 (actual)	FY 2023 (actual)	FY 2024 (actual)	FY 2025 (actual)	FY 2026 (estimated)	FY 2027 (estimated)	FY 2028 (estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	0	10,058,819	3,148,624	861,604	0	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	4,941,181	6,910,195	2,287,020	284,145	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
JS1501, 10/04/21	15,000,000						
JS2825, 12/20/24				(577,459)			
Net Total Transfers	15,000,000	0	0	(577,459)	0	0	0
Ending Cash Balance	10,058,819	3,148,624	861,604	0	0	0	0
Encumbrances	1,863,422	2,865,698	578,678	0	0	0	0
Unencumbered Cash Balance	8,195,397	282,926	282,926	0	0	0	0

Additional Information:

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

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

Department:	AGS	Contact Name:	Dennis Chen
Prog ID(s):	AGS-221	Phone:	808-586-0520
Name of Fund:	Refundable Deposits PW-Other Than Leasing Branch	Fund type (MOF)	T
Legal Authority	Administratively Created	Appropriation Acct. No.	T-25-956-M

Intended Purpose: Created to hold refundable deposits on revocable permits administered by PWD's Planning Branch and bid security deposits for self-bonding companies who wish to bid on DAGS, PWD construction projects.

Source of Revenues: Refundable deposits for revocable permits administered by PWD's Planning Branch and bid security deposits of self-bonding companies who wish to bid on DAGS, PWD construction projects.

Current Program Activities/Allowable Expenses: Various HPLS, UH, UH CC, DOA, DOD, DOH, AGR, PSD, DBEDT, DHHL, DLNR, DLIR, DCCA, Judiciary and DAGS CIP projects; and a revocable permit administered by PWD's Planning Branch. Allowable expenses include return of bid deposits and plans and specifications deposit mounts to borrowers upon the return of the documents and upon request; and refund of the deposit on the revocable permit.

Variances: Current balance reflects unclaimed refundable deposit on a revocable permit. FY 19 balance transferred from T-XX-906-M to newly created T-XX-956-M account effective Nov, 2019.

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

Financial Data

	FY 2022 (actual)	FY 2023 (actual)	FY 2024 (actual)	FY 2025 (actual)	FY 2026 (estimated)	FY 2027 (estimated)	FY 2028 (estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	480	480	480	480	480	480	480
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	480	480	480	480	480	480	480
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	480	480	480	480	480	480	480

Additional Information:

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

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: AGS-Accounting and General Services

Name of Fund:
Apprn. Acct. Number:
Fund Type (MOF):
Legal Authority:

AGS-221 (see attached listing)

Statement of Objectives

The objective of this program is to ensure provision of approved physical facilities necessary for the effective operation of State programs by providing timely and economical design and construction services within assigned areas of responsibility.

	Fund Measures of Effectiveness	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**FY 2029-30**	**FY 2030-31**
1.	AV VARIANCE BETWEEN EST & ACTUAL BID OPENING DATES	3.00	3.00	3.00	3.00	3.00	3.00
2.	AV PRE-BID CONSTRUCTION EST AS % OF AV BID PRICE	100.00	100.00	100.00	100.00	100.00	100.00
3.	AV VAR BTWN EST & ACTUAL CONSTR COMPLETIN DATES	3.00	3.00	3.00	3.00	3.00	3.00
4.	AV COST CHANGE ORDERS AS % AV ACTUAL CONST COST	3.00	3.00	3.00	3.00	3.00	3.00
5.	FOR TTL CIP REQUIRED, % OF FUNDS ACTUALLY APPROP	100.00	100.00	100.00	100.00	100.00	100.00
6.							
7.							
8.							
9.							
10.							

	Program Size Indicators	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**FY 2029-30**	**FY 2030-31**
1.	CAPITAL IMPROV APPROPRIATIONS (IN $100,000)	733.00	733.00	733.00	733.00	733.00	733.00	733.00
2.	PUBLIC BUILDINGS, REPAIRS & ALTERATIONS ($100,000)	132.00	132.00	132.00	132.00	132.00	132.00	132.00
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: AGS-Accounting and General Services

Name of Fund:
Apprn. Acct. Number:
Fund Type (MOF):
Legal Authority:

AGS-221 (see attached listing)

Fund Activities Encompassed		**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**FY 2029-30**	**FY 2030-31**
1.	TOTAL COSTS OF FAC OR PROJECT UNDER DESIGN ($MILL)	400.00	400.00	400.00	400.00	400.00	400.00
2.	PROJ UNDER CONSTRUCTION DURING FY (EST COST $MILL)	500.00	500.00	500.00	500.00	500.00	500.00
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

AGS-221 Public Works-Planning, Design, & Construction
Non-General Fund Program Measures Report

Name of Fund: FEMA-Oct 2006 Earthquake Reimbursement
Apprn. Acct. Number: S-20-279-M, AGS-221
Fund Type (MOF): Federal Fund (P)
Legal Authority: Administratively Created

Name of Fund: Motor Vehicle Rental & Personal Car Mileage/CIP
Apprn. Acct. Number: S-XX-308-M, AGS-221
Fund Type (MOF): Revolving Fund (W)
Legal Authority: Section 107-1.5, HRS

Name of Fund: Public Works Accrued Vacation/Sick Leave
Apprn. Acct. Number: S-XX-314-M, AGS-221
Fund Type (MOF): Revolving Fund (W)
Legal Authority: Section 107-1.5, HRS

Name of Fund: Emergency Security System Imps (CSFRF)
Apprn. Acct. Number: S-22-510-M, AGS-221
Fund Type (MOF): American Rescue Plan Funds (V)
Legal Authority: Non-appropriated. P.L. 117-2 subaward

Apprn. Acct. Number: T-XX-956-M, AGS-221
Fund Type (MOF): Trust (T)
Legal Authority: Administratively Created

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

Department: AGS-Accounting and General Services
Name of Fund: Public Works Assessment Fund
Legal Authority: Section 107-1.5, HRS
Fund Type (MOF): Revolving Fund (W)
Apprn. Account. No.: S-XX-314-M, S-XX-308-M, and S-XX-313-M, AGS-221

	FY 2025-26 Estimated	**FY 2026-27** Estimated	**FY 2027-28** Estimated	**FY 2028-29** Estimated	**FY 2029-30** Estimated	**FY 2030-31** Estimated
A. Personal Services	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000
B. Other Current Expenses	2,650,000	2,650,000	2,650,000	2,650,000	2,650,000	2,650,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000

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

Department:	AGS	Contact Name:	James Kurata
Prog ID(s):	AGS-231	Phone:	831-6730
Name of Fund:	Central Services-Custodial Services	Fund type (MOF)	U
Legal Authority	Executive Budget Appropriation	Appropriation Acct. No.	S-XX-301-M

Intended Purpose: Fund is used to recoup operating costs incurred in providing janitorial services and utility consumption expenditures at facilities occupied by the DOT and the Department of Commerce and Consumer Affairs, and Health

Source of Revenues: Reimbursement from other state agencies - DOT, DCCA, Health

Current Program Activities/Allowable Expenses: N/A

Variances: None

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

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,699,084	1,699,084	1,699,084	1,699,084	1,699,084	1,699,084	1,699,084
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	1,492,548	1,699,084	1,699,084	1,699,084	1,600,000	1,600,000	1,600,000
Expenditures	1,492,548	1,699,084	1,699,084	1,699,084	1,600,000	1,600,000	1,600,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

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

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

Department:	AGS	Contact Name:	James Kurata
Prog ID(s):	AGS-231	Phone:	831-6730
Name of Fund:	Temporary Deposits-Salary Overpayments	Fund type (MOF)	T
Legal Authority	Administratively Created	Appropriation Acct. No.	T-XX-904-M

Intended Purpose: The purpose of this trust fund is to account for the deposits of salary overpayment amounts collected from employees and the division have reached a mutual agreement regarding the repayment amount.

Source of Revenues: Employee salary overpayment

Current Program Activities/Allowable Expenses: N/A

Variances: None

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

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	14,772	14,772	15,072	15,072	15,072	14,072	13,072
Revenues	0	300	0	0	4,000	4,000	4,000
Expenditures	0	0	0	0	5,000	5,000	5,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	14,772	15,072	15,072	15,072	14,072	13,072	12,072
Encumbrances	0	0	0				
Unencumbered Cash Balance	14,772	15,072	15,072	15,072	14,072	13,072	12,072

Additional Information:

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

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

Department:	AGS	Contact Name:	James Kurata
Prog ID(s):	AGS-231	Phone:	831-6730
Name of Fund:	Washington Place Trust Fund	Fund type (MOF)	T
Legal Authority	Section 26-6, HRS	Appropriation Acct. No.	T-XX-951-M

Intended Purpose: The purpose of this trust fund is to receive and account for proceeds from the use of Washington Place

Source of Revenues: Proceeds, rents and fees received for the use and activities conducted at Washington Place, interest earned, and money received from any other source.

Current Program Activities/Allowable Expenses: To preserve and protect Washington Place, and for future necessary renovations at the museum.

Variances: None

Cash balance lapse to general fund? No
Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	186,869	161,283	129,717	138,752	150,505	152,505	154,505
Revenues	1,550	18,110	11,970	13,253	5,000	5,000	5,000
Expenditures	27,136	49,676	2,935	1,500	3,000	3,000	3,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	161,283	129,717	138,752	150,505	152,505	154,505	156,505
Encumbrances	0	2,250	0	0	0	0	0
Unencumbered Cash Balance	161,283	127,467	138,752	150,505	152,505	154,505	156,505

Additional Information:

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

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: AGS-Accounting and General Services

Name of Fund:
Apprn. Acct. Number:
Fund Type (MOF):
Legal Authority:

AGS-231 (see attached listing)

Statement of Objectives

To maintain assigned public buildings in a clean and safe condition by providing a variety of custodial services.

Fund Measures of Effectiveness		**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**FY 2029-30**	**FY 2030-31**
1.	4 INTERNAL SVC INSPECTION/QTR & ACCEPTBLE SCORES %	80.00	80.00	80.00	80.00	80.00	80.00
2.	BLDG OCCUPANT'S EVALUATION OF CUSTODIAL SERVICES %	75.00	75.00	75.00	75.00	75.00	75.00
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Program Size Indicators		**FY 2024-25**	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**FY 2029-30**	**FY 2030-31**
1.	TOTAL ASSIGNED BUILDINGS	78.00	78.00	78.00	78.00	78.00	78.00	78.00
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: AGS-Accounting and General Services

Name of Fund:
Apprn. Acct. Number:
Fund Type (MOF):
Legal Authority:

AGS-231 (see attached listing)

Fund Activities Encompassed		**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**FY 2029-30**	**FY 2030-31**
1.	TOTAL NUMBER OF WORK STATIONS (JANITOR II)	78.00	78.00	78.00	78.00	78.00	78.00
2.	NUMBER OF SQUARE FEET SERVICED (MILLIONS)	2.70	2.70	2.70	2.70	2.70	2.70
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

AGS-231 Central Services - Custodial
Non-General Fund Program Measures Report

Name of Fund: Central Services-Custodial Services
Apprn. Acct. Number: S-XX-301-M, AGS-231
Fund Type (MOF): Interdepartmental Transfers (U)
Legal Authority: Executive Budget Appropriation

Name of Fund: Temporary Deposits-Salary Overpayments
Apprn. Acct. Number: T-XX-904-M, AGS-231
Fund Type (MOF): Trust (Clearing) (T)
Legal Authority: Administratively Created

Name of Fund: Washington Place Trust Fund
Apprn. Acct. Number: T-XX-951-M, AGS-231
Fund Type (MOF): Trust (T)
Legal Authority: Section 26-6, HRS

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

Department: AGS-Accounting and General Services
Name of Fund: Central Services-Custodial Services
Legal Authority: Executive Budget Appropriation
Fund Type (MOF): Interdepartmental Transfers (U)
Apprn. Account. No.: S-XX-301-M, AGS-231

	FY 2025-26 Estimated	**FY 2026-27** Estimated	**FY 2027-28** Estimated	**FY 2028-29** Estimated	**FY 2029-30** Estimated	**FY 2030-31** Estimated
A. Personal Services						
B. Other Current Expenses	1,699,084	1,699,084	1,699,084	1,699,084	1,699,084	1,699,084
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	1,699,084	1,699,084	1,699,084	1,699,084	1,699,084	1,699,084

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

Department:	AGS	Contact Name:	Sang Kim
Prog ID(s):	AGS-223	Phone:	(808) 586-0508
Name of Fund:	Office Leasing	Fund type (MOF)	U
Legal Authority	Executive Budget Appropriation	Appropriation Acct. No.	S-25-310-M

Intended Purpose: To receive funds from other departments as reimbursements for office space lease rental payments to landlords for any tenant improvement costs for office build-outs all of which are not in DAGS budget.

Source of Revenues: Reimbursements from other departments.

Current Program Activities/Allowable Expenses: Statewide support for departments of the Executive Branch. Corresponding lease rental expenses from G-25-032-M are charged against the funds in this reimbursement account. The account is also used to pay landlords for user departments' share of office build-out costs.

Variances: In FY 2025 revenues were less than appropriation primarily due to the expiration of the COP lease for Kapolei State Office Building and also due to a lag in reimbursements for rent payments due from the agencies.

Cash balance lapse to general fund? No
Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000
Beginning Cash Balance		0	0	0	6,122	6,122	6,122
Revenues	3,314,676	2,902,234	2,520,485	2,501,268	5,500,000	5,500,000	5,500,000
Expenditures	3,314,676	2,902,234	2,520,485	2,495,146	5,500,000	5,500,000	5,500,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	6,122	6,122	6,122	6,122
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	0	0	0	6,122	6,122	6,122	6,122

Additional Information:

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

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

Department:	AGS	Contact Name:	Sang Kim
Prog ID(s):	AGS-223	Phone:	(808) 586-0508
Name of Fund:	Refundable Deposits PW - Leasing Branch	Fund type (MOF)	U
Legal Authority	Administratively Created	Appropriation Acct. No.	S-25-310-M

Intended Purpose: Trust fund account to hold security deposits on leases

Source of Revenues: Media tenants leasing spaces at the State Capitol Building

Current Program Activities/Allowable Expenses: Security deposits retained should tenant(s) default on the Revocable Permit(s)

Variances: NA

Cash balance lapse to general fund? No
Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	2,267	2,267	2,267	2,267	2,267	2,267	2,267
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	2,267	2,267	2,267	2,267	2,267	2,267	2,267
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	2,267	2,267	2,267	2,267	2,267	2,267	2,267

Additional Information:

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

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: AGS-Accounting and General Services

Name of Fund:
Apprn. Acct. Number:
Fund Type (MOF):
Legal Authority:

AGS-223 (see attached listing)

Statement of Objectives

To provide centralized leasing services and acquire office space in non-State owned buildings for use by State departments and agencies.

