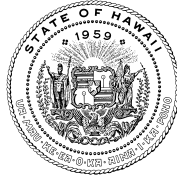


JOSH GREEN, M.D.
GOVERNOR
KE KIA'ĀINA



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

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

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

October 1, 2026

Via Electronic Submission

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

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

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

As requested in Finance Memorandum No. 26-07 dated August 5, 2026, attached are the Non-General Fund Reports (37-47), Non-General Fund Program Measures Reports (37-48), and Non-General Fund Cost Element Reports (37-49) for all applicable funds for the department.

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

Sincerely,

Meoh-Leng Silliman
Acting Comptroller

cc: Department of Budget and Finance

Report on Non-General Fund Information
for Submittal to the 2027 Legislature

Department: AGS
 Prog ID(s): AGS-101
 Name of Fund: Coronavirus State Fiscal Recovery Fund - EFS Project Support
 Legal Authority: Non-appropriated. P.L. 117-2 subaward

Contact Name: Debby Lee
 Phone: 808-830-4930
 Fund type (MOF) V
 Appropriation Acct. No. S-22-513-M

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

Source of Revenues: Coronavirus State Fiscal Recovery Funds subaward

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

Variances: None

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

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	500,000	59,267	0	0	0	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	440,733	40,690	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
JS2158, 11/12/21							
JS1617, 10/18/23		(18,577)					
Net Total Transfers	0	(18,577)	0	0	0	0	0
Ending Cash Balance	59,267	0	0	0	0	0	0
Encumbrances	59,267	18,577	18,577	0	0	0	0
Unencumbered Cash Balance	0	(18,577)	(18,577)	0	0	0	0

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2027 Legislature

Department: AGS
 Prog ID(s): AGS-101
 Name of Fund: Payroll & Time /Leave Support Services
 Legal Authority: Non-appropriated. P.L. 117-2 subaward

Contact Name: Debby Lee
 Phone: 808-830-4930
 Fund type (MOF) V
 Appropriation Acct. No. S-23-515-M

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

Source of Revenues: Coronavirus State Fiscal Recovery Funds subaward

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

Variances: None

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

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	0	65,573	0	0	0	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	368,368	46,046	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
JS0871, 8/31/22	433,941						
JS1352, 10/2/23		(19,527)					
Net Total Transfers	433,941	(19,527)	0	0	0	0	0
Ending Cash Balance	65,573	0	0	0	0	0	0
Encumbrances	65,573	0	0	0	0	0	0
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2027 Legislature

Department: AGS
 Prog ID(s): AGS-101
 Name of Fund: EFS Project-Consulting Support Services
 Legal Authority: Non-appropriated. P.L. 117-2 subaward

Contact Name: Debby Lee
 Phone: 808-830-4930
 Fund type (MOF) V
 Appropriation Acct. No. S-23-517-M

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

Source of Revenues: Coronavirus State Fiscal Recovery Funds subaward

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

Variances: None

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

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	0	2,350,000	1,734,934	364,604	0	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	0	615,066	1,370,330	364,604	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
JS0165, 10/18/22	350,000						
JS3157, 1/17/23	2,000,000						
Net Total Transfers	2,350,000	0	0	0	0	0	0
Ending Cash Balance	2,350,000	1,734,934	364,604	0	0	0	0
Encumbrances	1,585,648	1,620,494	364,604	0	0	0	0
Unencumbered Cash Balance	764,352	114,440	0	0	0	0	0

Additional Information:

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

**Non-General Fund Program Measures Report
for submittal to the 2027 Legislature
Department of: AGS- Accounting and General Services**

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

AGS-101 (see attached listing)

Statement of Objectives

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

Fund Measures of Effectiveness

		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	% SYSTEM DEVELOPMENT AND IMPLEMENTATION 90%	90.00	90.00	90.00	90.00	90.00	90.00
2.	% REQUESTS FOR SYSTEM TRAINING COMPLETED-GOAL 90%	90.00	90.00	90.00	90.00	90.00	90.00
3.	% PROJECT COMPL FOR SYSTEM MAINT/ISSUE/EN-GOAL 90%	90.00	90.00	90.00	90.00	90.00	90.00
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Program Size Indicators

		FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	NO. OF CASE ISSUES RECEIVED	200.00	200.00	200.00	200.00	200.00	200.00	200.00
2.	NO. OF TRAINING REQUESTS RECEIVED	20.00	20.00	20.00	20.00	20.00	20.00	20.00
3.	NO. OF REQUESTS TO DEV NEW SYSTEMS/MODIFY EXISTING	20.00	20.00	20.00	20.00	20.00	20.00	20.00
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2027 Legislature
Department of: AGS- Accounting and General Services**

