

JOSH GREEN, M.D.
GOVERNOR
KE KIA'ĀINA



GOV. MSG. NO. 1

EXECUTIVE CHAMBERS
KE KE'ENA O KE KIA'ĀINA

DEC 18 2025

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

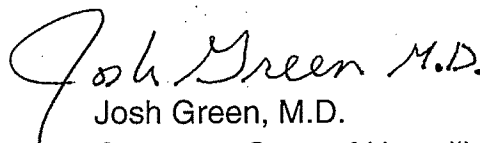
Aloha Senate President Kouchi:

Pursuant to Section 37-72, Supplemental Budget, and Section 37-75, Variance Report, HRS, the following documents are provided electronically via the Department of Budget and Finance's (B&F) website (<https://budget.hawaii.gov/budget/>):

1. The Executive Supplemental Budget for the Budget Period 2025-27.
2. The Variance Report for FYs 2025 and 2026.

In addition, transmitted herewith are 30 copies of "The Budget in Brief – FY 27 Executive Supplemental Budget" which can serve as useful reference to the Legislature. "The Budget in Brief – FY 27 Executive Supplemental Budget" is also available electronically on B&F's website.

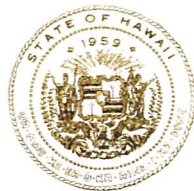
Mahalo,


Josh Green, M.D.
Governor, State of Hawai'i

Enclosures

c: Seth S. Colby, Ph.D., Acting Director

JOSH GREEN, M.D.
GOVERNOR
KE KIA'ĀINA



GOV. MSG. NO. I

EXECUTIVE CHAMBERS
KE KE'ENA O KE KIA'ĀINA

DEC 18 2025

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

Aloha Speaker Nakamura:

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1. The Executive Supplemental Budget for the Budget Period 2025-27.
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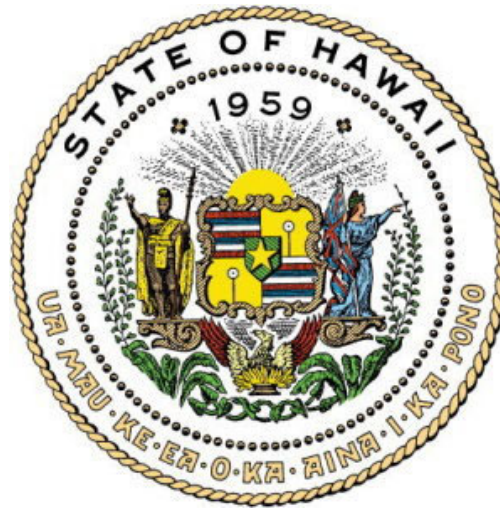
Mahalo,


Josh Green, M.D.
Governor, State of Hawai'i

Enclosures

c: Seth S. Colby, Ph.D., Acting Director

State of Hawaii



The FY 2027 Executive Supplemental Budget

Budget in Brief

Prepared by the Department of Budget and Finance
December 22, 2025

EXECUTIVE CHAMBERS
State Capitol
Honolulu, Hawai'i 96813

**GOVERNOR'S MESSAGE TO THE
33rd STATE LEGISLATURE OF HAWAII
MEETING IN THE REGULAR SESSION OF 2026**

In compliance with Article VII, Section 9, of the Hawai'i State Constitution, I hereby submit to the State Legislature the Executive Supplemental Budget for Fiscal Biennium (FB) 2025-27 and the updated Program and Financial Plan for the Period 2025-31.

OVERVIEW

These times are unprecedented but, in the face of adversity, we are resilient. The state continues to take the actions needed to ensure that Hawai'i's people can thrive. As we do in Hawai'i, we take care of our 'ohana.

Across the nation, evolving federal policies have presented new complexities for states, requiring ongoing adjustments and careful planning to navigate economic trends. While we cannot control what happens at the federal level, we can control how we respond here at home.

The recent federal government shutdown – the longest in history – forced our nation to address financial instability and food insecurity in our communities. When delays in Supplemental Nutrition Assistance Program (SNAP) funding threatened support for our most vulnerable residents, we acted quickly by launching the Hawai'i Relief Program to provide immediate aid for food, rent and utilities. Backed by \$140 million in Temporary Assistance for Needy Families and state funds, the program provided urgent support to families and kūpuna in need.

Within weeks, food assistance was delivered directly onto SNAP benefit cards a full four days earlier than projected, reaching households without delay. Additional support was also provided to our local food banks so that the broader community could access additional help. At the same time, the Legislature worked diligently to disburse \$50 million in funding directly to community nonprofits, enabling them to sustain essential services despite federal funding cutbacks.

While the most recent federal shutdown is over, there is still looming federal uncertainty. The federal landscape has changed, and many costs that previously were funded by the federal government are being charged to the states. H.R. 1 – One Big Beautiful Bill Act, signed by President Trump earlier this year, shifts many costs related to Medicaid and SNAP to the state to absorb. These social safety net programs are critical to sustain as many in our community rely on them, and therefore, we have prioritized state funding to implement the changes required to support these programs so that they can continue to serve those in need.

As the situation remains fluid, we must continue to monitor and adapt to changing federal policies on all levels to ensure that Hawai'i's families and kūpuna are supported. We must be prepared to use state funds for priority areas that may be reduced by the federal government.

In this light, the Executive Supplemental Budget Request considers the revenue impacts from federal policy changes and proposes to add a very limited amount of general funds to the state's FY 27 operating budget. As Act 250, SLH 2025, already appropriates more in general funds in the current FY 27 operating budget than the FY 26 operating budget,

departments were advised to work within their existing budgets to fund priority programs and services.

Taking Care of Hawai'i's Families

While federal policy changes may continue to create uncertainty or reduce funding in some areas, one area of significant investment is Rural Healthcare through the Rural Health Transformation Fund. This program is expected to deliver between \$150 million and \$200 million annually to Hawai'i over the next five years. Our proposal to the federal government outlines a bold vision for these funds: expanding telehealth in rural communities, improving access to care, and addressing physician and medical professional shortages to ensure that residents in every corner of our state receive the quality healthcare they deserve.

We must also ensure that residents and visitors on the neighbor islands have sufficient access to emergency medical services. Thus, we have requested \$8.1 million in general funds for FY 27 to meet increases in service contracts for 911 emergency ground ambulance and aeromedical ambulance service for the Counties of Kaua'i and Maui.

Improving the availability of mental health care remains a priority for my Administration. The Department of Health (DOH) collaborates with community partners, schools and healthcare providers to expand access to mental health services across the islands, with a focus on prevention, early intervention and equity. Every resident deserves access to the mental health care they need, when and where they need it.

The Hawai'i State Hospital provides inpatient psychiatric services for court-ordered individuals within a safe and therapeutic environment. The Executive Supplemental Budget requests \$8 million in general funds for FY 27 for contracts for psychiatric beds, for overtime and to cover the shortfall for other payroll costs. We have also requested to add 35.00

permanent full-time equivalent (FTE) positions and trade-off \$2.6 million in general funds in FY 27 to fund constitutionally mandated Mental Health Services positions for the Department of Corrections and Rehabilitation (DCR).

Medicaid, jointly funded by states and the federal government, provides health coverage to eligible low-income adults, children, pregnant women, elderly adults and people with disabilities. Due to expected increases in health care payment capitation expenditures, the FY 27 Executive Supplemental Budget requests \$45 million in general funds and \$65.4 million in federal funds to maintain access to care.

H.R. 1 made significant changes to Medicaid policy with implications to eligibility, coverage and access to healthcare services. To implement these requirements, we have requested \$30 million in general funds and \$30 million in federal funds in FY 27 for system upgrades to the Department of Human Services' existing eligibility system, KOLEA, as well as the Hawaii Prepaid Medical Management Information System and staff augmentation.

In addition, H.R. 1 also changed the federal government's share of administrative costs for SNAP from 50% to 25%, starting in federal FY 27. Consequently, the Executive Supplemental Budget seeks to change the means of financing (MOF) for 101.53 FTE permanent positions from federal to general funds, add \$13,423,792 in general funds and reduce \$13,798,105 in federal funds to offset the reduction of federal matching funds for SNAP administrative expenses in FY 27.

The high cost of living in Hawai'i – driven by soaring housing prices – remains one of the greatest challenges facing our residents. With one of the most expensive housing markets in the world, these costs touch every household and strain families across the state.

The affordable housing crisis is far-reaching: it affects low-income families who rely on subsidized public housing, but also middle-class residents caught in the gap – earning too much to qualify for government-supported housing, yet too little to afford market-rate rents or mortgages.

To address the severe shortage of affordable housing, my Administration is implementing a three-point plan of action. These bold strategies, which have already begun paying dividends, include:

- Building more housing units on state- and county-owned lands;
- Eliminating red tape and costly impact fees that cause long delays and increase the cost of construction; and
- Investing in infrastructure to boost housing capacity.

At the beginning of the year, my housing team identified more than 47,000 affordable housing units in various stages of the development pipeline, including more than 30,000 state-supported units and 10,000 units scheduled to be completed in the next few years. These projects will provide a diverse range of affordable housing solutions – many through private and public sector partnerships – for families and kūpuna across the State.

The Ka Lei Momi Redevelopment Project, launched in July 2023, represents a cornerstone of the Administration's efforts to tackle Hawai'i's housing crisis, transforming many of the state's aging public housing projects – some 70 years or older – into modern, mixed-use apartment complexes for Hawai'i's low-income and working-class families. Of the 10,000 additional units that will be created under the Ka Lei Momi Redevelopment Project, 90% will serve households making at or below 120% of the Area Median Income (AMI).

The largest Ka Lei Momi project – Mayor Wright Homes – will expand the low-density public housing project from 364 units into a 2,448-unit, multiple high-rise, mixed-use community. The Administration is budgeting \$56 million this year to fund the early construction. The project's first phase is estimated to break ground in 2026.

The state's Hawai'i Housing Finance and Development Corporation (HHFDC) has successfully partnered with experienced developers to address the demand for affordable housing. Earlier this year, the first phase of Koa Vista, part of the Koa Ridge master-planned community, was completed in partnership with HHFDC and the City and County of Honolulu. Koa Vista will feature 192 affordable rental units, with the first phase providing 95 rental units for eligible seniors. The second phase, which will offer affordable rentals for qualifying families, is scheduled for completion in 2026.

Nāulu, located across from the Pearl Harbor Naval Shipyard, was also recently completed. As the largest Low-Income Housing Tax Credit development in Hawai'i in the last 15 years, this project will provide affordable studios to four-bedroom units to qualifying households.

Kuilei Place, a new condominium development in Mō'ili'ili, features market-rate and workforce residences, particularly for essential workers, through HHFDC's Dwelling Unit Revolving Fund (DURF) Equity Pilot Program. The project is expected to be completed in 2027, expanding homeownership opportunities for kama'āina by providing over 1,000 one- to three-bedroom homes.

HHFDC has also supported partners' affordable housing projects on the islands of Hawai'i, Kaua'i and Maui, which are already accepting tenants:

- In Hilo, the 92-unit Hale Nā Koa 'O Hanakahi gives priority to seniors (62 and older), U.S. veterans and their spouses.

- In ‘Ele‘ele, Pōhākea and Kō‘ula are the latest segments of the Lima Ola Workforce Housing Development master-planned community, the largest affordable housing project ever undertaken by Kaua‘i County. Lima Ola is expected to add 550 units for sale or rent.
- In Lahaina, Kaiāulu o Kūku‘ia is a 200-unit affordable rental complex that targets families that earn 60% of AMI or less.

To continue these efforts, Act 250, SLH 2025, appropriates \$35 million for Kūpuna Supportive Housing on O‘ahu and \$40 million for a cash infusion to the DURF for FY 2025-27. In addition, \$50 million in both FY 26 and FY 27 was also appropriated for infusions to the Rental Housing Revolving Fund (RHRF), along with \$50 million in both FY 26 and FY 27 for infusions to the RHRF for Tier II projects.

The state must continue to support the advancement and expedited production of affordable housing projects to mitigate other issues such as homelessness, the cost of living and workforce shortages. It is my Administration’s priority to address homelessness quickly and effectively, which is why I issued the first Emergency Proclamation Relating to Homelessness on January 23, 2023. Due to the continuing and significant need for permanent affordable housing, supportive housing, transitional housing and shelter space to protect the health, safety and welfare of individuals experiencing homelessness and for all residents of the state, the proclamation has also been continually renewed.

Together with the Statewide Office on Homelessness and Housing Solutions, we have worked with our community partners, the counties and other government agencies to develop innovative and effective solutions, such as the Kauhale Initiative. This successful program has recently expanded beyond O‘ahu to the neighbor islands with the opening of Kīpūola Kauhale on the island of Maui. Opened in

October 2025, Kīpūola Kauhale provides 64 tiny homes for Maui wildfire survivors and others experiencing homelessness, along with support services like job training, healthcare and counseling. Due to the ongoing need for more kauhale, we have requested \$10.1 million in general obligation (G.O.) bond funds for FY 27 for the development of kauhale projects, statewide.

As a result of a strong partnership between the Department of Human Services and the City and County of Honolulu, Department of Community Services, the Hau‘ula Family Assessment Center (FAC) was unveiled in August 2025 and is available to families in the Ko‘olaupua area as a new place of refuge and support. The FAC offers safe, immediate and low-barrier temporary shelter for families experiencing homelessness.

The FAC also provides families with guidance, resources and connections to benefits such as health coverage, food and financial assistance. This partnership has resulted in the opening of four family shelters within a year and is a great example of what can be accomplished when we work together.

Native Hawaiians suffer disproportionately when it comes to housing burdens and face compounding barriers to accessing affordable housing. Nearly half of the households on the waitlist for Hawaiian homesteads pay more than 30% of their monthly income on housing.

To reduce the decades-long waitlist, which has grown to over 29,000 Kānaka Maoli, the Legislature appropriated \$600 million in Act 279, SLH 2022, to the Department of Hawaiian Home Lands (DHHL). Because the majority of Native Hawaiians on the waitlist are over the age of 60 and are on fixed incomes, DHHL is hoping to deliver more than 7,500 homes and lots, especially for kūpuna, under its five-year plan.

DHHL has made good progress so far by awarding 790 leases for two projects in West O'ahu in March. The leases are part of DHHL's strategy to expedite homesteading opportunities and address the long-standing waitlist and were the first project lease awards in more than two decades. This approach ensures long-term stability as it allows beneficiaries to secure a homestead lot before development is complete and pass their leases to qualified successors.

In addition, 52 DHHL beneficiaries were awarded a home at the Pu'uhona Homestead Project in Wailuku in June. As DHHL's first residential project on Maui in nearly two decades, future phase of this project will add 109 additional new homes.

The project is one of dozens that DHHL is pursuing to fulfill its obligations to its Native Hawaiian beneficiaries. To continue this momentum, we have requested \$23 million in revolving fund ceiling in FY 27 to support the expenditure of funds from the Native American Housing Assistance and Self-Determination Act and \$19.2 million in G.O. bond funds for FY 27 for repair and maintenance of Hawaiian Home Lands Existing Infrastructure, Statewide.

I have long advocated that Hawai'i must invest in sustainable, renewable energy and reduce our dependence on fossil fuels. While we are often on the forefront, Hawai'i cannot do it alone. As a member of the U.S. Climate Alliance, a bipartisan coalition of 25 governors securing America's net-zero future by advancing state-led, high-impact climate action, we are able to leverage the efforts of other states to ensure we move the needle on achieving sustainable and renewable energy goals.

The State of Hawai'i recently joined the Affordable Clean Cars Coalition – a growing partnership among the states to help sustain America's transition to cleaner and more affordable cars, support U.S. automotive manufacturers and workers and to safeguard states' clean air authority. I joined 12 other governors who launched the coalition earlier this year to

continue our efforts for a clean energy future that protects the health of our people despite federal policy changes. The effort is one of several multistate partnerships hosted by the U.S. Climate Alliance.

Access to clean air and clean water is a basic right. The Clean Water State Revolving Fund (CWSRF) was established under the federal "Water Quality Act of 1987" to provide low-interest loans to state and county agencies for water pollution control projects. The Drinking Water State Revolving Fund (DWSRF) provides low-interest loans and grants to public water systems for crucial infrastructure upgrades to ensure safe drinking water. To implement these loan programs, we have requested revolving fund ceilings for FY 27 of \$60 million for the CWSRF Loan Program and \$50 million for the DWSRF Loan Program.

Investing in early education will provide more opportunities for Hawai'i's keiki to have a strong start. A key milestone in advancing this mission is the continued expansion of public pre-kindergarten for 3- and 4-year-olds, a central element of Lieutenant Governor Sylvia Luke's Ready Keiki initiative.

Since the launch of Ready Keiki in January 2023, the Executive Office on Early Learning and its partners have more than tripled the number of public pre-kindergarten classrooms statewide from 37 in 2022 to 117 classrooms across 89 locations today, a testament to their ongoing commitment to a brighter future for Hawai'i's keiki. To expand on this success, we have requested \$27.1 million in G.O. bond funds for Pre-Kindergarten Capacity, Statewide.

Hawai'i's public schools are finding success in innovative ways. The Early College Program gives high school students the opportunity to earn college credit. Earlier this year, a cohort of 13 students from Waipahu High School's 'Ohana of Excellence Academy (OEA) became the first special education class under the Department of Education (DOE) to earn college credit through an Early College course.

Waipahu High School is a nationally recognized wall-to-wall academy high school, distinguished by the highest level of national recognition for its six career academies. The mission of the OEA is to empower students to take charge of their futures and become active members of their communities. All students deserve the opportunity to excel and to have their achievements celebrated.

The Green Fee

When I signed Act 96 into law earlier this year, Hawai'i became the first state in the nation to enact a Green Fee – a dedicated source of funding to support environmental conservation, climate resilience and sustainable tourism projects statewide. It reflects a broader strategy to respond to the growing frequency of natural disasters.

Here in Hawai'i, the natural environment is central to our identity and culture. As an island chain, Hawai'i has unique environmental, cultural and economic concerns. As stewards of these islands, it is our responsibility to safeguard them for future generations, preserve our natural resources and build resiliency now.

In 2024, I established the State's Climate Advisory Team (CAT) in response to the increasing frequency and intensity of natural disasters across Hawai'i and the nation. The CAT brought together leaders across various sectors to develop community-informed policy recommendations. A key recommendation of the CAT was to establish a dedicated source of funding for climate change mitigation and disaster resilience, with the Transient Accommodations Tax (TAT) identified as a potential revenue source.

Effective January 1, 2026, a 0.75% increase to the TAT has been designated to support the Green Fee. Act 96 also levies, for the first time, the TAT on cruise ships docking in Hawai'i's ports, which will also support the Green Fee. Based on

estimates by the Department of Taxation, the Green Fee is expected to generate approximately \$42 million in FY 26 and \$87 million in FY 27.

To ensure a thorough, equitable and transparent evaluation of projects for potential Green Fee funding, the Green Fee Advisory Council (GFAC) was established. The GFAC, composed of representatives from a broad range of stakeholders, collaborates to provide strategic guidance and recommendations to direct Green Fee resources toward initiatives that reflect community priorities and the intent of Act 96. Its approach emphasizes equitable distribution of funds across the Legislature's three priority areas:

1. Environmental Stewardship – Projects that protect and restore Hawai'i's natural resources, including coverage of native flora and fauna.
2. Climate and Hazard Resilience – Projects that harden infrastructure, such as those that mitigate wildfire and flood risks.
3. Sustainable Tourism – Projects that support destination management, beach nourishment and park improvements.

Act 96 requires that the Governor request, through the Executive Budget or Supplemental Budget, funds approximating the additional revenue generated for the Green Fee. As such, the GFAC is responsible to provide the Governor with a recommended list of projects and an accompanying budget for inclusion in the Governor's budget request.

The FY 27 Executive Supplemental Budget currently includes placeholders in the Department of Budget and Finance of \$43.5 million in general funds for FY 27 for operating and \$42 million in FY 26 and \$43.5 million in G.O. bond funds in FY 27 for capital improvement program (CIP) projects to

earmark funding for projects to be funded by the Green Fee. The proposed projects will prioritize program sustainability and efficiency, while demonstrating measurable outcomes and the ability to meet key milestones on time. Ultimately, the Legislature will decide on appropriations through the state's annual budget process.

Revenue Projections

The economic impact of fluctuating federal policies was a key point of consideration by the Council of Revenues (COR) at its September 4, 2025 meeting. While the COR acknowledged the high level of uncertainty regarding federal policy changes, the COR lowered its general fund tax revenue growth forecast for FY 26 from -3.5% to -4.7% but raised its forecasts for FY 27 from 1% to 2% and FY 28 from 1.5% to 1.9%. In addition, the COR lowered its forecasts for FY 29 from 2.6% to 2.5% and FY 30 from 1.9% to 1.8%, while leaving the forecast for FY 31 at 3.1% and setting a new forecast for FY 32 at 3.4%.

The COR's downward revision in FY 26 reflects the weakening U.S. economy and the anticipated decline in the tourism industry. The negative growth in FY 26 is due, in part, to an adjustment for the higher base in FY 25 due to the one-time boost of \$315 million in estate tax collections in September 2024.

The COR's forecast also accounts for the impact of several acts: Act 46, SLH 2024, regarding individual income tax reductions; Act 47, SLH 2024, regarding general excise tax exemptions of medical and dental services paid with Medicare, Medicaid and TRICARE; Act 58, SLH 2025, regarding the Pass-Through Entity tax add-back; and Act 96, SLH 2025, regarding the establishment of the Green Fee.

Budget and Fiscal Considerations

In developing the Executive Supplemental Budget, we considered the state's current and anticipated fiscal health and the potential impact of all proposed budget requests. To the extent possible, we considered potential stressors to the state's economy which could impact the state's revenues and fiscal well-being.

Administrative Directive No. 25-02, State Reserve Policy, requires that for each year of the six-year planning period, the state shall endeavor to attain a minimum fund balance as a percentage of the preceding year's general fund revenues as follows:

1. 5% unassigned general fund carryover balance;
2. 10% Emergency and Budget Reserve Fund (EBRF); and
3. 25% combined state reserves or 20% combined state reserves, if the EBRF fund balance objective has been met.

The balance of the EBRF is at its highest level. With a balance of \$1.568 billion at the end of FY 25, the EBRF is projected to be 14.4% of FY 25 general fund revenues this fiscal year, which provides a strong reserve for the future.

Through November 2025, preliminary general fund tax revenues for FY 28 have decreased by 10.5%, below the COR's current projection of -4.7%. The one-time boost of \$315 million in estate tax collections in September 2024 contributes significantly to the decline due to the higher base in FY 25. Additionally, the 15.4% decrease in individual income tax (IIT) collections, in large part due to the change in the IIT withholding tables pursuant to Act 46, SLH 2024, also has a substantial impact.

The growth rate of general fund tax revenues is expected to improve after January 2026, when the comparison will start to reflect the IIT withholding changes in both 2025 and 2026 (calendar years).

Actions taken by Congress may impact Hawai'i. Congress has not yet passed a budget for federal FY 26, and the federal government is operating on a continuing resolution that has an expiration date of January 30, 2026. Operating on continuing resolutions can cause uncertainty for federally-funded programs.

However, even if Congress passes a federal budget for FY 26, the state must be prepared to assume costs for services which the state deems critical should the federal government reduce or discontinue funding or shift costs to the state. This uncertainty has economic consequences as our residents rely on federal programs daily.

Recent events such as the pandemic and the 2023 wildfires have made it abundantly clear how quickly things can change. We are cautiously optimistic about Hawai'i's economy but many potential challenges remain. As such, we must be prepared to handle fiscal challenges that come our way and will be closely monitoring general fund revenues in the months to come.

The Economy

Based on the most recent developments in the local and national economy, the Department of Business, Economic Development and Tourism (DBEDT) expects 1.6% growth in Hawai'i's economy in 2025 and 1.5% growth in 2026. The growth of the construction industry continues. The outlook for the industry is positive with large government projects and private industry investments expected to fuel growth. In the tourism sector, the largest economic driver of Hawai'i's

economy, visitor spending levels have outpaced annual inflation.

Visitor arrivals are nearly flat but visitor spending has been strong, with spending up 5% on the year. Although the softness in visitor arrivals is expected to continue, Hawai'i is attracting a higher-spending visitor demographic, which bodes well for growth in visitor expenditures.

The state's preliminary seasonally adjusted unemployment rate has steadily improved in 2025. From January through August 2025, the unemployment rate decreased from 3.0% to a preliminary rate of 2.7%, the lowest rate since the pandemic and is one of the lowest rates in the country.

DBEDT projects subdued growth in 2026 followed by steady recovery. Compared to DBEDT's second and third quarter projections, Hawai'i's economic outlook improved due to robust visitor expenditures, lower-than-expected inflation, a healthy labor market and stronger-than-expected national economic performance. Near-term growth is expected to be below trend due to the impacts of tariffs, overall policy uncertainty and sluggish visitor arrivals.

Constitutional and Statutory Requirements

In preparing the supplemental budget, the Executive Branch is bound by constitutional and statutory requirements, which include, but are not limited to, the following:

- Article VII, Section 9, of the State Constitution provides that “. . . in each regular session in an even-numbered year, at such time as may be provided by law, the governor may submit to the legislature a bill to amend any appropriation for operating expenditures of the current fiscal biennium, to be known as the supplemental appropriations bill, and bills to amend any appropriations for capital expenditures of the current fiscal biennium . . .”

- Section 37-72, Supplemental Budget, HRS, states that the Governor may submit to the Legislature a supplemental budget to amend any appropriation for the current fiscal biennium. The supplemental budget shall reflect the changes being proposed in the state's program and financial plan and shall be submitted, as applicable, in the manner provided in Section 37-71, The Budget, HRS.
- Section 37-71(b)(4), HRS, prescribes that the information provided in the budget be formatted such that “[p]rogram costs shall include all costs, including research and development, operating and capital, regardless of the means of financing . . .”
- Section 37-71(c)(3), HRS, requires a summary listing of all capital improvement projects by program, at the lowest level of the program structure, which shows for each project, by investment cost elements, the amount of new appropriations and authorizations proposed. Under Section 37-62, Definitions, HRS, “cost elements” means the major subdivisions of a cost category. The category “capital investment” includes plan, land acquisition, design, construction, and equipment and furnishing.

Thus, the Executive Supplemental Budget includes all appropriations from Act 250, SLH 2025, the General Appropriations Act. To meet the requirements of Section 37-71, HRS, we have also designated the funding for CIP projects included in the Executive Supplemental Budget by cost element (i.e., plans, land acquisition, design, construction, and equipment). This includes providing cost element breakdowns for CIP projects that were originally appropriated in Act 250, SLH 2025.

THE FY 27 EXECUTIVE SUPPLEMENTAL BUDGET

Budget Approach and Priorities

As managers of the public's funds, it is our responsibility to make the best use of the state's resources, especially during uncertain times. My Administration's core priorities remain the same: improving healthcare access and outcomes, reducing homelessness, building affordable housing, investing in climate resiliency, education, strengthening our economy and reducing the cost of living for our residents.

This budget reflects a continuation of investing in these priority areas for the state, while exercising fiscal prudence to account for the uncertainty at the federal level and the slowdown of Hawai'i's economy.

In addition to submitting Executive Supplemental Budget requests to support our priorities in FY 2025-27, we will be submitting emergency appropriation bills for FY 26 which total \$137 million in general funds, including funding for \$98.9 million (subject to change based on updated estimates) for temporary hazard pay. These appropriations are necessary to provide critical support for the respective programs this fiscal year.

The Executive Supplemental Budget contains operating and CIP requests for FY 26 and FY 27 that propose changes and adjustments to Act 250, SLH 2025, including transfers (operating only), which authorized funding for the two-year fiscal period that began on July 1, 2025 and ends on June 30, 2027. We will also be proposing to reinstate standard operating and CIP provisions necessary for effective and efficient implementation of the budget.

	<u>FY 26</u> <u>Appropriations</u> (\$million)	<u>FY 26</u> <u>Adjustments</u> (\$million)	<u>FY 26</u> <u>Requests</u> (\$million)
Operating Budget			
All (MOF)	19,880.5	-149.5	19,731.0
General Funds	10,533.5	-149.5	10,484.0
CIP Budget			
All MOF	3,379.6	42.0	3,421.6
G.O. Bond Funds	1,428.1	42.0	1,470.1
G.O. Reimbursable Bond Funds	.....	.....	.....

	<u>FY 27</u> <u>Appropriations</u> (\$million)	<u>FY 27</u> <u>Adjustments</u> (\$million)	<u>FY 27</u> <u>Requests</u> (\$million)
Operating Budget			
All MOF	19,710.9	646.3	20,357.2
General Funds	10,590.0	-1.6	10,588.4
CIP Budget			
All MOF	2,331.3	1,967.3	4,298.6
G.O. Bond Funds	423.0	903.8	1,326.8
G.O. Reimbursable Bond Funds	.....	.....	.....

The Operating Budget

The Executive Supplemental Budget includes amendments for FY 26 that total -\$149.5 million and FY 27 that total \$646.3 million from all MOF for operating costs. This represents a decrease of less than 1% compared to FY 26 and an increase of 3% compared to FY 27 appropriations in the FB 2025-27 Executive Budget (Act 250, SLH 2025).

FY 27 Executive Supplemental Budget identifies a significant amount of savings for fixed costs:

- Reduces a total of \$149,343,339 in FY 26 and \$137,645,137 in FY 27 for debt service payments.
- Reduces a total of \$2,982,905 for health premium payments.

Due to the limited amount of general fund requests, other significant requests are highlighted in prior relevant sections. Additional information on funding distribution by MOF and department may be found in the forthcoming sections.

The Capital Improvement Program Budget

The Executive Supplemental Budget includes amendments for FY 26 that total \$42 million and FY 27 that total \$1.967 billion from all MOF for CIP costs. This represents increases of 1% and 84% compared to FY 26 and FY 27 appropriations from Act 250, SLH 2025, respectively.

As the state currently faces a downturn in general fund revenues, the FY 27 Executive Supplemental Budget proposes to lapse \$35 million in general funded FY 25 and FY 26 CIP appropriations from Act 164, SLH 2023, as amended by Act 230, SLH 2024, to convert them to FY 27 G.O. bond funded CIP appropriations, including, but not limited to, the following:

- \$10.5 million for Lump Sum Maintenance of Existing Facilities, Statewide, for the Department of Accounting and General Services, Public Works Division.
- \$2 million for DOH Improvements, Statewide.
- \$12 million for Lump Sum Maui Health System, Facilities Repair, Renovations and Upgrades, Maui and Lānaʻi.

- \$2 million for Deep Monitor Wells, Statewide, for the Department of Land and Natural Resources (DLNR).
- \$2.5 million for Waimānalo Pathways, O‘ahu, for DLNR.

Significant requests for priority areas include the following (FY 27 G.O. bond funds unless otherwise noted except for requests listed under Transportation, which are FY 27 revenue bond funded unless otherwise noted). Additional information on funding distribution by MOF and department may be found in the forthcoming sections.

Health

- Adds \$9.4 million for Waimano Ridge, Kamauleule Building Renovation, Phase 1, O‘ahu.
- Adds \$50 million for West Hawai‘i Medical Office Building, Hawai‘i.
- Adds \$6.5 million for Hilo Benioff Medical Center, Plumbing Repairs and Renovations in the Acute Facility and Emergency Room Heat, Ventilation, and Air Conditioning, Hawai‘i.

Homelessness

- Adds \$10.1 million for Kauhale Development Projects Lump Sum, Statewide.

Economy

- Adds \$15 million for Royal Kunia Agricultural Park, O‘ahu.
- Adds \$15 million for Wahiawā Dam Improvements, O‘ahu.
- Adds \$9.3 million for Kōke‘e Ditch Irrigation System, Kaua‘i.

- Adds \$10 million for Seawater Pipeline Removal, Hawai‘i.
- Adds \$60 million in G.O. bond funds and \$21 million in special funds for Hawai‘i Convention Center Improvements, O‘ahu.

Environment

- Adds \$8.5 million in G.O. bond funds and \$500,000 in federal funds for State Parks Infrastructure Improvements, Lump Sum, Statewide.
- Adds \$42 million in FY 26 and \$43.5 million in FY 27 to earmark funding for projects to be funded by the Green Fee.

Education

Lower Education

- Adds \$146 million for Lump Sum CIP – Capacity for DOE Schools, Statewide.
- Adds \$40 million for Lump Sum CIP – Deferred Maintenance Projects for DOE Schools, Statewide.
- Adds \$40 million for Lump Sum CIP – Health and Safety for DOE Schools, Statewide.
- Adds \$30 million for Preventative Maintenance for DOE Schools, Statewide.
- Adds \$27.1 million for Lump Sum CIP – Pre-Kindergarten Capacity, Statewide.

Higher Education

- Adds \$65 million for University of Hawai'i (UH) System, Renew, Improve, and Modernize, Statewide.
- Adds \$20 million for Community Colleges System (CCS), Capital Renewal and Deferred Maintenance, Statewide.
- Adds \$20 million for CCS, Minor CIP for the Community Colleges, Statewide.
- Adds \$9.5 million for UH, Hilo, Renew, Improve, and Modernize, Hawai'i.
- Adds \$7.3 million for UH, Mānoa Campus, Athletic Facilities Improvements, O'ahu.
- Adds \$7 million for UH at Mānoa, Waikīkī Aquarium, O'ahu.
- Adds \$5.5 million for UH, Hilo, Student Housing, Hawai'i.

Youth Challenge

- Adds \$7 million for Youth Challenge Academy B1786 and B1787 Upgrades and Improvements, O'ahu.

Hawaiian Home Lands

- Adds \$19.2 million for Lump Sum Repair and Maintenance – Hawaiian Home Lands Existing Infrastructure, Statewide.

Public Safety

- Adds \$7.4 million in G.O. bond funds and \$16.6 million in other federal funds for Upgrades and Improvements to Hawai'i Army National Guard Facilities, Statewide.
- Adds \$15 million for DCR General Administration, Lump Sum CIP, Statewide.
- Adds \$15 million for New Kaua'i Community Correctional Center and Community Transitional Center, Kaua'i.
- Adds \$8 million for DCR Facility-Wide Security Perimeter Fence Repairs, Upgrades and Related Improvements, and Deferred Maintenance, Related Support and Improvements, Statewide.
- Adds \$7.5 million in G.O. bond funds and \$7.5 million in matching county funds for Emergency Response and Community Center, Hawai'i.

Maui Wildfires

- Adds \$12.5 million for Lahaina Small Boat Harbor, Lump Sum Improvements for Rebuild Post-Wildfire, Maui.

Transportation

- Adds \$188.6 million for Daniel K. Inouye International Airport, Airport Improvements, O'ahu.
- Adds \$82.8 million for Ellison Onizuka Kona International Airport at Keāhole, Airport Improvements, Hawai'i.
- Adds \$11 million for Airfield Improvements, Statewide.

- Adds \$10.5 million for Airport Development, Statewide.
- Adds \$9.5 million for Kahului Airport, Airport Improvements, Maui.
- Adds \$11.4 million for Hāna Airport, Airport Improvements, Maui.
- Adds \$383.5 million (\$76.7 million in revenue bond funds and \$306.8 million in federal funds) for Honoapiʻilani Highway Coastal Mitigation, Honoapiʻilani Highway, from Ukumehame to Launiupoko, Maui.
- Adds \$127.6 million (\$32.5 million in revenue bond funds and \$95.1 million in federal funds) for Highway Traffic Operational Improvements, Statewide.
- Adds \$48.4 million (\$10 million in revenue bond funds and \$38.4 million in federal funds) for Waiʻanae Coast Farrington Highway Improvements, Oʻahu.
- Adds \$25.8 million (\$5.2 million in revenue bond funds and \$20.7 million in federal funds; total differs due to rounding) for Highway Tunnel Program, Statewide.
- Adds \$14.0 million (\$0.8 million in special funds, \$2 million in revenue bond funds and \$11.2 million in federal funds) for Electric Vehicle Facilities, Statewide.

Effective, Efficient, and Open Government

- Adds \$20 million for Lump Sum Maintenance of Existing Facilities, Statewide.

MOVING FORWARD WITH RESILIENCE

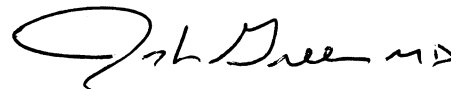
Going into the new year, we know there will be more challenges ahead. We expect that there will be more reductions to federal funds and changes to federal policy.

We have all seen how situations can change quickly, even overnight. Our Administration will continue to tackle these challenges head on while working to fulfill our commitments to Hawaiʻi's people, to our islands and to future generations.

Our work to improve Hawaiʻi's cost of living will continue – we are committed to making Hawaiʻi a place where our families and kūpuna can live with dignity and security. We are investing in our environment to ensure that future generations can live, learn and thrive in the Hawaiʻi we all love. Working with our communities, we are building a legacy of sustainability and stewardship.

We are stronger and more resilient when we work together. In these challenging times, we must uplift each other through kindness, honesty and aloha. We look forward to working with the Legislature during the 2026 Legislative Session for the people of Hawaiʻi.

Sincerely,



JOSH GREEN, M.D.
Governor of Hawaiʻi

APPENDIX TO THE GOVERNOR'S MESSAGE

A. THE FY 27 EXECUTIVE SUPPLEMENTAL BUDGET RECOMMENDATIONS

THE OPERATING BUDGET

General Funds

For **FY 26**, total proposed general fund adjustments to the operating budget amount to a net decrease of \$149.5 million, or 1.4% less than the current appropriation level of \$10.534 billion. The recommended general fund amount for FY 26 is \$10.384 billion.

For **FY 27**, total proposed general fund adjustments to the operating budget amount to a net decrease of \$1.6 million, or 1% less than the current appropriation level of \$10.590 billion. The recommended general fund amount for FY 27 is \$10.588 billion.

All Means of Financing

For **FY 26**, total proposed adjustments to the operating budget amount to a net decrease of \$149.5 million, or 1% less than the current appropriation level of \$19.881 billion. The recommended amount for all means of financing (MOF) for FY 26 is \$19.731 billion.

For **FY 27**, total proposed adjustments to the operating budget for all MOF amount to a net increase of \$646.3 million, or 3.3% more than the current appropriation level of \$19.711 billion for all MOF. The recommended amount for all MOF for FY 27 is \$20.357 billion.

Breakdowns by MOF are as follows:

Means of Financing	FY 26 Act 250/2025 Appropriation (\$)	FY 26 Proposed Adjustment (\$)	FY 26 Recommended Appropriation (\$)
General Funds	10,533,526,869	(149,543,339)	10,383,983,530
Special Funds	4,299,832,113	.....	4,299,832,113
Federal Funds	3,593,772,273	.....	3,593,772,273
Other Federal Funds	301,427,907	.....	301,427,907
Private Contributions	903,067	.....	903,067
County Funds	.....	.....	.....
Trust Funds	429,002,313	.....	429,002,313
Interdept. Transfers	99,787,264	.....	99,787,264
Revolving Funds	591,518,464	.....	591,518,464
Other Funds	<u>30,773,357</u>	<u>.....</u>	<u>30,773,357</u>
Total	19,880,543,627	(149,543,339)	19,731,000,288
Means of Financing	FY 27 Act 250/2025 Appropriation (\$)	FY 27 Proposed Adjustment (\$)	FY 27 Recommended Appropriation (\$)
General Funds	10,589,981,757	(1,613,800)	10,588,367,957
Special Funds	4,126,532,651	156,928,505	4,283,461,156
Federal Funds	3,576,217,392	100,696,447	3,676,913,839
Other Federal Funds	284,784,097	8,841,165	293,625,262
Private Contributions	903,067	.....	903,067
County Funds	.....	.....	.....
Trust Funds	429,146,032	139,598	429,285,630
Interdept. Transfers	99,787,264	(212,095)	99,575,169
Revolving Funds	577,783,900	377,882,669	955,666,569
Other Funds	<u>25,727,960</u>	<u>3,650,806</u>	<u>29,378,766</u>
Total	19,710,864,120	646,313,295	20,357,177,415

The distribution by department and the significant changes in the Operating Supplemental Budget by department are presented in the sections that follow.