	Fund Measures of Effectiveness	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**FY 2029-30**	**FY 2030-31**
1.	# OF LEASING SVCS REQUESTS PROC AS % REQ RECEIVED	98.00	98.00	98.00	98.00	98.00	98.00
2.	AV NO. OF DAYS FROM REQUEST TO EXECUTED LEASE	270.00	270.00	270.00	270.00	270.00	270.00
3.	# LEASE PAYMTS TO VENDORS COMPL BY PAYMT DUE DATE	1,442.00	1,442.00	1,442.00	1,442.00	1,442.00	1,442.00
4.							
5.							
6.							
7.							
8.							
9.							
10.							

	Program Size Indicators	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**FY 2029-30**	**FY 2030-31**
1.	TOTAL NUMBER OF STATE DEPARTMENTS AND AGENCIES	16.00	16.00	16.00	16.00	16.00	16.00	16.00
2.	NUMBER OF EMPLOYEES	3,300.00	3,300.00	3,300.00	3,300.00	3,300.00	3,300.00	3,300.00
3.								
4.								
5.								
6.								
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Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: AGS-Accounting and General Services

Name of Fund:
Apprn. Acct. Number:
Fund Type (MOF):
Legal Authority:

AGS-223 (see attached listing)

	Fund Activities Encompassed	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**FY 2029-30**	**FY 2030-31**
1.	NO. OF REQUESTS FOR OFFICE LEASING SERVICES	25.00	25.00	25.00	25.00	25.00	25.00
2.	NO. OF OFFICE LEASES CONSUMMATED	25.00	25.00	25.00	25.00	25.00	25.00
3.	NO. OF OFFICE LEASE PAYMENTS COMPLETED	1,442.00	1,442.00	1,442.00	1,442.00	1,442.00	1,442.00
4.							
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Non-General Fund Cost Element Report
for submittal to the 2026 Legislature

Department:
Name of Fund:
Legal Authority:
Fund Type (MOF):
Apprn. Account. No.:

AGS-223 (see attached listing)

	FY 2025-26 Estimated	**FY 2026-27** Estimated	**FY 2027-28** Estimated	**FY 2028-29** Estimated	**FY 2029-30** Estimated	**FY 2030-31** Estimated
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	0	0	0	0	0	0

AGS-223 Office Leasing
Non-General Fund Program Measures and Cost Element Report

Name of Fund: Office Leasing
Apprn. Acct. Number: S-XX-310-M, AGS-223
Fund Type (MOF): Interdepartmental Transfers (U)
Legal Authority: Executive Budget Appropriation

Name of Fund: Refundable Deposits PW-Leasing Branch
Apprn. Acct. Number: T-XX-955-M, AGS-223
Fund Type (MOF): Trust (T)
Legal Authority: Administratively Created

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

Department:	AGS	Contact Name:	Jacob Chang
Prog ID(s):	AGS-240	Phone:	(808) 586-0558
Name of Fund:	Coronavirus State Fiscal Recovery Fund - State Procurement	Fund type (MOF)	V
Legal Authority	Executive Budget Appropriation	Appropriation Acct. No.	S-22-206-M

Intended Purpose: To establish and administer a past performance database, which would routinely capture contractor performance information in a structured and uniform way and is accessed and utilized when future procurements need to determine a contractor's responsibility. Gathering past data of a contractor will help to address issues of repeated inefficiencies and substandard work.

Source of Revenues: Coronavirus State Fiscal Recovery Fund Subaward

Current Program Activities/Allowable Expenses: Development a Past Performance guide, preparation and publication of rules, development of the Past Performance database functions, and training.

Variances: None

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

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	80,000	84,000	0	0	0	0	0
Beginning Cash Balance	0	80,000	40,000	0	0	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	0	40,000	40,000	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
JS0833 8/26/2021	80,000						
Net Total Transfers	80,000	0	0	0	0	0	0
Ending Cash Balance	80,000	40,000	0	0	0	0	0
Encumbrances	80,000	40,000	0	0	0	0	0
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

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

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

Department:	AGS	Contact Name:	Jacob Chang
Prog ID(s):	AGS-240	Phone:	(808) 586-0558
Name of Fund:	CSFRF - Award SPO Past Perf Database	Fund type (MOF)	V
Legal Authority	Non-appropriated. P.L. 117-2 subaward	Appropriation Acct. No.	S-23-516-M

Intended Purpose: To establish and administer a past performance database, which would routinely capture contractor performance information in a structured and uniform way and is accessed and utilized when future procurements need to determine a contractor's responsibility. Gathering past data of a contractor will help to address issues of repeated inefficiencies and substandard work.

Source of Revenues: Coronavirus State and Local Fiscal Recovery Funds

Current Program Activities/Allowable Expenses: Development a Past Performance guide, preparation and publication of rules, development of the Past Performance database functions, and training.

Variances: None

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

Financial Data							
	FY 2022 (actual)	FY 2023 (actual)	FY 2024 (actual)	FY 2025 (actual)	FY 2026 (estimated)	FY 2027 (estimated)	FY 2028 (estimated)
Appropriation Ceiling	0	84,000	0	0	0	0	0
Beginning Cash Balance	0	84,000	78,136	0	0	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	0	5,864	78,136	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	78,136	0	0	0	0	0
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	0	78,136	0	0	0	0	0

Additional Information:

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

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

Department:	AGS	Contact Name:	Jacob Chang
Prog ID(s):	AGS-240	Phone:	(808) 586-0558
Name of Fund:	SPO Trust Clearing Account	Fund type (MOF)	T
Legal Authority	Administratively Created	Appropriation Acct. No.	T-23-938-M

Intended Purpose: The Trust Account was a clearing account for the refund of canceled airline tickets booked on Hawaiian Airlines in 2020 during the pandemic. The refund was in the form of a single lump sum check. State/County agencies requested their credits, which were paid out of the Trust Account. After the deadline provided to the agencies passed, the balance of the Trust Account was transferred to the State General Fund.

Source of Revenues: Lump sum check from Hawaiian Airlines for all credits that expired December 31, 2022. These credits were from canceled airline tickets booked in 2020 during the pandemic.

Current Program Activities/Allowable Expenses: Reimbursements were paid to agencies for the exact amount of their respective canceled airline tickets.

Variances: None

Cash balance lapse to general fund? Yes
Statutory language: N/A

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	0	255,303	0	0	0	0	0
Expenditures	0	255,303	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

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

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: AGS-Accounting and General Services

Name of Fund: State Procurement
Apprn. Acct. Number: S-22-206-M, AGS-240
Fund Type (MOF): American Rescue Plan Funds (V)
Legal Authority: Non-appropriated. P.L. 117-2 subaward

Statement of Objectives

To promote economy, efficiency, effectiveness, and impartiality in the procurement of commodities, services and construction for State and County governments through development, implementation and maintenance of policies and procedures that provide for broad-based competition, accessibility to government contracts, fiscal integrity and responsibility in the procurement process, and to procure or supervise the procurement of commodities and services to meet the State's need through economical and competitive purchases and inventory control.

Fund Measures of Effectiveness*		**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**FY 2029-30**	**FY 2030-31**
1.	None						
2.							
3.							
4.							
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10.							

Program Size Indicators*		**FY 2024-25**	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**FY 2029-30**	**FY 2030-31**
1.	Number of Contracts entered into Past Performance Database	70	100	200	200	200	200	200
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: AGS-Accounting and General Services

Name of Fund: State Procurement
Apprn. Acct. Number: S-22-206-M, AGS-240
Fund Type (MOF): American Rescue Plan Funds (V)
Legal Authority: Non-appropriated. P.L. 117-2 subaward

Fund Activities Encompassed*	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**FY 2029-30**	**FY 2030-31**
1. None						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

* Reported at program level, not fund-specific

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

Department: AGS-Accounting and General Services
Name of Fund: State Procurement
Legal Authority: Non-appropriated. P.L. 117-2 subaward
Fund Type (MOF): American Rescue Plan Funds (V)
Apprn. Account. No.: S-22-206-M, AGS-240

	FY 2025-26 Estimated	**FY 2026-27** Estimated	**FY 2027-28** Estimated	**FY 2028-29** Estimated	**FY 2029-30** Estimated	**FY 2030-31** Estimated
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	0	0	0	0	0	0

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

Department:	AGS	Contact Name:	Mei Phillips
Prog ID(s):	AGS-244	Phone:	(808) 831-6757
Name of Fund:	Surplus Federal Property Revolving Fund	Fund type (MOF)	Revolving Fund (W)
Legal Authority	Section 103D-1107, HRS	Appropriation Acct. No.	S-XX-304-M

Intended Purpose: The objective of the program is to reutilize federal and state property declared surplus or excess. The fund is maintained in an amount adequate to defray the costs of procuring, storing, handling, and disposing of surplus property donated to the State under any federal act or State rules making surplus federal and state property available.

Source of Revenues: Service and handling fees are charged for acquired property based on the acquisition cost or fair market value of the donated or transferred property. For vehicles acquired from the federal government a fixed fee is charged.

Current Program Activities/Allowable Expenses: Funds are used for all costs (payroll and operating expenses) to support the program.

Variances: In FY 2024, there were less federal vehicles available for purchase. The high ceiling is necessary to accommodate years when property and vehicles are plentiful and state and county agencies have need for used vehicles.

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

Financial Data							
	FY 2022 (actual)	FY 2023 (actual)	FY 2024 (actual)	FY 2025 (actual)	FY 2026 (estimated)	FY 2027 (estimated)	FY 2028 (estimated)
Appropriation Ceiling	1,878,088	1,878,088	1,915,830	1,934,772	1,934,772	1,934,772	1,934,772
Beginning Cash Balance	855,420	1,494,585	1,510,925	1,525,476	1,523,341	1,523,341	1,523,341
Revenues	981,388	468,996	491,888	568,817	1,878,088	1,878,088	1,878,088
Expenditures	342,223	412,532	477,337	570,952	1,878,088	1,878,088	1,878,088
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
JS2399, 11/29/22		(1,124)					
JS4250, 3/24/23		(39,000)					
Net Total Transfers	0	(40,124)	0	0	0	0	0
Ending Cash Balance	1,494,585	1,510,925	1,525,476	1,523,341	1,523,341	1,523,341	1,523,341
Encumbrances	689	3,141	9,734	23,807			
Unencumbered Cash Balance	1,493,896	1,507,784	1,515,742	1,499,534	1,523,341	1,523,341	1,523,341

Additional Information:

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

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: AGS-Accounting and General Services

Name of Fund: Surplus Federal Property Revolving Fund
Apprn. Acct. Number: S-XX-304-M, AGS-244
Fund Type (MOF): Revolving Fund (W)
Legal Authority: Section 103D-1107, HRS

Statement of Objectives

The program coordinates the transfer of State surplus property and Federal surplus property available through the Federal Surplus Property program to eligible "donees" (State/local government, non-profit organizations that serve or promote a public purpose, qualified small minority owned businesses, tax-exempt educational and public health institutions or organizations).

	Fund Measures of Effectiveness	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**FY 2029-30**	**FY 2030-31**
1.	SURPLUS PROPERTY TRANSFERRED TO DONEES ($1000)	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
2.	SURPLUS PROPERTY SERVICE AND HANDLING FEES ($1000)	300.00	300.00	300.00	300.00	300.00	300.00
3.	RATIO SVS FEE OVER PROPERTY TRANSFER VALUE (%)	10.00	10.00	10.00	10.00	10.00	10.00
4.	ACTUAL DONEES AS % OF ELIGIBLE DONEES	64.00	64.00	64.00	64.00	64.00	64.00
5.	STATE PROPERTY SOLD THROUGH PUBLIC AUCTION ($1000)	14.00	29.00	29.00	29.00	29.00	29.00
6.	ABANDONED PROP FROM TSA SOLD THRU PUB AUCT ($1000)	22.00	44.00	44.00	44.00	44.00	44.00
7.							
8.							
9.							
10.							

	Program Size Indicators	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**FY 2029-30**	**FY 2030-31**
1.	NO. NON-PROFIT TAX-EXMPT EDUC & PUB HTH INSTUTNS	16.00	16.00	16.00	16.00	16.00	16.00	16.00
2.	NO. PUB AGENCY THAT SERVES OR PROMOTES PUB PURPOSE	90.00	90.00	90.00	90.00	90.00	90.00	90.00
3.	NO. 8(A) BUS DEV/SMALL DISADVANTAGED BUSINESSES	20.00	20.00	20.00	20.00	20.00	20.00	20.00
4.	NO. OF PARTICIPATING VETERAN SMALL BUSINESSES	11.00	11.00	11.00	11.00	11.00	11.00	11.00
5.	NO. PARTICIPATING IN SERVICE EDUC ACTIVITIES	2.00	2.00	2.00	2.00	2.00	2.00	2.00
6.	NO. PARTICIPATING VETERANS ORGANIZATIONS	1.00	1.00	1.00	1.00	1.00	1.00	1.00
7.								
8.								
9.								
10.								

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: AGS-Accounting and General Services

Name of Fund: Surplus Federal Property Revolving Fund
Apprn. Acct. Number: S-XX-304-M, AGS-244
Fund Type (MOF): Revolving Fund (W)
Legal Authority: Section 103D-1107, HRS

	Fund Activities Encompassed	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**FY 2029-30**	**FY 2030-31**
1.	NO. OF UNIQUE FED PERSONAL PROP RECEIVED	300.00	300.00	300.00	300.00	300.00	300.00
2.	NO. OF UNIQUE ITEMS OF FED PROP DONATED	300.00	300.00	300.00	300.00	300.00	300.00
3.	NO. OF UNIQUE ACQ STATE PROP FOR UTIL/SALE	300.00	300.00	300.00	300.00	300.00	300.00
4.	NO. OF UNIQUE STATE PROP DISTRIBUTED FOR REUTIL	223.00	223.00	223.00	223.00	223.00	223.00
5.	NO. OF UNIQUE STATE PROP DISP OF BY PUBLIC AUCTION	80.00	80.00	80.00	80.00	80.00	80.00
6.							
7.							
8.							
9.							
10.							

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

Department: AGS-Accounting and General Services
Name of Fund: Surplus Federal Property Revolving Fund
Legal Authority: Section 103D-1107, HRS
Fund Type (MOF): Revolving Fund (W)
Apprn. Account. No.: S-XX-304-M, AGS-244

	FY 2025-26 Estimated	**FY 2026-27** Estimated	**FY 2027-28** Estimated	**FY 2028-29** Estimated	**FY 2029-30** Estimated	**FY 2030-31** Estimated
A. Personal Services	531,211	531,211	531,211	531,211	531,211	531,211
B. Other Current Expenses	103,561	103,561	103,561	103,561	103,561	103,561
C. Equipment						
M. Motor Vehicles	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000
L. Leases						
TOTAL	1,934,772	1,934,772	1,934,772	1,934,772	1,934,772	1,934,772

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

Department:	AGS	Contact Name:	Michael Arakaki
Prog ID(s):	AGS-251	Phone:	(808) 586-0343
Name of Fund:	State Motor Pool Revolving Fund	Fund type (MOF)	W
Legal Authority	Section 105-11, HRS	Appropriation Acct. No.	S-XX-320-M

Intended Purpose: Acquire, operate, repair, maintain, store, and dispose of state-owned vehicles assigned to the motor pool.

