JOSH GREEN, M.D.
GOVERNOR | KE KIAʻĀINA

SYLVIA LUKE
LIEUTENANT GOVERNOR | KA HOPE KIAʻĀINA

DEPT. COMM. NO. 402

STATE OF HAWAIʻI | KA MOKUʻĀINA ʻO HAWAIʻI
DEPARTMENT OF LAND AND NATURAL RESOURCES
KA ʻOIHANA KUMUWAIWAI ʻĀINA

P.O. BOX 621
HONOLULU, HAWAII 96809

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

RYAN K.P. KANAKAʻOLE
FIRST DEPUTY

CIARA W.K. KAHAHANE
DEPUTY DIRECTOR - WATER

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

June 15, 2026

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

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

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

For your information and consideration, I am transmitting a copy of the report "Administratively Established Accounts and Funds of the Department of Land and Natural Resources for Fiscal Year 2026" in response to Section 37-52.5(a). In accordance with Section 93-16, Hawaii Revised Statues, a copy of this report has been transmitted to the Legislative Reference Bureau, and this report may be viewed electronically at https://files.hawaii.gov/dlnr/reports-to-the-legislature/2026/ASO26-Admin-Accts-and-Funds-FY26-2.pdf

Sincerely,

Ryan K.P. Kanakaʻole
Acting Chairperson

Report to the Thirty-Third Legislature
2026 Regular Session

ADMINISTRATIVELY ESTABLISHED ACCOUNTS AND FUNDS OF THE DEPARTMENT OF LAND AND NATURAL RESOURCES FOR FISCAL YEAR 2026

Prepared by

THE STATE OF HAWAII
DEPARTMENT OF LAND AND NATURAL RESOURCES

In response to section 37-52.5(a), Hawaii Revised Statutes

Honolulu, Hawaii

June 2026

ADMINISTRATIVELY ESTABLISHED ACCOUNTS AND FUNDS
OF THE DEPARTMENT OF LAND AND NATURAL RESOURCES
FOR FISCAL YEAR 2026

Section 37-52.5(a), Hawaii Revised Statutes, requires the Judiciary and any department or agency that administratively established any new account or fund, within thirty working days of its establishment, shall transmit a report to the Legislature. The report to the Legislature shall include:

(1) The justification for the establishment of the account or fund, and

(2) The sources of the revenue for the fund.

The following accounts were administratively established by the Department of Land and Natural Resources:

ADMINISTRATIVELY ESTABLISHED ACCOUNTS	
APPRN	ACCOUNT TITLE
S - 350 - C	Dam Appurtenance Improvement or Removal Grant Program
S - 381 - C	Ocean Stewardship Special Fund

Department: Land and Natural Resources
Name of Fund: **Dam Appurtenance Improvement or Removal Grant Program**
Legal Authority: Section 179D-31, Hawaii Revised Statutes
Fund Type MOF: Special (B)
Appropriation: S-350-C

The Dam Appurtenance Improvement or Removal Grant Program Special Fund was established by the Department for the improvement or removal of deficient dams in the State, as directed by Act 232, SLH 2024. This account will be used to financially assist owners of private dams and appurtenances to assist in the planning, design, construction or maintenance of their dam and appurtenance.

The following shall be deposited into the Dam Appurtenance Improvement or Removal Grant Program Special Fund:

1. Appropriations by the Legislature.
2. Moneys derived from public or private sources to benefit dam and appurtenance improvement of removal.
3. Any other money collected pursuant to section 179D-31, Hawaii Revised Statutes, or any rules adopted pursuant to this section.
4. Moneys derived from interest, dividends, or other income from other sources.

Department: Land and Natural Resources
Name of Fund: **Ocean Stewardship Special Fund**
Legal Authority: Section 187A-51, Hawaii Revised Statutes
Fund Type MOF: Special (B)
Appropriation: S-381-C

The Ocean Stewardship Special Fund was established to prevent the commingling of revenues and expenditures with other appropriations. It will further ensure that all expenditures and encumbrances are accurately charged to the appropriate funding source and purpose, in full alignment with the original legislative intent of Act 46, SLH 2021.

The following shall be deposited into the Ocean Stewardship Special Fund:

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