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

AGS-101 (see attached listing)

Fund Activities Encompassed

		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	NO. OF HOURS - SYSTEM ISSUES	3,000.00	3,000.00	4,000.00	4,000.00	3,000.00	3,000.00
2.	NO. OF HOURS - TRAINING/SYSTEM ADVISORY	1,000.00	1,000.00	3,000.00	3,000.00	1,000.00	1,000.00
3.	NO. OF HOURS - DEV OF NEW SYSTEM (EFS)	9,000.00	9,000.00	9,000.00	3,000.00	3,000.00	3,000.00
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2027 Legislature**

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

AGS-101 (see attached listing)

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	0	0	0	0	0	0

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

Name of Fund: Coronavirus State Fiscal Recovery Fund - EFS Project Support

Apprn. Acct. Number: S-22-513-M, AGS-101

Fund Type (MOF): American Rescue Plan Funds (V)

Legal Authority: Non-appropriated. P.L. 117-2 subaward

Name of Fund: Payroll & Time /Leave Support Services

Apprn. Acct. Number: S-23-515-M, AGS-101

Fund Type (MOF): American Rescue Plan Funds (V)

Legal Authority: Non-appropriated. P.L. 117-2 subaward

Name of Fund: EFS Project-Consulting Support Services

Apprn. Acct. Number: S-23-517-M, AGS-101

Fund Type (MOF): American Rescue Plan Funds (V)

Legal Authority: Non-appropriated. P.L. 117-2 subaward

Report on Non-General Fund Information
for Submittal to the 2027 Legislature

Department: AGS
 Prog ID(s): AGS-102
 Name of Fund: Employees Sequestered Funds
 Legal Authority Administratively Established

Contact Name: Alan Visitacion
 Phone: (808) 586-0660
 Fund type (MOF) T
 Appropriation Acct. No. T-XX-901-M

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

Source of Revenues: Funds garnished from employees' wages

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

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

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

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	117,196	117,549	123,091	112,810	110,818	98,818	86,818
Revenues	33,957	14,999	509	0	0	0	0
Expenditures	33,604	9,457	10,790	1,992	12,000	12,000	12,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	117,549	123,091	112,810	110,818	98,818	86,818	74,818
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	117,549	123,091	112,810	110,818	98,818	86,818	74,818

Additional Information:

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

**Non-General Fund Program Measures Report
for submittal to the 2027 Legislature
Department of: AGS- Accounting and General Services**

Name of Fund: Employees Sequestered Funds
 Apprn. Acct. Number: T-XX-901-M, AGS-102
 Fund Type (MOF): Trust (Agency)- Custodial (T)
 Legal Authority: Section 653-2, HRS

Statement of Objectives

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

Fund Measures of Effectiveness*

		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	AV IN-HSE TIME FOR PAYMTS TO VENDORS-GOAL 5 WK DAYS	5.00	5.00	5.00	5.00	5.00	5.00
2.	% OF LATE PAYMENTS-GOAL 5% STATEWIDE	6.00	6.00	6.00	6.00	6.00	6.00
3.	% OF PAYMT VOUCHER PROCESSED W/NO ERRORS-GOAL 90%	99.00	99.00	99.00	99.00	99.00	99.00
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Program Size Indicators*

		FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	NO. OF PAYMENT VOUCHERS PROCESSED (IN THOUSANDS)	70.00	70.00	70.00	70.00	70.00	70.00	70.00
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2027 Legislature
Department of: AGS- Accounting and General Services**

Name of Fund: Employees Sequestered Funds
 Apprn. Acct. Number: T-XX-901-M, AGS-102
 Fund Type (MOF): Trust (Agency)- Custodial (T)
 Legal Authority: Section 653-2, HRS

Fund Activities Encompassed*		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	NO. OF CONTRACTS EXAMINED	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
2.	NO. OF PAYCHECKS ISSUED (IN THOUSANDS)	75.00	75.00	75.00	75.00	75.00	75.00
3.	NO. OF CHECKS (NON-PAYROLL) ISSUED (IN THOUSANDS)	392.00	392.00	392.00	392.00	392.00	392.00
4.	NO. OF PAYMENTS MADE ELECTRONICALLY (IN THOUSANDS)	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
5.							
6.							
7.							
8.							
9.							
10.							