Source of Revenues: Rental of motor vehicles, investment pool interest, sale of salvageable materials and pCard rebates.

Current Program Activities/Allowable Expenses: Acquire, operate, repair, maintain, store, and dispose of state-owning vehicles assigned to the motor pool.

Variances: None

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

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	3,079,285	3,079,285	3,456,146	3,538,148	3,538,148	3,538,148	3,538,148
Beginning Cash Balance	1,549,497	1,760,556	2,206,088	2,210,531	2,570,694	3,010,854	2,481,177
Revenues	2,212,737	2,220,348	2,926,484	3,649,530	2,441,838	2,441,838	2,441,838
Expenditures	2,001,678	1,761,338	2,922,041	3,202,367	2,001,678	2,971,515	2,001,678
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
JS2399, 11/29/2022		(13,478)					
JS4185, 3/24/25				(87,000)			
Net Total Transfers	0	(13,478)	0	(87,000)	0	0	0
Ending Cash Balance	1,760,556	2,206,088	2,210,531	2,570,694	3,010,854	2,481,177	2,921,337
Encumbrances	10,298	608,425	1,025,053	744,927	608,425	500,000	608,425
Unencumbered Cash Balance	1,750,258	1,597,663	1,185,478	1,825,767	2,402,429	1,981,177	2,312,912

Additional Information:

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

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: AGS-Accounting and General Services

Name of Fund: Motor Pool
Apprn. Acct. Number: S-23-320-M, AGS-251
Fund Type (MOF): Revolving Fund (W)
Legal Authority: Section 105-11, HRS

Statement of Objectives
The objective of the program is to support State agencies by providing safe motor pool vehicle transportation required to perform their official duties.

	Fund Measures of Effectiveness	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**FY 2029-30**	**FY 2030-31**
1.	MOTOR POOL VEHICLES-AVERAGE OPER COST PER VEHICLE	3,870.00	3,870.00	3,870.00	3,870.00	3,870.00	3,870.00
2.	PERCENTAGE OF REVENUES OVER EXPENDITURES	96.00	96.00	96.00	96.00	96.00	96.00
3.							
4.							
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10.							

	Program Size Indicators	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**FY 2029-30**	**FY 2030-31**
1.	STATE AGENCIES UTILIZING MOTOR POOL & NON-MP VEH	21.00	21.00	21.00	21.00	21.00	21.00	21.00
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: AGS-Accounting and General Services

Name of Fund: Motor Pool
Apprn. Acct. Number: S-23-320-M, AGS-251
Fund Type (MOF): Revolving Fund (W)
Legal Authority: Section 105-11, HRS

	Fund Activities Encompassed	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**FY 2029-30**	**FY 2030-31**
1.	MOTOR POOL FLEET RENTAL REVENUES	1,980.00	1,980.00	1,980.00	1,980.00	1,980.00	1,980.00
2.	OTHER NON-MOTOR POOL VEHICLE SERVICE REVENUES	185.00	185.00	185.00	185.00	185.00	185.00
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

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

Department: AGS-Accounting and General Services
Name of Fund: Motor Pool
Legal Authority: Section 105-11, HRS
Fund Type (MOF): Revolving Fund (W)
Apprn. Account. No.: S-XX-320-M, AGS-251

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	1,550,270	1,168,540	1,168,540	1,168,540	1,168,540	1,168,540
B. Other Current Expenses	1,028,478	1,028,478	1,028,478	1,028,478	1,028,478	1,028,478
C. Equipment	5,000	5,000	5,000	5,000	5,000	5,000
M. Motor Vehicles	954,400	954,400	954,400	954,400	954,000	954,000
L. Leases						
TOTAL	3,538,148	3,156,418	3,156,418	3,156,418	3,156,018	3,156,018

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

Department:	AGS	Contact Name:	Michael Arakaki
Prog ID(s):	AGS-252	Phone:	(808) 586-0343
Name of Fund:	State Parking Revolving Fund	Fund type (MOF)	W
Legal Authority	Section 107-11, HRS	Appropriation Acct. No.	S-XX-317-M

Intended Purpose: Assess and collect parking fees, maintain parking facilities, make rules and regulations to control and restrict parking on lands controlled by the Comptroller and enforce parking rules and regulations.

Source of Revenues: Assessment state parking, parking meter collections, investment pool interest, traffic fines and waivers and pCard rebates.

Current Program Activities/Allowable Expenses: Assessing parking fees, maintaining parking facilities, enforcing parking rules and regulations and up keeping electronic parking control devices.

Variances: The increase in revenues are due to public workers returning back to the office from telework and state offices began to open up to the public.

Cash balance lapse to general fund? Yes
Statutory language: All moneys in excess of $500,000 remaining on balance in the state parking revolving fund on June 30 of each fiscal year shall lapse to the credit of the state general fund.

Financial Data

	FY 2022 (actual)	FY 2023 (actual)	FY 2024 (actual)	FY 2025 (actual)	FY 2026 (estimated)	FY 2027 (estimated)	FY 2028 (estimated)
Appropriation Ceiling	3,900,370	3,866,408	4,446,696	4,560,184	3,866,408	4,560,184	3,866,408
Beginning Cash Balance	329,947	809,581	1,776,532	1,371,269	1,243,758	1,408,027	1,572,296
Revenues	3,209,962	4,220,797	4,440,064	4,518,700	3,142,242	3,142,242	3,142,242
Expenditures	2,730,328	3,338,267	4,504,133	4,648,801	2,977,973	2,977,973	2,977,973
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
JS1918-10/22, JS2399-11/22, JS3782-2/23		84,421					
JS3283-2/24, JS4084-4/24, JS4585-5/24, JS4615-5/24			(341,194)				
JS0901-8/24, JS3937-3/25				2,590			
Net Total Transfers	0	84,421	(341,194)	2,590	0	0	0
Ending Cash Balance	809,581	1,776,532	1,371,269	1,243,758	1,408,027	1,572,296	1,736,565
Encumbrances	238,408	263,986	510,869	723,325	263,986	263,986	263,986
Unencumbered Cash Balance	571,173	1,512,546	860,400	520,433	1,144,041	1,308,310	1,472,579

Additional Information:

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

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

Department:	AGS	Contact Name:	Michael Arakaki
Prog ID(s):	AGS-252	Phone:	(808) 586-0343
Name of Fund:	OHA Ceded Lands Proceeds	Fund type (MOF)	T
Legal Authority	Administratively Created	Appropriation Acct. No.	T-XX-902-M

Intended Purpose: Established to record transfer of funds to the Office of :Hawaiian Affairs (OHA)

Source of Revenues: 20% of revenues from Ceded Lands. Per Exec. Order No. 03-03 dated 2/11/003

Current Program Activities/Allowable Expenses: The appropriate funds are transferred to the Office of Hawaiian Affairs.

Variances: None

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

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0		0	
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	33,810	48,210	54,948	59,430	37,585	37,585	37,585
Expenditures	33,810	48,210	54,948	59,430	37,585	37,585	37,585
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0					
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

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

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

Department:	AGS	Contact Name:	Michael Arakaki
Prog ID(s):	AGS-252	Phone:	(808) 586-0343
Name of Fund:	Temporary Deposits-Automotive Management	Fund type (MOF)	Trust (T)
Legal Authority	Administratively Created	Appropriation Acct. No.	T-XX-905-M

Intended Purpose: Establish an account for gate card deposit fees collected from parking assignees. Deposits are returned to assignees upon cancellation of the parking assignment and the return of the gate card.

Source of Revenues: Temporary gate card deposits from parking assignees in gate controlled parking lots

Current Program Activities/Allowable Expenses: Deposits are collected from assignees, checks are written to assignees who return gate cards upon cancellation of parking assignment.

Variances: None

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

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0		0	
Beginning Cash Balance	98,645	99,135	100,015	103,345	107,155	108,729	110,303
Revenues	15,710	16,360	16,060	15,750	14,829	14,829	14,829
Expenditures	15,220	15,480	12,730	11,940	13,255	13,255	13,255
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	99,135	100,015	103,345	107,155	108,729	110,303	111,877
Encumbrances	0	0					
Unencumbered Cash Balance	99,135	100,015	103,345	107,155	108,729	110,303	111,877

Additional Information:

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

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: AGS-Accounting and General Services

Name of Fund:
Apprn. Acct. Number:
Fund Type (MOF):
Legal Authority:

AGS-252 (see attached listing)

Statement of Objectives

The objectives of the program are to maintain and allocate parking spaces, assess and collect parking fees, and control parking on State lands under the jurisdiction of the Comptroller.

	Fund Measures of Effectiveness	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**FY 2029-30**	**FY 2030-31**
1.	PERCENTAGE UTILIZATION OF PARKING SPACES	105.00	105.00	105.00	105.00	105.00	105.00
2.	PERCENTAGE OF REVENUES OVER EXPENDITURES	121.00	121.00	121.00	121.00	121.00	121.00
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	Program Size Indicators	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**FY 2029-30**	**FY 2030-31**
1.	STATE OFFICIALS-EMPLOYEE & PUB CONDUCTG BUS W/STATE	8,400.00	8,400.00	8,400.00	8,400.00	8,400.00	8,400.00	8,400.00
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Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: AGS-Accounting and General Services

Name of Fund:
Apprn. Acct. Number:
Fund Type (MOF):
Legal Authority:

AGS-252 (see attached listing)

	Fund Activities Encompassed	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**FY 2029-30**	**FY 2030-31**
1.	NO. OF SPACES FOR EMPLOYEES & PUBLIC	7,369.00	7,369.00	7,369.00	7,369.00	7,369.00	7,369.00
2.	NO. OF PARKING CITATIONS ISSUED (MONTHLY AVERAGE)	965.00	965.00	965.00	965.00	965.00	965.00
3.	EMPLOYEE PARKING & PUBLIC PARKING REVENUES	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
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AGS-252 Automotive Management - Parking Control
Non-General Fund Program Measures Report

Name of Fund: Parking Control
Apprn. Acct. Number: S-XX-317-M, AGS-252
Fund Type (MOF): Revolving Fund (W)
Legal Authority: Section 107-11, HRS

Name of Fund: OHA Ceded Lands Proceeds
Apprn. Acct. Number: T-XX-902-M, AGS-252
Fund Type (MOF): Trust (T)
Legal Authority: Executive Order No. 06-06

Name of Fund: Temporary Deposits-Automotive Management
Apprn. Acct. Number: T-XX-905-M, AGS-252
Fund Type (MOF): Trust (T)
Legal Authority: Administratively Created

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

Department: AGS-Accounting and General Services
Name of Fund: Parking Control
Legal Authority: Section 107-11, HRS
Fund Type (MOF): Revolving Fund (W)
Apprn. Account. No.: S-XX-317-M, AGS-252

	FY 2025-26 Estimated	**FY 2026-27** Estimated	**FY 2027-28** Estimated	**FY 2028-29** Estimated	**FY 2029-30** Estimated	**FY 2030-31** Estimated
A. Personal Services	2,356,330	1,729,586	1,729,586	1,729,586	1,729,586	1,729,586
B. Other Current Expenses	2,177,279	2,177,279	2,177,279	2,177,279	2,177,279	2,177,279
C. Equipment	26,575	26,575	26,575	26,575	26,575	26,575
M. Motor Vehicles						
L. Leases						
TOTAL	4,560,184	3,933,440	3,933,440	3,933,440	3,933,440	3,933,440

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

Department:	AGS	Contact Name:	Eric Agena
Prog ID(s):	AGS-807	Phone:	(808) 274-3033
Name of Fund:	School R & M, Neighbor Island Districts	Fund type (MOF)	U
Legal Authority	Executive Budget Appropriation	Appropriation Acct. No.	S-XX-328-M

Intended Purpose: To provide additional unbudgeted services and support for the various public schools on the neighbor islands.

Source of Revenues: Transfer of funds from the Department of Education.

Current Program Activities/Allowable Expenses: Ensuring a safe and conducive learning environment for the public schools by providing administrative, technical and trade related services to the Department of Education.

Variances: For FY 2022 to FY 2025, expenditure reimbursements were less than the appropriation ceiling.

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

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,799,626	2,002,522	2,165,204	2,206,640	2,206,640	2,206,640	2,206,640
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	1,360,487	1,665,654	2,037,997	2,184,693	2,206,640	2,206,640	2,206,640
Expenditures	1,360,487	1,659,290	2,037,997	2,184,651	2,206,640	2,206,640	2,206,640
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
JS2480, 11/30/2022		(6,364)					
JS0587, 8/12/24				(42)			
Net Total Transfers	0	(6,364)	0	(42)	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

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

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: AGS-Accounting and General Services

Name of Fund: School R & M, Neighbor Island Districts
Apprn. Acct. Number: S-XX-328-M, AGS-807
Fund Type (MOF): Interdepartmental Transfers (U)
Legal Authority: Executive Budget Appropriation

Statement of Objectives

To maintain public school facilities in a safe and highly usable condition by providing repair and maintenance service. The program will strive to provide timely, responsive, quality, cost effective, and innovative repair and maintenance services to public schools on the islands of Hawaii, Kauai, Maui, Molokai, and Lanai.

	Fund Measures of Effectiveness	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**FY 2029-30**	**FY 2030-31**
1.	% OF OUTSTDG WO VS 3 WKS OF INCOM WO-TARGET<100	100.00	100.00	100.00	100.00	100.00	100.00
2.	% EMERGENCY WO RESPONSE W/IN 2 HRS-TARGET >90	90.00	90.00	90.00	90.00	90.00	90.00
3.	% TROUBLE CALLS WO RESPSE W/IN 48 HRS-TARGET >90	90.00	90.00	90.00	90.00	90.00	90.00
4.	% REG WK ORDRS LESS THAN 4 MOS OLD-TARGET >90	90.00	90.00	90.00	90.00	90.00	90.00
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	Program Size Indicators	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**FY 2029-30**	**FY 2030-31**
1.	TOTAL NUMBER OF SCHOOL BUILDINGS	1,764.00	1,764.00	1,764.00	1,764.00	1,764.00	1,764.00	1,764.00
2.	TOTAL NUMBER OF SCHOOL SITES	93.00	93.00	93.00	93.00	93.00	93.00	93.00
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Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: AGS-Accounting and General Services

Name of Fund: School R & M, Neighbor Island Districts
Apprn. Acct. Number: S-XX-328-M, AGS-807
Fund Type (MOF): Interdepartmental Transfers (U)
Legal Authority: Executive Budget Appropriation

	Fund Activities Encompassed	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**FY 2029-30**	**FY 2030-31**
1.	TOTAL NUMBER OF REGULAR WORK ORDERS RECEIVED	12,500.00	12,500.00	12,500.00	12,500.00	12,500.00	12,500.00
2.	TOTAL NUMBER OF EMERGENCY WORK ORDERS RECEIVED	500.00	500.00	500.00	500.00	500.00	500.00
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Non-General Fund Cost Element Report
for submittal to the 2026 Legislature

Department: AGS-Accounting and General Services
Name of Fund: School R & M, Neighbor Island Districts
Legal Authority: Executive Budget Appropriation
Fund Type (MOF): Interdepartmental Transfers (U)
Apprn. Account. No.: S-XX-328-M, AGS-807

	FY 2025-26 Estimated	**FY 2026-27** Estimated	**FY 2027-28** Estimated	**FY 2028-29** Estimated	**FY 2029-30** Estimated	**FY 2030-31** Estimated
A. Personal Services	1,006,640	991,443	991,443	991,443	991,443	991,443
B. Other Current Expenses	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	2,206,640	2,191,443	2,191,443	2,191,443	2,191,443	2,191,443

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

Department:	AGS	Contact Name:	Kristin Izumi-Nitao
Prog ID(s):	AGS-871	Phone:	(808) 586-0285
Name of Fund:	Hawaii Election Campaign Fund	Fund type (MOF)	T
Legal Authority	HRS Sec. 11-421	Appropriation Acct. No.	T-XX-910-M

Intended Purpose: To administer the duties and responsibilities of the Campaign Spending Commission as it applies to the public funding program.