THE CAPITAL IMPROVEMENT PROGRAM BUDGET

General Obligation Bond Funds

For **FY 26**, total proposed capital improvement program (CIP) adjustments for general obligation (G.O.) bond funds amount to a net increase of \$42 million, 2.9% more than the total of the current G.O. bond fund appropriation level of \$1.428 billion. The recommended G.O. bond fund amount for FY 26 is \$1.470 billion. There was no G.O. reimbursable (G.O.R.) bond fund appropriation or proposed adjustment for FY 26.

For **FY 27**, total proposed CIP adjustments for G.O. bond funds amount to a net increase of \$903.8 million, or 213.7% more than the total of the current G.O. bond fund appropriation level of \$423.0 million. The recommended G.O. bond fund amount for FY 27 is \$1.327 billion. There was no G.O.R. bond fund appropriation or proposed adjustment for FY 27.

All Means of Financing

For **FY 26**, total proposed CIP adjustments for all MOF amount to a net increase of \$42 million, or 1.2% of the current level for all MOF of \$3.380 billion. The recommended amount for all MOF for FY 26 is \$3.422 billion.

For **FY 27**, total proposed CIP adjustments for all MOF amount to a net increase of \$1.967 billion, or 84.4% of the current level for all MOF of \$2.331 billion. The recommended amount for all MOF for FY 27 is \$4.299 billion.

Breakdowns by MOF are as follows:

Means of Financing	FY 26 Act 250/2025 Appropriation (\$)	FY 26 Proposed Adjustment (\$)	FY 26 Recommended Appropriation (\$)
General Funds	.....	.....	.....
Special Funds	86,917,000	.....	86,917,000
G.O. Bond Funds	1,428,063,000	42,000,000	1,470,063,000
G.O.R. Bond Funds	.....	.....	.....
Revenue Bonds	755,024,000	.....	755,024,000
Federal Funds	719,392,000	.....	719,392,000
Other Federal Funds	62,723,000	.....	62,723,000
Private Contributions	32,000	.....	32,000
County Funds	26,200,000	.....	26,200,000
Trust Funds	.....	.....	.....
Interdept. Transfers	.....	.....	.....
Revolving Funds	.....	.....	.....
Other Funds	<u>301,200,000</u>	<u>.....</u>	<u>301,200,000</u>
Total	3,379,551,000	42,000,000	3,421,551,000
Means of Financing	FY 27 Act 250/2025 Appropriation (\$)	FY 27 Proposed Adjustment (\$)	FY 27 Recommended Appropriation (\$)
General Funds	.....	.....	.....
Special Funds	179,291,000	28,842,000	208,133,000
G.O. Bond Funds	423,022,000	903,794,000	1,326,816,000
G.O.R. Bond Funds	.....	.....	.....
Revenue Bond Funds	991,790,000	482,033,000	1,473,823,000
Federal Funds	590,424,000	486,512,000	1,076,936,000
Other Federal Funds	121,500,000	22,351,000	143,851,000
Private Contributions	25,032,000	.....	25,032,000
County Funds	.....	7,500,000	7,500,000
Trust Funds	.....	.....	.....
Interdept. Transfers	.....	.....	.....
Revolving Funds	.....	.....	.....
Other Funds	<u>200,000</u>	<u>36,280,000</u>	<u>36,480,000</u>
Total	2,331,259,000	1,967,312,000	4,298,571,000

The distribution by department and the highlights of the CIP requests by department are presented in the sections that follow.

B. THE GENERAL FUND EXPENDITURE CEILING

By law, general fund appropriations must comply with the expenditure ceiling requirements that are set forth in Section 9 of Article VII of the Hawai'i State Constitution and Section 37-92 of the Hawai'i Revised Statutes (HRS).

At the aggregate level that includes all branches of government, the total proposed appropriations from the general fund are within the expenditure ceiling for FY 26 and FY 27.

For the Executive Branch, the total proposed appropriations from the general fund (which include the Executive Supplemental Budget for FY 2025-27 and other specific appropriation measures to be submitted) are within the appropriation ceiling for FY 26 and FY 27.

C. TAX REFUND OR CREDIT AND DEPOSIT TO THE EMERGENCY AND BUDGET RESERVE FUND

Article VII, Section 6, of the Hawai'i State Constitution, requires that whenever the State general fund balance at the close of each of two successive fiscal years exceeds 5% of general fund revenues for each of the two fiscal years, the Legislature must provide for a tax refund or tax credit to the taxpayers of the State or make a deposit into one or more emergency funds, as provided by law.

Section 328L-3, HRS, provides that whenever general fund revenues for each of two successive fiscal years exceed revenues for each of the preceding fiscal years by 5%, 5% of the general fund balance shall be deposited into the Emergency and Budget Reserve Fund.

For FY 24 and FY 25, general fund balances were greater than 5% of general fund revenues. However, it is important to note that the FY 24 and FY 25 general fund balances were adjusted to include certain transactions that were authorized for FY 24 and FY 25 but processed in the subsequent fiscal year. Due to a combination of timing issues with the enactment of the authorizing legislation and accounting system limitations, those transactions were processed in FY 25 and FY 26 but, for the purposes of the general fund financial plan, have been reflected as authorized in FY 24 and FY 25, respectively.

Although the general fund balance exceeded 5% of general fund revenues for FY 23 and FY 24, FY 24 and FY 25 total (tax and non-tax) general fund revenues did not exceed the respective previous year's revenues by 5% or more in two consecutive years. Accordingly, the 2026 Legislature must provide for a tax refund or tax credit or make a deposit into one or more funds that serve as temporary supplemental sources of funding in times of emergency, economic downturn, or unforeseen reduction in revenues, or appropriate general funds for the prepayment of either or both of 1) debt service or 2) pension or other post-employment benefit liabilities.

D. THE DEBT LIMIT

Section 13 of Article VII of the Hawai'i State Constitution places a debt limit on G.O. bonds that may be issued by the State. It has been determined that the total amount of principal and interest calculated on: a) all bonds issued and outstanding; b) all bonds authorized and unissued; and c) all bonds proposed in the Executive Supplemental Budget (including State guaranties) will not cause the debt limit to be exceeded at the time of each bond issuance.

BUDGET IN BRIEF
The FY 2027 Executive Supplemental Budget

Table of Contents

	Page
Governor's Message	i - xvi
The Operating and Capital Investment Budget - Statewide Summaries	1 - 26
The Operating and Capital Budget - Department Summaries and Highlights	27 - 130
Plan of Organization	29
Department of Accounting and General Services	30 - 33
Department of Agriculture and Biosecurity	34 - 37
Department of the Attorney General	38 - 41
Department of Budget and Finance	42 - 45
Department of Business, Economic Development, and Tourism	46 - 49
Department of Commerce and Consumer Affairs	50 - 53
Department of Corrections and Rehabilitation	54 - 59
Department of Defense	60 - 63
Department of Education	64 - 71
Office of the Governor	72 - 75
Department of Hawaiian Home Lands	76 - 79
Department of Health	80 - 87
Department of Human Resources Development	88 - 91
Department of Human Services	92 - 95
Department of Labor and Industrial Relations	96 - 99
Department of Land and Natural Resources	100 - 103
Department of Law Enforcement	104 - 109
Office of the Lieutenant Governor	110 - 113
Subsidies	114 - 115
Department of Taxation	116 - 119
Department of Transportation	120 - 125
University of Hawaii	126 - 130
Historical Information	131 - 142

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The Operating and Capital Budget - Statewide Summaries

MULTI-YEAR FINANCIAL SUMMARY
GENERAL FUND
FISCAL YEARS 25 - 31
(in millions of dollars)

	<u>Adj. Act.</u> <u>FY 25*</u>	<u>Estimated</u> <u>FY 26</u>	<u>Estimated</u> <u>FY 27</u>	<u>Estimated</u> <u>FY 28</u>	<u>Estimated</u> <u>FY 29</u>	<u>Estimated</u> <u>FY 30</u>	<u>Estimated</u> <u>FY 31</u>
REVENUES:							
Executive Branch:	4.2%	-4.7%	2.0%	1.9%	2.5%	1.8%	3.1%
Tax revenues	9,974.2	9,505.4	9,695.5	9,876.1	10,122.1	10,300.6	10,616.3
Nontax revenues	1,267.1	877.7	875.8	899.8	916.8	915.8	913.9
Judicial Branch revenues	25.6	26.1	26.1	26.1	26.6	26.6	26.6
Other revenues	0.0	550.0	(12.4)	246.7	297.7	598.3	646.7
TOTAL REVENUES	11,266.9	10,959.1	10,585.0	11,048.6	11,363.2	11,841.3	12,203.5
EXPENDITURES							
Executive Branch:							
Operating	10,321.7	10,384.0	10,588.4	10,727.2	10,968.5	11,163.9	11,249.9
CIP	113.3	0.0	(35.0)	0.0	0.0	0.0	0.0
Specific appropriation/CB	689.9	762.1	743.2	364.8	482.3	493.6	494.1
Other expenditures/adjustments	0.0	38.0	17.5	21.1	21.1	21.1	21.1
Sub-total - Exec Branch	11,124.8	11,184.0	11,314.0	11,113.1	11,472.0	11,678.6	11,765.0
Legislative Branch	58.0	50.9	52.7	53.8	54.1	54.5	54.9
Judicial Branch	235.3	209.1	217.9	222.7	228.9	230.5	231.6
OHA	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Counties	-	0.1	0.1	-	-	-	-
Lapses	(533.1)	(250.0)	(250.0)	(250.0)	(250.0)	(250.0)	(250.0)
TOTAL EXPENDITURES	10,888.0	11,197.1	11,337.7	11,142.6	11,507.9	11,716.6	11,804.5
REV. OVER (UNDER) EXPEND.	378.8	(238.0)	(752.7)	(93.9)	(144.7)	124.7	398.9
CARRY-OVER BALANCE (DEFICIT)							
Beginning	1,741.7	2,120.5	1,882.5	1,129.8	1,035.9	891.2	1,016.0
Ending	2,120.5	1,882.5	1,129.8	1,035.9	891.2	1,016.0	1,414.9
<hr/>							
Ending fund bal as % of prior yr revenues	19.9%	16.7%	10.3%	9.8%	8.1%	8.9%	11.9%
Emergency and Budget Reserve Fund (EBRF)	1,568.2	1,624.7	1,678.1	1,733.1	1,795.5	1,860.1	1,927.1
EBRF fund balance as % of prior yr revenues	14.7%	14.4%	15.3%	16.4%	16.3%	16.4%	16.3%

* unaudited

Notes:

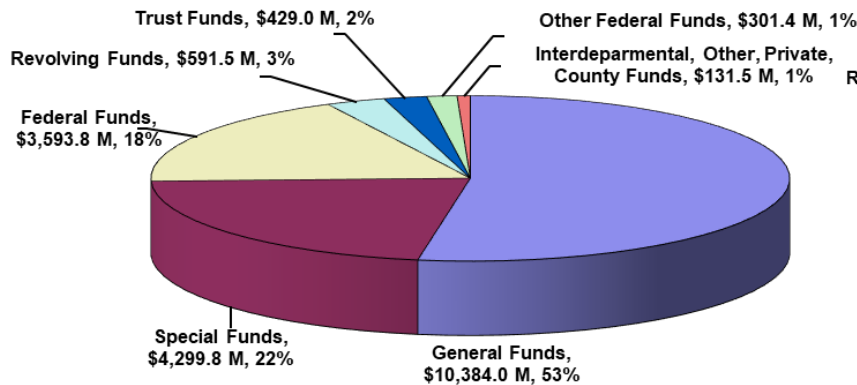
Due to rounding, details may not add to totals. The budgetary General Fund resources, expenditures and balances above are presented on a modified cash-basis. The State's normal practice is to utilize this modified cash-basis methodology for budgetary and financial planning purposes. Due to a combination of timing issues with enactment of various laws and accounting system limitations, certain transactions authorized for a fiscal year were recorded in the following fiscal year by the Department of Accounting and General Services. However, the financial plan records appropriations in the fiscal year for which the appropriation was authorized. In contrast, the State's audited financial statements are prepared on a modified accrual basis. Consequently, the modified cash basis information presented in this table is not directly comparable to the modified accrual basis information presented in the State's audited financial statements, and the differences in reporting may vary substantially.

**FY 27 Supplemental Operating Budget
Statewide Totals by Means of Financing**

		Act 250/2025 FY 2026	% of Total	Act 250/2025 FY 2027	% of Total	FY 2026 Adjustment	FY 2027 Adjustment	Total FY 2026	% of Total	Total FY 2027	% of Total
	perm	37,424.27		37,499.02		-	200.03	37,424.27		37,699.05	
	temp	2,508.52		2,504.52		-	-	2,508.52		2,504.52	
General Funds	\$	10,533,526,869	53.0%	10,589,981,757	53.7%	(149,543,339)	(1,613,800)	10,383,983,530	52.6%	10,588,367,957	52.0%
	perm	7,104.39		7,104.39		-	11.70	7,104.39		7,116.09	
	temp	110.50		110.50		-	4.00	110.50		114.50	
Special Funds	\$	4,299,832,113	21.6%	4,126,532,651	20.9%	-	156,928,505	4,299,832,113	21.8%	4,283,461,156	21.0%
	perm	2,240.82		2,245.07		-	(105.13)	2,240.82		2,139.94	
	temp	310.08		304.08		-	6.00	310.08		310.08	
Federal Funds	\$	3,593,772,273	18.1%	3,576,217,392	18.1%	-	100,696,447	3,593,772,273	18.2%	3,676,913,839	18.1%
	perm	434.50		435.50		-	(1.00)	434.50		434.50	
	temp	261.60		261.60		-	20.50	261.60		282.10	
Other Federal Funds	\$	301,427,907	1.5%	284,784,097	1.4%	-	8,841,165	301,427,907	1.5%	293,625,262	1.4%
	perm	-		-		-	-	-		-	
	temp	-		-		-	-	-		-	
Private Contributions	\$	903,067	0.0%	903,067	0.0%	-	-	903,067	0.0%	903,067	0.0%
	perm	-		-		-	-	-		-	
	temp	-		-		-	-	-		-	
County Funds	\$	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%
	perm	92.00		92.00		-	1.00	92.00		93.00	
	temp	11.00		11.00		-	-	11.00		11.00	
Trust Funds	\$	429,002,313	2.2%	429,146,032	2.2%	-	139,598	429,002,313	2.2%	429,285,630	2.1%
	perm	320.10		320.10		-	-	320.10		320.10	
	temp	32.10		32.10		-	(2.00)	32.10		30.10	
Interdepartmental Transfers	\$	99,787,264	0.5%	99,787,264	0.5%	-	(212,095)	99,787,264	0.5%	99,575,169	0.5%
	perm	-		-		-	-	-		-	
	temp	-		-		-	-	-		-	
Am Rescue Plan Funds	\$	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%
	perm	420.35		440.85		-	(5.60)	420.35		435.25	
	temp	149.00		149.00		-	(1.00)	149.00		148.00	
Revolving Funds	\$	591,518,464	3.0%	577,783,900	2.9%	-	377,882,669	591,518,464	3.0%	955,666,569	4.7%
	perm	117.00		117.00		-	1.00	117.00		118.00	
	temp	-		-		-	-	-		-	
Other Funds	\$	30,773,357	0.2%	25,727,960	0.1%	-	3,650,806	30,773,357	0.2%	29,378,766	0.1%
	perm	48,153.43		48,253.93		-	102.00	48,153.43		48,355.93	
	temp	3,382.80		3,372.80		-	27.50	3,382.80		3,400.30	
TOTAL REQUIREMENTS	\$	19,880,543,627	100.0%	19,710,864,120	100.0%	(149,543,339)	646,313,295	19,731,000,288	100.0%	20,357,177,415	100.0%

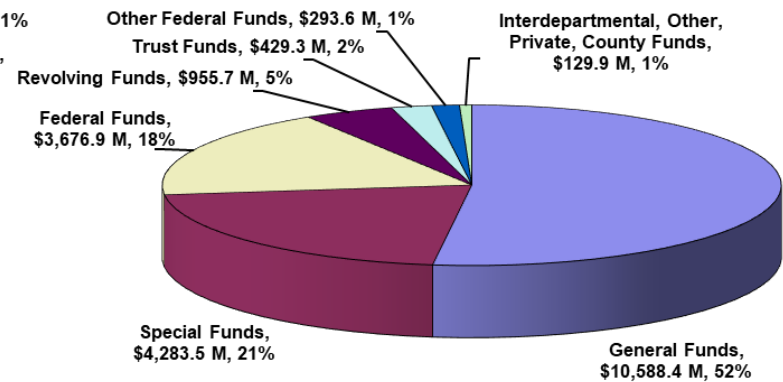
FY 27 Supplemental Operating Budget Statewide Totals by Means of Financing

**FY 2026
Supplemental Budget**



Total \$19.7 B

**FY 2027
Supplemental Budget**



Total \$20.4 B

**FY 27 Supplemental Operating Budget
Statewide Totals By Department - All Funds**

		Act 250/2025 FY 2026	% of Total	Act 250/2025 FY 2027	% of Total	FY 2026 Adjustment	FY 2027 Adjustment	Total FY 2026	% of Total	Total FY 2027	% of Total
	perm	824.00		845.50		-	6.00	824.00		851.50	
	temp	18.00		18.00		-	(1.00)	18.00		17.00	
Accounting and General Services	\$	260,994,034	1.3%	260,452,153	1.3%	-	217,257,697	260,994,034	1.3%	477,709,850	2.3%
	perm	375.50		375.50		-	-	375.50		375.50	
	temp	4.00		4.00		-	-	4.00		4.00	
Agriculture & Biosecurity	\$	75,708,926	0.4%	71,650,676	0.4%	-	1,437,545	75,708,926	0.4%	73,088,221	0.4%
	perm	747.28		747.28		-	3.00	747.28		750.28	
	temp	45.50		45.50		-	-	45.50		45.50	
Attorney General	\$	135,475,160	0.7%	133,721,369	0.7%	-	2,303,999	135,475,160	0.7%	136,025,368	0.7%
	perm	393.50		398.50		-	2.00	393.50		400.50	
	temp	-		-		-	-	-		-	
Budget and Finance	\$	4,349,371,728	21.9%	4,435,497,528	22.5%	(149,343,339)	(91,196,626)	4,200,028,389	21.1%	4,344,300,902	21.3%
	perm	243.50		243.50		-	-	243.50		243.50	
	temp	143.00		142.00		-	2.00	143.00		144.00	
Business, Econ. Dev. & Tourism	\$	292,248,072	1.5%	264,228,396	1.3%	-	52,892,418	292,248,072	1.5%	317,120,814	1.6%
	perm	536.00		536.00		-	-	536.00		536.00	
	temp	18.00		18.00		-	-	18.00		18.00	
Commerce and Consumer Affairs	\$	119,071,633	0.6%	106,090,779	0.5%	-	2,194,217	119,071,633	0.6%	108,284,996	0.5%
	perm	2,613.60		2,613.60		-	35.00	2,613.60		2,648.60	
	temp	43.00		43.00		-	-	43.00		43.00	
Corrections and Rehabilitation	\$	320,439,082	1.6%	319,712,288	1.6%	-	-	320,439,082	1.6%	319,712,288	1.6%
	perm	295.00		295.00		-	-	295.00		295.00	
	temp	237.50		237.50		-	3.50	237.50		241.00	
Defense	\$	113,204,466	0.6%	113,164,375	0.6%	-	284,079	113,204,466	0.6%	113,448,454	0.6%
	perm	20,569.25		20,641.25		-	22.00	20,569.25		20,663.25	
	temp	2,116.00		2,116.00		-	-	2,116.00		2,116.00	
Education	\$	2,837,582,422	14.3%	2,861,686,210	14.5%	-	(20,971,223)	2,837,582,422	14.3%	2,840,714,987	14.0%
	perm	88.00		88.00		-	-	88.00		88.00	
	temp	-		-		-	-	-		-	
Charter Schools	\$	179,194,834	0.9%	181,984,646	0.9%	-	(1,818,240)	179,194,834	0.9%	180,166,406	0.9%
	perm	566.50		567.50		-	-	566.50		567.50	
	temp	-		-		-	-	-		-	
Public Libraries	\$	53,850,582	0.3%	53,632,130	0.3%	-	(460,708)	53,850,582	0.3%	53,171,422	0.3%
	perm	24.00		24.00		-	-	24.00		24.00	
	temp	23.00		23.00		-	-	23.00		23.00	
Governor	\$	4,551,872	0.0%	4,551,872	0.0%	-	100,000	4,551,872	0.0%	4,651,872	0.0%
	perm	204.00		204.00		-	-	204.00		204.00	
	temp	11.00		11.00		-	-	11.00		11.00	
Hawaiian Home Lands	\$	165,159,472	0.8%	68,167,008	0.3%	-	23,000,000	165,159,472	0.8%	91,167,008	0.4%
	perm	3,142.22		3,142.22		-	-	3,142.22		3,142.22	
	temp	312.55		312.55		-	-	312.55		312.55	
Health	\$	1,334,033,226	6.7%	1,316,890,813	6.7%	-	165,464,008	1,334,033,226	6.7%	1,482,354,821	7.3%
	perm	2,831.35		2,831.35		-	-	2,831.35		2,831.35	
	temp	-		-		-	-	-		-	
Health - HHSC	\$	890,490,268	4.5%	873,544,268	4.4%	-	1,416,250	890,490,268	4.5%	874,960,518	4.3%

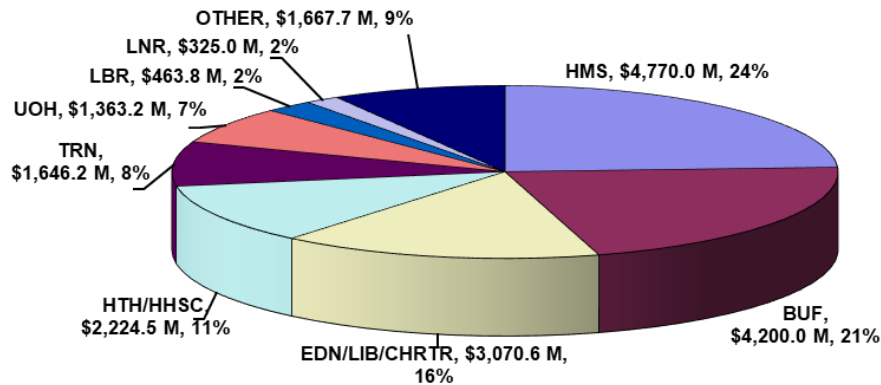
**FY 27 Supplemental Operating Budget
Statewide Totals By Department - All Funds**

		Act 250/2025 FY 2026	% of Total	Act 250/2025 FY 2027	% of Total	FY 2026 Adjustment	FY 2027 Adjustment	Total FY 2026	% of Total	Total FY 2027	% of Total
	perm	103.00		103.00		-	5.00	103.00		108.00	
	temp	-		-		-	-	-		-	
Human Resources Development	\$	37,052,068	0.2%	36,278,606	0.2%	-	523,516	37,052,068	0.2%	36,802,122	0.2%
	perm	2,336.50		2,336.50		-	-	2,336.50		2,336.50	
	temp	98.00		89.00		-	-	98.00		89.00	
Human Services	\$	4,770,041,975	24.0%	4,761,779,596	24.2%	-	223,785,661	4,770,041,975	24.0%	4,985,565,257	24.5%
	perm	547.50		547.50		-	-	547.50		547.50	
	temp	66.50		66.50		-	-	66.50		66.50	
Labor and Industrial Relations	\$	463,806,077	2.3%	463,199,718	2.3%	-	(318,000)	463,806,077	2.3%	462,881,718	2.3%
	perm	1,144.00		1,144.00		-	28.00	1,144.00		1,172.00	
	temp	53.00		53.00		-	24.00	53.00		77.00	
Land and Natural Resources	\$	324,957,895	1.6%	296,225,042	1.5%	-	17,477,413	324,957,895	1.6%	313,702,455	1.5%
	perm	602.00		602.00		-	-	602.00		602.00	
	temp	19.50		19.50		-	-	19.50		19.50	
Law Enforcement	\$	98,176,615	0.5%	98,243,046	0.5%	-	447,480	98,176,615	0.5%	98,690,526	0.5%
	perm	17.00		17.00		-	-	17.00		17.00	
	temp	-		-		-	-	-		-	
Lieutenant Governor	\$	2,563,665	0.0%	2,563,665	0.0%	-	-	2,563,665	0.0%	2,563,665	0.0%
	perm	-		-		-	-	-		-	
	temp	-		-		-	-	-		-	
Subsidies	\$	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%
	perm	407.00		408.00		-	-	407.00		408.00	
	temp	23.00		23.00		-	-	23.00		23.00	
Taxation	\$	43,240,091	0.2%	44,376,231	0.2%	(200,000)	200,000	43,040,091	0.2%	44,576,231	0.2%
	perm	2,728.00		2,728.00		-	1.00	2,728.00		2,729.00	
	temp	33.00		33.00		-	(1.00)	33.00		32.00	
Transportation	\$	1,646,163,480	8.3%	1,578,778,908	8.0%	-	52,293,809	1,646,163,480	8.3%	1,631,072,717	8.0%
	perm	6,814.73		6,814.73		-	-	6,814.73		6,814.73	
	temp	118.25		118.25		-	-	118.25		118.25	
University of Hawaii	\$	1,363,165,984	6.9%	1,364,444,797	6.9%	-	-	1,363,165,984	6.9%	1,364,444,797	6.7%
	perm	48,153.43		48,253.93		-	102.00	48,153.43		48,355.93	
	temp	3,382.80		3,372.80		-	27.50	3,382.80		3,400.30	
TOTAL REQUIREMENTS	\$	19,880,543,627	100.0%	19,710,864,120	100.0%	(149,543,339)	646,313,295	19,731,000,288	100.0%	20,357,177,415	100.0%

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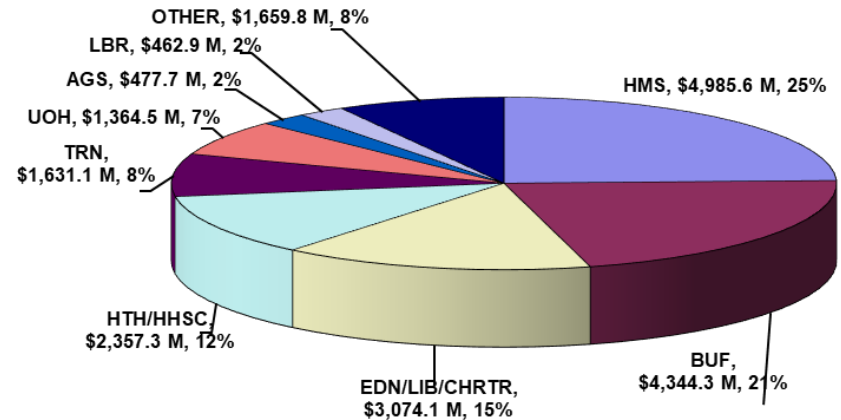
FY 27 Supplemental Operating Budget Statewide Totals by Department - All Funds

**FY 2026
Supplemental Budget**



Total \$19.7 B

**FY 2027
Supplemental Budget**



Total \$20.4 B

**FY 27 Supplemental Operating Budget
Statewide Totals By Department - General Funds**

		Act 250/2025 FY 2026	% of Total	Act 250/2025 FY 2027	% of Total	FY 2026 Adjustment	FY 2027 Adjustment	Total FY 2026	% of Total	Total FY 2027	% of Total
	perm	713.50		730.75		-	5.00	713.50		735.75	
	temp	14.00		14.00		-	-	14.00		14.00	
Accounting and General Services	\$	182,897,729	1.7%	181,886,151	1.7%	-	2,157,697	182,897,729	1.8%	184,043,848	1.7%
	perm	325.68		317.18		-	-	325.68		317.18	
	temp	2.00		2.00		-	-	2.00		2.00	
Agriculture & Biosecurity	\$	42,824,495	0.4%	40,266,131	0.4%	-	-	42,824,495	0.4%	40,266,131	0.4%
	perm	414.94		414.94		-	3.00	414.94		417.94	
	temp	19.01		19.01		-	-	19.01		19.01	
Attorney General	\$	55,275,505	0.5%	53,348,304	0.5%	-	1,758,840	55,275,505	0.5%	55,107,144	0.5%
	perm	204.50		209.50		-	-	204.50		209.50	
	temp	-		-		-	-	-		-	
Budget and Finance	\$	3,860,142,444	36.6%	3,951,169,922	37.3%	(149,343,339)	(95,307,874)	3,710,799,105	35.7%	3,855,862,048	36.4%
	perm	164.96		164.96		-	-	164.96		164.96	
	temp	46.00		45.00		-	-	46.00		45.00	
Business, Econ. Dev. & Tourism	\$	96,572,301	0.9%	93,905,707	0.9%	-	3,000,000	96,572,301	0.9%	96,905,707	0.9%
	perm	-		-		-	-	-		-	
	temp	-		-		-	-	-		-	
Commerce and Consumer Affairs	\$	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%
	perm	2,607.60		2,607.60		-	35.00	2,607.60		2,642.60	
	temp	-		-		-	-	-		-	
Corrections and Rehabilitation	\$	305,056,004	2.9%	304,329,210	2.9%	-	-	305,056,004	2.9%	304,329,210	2.9%
	perm	174.00		174.00		-	1.00	174.00		175.00	
	temp	115.50		115.50		-	-	115.50		115.50	
Defense	\$	37,586,014	0.4%	37,387,562	0.4%	-	(27,246)	37,586,014	0.4%	37,360,316	0.4%
	perm	19,809.75		19,881.75		-	22.00	19,809.75		19,903.75	
	temp	1,974.50		1,974.50		-	-	1,974.50		1,974.50	
Education	\$	2,374,129,693	22.5%	2,396,733,866	22.6%	-	(28,359,083)	2,374,129,693	22.9%	2,368,374,783	22.4%
	perm	81.12		81.12		-	-	81.12		81.12	
	temp	-		-		-	-	-		-	
Charter Schools	\$	172,352,834	1.6%	175,142,646	1.7%	-	(1,818,240)	172,352,834	1.7%	173,324,406	1.6%
	perm	566.50		567.50		-	-	566.50		567.50	
	temp	-		-		-	-	-		-	
Public Libraries	\$	47,850,582	0.5%	47,632,130	0.4%	-	-	47,850,582	0.5%	47,632,130	0.4%
	perm	24.00		24.00		-	-	24.00		24.00	
	temp	23.00		23.00		-	-	23.00		23.00	
Governor	\$	4,551,872	0.0%	4,551,872	0.0%	-	100,000	4,551,872	0.0%	4,651,872	0.0%
	perm	200.00		200.00		-	-	200.00		200.00	
	temp	-		-		-	-	-		-	
Hawaiian Home Lands	\$	28,032,234	0.3%	28,032,234	0.3%	-	-	28,032,234	0.3%	28,032,234	0.3%
	perm	2,651.12		2,651.12		-	-	2,651.12		2,651.12	
	temp	110.80		110.80		-	-	110.80		110.80	
Health	\$	681,579,500	6.5%	678,569,279	6.4%	-	16,188,168	681,579,500	6.6%	694,757,447	6.6%
	perm	-		-		-	-	-		-	
	temp	-		-		-	-	-		-	
Health - HHSC	\$	238,694,803	2.3%	221,848,803	2.1%	-	1,416,250	238,694,803	2.3%	223,265,053	2.1%
	perm	101.00		101.00		-	5.00	101.00		106.00	
	temp	-		-		-	-	-		-	
Human Resources Development	\$	31,173,907	0.3%	30,400,445	0.3%	-	523,516	31,173,907	0.3%	30,923,961	0.3%

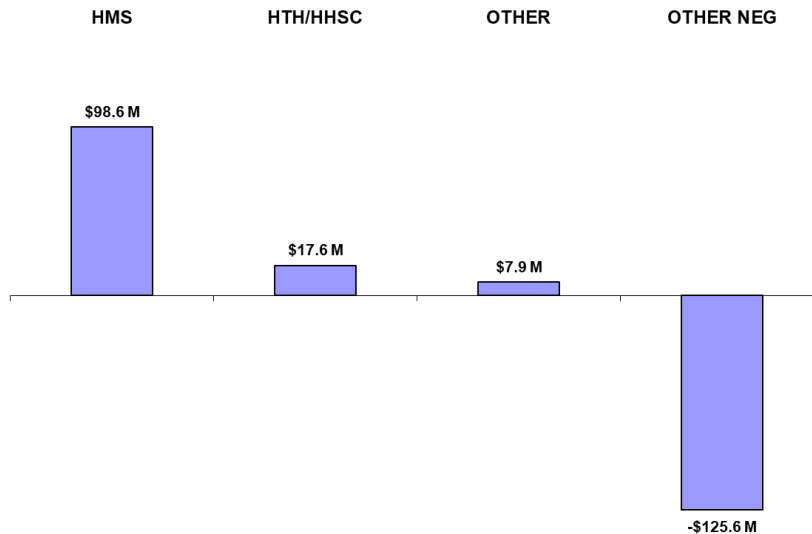
**FY 27 Supplemental Operating Budget
Statewide Totals By Department - General Funds**

		Act 250/2025 FY 2026	% of Total	Act 250/2025 FY 2027	% of Total	FY 2026 Adjustment	FY 2027 Adjustment	Total FY 2026	% of Total	Total FY 2027	% of Total
	perm	1,260.20		1,260.20		-	101.53	1,260.20		1,361.73	
	temp	19.50		16.50		-	-	19.50		16.50	
Human Services	\$	1,440,996,746	13.7%	1,436,697,332	13.6%	-	98,554,172	1,440,996,746	13.9%	1,535,251,504	14.5%
	perm	208.73		208.73		-	-	208.73		208.73	
	temp	15.96		15.96		-	-	15.96		15.96	
Labor and Industrial Relations	\$	33,110,524	0.3%	32,504,165	0.3%	-	(118,000)	33,110,524	0.3%	32,386,165	0.3%
	perm	795.75		795.75		-	27.50	795.75		823.25	
	temp	33.50		33.50		-	-	33.50		33.50	
Land and Natural Resources	\$	127,106,903	1.2%	120,823,290	1.1%	-	-	127,106,903	1.2%	120,823,290	1.1%
	perm	442.00		442.00		-	-	442.00		442.00	
	temp	14.50		14.50		-	-	14.50		14.50	
Law Enforcement	\$	56,693,319	0.5%	55,788,295	0.5%	-	118,000	56,693,319	0.5%	55,906,295	0.5%
	perm	17.00		17.00		-	-	17.00		17.00	
	temp	-		-		-	-	-		-	
Lieutenant Governor	\$	2,251,665	0.0%	2,251,665	0.0%	-	-	2,251,665	0.0%	2,251,665	0.0%
	perm	-		-		-	-	-		-	
	temp	-		-		-	-	-		-	
Subsidies	\$	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%
	perm	407.00		408.00		-	-	407.00		408.00	
	temp	8.00		8.00		-	-	8.00		8.00	
Taxation	\$	39,610,465	0.4%	40,746,605	0.4%	(200,000)	200,000	39,410,465	0.4%	40,946,605	0.4%
	perm	-		-		-	-	-		-	
	temp	-		-		-	-	-		-	
Transportation	\$	20,350,000	0.2%	-	0.0%	-	-	20,350,000	0.2%	-	0.0%
	perm	6,254.92		6,241.92		-	-	6,254.92		6,241.92	
	temp	112.25		112.25		-	-	112.25		112.25	
University of Hawaii	\$	654,687,330	6.2%	655,966,143	6.2%	-	-	654,687,330	6.3%	655,966,143	6.2%
	perm	37,424.27		37,499.02		-	200.03	37,424.27		37,699.05	
	temp	2,508.52		2,504.52		-	-	2,508.52		2,504.52	
TOTAL REQUIREMENTS	\$	10,533,526,869	100.0%	10,589,981,757	100.0%	(149,543,339)	(1,613,800)	10,383,983,530	100.0%	10,588,367,957	100.0%

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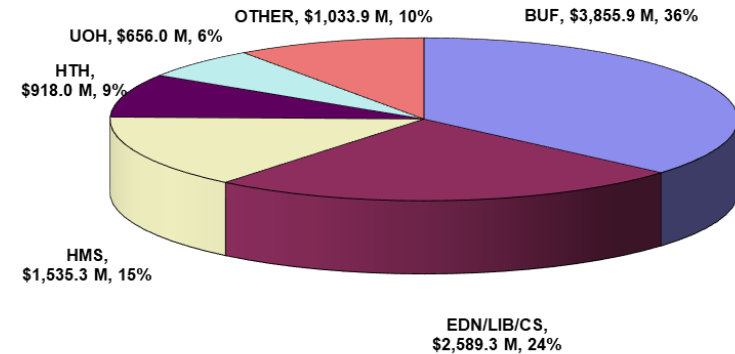
FY 27 Supplemental Operating Budget Statewide Totals by Department - General Fund

**FY 2027
Supplemental Budget
Adjustments**



Total -\$1.6 M

**FY 2027
Supplemental Budget**



Total \$10.6 B

FY 26 Operating Budget
Statewide Position Ceiling Totals By Department By Means of Financing

		General Fund	Special Funds	Federal Funds	Other Fed Funds	Private Contrib Funds	County Funds	Trust Funds	Inter-Dept Trsfs Funds	Am Rescue Pln Funds	Revolving Funds	Other Funds	Total by Dept
	Perm	713.50	17.00	0.50	-	-	-	-	43.00	-	50.00	-	824.00
	Temp	14.00	1.00	1.00	-	-	-	2.00	-	-	-	-	18.00
Accounting & General Services	Total	727.50	18.00	1.50	-	-	-	2.00	43.00	-	50.00	-	842.00
	Perm	325.68	45.82	0.75	3.25	-	-	-	-	-	-	-	375.50
	Temp	2.00	-	-	2.00	-	-	-	-	-	-	-	4.00
Agriculture	Total	327.68	45.82	0.75	5.25	-	-	-	-	-	-	-	379.50
	Perm	414.94	32.90	-	156.74	-	-	1.00	111.60	-	30.10	-	747.28
	Temp	19.01	1.00	5.23	1.16	-	-	-	17.10	-	2.00	-	45.50
Attorney General	Total	433.95	33.90	5.23	157.90	-	-	1.00	128.70	-	32.10	-	792.78
	Perm	204.50	-	-	-	-	-	72.00	-	-	-	117.00	393.50
	Temp	-	-	-	-	-	-	-	-	-	-	-	-
Budget and Finance	Total	204.50	-	-	-	-	-	72.00	-	-	-	117.00	393.50
	Perm	164.96	45.00	-	8.04	-	-	-	0.50	-	25.00	-	243.50
	Temp	46.00	26.25	5.00	11.75	-	-	-	-	-	54.00	-	143.00
Business, Econ. Dev. & Tourism	Total	210.96	71.25	5.00	19.79	-	-	-	0.50	-	79.00	-	386.50
	Perm	-	528.00	-	-	-	-	8.00	-	-	-	-	536.00
	Temp	-	14.00	-	-	-	-	4.00	-	-	-	-	18.00
Commerce & Consumer Affairs	Total	-	542.00	-	-	-	-	12.00	-	-	-	-	554.00
	Perm	2,607.60	4.00	-	-	-	-	-	-	-	2.00	-	2,613.60
	Temp	-	-	-	1.00	-	-	-	-	-	42.00	-	43.00
Corrections & Rehabilitation	Total	2,607.60	4.00	-	1.00	-	-	-	-	-	44.00	-	2,656.60
	Perm	174.00	-	-	121.00	-	-	-	-	-	-	-	295.00
	Temp	115.50	-	-	120.00	-	-	-	-	-	2.00	-	237.50
Defense	Total	289.50	-	-	241.00	-	-	-	-	-	2.00	-	532.50
	Perm	19,809.75	11.00	720.50	1.00	-	-	-	-	-	27.00	-	20,569.25
	Temp	1,974.50	-	136.50	3.00	-	-	-	-	-	2.00	-	2,116.00
Education	Total	21,784.25	11.00	857.00	4.00	-	-	-	-	-	29.00	-	22,685.25
	Perm	81.12	-	6.88	-	-	-	-	-	-	-	-	88.00
	Temp	-	-	-	-	-	-	-	-	-	-	-	-
s	Total	81.12	-	6.88	-	-	-	-	-	-	-	-	88.00
Charter School	Perm	566.50	-	-	-	-	-	-	-	-	-	-	566.50
	Temp	-	-	-	-	-	-	-	-	-	-	-	-
s	Total	566.50	-	-	-	-	-	-	-	-	-	-	566.50
Public Librarie	Perm	24.00	-	-	-	-	-	-	-	-	-	-	24.00
	Temp	23.00	-	-	-	-	-	-	-	-	-	-	23.00
Governor	Total	47.00	-	-	-	-	-	-	-	-	-	-	47.00
	Perm	200.00	-	4.00	-	-	-	-	-	-	-	-	204.00
	Temp	-	-	8.00	3.00	-	-	-	-	-	-	-	11.00
Hawaiian Home Lands	Total	200.00	-	12.00	3.00	-	-	-	-	-	-	-	215.00
	Perm	2,651.12	162.00	179.25	84.60	-	-	-	11.00	-	54.25	-	3,142.22
	Temp	110.80	16.00	77.10	105.65	-	-	-	3.00	-	-	-	312.55
Health	Total	2,761.92	178.00	256.35	190.25	-	-	-	14.00	-	54.25	-	3,454.77
	Perm	-	2,831.35	-	-	-	-	-	-	-	-	-	2,831.35
	Temp	-	-	-	-	-	-	-	-	-	-	-	-
	Total	-	2,831.35	-	-	-	-	-	-	-	-	-	2,831.35
Health - HHSC													

