



JOSH GREEN, M.D.  
GOVERNOR

SYLVIA LUKE  
LIEUTENANT GOVERNOR

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

SABRINA NASIR  
ACTING DIRECTOR

DEPT. COMM. NO. 71

STATE OF HAWAII  
DEPARTMENT OF BUDGET AND FINANCE  
*Ka 'Oihana Mālama Mo'ohelu a Kālā*  
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ADMINISTRATIVE AND RESEARCH OFFICE  
BUDGET, PROGRAM PLANNING AND MANAGEMENT DIVISION  
FINANCIAL ADMINISTRATION DIVISION  
OFFICE OF FEDERAL AWARDS MANAGEMENT

December 5, 2025

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

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

Dear Senate President Kouchi and Speaker Nakamura:

We are submitting the FY 25 Transfers from Non-General Funds to General Fund report pursuant to Section 37-46, HRS.

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

Should there be any questions, please have your staff contact Mr. Roderick Becker, Acting Administrator of this department's Budget, Program Planning and Management Division, at 808-586-1530.

Sincerely,

SABRINA NASIR  
Acting Director of Finance

Attachment

**Transfers to General Fund**  
FY 2025

JV./TDR No.	DAGS Proc. Date	Fund/Department	Apprn. Acct. No.	Transfers to General Fund	
				Amount Transferred	Authority for Transfer
JM0329	7/29/2024	Tax Administration Special Fund (TAX)	S-24-327-T	52,961,294.49	Section 235-20.5(2), HRS
JM0330	7/29/2024	Tax Administration Special Fund (TAX)	S-23-327-T	2.17	Section 235-20.5(2), HRS
JM0353	7/30/2024	Antitrust Trust Fund (ATG)	T-24-908-N	1,157,455.95	Section 28-13(c), HRS
JM0353	7/30/2024	Antitrust Trust Fund (ATG)	T-23-908-N	218.82	Section 28-13(c), HRS
JM0358	7/30/2024	Tobacco Enforcement Special Fund (ATG)	S-23-307-N	1,425.76	Section 28-15(c), HRS
JM0399	7/31/2024	Ent Tech Svcs-Oper & Infra Mntnce Fund (AGS)	S-23-323-M	22.60	Non-statutory "U" accounts are not allowed to retain year-end cash balance
JM0399	7/31/2024	Ent Tech Svcs-Oper & Infra Mntnce Fund (AGS)	S-22-323-M	0.79	Non-statutory "U" accounts are not allowed to retain year-end cash balance
JM0400	7/31/2024	State Parking Control Revolving Fund (AGS)	S-24-317-M	360,399.29	Section 107-11(g), HRS
JM0580	8/13/2024	Pesticide Use Revolving Fund (AGR)	S-24-324-A	624,298.09	Section 149A-13.5 (e), HRS
JM0589	8/13/2024	Sanitation and Environmental Health Special Fund (HTH)	S-24-340-H	541,426.08	Section 321-27, HRS
JM0652	8/15/2024	Antitrust Trust Fund (ATG)	T-24-908-N	3,596.78	Section 28-13(c), HRS
JM1145	9/17/2024	Public Utilities Commission Special Fund (CCA)	S-20-340-R	26,095.53	Section 269-33, HRS
JM01145	9/17/2024	Public Utilities Commission Special Fund (CCA)	S-21-340-R	277,704.20	Section 269-33, HRS
JM1145	9/17/2024	Public Utilities Commission Special Fund (CCA)	S-22-340-R	58,720.00	Section 269-33, HRS
JM1145	9/17/2024	Public Utilities Commission Special Fund (CCA)	S-23-340-R	10,540.22	Section 269-33, HRS
JM1145	9/17/2024	Public Utilities Commission Special Fund (CCA)	S-24-340-R	5,402,467.68	Section 269-33, HRS
JM1232	9/19/2024	Unclaimed Property Trust Fund (BUF)	T-24-932-O	31,231,285.04	Section 523A-26, HRS
TR102474	1/27/2025	Hawaii Hurricane Relief Fund (CCA)	T-999-R	5,425,623.15	Section 431P-16 (i), HRS
JM6131	5/15/2025	Hawaii Tobacco Settlement Special Fund (HTH)	S-335-H	14,476,820.95	Section 328L-2.(b)(4), HRS
JM7272	6/26/2025	Tourism Special Fund (BED)	S-348-B	7,850,535.88	Section 237D-6.5, HRS
Total Amount Transferred to General Fund FY 2025				120,409,933.47	