Source of Revenues: Tax check-off, HRS § 11-352, 11-353, 11-364; surplus/residual funds; interest, copies of reports.

Current Program Activities/Allowable Expenses: Execute the goals and objectives of the Commission's Strategic Plan as it relates to the public funding program.

Variances: Unpredictability in the number of candidates accepting public funds and the number of state income tax check offs for the Fund declining.

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

Financial Data

	FY 2022 (actual)	FY 2023 (actual)	FY 2024 (actual)	FY 2025 (actual)	FY 2026 (estimated)	FY 2027 (estimated)	FY 2028 (estimated)
Appropriation Ceiling	343,732	1,043,732	1,043,732	1,043,732	1,043,732	1,043,732	1,043,732
Beginning Cash Balance	1,397,921	1,687,122	1,929,886	2,277,884	2,412,283	2,680,883	2,804,464
Revenues	293,975	314,721	349,566	185,580	271,771	185,151	260,669
Expenditures	4,774	71,957	1,568	51,181	3,171	61,569	3,171
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	1,687,122	1,929,886	2,277,884	2,412,283	2,680,883	2,804,464	3,061,962
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	1,687,122	1,929,886	2,277,884	2,412,283	2,680,883	2,804,464	3,061,962

Additional Information:

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

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: Accounting and General Services

Name of Fund: Hawaii Election Campaign Fund
Apprn. Acct. Number: T-XX-910-M, AGS-871
Fund Type (MOF): Trust (T)
Legal Authority: HRS Sec. 11-421

Statement of Objectives
To ensure transparency and full disclosure of contributions and expenditures by all candidates and noncandidate committees, conduct investigations and administrative hearings, and administer the public funding program.

	Fund Measures of Effectiveness	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**FY 2029-30**	**FY 2030-31**
1.	% OF WORK PRODUCT ALIGNED WITH STRATEGIC PLAN	95.00	95.00	95.00	95.00	95.00	95.00
2.	% OF COMM FILING FINANCIAL DISCLOSURE RPTS TIMELY	92.00	92.00	92.00	92.00	92.00	92.00
3.	% OF ALL STAT REQ RPTS FILED BY COMM REVIEWED	100.00	100.00	100.00	100.00	100.00	100.00
4.	NO. OF STRATEGIES/MECHANISMS TO EDUCATE COMM/RES	12.00	12.00	12.00	12.00	12.00	12.00
5.	NO. OF ENFORCMT ACTION TAKEN TO ACHIEVE COMPLIANCE	50.00	150.00	50.00	150.00	50.00	150.00
6.	NO. OF STRATEGIES/PRGMS EMPLOYD TO INCR TRANSPARCY	12.00	12.00	12.00	12.00	12.00	12.00
7.	AMOUNT OF PUBLIC FINANCING PROVIDED	20,000.00	200,000.00	20,000.00	200,000.00	20,000.00	200,000.00
8.							
9.							
10.							

	Program Size Indicators	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**FY 2029-30**	**FY 2030-31**
1.	CANDIDATE COMMITTEES	425.00	300.00	425.00	300.00	425.00	300.00	425.00
2.	NON-CANDIDATE COMMITTEES	300.00	300.00	300.00	300.00	300.00	300.00	300.00
3.	STATE OF HAWAII RESIDENTS	1,460,000.00	1,460,000.00	1,460,000.00	1,460,000.00	1,460,000.00	1,460,000.00	1,460,000.00
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Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: Accounting and General Services

Name of Fund: Hawaii Election Campaign Fund
Apprn. Acct. Number: T-XX-910-M, AGS-871
Fund Type (MOF): Trust (T)
Legal Authority: HRS Sec. 11-421

	Fund Activities Encompassed	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**FY 2029-30**	**FY 2030-31**
1.	NO. OF STATUTORILY REQUIRED REPORTS REVIEWED	1,500.00	4,500.00	1,500.00	4,500.00	1,500.00	4,500.00
2.	NO. OF COMMUNICATION OUTREACH TO COMM/RESIDENS	50,000.00	100,000.00	50,000.00	100,000.00	50,000.00	100,000.00
3.	NO. OF EDUC/TRG/ASSIST PROV TO COMM/RESIDENTS	75,000.00	125,000.00	75,000.00	125,000.00	75,000.00	125,000.00
4.	NO. OF ADVISORY OPINIONS RENDERED	3.00	2.00	3.00	2.00	3.00	2.00
5.	NO. OF ENFORCEMENT ACTIONS TAKEN	50.00	160.00	50.00	160.00	50.00	160.00
6.	NO. OF CANDIDATES WHO QUALIFD & REC PUBLIC FUNDING	5.00	30.00	5.00	30.00	5.00	30.00
7.	NO. OF $3 HAWAII INCOME TAX CHECK-OFFS	65,000.00	57,000.00	65,000.00	57,000.00	65,000.00	57,000.00
8.	INDENTIF &/OR EMPLOYMT OF STRATE TO INCR TRANSNCY	12.00	12.00	12.00	12.00	12.00	12.00
9.	NO. OF CAMPGN SPEND RELATED BILLS INTROD & PASSED	1.00	1.00	1.00	1.00	1.00	1.00
10.							

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

Department: AGS-Accounting and General Services
Name of Fund: Hawaii Election Campaign Fund
Legal Authority: HRS Sec. 11-421
Fund Type (MOF): Trust (T)
Apprn. Account. No.: T-XX-910-M, AGS-871

	FY 2025-26 Estimated	**FY 2026-27** Estimated	**FY 2027-28** Estimated	**FY 2028-29** Estimated	**FY 2029-30** Estimated	**FY 2030-31** Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	1,043,732	1,043,732	1,043,732	1,043,732	1,043,732	1,043,732
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	1,043,732	1,043,732	1,043,732	1,043,732	1,043,732	1,043,732

Report on Non-General Fund Information
for Submittal to the 2025 Legislature

Department: AGS
Prog ID(s): AGS-879
Name of Fund: Coronavirus State Fiscal Recovery Fund - Office of Elections
Legal Authority: Executive Budget Appropriation

Contact Name: Holly Kiaaina
Phone: 808-453-6010
Fund type (MOF): V
Appropriation Acct. No.: S-22-207-M

Intended Purpose: To be used for overtime for the Reapportionment Staff.

Source of Revenues: Coronavirus State Fiscal Recovery Fund Subaward

Current Program Activities/Allowable Expenses: Overtime for Reapportionment Staff.

Variances: None

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

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	60,000	0	0	0	0	0	0
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	6,701	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
JS0585 8/12/2022	60,000						
JS5744 6/22/2022	(53,299)						
Net Total Transfers	6,701	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

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

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

Department:	AGS	Contact Name:	Holly Kiaaina
Prog ID(s):	AGS-879	Phone:	808-453-6010
Name of Fund:	Help America Vote Act of 2002 (HAVA)	Fund type (MOF)	N
Legal Authority	H.R. 3295/P.L. #107-252	Appropriation Acct. No.	S-XX-227-M

Intended Purpose: To improve the administration of elections.

Source of Revenues: General Services Administration (GSA) and interest payments (State investment pool)

Current Program Activities/Allowable Expenses: Pursuant to Title I, States shall use funds to comply with Title III requirements; improve the administration of elections for Federal office; educating voters on voting procedures, voting rights and voting technologies; training election officials, poll workers, and election volunteers; improving, acquiring, leasing, modifying, or replacing voting systems and technology and methods for casting and counting votes; establishing and toll-free telephone hotline that voters may use to report possible voting fraud and voting rights violations, to obtain general information, and to access detailed automatic information on their registration status other relevant information.

Variances: None

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

Financial Data

	FY 2022 (actual)	FY 2023 (actual)	FY 2024 (actual)	FY 2025 (actual)	FY 2026 (estimated)	FY 2027 (estimated)	FY 2028 (estimated)
Appropriation Ceiling	727,694	355,694	99,694	99,694	99,694	99,694	99,694
Beginning Cash Balance	2,542,005	2,502,798	2,020,718	2,016,205	1,523,074	1,348,074	1,173,074
Revenues	10,169	51,300	75,674	64,517	75,000	75,000	65,000
Expenditures	49,376	533,380	80,187	557,648	250,000	250,000	250,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	2,502,798	2,020,718	2,016,205	1,523,074	1,348,074	1,173,074	988,074
Encumbrances	77,297	77,297	77,297	77,297	77,297	77,297	77,297
Unencumbered Cash Balance	2,425,501	1,943,421	1,938,908	1,445,777	1,270,777	1,095,777	910,777

Additional Information:

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

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

Department:	AGS	Contact Name:	Holly Kiaaina
Prog ID(s):	AGS-879	Phone:	808-453-6010
Name of Fund:	2018 HAVA Election Security Grant	Fund type (MOF)	P
Legal Authority	P.L. 115-141	Appropriation Acct. No.	S-18-505-M

Intended Purpose: To improve election cybersecurity in Hawaii

Source of Revenues: U.S. Election Assistance Commission (EAC) grant and statewide investment pool

Current Program Activities/Allowable Expenses: The purpose of this award is to improve the administration of elections for federal office, including to enhance election technology and make election security improvements to the systems, equipment, and processes used in federal elections.

Variances: None

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

Financial Data

	FY 2022 (actual)	FY 2023 (actual)	FY 2024 (actual)	FY 2025 (actual)	FY 2026 (estimated)	FY 2027 (estimated)	FY 2028 (estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	2,912,632	2,876,402	2,926,835	3,027,069	3,114,575	3,159,575	3,154,575
Revenues	12,165	60,438	105,996	96,407	95,000	90,000	80,000
Expenditures	48,395	10,005	5,762	8,901	50,000	95,000	50,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	2,876,402	2,926,835	3,027,069	3,114,575	3,159,575	3,154,575	3,184,575
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	2,876,402	2,926,835	3,027,069	3,114,575	3,159,575	3,154,575	3,184,575

Additional Information:

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

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

Department: AGS
Prog ID(s): AGS-879
Name of Fund: 2020 Election Security Grant
Legal Authority P.L. 107-252

Contact Name: Holly Kiaaina
Phone: 808-453-6010
Fund type (MOF) P
Appropriation Acct. No. S-20-508-M

Intended Purpose: To improve the administration election cybersecurity in Hawaii.

Source of Revenues: U.S. Election Assistance Commission (EAC) grant and statewide investment pool

Current Program Activities/Allowable Expenses: The purpose of this award is to improve the administration of elections for federal office, including to enhance election technology and make election security improvements to the systems, equipment, and processes used in federal elections.

Variances: None

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

Financial Data

	FY 2022 (actual)	FY 2023 (actual)	FY 2024 (actual)	FY 2025 (actual)	FY 2026 (estimated)	FY 2027 (estimated)	FY 2028 (estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	3,528,595	3,078,728	0	0	0	0	0
Revenues	9,146	9,752	0	0	0	0	0
Expenditures	459,013	1,436,904	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
JS3809, 2/28/23		(1,651,576)					
Net Total Transfers	0	(1,651,576)	0	0	0	0	0
Ending Cash Balance	3,078,728	0	0	0	0	0	0
Encumbrances	2,458,264	0	0	0	0	0	0
Unencumbered Cash Balance	620,464	0	0	0	0	0	0

Additional Information:

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

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

Department:	AGS	Contact Name:	Holly Kiaaina
Prog ID(s):	AGS-879	Phone:	808-453-6010
Name of Fund:	2022 Election Security Grant	Fund type (MOF)	P
Legal Authority	P.L. 107-252	Appropriation Acct. No.	S-22-508-M

Intended Purpose: To improve the administration election cybersecurity in Hawaii.

Source of Revenues: U.S. Election Assistance Commission (EAC) grant and statewide investment pool

Current Program Activities/Allowable Expenses: The purpose is to improve the administration of elections for federal office, including to enhance election technology and make election security improvements to the systems, equipment, and processes used in federal elections.

Variances: None

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

Financial Data

	FY 2022 (actual)	FY 2023 (actual)	FY 2024 (actual)	FY 2025 (actual)	FY 2026 (estimated)	FY 2027 (estimated)	FY 2028 (estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	0	0	998,623	1,236,076	1,275,342	1,315,342	1,355,342
Revenues	0	1,007,524	237,453	39,266	40,000	40,000	40,000
Expenditures	0	8,901					
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	998,623	1,236,076	1,275,342	1,315,342	1,355,342	1,395,342
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	0	998,623	1,236,076	1,275,342	1,315,342	1,355,342	1,395,342

Additional Information:

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

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

Department:	AGS	Contact Name:	Holly Kiaaina
Prog ID(s):	AGS-879	Phone:	808-453-6010
Name of Fund:	HAVA Cares Act	Fund type (MOF)	P
Legal Authority	P.L. 107-252	Appropriation Acct. No.	S-20-509-M

Intended Purpose: To prepare for and respond to coronavirus in Hawaii for the 2020 Elections

Source of Revenues: U.S. Election Assistance Commission (EAC) grant

Current Program Activities/Allowable Expenses: The purpose of this award is to respond to COVID-19 for the 2020 Federal election cycle. The fund will be utilized to accomplish public communications campaign to facilitate voting, facility expansion, and cleaning , disinfection, and associated health and safety measures.

Variances: None

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

Financial Data

	FY 2022 (actual)	FY 2023 (actual)	FY 2024 (actual)	FY 2025 (actual)	FY 2026 (estimated)	FY 2027 (estimated)	FY 2028 (estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	0	893,958	0	0	0	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	0	893,958	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

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

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

Department: AGS
Prog ID(s): AGS-879
Name of Fund: 2020 HAVA Election Security Grant
Legal Authority P.L. 116-136

Contact Name: Holly Kiaaina
Phone: 808-453-6010
Fund type (MOF) P
Appropriation Acct. No. S-23-519-M

Intended Purpose: To improve election cybersecurity in Hawaii

Source of Revenues: U.S. Election Assistance Commission (EAC) grant and statewide investment pool

Current Program Activities/Allowable Expenses: The fund will be used to improve the administration of elections for federal office, including to enhance election technology and make election security improvements to the systems, equipment, and processes used in federal elections.