FY 26 Operating Budget
Statewide Position Ceiling Totals By Department By Means of Financing

		General Fund	Special Funds	Federal Funds	Other Fed Funds	Private Contrib Funds	County Funds	Trust Funds	Inter-Dept Trsfs Funds	Am Rescue Pln Funds	Revolving Funds	Other Funds	Total by Dept
	Perm	101.00	-	-	-	-	-	-	2.00	-	-	-	103.00
	Temp	-	-	-	-	-	-	-	-	-	-	-	-
Human Resources Development	Total	101.00	-	-	-	-	-	-	2.00	-	-	-	103.00
	Perm	1,260.20	1.87	938.43	-	-	-	-	-	-	136.00	-	2,336.50
	Temp	19.50	-	31.50	-	-	-	-	-	-	47.00	-	98.00
Human Services	Total	1,279.70	1.87	969.93	-	-	-	-	-	-	183.00	-	2,434.50
	Perm	208.73	-	255.70	53.07	-	-	11.00	-	-	19.00	-	547.50
	Temp	15.96	-	39.00	6.54	-	-	5.00	-	-	-	-	66.50
Labor and Industrial Relations	Total	224.69	-	294.70	59.61	-	-	16.00	-	-	19.00	-	614.00
	Perm	795.75	291.00	48.25	6.00	-	-	-	-	-	3.00	-	1,144.00
	Temp	33.50	2.25	2.75	7.50	-	-	-	7.00	-	-	-	53.00
Land and Natural Resources	Total	829.25	293.25	51.00	13.50	-	-	-	7.00	-	3.00	-	1,197.00
	Perm	442.00	-	-	-	-	-	-	152.00	-	8.00	-	602.00
	Temp	14.50	-	-	-	-	-	-	5.00	-	-	-	19.50
Law Enforcement	Total	456.50	-	-	-	-	-	-	157.00	-	8.00	-	621.50
	Perm	17.00	-	-	-	-	-	-	-	-	-	-	17.00
	Temp	-	-	-	-	-	-	-	-	-	-	-	-
Lieutenant Governor	Total	17.00	-	-	-	-	-	-	-	-	-	-	17.00
	Perm	-	-	-	-	-	-	-	-	-	-	-	-
	Temp	-	-	-	-	-	-	-	-	-	-	-	-
Subsidies	Total	-	-	-	-	-	-	-	-	-	-	-	-
	Perm	407.00	-	-	-	-	-	-	-	-	-	-	407.00
	Temp	8.00	15.00	-	-	-	-	-	-	-	-	-	23.00
Taxation	Total	415.00	15.00	-	-	-	-	-	-	-	-	-	430.00
	Perm	-	2,720.20	7.00	0.80	-	-	-	-	-	-	-	2,728.00
	Temp	-	33.00	-	-	-	-	-	-	-	-	-	33.00
Transportation	Total	-	2,753.20	7.00	0.80	-	-	-	-	-	-	-	2,761.00
	Perm	6,254.92	414.25	79.56	-	-	-	-	-	-	66.00	-	6,814.73
	Temp	112.25	2.00	4.00	-	-	-	-	-	-	-	-	118.25
University of Hawaii	Total	6,367.17	416.25	83.56	-	-	-	-	-	-	66.00	-	6,932.98
	Perm	37,424.27	7,104.39	2,240.82	434.50	-	-	92.00	320.10	-	420.35	117.00	48,153.43
	Temp	2,508.52	110.50	310.08	261.60	-	-	11.00	32.10	-	149.00	-	3,382.80
TOTAL POSITION CEILING	Total	39,932.79	7,214.89	2,550.90	696.10	-	-	103.00	352.20	-	569.35	117.00	51,536.23

FY 27 Operating Budget
Statewide Position Ceiling Totals By Department By Means of Financing

		General Fund	Special Funds	Federal Funds	Other Fed Funds	Private Contrib Funds	County Funds	Trust Funds	Inter-Dept Trsfs Funds	Am Rescue Pln Funds	Revolving Funds	Other Funds	Total by Dept
	Perm	735.75	18.00	4.75	-	-	-	-	43.00	-	50.00	-	851.50
	Temp	14.00	-	1.00	-	-	-	2.00	-	-	-	-	17.00
Accounting & General Services	Total	749.75	18.00	5.75	-	-	-	2.00	43.00	-	50.00	-	868.50
	Perm	317.18	45.82	0.75	4.25	-	-	-	-	-	7.50	-	375.50
	Temp	2.00	-	-	2.00	-	-	-	-	-	-	-	4.00
Agriculture	Total	319.18	45.82	0.75	6.25	-	-	-	-	-	7.50	-	379.50
	Perm	417.94	38.50	-	156.74	-	-	1.00	111.60	-	24.50	-	750.28
	Temp	19.01	3.00	5.23	1.16	-	-	-	17.10	-	-	-	45.50
Attorney General	Total	436.95	41.50	5.23	157.90	-	-	1.00	128.70	-	24.50	-	795.78
	Perm	209.50	-	-	-	-	-	73.00	-	-	-	118.00	400.50
	Temp	-	-	-	-	-	-	-	-	-	-	-	-
Budget and Finance	Total	209.50	-	-	-	-	-	73.00	-	-	-	118.00	400.50
	Perm	164.96	45.00	-	8.04	-	-	-	0.50	-	25.00	-	243.50
	Temp	45.00	27.25	5.00	11.75	-	-	-	-	-	55.00	-	144.00
Business, Econ. Dev. & Tourism	Total	209.96	72.25	5.00	19.79	-	-	-	0.50	-	80.00	-	387.50
	Perm	-	528.00	-	-	-	-	8.00	-	-	-	-	536.00
	Temp	-	14.00	-	-	-	-	4.00	-	-	-	-	18.00
Commerce & Consumer Affairs	Total	-	542.00	-	-	-	-	12.00	-	-	-	-	554.00
	Perm	2,642.60	4.00	-	-	-	-	-	-	-	2.00	-	2,648.60
	Temp	-	-	-	1.00	-	-	-	-	-	42.00	-	43.00
Corrections & Rehabilitation	Total	2,642.60	4.00	-	1.00	-	-	-	-	-	44.00	-	2,691.60
	Perm	175.00	-	-	120.00	-	-	-	-	-	-	-	295.00
	Temp	115.50	-	-	123.50	-	-	-	-	-	2.00	-	241.00
Defense	Total	290.50	-	-	243.50	-	-	-	-	-	2.00	-	536.00
	Perm	19,903.75	11.00	720.50	1.00	-	-	-	-	-	27.00	-	20,663.25
	Temp	1,974.50	-	136.50	3.00	-	-	-	-	-	2.00	-	2,116.00
Education	Total	21,878.25	11.00	857.00	4.00	-	-	-	-	-	29.00	-	22,779.25
	Perm	81.12	-	6.88	-	-	-	-	-	-	-	-	88.00
	Temp	-	-	-	-	-	-	-	-	-	-	-	-
Charter Schools	Total	81.12	-	6.88	-	-	-	-	-	-	-	-	88.00
	Perm	567.50	-	-	-	-	-	-	-	-	-	-	567.50
	Temp	-	-	-	-	-	-	-	-	-	-	-	-
Public Libraries	Total	567.50	-	-	-	-	-	-	-	-	-	-	567.50
	Perm	24.00	-	-	-	-	-	-	-	-	-	-	24.00
	Temp	23.00	-	-	-	-	-	-	-	-	-	-	23.00
Governor	Total	47.00	-	-	-	-	-	-	-	-	-	-	47.00
	Perm	200.00	-	4.00	-	-	-	-	-	-	-	-	204.00
	Temp	-	-	8.00	3.00	-	-	-	-	-	-	-	11.00
Hawaiian Home Lands	Total	200.00	-	12.00	3.00	-	-	-	-	-	-	-	215.00
	Perm	2,651.12	165.10	175.65	85.10	-	-	-	11.00	-	54.25	-	3,142.22
	Temp	110.80	19.00	77.10	104.65	-	-	-	1.00	-	-	-	312.55
Health	Total	2,761.92	184.10	252.75	189.75	-	-	-	12.00	-	54.25	-	3,454.77
	Perm	-	2,831.35	-	-	-	-	-	-	-	-	-	2,831.35
	Temp	-	-	-	-	-	-	-	-	-	-	-	-
Health - HHSC	Total	-	2,831.35	-	-	-	-	-	-	-	-	-	2,831.35

FY 27 Operating Budget
Statewide Position Ceiling Totals By Department By Means of Financing

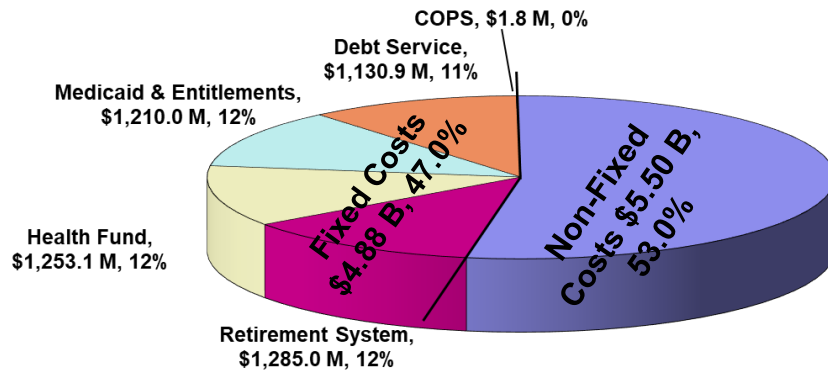
		General Fund	Special Funds	Federal Funds	Other Fed Funds	Private Contrib Funds	County Funds	Trust Funds	Inter-Dept Trsfs Funds	Am Rescue Pln Funds	Revolving Funds	Other Funds	Total by Dept
	Perm	106.00	-	-	-	-	-	-	2.00	-	-	-	108.00
	Temp	-	-	-	-	-	-	-	-	-	-	-	-
Human Resources Development	Total	106.00	-	-	-	-	-	-	2.00	-	-	-	108.00
	Perm	1,361.73	1.87	836.90	-	-	-	-	-	-	136.00	-	2,336.50
	Temp	16.50	-	25.50	-	-	-	-	-	-	47.00	-	89.00
Human Services	Total	1,378.23	1.87	862.40	-	-	-	-	-	-	183.00	-	2,425.50
	Perm	208.73	-	255.70	53.07	-	-	11.00	-	-	19.00	-	547.50
	Temp	15.96	-	39.00	6.54	-	-	5.00	-	-	-	-	66.50
Labor and Industrial Relations	Total	224.69	-	294.70	59.61	-	-	16.00	-	-	19.00	-	614.00
	Perm	823.25	292.00	48.25	5.50	-	-	-	-	-	3.00	-	1,172.00
	Temp	33.50	2.25	8.75	25.50	-	-	-	7.00	-	-	-	77.00
Land and Natural Resources	Total	856.75	294.25	57.00	31.00	-	-	-	7.00	-	3.00	-	1,249.00
	Perm	442.00	-	-	-	-	-	-	152.00	-	8.00	-	602.00
	Temp	14.50	-	-	-	-	-	-	5.00	-	-	-	19.50
Law Enforcement	Total	456.50	-	-	-	-	-	-	157.00	-	8.00	-	621.50
	Perm	17.00	-	-	-	-	-	-	-	-	-	-	17.00
	Temp	-	-	-	-	-	-	-	-	-	-	-	-
Lieutenant Governor	Total	17.00	-	-	-	-	-	-	-	-	-	-	17.00
	Perm	-	-	-	-	-	-	-	-	-	-	-	-
	Temp	-	-	-	-	-	-	-	-	-	-	-	-
Subsidies	Total	-	-	-	-	-	-	-	-	-	-	-	-
	Perm	408.00	-	-	-	-	-	-	-	-	-	-	408.00
	Temp	8.00	15.00	-	-	-	-	-	-	-	-	-	23.00
Taxation	Total	416.00	15.00	-	-	-	-	-	-	-	-	-	431.00
	Perm	-	2,721.20	7.00	0.80	-	-	-	-	-	-	-	2,729.00
	Temp	-	32.00	-	-	-	-	-	-	-	-	-	32.00
Transportation	Total	-	2,753.20	7.00	0.80	-	-	-	-	-	-	-	2,761.00
	Perm	6,241.92	414.25	79.56	-	-	-	-	-	-	79.00	-	6,814.73
	Temp	112.25	2.00	4.00	-	-	-	-	-	-	-	-	118.25
University of Hawaii	Total	6,354.17	416.25	83.56	-	-	-	-	-	-	79.00	-	6,932.98
	Perm	37,699.05	7,116.09	2,139.94	434.50	-	-	93.00	320.10	-	435.25	118.00	48,355.93
	Temp	2,504.52	114.50	310.08	282.10	-	-	11.00	30.10	-	148.00	-	3,400.30
TOTAL POSITION CEILING	Total	40,203.57	7,230.59	2,450.02	716.60	-	-	104.00	350.20	-	583.25	118.00	51,756.23

**FY 27 Supplemental Operating Budget
Statewide Totals by Fixed vs. Non-Fixed
General Funds**

Fixed:	FY 2026	as % of Ttl	FY 2027	as % of Ttl
Retirement System	1,285,044,848	12.4%	1,319,693,340	12.5%
Health Fund	1,253,138,546	12.1%	1,266,833,291	12.0%
Medicaid & Other Entitlements	1,209,989,759	11.7%	1,254,989,759	11.9%
Debt Service	1,130,856,122	10.9%	1,182,805,140	11.2%
Certificate of Participation	1,750,000	0.0%	1,750,000	0.0%
Fixed Sub-total:	4,880,779,275	47.0%	5,026,071,530	47.5%
Non-Fixed:	FY 2026	as % of Ttl	FY 2027	as % of Ttl
Accounting & General Svcs	182,897,729	1.8%	184,043,848	1.7%
Agriculture & Biosecurity	42,824,495	0.4%	40,266,131	0.4%
Attorney General	55,275,505	0.5%	55,107,144	0.5%
Budget and Finance	41,759,589	0.4%	86,530,277	0.8%
Business, Econ. Dev. & Tourism	96,572,301	0.9%	96,905,707	0.9%
Commerce & Consumer Affairs	-	0.0%	-	0.0%
Corrections and Rehabilitation	305,056,004	2.9%	304,329,210	2.9%
Defense	37,586,014	0.4%	37,360,316	0.4%
Education	2,374,129,693	22.9%	2,368,374,783	22.4%
Charter Schools	172,352,834	1.7%	173,324,406	1.6%
Public Libraries	47,850,582	0.5%	47,632,130	0.4%
Governor	4,551,872	0.0%	4,651,872	0.0%
Hawaiian Home Lands	26,282,234	0.3%	26,282,234	0.2%
Health	681,579,500	6.6%	694,757,447	6.6%
HHS	238,694,803	2.3%	223,265,053	2.1%
Human Resources Development	31,173,907	0.3%	30,923,961	0.3%
Human Services	231,006,987	2.2%	280,261,745	2.6%
Labor and Industrial Relations	33,110,524	0.3%	32,386,165	0.3%
Land and Natural Resources	127,106,903	1.2%	120,823,290	1.1%
Law Enforcement	56,693,319	0.5%	55,906,295	0.5%
Lieutenant Governor	2,251,665	0.0%	2,251,665	0.0%
Subsidies	-	0.0%	-	0.0%
Taxation	39,410,465	0.4%	40,946,605	0.4%
Transportation	20,350,000	0.2%	-	0.0%
University of Hawaii	654,687,330	6.3%	655,966,143	6.2%
Non-Fixed Sub-total:	5,503,204,255	53.0%	5,562,296,427	52.5%
Total Request	10,383,983,530	100.0%	10,588,367,957	100.0%

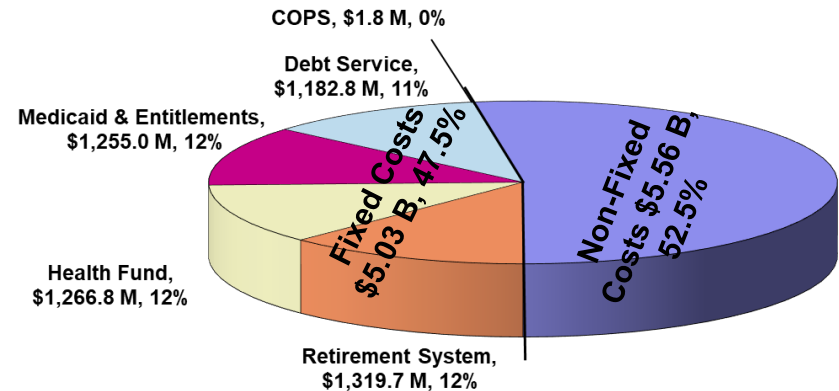
FY 27 Supplemental Operating Budget Statewide Totals by Fixed vs. Non-Fixed - General Funds

**FY 2026
Supplemental Budget**



Total \$10.4 B

**FY 2027
Supplemental Budget**



Total \$10.6 B

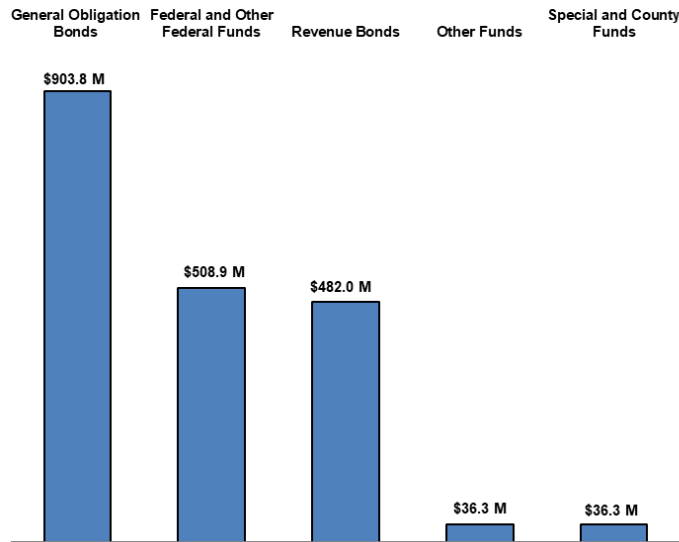
*Due to rounding, numbers may not add to total.

**FY 27 Supplemental CIP Budget
Statewide Totals by Means of Financing**

	Act 250/2025 FY 2026	% of Total	Act 250/2025 FY 2027	% of Total	FY 2026 Adjustment	FY 2027 Adjustment	Total FY 2026	% of Total	Total FY 2027	% of Total
General Funds	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%
Special Funds	86,917,000	2.6%	179,291,000	7.7%	-	28,842,000	86,917,000	2.5%	208,133,000	4.8%
General Obligation Bonds	1,428,063,000	42.3%	423,022,000	18.1%	42,000,000	903,794,000	1,470,063,000	43.0%	1,326,816,000	30.9%
General Obligation										
Reimbursable Bonds	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%
Revenue Bonds	755,024,000	22.3%	991,790,000	42.5%	-	482,033,000	755,024,000	22.1%	1,473,823,000	34.3%
Federal Funds	719,392,000	21.3%	590,424,000	25.3%	-	486,512,000	719,392,000	21.0%	1,076,936,000	25.1%
Other Federal Funds	62,723,000	1.9%	121,500,000	5.2%	-	22,351,000	62,723,000	1.8%	143,851,000	3.3%
Private Contributions	32,000	0.0%	25,032,000	1.1%	-	-	32,000	0.0%	25,032,000	0.6%
County Funds	26,200,000	0.8%	-	0.0%	-	7,500,000	26,200,000	0.8%	7,500,000	0.2%
Trust Funds	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%
Interdepartmental Transfers	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%
Revolving Funds	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%
Other Funds	301,200,000	8.9%	200,000	0.0%	-	36,280,000	301,200,000	8.8%	36,480,000	0.8%
TOTAL REQUIREMENTS	3,379,551,000	100.0%	2,331,259,000	100.0%	42,000,000	1,967,312,000	3,421,551,000	100.0%	4,298,571,000	100.0%

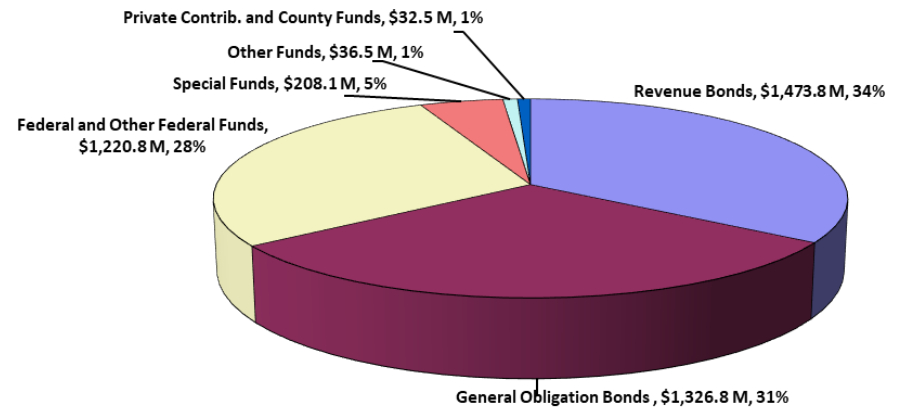
FY 27 Supplemental CIP Budget Statewide Totals by Means of Financing

FY 2027 Supplemental Budget Adjustment



Total \$2.0 B

FY 2027 Supplemental Budget



Total \$4.3 B

**FY 27 Supplemental CIP Budget
Statewide Totals By Department - All Funds**

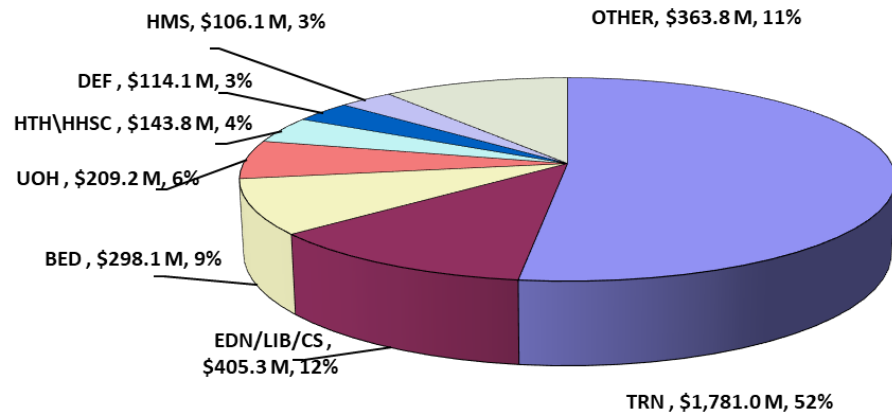
	Act 250/2025 FY 2026	% of Total	Act 250/2025 FY 2027	% of Total	FY 2026 Adjustment	FY 2027 Adjustment	Total FY 2026	% of Total	Total FY 2027	% of Total
Accounting and General Services	71,504,000	2.1%	2,004,000	0.1%	-	30,500,000	71,504,000	2.09%	32,504,000	0.8%
Agriculture and Biosecurity	13,901,000	0.4%	2,200,000	0.1%	-	38,225,000	13,901,000	0.41%	40,425,000	0.9%
Budget and Finance	-	0.0%	-	0.0%	42,000,000	43,500,000	42,000,000	1.23%	43,500,000	1.0%
Business, Econ. Dev. & Tourism	298,101,000	8.8%	174,600,000	7.5%	-	105,855,000	298,101,000	8.71%	280,455,000	6.5%
Corrections and Rehabilitation*	74,750,000	2.2%	15,000,000	0.6%	-	45,000,000	74,750,000	2.18%	60,000,000	1.4%
Defense	114,121,000	3.4%	8,000,000	0.3%	-	43,250,000	114,121,000	3.34%	51,250,000	1.2%
Education	378,300,000	11.2%	166,500,000	7.1%	-	341,005,000	378,300,000	11.06%	507,505,000	11.8%
Charter Schools	-	0.0%	-	0.0%	-	275,000	-	0.00%	275,000	0.0%
Public Libraries	27,000,000	0.8%	25,000,000	1.1%	-	-	27,000,000	0.79%	25,000,000	0.6%
Governor	-	0.0%	-	0.0%	-	-	-	0.00%	-	0.0%
Hawaiian Home Lands	20,000,000	0.6%	-	0.0%	-	19,192,000	20,000,000	0.58%	19,192,000	0.4%
Health	97,609,000	2.9%	82,709,000	3.5%	-	17,540,000	97,609,000	2.85%	100,249,000	2.3%
HHSC	46,239,000	1.4%	94,819,000	4.1%	-	80,026,000	46,239,000	1.35%	174,845,000	4.1%
Human Services	106,120,000	3.1%	13,000,000	0.6%	-	13,600,000	106,120,000	3.10%	26,600,000	0.6%
Labor and Industrial Relations	20,000,000	0.6%	-	0.0%	-	-	20,000,000	0.58%	-	0.0%
Land and Natural Resources	75,655,000	2.2%	2,400,000	0.1%	-	35,301,000	75,655,000	2.21%	37,701,000	0.9%
Law Enforcement	3,000,000	0.1%	-	0.0%	-	-	3,000,000	0.09%	-	0.0%
Subsidies	43,000,000	1.3%	-	0.0%	-	15,000,000	43,000,000	1.26%	15,000,000	0.3%
Taxation	-	0.0%	-	0.0%	-	-	-	0.00%	-	0.0%
Transportation	1,781,045,000	52.7%	1,678,023,000	72.0%	-	1,001,743,000	1,781,045,000	52.05%	2,679,766,000	62.3%
University of Hawaii	209,206,000	6.2%	67,004,000	2.9%	-	137,300,000	209,206,000	6.11%	204,304,000	4.8%
TOTAL REQUIREMENTS	3,379,551,000	100.0%	2,331,259,000	100.0%	42,000,000	1,967,312,000	3,421,551,000	100.0%	4,298,571,000	100.0%

*Formerly known as Public Safety (PSD)

FY 27 Supplemental CIP Budget

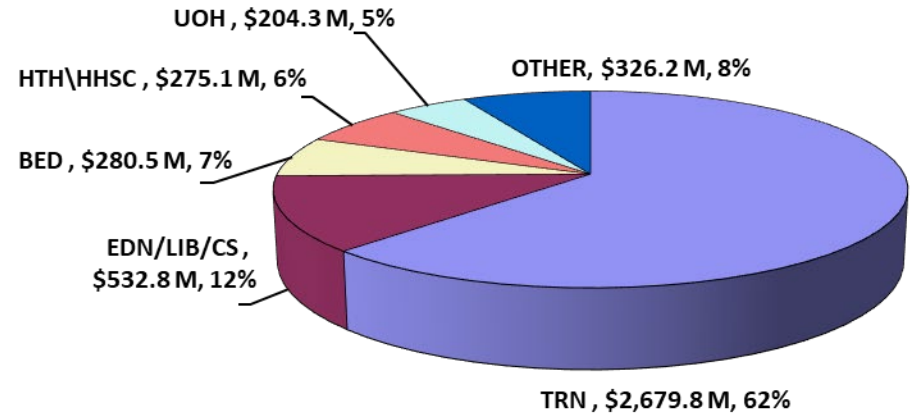
Statewide Totals by Department - All Funds

**FY 2026
Supplemental Budget**



Total \$3.4 B

**FY 2027
Supplemental Budget**



Total \$4.3 B

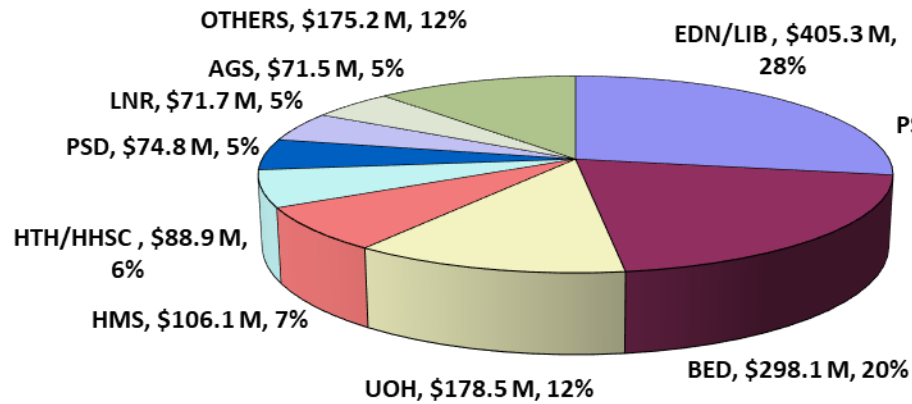
FY 27 Supplemental CIP Budget
Statewide Totals By Department - General Obligation (GO) and GO Reimbursable Bonds

	Act 250/2025 FY 2026	% of Total	Act 250/2025 FY 2027	% of Total	FY 2026 Adjustments	FY 2027 Adjustments	Total FY 2026	% of Total	Total FY 2027	% of Total
Accounting and General Services	71,504,000	5.0%	2,004,000	0.5%	-	30,500,000	71,504,000	4.9%	32,504,000	2.4%
Agriculture	13,900,000	1.0%	2,200,000	0.5%	-	38,225,000	13,900,000	0.9%	40,425,000	3.0%
Budget and Finance	-	0.0%	-	0.0%	42,000,000	43,500,000	42,000,000	2.9%	43,500,000	3.3%
Business, Econ. Dev. & Tourism	298,101,000	20.9%	174,600,000	41.3%	-	84,605,000	298,101,000	20.3%	259,205,000	19.5%
Corrections and Rehabilitation*	74,750,000	5.2%	15,000,000	3.5%	-	45,000,000	74,750,000	5.1%	60,000,000	4.5%
Defense	51,398,000	3.6%	6,500,000	1.5%	-	20,900,000	51,398,000	3.5%	27,400,000	2.1%
Education	378,300,000	26.5%	46,500,000	11.0%	-	330,831,000	378,300,000	25.7%	377,331,000	28.4%
Charter Schools	-	0.0%	-	0.0%	-	275,000	-	0.0%	275,000	0.0%
Public Libraries	27,000,000	1.9%	25,000,000	5.9%	-	-	27,000,000	1.8%	25,000,000	1.9%
Governor	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%
Hawaiian Home Lands	20,000,000	1.4%	-	0.0%	-	19,192,000	20,000,000	1.4%	19,192,000	1.4%
Health	42,645,000	3.0%	27,745,000	6.6%	-	17,540,000	42,645,000	2.9%	45,285,000	3.4%
HHSC	46,239,000	3.2%	69,819,000	16.5%	-	80,026,000	46,239,000	3.1%	149,845,000	11.3%
Human Services	106,120,000	7.4%	13,000,000	3.1%	-	13,600,000	106,120,000	7.2%	26,600,000	2.0%
Labor and Industrial Relations	20,000,000	1.4%	-	0.0%	-	-	20,000,000	1.4%	-	0.0%
Land and Natural Resources	71,705,000	5.0%	2,150,000	0.5%	-	34,800,000	71,705,000	4.9%	36,950,000	2.8%
Law Enforcement	3,000,000	0.2%	-	0.0%	-	-	3,000,000	0.2%	-	0.0%
Subsidies	18,500,000	1.3%	-	0.0%	-	7,500,000	18,500,000	1.3%	7,500,000	0.6%
Taxation	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%
Transportation	6,445,000	0.5%	-	0.0%	-	-	6,445,000	0.4%	-	0.0%
University of Hawaii	178,456,000	12.5%	38,504,000	9.1%	-	137,300,000	178,456,000	12.1%	175,804,000	13.3%
TOTAL REQUIREMENTS	1,428,063,000	100.0%	423,022,000	100.0%	42,000,000	903,794,000	1,470,063,000	100.0%	1,326,816,000	100.0%
General Obligation Bonds	1,428,063,000	100.0%	423,022,000	100.0%	42,000,000	903,794,000	1,470,063,000	100.0%	1,326,816,000	100.0%
Reimbursable G.O. Bonds	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%
TOTAL REQUIREMENTS	1,428,063,000	100.0%	423,022,000	100.0%	42,000,000	903,794,000	1,470,063,000	100.0%	1,326,816,000	100.0%

*Formerly known as Public Safety (PSD)

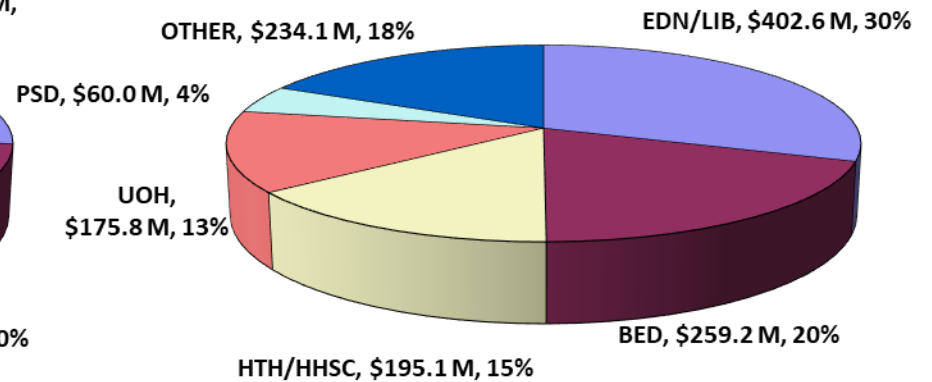
FY 27 Supplemental CIP Budget Statewide Totals by Departments - G.O./G.O.R. Bonds

**FY 2026
Supplemental Budget**



Total \$1.5 B

**FY 2027
Supplemental Budget**



Total \$1.3 B

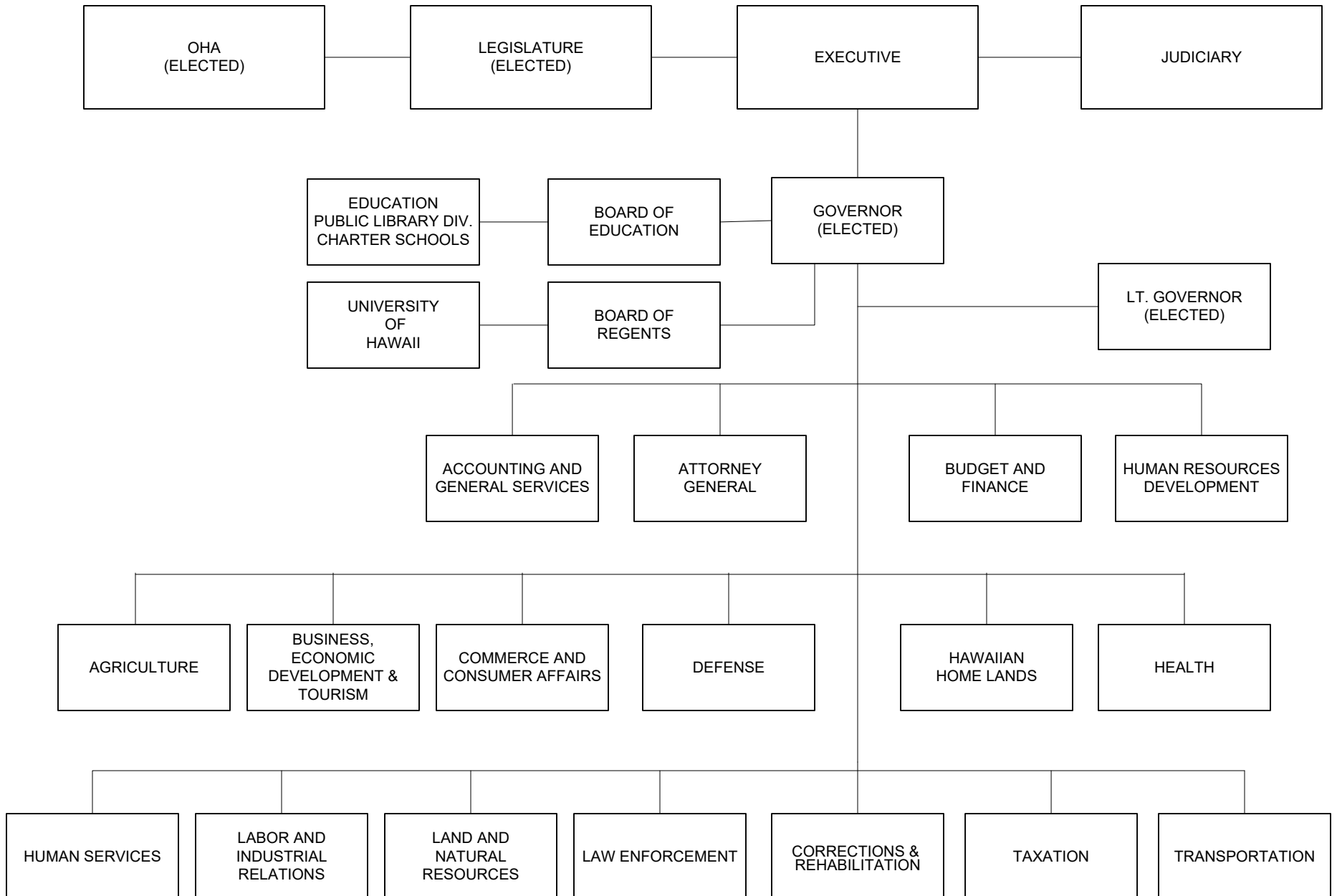
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The Operating and Capital Budget - Department Summaries and Highlights

STATE GOVERNMENT OF HAWAII

PLAN OF ORGANIZATION



DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES

Department Summary

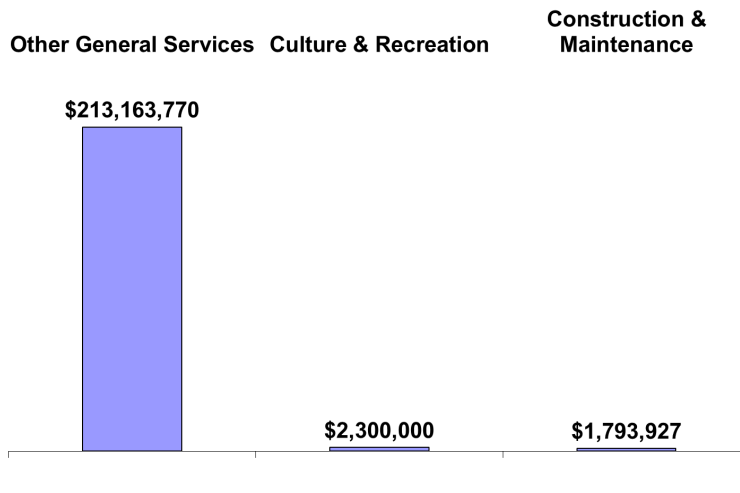
Mission Statement

To attain maximum value for the state taxpayers in providing physical, financial, and technical infrastructure support for state departments and agencies so they may accomplish their missions.

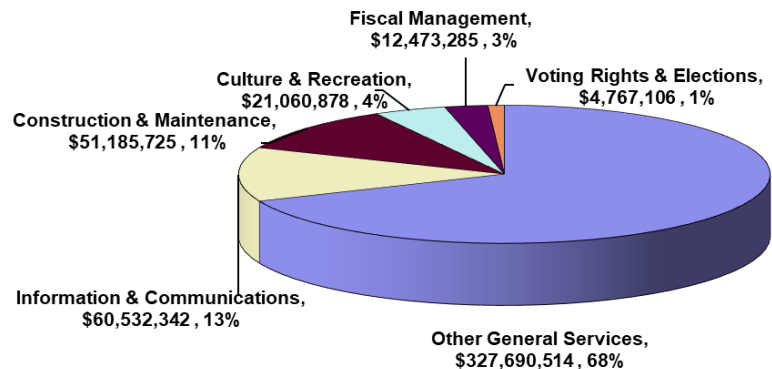
Department Goals

To strive for quality and consistency in the delivery of essential support services to other State departments and agencies. The department's activities reflect a continuing commitment towards cost efficiency, productivity, relevancy and timeliness of services.

FY 2027 Supplemental Operating Budget Adjustments by Major Program



FY 2027 Supplemental Operating Budget



DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES

MAJOR FUNCTIONS

- Maintains the State's accounting systems; records the State's financial transactions; verifies expenditures before payments; audits fiscal records of State agencies; and preparation of the State's Annual Comprehensive Financial Report.
- Coordinates and directs engineering, architectural, office leasing, and centralized services that include public building and school repair and maintenance (neighbor islands), custodial services, and grounds maintenance.
- Develops, implements, and manages statewide information technology governance, State information technology strategic plans, and technology standards.
- Administers the statewide information processing and telecommunication services and programs.
- Performs land survey work for government agencies.
- Preserves government records and historical material.
- Administers the State's risk management activities.
- Manages the State's motor pool and parking activities.
- Coordinates procurement activities under Chapter 103D and 103F, HRS.
- Guides and promotes culture, the arts, history and humanities.
- Directs the statewide elections systems; ensures full disclosure of campaign contributions and expenditures.
- Provides legal guidance and assistance on the open records law (HRS Chapter 92F (UIPA)), and the open meetings law (Part 1 of HRS Chapter 92 (Sunshine Law)) and encourages government agencies to post open data online.

MAJOR PROGRAM AREAS

The Department of Accounting and General Services has programs in the following major program areas:

Formal Education

AGS 807 School Repair & Maintenance,
Neighbor Island Districts

Culture and Recreation

AGS 881 State Foundation on Culture
& the Arts

Individual Rights

AGS 105 Enforcement of Information
Practices

Government-Wide Support

AGS 101 Accounting Sys Dev & Maintenance
AGS 102 Expenditure Examination
AGS 103 Recording and Reporting
AGS 104 Internal Post Audit
AGS 111 Archives – Records
Management
AGS 131 Enterprise Technology Services

AGS 203 State Risk Management and
Insurance Administration

AGS 211 Land Survey
AGS 221 Public Works – Planning,
Design, & Construction

AGS 223 Office Leasing
AGS 231 Central Services – Custodial
Services

AGS 232 Central Services – Grounds
Maintenance

AGS 233 Central Services - Building
Repairs and Alterations

AGS 234 Central Services – Cemetery
Management Office

AGS 240 State Procurement
AGS 244 Surplus Property Management
AGS 251 Automotive Management – Motor
Pool

AGS 252 Automotive Management –
Parking Control

AGS 871 Campaign Spending Commission
AGS 879 Office of Elections

AGS 891 Enhanced 911 Board
AGS 892 State Building Code Council
AGS 901 General Administrative Services

Department of Accounting and General Services
Operating Budget

			Act 250/2025+Trfs FY 2026	Act 250/2025+Trfs FY 2027	FY 2026 Adjustments	FY 2027 Adjustments	Total FY 2026	Total FY 2027
Funding Sources:	Positions	Perm	713.50	730.75		5.00	713.50	735.75
		Temp	14.00	14.00		-	14.00	14.00
General Funds		\$	182,897,729	181,886,151		2,157,697	182,897,729	184,043,848
		Perm	17.00	17.00		1.00	17.00	18.00
Special Funds		Temp	1.00	1.00		(1.00)	1.00	-
		\$	20,470,047	20,470,047		2,300,000	20,470,047	22,770,047
Federal Funds		Perm	0.50	4.75		-	0.50	4.75
		Temp	1.00	1.00		-	1.00	1.00
		\$	622,768	1,092,465		-	622,768	1,092,465
Trust Funds		Perm	-	-		-	-	-
		Temp	2.00	2.00		-	2.00	2.00
		\$	1,043,732	1,043,732		-	1,043,732	1,043,732
Interdepartmental Transfers		Perm	43.00	43.00		-	43.00	43.00
		Temp	-	-		-	-	-
		\$	16,146,019	16,146,019		-	16,146,019	16,146,019
Revolving Funds		Perm	50.00	50.00		-	50.00	50.00
		Temp	-	-		-	-	-
		\$	39,813,739	39,813,739		212,800,000	39,813,739	252,613,739
Total Requirements		Perm	824.00	845.50	-	6.00	824.00	851.50
		Temp	18.00	18.00	-	(1.00)	18.00	17.00
		\$	260,994,034	260,452,153	-	217,257,697	260,994,034	477,709,850

Highlights: (general funds and FY 27 unless otherwise noted)

1. Adds \$211,000,000 in non-recurring revolving funds for the State Risk Management Revolving Fund to distribute insurance proceeds from the Lahaina wildfires.
2. Adds \$2,300,000 in special funds for the Works of Art Special Fund to commission works of art and fulfill requests from State agencies for art.
3. Adds \$1,300,000 in revolving funds (\$300,000 non-recurring) for the State Motor Pool Revolving Fund for electrical infrastructure and equipment to support electrical vehicle chargers.
4. Adds 3.00 permanent positions and \$728,927 (\$209,000 non-recurring) to establish the Special Project Branch within the Public Works Division.
5. Adds \$520,000 in non-recurring funds for utilities cost for Central Services Division - Custodial, O'ahu.
6. Adds \$500,000 in revolving funds (\$300,000 non-recurring) for the State Parking Revolving Fund for maintenance and modernization projects.
7. Adds 2.00 permanent positions and \$326,882 (\$125,320 non-recurring) for the State Building Code Council.

Department of Accounting and General Services
Capital Improvements Budget

	Act 250/2025 FY 2026	Act 250/2025 FY 2027	FY 2026 Adjustments	FY 2027 Adjustments	Total FY 2026	Total FY 2027
Funding Sources:						
General Obligation Bonds	71,504,000	2,004,000	-	30,500,000	71,504,000	32,504,000
Total Requirements	71,504,000	2,004,000	-	30,500,000	71,504,000	32,504,000

Highlights: (general obligation bonds and FY 27 unless otherwise noted)

1. Adds \$20,000,000 for Lump Sum Maintenance of Existing Facilities, Statewide.
2. Lapses lump sum capital improvement project (CIP) appropriations authorized under Act 164, SLH 2023, as amended by Act 230, SLH 2024, totaling to \$10,500,000 in general funds and re-appropriates \$10,500,000 in general obligation bond funds for Lump Sum Maintenance of Existing Facilities, Statewide.

DEPARTMENT OF AGRICULTURE AND BIOSECURITY

Department Summary

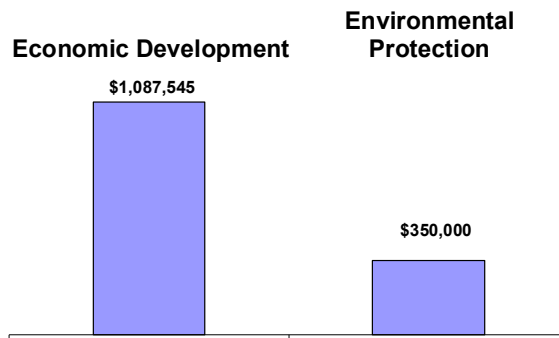
Mission Statement

To further expand the role of Hawaii's agricultural industry to benefit the well-being of our island society by diversifying the economy, protecting resources important for agricultural production, and gaining greater self-sufficiency in food production.

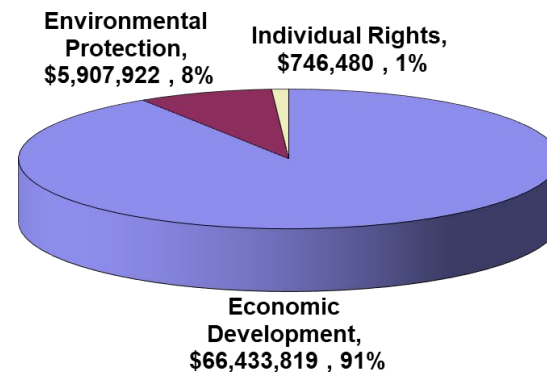
Department Goals

To conserve and develop essential agricultural resources and infrastructure; to gain access to and develop local, domestic, and international markets for Hawaii's agricultural products; to conserve and protect suitable agricultural lands and water; to promote Hawaii's food self-sufficiency; to raise public awareness of the importance of agriculture to the State's economy, environment, and as a profession; to implement programs to safeguard Hawaii's farmers, consumers, and natural resources; and to prevent the introduction and establishment of plants, animals and diseases that are detrimental to Hawaii's agriculture and environment.

FY 2027 Supplemental Operating Budget Adjustments by Major Program



FY 2027 Supplemental Operating Budget



DEPARTMENT OF AGRICULTURE AND BIOSECURITY

MAJOR FUNCTIONS

- Carries out programs to conserve, develop, and utilize the agricultural resources and infrastructure of the State and facilitates the transition of plantation agriculture to diversified farming.
- Enforces laws and formulates and enforces rules and regulations to further control the management of agricultural resources.
- Reviews and develops agricultural goals and objectives compatible with statewide expansion and diversification of Hawaii's agricultural base.
- Prevents the introduction of plant pests and diseases, provides certification services to facilitate the export of certain plant materials, and controls and eradicates insects and noxious weeds and controls the distribution and usage of pesticides.
- Administers the aquaculture development, State animal health, and agricultural and aquacultural loan programs.
- Maintains official State primary measurement standards; ensures accuracy of commercial measuring devices.
- Establishes and enforces grade standards; ensures food safety compliance for agricultural commodities producers in the State in cooperation with the industry; and achieves stability within the State milk industry by ensuring the availability of an adequate supply of wholesale milk.
- Supports the marketing of various agricultural commodities.

MAJOR PROGRAM AREAS

The Department of Agriculture and Biosecurity has programs in the following major program areas:

Economic Development

AGR 101 Financial Assistance for Agriculture
AGR 122 Plant Pest and Disease Control
AGR 131 Rabies Quarantine
AGR 132 Animal Disease Control
AGR 141 Agricultural Resource Management
AGR 151 Quality and Price Assurance
AGR 153 Aquaculture Development
AGR 171 Agricultural Development and Marketing

AGR 192 General Administration for Agriculture

Environmental Protection

AGR 846 Pesticides

Individual Rights

AGR 812 Measurement Standards

Department of Agriculture and Biosecurity
Operating Budget

			Act 250/2025 FY 2026	Act 250/2025 FY 2027	FY 2026 Adjustments	FY 2027 Adjustments	Total FY 2026	Total FY 2027
Funding Sources:	Positions	Perm	325.68	317.18		-	325.68	317.18
		Temp	2.00	2.00		-	2.00	2.00
	General Funds	\$	42,824,495	40,266,131		-	42,824,495	40,266,131
		Perm	45.82	45.82		-	45.82	45.82
		Temp	-	-		-	-	-
	Special Funds	\$	12,060,078	12,060,078		1,250,000	12,060,078	13,310,078
		Perm	0.75	0.75		-	0.75	0.75
		Temp	-	-		-	-	-
	Federal Funds	\$	2,151,568	2,151,568		-	2,151,568	2,151,568
		Perm	3.25	4.25		-	3.25	4.25
		Temp	2.00	2.00		-	2.00	2.00
	Other Federal Funds	\$	6,565,359	6,729,809		100,000	6,565,359	6,829,809
		Perm	-	-		-	-	-
		Temp	-	-		-	-	-
	Trust Funds	\$	812,962	812,962		-	812,962	812,962
		Perm	-	-		-	-	-
		Temp	-	-		-	-	-
	Interdepartmental Transfers	\$	212,095	212,095		(212,095)	212,095	-
		Perm	-	7.50		-	-	7.50
		Temp	-	-		-	-	-
	Revolving Funds	\$	11,082,369	9,418,033		299,640	11,082,369	9,717,673
		Perm	375.50	375.50	-	-	375.50	375.50
		Temp	4.00	4.00	-	-	4.00	4.00
Total Requirements		\$	75,708,926	71,650,676	-	1,437,545	75,708,926	73,088,221

Highlights: (general funds and FY 27 unless otherwise noted)

1. Adds \$1,250,000 in special funds for computer system upgrades for the Rabies Quarantine Program.
2. Adds \$350,000 in revolving funds for office renovations for the Pesticides Program.
3. Adds \$100,000 in other federal funds for a Brown Tree Snake Grant for the Plant Pest and Disease Control Program.
4. Reduces \$212,095 in interdepartmental transfer funds for the Plant Pest and Disease Control Program.
5. Reduces \$50,360 in revolving funds for the Plant Pest and Disease Control Program.

Department of Agriculture and Biosecurity
Capital Improvements Budget

	Act 250/2025 FY 2026	Act 250/2025 FY 2027	FY 2026 Adjustments	FY 2027 Adjustments	Total FY 2026	Total FY 2027
Funding Sources:						
General Obligation Bonds	13,900,000	2,200,000	-	38,225,000	13,900,000	40,425,000
GO Bonds Reimbursable					-	-
Federal Funds	1,000	-	-	-	1,000	-
Total Requirements	13,901,000	2,200,000	-	38,225,000	13,901,000	40,425,000

Highlights: (general obligation bonds and FY 27 unless otherwise noted)

1. Adds \$15,000,000 for Royal Kunia Agricultural Park, O'ahu.
2. Adds \$4,000,000 for Animal Quarantine Station Repairs and Improvements, O'ahu.
3. Adds \$1,775,000 for Kahuku Agricultural Park Miscellaneous Improvements, O'ahu.
4. Adds \$1,300,000 for Non-Agricultural Park Improvements, Statewide.
5. Adds \$1,150,000 for Waimea Irrigation System Improvements, Hawai'i.
6. Adds \$15,000,000 for Wahiawa Dam Improvements, O'ahu.

DEPARTMENT OF THE ATTORNEY GENERAL

Department Summary

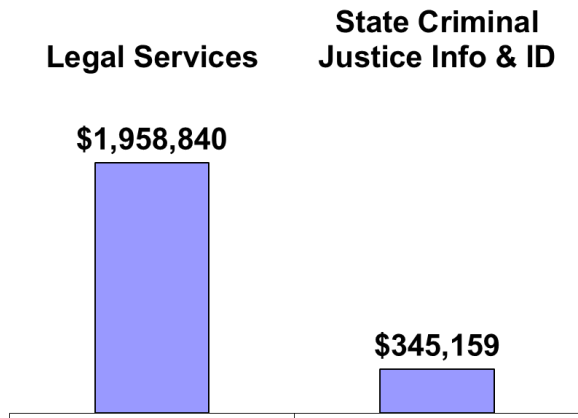
Mission Statement

To provide excellent legal services to the State of Hawaii by offering advice and counsel to its client agencies, assisting in the implementation of policy decisions, aiding the core activities of its client agencies, and representing the State and its agencies and officers in litigation.

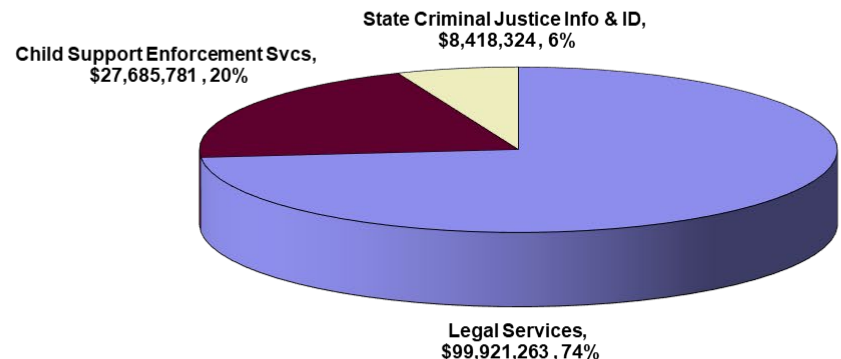
Department Goals

To safeguard the rights and interests of the people of the State of Hawaii by being the defender of and advocate for the people and undertaking appropriate legal and other actions on their behalf; to protect the State's interest in legal matters by providing timely legal advice and representation to the executive, legislative, and judicial branches; to preserve, protect, and defend the constitution and laws of the State of Hawaii and the United States; to enforce the State's constitution and laws, and to facilitate the enforcement of federal law; and to assist and to facilitate the enforcement of federal law; and to assist and coordinate statewide programs and activities that improve the criminal justice system and law enforcement.

FY 2027 Supplemental Operating Budget Adjustments by Major Program



FY 2027 Supplemental Operating Budget



DEPARTMENT OF THE ATTORNEY GENERAL MAJOR FUNCTIONS

- Provides legal services, advice, and counsel to State agencies and employees and the Legislature; represents the State in all civil litigation in which the State is a party; conducts civil and criminal investigations; recovers monies owed to the State; and drafts and approves as to form the legality of various documents.
- Prosecutes criminal offenses, such as Medicaid fraud, welfare fraud, tax fraud, unemployment fraud, organized crime, and other crime against the public order; and initiates, develops and performs or coordinates programs, projects, and activities on the subject of crime and crime prevention.
- Oversees the actions of the trustees of charitable trusts and brings any abuse or deviation by the trustees to the attention of the probate court for possible correction.
- Provides administrative support to agencies administratively attached to the Department, including the Hawai'i Correctional System Oversight Commission and the Law Enforcement Standards Board.
- Enforces the federal and State antitrust laws.
- Responsible for the enforcement of the Master Settlement Agreement pursuant to the Hawaii Revised Statutes Chapter 675 (HRS Chapter 675, State's Tobacco Liability Act); and the Cigarette Tax Stamp requirements and prohibition against the sale of Gray Market cigarettes.
- Maintains the automated statewide information system that collects, maintains, and disseminates individual criminal history record information for those arrested and fingerprinted.
- Administers the Child Support Enforcement Program, which involves initiating legal or administrative actions required to secure financial support for children.
- Provides a fair and impartial administrative forum for the expeditious resolution of child support disputes through the Office of Child Support hearings.

MAJOR PROGRAM AREAS

The Department of the Attorney General has programs in the following major program areas:

Social Services

ATG 500 Child Support Enforcement Services

Public Safety

ATG 231 State Criminal Justice Information and
Identification

Government-Wide Support

ATG 100 Legal Services

Department of the Attorney General
Operating Budget

			Act 250/2025 FY 2026	Act 250/2025 FY 2027	FY 2026 Adjustments	FY 2027 Adjustments	Total FY 2026	Total FY 2027
Funding Sources:	Positions	Perm	414.94	414.94		3.00	414.94	417.94
		Temp	19.01	19.01		-	19.01	19.01
General Funds		\$	55,275,505	53,348,304		1,758,840	55,275,505	55,107,144
		Perm	32.90	32.90		5.60	32.90	38.50
Special Funds		Temp	1.00	1.00		2.00	1.00	3.00
		\$	6,484,008	6,542,845		3,739,882	6,484,008	10,282,727
		Perm	-	-		-	-	-
		Temp	5.23	5.23		-	5.23	5.23
Federal Funds		\$	11,641,670	11,641,670		-	11,641,670	11,641,670
		Perm	156.74	156.74		-	156.74	156.74
Other Federal Funds		Temp	1.16	1.16		-	1.16	1.16
		\$	26,101,460	26,216,033		345,159	26,101,460	26,561,192
		Perm	1.00	1.00		-	1.00	1.00
		Temp	-	-		-	-	-
Trust Funds		\$	6,296,401	6,296,401		-	6,296,401	6,296,401
		Perm	111.60	111.60		-	111.60	111.60
		Temp	17.10	17.10		-	17.10	17.10
		\$	21,765,719	21,765,719		-	21,765,719	21,765,719
Interdepartmental Transfers		Perm	30.10	30.10		(5.60)	30.10	24.50
		Temp	2.00	2.00		(2.00)	2.00	-
Revolving Funds		\$	7,910,397	7,910,397		(3,539,882)	7,910,397	4,370,515
		Perm	747.28	747.28	-	3.00	747.28	750.28
		Temp	45.50	45.50	-	-	45.50	45.50
Total Requirements		\$	135,475,160	133,721,369	-	2,303,999	135,475,160	136,025,368

Highlights: (general funds and FY 27 unless otherwise noted)

1. Adds \$1,000,000 for additional litigation expenses.
2. Adds 3.00 permanent positions and \$758,840 for the Law Enforcement Standards Board.
3. Adds \$200,000 in special fund ceiling for the Medicaid Investigations Recovery Fund.
4. Changes the means of financing for 5.60 permanent positions and 2.00 temporary positions from revolving funds to special funds, reduces \$3,539,882 in revolving funds, and adds \$3,539,882 in special funds.

Department of the Attorney General
Capital Improvements Budget

	Act 250/2025 FY 2026	Act 250/2025 FY 2027	FY 2026 Adjustments	FY 2027 Adjustments	Total FY 2026	Total FY 2027
Funding Sources:						
General Funds					-	-
General Obligation Bonds					-	-
Total Requirements	-	-	-	-	-	-

Highlights: (general obligation bonds and FY 27 unless otherwise noted)
None.

DEPARTMENT OF BUDGET AND FINANCE

Department Summary

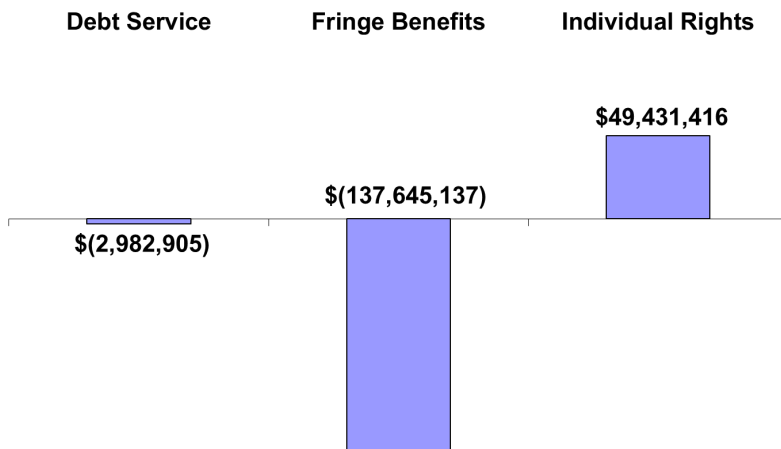
Mission Statement

To enhance long-term productivity and efficiency in government operations by providing quality budget and financial services that prudently allocate and effectively manage available resources.

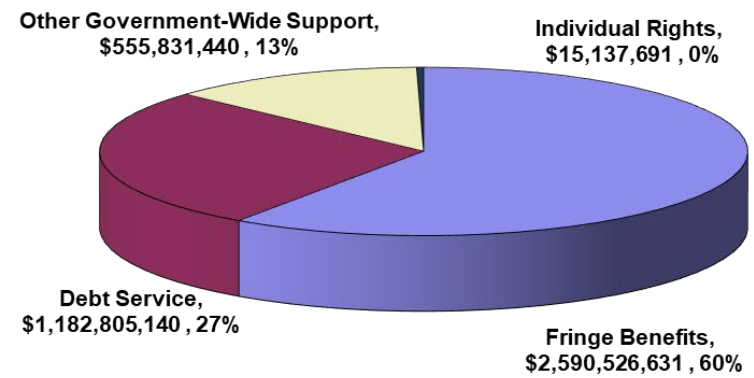
Department Goals

Improve the executive resource allocation process through the following: planning, analysis and recommendation on all phases of program scope and funding; maximizing the value, investment, and use of State funds through planning, policy development, timely scheduling of State bond financing and establishment of appropriate cash management controls and procedures; administering retirement and survivor benefits for State and County members and prudently managing the return on investments; administering health and life insurance benefits for eligible active and retired State and County public employees and their dependents by providing quality services and complying with federal and State legal requirements; and safeguarding the rights of indigent individuals in need of assistance in criminal and related cases by providing statutorily entitled and effective legal representation.

FY 2027 Supplemental Operating Budget Adjustments by Major Program



FY 2027 Supplemental Operating Budget



DEPARTMENT OF BUDGET AND FINANCE MAJOR FUNCTIONS

- Administers the multi-year program and financial plan and executive budget, management improvement, and financial management programs of the State under the general direction of the Governor.
- Coordinates State budget services and prepares the Governor's budget for submission to the legislature; administers the financial affairs of the State.
- Plans, directs, and coordinates the State's investments and financing programs.
- Directs and coordinates a statewide retirement benefits program for State and county government employees.
- Administers health and life insurance benefits for eligible State and county active and retired public employees and dependents.
- Provides comprehensive legal and related services to persons who are financially unable to obtain legal and related services.

MAJOR PROGRAM AREAS

The Department of Budget and Finance has programs in the following major program areas:

Government-Wide Support

BUF 101	Departmental Administration and Budget Division
BUF 102	Collective Bargaining – Statewide
BUF 103	Vacation Payout – Statewide
BUF 115	Financial Administration
BUF 141	Employees' Retirement System
BUF 143	Hawaii Employer–Union Trust Fund
BUF 721	Debt Service Payments – State
BUF 741	Retirement Benefits Payments – State
BUF 761	Health Premium Payments – State
BUF 762	Health Premium Payments – ARC

Formal Education

BUF 725	Debt Service Payments – DOE
BUF 728	Debt Service Payments – UH
BUF 745	Retirement Benefits Payments – DOE
BUF 748	Retirement Benefits Payments – UH
BUF 765	Health Premium Payments – DOE
BUF 768	Health Premium Payments – UH

Individual Rights

BUF 151	Office of the Public Defender
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Department of Budget and Finance
Operating Budget

			Act 250/2025 FY 2026	Act 250/2025 FY 2027	FY 2026 Adjustments	FY 2027 Adjustments	Total FY 2026	Total FY 2027
Funding Sources:	Positions	Perm	204.50	209.50	-	-	204.50	209.50
		Temp	-	-	-	-	-	-
	General Funds	\$	3,860,142,444	3,951,169,922	(149,343,339)	(95,307,874)	3,710,799,105	3,855,862,048
		Perm	-	-	-	-	-	-
		Temp	-	-	-	-	-	-
	Special Funds	\$	427,305,000	427,305,000	-	320,844	427,305,000	427,625,844
		Perm	72.00	72.00	-	1.00	72.00	73.00
		Temp	-	-	-	-	-	-
	Trust Funds	\$	27,150,927	27,294,646	-	139,598	27,150,927	27,434,244
		Perm	-	-	-	-	-	-
		Temp	-	-	-	-	-	-
	Interdepartmental Transfers	\$	4,000,000	4,000,000	-	-	4,000,000	4,000,000
		Perm	117.00	117.00	-	1.00	117.00	118.00
		Temp	-	-	-	-	-	-
	Other Funds	\$	30,773,357	25,727,960	-	3,650,806	30,773,357	29,378,766
		Perm	393.50	398.50	-	2.00	393.50	400.50
		Temp	-	-	-	-	-	-
Total Requirements		\$	<u>4,349,371,728</u>	<u>4,435,497,528</u>	<u>(149,343,339)</u>	<u>(91,196,626)</u>	<u>4,200,028,389</u>	<u>4,344,300,902</u>

Highlights: (general funds and FY 27 unless otherwise noted)

1. Reduces a total of \$149,343,339 in FY 26 and \$137,645,137 in FY 27 for debt service payments.
2. Reduces a total of \$2,982,905 for health premium payments.
3. Adds \$1,820,168 in general funds and \$320,844 in special funds for salary adjustments recommended by the Commission on Salaries.
4. Adds \$3,527,463 in other funds for fringe benefit costs for the Employees' Retirement System (ERS).
5. Adds 1.00 permanent position and \$123,343 in other funds for a Retirement Business Analyst for ERS.
6. Adds 1.00 permanent position and \$139,598 in trust funds for an Investment Officer for the Employer-Union Trust Fund.
7. Adds a total of \$43,500,000 to earmark funding for projects to be funded by the Green Fee pursuant to Act 96, SLH 2025.

Department of Budget and Finance
Capital Improvements Budget

	Act 250/2025 FY 2026	Act 250/2025 FY 2027	FY 2026 Adjustments	FY 2027 Adjustments	Total FY 2026	Total FY 2027
Funding Sources:						
General Obligation Bonds	-	-	42,000,000	43,500,000	42,000,000	43,500,000
Total Requirements	-	-	42,000,000	43,500,000	42,000,000	43,500,000

Highlights: (general obligation bonds and FY 27 unless otherwise noted)

1. Adds a total of \$42,000,000 in FY 26 and \$43,500,000 in FY 27 to earmark funding for projects to be funded by the Green Fee.

DEPARTMENT OF BUSINESS, ECONOMIC DEVELOPMENT & TOURISM

Department Summary

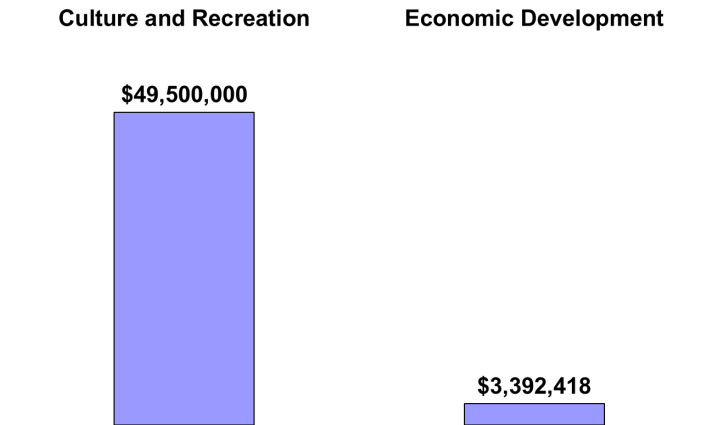
Mission Statement

Achieve a Hawai'i economy that embraces innovation and is globally competitive, dynamic and productive, providing opportunities for all Hawai'i's citizens.

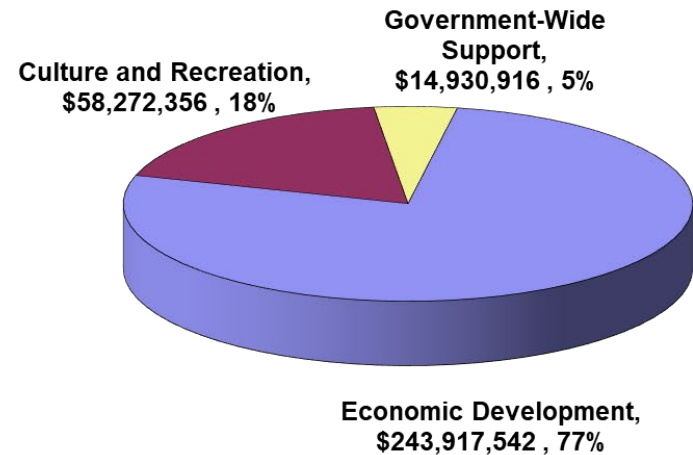
Department Goals

Through its divisions and attached agencies, foster planned community development, create affordable workforce housing units in high-quality living environments, and promote innovation sector job growth.

FY 2027 Supplemental Operating Budget Adjustments by Major Program



FY 2027 Supplemental Operating Budget



DEPARTMENT OF BUSINESS, ECONOMIC DEVELOPMENT & TOURISM

MAJOR FUNCTIONS

- Facilitates the resilient diversification and rebalancing of Hawai'i's economy by accelerating growth in innovation-driven industries and strategic export sectors.
- Provides economic data, forecasts, and statewide planning to inform resilience, supply chain, and industry growth strategies.
- Supports technology development, entrepreneurship, and commercialization pipelines to move innovation from incubation to market.
- Improves Hawai'i's business climate, access to capital, and investment attraction to create skilled, high-wage employment.
- Creates and finances affordable housing to support locally rooted workforce communities that reduce cost-of-living pressures.
- Plans and develops live-work-learn-play communities and regional economic hubs aligned with workforce and employer needs.
- Manages tourism as a regenerative, community-responsive industry aligned with resident priorities and natural resource protection.
- Accelerates the Hawai'i Clean Energy Initiative and supports energy resilience and innovation to meet State mandates.
- Strengthens the agricultural sector by enabling value-add food and product manufacturing networks and rural economic development.
- Provides access to community enrichment through economic, cultural, and recreational venues such as spectator events and large-scale shows.

MAJOR PROGRAM AREAS

The Department of Business, Economic Development and Tourism has programs in the following major program areas:

Economic Development

BED 100 Strategic Marketing & Support
 BED 101 Office of International Affairs
 BED 105 Creative Industries Division
 BED 107 Foreign Trade Zone
 BED 113 Hawai'i Tourism Authority (HTA)-Admin & Governance
 BED 114 HTA - Branding and Marketing
 BED 115 HTA - Sports and Signature Events
 BED 116 HTA - Destination Stewardship & Community
 BED 117 HTA - Regenerative Tourism Development
 BED 118 HTA - Workforce Development
 BED 120 Hawai'i State Energy Office
 BED 138 Hawai'i Green Infrastructure Authority
 BED 142 General Support for Economic Development
 BED 143 Hawai'i Technology Development Corporation
 BED 146 Natural Energy Laboratory of Hawai'i Authority
 BED 150 Hawai'i Community Development Authority

BED 160 Hawai'i Housing Finance and Development Corporation
 BED 170 Agribusiness Development and Research

Culture and Recreation

BED 180 Spectator Events & Shows – Aloha Stadium

Government-Wide Support

BED 130 Economic Planning and Research
 BED 144 Statewide Planning and Coordination

Department of Business Economic Development and Tourism
Operating Budget

			Act 250/2025+Trfs	Act 250/2025+Trfs	FY 2026	FY 2027	Total	Total
			FY 2026	FY 2027	Adjustments	Adjustments	FY 2026	FY 2027
Funding Sources:	Positions	Perm	164.96	164.96		-	164.96	164.96
		Temp	46.00	45.00		-	46.00	45.00
General Funds		\$	96,572,301	93,905,707		3,000,000	96,572,301	96,905,707
		Perm	45.00	45.00		-	45.00	45.00
Special Funds		Temp	26.25	26.25		1.00	26.25	27.25
		\$	139,142,277	126,171,592		51,539,917	139,142,277	177,711,509
		Perm	-	-		-	-	-
		Temp	5.00	5.00		-	5.00	5.00
Federal Funds		\$	5,141,871	5,141,871		-	5,141,871	5,141,871
		Perm	8.04	8.04		-	8.04	8.04
Other Federal Funds		Temp	11.75	11.75		-	11.75	11.75
		\$	6,002,826	6,002,826		-	6,002,826	6,002,826
		Perm	-	-		-	-	-
		Temp	-	-		-	-	-
Trust Funds		\$	7,146,250	7,146,250		-	7,146,250	7,146,250
		Perm	0.50	0.50		-	0.50	0.50
		Temp	-	-		-	-	-
		\$	82,126	82,126		-	82,126	82,126
Interdepartmental Transfers		Perm	25.00	25.00		-	25.00	25.00
		Temp	54.00	54.00		1.00	54.00	55.00
Revolving Funds		\$	38,160,421	25,778,024		(1,647,499)	38,160,421	24,130,525
		Perm	243.50	243.50	-	-	243.50	243.50
		Temp	143.00	142.00	-	2.00	143.00	144.00
Total Requirements		\$	292,248,072	264,228,396	-	52,892,418	292,248,072	317,120,814

Highlights: (general funds and FY 27 unless otherwise noted)

1. Adds \$49,500,000 in special funds for the Stadium Authority.
2. Adds \$3,000,000 for the Hawaii Tourism Authority to fund activities related to sports tourism.
3. Adds 1.00 temporary position and \$176,000 in revolving funds for the Hawaii Housing Finance and Development Corporation.
4. Adds 1.00 temporary position and \$216,418 in special funds for the Natural Energy Laboratory of Hawaii.

Department of Business Economic Development and Tourism
Capital Improvements Budget

	Act 250/2025 FY 2026	Act 250/2025 FY 2027	FY 2026 Adjustments	FY 2027 Adjustments	Total FY 2026	Total FY 2027
Funding Sources:						
Special Funds			-	21,250,000	-	21,250,000
General Obligation Bonds	298,101,000	174,600,000	-	84,605,000	298,101,000	259,205,000
Total Requirements	298,101,000	174,600,000	-	105,855,000	298,101,000	280,455,000

Highlights: (general obligation bonds and FY 27 unless otherwise noted)

1. Adds \$9,300,000 for Kokee Ditch Irrigation System, Kauai.
2. Adds \$2,630,000 for Kekaha Ditch Irrigation System, Kauai.
3. Adds \$10,000,000 for Seawater Pipeline Removal, Hawaii.
4. Adds \$60,000,000 in general obligation bond funds and \$21,000,000 in special funds for Hawaii Convention Center Improvements, Oahu.
5. Adds \$1,000,000 for East Kapolei Environmental Impact Statement, Oahu.
6. Adds \$1,675,000 for HOST Park Repairs and Improvements, Hawaii.

DEPARTMENT OF COMMERCE AND CONSUMER AFFAIRS

Department Summary

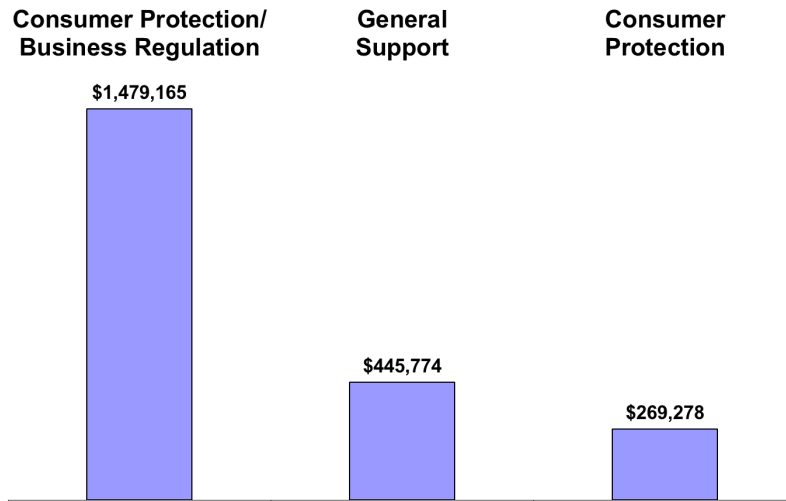
Mission Statement

To promote a strong and healthy business environment by upholding fairness and public confidence in the marketplace, and by increasing knowledge and opportunity for our businesses and citizens.