Variances: None

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

Financial Data

	FY 2022 (actual)	FY 2023 (actual)	FY 2024 (actual)	FY 2025 (actual)	FY 2026 (estimated)	FY 2027 (estimated)	FY 2028 (estimated)
Appropriation Ceiling	0	0	0	0		0	
Beginning Cash Balance	0	0	1,885,005	1,890,709	1,671,874	1,686,874	1,701,874
Revenues	0	233,429	39,059	59,511	40,000	40,000	35,000
Expenditures	0	0	33,355	278,346	25,000	25,000	25,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
JS3809, 2/28/23		1,651,576					
Net Total Transfers	0	1,651,576	0	0	0	0	0
Ending Cash Balance	0	1,885,005	1,890,709	1,671,874	1,686,874	1,701,874	1,711,874
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	0	1,885,005	1,890,709	1,671,874	1,686,874	1,701,874	1,711,874

Additional Information:

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

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

Department:	AGS	Contact Name:	Holly Kiaaina
Prog ID(s):	AGS-879	Phone:	808-453-6010
Name of Fund:	2023 Election Security Grant	Fund type (MOF)	P
Legal Authority	P.L. 107-252	Appropriation Acct. No.	S-23-521-M

Intended Purpose: To improve election cybersecurity in Hawaii

Source of Revenues: U.S. Election Assistance Commission (EAC) grant and statewide investment pool

Current Program Activities/Allowable Expenses: The fund will be used to improve the administration of elections for federal office, including to enhance election technology and make election security improvements to the systems, equipment, and processes used in federal elections.

Variances: None

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

Financial Data

	FY 2022 (actual)	FY 2023 (actual)	FY 2024 (actual)	FY 2025 (actual)	FY 2026 (estimated)	FY 2027 (estimated)	FY 2028 (estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	0	0	0	1,447,642	1,484,042	1,524,042	1,564,042
Revenues	0	0	1,447,642	36,400	40,000	40,000	40,000
Expenditures	0	0					
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	1,447,642	1,484,042	1,524,042	1,564,042	1,604,042
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	0	0	1,447,642	1,484,042	1,524,042	1,564,042	1,604,042

Additional Information:

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

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: AGS-Accounting and General Services

Name of Fund:
Apprn. Acct. Number:
Fund Type (MOF):
Legal Authority:

AGS-879 (see attached listing)

Statement of Objectives

To maximize voter participation in the electoral process by developing policies and procedures that encourages registration and turnout.

	Fund Measures of Effectiveness	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**FY 2029-30**	**FY 2030-31**
1.	# ELIG PERSONS REGIS AS % TOTAL ELIG TO VOTE	83.00	83.00	83.00	83.00	83.00	83.00
2.	# REG VOTERS WHO VOTE AS % OF REGISTERED VOTERS	0.00	60.00	0.00	60.00	0.00	60.00
3.	% OF MANUAL AUDIT PRECNTS MATCH COMP GEN RESULTS	0.00	100.00	0.00	100.00	0.00	100.00
4.	# COMPLAINTS & CHALLENGES TO ELECTION SYSTEM	0.00	0.00	0.00	0.00	0.00	0.00
5.	# COMPLAINTS FILED & RESLVD AS % TOT COMPL RECD	100.00	100.00	100.00	100.00	100.00	100.00
6.							
7.							
8.							
9.							
10.							

	Program Size Indicators	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**FY 2029-30**	**FY 2030-31**
1.	RESIDENTS ELIGIBLE TO VOTE (THOUSANDS)	895.00	895.00	895.00	895.00	895.00	895.00	895.00
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: AGS-Accounting and General Services

Name of Fund:
Apprn. Acct. Number:
Fund Type (MOF):
Legal Authority:

AGS-879 (see attached listing)

Fund Activities Encompassed		**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**FY 2029-30**	**FY 2030-31**
1.	PRVD VTR REGIS SVCS TO QUAL CITIZENS (000'S)	845.00	845.00	845.00	845.00	845.00	845.00
2.	PROVIDE VOTER EDUCATION SERVICES (000'S)	845.00	845.00	845.00	845.00	845.00	845.00
3.	PROVIDE VOTER ORIENTATION TO NTRLZD CITS (000'S)	12.00	12.00	12.00	12.00	12.00	12.00
4.							
5.							
6.							
7.							
8.							
9.							
10.							

AGS-879 Office of Elections
Non-General Fund Program Measures Report

Name of Fund: Office of Elections
Apprn. Acct. Number: S-22-207-M, AGS-879
Fund Type (MOF): American Rescue Plan Funds (V)
Legal Authority: Non-appropriated. P.L. 117-2 subaward

Name of Fund: Office of Elections
Apprn. Acct. Number: S-XX-227-M, AGS-879
Fund Type (MOF): Federal Fund (N)
Legal Authority: H.R. 3295/P.L. #107-252

Name of Fund: 2018 HAVA Election Security Grant
Apprn. Acct. Number: S-18-505-M, AGS-879
Fund Type (MOF): Other Federal Funds (P)
Legal Authority: P.L. 115-141

Name of Fund: 2020 Election Security Grant
Apprn. Acct. Number: S-20-508-M, AGS-879
Fund Type (MOF): Other Federal Funds (P)
Legal Authority: P.L. 107-252

Name of Fund: HAVA Cares Act
Apprn. Acct. Number: S-20-509-M, AGS-879
Fund Type (MOF): Other Federal Funds (P)
Legal Authority: P.L. 107-252

Name of Fund: 2020 HAVA Election Security Grant
Apprn. Acct. Number: S-23-519-M, AGS-879
Fund Type (MOF): Other Federal Funds (P)
Legal Authority: P.L. 116-136

AGS-879 Office of Elections
Non-General Fund Program Measures Report

Name of Fund: 2022 Election Security Grant
Apprn. Acct. Number: S-XX-509-M, AGS-879
Fund Type (MOF): Other Federal Funds (P)
Legal Authority: P.L. 116-136

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

Department: AGS-Accounting and General Services
Name of Fund: Office of Elections
Legal Authority: H.R. 3295/P.L. #107-252
Fund Type (MOF): Federal Fund (N)
Apprn. Account. No.: S-XX-227-M, AGS-879

	FY 2025-26 Estimated	**FY 2026-27** Estimated	**FY 2027-28** Estimated	**FY 2028-29** Estimated	**FY 2029-30** Estimated	**FY 2030-31** Estimated
A. Personal Services	99,694	99,694	99,694	99,694	99,694	99,694
B. Other Current Expenses	256,000	256,000	256,000	256,000	256,000	256,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	355,694	355,694	355,694	355,694	355,694	355,694

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

Department:	AGS	Contact Name:	Karen A. Ewald
Prog ID(s):	AGS-881	Phone:	808-586-0301
Name of Fund:	State Partnership Agreement Grants	Fund type (MOF)	N
Legal Authority	Executive Budget Appropriation	Appropriation Acct. No.	S-XX-203-M

Intended Purpose: To further arts and culture in Hawaii through implementing goals of a partnership with the National Endowment for the Arts.

Source of Revenues: National Endowment for the Arts

Current Program Activities/Allowable Expenses: Arts Education, Biennium Grants, CARES Act, Folk Arts, SFCA operations and initiatives

Variances: Revenues for FY18, FY19, FY20, FY21 and FY22 vary due to variances in amount of grant from NEA every fiscal year.
FY22 revenues and expenditures increased due to additional grant award for American Rescue Plan (ARP).
Expenditures vary due to savings in salaries, fringe benefits and schedule of program projects and contracts changed.

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

Financial Data

	FY 2022 (actual)	FY 2023 (actual)	FY 2024 (actual)	FY 2025 (actual)	FY 2026 (estimated)	FY 2027 (estimated)	FY 2028 (estimated)
Appropriation Ceiling	1,608,026	1,555,026	805,300	907,500	1,014,738	989,738	989,738
Beginning Cash Balance	40,161	18,938	41,937	55,614	282,318	222,318	222,318
Revenues	1,375,572	856,202	941,160	1,273,469	1,014,738	989,738	989,738
Expenditures	1,396,795	833,203	927,483	1,046,765	1,074,738	989,738	989,738
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	18,938	41,937	55,614	282,318	222,318	222,318	222,318
Encumbrances	285,662	183,403	228,143	108,146	0	0	0
Unencumbered Cash Balance	(266,724)	(141,466)	(172,529)	174,172	222,318	222,318	222,318

Additional Information:

Amount Req. for Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

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

Department: AGS
Prog ID(s): AGS-881
Name of Fund: Coronavirus State Fiscal Recovery Fund - State Foundation on Culture and the Arts
Legal Authority Executive Budget Appropriation

Contact Name: Karen A. Ewald
Phone: 808-586-0301
Fund type (MOF) V
Appropriation Acct. No. S-22-208-M

Intended Purpose: Relief to the COVID-19 public health emergency or its negative impact

Source of Revenues: Coronavirus State Fiscal Recovery Fund Subaward

Current Program Activities/Allowable Expenses: Subawarded to Bishop Museum, State of Hawaii Museum of Natural and Cultural History Cultural Resources Preservation and to The Friends of Iolani Palace, State of Hawaii Museum of Monarchy History Cultural Resources Preservation and Staffing Support

Variances: N/A

Cash balance lapse to general fund? No
Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,346,000	0	0	0	0	0	0
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	1,346,000	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
JS0962 8/31/2021	1,346,000						
Net Total Transfers	1,346,000	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

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

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

Department:	AGS	Contact Name:	Karen A. Ewald
Prog ID(s):	AGS-881	Phone:	808-586-0301
Name of Fund:	Works of Art Special Fund	Fund type (MOF)	B
Legal Authority	Section 103-8.5, HRS; Act 131	Appropriation Acct. No.	S-XX-319-M

Intended Purpose: To integrate art into the built environment.

Source of Revenues: One percent of the cost of construction and renovations to public (State) buildings.

Current Program Activities/Allowable Expenses: Commissioned and relocatable works of art, conservations, maintaining and promoting the Hawaii State Art Museum.

Variances: Revenues for FY20, FY21, FY22 and FY23 vary depending on the number of CIP projects constructed/renovated for each Fiscal Year that caused variances in the collection of 1% CIP assessments. Expenditures vary due to savings in salaries and fringe benefits and because the production schedule of APP projects and contracts changed.

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

Financial Data

	FY 2022 (actual)	FY 2023 (actual)	FY 2024 (actual)	FY 2025 (actual)	FY 2026 (estimated)	FY 2027 (estimated)	FY 2028 (estimated)
Appropriation Ceiling	5,585,735	5,585,735	5,675,823	9,217,241	3,335,150	5,335,150	5,335,150
Beginning Cash Balance	10,469,906	11,910,341	14,492,296	20,114,133	24,711,528	21,376,378	16,041,228
Revenues	6,789,387	7,271,639	12,389,694	12,102,616	0	0	0
Expenditures	5,348,952	4,938,489	6,767,857	7,505,221	3,335,150	5,335,150	5,335,150
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
JS0870-8/31/22, JS1919-10/31/22		250,363					
JS2400- 11/29/22		(1,558)					
Net Total Transfers	0	248,805	0	0	0	0	0
Ending Cash Balance	11,910,341	14,492,296	20,114,133	24,711,528	21,376,378	16,041,228	10,706,078
Encumbrances	2,307,267	2,665,052	1,434,638	1,904,401	0	0	0
Unencumbered Cash Balance	11,910,341	12,185,029	17,449,081	23,276,890	19,471,977	16,041,228	10,706,078

Additional Information:

Amount Req. for Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

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

Department:	AGS	Contact Name:	Karen A. Ewald
Prog ID(s):	AGS-881	Phone:	808-586-0301
Name of Fund:	State Foundation on Culture and the Arts	Fund type (MOF)	T
Legal Authority	Administratively Created	Appropriation Acct. No.	T-XX-908-M

Intended Purpose: To support the SFCA in perpetuating culture and the arts in Hawaii. This is an account into which donations and private contributions, donations and Hawaii State Art Museum facility rental income are deposited.

Source of Revenues: Private donations and HiSAM rental fees

Current Program Activities/Allowable Expenses: All SFCA programs are eligible to deposit funds in the Trust account/Programs and purposes are determined by SFCA executive director and expenditures subject to the approval of the Comptroller.

Variances: Revenues solely depend on facility rentals and donations to HiSAM, increases or decreases depend on rental demand. Expenditures in FY20, FY21, FY22 and FY23 vary because trust funds generally are only expended as needed.

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

Financial Data

	FY 2022 (actual)	FY 2023 (actual)	FY 2024 (actual)	FY 2025 (actual)	FY 2026 (estimated)	FY 2027 (estimated)	FY 2028 (estimated)
Appropriation Ceiling							
Beginning Cash Balance	104,785	87,568	78,269	58,826	99,316	104,316	109,316
Revenues	13,083	80,733	165,702	40,490	50,000	50,000	50,000
Expenditures	30,300	90,032	45,145	0	45,000	45,000	45,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
JT1553 5/10/24			(140,000)				
Net Total Transfers	0	0	(140,000)	0	0	0	0
Ending Cash Balance	87,568	78,269	58,826	99,316	104,316	109,316	114,316
Encumbrances	13,168	100	13,100	0	0	0	0
Unencumbered Cash Balance	74,400	78,169	45,726	99,316	104,316	109,316	114,316

Additional Information:

Amount Req. for Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

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

Department:	AGS	Contact Name:	Karen A. Ewald
Prog ID(s):	AGS-881	Phone:	808-586-0301
Name of Fund:	King Kamehameha Celebration Commission	Fund type (MOF)	T
Legal Authority	Section 8-5, HRS	Appropriation Acct. No.	T-XX-916-M

Intended Purpose: To commemorate the legacy of King Kamehameha I through culturally-appropriate, culturally-relevant celebrations that are coordinated throughout various venues statewide.

Source of Revenues: Program funds are derived through donations, sponsorships and grant applications through community organizations.

Current Program Activities/Allowable Expenses: Celebrations, statewide, include; parades, hoolaulea, & lei-draping of Kamehameha statues.

Variances: None

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

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	70,175	70,175	70,175	70,175	0	0	0
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	0	0		0	
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

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

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

Department:	AGS	Contact Name:	Karen A. Ewald
Prog ID(s):	AGS-881	Phone:	808-586-0301
Name of Fund:	Kamehameha Day Celebration-Donation/Gift	Fund type (MOF)	T
Legal Authority	Section 8-5, HRS	Appropriation Acct. No.	T-XX-930-M

Intended Purpose: To commemorate the legacy of King Kamehameha I through culturally-appropriate, culturally-relevant celebrations that are coordinated throughout various venues statewide.

Source of Revenues: Program funds are derived through donations, sponsorships and grant applications through community organizations.

Current Program Activities/Allowable Expenses: Celebrations, statewide, include; parades, hoolaulea, & lei-draping of Kamehameha statues.

Variances: Variances due to reduction in donations and grants received. Expenditures fluctuate with the availability of funds.