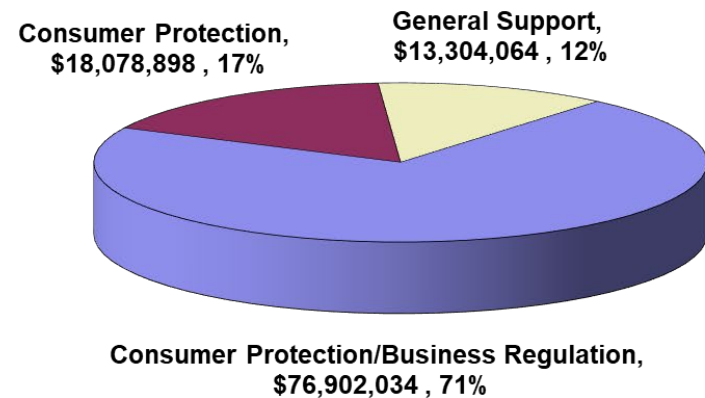
Department Goals

To develop rational business regulation; to achieve fairness and public confidence in the marketplace; and to foster sound consumer practices.

FY 2027 Supplemental Operating Budget Adjustments by Major Program



FY 2027 Supplemental Operating Budget



DEPARTMENT OF COMMERCE AND CONSUMER AFFAIRS MAJOR FUNCTIONS

- Develops standards relating to the licensing of and general supervision over the conduct of the financial services industry, the securities industry, professions, businesses, trades, and insurance companies.
- Coordinates consumer protection activities in the State; conducts investigations, research, and enforces laws, rules, and regulations in the area of consumer protection; provides consumer education services and programs.
- Represents, protects, and advances the interest of consumers of utility and interisland water carrier services; conducts investigations; assists and cooperates with Federal, State, and local agencies to protect the consumer's interests.
- Regulates public utilities to ensure regulated companies efficiently and safely provide customers with adequate and reliable services at just and reasonable rates while providing regulated companies with a fair opportunity to earn a reasonable rate of return.
- Grants or denies the issuance of financial services industry, professional, business and trade licenses and registrations; directs investigations or examinations, holds hearings, and suspends, revokes, or reinstates licenses and registrations; adopts, amends, or repeals such rules as deemed necessary to fully effectuate the provisions of the laws within the Department's scope and jurisdiction.
- Administers the laws of the State relating to corporations; partnerships; companies; trademarks, tradenames; miscellaneous business registrations; the financial services industry; the securities industry; the insurance industry; and provides advice on business formation.
- Ensures that cable subscribers are provided with services that meet acceptable standards of quality, dependability, and fair rates; monitors the operations and management of cable television operators; administers the public access television entities' contracts; and promotes the adoption and deployment of broadband services throughout the state.

MAJOR PROGRAM AREAS

The Department of Commerce and Consumer Affairs has programs in the following major program areas:

Individual Rights

CCA 102	Cable Television
CCA 103	Consumer Advocate for Communications, Utilities, and Transportation Services
CCA 104	Financial Services Regulation
CCA 105	Professional and Vocational Licensing
CCA 106	Insurance Regulatory Services

CCA 107	Post-Secondary Education Authorization
CCA 110	Office of Consumer Protection
CCA 111	Business Registration and Securities Regulation
CCA 112	Regulated Industries Complaints Office
CCA 191	General Support
CCA 901	Public Utilities Commission

Department of Commerce and Consumer Affairs
Operating Budget

			Act 250/2025+Trfs FY 2026	Act 250/2025+Trfs FY 2027	FY 2026 Adjustments	FY 2027 Adjustments	Total FY 2026	Total FY 2027
Funding Sources:	Positions	Perm				-	-	-
		Temp				-	-	-
		\$				-	-	-
		Perm	528.00	528.00		-	528.00	528.00
		Temp	14.00	14.00		-	14.00	14.00
		\$	115,588,696	102,607,842		2,194,217	115,588,696	104,802,059
		Perm	8.00	8.00		-	8.00	8.00
		Temp	4.00	4.00		-	4.00	4.00
		\$	3,482,937	3,482,937		-	3,482,937	3,482,937
		Perm	536.00	536.00	-	-	536.00	536.00
		Temp	18.00	18.00	-	-	18.00	18.00
		\$	119,071,633	106,090,779	-	2,194,217	119,071,633	108,284,996

Highlights: (general funds and FY 27 unless otherwise noted)

1. Adds \$595,915 in special funds for transfers from the Public Utilities Commission's Special Fund to the Division of Consumer Advocacy.
2. Adds \$1,178,302 in special funds for fringe benefits for various programs.
3. Adds \$400,000 in special funds for Central Services Assessments for the Business Registration and Securities Regulation Program and the Regulated Industries Complaints Office.
4. Adds \$20,000 in special funds to increase the department's communications budget for public service announcements and public outreach events.

Department of Commerce and Consumer Affairs
Capital Improvements Budget

	Act 250/2025 FY 2026	Act 250/2025 FY 2027	FY 2026 Adjustments	FY 2027 Adjustments	Total FY 2026	Total FY 2027
Funding Sources:						
General Funds					-	-
General Obligation Bonds					-	-
Total Requirements	-	-	-	-	-	-

Highlights: (general obligation bonds and FY 27 unless otherwise noted)
None.

DEPARTMENT OF CORRECTIONS AND REHABILITATION

Department Summary

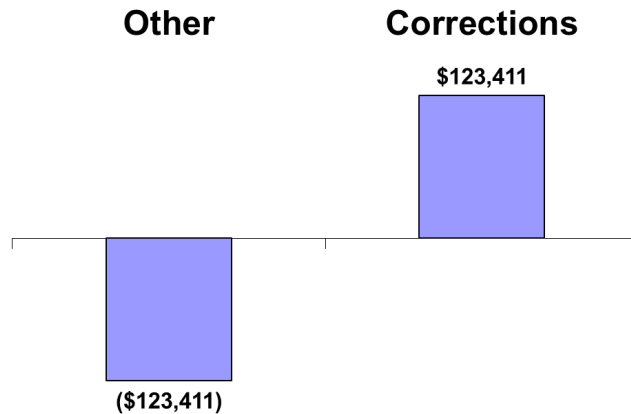
Mission Statement

To uphold justice and public safety by providing correctional and law enforcement services to Hawaii's communities with professionalism, integrity and fairness.

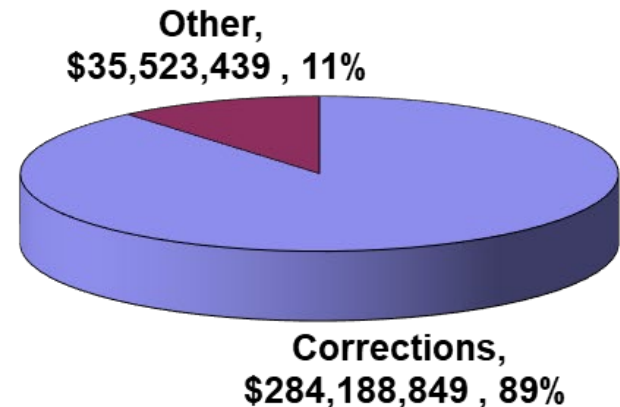
Department Goals

To protect the individual and property from injury and loss caused by criminal actions by providing and coordinating services, facilities, security, and legislation to preserve the peace; to prevent and deter crimes; to detect, apprehend, detain, and rehabilitate criminals; and, where appropriate, to compensate victims of crime.

FY 2027 Supplemental Operating Budget Adjustments by Major Program



FY 2027 Supplemental Operating Budget



DEPARTMENT OF CORRECTIONS AND REHABILITATION MAJOR FUNCTIONS

- Administer various correctional and public safety programs that are designed to prevent and deter criminal acts, and to incarcerate and rehabilitate criminal offenders.
- Administer the operations of eight correctional institutions throughout the State for the custody and care of offenders detained or committed by the courts to the department in safe, clean, and humane conditions of confinement.
- Provide a continuum of treatment programs and services to facilitate the reintegration of inmates into the community.
- Administer a correctional industries program which employs inmates in work programs that produce goods and services for government agencies and nonprofit organizations and affords inmates job training and work experience to enhance their employment prospects when they return to the community.
- Determine minimum terms of imprisonment for convicted felons; grant release of felons from institutions under conditions of parole; and report on petitions for pardon referred by the Governor.
- Administer diversionary programs as well as alternatives to incarceration; conduct bail evaluations; and supervise offenders conditionally released by the courts.
- Mitigate the suffering and losses of victims and survivors of certain crimes by providing them with compensation for crime related losses; and compensate private citizens (Good Samaritans) who suffer personal injury or property damage in the course of preventing a crime or apprehending a criminal.

MAJOR PROGRAM AREAS

The Department of Corrections and Rehabilitation has programs in the following major program areas:

Public Safety

Corrections

PSD 402	Halawa Correctional Facility
PSD 403	Kulani Correctional Facility
PSD 404	Waiawa Correctional Facility
PSD 405	Hawaii Community Correctional Center
PSD 406	Maui Community Correctional Center
PSD 407	Oahu Community Correctional Center
PSD 408	Kauai Community Correctional Center
PSD 409	Women's Community Correctional Center
PSD 410	Intake Service Centers
PSD 420	Corrections Program Services
PSD 421	Health Care
PSD 422	Hawaii Correctional Industries
PSD 808	Non-State Facilities

Other

PSD 611	Adult Parole Determinations
PSD 612	Adult Parole Supervision and Counseling
PSD 613	Crime Victim Compensation Commission
PSD 900	General Administration

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Department of Corrections and Rehabilitation
Operating Budget

			Act 250/2025 FY 2026	Act 250/2025 FY 2027	FY 2026 Adjustments	FY 2027 Adjustments	Total FY 2026	Total FY 2027
Funding Sources:	Positions	Perm	2,607.60	2,607.60		35.00	2,607.60	2,642.60
		Temp	-	-		-	-	-
General Funds	\$		305,056,004	304,329,210		-	305,056,004	304,329,210
		Perm	4.00	4.00		-	4.00	4.00
Special Funds	Temp		-	-		-	-	-
		\$	2,517,984	2,517,984		-	2,517,984	2,517,984
Federal Funds	Perm		-	-		-	-	-
		Temp	-	-		-	-	-
	\$		1,045,989	1,045,989		-	1,045,989	1,045,989
		Perm	-	-		-	-	-
Other Federal Funds	Temp		1.00	1.00		-	1.00	1.00
		\$	859,315	859,315		-	859,315	859,315
	Perm		-	-		-	-	-
		Temp	-	-		-	-	-
Trust Funds	\$		75,065	75,065		-	75,065	75,065
		Perm	2.00	2.00		-	2.00	2.00
Revolving Funds	Temp		42.00	42.00		-	42.00	42.00
		\$	10,884,725	10,884,725		-	10,884,725	10,884,725
Total Requirements	Perm		2,613.60	2,613.60	-	35.00	2,613.60	2,648.60
		Temp	43.00	43.00	-	-	43.00	43.00
		\$	320,439,082	319,712,288	-	-	320,439,082	319,712,288

Highlights: (general funds and FY 27 unless otherwise noted)

1. Adds 35.00 permanent FTE positions and \$2,633,353 to fund for constitutionally mandated Mental Health Services positions.
2. Reduces \$2,509,942 in Non-State Facilities to fund for constitutionally mandated Mental Health Services positions.
3. Reduces \$123,411 in General Administration to fund for constitutionally mandated Mental Health Services positions.

Department of Corrections and Rehabilitation
Capital Improvements Budget

	Act 250/2025 FY 2026	Act 250/2025 FY 2027	FY 2026 Adjustments	FY 2027 Adjustments	Total FY 2026	Total FY 2027
Funding Sources:						
General Funds	-	-	-	-	-	-
General Obligation Bonds	74,750,000	15,000,000	-	45,000,000	74,750,000	60,000,000
Total Requirements	74,750,000	15,000,000	-	45,000,000	74,750,000	60,000,000

Highlights: (general obligation bonds and FY 27 unless otherwise noted)

1. Adds \$15,000,000 for DCR General Administration, Lump Sum CIP, Statewide.
2. Adds \$15,000,000 for New Kauai Community Correctional Center and Community Transitional Center, Kauai.
3. Adds \$5,000,000 for DCR Facility-Wide Security Perimeter Fence Repairs, Upgrades, and Related Improvements, Statewide.
4. Adds \$3,000,000 for DCR Facility-Wide Repairs, Deferred Maintenance, Related Support and Improvements, Statewide.
5. Adds \$3,000,000 for Oahu Community Correctional Center-Laumaka Work Furlough Center Infrastructure Repairs, Renovation, and Improvements, Oahu.
6. Adds \$2,000,000 for DCR, DOJ Architectural Barrier Removal, ADA and Other Related Improvements, Statewide.
7. Adds \$2,000,000 for Maui Community Correctional Center Renovation, Security Upgrade, and Other Improvements, including Medical and Mental Health Areas, Maui.

DEPARTMENT OF DEFENSE

Department Summary

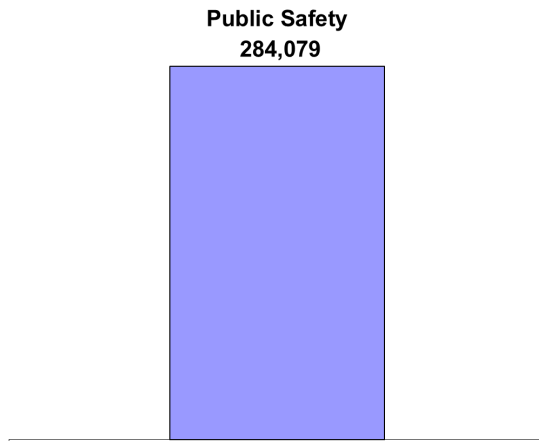
Mission Statement

To assist authorities in providing for the safety, welfare, and defense of the people of Hawaii.

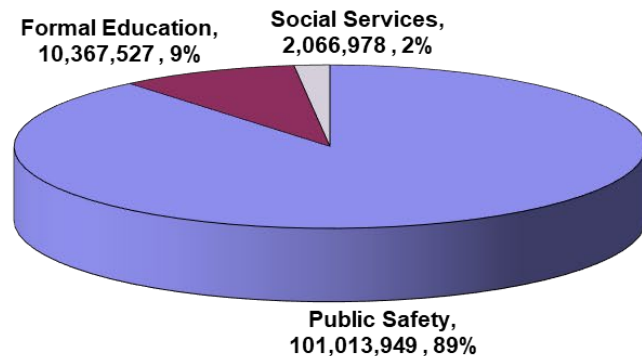
Department Goals

To maintain readiness to respond to the needs of the people in the event of disaster, either natural or human-caused; to administer policies and programs related to veterans and their families and improve our State Veterans' Cemeteries; and to provide at-risk youth with opportunity to obtain their high school diplomas and become productive citizens.

FY 2027 Supplemental Operating Budget Adjustments by Major Program



FY 2027 Supplemental Operating Budget



DEPARTMENT OF DEFENSE MAJOR FUNCTIONS

- Provides for the defense, safety and welfare of the people of Hawaii.
- Maintains its readiness to respond to the needs of the people in the event of war or devastation originating from either natural or human-caused disasters.
- To meet its federal mission as part of the military reserve component, the Hawaii National Guard, consisting of the Army and Air National Guard divisions, is manned, trained, equipped and ready for call to active duty by the President in times of national emergency. To meet its State mission, the Hawaii National Guard responds when necessary to protect life and property, preserve peace, order and public safety as directed by competent State authority.
- Coordinates the emergency management planning of all public and private organizations within the islands, minimizes the loss of life and property damage, restores essential public services and expedites the recovery of individuals in the event of natural or human-caused mass casualty situations.
- Administers the Youth Challenge Academy, which serves youth at risk by providing life-transforming experience through training under military-like conditions.
- Office of Veterans Services – Responsible for the statewide administration, conduct, and coordination of all functions and activities prescribed under Chapter 363, Veterans Rights and Benefits, HRS, for veterans and their dependents.

MAJOR PROGRAM AREAS

The Department of Defense has programs in the following major program areas:

Social Services

DEF 112 Services to Veterans

Formal Education

DEF 114 Hawaii National Guard Youth Challenge Academy

Public Safety

DEF 110 Amelioration of Physical Disasters

DEF 116 Hawaii Army and Air National Guard

DEF 118 Hawaii Emergency Management Agency

NOTE: Act 278, SLH 2022, effective January 1, 2024, transferred the Office of Homeland Security to the new Department of Law Enforcement.

**Department of Defense
Operating Budget**

			Act 250/2025 FY 2026	Act 250/2025 FY 2027	FY 2026 Adjustments	FY 2027 Adjustments	Total FY 2026	Total FY 2027
Funding Sources:	Positions	Perm	174.00	174.00		1.00	174.00	175.00
		Temp	115.50	115.50		-	115.50	115.50
General Funds		\$	37,586,014	37,387,562		(27,246)	37,586,014	37,360,316
		Perm	-	-		-	-	-
Special Funds		Temp	-	-		-	-	-
		\$	500,000	500,000		-	500,000	500,000
		Perm	-	-		-	-	-
		Temp	-	-		-	-	-
Federal Funds		\$	4,156,958	4,156,958		-	4,156,958	4,156,958
		Perm	121.00	121.00		(1.00)	121.00	120.00
Other Federal Funds		Temp	120.00	120.00		3.50	120.00	123.50
		\$	70,461,494	70,619,855		311,325	70,461,494	70,931,180
		Perm	-	-		-	-	-
		Temp	2.00	2.00		-	2.00	2.00
Revolving Funds		\$	500,000	500,000		-	500,000	500,000
		Perm	295.00	295.00	-	-	295.00	295.00
Total Requirements		Temp	237.50	237.50	-	3.50	237.50	241.00
		\$	113,204,466	113,164,375	-	284,079	113,204,466	113,448,454

Highlights: (general funds and FY 27 unless otherwise noted)

1. Adds 1.00 temporary FTE position and \$83,578 in other federal funds to fund an Engineer V position to address immediate repair and maintenance projects and critical deferred maintenance.
2. Adds 1.00 temporary FTE position and \$78,595 in other federal funds to fund a Conservation Manager to align the Conservation Team with organizational goals.
3. Adds 1.00 temporary FTE position and \$58,688 in other federal funds to fund a Building and Grounds Supervisor in Maui.
4. Adds 1.00 temporary FTE position and \$58,688 in other federal funds to fund a Building and Grounds Supervisor in Kauai.
5. Converts 1.00 permanent FTE Land Manager position in other federal fund to general fund to correct means of financing.
6. Trade-off/Transfer \$194,000 of Civil Air Patrol funds from DEF110AA to DEF118AD to align objectives and functions of Hawaii Emergency Management Agency.

**Department of Defense
Capital Improvements Budget**

	Act 250/2025 FY 2026	Act 250/2025 FY 2027	FY 2026 Adjustments	FY 2027 Adjustments	Total FY 2026	Total FY 2027
Funding Sources:						
General Obligation Bonds	51,398,000	6,500,000	-	20,900,000	51,398,000	27,400,000
Other Federal Funds	62,723,000	1,500,000	-	22,350,000	62,723,000	23,850,000
Total Requirements	114,121,000	8,000,000	-	43,250,000	114,121,000	51,250,000

Highlights: (general obligation bonds and FY 27 unless otherwise noted)

1. Adds \$7,000,000 for Youth Challenge Academy B1786 and B1787 Upgrades and Improvements, Oahu.
2. Adds \$7,400,000 in general obligation bond funds and \$16,600,000 in other federal funds for Upgrades and Improvements to Hawaii Army National Guard Facilities, Statewide.
3. Adds \$2,700,000 in general obligation bond funds and \$2,250,000 in other federal funds for Retrofit Public Buildings with Hurricane Protective Measures, Statewide.
4. Adds \$1,200,000 in general obligation bond funds and \$3,500,000 in other federal funds for Siren Maintenance and Modernization, Statewide.
5. Lapses capital improvement project (CIP) appropriations authorized under Act 164, SLH 2023, as amended by Act 230, SLH 2024, for Veterans Cemetery Restoration and Improvements, Statewide, totaling to \$1,100,000 in general funds and re-appropriates \$1,100,000 in general obligation bond funds for East Hawaii Veterans Cemetery #2 Gravesite Restoration, Hawaii.
6. Lapses capital improvement project (CIP) appropriations authorized under Act 164, SLH 2023, as amended by Act 230, SLH 2024, totaling to \$1,500,000 in general funds and re-appropriates \$1,500,000 in general obligation bond funds for Retrofit Public Buildings with Hurricane Protective Measures, Statewide.

DEPARTMENT OF EDUCATION

Department Summary

Mission Statement

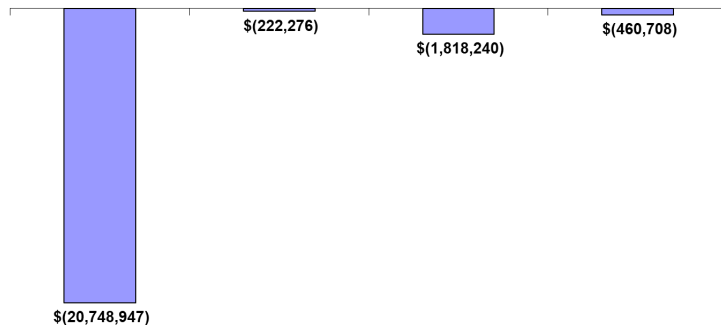
- Public Education System – To serve our community by developing the academic achievement, character, and social-emotional well-being of our students to the fullest potential. To work with partners, families, and communities to ensure that all students reach their aspirations from early learning through college, career, and citizenship.
- Public Charter School Commission – To authorize high-quality public charter schools throughout the State.
- Hawaii State Public Library System – To inspire curiosity and create opportunities for all to read, learn and connect.
- Executive Office on Early Learning – Through collaboration and partnerships, we work to establish a system that ensures a solid foundation of early childhood development and learning for Hawaii's young children (prenatal to age five), meaningful engagement and supports for their families, and a stable, competent, and supported early childhood workforce.

Department Goals

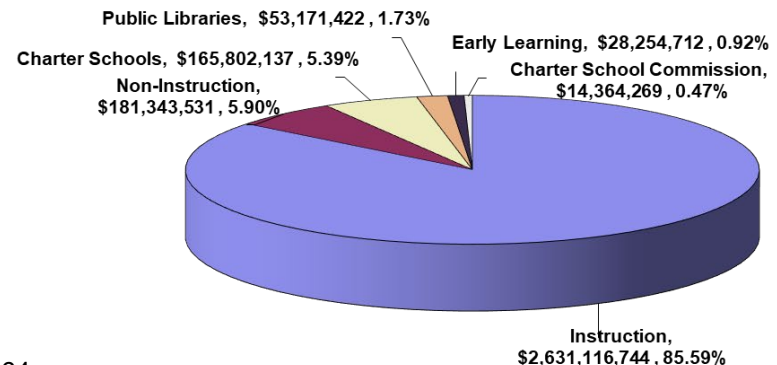
- Public Education System – High-Quality Learning for All: All students experience high-quality learning in a safe, nurturing, and culturally responsive environment that results in equitable outcomes. All students graduate high school prepared for college and career success and community and civic engagement; High-Quality Educator Workforce in All Schools: All students are taught by effective teachers who are committed to quality teaching and learning for all. All schools, complex areas and state offices are comprised of effective staff whose work is aligned to support student learning; and Effective and Efficient Operations at All Levels: All school facilities provide a positive and inviting learning environment for students and staff. All operational and management processes are aligned and implemented in an equitable, transparent, effective, and efficient manner. Families and staff are informed of and engaged in planning and decision-making processes affecting students.
- Charter Schools – Per Board of Education Policy E-700, charter schools shall: address the needs of public education; provide more public school options for students and families; implement innovative educational practices; reflect Hawaii's diverse cultures, places, and values; provide community-based school models and local control over education; and provide high-quality public education for the students and communities they serve.
- Hawaii State Public Library System – Increase access to public library services and collections through innovative and effective methods and technologies; seek additional revenue sources and partnerships and make the best use of existing resources.
- Executive Office on Early Learning – Increase access while maintaining high quality in early childhood development and learning programs; Assist schools in building continuity and coherence as children transition from early care and education into elementary settings; and Develop the currently limited workforce of early childhood educators.

FY 2027 Supplemental Operating Budget Adjustments by Major Program

Instruction Non-Instruction Charter Schools Public Libraries



FY 2027 Supplemental Operating Budget



DEPARTMENT OF EDUCATION MAJOR FUNCTIONS

- Under the direction of the Board of Education, the Department of Education manages the statewide system of public schools.
- The scope of educational programs and services of the public schools regularly encompasses grades kindergarten through twelve, and such pre-school programs and community/adult education programs as may be established by law.
- In addition to regular programs of instruction and support services, public schools offer special programs and services for qualified students with disabilities, gifted and talented students, students with limited English language proficiency, and students who are economically disadvantaged, school-alienated, or institutionally confined.
- The Board of Education also oversees the Hawaii State Public Library System. The Hawaii State Public Library System operates and supports 51 public libraries including the Hawaii State Library, the Library for the Blind and Print Disabled, community public and school libraries, and bookmobile services.
- The State Public Charter School Commission is placed within the Department of Education for administrative purposes. The Commission has statewide chartering authority and provides oversight of the public charter schools.
- The Executive Office on Early Learning (EOEL) is established within the Department of Education for administrative purposes only. Under the direction of the Early Learning Board, the Office is statutorily responsible for coordination and development of the early learning system (prenatal to age five) and administration of the EOEL Public Prekindergarten Program.
- The School Facilities Authority (SFA) is established within the Department of Education for administrative purposes only. Under the direction of the School Facilities Authority Board, the SFA is statutorily responsible for all public school development, planning, and construction related to capital improvement projects assigned by the legislature, governor, or board of education.

MAJOR PROGRAM AREAS

The Department of Education has programs in the following major program areas:

Formal Education

EDN 100	School-Based Budgeting
EDN 150	Special Education and Student Support Services
EDN 200	Instructional Support
EDN 300	State Administration
EDN 400	School Support

EDN 407	Public Libraries
EDN 450	School Facilities Authority
EDN 500	School Community Services
EDN 600	Charter Schools
EDN 612	Charter Schools Commission and Administration
EDN 700	Early Learning

**Department of Education
Operating Budget**

			Act 250/2025 FY 2026	Act 250/2025 FY 2027	FY 2026 Adjustments	FY 2027 Adjustments	Total FY 2026	Total FY 2027
Funding Sources:	Positions	Perm	19,809.75	19,881.75		22.00	19,809.75	19,903.75
		Temp	1,974.50	1,974.50		-	1,974.50	1,974.50
General Funds		\$	2,374,129,693	2,396,733,866		(28,359,083)	2,374,129,693	2,368,374,783
		Perm	11.00	11.00		-	11.00	11.00
Special Funds		Temp	-	-		-	-	-
		\$	54,336,521	54,336,521		-	54,336,521	54,336,521
		Perm	720.50	720.50		-	720.50	720.50
		Temp	136.50	136.50		-	136.50	136.50
Federal Funds		\$	305,892,434	307,392,434		(112,140)	305,892,434	307,280,294
		Perm	1.00	1.00		-	1.00	1.00
Other Federal Funds		Temp	3.00	3.00		-	3.00	3.00
		\$	33,125,891	33,125,891		-	33,125,891	33,125,891
		Perm	-	-		-	-	-
		Temp	-	-		-	-	-
Private Contributions		\$	150,000	150,000		-	150,000	150,000
		Perm	-	-		-	-	-
		Temp	-	-		-	-	-
		\$	13,390,000	13,390,000		-	13,390,000	13,390,000
Trust Funds		Perm	-	-		-	-	-
		Temp	-	-		-	-	-
Interdepartmental Transfers		\$	7,495,605	7,495,605		-	7,495,605	7,495,605
		Perm	27.00	27.00		-	27.00	27.00
		Temp	2.00	2.00		-	2.00	2.00
		\$	49,062,278	49,061,893		7,500,000	49,062,278	56,561,893
Revolving Funds		Perm	20,569.25	20,641.25	-	22.00	20,569.25	20,663.25
		Temp	2,116.00	2,116.00	-	-	2,116.00	2,116.00
Total Requirements		\$	2,837,582,422	2,861,686,210	-	(20,971,223)	2,837,582,422	2,840,714,987

Highlights: (general funds and FY 27 unless otherwise noted)

1. Adds 26.00 permanent positions and \$1,640,917 (\$760,000 non-recurring) for regional kitchen operations.
2. Adds \$7,000,000 in revolving funds for the Education Design and Construction Project Assessment Fund.
3. Tradeoff/transfer requests to realign the budget for various programs and necessary operating requirements.

**Department of Education
Capital Improvements Budget**

	Act 250/2025 FY 2026	Act 250/2025 FY 2027	FY 2026 Adjustments	FY 2027 Adjustments	Total FY 2026	Total FY 2027
Funding Sources:						
Special Funds	-	-	-	4,894,000	-	4,894,000
General Obligation Bonds	378,300,000	46,500,000	-	330,831,000	378,300,000	377,331,000
Other Federal Funds	-	120,000,000	-	-	-	120,000,000
Other Funds	-	-	-	5,280,000	-	5,280,000
Total Requirements	378,300,000	166,500,000	-	341,005,000	378,300,000	507,505,000

Highlights: (general obligation bonds and FY 27 unless otherwise noted)

1. Adds \$146,000,000 for Lump Sum CIP - Capacity, Statewide.
2. Adds \$40,000,000 for Lump Sum CIP - Deferred Maintenance Projects, Statewide.
3. Adds \$40,000,000 for Lump Sum CIP - Health and Safety, Statewide.
4. Adds \$30,000,000 for Preventative Maintenance, Statewide.
5. Adds \$27,106,000 for Lump Sum CIP - Pre-Kindergarten Capacity, Statewide.

Department of Education - Charter Schools
Operating Budget

			Act 250/2025 FY 2026	Act 250/2025 FY 2027	FY 2026 Adjustments	FY 2027 Adjustments	Total FY 2026	Total FY 2027
Funding Sources:	Positions	Perm	81.12	81.12		-	81.12	81.12
		Temp	-	-		-	-	-
	General Funds	\$	172,352,834	175,142,646		(1,818,240)	172,352,834	173,324,406
		Perm	6.88	6.88		-	6.88	6.88
		Temp	-	-		-	-	-
	Federal Funds	\$	6,842,000	6,842,000		-	6,842,000	6,842,000
		Perm	88.00	88.00	-	-	88.00	88.00
		Temp	-	-	-	-	-	-
Total Requirements		\$	179,194,834	181,984,646	-	(1,818,240)	179,194,834	180,166,406

Highlights: (general funds and FY 27 unless otherwise noted)

1. None.

Department of Education - Charter Schools
Capital Improvements Budget

	Act 250/2025 FY 2026	Act 250/2025 FY 2027	FY 2026 Adjustments	FY 2027 Adjustments	Total FY 2026	Total FY 2027
Funding Sources:						
General Obligation Bonds	-	-	-	275,000	-	275,000
Total Requirements	-	-	-	275,000	-	275,000

Highlights: (general obligation bonds and FY 27 unless otherwise noted)

1. Lapses capital improvement project (CIP) appropriations authorized under Act 164, SLH 2023, as amended by Act 230, SLH 2024, for \$275,000 in general funds and re-appropriates \$275,000 in general obligation bond funds for Halau Ku Mana Public Charter School, Oahu.

Department of Education - Public Libraries
Operating Budget

			Act 250/2025 FY 2026	Act 250/2025 FY 2027	FY 2026 Adjustments	FY 2027 Adjustments	Total FY 2026	Total FY 2027
Funding Sources:	Positions	Perm	566.50	567.50		-	566.50	567.50
		Temp	-	-		-	-	-
	General Funds	\$	47,850,582	47,632,130		-	47,850,582	47,632,130
		Perm	-	-		-	-	-
	Special Funds	Temp	-	-		-	-	-
		\$	4,000,000	4,000,000		-	4,000,000	4,000,000
	Federal Funds	Perm	-	-		-	-	-
		Temp	-	-		-	-	-
		\$	2,000,000	2,000,000		(460,708)	2,000,000	1,539,292
		Perm	566.50	567.50	-	-	566.50	567.50
	Total Requirements	Temp	-	-	-	-	-	-
		\$	53,850,582	53,632,130	-	(460,708)	53,850,582	53,171,422

Highlights: (general funds and FY 27 unless otherwise noted)

1. None.

Department of Education - Public Libraries
Capital Improvements Budget

	Act 250/2025 FY 2026	Act 250/2025 FY 2027	FY 2026 Adjustments	FY 2027 Adjustments	Total FY 2026	Total FY 2027
Funding Sources:						
General Obligation Bonds	27,000,000	25,000,000	-	-	27,000,000	25,000,000
Total Requirements	27,000,000	25,000,000	-	-	27,000,000	25,000,000

Highlights: (general obligation bonds and FY 27 unless otherwise noted)
None.

OFFICE OF THE GOVERNOR

Department Summary

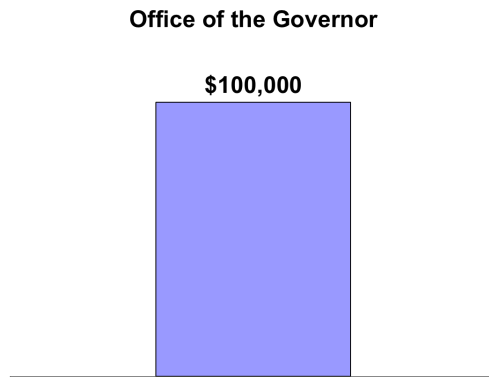
Mission Statement

To enhance the effectiveness and efficiency of State programs by providing Executive direction, policy development, program coordination, and planning and budgeting.

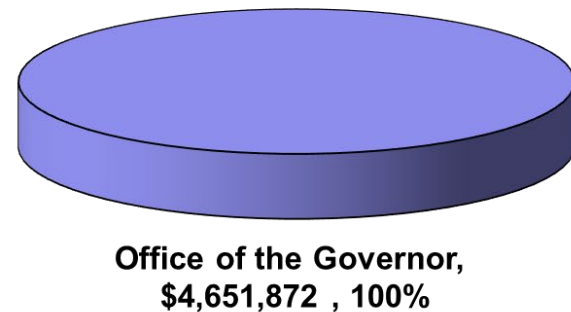
Department Goals

Improving the economic and social well-being of the citizens of Hawaii as measured by standard benchmarks; lead departments in working cooperatively across departmental divisions to deliver public services at the lowest possible costs; and lead the Executive Branch to successfully shepherd bills through the Legislature that reflect priorities of the Governor's administration.

FY 2027 Supplemental Operating Budget Adjustments by Major Program



FY 2027 Supplemental Operating Budget



OFFICE OF THE GOVERNOR MAJOR FUNCTIONS

- Strengthen the public's trust in State government by committing to reforms that increase efficiency, reduce waste, and improve transparency and accountability.
- Communicate the Governor's policies and actions through diverse media.
- Ensure State departments work cooperatively to deliver needed public services to Hawai'i's most vulnerable communities.
- Maximize efforts to expend and pursue additional federal funds to support statewide infrastructure improvements, education, health, and human services programs.
- Develop and maintain intergovernmental relationships by hosting dignitaries and representing Hawai'i at events that advance our State's global reach.
- Recruit outstanding public servants and retain a quality public workforce.
- Settle collective bargaining issues in ways that advance the interests of the people of Hawai'i.
- Ensure responsible management of the State's six-year financial plan to maintain the State's financial health.

MAJOR PROGRAM AREAS

The Office of the Governor has a program in the following major program area:

Government-Wide Support

GOV 100 Office of the Governor

**Office of the Governor
Operating Budget**

			Act 250/2025 FY 2026	Act 250/2025 FY 2027	FY 2026 Adjustments	FY 2027 Adjustments	Total FY 2026	Total FY 2027
Funding Sources:	Positions	Perm	24.00	24.00		-	24.00	24.00
		Temp	23.00	23.00		-	23.00	23.00
	General Funds	\$	4,551,872	4,551,872		100,000	4,551,872	4,651,872
		Perm	24.00	24.00	-	-	24.00	24.00
		Temp	23.00	23.00	-	-	23.00	23.00
		\$	4,551,872	4,551,872	-	100,000	4,551,872	4,651,872
Total Requirements								

Highlights: (general funds and FY 27 unless otherwise noted)

1. Adds \$100,000 (non-recurring) for gubernatorial transition costs.

Office of the Governor
Capital Improvements Budget

	Act 250/2025 FY 2026	Act 250/2025 FY 2027	FY 2026 Adjustments	FY 2027 Adjustments	Total FY 2026	Total FY 2027
Funding Sources:						
General Funds					-	-
General Obligation Bonds					-	-
Total Requirements	-	-	-	-	-	-

Highlights: (general obligation bonds and FY 27 unless otherwise noted)
None.

DEPARTMENT OF HAWAIIAN HOME LANDS

Department Summary

Mission Statement

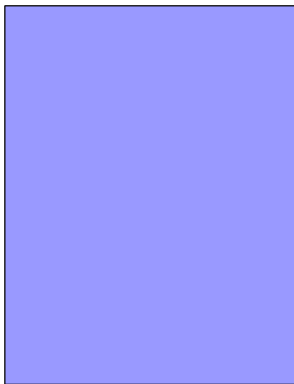
To manage the Hawaiian Home Lands Trust effectively and to develop and deliver Hawaiian home lands to native Hawaiians. We will partner with others toward developing self-sufficient and healthy communities.

Department Goals

To effectively manage the Hawaiian Home Lands Trust (HHLT) lands, water, and related resources; to develop and deliver lands for award to beneficiaries on an on-going basis; to develop and deliver program services that meet the housing needs of native Hawaiians; to effectively manage the HHLT financial resources; to effectively manage the department's human resources and to establish better relationships with the native Hawaiian community, governmental agencies, homestead communities, and the community at large.

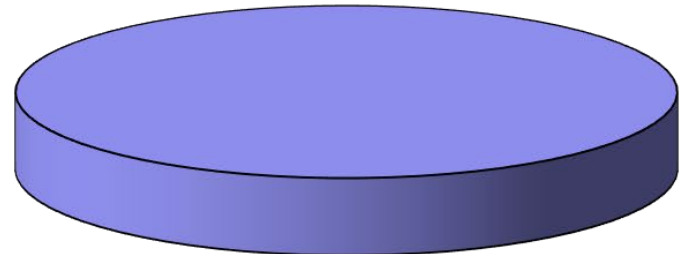
FY 2027 Supplemental Operating Budget Adjustments by Major Program

Social Services
\$23,000,000



FY 2027 Supplemental Operating Budget

Social Services,
\$91,167,008 , 100%



DEPARTMENT OF HAWAIIAN HOME LANDS

MAJOR FUNCTIONS

- Identifying and assessing the needs of beneficiaries of the Hawaiian Homes Commission Act through research and planning; compiling data needed for the development and utilization of Hawaiian Home Lands and other physical resources of the Hawaiian Home Lands Trust; identifying Hawaiian home lands by physical characteristics, land use, and planned use of the lands; and developing and updating regional master plans for designated areas.
- Developing, marketing, disposing of, and managing Hawaiian Home Lands not immediately needed or not suitable for homestead purposes by issuing general leases, revocable permits, licenses, and rights-of-entry to generate income to finance homestead lot development activities.
- Developing Hawaiian Home Lands for homesteading and income-producing purposes by designing and constructing off-site and on-site improvements.
- Reducing the wait lists of applicants for homestead leases by awarding homestead leases; providing loans for home building, repair, and replacement and for development of farms and ranches; managing homestead areas on the islands of Oahu, Hawaii, Maui, Molokai, Kauai, and Lanai; and providing for the maintenance, repair, and operation of water systems, roads, and facilities.