Cash balance lapse to general fund? No
Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	55,336	40,752	181,118	261,118	43,118	43,118	43,118
Revenues	415	340,366	140,000	130,000	200,000	200,000	200,000
Expenditures	14,999	200,000	200,000	348,000	200,000	200,000	200,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
JT1553 - 5/10/24			140,000				
Net Total Transfers	0	0	140,000	0	0	0	0
Ending Cash Balance	40,752	181,118	261,118	43,118	43,118	43,118	43,118
Encumbrances	20,000	0	0	0	0	0	0
Unencumbered Cash Balance	20,752	181,118	261,118	43,118	43,118	43,118	43,118

Additional Information:

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

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: AGS-Accounting and General Services

Name of Fund:
Apprn. Acct. Number:
Fund Type (MOF):
Legal Authority:

AGS-881 (see attached listing)

Statement of Objectives

The mission of the State Foundation on Culture and the Arts (SFCA) is to promote, perpetuate, preserve and encourage culture and the arts as central to the quality of life of the people of Hawai'i and commemorate the legacy of King Kamehameha I statewide.

	Fund Measures of Effectiveness	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**FY 2029-30**	**FY 2030-31**
1.	NUMBER OF GRANTS AWARDED	203.00	206.00	209.00	212.00	215.00	218.00
2.	NO. PERSONS IMPACTED BY SFCA BIENNIUM GRANTS PROGR	400,000.00	400,000.00	400,000.00	400,000.00	400,000.00	400,000.00
3.	NUMBER OF PROJ BENEFIT NI, RUR & UNSRV RES	104.00	106.00	108.00	110.00	112.00	114.00
4.	NUMBER OF VISITORS TO HAWAII STATE ART MUSEUM	42,333.00	44,026.00	45,729.00	47,726.00	50,000.00	50,000.00
5.	NO. OF WORKS OF ART ON DISPLAY	4,562.00	4,564.00	4,566.00	4,568.00	4,570.00	4,572.00
6.	NO. OF STUDENTS IMPACTED	123,735.00	128,684.00	133,684.00	138,684.00	140,000.00	140,000.00
7.	% OF CELEB EVTS OV 75% NATIVE HAWN CULT-GOAL 100%	100.00	100.00	100.00	100.00	100.00	100.00
8.	% OF AT LST 1 EVENT ON EA MAJOR HAWN ISL-GOAL 100%	100.00	100.00	100.00	100.00	100.00	100.00
9.							
10.							

	Program Size Indicators	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**FY 2029-30**	**FY 2030-31**
1.	RESIDENTS OF HAWAII AND VISITORS (THOUSANDS)	1,661.00	1,727.00	1,796.00	1,849.00	1,904.00	1,958.00	2,004.00
2.	RUR & UNSERV POP OF HAWAII (THOUSANDS)	536.00	557.00	579.00	600.00	622.00	643.00	664.00
3.	SCHOOL POPULATION OF HAWAII (THOUSANDS)	284.00	294.00	304.00	314.00	324.00	334.00	344.00
4.	CULTURAL AND ARTS ORGANIZATIONS	300.00	300.00	300.00	300.00	300.00	300.00	300.00
5.	INDIVIDUAL ARTISTS (HUNDREDS)	180.00	190.00	200.00	210.00	220.00	230.00	240.00
6.	STATE FACILITY USERS (THOUSANDS)	65,000.00	65,000.00	65,000.00	65,000.00	65,000.00	65,000.00	65,000.00
7.								
8.								
9.								
10.								

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: AGS-Accounting and General Services

Name of Fund:
Apprn. Acct. Number:
Fund Type (MOF):
Legal Authority:

AGS-881 (see attached listing)

	Fund Activities Encompassed	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**FY 2029-30**	**FY 2030-31**
1.	ARTS IN EDUCATION (NO. OF PROJECTS FUNDED)	127.00	130.00	133.00	136.00	139.00	142.00
2.	COMMUMNITY ARTS (NO. OF PROJECTS FUNDED)	13.00	15.00	17.00	19.00	21.00	23.00
3.	FOLK & TRADITIONAL ARTS (NO. OF PROJECTS FUNDED)	16.00	18.00	20.00	22.00	24.00	26.00
4.	ART IN PUBLIC PLACES (NO. OF NEW ARTWORKS ACQ)	80.00	83.00	86.00	89.00	92.00	95.00
5.	HAWAII STATE ART MUSEUM (NO. OF SCHOOLS SERVED)	26.00	28.00	30.00	32.00	34.00	36.00
6.	ARTS RESIDENCIES (NO. OF SCHOOLS SERVED)	112.00	112.00	112.00	112.00	112.00	112.00
7.	BIENNIUM GRANTS	35.00	35.00	35.00	35.00	35.00	35.00
8.	NUMBER OF KAMEHAMEHA I DAY CEREMONIES	3.00	3.00	3.00	3.00	3.00	3.00
9.	EDUC WORKSHOPS ON KAMEHAMEHA'S LIFE (NO. FUNDED)	2.00	2.00	2.00	2.00	2.00	2.00
10.	CULTURAL WORKSHOPS (NO. FUNDED)	5.00	5.00	5.00	5.00	5.00	5.00

AGS-881 State Foundation on Culture and the Arts
Non-General Fund Program Measures Report

Name of Fund: State Partnership Grant AGS881
Apprn. Acct. Number: S-XX-203-M, AGS-881
Fund Type (MOF): Federal Fund (N)
Legal Authority: Executive Budget Appropriation

Name of Fund: State Foundation on Culture and the Arts
Apprn. Acct. Number: S-XX-208-M, AGS-881
Fund Type (MOF): American Rescue Plan Funds (V)
Legal Authority: Non-appropriated. P.L. 117-2 subaward

Name of Fund: Works of Art Special Fund
Apprn. Acct. Number: S-XX-319-M, AGS-881
Fund Type (MOF): Special Fund (B)
Legal Authority: Section 103-8.5, HRS)

Name of Fund: State Foundation on Culture and the Arts
Apprn. Acct. Number: T-XX-908-M, AGS-881
Fund Type (MOF): Trust (T)
Legal Authority: Administratively Created

Name of Fund: King Kamehameha Celebration Commission
Apprn. Acct. Number: T-XX-916-M, AGS-881
Fund Type (MOF): Trust (T)
Legal Authority: Section 8-5, HRS

AGS-881 State Foundation on Culture and the Arts
Non-General Fund Program Measures Report

Name of Fund: King Kamehameha Celebration Commission
Apprn. Acct. Number: T-XX-930-M, AGS-881
Fund Type (MOF): Trust (T)
Legal Authority: Section 8-5, HRS

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

Department: AGS-Accounting and General Services
Name of Fund: State Partnership Grant AGS881
Legal Authority: Executive Budget Appropriation
Fund Type (MOF): Federal Fund (N)
Apprn. Account. No.: S-XX-203-M, AGS-881

	FY 2025-26 Estimated	**FY 2026-27** Estimated	**FY 2027-28** Estimated	**FY 2028-29** Estimated	**FY 2029-30** Estimated	**FY 2030-31** Estimated
A. Personal Services	469,697	469,697	469,697	469,697	469,697	469,697
B. Other Current Expenses	545,041	520,041	520,041	520,041	520,041	520,041
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	1,014,738	989,738	989,738	989,738	989,738	989,738

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

Department: AGS-Accounting and General Services
Name of Fund: Works of Art Special Fund
Legal Authority: Section 103-8.5, HRS)
Fund Type (MOF): Special Fund (B)
Apprn. Account. No.: S-XX-319-M, AGS-881

	FY 2025-26 Estimated	**FY 2026-27** Estimated	**FY 2027-28** Estimated	**FY 2028-29** Estimated	**FY 2029-30** Estimated	**FY 2030-31** Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	3,335,150	5,335,150	5,335,150	4,222,848	4,222,848	4,222,848
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	3,335,150	5,335,150	5,335,150	4,222,848	4,222,848	4,222,848

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

Department: AGS-Accounting and General Services
Name of Fund: King Kamehameha Celebration Commission
Legal Authority: Section 8-5, HRS
Fund Type (MOF): Trust (T)
Apprn. Account. No.: T-XX-916-M, AGS-881

	FY 2025-26 Estimated	**FY 2026-27** Estimated	**FY 2027-28** Estimated	**FY 2028-29** Estimated	**FY 2029-30** Estimated	**FY 2030-31** Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	0	0	0	0	0	0

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

Department: AGS*
Program ID(s): AGS-889
Name of Fund: Stadium Special Fund
Legal Authority: Act 88, SLH2021 & Governor's Approval 8/30/2021
* The Stadium Authority transferred to DBEDT effective 7/1/22

Contact Name: DBEDT
Phone Number:
Fund Type (MOF): V
Appropriation Account Number S-22-209-M

Intended Purpose: Revenue loss due to the coronavirus pandemic

Source of Revenues: CFDA No. 21.027 - Coronavirus State & Local Fiscal Recovery Funds

Current Program Activities/Allowable Expenses: For necessary expenditures incurred between 05/11/21 - 06/30/22 to respond to COVID-19 public health emergency or its negative economic impact.
Variances: N/A

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

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	4,400,000	0	0	0	0	0	0
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	2,300,000	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
JS0924 8/31/2021	2,300,000						
Net Total Transfers	2,300,000	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0		0	0	0	0
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

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

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

Department: AGS*
Program ID(s): AGS-889
Name of Fund: Stadium Special Fund
Legal Authority: Section 109-3, HRS

Contact Name: DBEDT
Phone Number:
Fund Type (MOF): Special Fund (B)
Appropriation Account Number S-XX-307-M

* The Stadium Authority transferred to DBEDT effective 7/1/22

Intended Purpose: The stadium special fund accounts for money collected by the Stadium Authority. The money collected is applied, used and disposed of for the purpose of maintaining, operating, and managing Aloha Stadium.

Source of Revenues: Rental fees for use of facility, swap meet vendor & buyer fee revenue, advertising, & concession revenue.

Per Act 146/SLH 2021, effective upon approval, (06/30/21) (S307) was abolished & cash balance transferred to Stadium Dev Special Fund (S309).

Current Program Activities/Allowable Expenses: Activities include: providing ticket selling services; providing parking and maintaining traffic controls within stadium premises; repairing and construction improvements to stadium and related facilities; Allowable Expenses: Funds are used for all costs (payroll and operating expenses) to support the program.

Variances: FY2022 expenditures are prior year encumbrances paid in FY 2022

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

Financial Data

	FY 2022 (actual)	FY 2023 (actual)	FY 2024 (actual)	FY 2025 (actual)	FY 2026 (estimated)	FY 2027 (estimated)	FY 2028 (estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	2,056,048	242,452	0	0	0	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	270,426	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
JV 2022-01, 7/1/2021 to S-309	(1,350,000)						
JV 2022-16, 8/23/2021 to S-309	(104,000)						
JV 2022-51, 1/20/2022 to S-309	(90,200)						
JV 2022-63, 4/6/2022 from S-309	1,030						
JS0808, 9/30/22 to DBEDT		(242,452)					
Net Total Transfers	(1,543,170)	(242,452)	0	0	0	0	0
Ending Cash Balance	242,452	0	0	0	0	0	0
Encumbrances	241,502	0	0	0	0	0	0
Unencumbered Cash Balance	950	0	0	0	0	0	0

Additional Information:

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

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

Department: AGS*
Program ID(s): AGS-889
Name of Fund: Stadium Special Fund
Legal Authority: Section 109-3, HRS
* The Stadium Authority transferred to DBEDT effective 7/1/22

Contact Name: DBEDT
Phone Number:
Fund Type (MOF): Special Fund (B)
Appropriation Account Number S-XX-309-M

Intended Purpose: The stadium special fund accounts for money collected by the Stadium Authority. The money collected is applied, used and disposed for the purpose of maintaining, operating, promoting, and managing Aloha Stadium and related facilities, as well as all or a portion of the cost of financing any capital improvement project.
Source of Revenues: Rental fees for use of facility, swap meet vendor & buyer fee revenue, advertising, & concession revenue.
Per Act 146/SLH 2021, effective upon approval, (06/30/21) (S307) was abolished & cash balance transferred to Stadium Dev Special Fund (S309).
Per Act 220/SLH 2022, Stadium Authority is transferred from DAGS to DBEDT. Appropriation number under DBEDT is S-XX-311-B.
Current Program Activities/Allowable Expenses: Activities include: providing ticket selling services; providing parking and maintaining traffic controls within stadium premises; repairing and construction improvements to stadium and related facilities; Allowable Expenses: Funds are used for all costs (payroll and operating expenses) to support the program.
Variances: Transferred to DBEDT

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

Financial Data

	FY 2022 (actual)	FY 2023 (actual)	FY 2024 (actual)	FY 2025 (actual)	FY 2026 (estimated)	FY 2027 (estimated)	FY 2028 (estimated)
Appropriation Ceiling	9,199,019	9,199,019	0	0	0	0	0
Beginning Cash Balance		4,249,089	0	0	0	0	0
Revenues	5,185,640	0	0	0	0	0	0
Expenditures	2,477,721	74,334	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
JV 2022-01 7/1/2021 from S-307	1,350,000						
JV 2022-03 7/1/2021 to S-318	(2,500)						
JV 2022-16 8/23/2021 from S-307	104,500						
JV 2022-51 1/20/2022 from S-307	90,200						
JV 2022-63 4/6/2022 to S-307	(1,030)						
JS0808, 8/30/22. JS2152, 11/15/22							
JS3795, 2/27/23 to DBEDT		(4,174,755)					
Net Total Transfers	1,541,170	(4,174,755)	0	0	0	0	0
Ending Cash Balance	4,249,089	0	0	0	0	0	0
Encumbrances	448,782	0	0	0	0	0	0
Unencumbered Cash Balance	3,800,307	0	0	0	0	0	0

Additional Information:

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

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

Department: AGS*
Program ID(s): AGS-889
Name of Fund: Stadium Manager's Discretionary Fund
Legal Authority: Administratively Created
* The Stadium Authority transferred to DBEDT effective 7/1/22

Contact Name: DBEDT
Phone Number:
Fund Type (MOF): Special Fund (B)
Appropriation Account Number S-XX-318-M

Intended Purpose: The fund authorizes expenditures at the discretion of the stadium manager for promotion and other stadium purposes.

Source of Revenues: Funds for the Stadium Manager's Discretionary Fund are allotted by the Legislature and are transferred from the stadium special fund to meet that allotment.
Current Program Activities/Allowable Expenses: Not Applicable

Variances: None

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

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	2,284	3,553	0	0	0	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	731	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
JV 2022-03, 7/1/2021 from S-309	2,500						
JV 2022-16, 8/23/2021 to S-309	(500)						
JS0808, 8/30/2022		(3,553)					
Net Total Transfers	2,000	(3,553)	0	0	0	0	0
Ending Cash Balance	3,553	0	0	0	0	0	0
Encumbrances	1,676	0	0	0	0	0	0
Unencumbered Cash Balance	1,877	0	0	0	0	0	0

Additional Information:

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

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

Department: AGS*
Program ID(s): AGS-889
Name of Fund: Stadium Authority's Account (Not in S/T)
Legal Authority: Section 109-6, HRS
* The Stadium Authority transferred to DBEDT effective 7/1/22

Contact Name: DBEDT
Phone Number:
Fund Type (MOF): Trust (T)
Appropriation Account Number T-XX-911-M

Intended Purpose: This fund accounts for receipts from the sale of admission tickets for events held at Aloha Stadium, including any money deposited with the Authority by users to assure the payment of charges.
Source of Revenues: Sale of admission tickets for events held at the stadium, including deposits from licensees to assure payment of charges for use of the stadium
Current Program Activities/Allowable Expenses: Not applicable

Variances: None

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

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	184,023	262,081	0	0	0	0	0
Revenues	323,725	0	0	0	0	0	0
Expenditures	245,667	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
JT083, 11/30/22		(262,081)					
Net Total Transfers	0	(262,081)	0	0	0	0	0
Ending Cash Balance	262,081	0	0	0	0	0	0
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	262,081	0	0	0	0	0	0

Additional Information:

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

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

Department: AGS*
Program ID(s): AGS-889
Name of Fund: Temporary Deposits-Stadium Authority
Legal Authority: Administratively Created
* The Stadium Authority transferred to DBEDT effective 7/1/22

Contact Name: DBEDT
Phone Number:
Fund Type (MOF): Trust (T)
Appropriation Account Number T-XX-918-M

Intended Purpose: This fund was established to temporarily hold scoreboard advertising receipts that will be subsequently distributed to the proper appropriation accounts.
Source of Revenues: Gross advertising revenues from contractors.

Current Program Activities/Allowable Expenses: Not applicable

Variances: None

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

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	37,292	0	0	0	0	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	37,292	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

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

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: AGS-Accounting and General Services

Name of Fund:
Apprn. Acct. Number:
Fund Type (MOF):
Legal Authority:

AGS-889 (see attached listing)
Program transferred to DBEDT effective 7/1/22

Statement of Objectives

To provide people of all ages with the opportunity to enrich their lives through attendance at spectator events and shows.

	Fund Measures of Effectiveness	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**FY 2029-30**	**FY 2030-31**
1.	EVENT DAYS AS % OF TOTAL DAYS FACILITIES AVAILABLE						
2.	REVENUE RECEIVED AS % OF TOTAL OPERATING REQ						
3.	NO. OF EVENTS EXCEEDING 60% SEATING CAPACITY						
4.	AVERAGE ATTENDANCE AS % OF 50,000 SEATING CAPACITY						
5.	% OF REVENUE RECEIVED FROM PUBLIC SPONSORED EVENTS						
6.	% OF REVENUE RECEIVED FROM PRIV. SPONSORED EVENTS						
7.							
8.							
9.							
10.							

	Program Size Indicators	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**FY 2029-30**	**FY 2030-31**
1.	RESIDENT POPULATION, OAHU (THOUSANDS)							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: AGS-Accounting and General Services

Name of Fund:
Apprn. Acct. Number:
Fund Type (MOF):
Legal Authority:

AGS-889 (see attached listing)
Program transferred to DBEDT effective 7/1/22

	Fund Activities Encompassed	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**FY 2029-30**	**FY 2030-31**
1.	NO. OF SPORTS EVENT DATES						
2.	NO. OF CULTURAL AND OTHER EVENT AND SHOW DATES						
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

AGS-889 Spectator Events and Shows - Aloha Stadium
Non-General Fund Program Measures Report

Name of Fund: Spectator Events and Shows - Aloha Stadium
Apprn. Acct. Number: S-XX-209-M, AGS-889
Fund Type (MOF): Federal Fund (N)
Legal Authority: Executive Budget Appropriation

Name of Fund: Spectator Events & Shows-Aloha Stadium
Apprn. Acct. Number: S-XX-307-M, AGS-889
Fund Type (MOF): Special Fund (B)
Legal Authority: Section 109-3, HRS

Name of Fund: Stadium Manager's Discretionary Fund
Apprn. Acct. Number: S-XX-318-M, AGS-889
Fund Type (MOF): Special Fund (B)
Legal Authority: Administratively Created

Name of Fund: Stadium Authority's Account (Not in S/T)
Apprn. Acct. Number: T-XX-911-M, AGS-889
Fund Type (MOF): Trust (T)
Legal Authority: Section 109-6, HRS

Name of Fund: Temporary Deposits-Stadium Authority
Apprn. Acct. Number: T-XX-918-M, AGS-889
Fund Type (MOF): Trust (T)
Legal Authority: Administratively Created

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

Department: AGS-Accounting and General Services
Name of Fund: Spectator Events & Shows-Aloha Stadium - **program transferred to DBEDT 7/1/22.**
Legal Authority: Section 109-3, HRS
Fund Type (MOF): Special Fund (B)
Apprn. Account. No.: S-XX-309-M, AGS-889

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

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

Department:	AGS	Contact Name:	Royce Murakami
Prog ID(s):	AGS-891	Phone:	808-586-0630
Name of Fund:	State of Hawaii 911 Fund	Fund type (MOF)	B
Legal Authority	Administratively Created	Appropriation Acct. No.	S-XX-341-M

Intended Purpose: The purpose of this fund is to account for the collection of the surcharges from the wireless phone users and distribution of funds to the Public Safety Answering Points (PSAPs) and wireless carriers to upgrade the 911 system to be able to identify and locate wireless 911 callers.

Source of Revenues: A monthly wireless 911 surcharge is imposed on each commercial mobile radio and VoIP service connection (66 cents per month), collected by the wireless carriers from their customers and deposited into an account outside of the State Treasury. In addition we earn interest from our outstanding bank balance.

Current Program Activities/Allowable Expenses: Collect monthly assessments from wireless carriers, disburse qualifying reimbursements to PSAPs and administrative and operational support to the Board in accordance with Section 138-5,HRS.

Variances: Expenditures: Expenditures are a combination of current cash outflow to pay for allowable expenses, the paydown of existing encumbrances and the encumbering of future cash outlays or expenditures. The variances are the result of encumbrance paydowns that were the result of the increased ceilings.

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

Financial Data

	FY 2022 (actual)	FY 2023 (actual)	FY 2024 (actual)	FY 2025 (actual)	FY 2026 (estimated)	FY 2027 (estimated)	FY 2028 (estimated)
Appropriation Ceiling	9,012,858	9,012,858	11,014,447	11,022,491	14,035,349	14,035,349	14,035,349
Beginning Cash Balance	28,692,947	32,518,861	37,310,431	43,536,400	48,504,521	49,655,529	51,473,641
Revenues	11,202,016	12,723,344	13,773,407	13,814,701	13,800,000	13,800,000	13,800,000
Expenditures	7,376,102	7,931,269	7,547,438	8,846,580	12,648,992	11,981,888	11,952,880
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
JS3530, 2/3/21							
JS2400, 11/29/2022		(505)					
Net Total Transfers	0	(505)	0	0	0	0	0
Ending Cash Balance	32,518,861	37,310,431	43,536,400	48,504,521	49,655,529	51,473,641	53,320,761
Encumbrances	7,402,514	12,366,194	15,673,922	15,083,051	13,553,793	11,746,103	10,746,103
Unencumbered Cash Balance	25,116,347	24,944,237	27,862,478	33,421,470	36,101,736	39,727,538	42,574,658

Additional Information:

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

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

Department:	AGS	Contact Name:	Royce Murakami
Prog ID(s):	AGS-891	Phone:	808-586-0630
Name of Fund:	Temporary Deposits-DAGS (911)	Fund type (MOF)	T
Legal Authority	Administratively Created	Appropriation Acct. No.	T-XX-934-M

Intended Purpose: Clearing Account for pCard Charges.

Source of Revenues: Deposits to this account cover pCard charges. Quarterly journal vouchers are processed to reverse deposits and expenditures.

Current Program Activities/Allowable Expenses: N/A

Variances: N/A

Cash Balance Lapse to General Fund? No
Statutory language: N/A

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	11	0	0	0	0	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	11	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

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

Non-General Fund Program Measures Report
for submittal to the 2025 Legislature
Department of: AGS-Accounting and General Services

Name of Fund: 911 Fund
Apprn. Acct. Number: S-XX-341
Fund Type (MOF): B
Legal Authority: Section 138-3, HRS

Statement of Objectives

To administer the collection of the monthly surcharge from wireless service providers and provide reimbursement from the 911 Fund to public safety answering points (PSAPs) and wireless and Voice over Internet Protocol (VoIP) connection service providers to pay for the reasonable costs to lease, purchase or maintain all necessary equipment, including computer hardware, software and database provisioning required by the PSAPs to provide technical functionality for the wireless enhanced 911 service pursuant to the Federal Communications Commission (FCC) Order 94-102.

Fund Measures of Effectiveness		**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**FY 2029-30**	**FY 2030-31**
1.	NO. OF WIRLES/VOIP/WIRELINE 911 CALLS COUNTY PSAP	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00
2.	NO. OF EDUCATIONAL OUTREACH PROGRAMS DURING THE FY	1.00	1.00	1.00	1.00	1.00	1.00
3.	% OF E911 FUNDS DISBURSED FOR NEW TECHLGY FOR PSAP	80.00	80.00	80.00	80.00	80.00	80.00
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Program Size Indicators		**FY 2024-25**	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**FY 2029-30**	**FY 2030-31**
1.	NO. OF PUBLIC SAFETY ANSWERING POINTS	9.00	9.00	9.00	9.00	9.00	9.00	9.00
2.	NO. OF WIRELESS/VOIP/WIRELINE PROVIDERS	140.00	145.00	150.00	150.00	150.00	150.00	150.00
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Non-General Fund Program Measures Report
for submittal to the 2025 Legislature
Department of: AGS-Accounting and General Services

Name of Fund: 911 Fund
Apprn. Acct. Number: S-XX-341
Fund Type (MOF): B
Legal Authority: Section 138-3, HRS

	Fund Activities Encompassed	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**FY 2029-30**	**FY 2030-31**
1.	TTL $ AMT OF SURCHGE COLLECTED FISC YR (IN THOUS)	13,800.00	13,800.00	13,800.00	13,800.00	13,800.00	13,800.00
2.	TTL $ AMT DISBURSED TO PSAPS IN FISC YR (IN THOUS)	12,648.00	11,981.00	11,952.00	11,585.00	11,936.00	12,000.00
3.	TTL $ AMT DISBUR TO WSPS IN THE FISC YR (IN THOUS)	0.00	0.00	0.00	0.00	0.00	0.00
4.	TTL $ AMT DISB TO BD ADMIN MATTERS IN FY (IN THOUS)	1,619.00	1,727.00	1,348.00	1,337.00	1,348.00	1,300.00
5.							
6.							
7.							
8.							
9.							
10.							

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

Department: AGS-Accounting and General Services
Name of Fund: 911 Special Fund (Not in S/T)
Legal Authority: Section 138-3, HRS)
Fund Type (MOF): Special Fund (B)
Apprn. Account. No.: S-XX-341-M, AGS-891

	FY 2025-26 Estimated	**FY 2026-27** Estimated	**FY 2027-28** Estimated	**FY 2028-29** Estimated	**FY 2029-30** Estimated	**FY 2029-31** Estimated
A. Personal Services	278,549	278,549	278,549	278,549	278,549	278,549
B. Other Current Expenses	13,756,800	13,756,800	13,756,800	13,756,800	13,756,800	13,756,800
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	14,035,349	14,035,349	14,035,349	14,035,349	14,035,349	14,035,349

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

Department:	AGS	Contact Name:	Cassandra K. Toyofuku
Prog ID(s):	AGS-901	Phone:	808-586-0693
Name of Fund:	General Administrative Services-Accounting & General Services	Fund type (MOF)	U
Legal Authority	Executive Budget Appropriation	Appropriation Acct. No.	S-XX-316-M

Intended Purpose: To receive funds from other divisions within the Department for implementing and providing management advisory services relating to recruitment activities, employee work performance and conduct issues and equal employment opportunity, as well as administrative services.

Source of Revenues: Transfers from divisions receiving services.

Current Program Activities/Allowable Expenses: Management and coordination of all personnel programs within DAGS; salary and fringe benefits.

Variances: No significant variances

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

Financial Data

	FY 2022 (actual)	FY 2023 (actual)	FY 2024 (actual)	FY 2025 (actual)	FY 2026 (estimated)	FY 2027 (estimated)	FY 2028 (estimated)
Appropriation Ceiling	192,337	86,675	88,394	0	0	0	0
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	98,920	0	0	0	0	0	0
Expenditures	98,920	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
JS0896, 9/3/20							
JS3528, 2/3/21							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

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

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

Department: Accounting and General Services
Prog ID(s): AGS-901
Name of Fund: Coronavirus State Fiscal Recovery Fund - Security Access to the State Capitol
Legal Authority: Non-appropriated. P.L. 117-2 subaward

Contact Name: Anthony Benabese
Phone: 808-586-0404
Fund type (MOF): V
Appropriation Acct. No.: S-22-514-M

Intended Purpose: To provide security personnel at selected building access points into the State Capitol.

Source of Revenues: Coronavirus State Fiscal Recovery Funds subaward

Current Program Activities/Allowable Expenses: Security personnel at the State Capitol

Variances: N/A

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

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0		0	
Beginning Cash Balance	0	237,264	0	0	0	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	122,622	237,264	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
JS2850, 12/27/21	359,886						
Net Total Transfers	359,886	0	0	0	0	0	0
Ending Cash Balance	237,264	0	0	0	0	0	0
Encumbrances	4,955	0	0	0	0	0	0
Unencumbered Cash Balance	232,309	0	0	0	0	0	0

Additional Information:

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

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

Department:	Accounting and General Services	Contact Name:	Anthony Benabese
Prog ID(s):	AGS-901	Phone:	808-586-0404
Name of Fund:	Unarmed Security Guard Services	Fund type (MOF)	V
Legal Authority	Non-appropriated. P.L. 117-2 subaward	Appropriation Acct. No.	S-23-520-M

Intended Purpose: To provide trained security personnel to conduct screening, with metal detecting equipment, at select building access points and patrol of State facilities throughout the Capitol District.

Source of Revenues: Coronavirus State Fiscal Recovery Funds subaward

Current Program Activities/Allowable Expenses: Security personnel at State facilities throughout the Capitol District.

Variances: None

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

Financial Data

	FY 2022 (actual)	FY 2023 (actual)	FY 2024 (actual)	FY 2025 (actual)	FY 2026 (estimated)	FY 2027 (estimated)	FY 2028 (estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	0	0	3,000,000	2,021,261	0	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	978,739	1,401,132	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
JS5708, 6/27/23		3,000,000					
JS3800, 2/25/25				(620,129)			
Net Total Transfers	0	3,000,000	0	(620,129)	0	0	0
Ending Cash Balance	0	3,000,000	2,021,261	0	0	0	0
Encumbrances	0	0	1,738,153	0	0	0	0
Unencumbered Cash Balance	0	3,000,000	283,108	0	0	0	0

Additional Information:

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

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

Department:	Accounting and General Services	Contact Name:	Miyoke Ng
Prog ID(s):	AGS-901	Phone:	(808)586-0690
Name of Fund:	IRA Elect Pay Prgm Clean Energy Credits	Fund type (MOF)	V
Legal Authority	Non-appropriated. P.L. 117-2 subaward	Appropriation Acct. No.	S-25-523-M

Intended Purpose: To claim clean energy credits for applicable entities including governmental entities.