MAJOR PROGRAM AREAS

The Department of Hawaiian Home Lands has programs in the following major program areas:

Social Services

- | | |
|---------|--|
| HHL 602 | Planning and Development for Hawaiian Homesteads |
| HHL 625 | Administration and Operating Support |

Department of Hawaiian Home Lands
Operating Budget

			Act 250/2025 FY 2026	Act 250/2025 FY 2027	FY 2026 Adjustments	FY 2027 Adjustments	Total FY 2026	Total FY 2027
Funding Sources:	Positions	Perm	200.00	200.00		-	200.00	200.00
		Temp	-	-		-	-	-
General Funds		\$	28,032,234	28,032,234		-	28,032,234	28,032,234
		Perm	-	-		-	-	-
		Temp	-	-		-	-	-
Special Funds		\$	101,866,373	4,824,709		-	101,866,373	4,824,709
		Perm	4.00	4.00		-	4.00	4.00
		Temp	8.00	8.00		-	8.00	8.00
Federal Funds		\$	24,126,731	24,126,731		-	24,126,731	24,126,731
		Perm	-	-		-	-	-
		Temp	3.00	3.00		-	3.00	3.00
Other Federal Funds		\$	393,600	442,800		-	393,600	442,800
		Perm	-	-		-	-	-
		Temp	-	-		-	-	-
Trust Funds		\$	3,740,534	3,740,534		-	3,740,534	3,740,534
		Perm	-	-		-	-	-
		Temp	-	-		-	-	-
Revolving Funds		\$	7,000,000	7,000,000		23,000,000	7,000,000	30,000,000
		Perm	204.00	204.00	-	-	204.00	204.00
		Temp	11.00	11.00	-	-	11.00	11.00
Total Requirements		\$	165,159,472	68,167,008	-	23,000,000	165,159,472	91,167,008

Highlights: (general funds and FY 27 unless otherwise noted)

1. Adds \$23,000,000 in revolving funds to align with projected expenditures of the Native American Housing Assistance and Self-Determination Act (NAHASDA).

Department of Hawaiian Home Lands
Capital Improvements Budget

	Act 250/2025 FY 2026	Act 250/2025 FY 2027	FY 2026 Adjustments	FY 2027 Adjustments	Total FY 2026	Total FY 2027
Funding Sources:						
General Obligation Bonds	20,000,000	-	-	19,192,000	20,000,000	19,192,000
Total Requirements	20,000,000	-	-	19,192,000	20,000,000	19,192,000

Highlights: (general obligation bonds and FY 27 unless otherwise noted)

1. Adds \$19,192,000 for Lump Sum Repair and Maintenance - Hawaiian Home Lands Existing Infrastructure, Statewide.

DEPARTMENT OF HEALTH

Department Summary

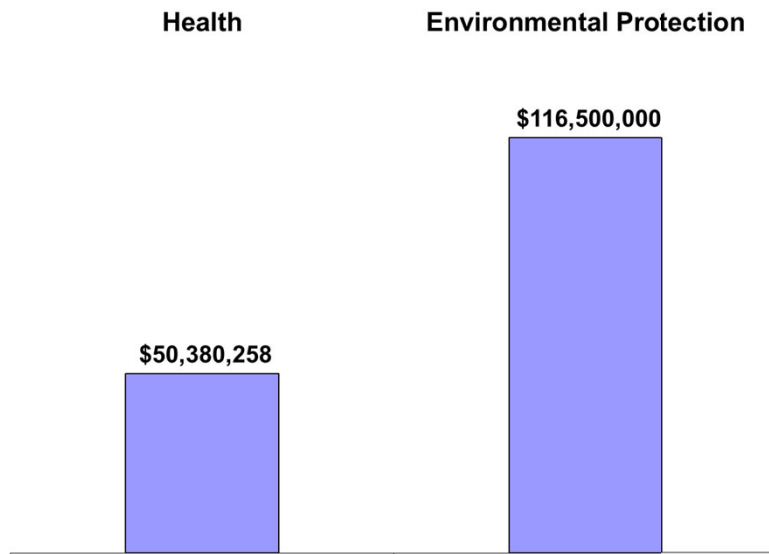
Mission Statement

To administer programs designed to protect, preserve, care for, and improve the physical and mental health of the people of the State.

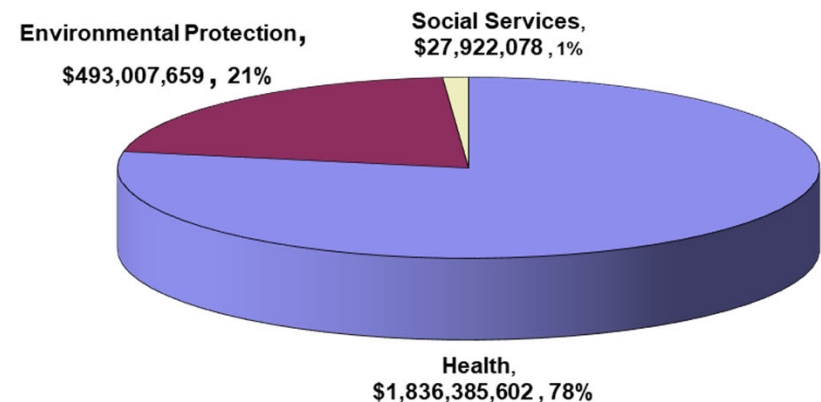
Department Goals

To monitor, protect and enhance the health of all people in Hawaii by providing leadership in assessment, policy development, and assurance to promote health and well-being, to preserve a clean, healthy and natural environment, and to assure basic health care for all.

FY 2027 Supplemental Operating Budget Adjustments by Major Program



FY 2027 Supplemental Operating Budget



DEPARTMENT OF HEALTH MAJOR FUNCTIONS

- Plans, directs and administers statewide programs to protect, preserve and improve the physical, mental and environmental health of Hawai'i through assessment, policy development, and assurance.
- Administers programs for the prevention, control and treatment of infectious and communicable diseases; coordinates public health, pandemic, and bioterrorism preparedness planning activities and integrating these activities with surveillance and response mechanisms.
- Administers community-based health education and other programs that provide and coordinate health intervention services and support for at-risk families, populations and communities who are most likely to experience unhealthy outcomes.
- Provides public health nursing services in the areas of communicable disease, disaster outbreaks care coordination, follow-up and monitoring for at-risk populations and nursing supervision, oversight and intervention in the public schools.
- Plans, coordinates and provides statewide mental health services which include treatment, consultative and preventive components for individuals; also plans, coordinates and implements statewide services relative to alcohol and drug abuse. Administers the Hawaii State Hospital.
- Provides services and support to individuals with developmental disabilities or intellectual disabilities and their families to attain quality of life.
- Plans, provides and promotes health services to mothers, children and youth and family planning services. Also provides basic dental treatment services to certain populations.
- Implements and maintains the statewide programs for air, water, noise, radiation and indoor air pollution control; noise, safe drinking water, solid waste and wastewater management, and programs which protect consumers from unsafe foods, drugs, cosmetics, and medical devices.
- Administers the statewide emergency medical services system.
- Administers a statewide laboratories program which conducts analysis in support of environmental health and communicable disease monitoring and control activities.
- Implements and administers the medical cannabis dispensary and patient registry systems.
- Administers state vital records, analyzes and reports statistics.
- Performs state licensing activities on healthcare facilities, agencies and organizations.

MAJOR PROGRAM AREAS

The Department of Health has programs in the following major program areas:

Environmental Protection

HTH 840 Environmental Management
HTH 849 Environmental Health Administration

Health

HTH 100 Communicable Disease and Public Health Nursing
HTH 131 Disease Outbreak Control
HTH 210 Hawai'i Health Systems Corporation – Corporate Office
HTH 211 Kahuku Hospital
HTH 212 Hawai'i Health Systems Corporation – Regions
HTH 213 Ali'i Community Care
HTH 214 Maui Health System, a KFH, LLC
HTH 215 Hawai'i Health Systems Corporation – O'ahu Region
HTH 420 Adult Mental Health – Outpatient
HTH 430 Adult Mental Health – Inpatient
HTH 440 Alcohol and Drug Abuse Division
HTH 460 Child and Adolescent Mental Health
HTH 495 Behavioral Health Administration
HTH 501 Developmental Disabilities
HTH 560 Family Health Services
HTH 590 Chronic Disease Prevention and Health Promotion
HTH 595 Health Resources Administration
HTH 596 Office of Medical Cannabis Control and Regulation
HTH 610 Environmental Health Services

HTH 710 State Laboratory Services
HTH 720 Health Care Assurance
HTH 730 Emergency Medical Services and Injury Prevention System
HTH 760 Health Status Monitoring
HTH 905 Developmental Disabilities Council
HTH 906 State Health Planning and Development Agency
HTH 907 General Administration
HTH 908 Office of Language Access

Social Services

HTH 520 Disability and Communications Access Board
HTH 904 Executive Office on Aging

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**Department of Health
Operating Budget**

			Act 250/2025 FY 2026	Act 250/2025 FY 2027	FY 2026 Adjustments	FY 2027 Adjustments	Total FY 2026	Total FY 2027
Funding Sources:	Positions	Perm	2,651.12	2,651.12		-	2,651.12	2,651.12
		Temp	110.80	110.80		-	110.80	110.80
General Funds		\$	681,579,500	678,569,279		16,188,168	681,579,500	694,757,447
		Perm	162.00	162.00		3.10	162.00	165.10
Special Funds		Temp	16.00	16.00		3.00	16.00	19.00
		\$	218,121,920	217,941,396		37,846,630	218,121,920	255,788,026
Federal Funds		Perm	179.25	179.25		(3.60)	179.25	175.65
		Temp	77.10	77.10		-	77.10	77.10
		\$	102,564,643	86,014,375		(82,442)	102,564,643	85,931,933
		Perm	84.60	84.60		0.50	84.60	85.10
Other Federal Funds		Temp	105.65	105.65		(1.00)	105.65	104.65
		\$	60,589,528	63,188,128		11,652	60,589,528	63,199,780
		Perm	11.00	11.00		-	11.00	11.00
		Temp	3.00	3.00		(2.00)	3.00	1.00
Interdepartmental Transfers		\$	7,812,741	7,812,741		-	7,812,741	7,812,741
		Perm	54.25	54.25		-	54.25	54.25
Revolving Funds		Temp	-	-		-	-	-
		\$	263,364,894	263,364,894		111,500,000	263,364,894	374,864,894
		Perm	3,142.22	3,142.22	-	-	3,142.22	3,142.22
		Temp	312.55	312.55	-	-	312.55	312.55
Total Requirements		\$	1,334,033,226	1,316,890,813	-	165,464,008	1,334,033,226	1,482,354,821

Highlights: (general funds and FY 27 unless otherwise noted)

1. Adds \$8,067,168 in non-recurring funds for FY 27 to meet increases in service contracts for 911 emergency ground ambulance and aeromedical ambulance service for the Counties of Kaua'i and Maui.
2. Adds \$5,500,000 in non-recurring funds for FY 27 to cover contracts for psychiatric beds for the Hawai'i State Hospital (HSH).
3. Adds \$2,500,000 for FY 27 in non-recurring funds to cover overtime and other payroll costs shortfall at HSH.
4. Adds \$121,000 in non-recurring funds for the Hawai'i Background Check System under the Office of Health Care Assurance.
5. Adds \$111,500,000 in recurring revolving fund ceiling for: 1) Clean Water State Revolving Fund Loan Program (\$60,000,000), 2) Drinking Water State Revolving Fund Loan Program (\$50,000,000), and 3) Environmental Response Revolving Fund (\$1,500,000).
6. Adds \$32,775,840 in recurring special fund ceiling for: 1) Universal Immunization Purchase Special Fund (\$30,000,000), 2) Office of Medical Cannabis Control and Regulation Special Fund for the establishment of a State reference Laboratory for Medical Cannabis and Hemp (\$2,100,000), 3) Vital Statistics Improvement Special Fund (\$469,682), and 4) Newborn Metabolic Screening Special Fund (\$206,158); and adds \$5,000,000 in non-recurring special fund for the Deposit Beverage Container Special Fund.
7. Changes means of financing, transfers funds from other current expenses (OCE) to personal services (PS), or transfers position counts and funds between programs, in order to sustain the position funding in various programs by: a) transferring 8.00 temporary full-time equivalent (FTE) positions and \$914,520 in general funds between programs; b) adding 3.10 permanent and 3.00 temporary FTE positions and \$70,790 in special funds; c) reducing 3.60 permanent FTE positions and \$82,442 in federal funds; d) adding 0.50 permanent FTE position and \$11,652 in other federal funds, and reducing 1.00 temporary FTE position in other federal funds; and e) reducing 2.00 temporary FTE positions and trading off \$189,457 in PS to OCE in interdepartmental transfers.

**Department of Health
Capital Improvements Budget**

	Act 250/2025 FY 2026	Act 250/2025 FY 2027	FY 2026 Adjustments	FY 2027 Adjustments	Total FY 2026	Total FY 2027
Funding Sources:						
General Funds	-	-	-	-	-	-
General Obligation Bonds	42,645,000	27,745,000	-	17,540,000	42,645,000	45,285,000
Federal Funds	54,964,000	54,964,000	-	-	54,964,000	54,964,000
Total Requirements	97,609,000	82,709,000	-	17,540,000	97,609,000	100,249,000

Highlights: (general obligation bonds and FY 27 unless otherwise noted)

1. Adds \$9,400,000 for the Waimano Ridge, Kamauleule Building Renovation, Phase 1, O'ahu.
2. Adds \$2,525,000 for the Kalaupapa Settlement, Remove Underground Storage Tanks, Moloka'i.
3. Adds \$1,615,000 for the Waimano Ridge, Hale Ola Roof Replacement, O'ahu.
4. Adds \$1,000,000 for the Department of Health (DOH), Health and Safety Improvements for Health Centers, O'ahu.
5. Adds \$1,000,000 for the Waimano Hale Complex, Health and Safety Improvements, O'ahu.
6. Lapses lump sum capital improvement project (CIP) appropriations authorized under Act 164, SLH 2023, as amended by Act 230, SLH 2024, totaling to \$2,000,000 in general funds and re-appropriates \$2,000,000 in general obligation bond funds for the DOH Improvements, Statewide.

Department of Health - Hawai'i Health Systems Corporation
Operating Budget

			Act 250/2025 FY 2026	Act 250/2025 FY 2027	FY 2026 Adjustments	FY 2027 Adjustments	Total FY 2026	Total FY 2027
Funding Sources:	Positions	Perm	-	-		-	-	-
		Temp	-	-		-	-	-
	General Funds	\$	238,694,803	221,848,803		1,416,250	238,694,803	223,265,053
		Perm	2,831.35	2,831.35		-	2,831.35	2,831.35
	Special Funds	Temp	-	-		-	-	-
		\$	651,795,465	651,695,465		-	651,795,465	651,695,465
		Perm	2,831.35	2,831.35	-	-	2,831.35	2,831.35
		Temp	-	-	-	-	-	-
	Total Requirements		\$	890,490,268	873,544,268	-	1,416,250	890,490,268	874,960,518

Highlights: (general funds and FY 27 unless otherwise noted)

1. Adds \$1,416,250 (non-recurring) for general fund subsidy increase for Kahuku Medical Center.

Department of Health - Hawai'i Health Systems Corporation
Capital Improvements Budget

	Act 250/2025 FY 2026	Act 250/2025 FY 2027	FY 2026 Adjustments	FY 2027 Adjustments	Total FY 2026	Total FY 2027
Funding Sources:						
General Obligation Bonds	46,239,000	69,819,000	-	80,026,000	46,239,000	149,845,000
Private Contributions	-	25,000,000	-	-	-	25,000,000
Total Requirements	46,239,000	94,819,000	-	80,026,000	46,239,000	174,845,000

Highlights: (general obligation bonds and FY 27 unless otherwise noted)

1. Adds \$612,000 for Kahuku Medical Center, Mammography Unit, O'ahu.
2. Adds \$3,000,000 for Hilo Benioff Medical Center, Campus Paving, Lighting, and Parking, Hawai'i.
3. Adds \$50,000,000 for West Hawaii Medical Office Building, Hawai'i.
4. Adds \$2,000,000 for Hilo Benioff Medical Center, Acute Facility Emergency Power, Generator Replacement, Hawai'i.
5. Adds \$3,552,000 for Kohala Hospital, CT Scan and Expansion, Hawai'i.
6. Adds \$5,000,000 for Hilo Benioff Medical Center, Plumbing Repairs and Renovations in the Acute Facility, Hawai'i.
7. Adds \$1,500,000 for Hilo Benioff Medical Center, Emergency Room HVAC, Hawai'i.
8. Lapses lump sum capital improvement project (CIP) appropriations authorized under Act 164, SLH 2023, as amended by Act 230, SLH 2024, totaling to \$12,000,000 in general funds and re-appropriates \$12,000,000 in general obligation bond funds for Maui Health System, Facilities Repair, Renovations and Upgrades, Maui and Lanai.
9. Lapses lump sum capital improvement project (CIP) appropriations authorized under Act 164, SLH 2023, as amended by Act 230, SLH 2024, totaling to \$650,000 in general funds and re-appropriates \$650,000 in general obligation bond funds for Kahuku Medical Center Projects, Oahu.
10. Lapses lump sum capital improvement project (CIP) appropriations authorized under Act 164, SLH 2023, as amended by Act 230, SLH 2024, totaling to \$1,711,745 in general funds and re-appropriates \$1,712,000 in general obligation bond funds for Hawaii Health Systems Corporation, Oahu Region, Oahu.

DEPARTMENT OF HUMAN RESOURCES DEVELOPMENT

Department Summary

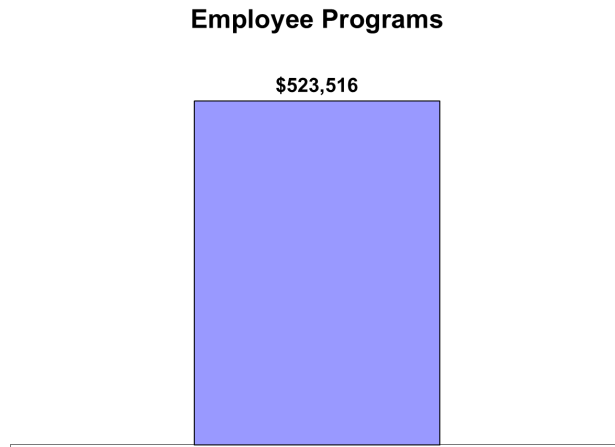
Mission Statement

To provide timely and responsive leadership, resources, and services to fully support the State in the recruitment, management, and retention of a high-performing workforce.

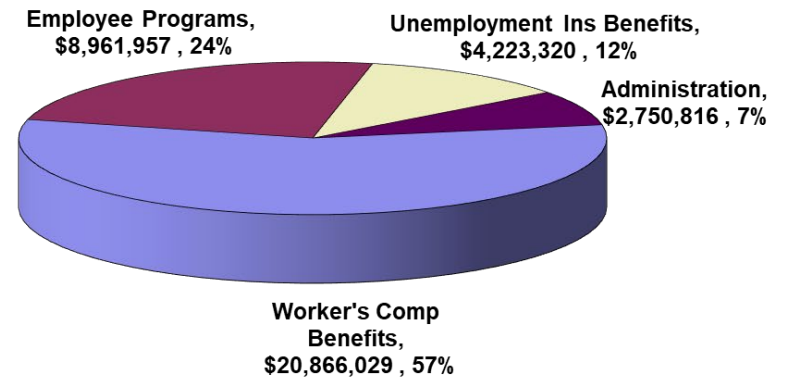
Department Goals

To maximize employee productivity and performance toward excellence in the department; increase the effectiveness and efficiency of the State's Human Resources system to maximize productivity and performance toward excellence; and promote proactive State Workforce Planning.

FY 2027 Supplemental Operating Budget Adjustments by Major Program



FY 2027 Supplemental Operating Budget



DEPARTMENT OF HUMAN RESOURCES DEVELOPMENT

MAJOR FUNCTIONS

- Administers the State human resources program, provides administrative support services to statutorily and executively assigned commissions and boards, and represents the State on other commissions and committees.
- Plans, organizes, directs, and coordinates the various activities of the State human resources program in employee training and development, recruitment, examination, position classification, pay administration, workers' compensation payments, and labor relations within the scope of laws, rules, and established policies.
- Plans and administers statewide (except for DOE, UH and HHSC) workers' compensation program, claims management, Return to Work Priority Program, and a safety and accident prevention program.
- Develops and administers classification and compensation system(s) for civil service positions including the establishment and maintenance of classes and their experience and training requirements; the pricing of classes; and the assignment of positions to classes, bargaining units and other administrative units.
- Establishes and maintains statewide policies, procedures, programs, and services that provide guidance and support to the line departments of the Executive Branch with regard to employee relations, employee benefits programs; reports on the workforce composition and employment trends; and statewide employee development programs.
- Conducts statewide staffing and consultative advisory services, including human resources research and development projects to forecast, plan for and effectuate effective staffing strategies before staffing issues become acute or impact public services; implements strategies to attract and retain employees by competitively filling positions, and develops and administers a statewide recruitment program.

MAJOR PROGRAM AREAS

The Department of Human Resources Development has programs in the following major program areas:

Government-Wide Support

HRD 102 Work Force Attraction, Selection, Classification, and Effectiveness

HRD 191 Supporting Services - Human Resources Development

Department of Human Resources Development
Operating Budget

			Act 250/2025 FY 2026	Act 250/2025 FY 2027	FY 2026 Adjustments	FY 2027 Adjustments	Total FY 2026	Total FY 2027
Funding Sources:	Positions	Perm	101.00	101.00		5.00	101.00	106.00
		Temp	-	-		-	-	-
General Funds		\$	31,173,907	30,400,445		523,516	31,173,907	30,923,961
		Perm	-	-		-	-	-
Special Funds		Temp	-	-		-	-	-
		\$	700,000	700,000		-	700,000	700,000
		Perm	2.00	2.00		-	2.00	2.00
		Temp	-	-		-	-	-
Interdepartmental Transfers		\$	5,178,161	5,178,161		-	5,178,161	5,178,161
		Perm	103.00	103.00	-	5.00	103.00	108.00
Total Requirements		Temp	-	-	-	-	-	-
		\$	37,052,068	36,278,606	-	523,516	37,052,068	36,802,122

Highlights: (general funds and FY 27 unless otherwise noted)

1. Adds 3.00 permanent positions and \$306,144 for state employee/intern recruitment, job fairs, and other recruitment programs by the Employee Staffing Division for the Work Force Attraction, Selection, Classification, and Effectiveness Program.
2. Adds 2.00 permanent positions and \$217,372 for human resources/payroll system modernization by the Employee Relations Division for the Work Force Attraction, Selection, Classification, and Effectiveness Program.

Department of Human Resources Development
Capital Improvements Budget

	Act 250/2025 FY 2026	Act 250/2025 FY 2027	FY 2026 Adjustments	FY 2027 Adjustments	Total FY 2026	Total FY 2027
Funding Sources:						
General Funds					-	-
General Obligation Bonds					-	-
Total Requirements	-	-	-	-	-	-

Highlights: (general obligation bonds and FY 27 unless otherwise noted)
None.

DEPARTMENT OF HUMAN SERVICES

Department Summary

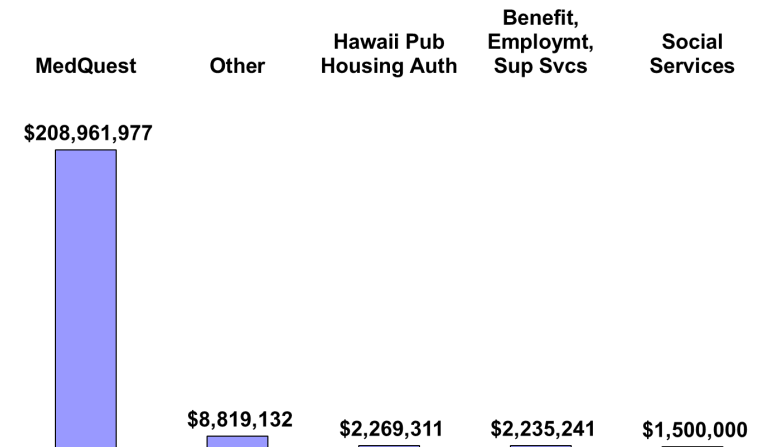
Mission Statement

To provide timely, efficient, and effective programs, services and benefits for the purpose of achieving the outcome of empowering Hawaii's most vulnerable people; and to expand their capacity for self-sufficiency, self-determination, independence, healthy choices, quality of life, and personal dignity.

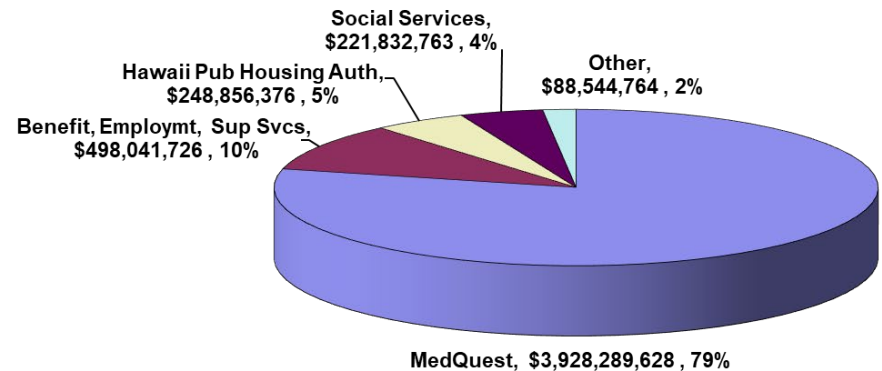
Department Goals

Through a multi-generational approach, align programs, services and benefits to provide recipients with access to an array of needed services; modernize the service delivery model through business process transformation and sharing of critical information internally and externally to improve outcomes of individuals and communities in which they live; improve individual and departmental outcomes through data driven-decisions; leverage and invest in technology to increase operational efficiency and reduce administrative burden; and strengthen public-private partnerships to develop a modern integrated health and human services delivery system.

FY 2027 Supplemental Operating Budget Adjustments by Major Program



FY 2027 Supplemental Operating Budget



DEPARTMENT OF HUMAN SERVICES MAJOR FUNCTIONS

- Provides employment-related services, childcare services, and economic assistance to eligible families and individuals.
- Provides health coverage or nursing home coverage to eligible individuals and families.
- Serves as a catalyst to address and end homelessness and promotes adequate and affordable housing, economic opportunity, and a suitable living environment, for low-income families and individuals in public housing.
- Provides child welfare and adult protective and community services to eligible families and individuals.
- Administers programs of vocational rehabilitation, independent living rehabilitation, services for the blind, and disability determination.
- Provides a continuum of prevention, rehabilitation, and treatment services and programs for at-risk youth.

MAJOR PROGRAM AREAS

The Department of Human Services has programs in the following major program areas:

Employment		HMS 237	Employment and Training	HMS 605	Community-Based
HMS 802	Vocational Rehabilitation	HMS 238	Disability Determination		Residential and Medicaid
		HMS 301	Child Protective Services		Facility Support
Social Services		HMS 302	General Support for Child	HMS 777	Office on Homelessness and
HMS 202	Aged, Blind and Disabled		Care		Housing Solutions
	Payments	HMS 303	Child Protective Services	HMS 901	General Support for Social
HMS 204	General Assistance		Payments		Services
	Payments	HMS 305	Cash Support for Child Care	HMS 902	General Support for Health
HMS 206	Federal Assistance	HMS 401	Health Care Payments		Care Payments
	Payments	HMS 501	In-Community Youth	HMS 903	General Support for Self-
HMS 211	Cash Support for Families-		Programs		Sufficiency Services
	Self-Sufficiency	HMS 503	Kawailoa Youth and Family	HMS 904	General Administration for
HMS 220	Rental Housing Services		Wellness Center (KYFWC)		DHS
HMS 222	Rental Assistance Services	HMS 555	Office of Wellness and		
HMS 224	Homeless Services		Resilience	Individual Rights	
HMS 229	Hawaii Public Housing	HMS 601	Adult Protective and	HMS 888	Commission on the Status of
	Authority Administration		Community Services		Women
HMS 236	Case Management for Self-				
	Sufficiency				

Department of Human Services
Operating Budget

			Act 250/2025 FY 2026	Act 250/2025 FY 2027	FY 2026 Adjustments	FY 2027 Adjustments	Total FY 2026	Total FY 2027
Funding Sources:	Positions	Perm	1,260.20	1,260.20		101.53	1,260.20	1,361.73
		Temp	19.50	16.50		-	19.50	16.50
General Funds		\$	1,440,996,746	1,436,697,332		98,554,172	1,440,996,746	1,535,251,504
		Perm	1.87	1.87		-	1.87	1.87
Special Funds		Temp	-	-		-	-	-
		\$	269,228,420	269,228,420		-	269,228,420	269,228,420
		Perm	938.43	938.43		(101.53)	938.43	836.90
		Temp	31.50	25.50		-	31.50	25.50
Federal Funds		\$	2,989,775,824	2,985,500,305		97,390,559	2,989,775,824	3,082,890,864
		Perm	-	-		-	-	-
Other Federal Funds		Temp	-	-		-	-	-
		\$	38,310,191	38,310,191		-	38,310,191	38,310,191
		Perm	-	-		-	-	-
		Temp	-	-		-	-	-
Private Contributions		\$	10,000	10,000		-	10,000	10,000
		Perm	-	-		-	-	-
		Temp	-	-		-	-	-
		\$	7,169,481	7,169,481		-	7,169,481	7,169,481
Interdepartmental Transfers		Perm	136.00	136.00		-	136.00	136.00
		Temp	47.00	47.00		-	47.00	47.00
Revolving Funds		\$	24,551,313	24,863,867		27,840,930	24,551,313	52,704,797
		Perm	2,336.50	2,336.50	-	-	2,336.50	2,336.50
		Temp	98.00	89.00	-	-	98.00	89.00
Total Requirements		\$	4,770,041,975	4,761,779,596	-	223,785,661	4,770,041,975	4,985,565,257

Highlights: (general funds and FY 27 unless otherwise noted)

1. Adds \$45,000,000 in general funds and \$65,375,276 in federal funds for Health Care Payments for increased capitation expenditures.
2. Adds \$30,000,000 in general funds and \$30,000,000 in federal funds for General Support for Health Care Payments for system requirements and staff augmentation to implement Congressional H.R.1.
3. Changes the means of financing for 101.53 permanent positions from federal to general funds, adds \$13,423,792 in general funds, and reduces \$13,798,105 in federal funds to offset the reduction of federal matching funds for the Supplemental Nutrition Assistance Program's administrative expenses.
4. Adds \$8,000,000 for the Office on Homelessness and Housing Solutions for Homeless Triage and Medical Respite Programs.
5. Adds \$1,500,000 for Child Protective Services for additional funds for contract services.

Department of Human Services
Capital Improvements Budget

	Act 250/2025 FY 2026	Act 250/2025 FY 2027	FY 2026 Adjustments	FY 2027 Adjustments	Total FY 2026	Total FY 2027
Funding Sources:						
General Funds	-	-	-	-	-	-
General Obligation Bonds	106,120,000	13,000,000	-	13,600,000	106,120,000	26,600,000
Federal Funds	-	-	-	-	-	-
Total Requirements	106,120,000	13,000,000	-	13,600,000	106,120,000	26,600,000

Highlights: (general obligation bonds and FY 27 unless otherwise noted)

1. Adds \$10,100,000 for Kauhale Development Projects Lump Sum, Statewide.
2. Adds \$3,500,000 for Kawaioloa Youth and Family Wellness Center Master Plan, O'ahu.

DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS

Department Summary

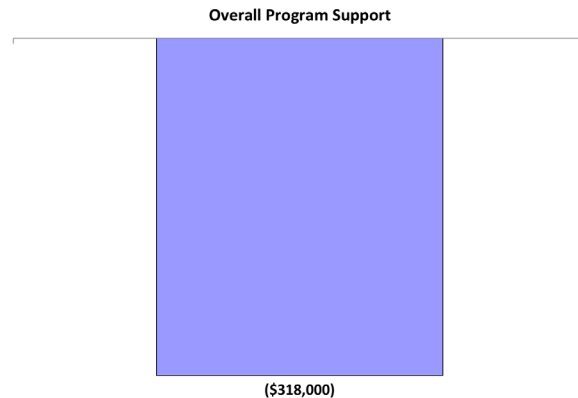
Mission Statement

To increase the economic security, physical and economic well-being and productivity of workers and ensure the growth and development of industry.

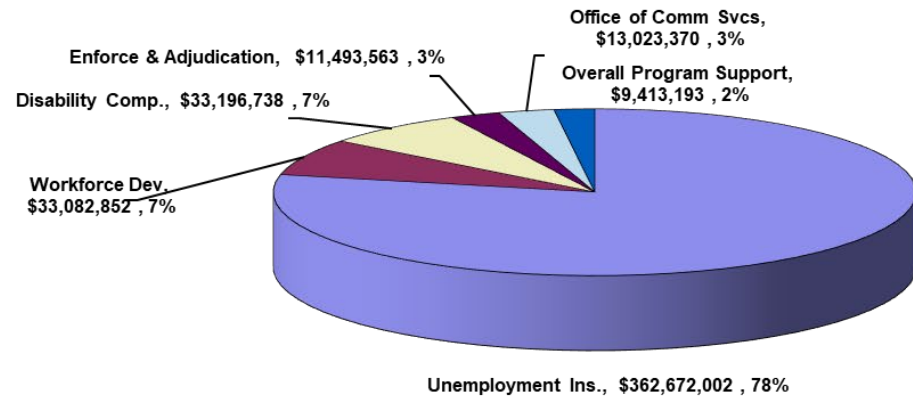
Department Goals

To promote access to employment and assess the needs and skills of the workforce; to alleviate the economic hardship of workers during periods of disability or temporary unemployment; to protect the employment rights of workers and assure a safe and healthy workplace; to develop, deliver and coordinate information to meet labor market supply and demand; and to promote the harmonious working relationship between business, labor, educators, and government agencies.

FY 2027 Supplemental Operating Budget Adjustments by Major Program



FY 2027 Supplemental Operating Budget



DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS

MAJOR FUNCTIONS

- Administers federal and State programs designed to improve the economic security, occupational safety and health, working conditions, and productivity of workers, and maintain favorable labor-management relationships throughout the State.
- Administers comprehensive employment and training services to both job seekers and employers through a system of employment offices located statewide.
- Administers the State Unemployment Insurance program. Ensures that fair hearings before impartial appeals referees are provided to employers and claimants with respect to determinations made by the department regarding unemployment insurance benefits, disaster unemployment insurance, and other security decisions.
- Administers and enforces the State's occupational safety and health laws.
- Administers all activities pertinent to the management of the Workers' Compensation, Temporary Disability Insurance, and Prepaid Health Care laws and programs.
- Administers and enforces State labor laws dealing with wages and other compensation, hours, child labor, family leave, and related rules and regulations.

MAJOR PROGRAM AREAS

The Department of Labor and Industrial Relations has programs in the following major program areas:

Employment

LBR 111 Workforce Development
LBR 135 Workforce Development Council
LBR 143 Hawaii Occupational Safety and Health Program
LBR 152 Wage Standards Program
LBR 153 Hawaii Civil Rights Commission
LBR 161 Hawaii Labor Relations Board
LBR 171 Unemployment Insurance Program

LBR 183 Disability Compensation Program
LBR 812 Labor and Industrial Relations Appeals Board
LBR 901 Research and Statistics
LBR 902 General Administration
LBR 903 Office of Community Services

Department of Labor and Industrial Relations
Operating Budget

			Act 250/2025 FY 2026	Act 250/2025 FY 2027	FY 2026 Adjustments	FY 2027 Adjustments	Total FY 2026	Total FY 2027
Funding Sources:	Positions	Perm	208.73	208.73		-	208.73	208.73
		Temp	15.96	15.96		-	15.96	15.96
General Funds		\$	33,110,524	32,504,165		(118,000)	33,110,524	32,386,165
		Perm	-	-		-	-	-
Special Funds		Temp	-	-		-	-	-
		\$	8,243,402	8,243,402		(200,000)	8,243,402	8,043,402
		Perm	255.70	255.70			255.70	255.70
		Temp	39.00	39.00			39.00	39.00
Federal Funds		\$	42,207,322	42,207,322			42,207,322	42,207,322
		Perm	53.07	53.07			53.07	53.07
Other Federal Funds		Temp	6.54	6.54			6.54	6.54
		\$	9,050,000	9,050,000			9,050,000	9,050,000
		Perm	11.00	11.00			11.00	11.00
		Temp	5.00	5.00			5.00	5.00
Trust Funds		\$	365,557,551	365,557,551			365,557,551	365,557,551
		Perm	-	-			-	-
Interdepartmental Transfers		Temp	-	-			-	-
		\$	2,891,173	2,891,173			2,891,173	2,891,173
		Perm	19.00	19.00			19.00	19.00
		Temp	-	-			-	-
Revolving Funds		\$	2,746,105	2,746,105			2,746,105	2,746,105
		Perm	547.50	547.50	-	-	547.50	547.50
		Temp	66.50	66.50	-	-	66.50	66.50
Total Requirements		\$	463,806,077	463,199,718	-	(318,000)	463,806,077	462,881,718

Highlights: (general funds and FY 27 unless otherwise noted)

1. Transfers out \$118,000 in general funds and \$200,000 in special funds from LBR 902 General Administration to LAW 900 Administration for transfer of the State Fire Council to the Department of Law Enforcement.

Department of Labor and Industrial Relations
Capital Improvements Budget

	Act 250/2025 FY 2026	Act 250/2025 FY 2027	FY 2026 Adjustments	FY 2027 Adjustments	Total FY 2026	Total FY 2027
Funding Sources:						
General Funds					-	-
General Obligation Bonds	20,000,000	-			20,000,000	-
Total Requirements	20,000,000	-	-	-	20,000,000	-

Highlights: (general obligation bonds and FY 27 unless otherwise noted)
None.

DEPARTMENT OF LAND AND NATURAL RESOURCES

Department Summary

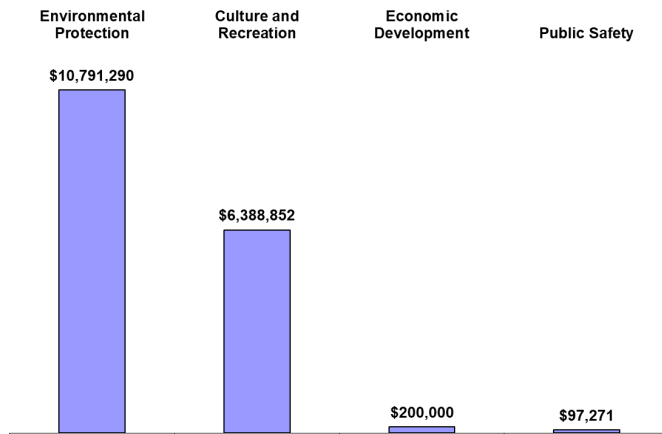
Mission Statement

To enhance, protect, conserve, and manage Hawaii's unique and limited natural, cultural and historic resources held in public trust for current and future generations for the people of Hawaii nei, and its visitors, in partnership with others in the public and private sectors.

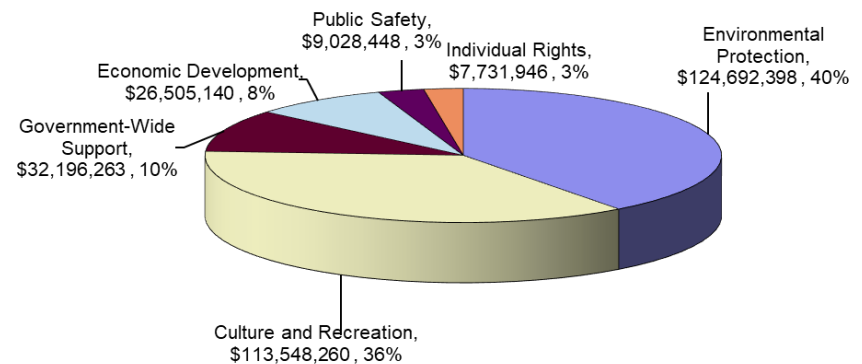
Department Goals

To seek, develop and implement cost-effective strategies for the long-term sustainable management, maintenance, protection and utilization of existing and potential ocean, land, natural and cultural resources of the State of Hawaii in an integrated manner and in partnership with others from the public and private sectors. Additionally, prevent the establishment of invasive species detrimental to native habitats, while promoting responsible use, understanding, and respect for Hawaii's resources.