Source of Revenues: Coronavirus State Fiscal Recovery Funds subaward

Current Program Activities/Allowable Expenses: Costs related to claiming clean energy tax credits.

Variances: None

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

Financial Data

	FY 2022 (actual)	FY 2023 (actual)	FY 2024 (actual)	FY 2025 (actual)	FY 2026 (estimated)	FY 2027 (estimated)	FY 2028 (estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	0	0	0	0	428,429	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	0	71,571	428,429	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
JS0212, 7/24/24				500,000			
Net Total Transfers	0	0	0	500,000	0	0	0
Ending Cash Balance	0	0	0	428,429	0	0	0
Encumbrances	0	0	1,738,153	0	0	0	0
Unencumbered Cash Balance	0	0	(1,738,153)	428,429	0	0	0

Additional Information:

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

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: AGS-Accounting and General Services

Name of Fund: General Administrative Services-Accounting & General Services
Apprn. Acct. Number: S-XX-316-M
Fund Type (MOF): U
Legal Authority: Executive Budget Appropriation

Statement of Objectives

To enhance program effectiveness and efficiency by formulating policies, allocating resources and administering operations and personnel, and providing staff support services.

	Fund Measures of Effectiveness	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**FY 2029-30**	**FY 2030-31**
1.	AV TIME FOR NON-COMPETITIVE RECRUITMENT ACTION	45.00	45.00	45.00	45.00	45.00	45.00
2.	AV TIME FOR DELEGATED CLASSIFICATION ACTION	50.00	40.00	40.00	40.00	40.00	40.00
3.	NO. OF NON-ROUTINE PERSONNEL CONSULTATIVE SVCS	500.00	400.00	400.00	400.00	400.00	400.00
4.							
5.							
6.							
7.							
8.							
9.							
10.							

	Program Size Indicators	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**FY 2029-30**	**FY 2030-31**
1.	NO. OF DIVISIONS, DISTRICT OFFICES & ATTACHED AGEN	24.00	24.00	24.00	24.00	24.00	24.00	24.00
2.	TOTAL NUMBER OF EMPLOYEES (PERMANENT/TEMPORARY)	856.00	856.00	856.00	856.00	856.00	856.00	856.00
3.	NO. OF DEPARTMENTAL VACANCIES DURING THE YEAR	275.00	225.00	225.00	225.00	225.00	225.00	225.00
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: AGS-Accounting and General Services

Name of Fund: General Administrative Services-Accounting & General Services
Apprn. Acct. Number: S-XX-316-M
Fund Type (MOF): U
Legal Authority: Executive Budget Appropriation

	Fund Activities Encompassed	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**FY 2029-30**	**FY 2030-31**
1.	NO. OF REQUESTS FOR NON-COMPETITIVE RECRUITMENTS	50.00	50.00	100.00	100.00	100.00	100.00
2.	NO. OF REQUESTS FOR DELEGATED CLASSIFICATN ACTIONS	140.00	140.00	140.00	140.00	140.00	140.00
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

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

Department: AGS-Accounting and General Services
Name of Fund: General Administrative Services-Accounting and General Services
Legal Authority: Executive Budget Appropriation
Fund Type (MOF):Interdepartmental Transfers (U)
Apprn. Account. No.: S-XX-316-M, AGS-901

	FY 2025-26 Estimated	**FY 2026-27** Estimated	**FY 2027-28** Estimated	**FY 2028-29** Estimated	**FY 2029-30** Estimated	**FY 2030-31** Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	0	0	0	0	0	0

Report on Administratively Created Accounts and Funds
for Submittal to the 2026 Legislature

Department:	AGS	Contact Name:	Royce Murakami
Prog ID(s):	AGS-891	Phone:	808-586-0630
Name of Fund:	Enhanced 911 Fund	Fund type (MOF)	B
Legal Authority	Administratively Created	Appropriation Acct. No.	S-XX-341-M

Intended Purpose:
The purpose of this fund is to account for the collection of the surcharges from the wireless phone users and distribution of funds to the Public Safety Answering Points (PSAPs) and wireless carriers to upgrade the 911 system to be able to identify and locate wireless 911 callers.

Current Program Activities/Allowable Expenses:
Collect monthly assessments from wireless carriers, disburse qualifying reimbursements to PSAPs and administrative and operational support to the Board in accordance with Section 138-5,HRS.

Financial Data			
		FY 2024	FY 2025
		(actual)	(actual)
Appropriation Ceiling		11,014,447	11,022,491
Beginning Cash Balance		37,310,431	43,536,400
Revenues		13,773,407	13,814,701
Expenditures		7,547,438	8,846,580
Transfers			
List each net transfer in/out/ or projection in/out; list each account number			
Net Total Transfers		0	0
Ending Cash Balance		43,536,400	48,504,521
Encumbrances		15,673,922	15,083,051
Unencumbered Cash Balance		27,862,478	33,421,470

Report on Administratively Created Accounts and Funds
for Submittal to the 2026 Legislature

Department:	Accounting and General Services	Contact Name:	Alan Visitacion
Prog ID(s):	AGS-231	Phone:	(808) 586-0660
Name of Fund:	Employees Sequestered Funds	Fund type (MOF)	T
Legal Authority	Administratively Created	Appropriation Acct. No.	T-XX-901-M

Intended Purpose:
To accumulate monies garnished from employees' wages and to disburse as ordered by legal documents.

Current Program Activities/Allowable Expenses:
Disbursements of funds garnished to appropriate entities/individuals.

Financial Data			
		FY 2024	FY 2025
		(actual)	(actual)
Appropriation Ceiling			
Beginning Cash Balance		117,549	123,091
Revenues		14,999	509
Expenditures		9,457	10,790
Transfers			
List each net transfer in/out/ or projection in/out; list each account number			
Net Total Transfers		0	0
Ending Cash Balance		123,091	112,810
Encumbrances		0	0
Unencumbered Cash Balance		123,091	112,810

Report on Administratively Created Accounts and Funds
for Submittal to the 2026 Legislature

Department:	AGS	Contact Name:	Michael Arakaki
Prog ID(s):	AGS-252	Phone:	(808) 586-0343
Name of Fund:	OHA Ceded Lands Proceeds	Fund type (MOF)	T
Legal Authority	Administratively Created	Appropriation Acct. No.	T-XX-902-M

Intended Purpose:
Established to record transfer of funds to the Office of :Hawaiin Affairs (OHA)

Current Program Activities/Allowable Expenses:
The appropriate funds are transferred to the Office of Hawaiian Affairs.

Financial Data			
		FY 2024	FY 2025
		(actual)	(actual)
Appropriation Ceiling			
Beginning Cash Balance		0	0
Revenues		54,948	59,430
Expenditures		54,948	59,430
Transfers			
List each net transfer in/out/ or projection in/out; list each account number			
Net Total Transfers		0	0
Ending Cash Balance		0	0
Encumbrances			
Unencumbered Cash Balance		0	0

Report on Administratively Created Accounts and Funds
for Submittal to the 2026 Legislature

Department:	AGS	Contact Name:	James Kurata
Prog ID(s):	AGS-231	Phone:	831-6730
Name of Fund:	Temporary Deposits-Salary Overpayments	Fund type (MOF)	T
Legal Authority	Administratively Created	Appropriation Acct. No.	T-XX-904-M

Intended Purpose:
The purpose of this trust fund is to account for the deposits of salary overpayment amounts collected from employees after the employee and the division have reached a mutual agreement regarding the repayment amount.

Current Program Activities/Allowable Expenses:
N/A

Financial Data			
		FY 2024	FY 2025
		(actual)	(actual)
Appropriation Ceiling			
Beginning Cash Balance		15,072	15,072
Revenues			
Expenditures			
Transfers			
List each net transfer in/out/ or projection in/out; list each account number			
Net Total Transfers		0	0
Ending Cash Balance		15,072	15,072
Encumbrances			
Unencumbered Cash Balance		15,072	15,072

Report on Administratively Created Accounts and Funds
for Submittal to the 2026 Legislature

Department:	Accounting and General Services	Contact Name:	Michael Arakaki
Prog ID(s):	AGS-252	Phone:	(808) 586-0343
Name of Fund:	Temporary Deposits-Automotive Management	Fund type (MOF)	Trust (T)
Legal Authority	Administratively Created	Appropriation Acct. No.	T-XX-905-M

Intended Purpose:
Establish an account for gate card deposit fees collected from parking assignees. Deposits are returned to assignees upon cancellation of the parking assignment and the return of the gate card.

Current Program Activities/Allowable Expenses:
Deposits are collected from assignees, checks are written to assignees who return gate cards upon cancellation of parking assignment.

Financial Data			
		FY 2024	FY 2025
		(actual)	(actual)
Appropriation Ceiling			
Beginning Cash Balance		100,015	103,345
Revenues		16,060	15,750
Expenditures		12,730	11,940
Transfers			
List each net transfer in/out/ or projection in/out; list each account number			
Net Total Transfers		0	0
Ending Cash Balance		103,345	107,155
Encumbrances			
Unencumbered Cash Balance		103,345	107,155

Report on Administratively Created Accounts and Funds
for Submittal to the 2026 Legislature

Department:	AGS	Contact Name:	Karen Ewald
Prog ID(s):	AGS-881	Phone:	808-586-0301
Name of Fund:	State Foundation on Culture and the Arts	Fund type (MOF)	T
Legal Authority	Administratively Created	Appropriation Acct. No.	T-XX-908-M

Intended Purpose: To support the SFCA in perpetuating culture and the arts in Hawaii. This is an account into which donations and private contributions, donations and Hawaii State Art Museum facility rental income are deposited.
Current Program Activities/Allowable Expenses: All SFCA programs are eligible to deposit funds in the Trust account/Programs and purposes are determined by SFCA executive director and expenditures subject to the approval of the Comptroller.

Financial Data			
		FY 2024	FY 2025
		(actual)	(actual)
Appropriation Ceiling			
Beginning Cash Balance		78,269	58,826
Revenues		165,702	40,490
Expenditures		45,145	0
Transfers			
List each net transfer in/out/ or projection in/out; list each account number			
JT1553 5/10/24		(140,000)	
Net Total Transfers		(140,000)	
Ending Cash Balance		58,826	99,316
Encumbrances		13,100	0
Unencumbered Cash Balance		45,726	99,316

Report on Administratively Created Accounts and Funds
for Submittal to the 2026 Legislature

Department:	AGS	Contact Name:	Bobet-Uriel Obedoza
Prog ID(s):	AGS-103	Phone:	586-0599
Name of Fund:	Central Payroll Clearance	Fund type (MOF)	T
Legal Authority	Administratively Created	Appropriation Acct. No.	T-XX-915-M

Intended Purpose:

This trust account serves as a clearing account to facilitate the processing, disbursement and reconciliation of the State's payroll.

Current Program Activities/Allowable Expenses:

Semi-monthly payroll expenditures.

Financial Data			
		FY 2024	FY 2025
		(actual)	(actual)
Appropriation Ceiling			
Beginning Cash Balance		(8,161,498)	29,896,602
Revenues		4,577,491,494	5,255,921,337
Expenditures		4,539,433,394	5,241,082,772
Transfers			
List each net transfer in/out/ or projection in/out; list each account number			
Net Total Transfers		0	0
Ending Cash Balance		29,896,602	44,735,167
Encumbrances			
Unencumbered Cash Balance		29,896,602	44,735,167

Report on Administratively Created Accounts and Funds
for Submittal to the 2026 Legislature

Department:	AGS	Contact Name:	Adam Jansen, PhD
Prog ID(s):	AGS-111	Phone:	x60311
Name of Fund:	Hawaii State Archives-Private Grant	Fund type (MOF)	T
Legal Authority	Administratively Created	Appropriation Acct. No.	T-XX-935-M

Intended Purpose:
Funds in this Trust will be used in support of the State Archives' initiatives to preserve and make accessible the records of the Public Archives
Current Program Activities/Allowable Expenses:
Scanning of archival materials/photographs, acquisition of technology in support of intended purpose

Financial Data			
		FY 2024	FY 2025
		(actual)	(actual)
Appropriation Ceiling			
Beginning Cash Balance		209,866	167,454
Revenues		23,767	117,584
Expenditures		66,179	195,952
Transfers			
List each net transfer in/out/ or projection in/out; list each account number			
Net Total Transfers		0	0
Ending Cash Balance		167,454	89,086
Encumbrances			
Unencumbered Cash Balance		167,454	89,086

Report on Administratively Created Accounts and Funds
for Submittal to the 2026 Legislature

Department:	AGS	Contact Name:	Sang Kim
Prog ID(s):	AGS-223	Phone:	808-586-0508
Name of Fund:	Refundable Deposits PW - Leasing Branch	Fund type (MOF)	T
Legal Authority	Administratively Created	Appropriation Acct. No.	T-XX-955-M

Intended Purpose:
Trust fund account to hold security deposits on leases

Current Program Activities/Allowable Expenses:
Security deposits retained should tenant(s) default on the Revocable Permit(s)

Financial Data			
		FY 2024	FY 2025
		(actual)	(actual)
Appropriation Ceiling			
Beginning Cash Balance		2,267	2,267
Revenues			
Expenditures			
Transfers			
List each net transfer in/out/ or projection in/out; list each account number			
Net Total Transfers		0	0
Ending Cash Balance		2,267	2,267
Encumbrances			
Unencumbered Cash Balance		2,267	2,267

Report on Administratively Created Accounts and Funds
for Submittal to the 2026 Legislature

Department:	AGS	Contact Name:	Dennis Chen
Prog ID(s):	AGS-221	Phone:	808-586-0520
Name of Fund:	Refundable Deposits PW-Other Than Leasing Branch	Fund type (MOF)	T
Legal Authority	Administratively Created	Appropriation Acct. No.	T-XX-956-M

Intended Purpose:
Created to hold refundable deposits on revocable permits administered by PWD's Planning Branch and bid security deposits for self-bonding companies who wish to bid on DAGS, PWD construction projects.

Current Program Activities/Allowable Expenses:
Various HPLS, UH, UH CC, DOA, DOD, DOH, AGR, PSD, DBEDT, DHHL, DLNR, DLIR, DCCA, Judiciary, and DAGS CIP projects; and a revocable permit administered by PWD's Planning Branch. Allowable expenses include return of bid deposits and plans and specifications deposit amounts to borrowers upon the return of the documents and upon request; and refund of the deposit on the revocable permit.

Financial Data

		FY 2024	FY 2025
		(actual)	(actual)
Appropriation Ceiling			
Beginning Cash Balance		480	480
Revenues			
Expenditures		0	
Transfers			
List each net transfer in/out/ or projection in/out; list each account number			
Net Total Transfers		0	0
Ending Cash Balance		480	480
Encumbrances			
Unencumbered Cash Balance		480	480