FY 2027 Supplemental Operating Budget Adjustments by Major Program



FY 2027 Supplemental Operating Budget



DEPARTMENT OF LAND AND NATURAL RESOURCES

MAJOR FUNCTIONS

- Implements programs to conserve, protect, develop, and utilize the State's natural and cultural resources.
- Preserves and enhances native and indigenous fish and other aquatic species and their habitats for residents and visitors.
- Promotes the safe and responsible use of Hawaii's natural resources through firm, fair and effective law enforcement.
- Provides accurate, timely and permanent system of registering and recording land title and related documents and maps.
- Manages the conservation, protection, planning, and utilization of the State's water resources for social, economic, and environmental requirements.
- Provides safe and enjoyable recreation opportunities.
- Develops and maintains a comprehensive program of historic preservation to promote the use and conservation of historical and cultural sites.
- Collects and disseminates data relating to natural resources. Partners with public and private agencies to maximize funding leverage.

MAJOR PROGRAM AREAS

The Department of Land and Natural Resources has programs in the following major program areas:

Economic Development

- LNR 141 Water and Land Development
- LNR 172 Forestry-Resource Management and Development

Environmental Protection

- LNR 401 Ecosystem Protection, Restoration, and Fisheries Management
- LNR 402 Native Resources and Fire Protection Program
- LNR 404 Water Resources
- LNR 405 Conservation and Resources Enforcement
- LNR 407 Natural Area Reserves and Watershed Management
- LNR 906 LNR-Natural and Physical Environment
- LNR 907 Aha Moku Advisory Committee
- LNR 908 Kaho'olawe Island Reserve Commission
- LNR 909 Mauna Kea Stewardship and Oversight Authority

Culture and Recreation

- LNR 801 Ocean-Based Recreation
- LNR 802 Historic Preservation
- LNR 804 Forest and Outdoor Recreation
- LNR 806 Parks Administration and Operation

Public Safety

- LNR 810 Prevention of Natural Disasters

Individual Rights

- LNR 111 Conveyances and Recordings

Government Wide Support

- LNR 101 Public Lands Management
- LNR 102 Legacy Land Conservation Program

Department of Land and Natural Resources
Operating Budget

			Act 250/2025 FY 2026	Act 250/2025 FY 2027	FY 2026 Adjustments	FY 2027 Adjustments	Total FY 2026	Total FY 2027
Funding Sources:	Positions	Perm	795.75	795.75		27.50	795.75	823.25
		Temp	33.50	33.50		-	33.50	33.50
General Funds		\$	127,106,903	120,823,290		-	127,106,903	120,823,290
		Perm	291.00	291.00		1.00	291.00	292.00
Special Funds		Temp	2.25	2.25		-	2.25	2.25
		\$	139,373,713	136,773,713		7,568,360	139,373,713	144,342,073
		Perm	48.25	48.25		-	48.25	48.25
		Temp	2.75	2.75		6.00	2.75	8.75
Federal Funds		\$	17,590,874	17,615,874		1,836,024	17,590,874	19,451,898
		Perm	6.00	6.00		(0.50)	6.00	5.50
		Temp	7.50	7.50		18.00	7.50	25.50
Other Federal Funds		\$	37,948,395	18,074,155		8,073,029	37,948,395	26,147,184
		Perm	-	-		-	-	-
		Temp	-	-		-	-	-
Trust Funds		\$	305,954	305,954		-	305,954	305,954
		Perm	-	-		-	-	-
		Temp	7.00	7.00		-	7.00	7.00
Interdepartmental Transfers		\$	1,686,056	1,686,056		-	1,686,056	1,686,056
		Perm	3.00	3.00		-	3.00	3.00
		Temp	-	-		-	-	-
Revolving Funds		\$	946,000	946,000		-	946,000	946,000
		Perm	1,144.00	1,144.00	-	28.00	1,144.00	1,172.00
		Temp	53.00	53.00	-	24.00	53.00	77.00
Total Requirements		\$	324,957,895	296,225,042	-	17,477,413	324,957,895	313,702,455

Highlights: (general funds and FY 27 unless otherwise noted)

1. Adds 18.00 temporary positions and \$1,835,865 in other federal funds for unbudgeted positions.
2. Adds \$2,000,000 in special funds to establish an expenditure ceiling for the Red Hill Remediation Special Fund.
3. Adds \$5,400,000 in special funds for repairs and maintenance, motor vehicles, and a vessel to support the Division of Boating and Ocean Recreation.
4. Adds 6.00 temporary positions and \$271,498 in federal funds for the Division of Forestry and Wildlife.
5. Adds 27.00 permanent positions to support State Parks that will be funded through a tradeoff/transfer of funds from other current expenses.

Department of Land and Natural Resources
Capital Improvements Budget

	Act 250/2025 FY 2026	Act 250/2025 FY 2027	FY 2026 Adjustments	FY 2027 Adjustments	Total FY 2026	Total FY 2027
Funding Sources:						
General Funds	-	-	-	-	-	-
Special Funds	3,200,000	-	-	-	3,200,000	-
General Obligation Bonds	71,705,000	2,150,000	-	34,800,000	71,705,000	36,950,000
GO Bonds Reimbursable	-	-	-	-	-	-
Federal Funds	750,000	250,000	-	500,000	750,000	750,000
Other Federal Funds			-	1,000	-	1,000
Total Requirements	75,655,000	2,400,000	-	35,301,000	75,655,000	37,701,000

Highlights: (general obligation bonds and FY 27 unless otherwise noted)

1. Adds \$12,500,000 for Lahaina Small Boat Harbor, Lump Sum Improvements for Rebuild Post-Wildfire, Maui.
2. Adds \$4,000,000 for Hawai'i Pacific University Hawai'i Loa Campus Acquisition and Renovation, O'ahu.
3. Adds \$2,000,000 for Rockfall and Flood Mitigation, Statewide.
4. Lapses lump sum capital improvement project appropriations authorized under Act 164, SLH 2023, as amended by Act 230, SLH 2024, totaling to \$2,000,000 in general funds and re-appropriates \$2,000,000 in general obligation bond funds for the Deep Monitor Wells, Statewide.
5. Adds \$8,500,000 in general obligation bond funds and \$500,000 in federal funds for State Parks Infrastructure Improvements, Lump Sum, Statewide.
6. Adds \$3,500,000 in general obligation bond funds and \$1,000 in other federal funds for Wailuku River State Park Expansion, Hawaii.
7. Adds \$2,300,000 for office building renovations, roof repairs, and sewer connection.

DEPARTMENT OF LAW ENFORCEMENT

Department Summary

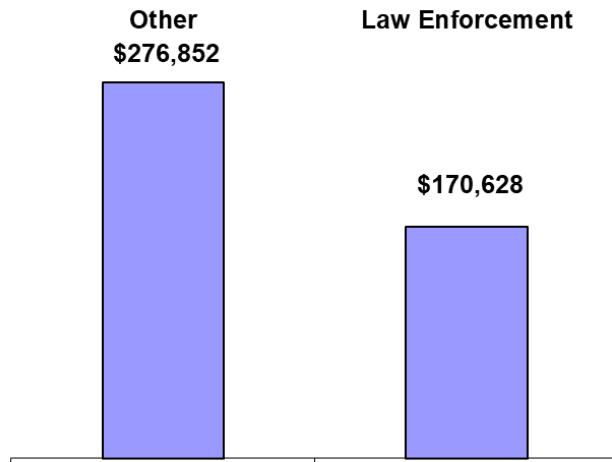
Mission Statement

To stand for safety with respect for all by engaging in just, transparent, unbiased and responsive Law Enforcement, to do so with the spirit of Aloha and dignity and in collaboration with the community; and maintain and build trust and respect as the guardian of constitutional and human rights.

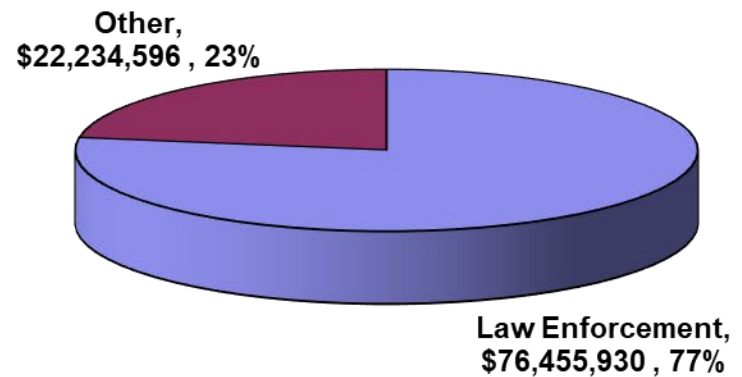
Department Goals

To protect the individual and property from injury and loss caused by criminal actions by providing and coordinating services, facilities, and legislation to preserve the peace; enforce specific laws, rules, and regulations to prevent and control crime; prevent and deter crimes; and serve the legal process.

FY 2027 Supplemental Operating Budget Adjustments by Major Program



FY 2027 Supplemental Operating Budget



DEPARTMENT OF LAW ENFORCEMENT MAJOR FUNCTIONS

- Centralizes the State law enforcement functions to enhance public safety, improve decision making, promote accountability, streamline communication, decrease costs, reduce duplication of efforts, and provide uniform training and standards.
- Enforces Hawaii's Uniform Controlled Substance Act and the investigation and apprehension of violators of prohibited acts under provisions of Chapter 329 and Part IV of Chapter 712, HRS, and Chapter 200 through 202, Hawaii Administrative Rules Title 23.
- Preserves public peace, prevents crime, and protects the rights of persons and property as the primary law enforcement entity under the provisions of Chapter 353C-2(1), Hawaii Revised Statutes.
- Conducts criminal investigations of all violations of the Hawaii Revised Statutes committed by employees of the department and/or against property of the department.
- Develops, oversees, coordinates, directs, implements, and leads a comprehensive and integrated Homeland Security program for the State of Hawaii, in partnership with organizational federal, State, county and private sector stakeholders.
- Administers, through subordinate staff offices, administrative systems, services and operations in and for the department pertaining to general program planning, programming and evaluation, program budgeting, capital improvements, fiscal accounting and auditing, payroll, procurement and contracting, human resources, information technology, Office of the Inspector General, special programs, and other relevant functions consistent with sound administrative practices and applicable Federal, State, and departmental laws, rules and regulations.
- Administers statewide law enforcement programs that protect the public as well as safeguard State property and facilities; and enforces laws, rules, and regulations to prevent and control crime.
- Develops, oversees, coordinates, directs, implements, and leads a comprehensive and integrated Homeland Security program for the State of Hawaii, in partnership with organizational federal, State, county and private sector stakeholders.

MAJOR PROGRAM AREAS

The Department of Law Enforcement has programs in the following major program areas:

Public Safety

Law Enforcement

LAW 502 Narcotics Enforcement Division
LAW 503 Sheriff
LAW 504 Criminal Investigation Division
LAW 505 Law Enforcement Training Division

Other

LAW 900 General Administration
LAW 901 Office of Homeland Security

NOTE: Act 278, SLH 2022, established the Department of Law Enforcement, consolidated law enforcement services from various departments, and provided restructuring of the Department of Public Safety to the Department of Corrections and Rehabilitation.

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**Department of Law Enforcement
Operating Budget**

			Act 250/2025 FY 2026	Act 250/2025 FY 2027	FY 2026 Adjustments	FY 2027 Adjustments	Total FY 2026	Total FY 2027
Funding Sources:	Positions	Perm	442.00	442.00		-	442.00	442.00
		Temp	14.50	14.50		-	14.50	14.50
General Funds		\$	56,693,319	55,788,295		118,000	56,693,319	55,906,295
		Perm				-	-	-
Special Funds		Temp				-	-	-
		\$				200,000	-	200,000
		Perm	-	-		-	-	-
		Temp	-	-		-	-	-
Federal Funds		\$	4,324,886	5,151,095		-	4,324,886	5,151,095
		Perm	-	-		-	-	-
		Temp	-	-		-	-	-
Other Federal Funds		\$	10,805,469	10,950,715		-	10,805,469	10,950,715
		Perm	152.00	152.00		-	152.00	152.00
		Temp	5.00	5.00		-	5.00	5.00
Interdepartmental Transfers		\$	25,348,088	25,348,088		-	25,348,088	25,348,088
		Perm	8.00	8.00		-	8.00	8.00
		Temp	-	-		-	-	-
Revolving Funds		\$	1,004,853	1,004,853		129,480	1,004,853	1,134,333
		Perm	602.00	602.00	-	-	602.00	602.00
		Temp	19.50	19.50	-	-	19.50	19.50
Total Requirements		\$	98,176,615	98,243,046	-	447,480	98,176,615	98,690,526

Highlights: (general funds and FY 27 unless otherwise noted)

1. Adds \$129,480 in revolving funds for the Narcotics Enforcement Division Revolving Fund to maintain accreditation for forensic laboratory.
2. Adds \$118,000 and \$200,000 in special funds for transfer of State Fire Council from Department of Labor and Industrial Relations to Department of Law Enforcement.
3. Various trade-off and transfers to align with an approved reorganization.

**Department of Law Enforcement
Capital Improvements Budget**

	Act 250/2025 FY 2026	Act 250/2025 FY 2027	FY 2026 Adjustments	FY 2027 Adjustments	Total FY 2026	Total FY 2027
Funding Sources:						
General Funds					-	-
General Obligation Bonds	3,000,000	-	-	-	3,000,000	-
Total Requirements	3,000,000	-	-	-	3,000,000	-

Highlights: (general obligation bonds and FY 27 unless otherwise noted)
None.

OFFICE OF THE LIEUTENANT GOVERNOR

Department Summary

Mission Statement

To enhance the efficiency and effectiveness of State programs by providing leadership and executive management and by developing policies and priorities to give program direction.

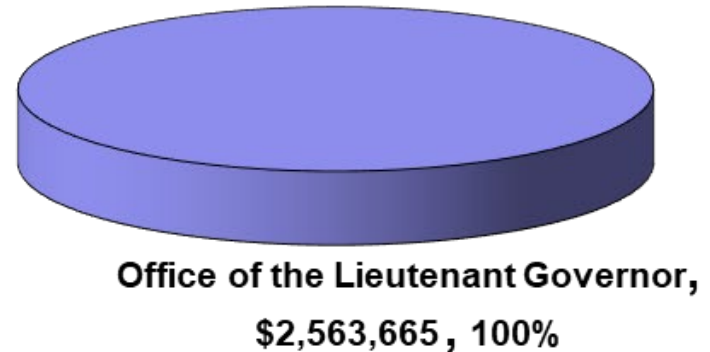
Department Goals

To provide effective leadership and executive management, and to protect the public's interest by ensuring that government processes are open.

FY 2027 Supplemental Operating Budget Adjustments by Major Program

No operating budget adjustments.

FY 2027 Supplemental Operating Budget



OFFICE OF THE LIEUTENANT GOVERNOR MAJOR FUNCTIONS

- Exercises the executive powers whenever the Governor is absent from the State or is unable to discharge the powers and duties of the office.
- Serves as the Secretary of State for intergovernmental relations.
- Performs duties and undertakes projects assigned by the Governor.
- Delegation of authority by the Governor under HRS 26-1(d) to lead the state's broadband expansion efforts and the initiative for universal access to preschool.
- HRS 574-5 Name Changes.
- HRS 26-1(a) Apostilles and sale of official publications.

MAJOR PROGRAM AREAS

The Office of the Lieutenant Governor has a program in the following major program area:

Government-Wide Support

LTG 100 Office of the Lieutenant Governor

Office of the Lieutenant Governor
Operating Budget

			Act 250/2025 FY 2026	Act 250/2025 FY 2027	FY 2026 Adjustments	FY 2027 Adjustments	Total FY 2026	Total FY 2027
Funding Sources:	Positions	Perm	17.00	17.00			17.00	17.00
		Temp	-	-			-	-
	General Funds	\$	2,251,665	2,251,665			2,251,665	2,251,665
		Perm	-	-			-	-
		Temp	-	-			-	-
	Special Funds	\$	312,000	312,000			312,000	312,000
		Perm	17.00	17.00	-	-	17.00	17.00
		Temp	-	-	-	-	-	-
Total Requirements		\$	2,563,665	2,563,665	-	-	2,563,665	2,563,665

Highlights: (general funds and FY 27 unless otherwise noted)
None.

Office of the Lieutenant Governor
Capital Improvements Budget

	Act 250/2025 FY 2026	Act 250/2025 FY 2027	FY 2026 Adjustments	FY 2027 Adjustments	Total FY 2026	Total FY 2027
Funding Sources:						
General Funds					-	-
General Obligation Bonds					-	-
Total Requirements	-	-	-	-	-	-

Highlights: (general obligation bonds and FY 27 unless otherwise noted)
None.

Subsidies
Operating Budget

			Act 250/2025+Trfs FY 2026	Act 250/2025+Trfs FY 2027	FY 2026 Adjustments	FY 2027 Adjustments	Total FY 2026	Total FY 2027
Funding Sources:	Positions	Perm					-	-
		Temp					-	-
		\$					-	-
	General Funds	Perm	-	-	-	-	-	-
		Temp	-	-	-	-	-	-
Total Requirements		\$	-	-	-	-	-	-

Highlights: (general funds and FY 27 unless otherwise noted)

1. None.

Subsidies
Capital Improvements Budget

	Act 250/2025 FY 2026	Act 250/2025 FY 2027	FY 2026 Adjustments	FY 2027 Adjustments	Total FY 2026	Total FY 2027
Funding Sources:						
General Obligation Bonds	18,500,000	-	-	7,500,000	18,500,000	7,500,000
County Funds	24,500,000	-	-	7,500,000	24,500,000	7,500,000
Total Requirements	43,000,000	-	-	15,000,000	43,000,000	15,000,000

Highlights: (general obligation bonds and FY 27 unless otherwise noted)

1. Adds \$7,500,000 in general obligation bond funds and \$7,500,000 in matching county funds for Emergency Response and Community Center, Hawaii.

DEPARTMENT OF TAXATION

Department Summary

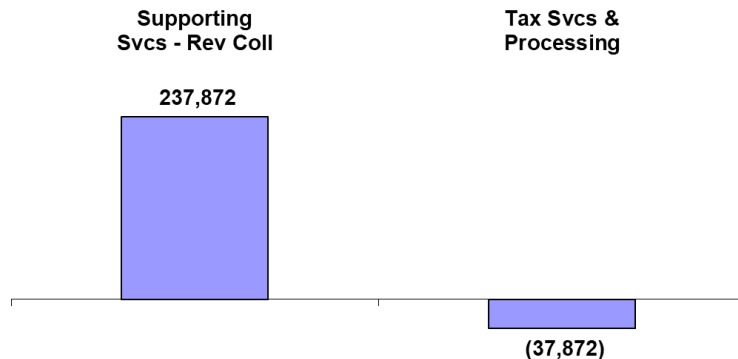
Mission Statement

To administer the tax laws of the State of Hawaii in a consistent, uniform and fair manner.

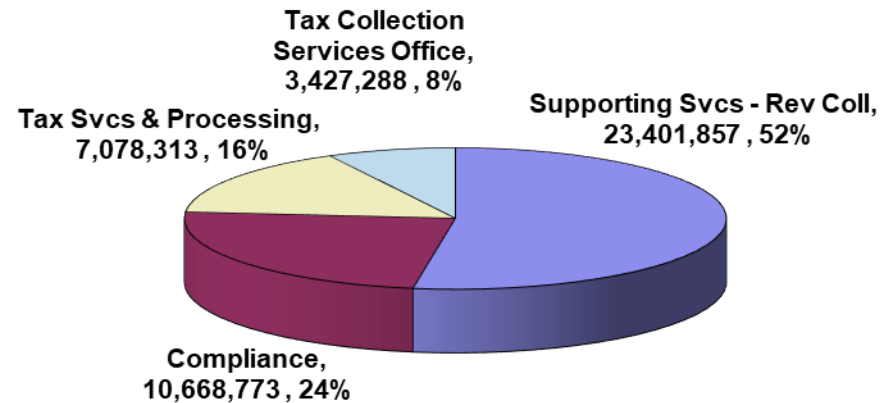
Department Goals

To provide complete customer service; to increase collection capabilities through efficient allocation of resources; to simplify taxpayer filings, provide a more user-friendly interface with the public, and expedite delinquent referrals; to automate tax filings, billings and collections; to expand capacity for research and revenue analysis; and to permit more flexibility in accommodating tax law changes and initiatives to improve tax administration.

FY 2027 Supplemental Operating Budget Adjustments by Major Program



FY 2027 Supplemental Operating Budget



DEPARTMENT OF TAXATION MAJOR FUNCTIONS

- Administers and enforces the tax laws of Hawaii and the collection of taxes and other payments.
- Coordinates a centralized system for receiving and processing of all tax returns, payments, and documents.
- Provides complete customer service, assistance and information on all taxes administered by the department to customers who walk in, call-in, correspond or e-mail.
- Administers a comprehensive and uniform compliance program based on self-assessment and voluntary compliance.
- Conducts audits and investigations of all types of tax returns.
- Conducts and enforces collection of delinquent taxes by appropriate collection procedures.
- Plans, organizes, and coordinates a tax research and tax planning program.
- Provides administrative and research support to the Council on Revenues which prepares revenue estimates for the State on a quarterly basis.

MAJOR PROGRAM AREAS

The Department of Taxation has programs in the following major program area:

Government-Wide Support

TAX 100	Compliance
TAX 103	Tax Collection Services Office
TAX 105	Tax Services and Processing
TAX 107	Supporting Services – Revenue Collection

**Department of Taxation
Operating Budget**

			Act 250/2025 FY 2026	Act 250/2025 FY 2027	FY 2026 Adjustments	FY 2027 Adjustments	Total FY 2026	Total FY 2027
Funding Sources:	Positions	Perm	407.00	408.00	-	-	407.00	408.00
		Temp	8.00	8.00	-	-	8.00	8.00
General Funds		\$	39,610,465	40,746,605	(200,000)	200,000	39,410,465	40,946,605
		Perm	-	-	-	-	-	-
		Temp	15.00	15.00	-	-	15.00	15.00
Special Funds		\$	3,629,626	3,629,626	-	-	3,629,626	3,629,626
		Perm	407.00	408.00	-	-	407.00	408.00
		Temp	23.00	23.00	-	-	23.00	23.00
Total Requirements		\$	43,240,091	44,376,231	(200,000)	200,000	43,040,091	44,576,231

Highlights: (general funds and FY 27 unless otherwise noted)

1. Reduces \$200,000 in FY 26 and adds \$200,000 in FY 27 for the Supporting Services - Revenue Collection Program for the Tax Review Commission.

**Department of Taxation
Capital Improvements Budget**

	Act 250/2025 FY 2026	Act 250/2025 FY 2027	FY 2026 Adjustments	FY 2027 Adjustments	Total FY 2026	Total FY 2027
Funding Sources:						
General Funds					-	-
General Obligation Bonds					-	-
Total Requirements	-	-	-	-	-	-

Highlights: (general obligation bonds and FY 27 unless otherwise noted)
None.

DEPARTMENT OF TRANSPORTATION

Department Summary

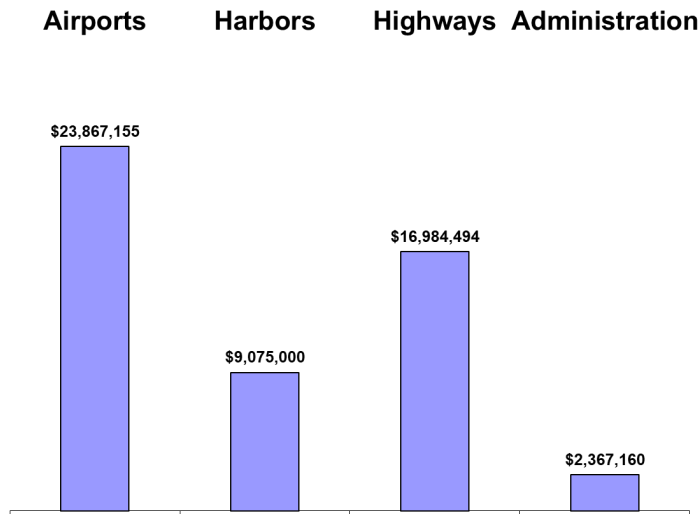
Mission Statement

To provide a safe, efficient, accessible, and sustainable inter-modal transportation system that ensures the mobility of people, goods and services, and enhances and/or preserves economic prosperity and the quality of life.

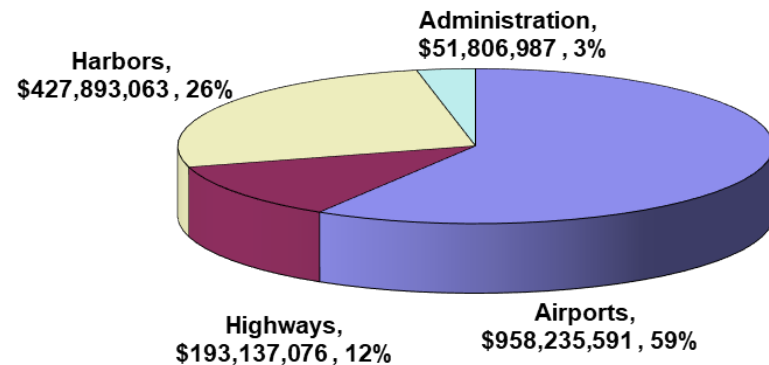
Department Goals

Achieve an integrated multi-modal transportation system through upgrades and expansions to assure mobility and accessibility to support and sustain cargo and passenger operations; ensure the safety and security of the air, land and water transportation systems; advance sustainable transportation system solutions that result in energy efficiency and savings; protect and enhance Hawaii's unique environment and improve the quality of life; support Hawaii's economic vitality; implement a statewide planning process that is comprehensive, cooperative and continuing; and improve the overall financial program through greater efficiency, development, management and oversight of revenue sources.

FY 2027 Supplemental Operating Budget Adjustments by Major Program



FY 2027 Supplemental Operating Budget



DEPARTMENT OF TRANSPORTATION MAJOR FUNCTIONS

- Carries out programs to improve, maintain, and operate transportation facilities of the State.
- Administers the operations of all State Airports to meet all federal and state regulations through equipping, planning, designing, and constructing both new and existing airports and facilities.
- Plans, designs, and supervises the construction and maintenance of the State Highway System. Alters, modifies, or revises such highway system as may be required.
- Administers and maintains the operations of the commercial harbors program of the State government by equipping, regulating, and protecting the State system of ports and related facilities. Plans, develops, acquires, and constructs new and expanding harbors and facilities as well as maintaining and reconstructing existing harbors and facilities.
- Provides for the determination of statewide transportation needs, the continuous survey and inventory of planned assets, and the creation of statewide, inter and multi modal transportation systems network plans.
- Encourages, fosters and assists in the development of aeronautical, water, and land transportation in the State; and provides for the protection and promotion of safety in aeronautics and water transportation.
- Plans, reviews, and implements a comprehensive uniform state highway safety program to comply with applicable federal and state laws.
- Administers driver's license and civil identification programs.
- Serves on the State Highway Safety Council which advises the governor on highway safety; serves on the Aloha Tower Development Corporation board to undertake the redevelopment of the Aloha Tower complex; and cooperates with the Medical Advisory Board which advises the examiner of drivers on medical criteria and vision standards for motor vehicle drivers.

MAJOR PROGRAM AREAS

The Department of Transportation has programs in the following major program areas:

Transportation Facilities and Services

Airports

TRN 102	Daniel K. Inouye International Airport
TRN 104	General Aviation
TRN 111	Hilo International Airport
TRN 114	Ellison Onizuka Kona Int'l Airport at Keahole
TRN 116	Waimea-Kohala Airport
TRN 118	Upolu Airport
TRN 131	Kahului Airport
TRN 133	Hana Airport
TRN 135	Kapalua Airport
TRN 141	Molokai Airport
TRN 143	Kalaupapa Airport
TRN 151	Lanai Airport
TRN 161	Lihue Airport
TRN 163	Port Allen Airport
TRN 195	Airports Administration

Harbors

TRN 301	Honolulu Harbor
TRN 303	Kalaeloa Barbers Point Harbor
TRN 311	Hilo Harbor
TRN 313	Kawaihae Harbor
TRN 331	Kahului Harbor
TRN 333	Hana Harbor
TRN 341	Kaunakakai Harbor
TRN 351	Kaumalapau Harbor
TRN 361	Nawiliwili Harbor
TRN 363	Port Allen Harbor
TRN 395	Harbors Administration

Highways

TRN 501	Oahu Highways
TRN 511	Hawaii Highways
TRN 531	Maui Highways
TRN 561	Kauai Highways
TRN 595	Highways Administration
TRN 597	Highways Safety

Administration

TRN 695	Aloha Tower Development Corporation
TRN 995	General Administration

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**Department of Transportation
Operating Budget**

			Act 250/2025 FY 2026	Act 250/2025 FY 2027	FY 2026 Adjustments	FY 2027 Adjustments	Total FY 2026	Total FY 2027
Funding Sources:	Positions	Perm	-	-			-	-
		Temp	-	-			-	-
General Funds		\$	20,350,000	-			20,350,000	-
		Perm	2,720.20	2,720.20		1.00	2,720.20	2,721.20
Special Funds		Temp	33.00	33.00		(1.00)	33.00	32.00
		\$	1,563,812,034	1,516,327,462		50,168,655	1,563,812,034	1,566,496,117
		Perm	7.00	7.00		-	7.00	7.00
		Temp	-	-		-	-	-
Federal Funds		\$	60,044,000	60,494,000		2,125,154	60,044,000	62,619,154
		Perm	0.80	0.80		-	0.80	0.80
Other Federal Funds		Temp	-	-		-	-	-
		\$	1,214,379	1,214,379		-	1,214,379	1,214,379
		Perm	-	-		-	-	-
		Temp	-	-		-	-	-
Private Contributions		\$	743,067	743,067		-	743,067	743,067
		Perm	2,728.00	2,728.00	-	1.00	2,728.00	2,729.00
Total Requirements		Temp	33.00	33.00	-	(1.00)	33.00	32.00
		\$	1,646,163,480	1,578,778,908	-	52,293,809	1,646,163,480	1,631,072,717

Highlights: (special funds and FY 27 unless otherwise noted)

1. Airports Division - Adds \$23,000,000 to replace the fire suppression systems in both the Daniel K. Inouye International and Kahului consolidated rental car facilities.
2. Harbors Division - Adds \$9,000,000 for implementation of an Electronic Data Interchange (EDI) on a cloud-based platform for the nine commercial ports.
3. Highways Division - Adds \$3,000,000 to support and facilitate the Safe Routes to School (SRTS) Program.
4. Highways Division - Adds \$3,283,087 to support and facilitate the Photo Red Light Imaging Detector System Program.
5. Highways Division - Adds \$3,283,087 to support and facilitate the Automated Speed Enforcement Program.

**Department of Transportation
Capital Improvements Budget**

	Act 250/2025 FY 2026	Act 250/2025 FY 2027	FY 2026 Adjustments	FY 2027 Adjustments	Total FY 2026	Total FY 2027
Funding Sources:						
Special Funds	83,717,000	179,291,000	-	2,698,000	83,717,000	181,989,000
General Obligation Bonds	6,445,000	-	-	-	6,445,000	-
Revenue Bonds	724,274,000	963,290,000	-	482,033,000	724,274,000	1,445,323,000
Federal Funds	663,677,000	535,210,000	-	486,012,000	663,677,000	1,021,222,000
Private Contributions	32,000	32,000	-	-	32,000	32,000
County Funds	1,700,000	-	-	-	1,700,000	-
Other Funds	301,200,000	200,000	-	31,000,000	301,200,000	31,200,000
Total Requirements	1,781,045,000	1,678,023,000	-	1,001,743,000	1,781,045,000	2,679,766,000

Highlights: (revenue bonds and FY 27 unless otherwise noted)

1. Airports Division - Adds \$188,615,000 for Daniel K. Inouye International Airport, Airport Improvements, Oahu.
2. Airports Division - Adds \$82,830,000 for Ellison Onizuka Kona International Airport At Keahole, Airport Improvements, Hawai'i.
3. Airports Division - Adds \$11,000,000 for Airfield Improvements, Statewide.
4. Airports Division - Adds \$10,500,000 for Airport Development, Statewide.
5. Airports Division - Adds \$9,500,000 for Kahului Airport, Airport Improvements, Maui.
6. Airports Division - Adds \$11,386,000 for Hana Airport, Airport Improvements, Maui.
7. Airports Division - Adds \$31,000,000 in Other funds for Airport Improvements, Statewide.
8. Highways Division - Adds \$383,500,000 (\$76,700,000 in revenue bond funds and \$306,800,000 in federal funds) for Honoapiilani Highway Coastal Mitigation, Honoapiilani Highway, from Ukumehame to Launiupoko, Maui.
9. Highways Division - Adds \$127,550,000 (\$32,470,000 in revenue bond funds and \$95,080,000 in federal funds) for Highway Traffic Operational Improvements, Statewide.
10. Highways Division - Adds \$48,400,000 (\$10,000,000 in revenue bond funds and \$38,400,000 in federal funds) for Waianae Coast Farrington Highway Improvements, O'ahu.
11. Highways Division - Adds \$25,830,000 (\$5,166,000 in revenue bond funds and \$20,664,000 in federal funds) for Highway Tunnel Program, Statewide.
12. Highways Division - Adds \$13,975,000 (\$798,000 in special funds, \$1,997,000 in revenue bond funds and \$11,180,000 in federal funds) for Electric Vehicle (EV) Facilities, Statewide.

UNIVERSITY OF HAWAII

Department Summary

Mission Statement

With a focus on creating a healthy and thriving future for all, the University of Hawai'i provides broad educational opportunity as the higher education destination of choice in the Pacific that nurtures the personal success, leadership capacity and positive engagement of every resident of Hawai'i. It achieves global impact by enriching the fundamental knowledge of humankind through engagement in world-class research, scholarship and service that promotes the welfare and sustainability of Hawai'i's people and environment. Woven through all it does is an appreciation of and commitment to indigenous Hawaiian people, culture, values and wisdom.

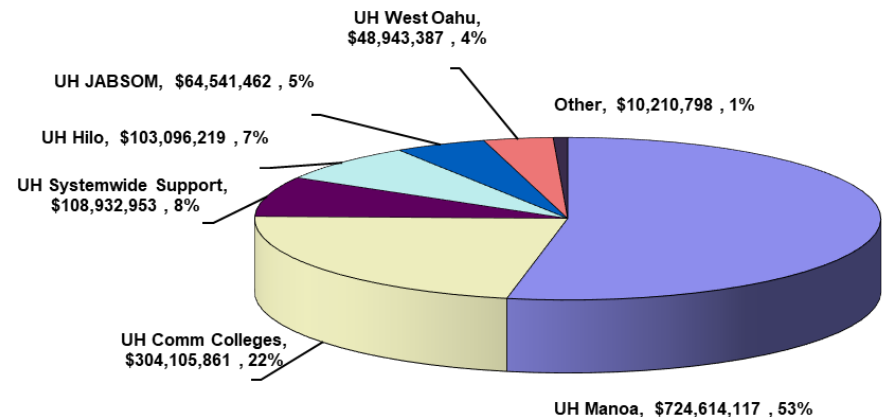
Department Goals

The four Strategic Imperatives of the University are to: 1) Model what it means to be an indigenous-serving and indigenous-centered institution: Native Hawaiians thrive, traditional Hawaiian values and knowledge are embraced, and UH scholarship and service advance all Native Hawaiians and Hawai'i; 2) Educate more students, empowering them to achieve their goals and contribute to a civil society; 3) Eliminate workforce shortages in Hawai'i while preparing students for a future different than the present; and 4) Build and sustain a thriving UH research and innovation enterprise that addresses local and global challenges by linking fundamental scientific discovery with applied research necessary for technological innovation to create jobs and advance a knowledge-based economy.

FY 2027 Supplemental Operating Budget Adjustments by Major Program

Cost neutral tradeoff request only

FY 2027 Supplemental Operating Budget



UNIVERSITY OF HAWAII MAJOR FUNCTIONS

- Provides instruction, research, and public service in the fields of the liberal arts and sciences, agriculture, professional education, medicine, law, health sciences, business administration, engineering sciences and such other branches of higher learning as the Board of Regents prescribes.
- Administers and operates a system of community colleges; coordinates academic programs which include college transfer, general education, vocational, technical, semi-professional, and continuing education programs; coordinates community service programs with the various campuses, community agencies and groups; and coordinates student-related programs & services.
- Provides key personnel in the government policy-making process with timely research, analyses and data concerning governmental and related problems to enable them to make informed decisions among alternative courses of action.
- Operates a summer session which gives variety and flexibility to the instructional programs of the University; provides college-level instruction to students who wish to obtain it during the summer; accommodates teaching institutes, workshops, and special courses with schedules of varying lengths; sponsors lecture series and other cultural events during the summer and supervises overseas study tours offered for credit.
- Participates in intercollegiate athletics programs for men and women; contributes toward the availability of non-academic cultural, social, recreational, and intellectual programs made available to the students, faculty, and community at large; and provides a limited intercollegiate program for a variety of minor sports.

MAJOR PROGRAM AREAS

The University of Hawaii has programs in the following major program areas:

Formal Education

UOH 100	University of Hawai'i, Manoa
UOH 110	University of Hawai'i, John A. Burns School of Medicine
UOH 115	University of Hawai'i, Cancer Center
UOH 210	University of Hawai'i, Hilo
UOH 220	Small Business Development
UOH 700	University of Hawai'i, West O'ahu

UOH 800	University of Hawai'i, Community Colleges
UOH 900	University of Hawai'i, Systemwide Support

Culture and Recreation

UOH 881	Aquaria
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**University of Hawai'i
Operating Budget**

			Act 250/2025 FY 2026	Act 250/2025 FY 2027	FY 2026 Adjustments	FY 2027 Adjustments	Total FY 2026	Total FY 2027
Funding Sources:	Positions	Perm	6,254.92	6,241.92		-	6,254.92	6,241.92
		Temp	112.25	112.25		-	112.25	112.25
General Funds		\$	654,687,330	655,966,143		-	654,687,330	655,966,143
		Perm	414.25	414.25		-	414.25	414.25
		Temp	2.00	2.00		-	2.00	2.00
Special Funds		\$	560,344,549	560,344,549		-	560,344,549	560,344,549
		Perm	79.56	79.56		-	79.56	79.56
		Temp	4.00	4.00		-	4.00	4.00
Federal Funds		\$	13,642,735	13,642,735		-	13,642,735	13,642,735
		Perm	66.00	79.00			66.00	79.00
		Temp	-	-			-	-
Revolving Funds		\$	134,491,370	134,491,370			134,491,370	134,491,370
		Perm	6,814.73	6,814.73	-	-	6,814.73	6,814.73
		Temp	118.25	118.25	-	-	118.25	118.25
Total Requirements		\$	1,363,165,984	1,364,444,797	-	-	1,363,165,984	1,364,444,797

Highlights: (general funds and FY 27 unless otherwise noted)

1. Transfers 8.00 permanent positions and \$595,824 within University of Hawai'i, Systemwide Support.

University of Hawai'i
Capital Improvements Budget

	Act 250/2025 FY 2026	Act 250/2025 FY 2027	FY 2026 Adjustments	FY 2027 Adjustments	Total FY 2026	Total FY 2027
Funding Sources:						
General Obligation Bonds	178,456,000	38,504,000	-	137,300,000	178,456,000	175,804,000
Revenue Bonds	30,750,000	28,500,000	-	-	30,750,000	28,500,000
Total Requirements	209,206,000	67,004,000	-	137,300,000	209,206,000	204,304,000

Highlights: (general obligation bonds and FY 27 unless otherwise noted)

1. Adds \$65,000,000 for System, Renew, Improve, and Modernize, Statewide.
2. Adds \$20,000,000 for Community Colleges System, Capital Renewal and Deferred Maintenance, Statewide.
3. Adds \$20,000,000 for Community Colleges System, Minor CIP for the Community Colleges, Statewide.
4. Adds \$9,500,000 for Hilo, Renew, Improve, and Modernize, Hawai'i.
5. Adds \$7,300,000 for University of Hawai'i, Mānoa Campus, Athletic Facilities Improvements, O'ahu.
6. Adds \$7,000,000 for University of Hawai'i at Mānoa, Waikīkī Aquarium, O'ahu.
7. Adds \$5,500,000 for University of Hawai'i Hilo, Student Housing, Hawai'i.
8. Adds \$3,000,000 for University of Hawai'i West O'ahu, Renew, Improve, and Modernize, O'ahu.

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Historical Information

General Fund Revenues, Expenditures and Fund Balance
(in \$ millions)

<u>Fiscal Year</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Revenues Over Exp.</u>	<u>Fund Balance</u>
2017	7,351.6	7,485.6	(134.0)	893.8 ⁽¹⁾
2018	7,660.4	7,803.9	(143.5)	750.3 ⁽¹⁾
2019	7,916.6	7,914.8	1.8	752.1 ⁽¹⁾
2020	8,285.1	8,034.5	250.6	1,002.7 ^{(1), (3)}
2021	9,003.0	8,755.8	247.2	1,249.9 ^{(1), (2), (3)}
2022	10,211.5	8,842.4	1,369.1	2,619.0 ^{(1), (2), (3)}
2023	10,192.2	10,632.3	(440.1)	2,178.9 ^{(1), (3)}
2024	10,635.7	11,072.9	(437.2)	1,741.7 ^{(1), (3)}
2025	11,266.9	10,888.0	378.9	2,120.6 ^{(1), (2), (3)}

Notes:

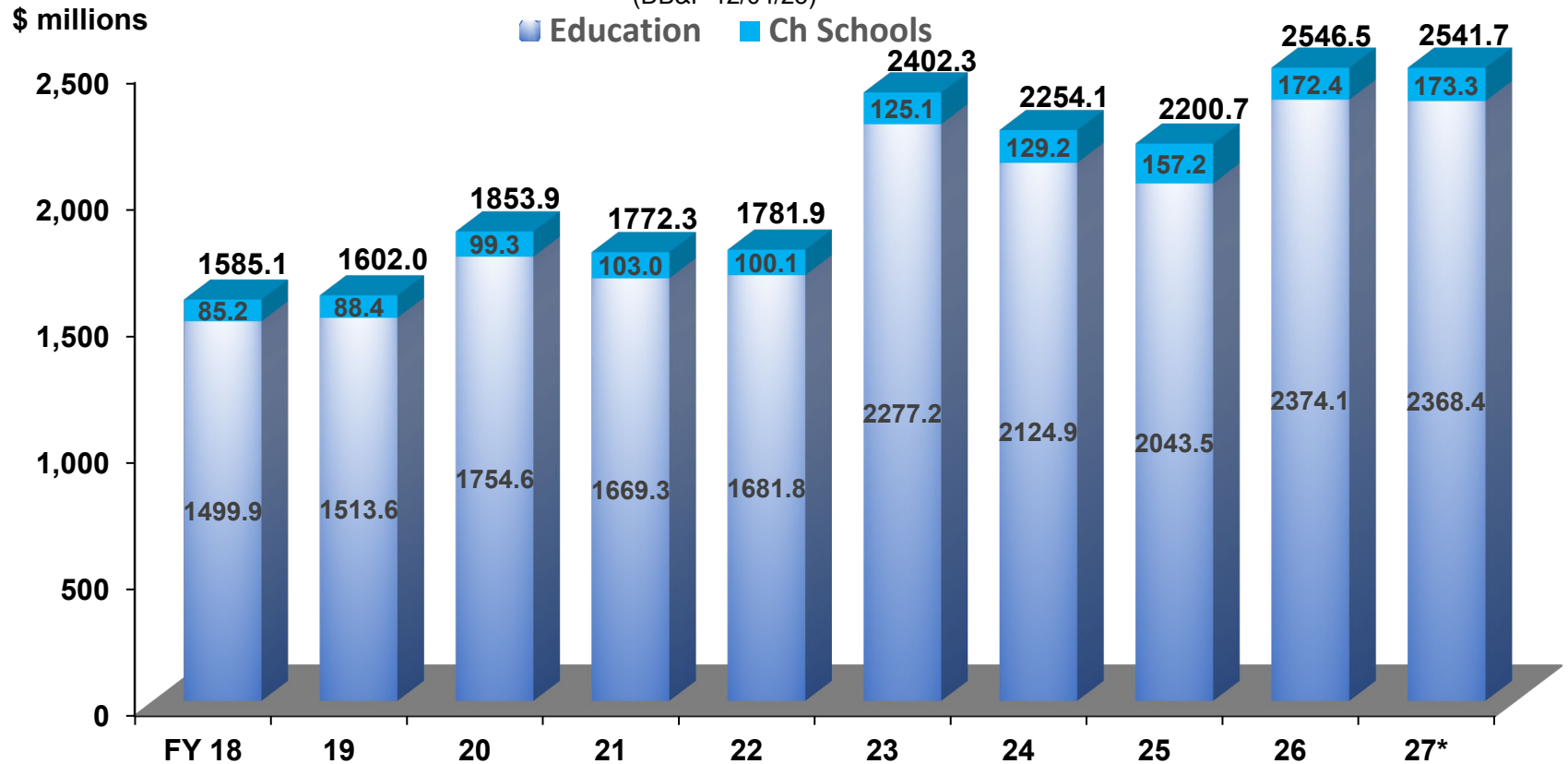
(1) Fiscal year in which the fund balance exceeded 5% of revenues

(2) Fiscal year in which revenues exceeded the preceding fiscal year's revenues by 5%

(3) Due to timing issues and accounting system limitations, certain transactions authorized for a fiscal year were recorded in the following fiscal year by the Department of Accounting and General Services. However, for the purposes of calculating the general fund balances appropriations are reflected in the fiscal year for which the appropriation was authorized.

Department of Education Instruction General Fund Operating Appropriations

(DB&F 12/04/25)



Enrollment (Thousands)**

Regular	151.6	151.3	150.3	144.4	141.2	139.7	137.5	134.9	132.4	132.4
Special	16.4	16.6	16.9	16.9	16.6	16.9	17.0	17.2	17.7	17.7
Charter	11.3	11.7	12.1	12.1	12.2	12.2	12.7	13.1	13.3	13.3

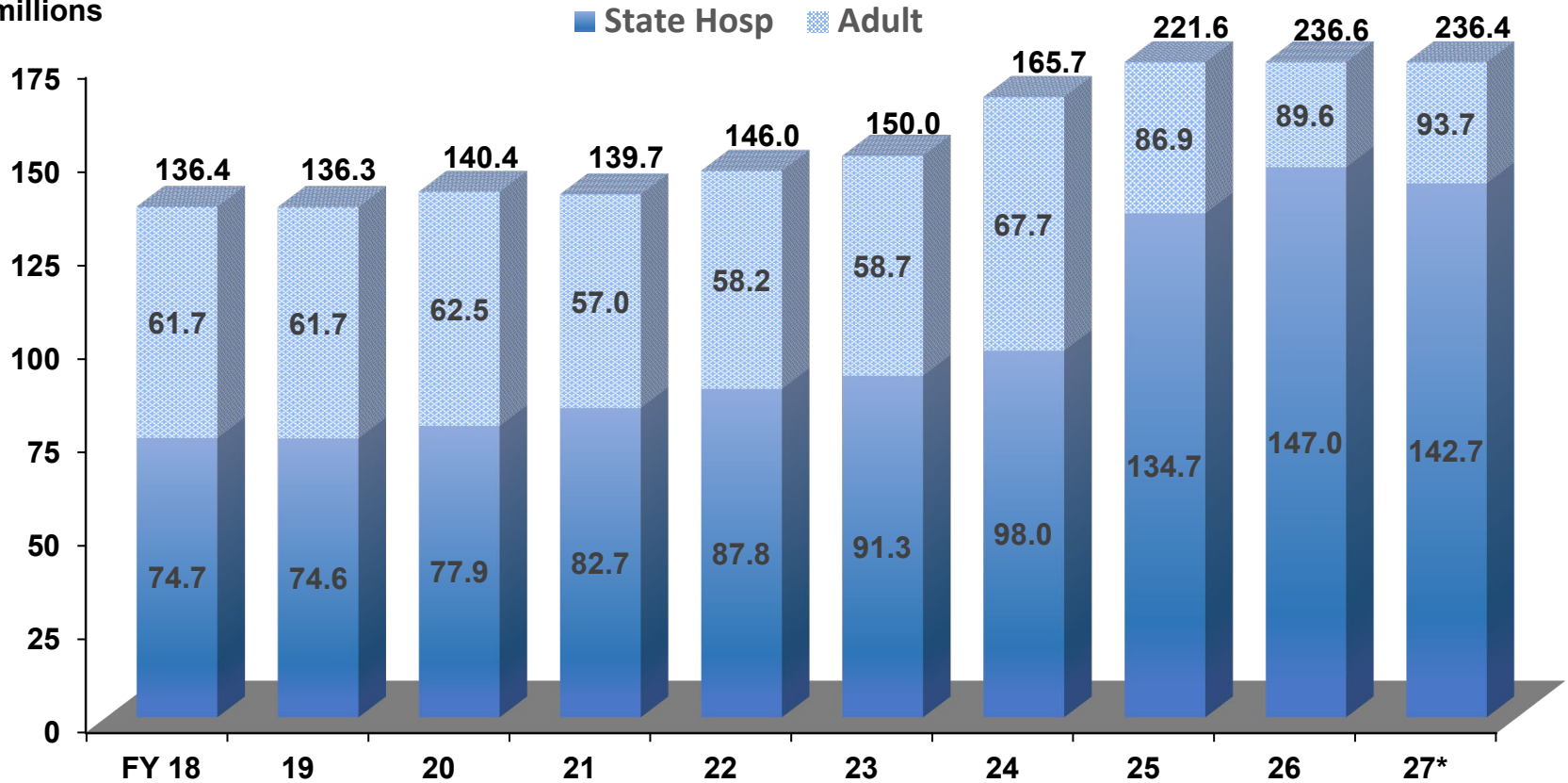
*FY 27 reflects Executive Supplemental Budget request.

**FY 27 reflects projected enrollment.

Adult Mental Health General Fund Appropriations

(DB&F 12/04/25)

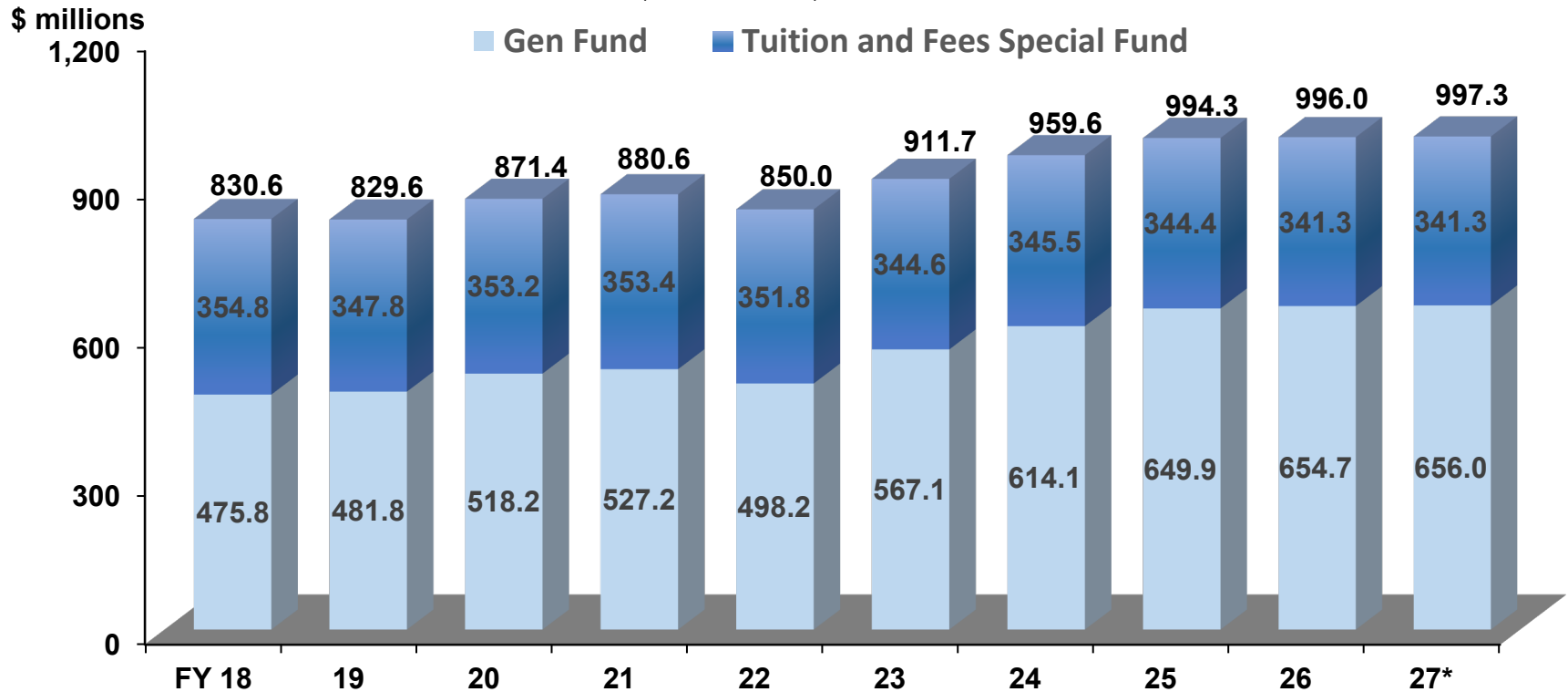
\$ millions



*FY 27 reflects the Executive Supplemental Budget request.

University of Hawaii Operating Appropriations Net of Fringe & Debt Svc

(DB&F 12/04/25)



Enrollment - Full Time Equivalent (Thousands)**

Manoa	14.9	14.8	14.7	15.2	15.7	15.8	16.2	16.3	16.4	16.2
Hilo	3.1	3.0	3.0	2.8	2.7	2.4	2.3	2.4	2.4	2.3
West Oahu	2.1	2.1	2.1	2.2	2.1	1.9	1.9	1.9	1.9	1.9
Comm Coll	<u>15.5</u>	<u>14.8</u>	<u>14.2</u>	<u>13.4</u>	<u>12.1</u>	<u>11.5</u>	<u>11.6</u>	<u>10.6</u>	<u>10.6</u>	<u>10.3</u>
Total	35.6	34.7	34.0	33.6	32.6	31.6	32.0	31.2	31.3	30.7

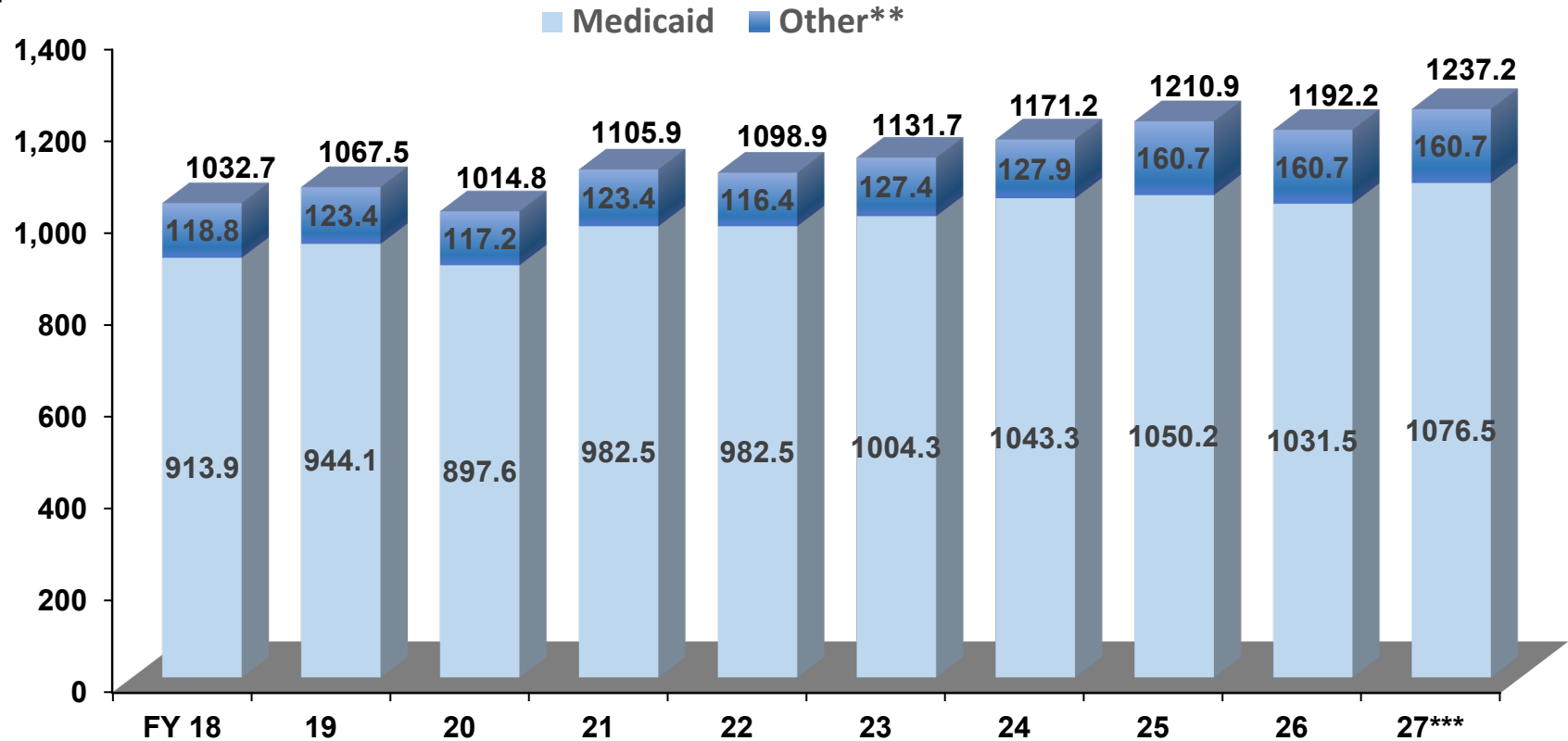
* FY 27 reflects the Executive Supplemental Budget request.

**FYs 26 & 27 reflect projected enrollment based on estimate from December 2022.

Medicaid and Welfare Payments General Fund Operating Appropriations*

(DB&F 12/04/25)

\$ millions



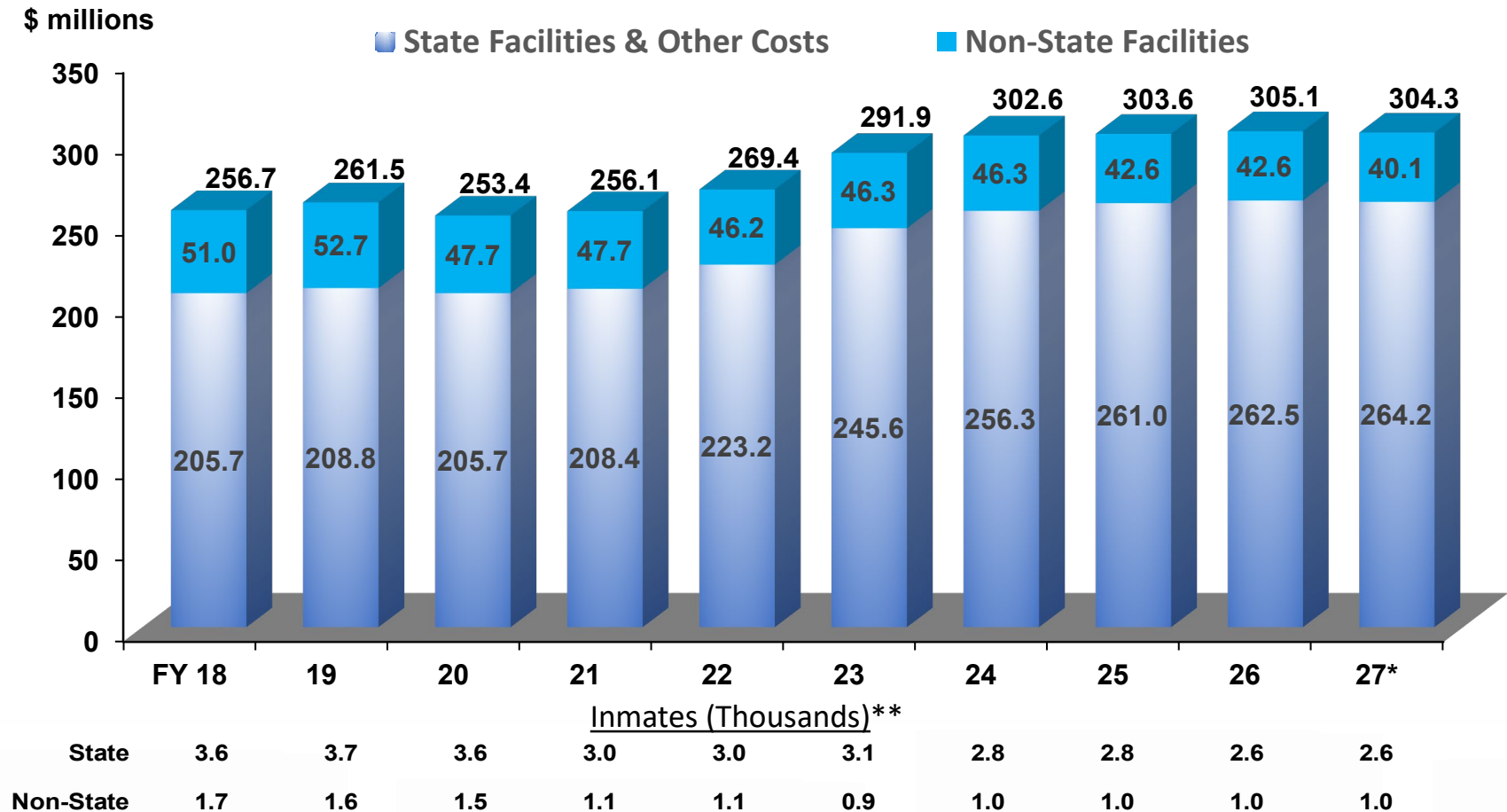
*Excludes Housing.

**Includes TANF; TAONF; Child Care; General Assistance; Aged, Blind, and Disabled; and Foster Care.

***FY 27 reflects the Executive Supplemental Budget request.

Department of Public Safety/Corrections and Rehabilitation General Fund Operating Appropriations

(DB&F 12/05/25)



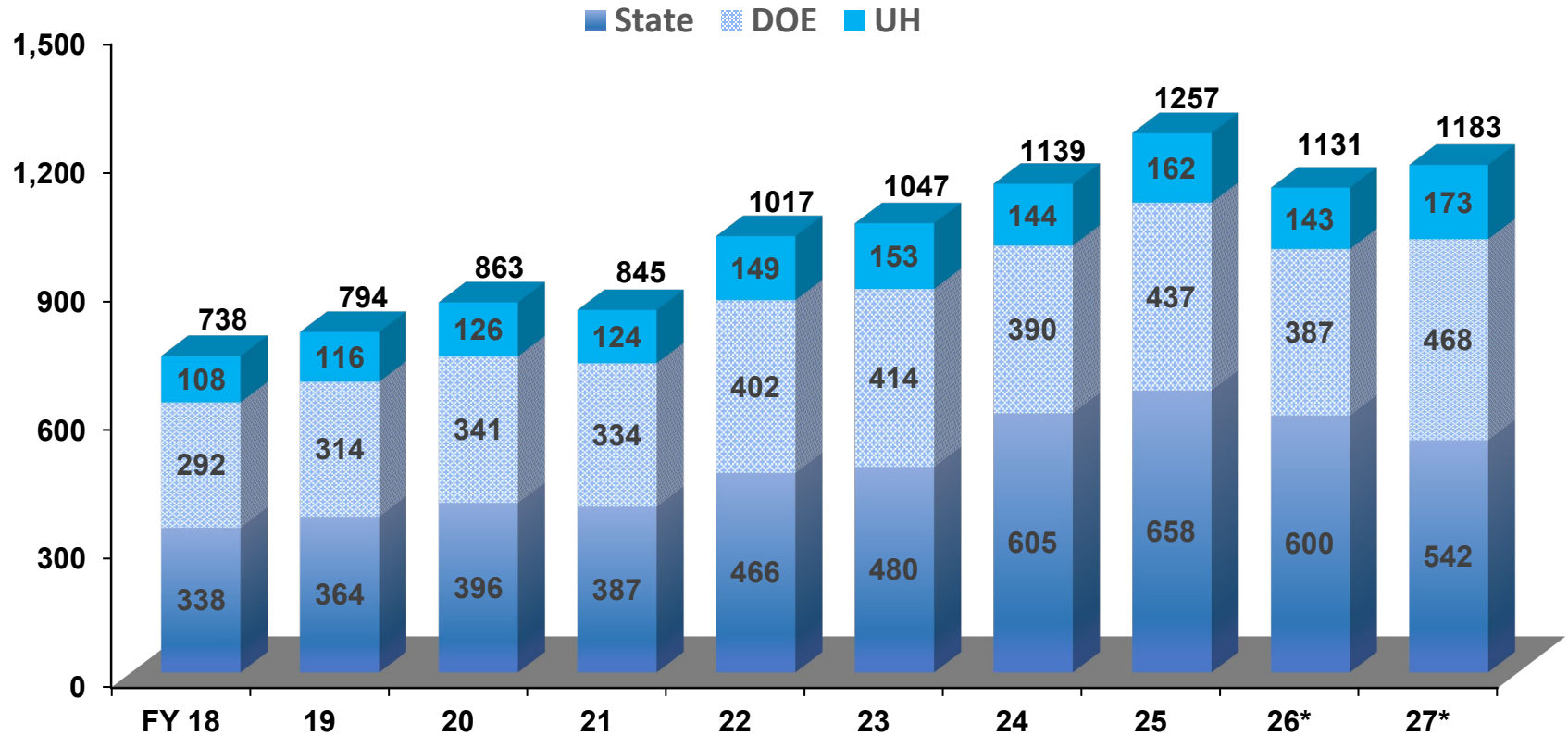
*FY 27 reflects Executive Supplemental Budget request.

**FY 24 reflects head counts as of June 30, 2024; FY 25 reflects head counts as of October 31, 2024; and FYs 26 & 27 reflect projected assigned head counts.

Debt Service and Certificates of Participation General Fund Operating Appropriations

(DB&F 12/04/25)

\$ millions

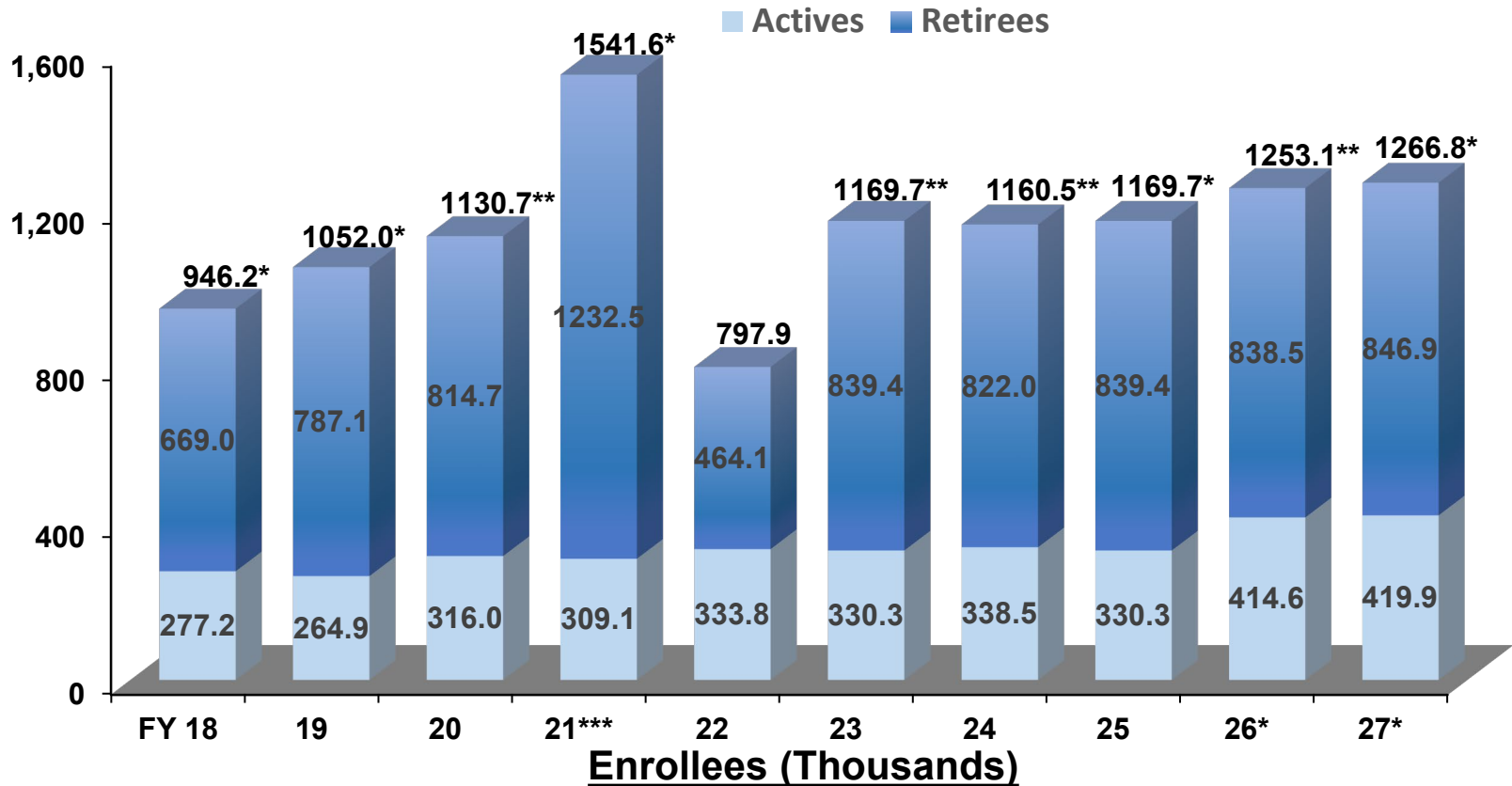


*FYs 26 & 27 reflect the Executive Supplemental Budget.

State Employee and Retiree Health Benefits General Fund Appropriations

(DB&F 12/04/25)

\$ millions



Retirees	48.3	49.4	50.6	51.3	52.4	53.9	53.7	54.0	54.5	55.0
Actives	68.3	66.3	67.0	65.8	63.4	63.0	63.4	64.0	65.0	65.0

*FYs 26 & 27 reflect the FY 27 Executive Supplemental Budget request.

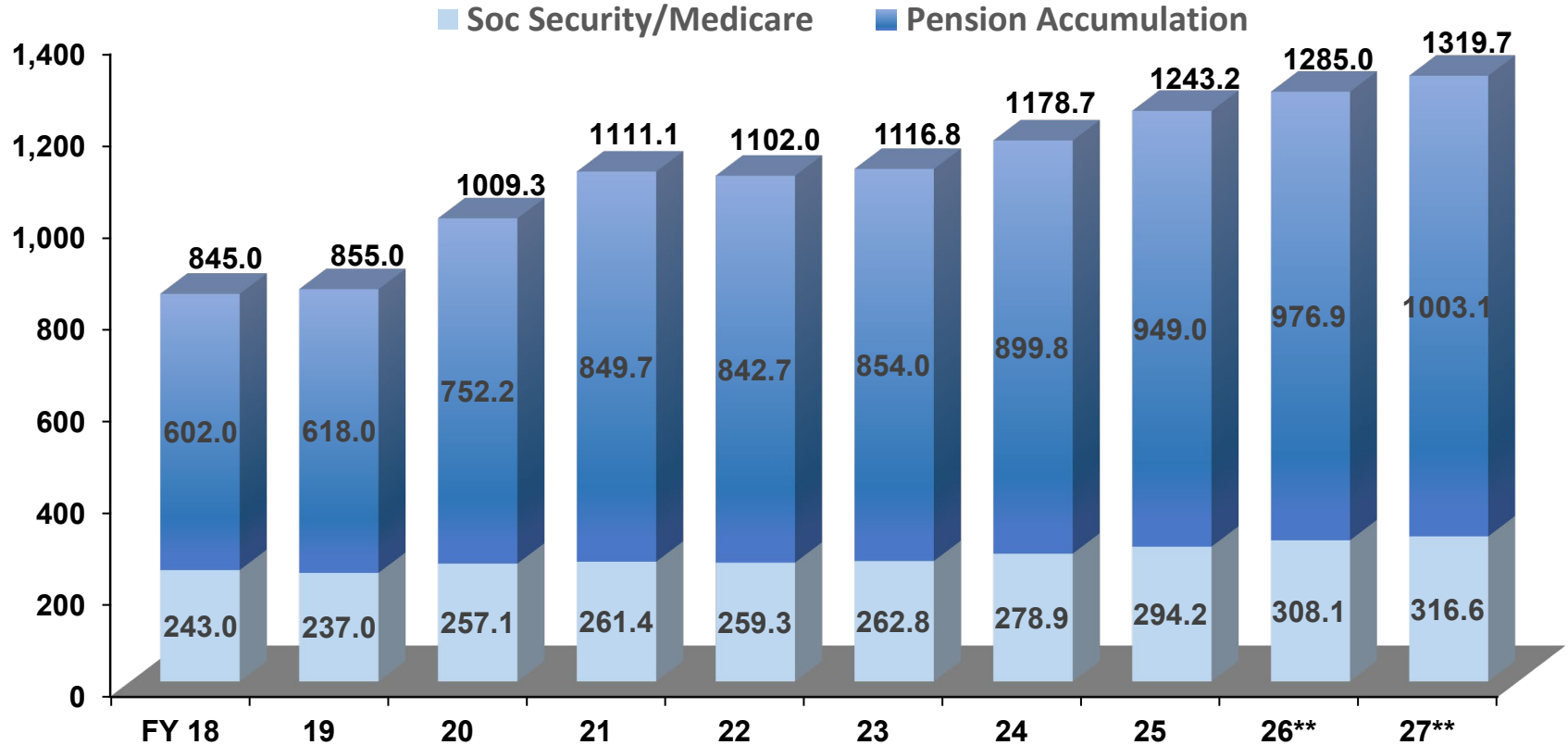
**Includes Other Post-Employment Benefits Pre-funding.

***Act 6, SPSLH 2021, appropriated \$390,000,000 in FY 21 for Other Post-Employment Benefits Pre-funding.

Public Employees' Retirement System General Fund Appropriations*

(DB&F 12/05/25)

\$ millions



Enrollees (Thousands)

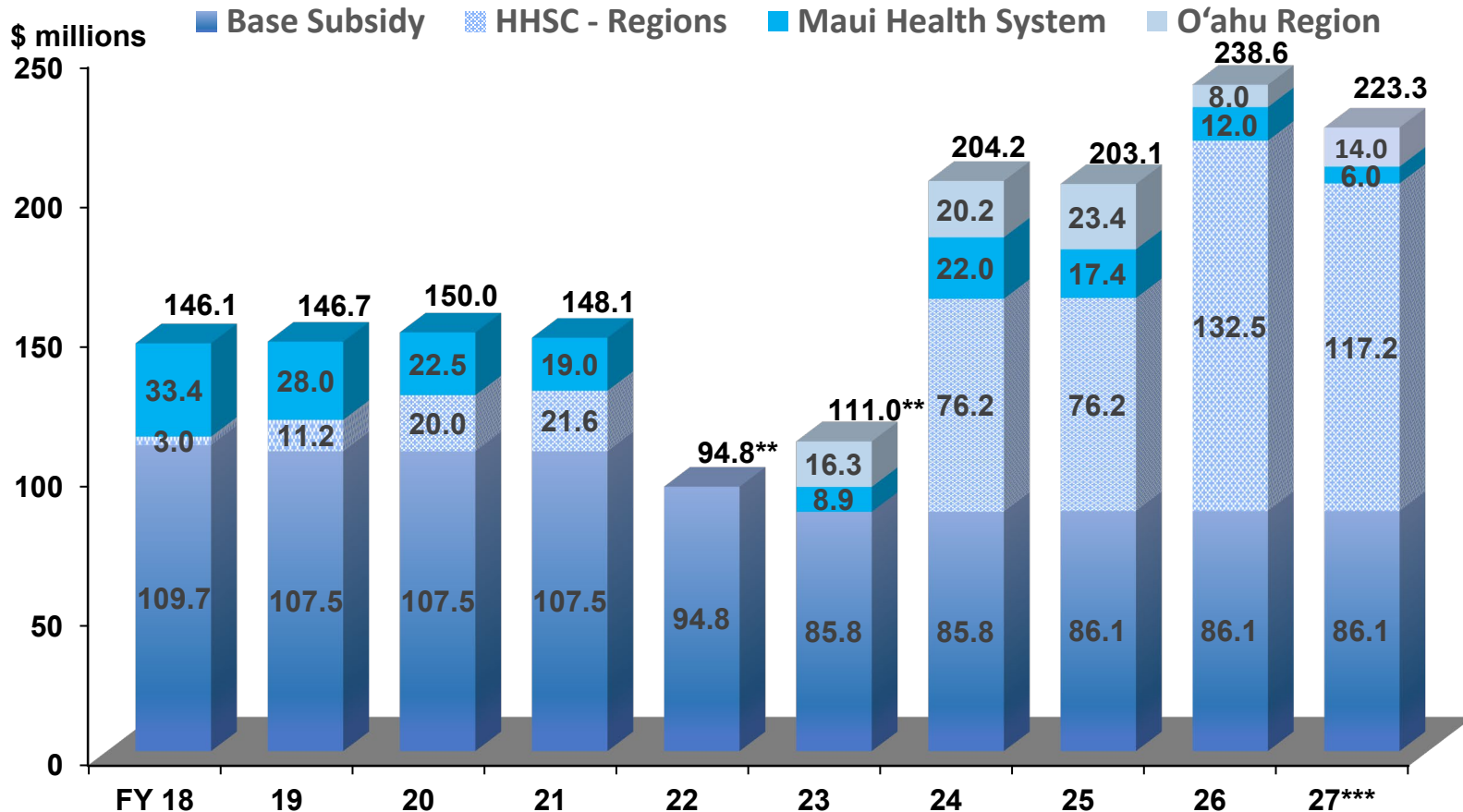
Retirees	48.7	49.9	51.2	52.6	54.0	55.0	55.8	57.0	58.2	58.6
Actives	66.3	66.4	66.7	65.6	64.2	64.2	65.3	66.0	66.0	66.0

*Excludes Maui Health System from FY 18.

**FYs 26 & 27 reflect the Executive Supplemental Budget request.

Hawaii Health Systems Corporation and Maui Health System General Fund Operating Appropriations*

(DB&F 12/10/25)



*Includes emergency and specific appropriations, and Maui Health System from FY 18.

**FYs 22 & 23 reflect reduced general fund operating appropriations due to use of ARPA funds.

***FY 27 reflects the Executive Supplemental Budget request.