* Reported at the program level, not fund-specific

**Non-General Fund Cost Element Report
for submittal to the 2027 Legislature**

Department: Accounting and General Services
Name of Fund: Employees Sequestered Funds
Legal Authority: Section 653-2, HRS
Fund Type (MOF): Trust (Agency)- Custodial (T)
Apprn. Account. No.: T-XX-901-M, AGS-102

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated
A. Personal Services						
B. Other Current Expenses	12,000	12,000	12,000	12,000	12,000	12,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	12,000	12,000	12,000	12,000	12,000	12,000

Report on Non-General Fund Information
for Submittal to the 2027 Legislature

Department: AGS
 Prog ID(s): AGS-103
 Name of Fund: Coronavirus State Fiscal Recovery Fund - Implementation of GASB 87 Leases
 Legal Authority: Non-appropriated. P.L. 117-2 subaward

Contact Name: Danice Woo
 Phone: 808-586-0668
 Fund type (MOF) V
 Appropriation Acct. No. S-22-512-M

Intended Purpose: Ensure implementation of GASB 87 - Leases.

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

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

Variances: Not Applicable

Cash balance lapse to general fund? No
 Statutory language:

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	451,468	181,608	139,286	24,288	0	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	269,860	42,322	114,998	14,882	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
JS2725, 1/5/2026				(9,406)			
Net Total Transfers	0	0	0	(9,406)	0	0	0
Ending Cash Balance	181,608	139,286	24,288	0	0	0	0
Encumbrances	100,000	57,678	24,288				
Unencumbered Cash Balance	81,608	81,608	0	0	0	0	0

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2027 Legislature

Department: AGS
 Prog ID(s): AGS-103
 Name of Fund: Central Payroll Clearance
 Legal Authority: Administratively Created

Contact Name: Danice Woo
 Phone: 808-586-0668
 Fund type (MOF) T
 Appropriation Acct. No. T-XX-915-M

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

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

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

Variances: Not applicable

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

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	133,946,766	(8,161,498)	29,896,602	44,735,167	26,891,216	26,891,216	26,891,216
Revenues	4,192,437,744	4,577,491,494	5,255,921,337	5,102,559,425	4,000,000,000	4,000,000,000	4,000,000,000
Expenditures	4,334,546,008	4,539,433,394	5,241,082,772	5,120,403,376	4,000,000,000	4,000,000,000	4,000,000,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	(8,161,498)	29,896,602	44,735,167	26,891,216	26,891,216	26,891,216	26,891,216
Encumbrances	0	0	0				
Unencumbered Cash Balance	(8,161,498)	29,896,602	44,735,167	26,891,216	26,891,216	26,891,216	26,891,216

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2027 Legislature

Department: AGS
 Prog ID(s): AGS-103
 Name of Fund: Nonpresentment of Warrants and Checks Trust Fund
 Legal Authority: Section 40-68, HRS

Contact Name: Danice Woo
 Phone: 808-586-0668
 Fund type (MOF) T
 Appropriation Acct. No. T-XX-919-M

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

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

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

Variances: None

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

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0			
Beginning Cash Balance	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Revenues	499,905	499,894	494,035	499,854	500,000	500,000	500,000
Expenditures	499,905	499,894	494,035	499,854	500,000	500,000	500,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Encumbrances	0	0	0				
Unencumbered Cash Balance	500,000	500,000	500,000	500,000	500,000	500,000	500,000

Additional Information:

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

**Non-General Fund Program Measures Report
for submittal to the 2027 Legislature
Department of: AGS-Accounting and General Services**

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

AGS-103 (see attached listing)

Statement of Objectives

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

Fund Measures of Effectiveness*

		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	AV TIME TO ISSUANCE OF CAFR-GOAL 6 MONTHS	6.00	6.00	6.00	6.00	6.00	6.00
2.	AV TIME TO ISSUANCE OF QTRLY FIN RPTS-GOAL 4 WEEKS	4.00	4.00	4.00	4.00	4.00	4.00
3.	AV TIME TO POST ALLOTMENT DOCUMENTS-GOAL 4 WK DAYS	4.00	4.00	4.00	4.00	4.00	4.00
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Program Size Indicators*

		FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	NO. OF DEPTS/AGENCIES RECEIVING FINANCIAL REPORTS	36.00	36.00	36.00	36.00	36.00	36.00	36.00
2.	NO. OF FINANCIAL REPORTS DISTRIBUTED TO DEPTS	11.00	11.00	11.00	11.00	11.00	11.00	11.00
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2027 Legislature
Department of: AGS-Accounting and General Services**

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

AGS-103 (see attached listing)

Fund Activities Encompassed*

		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	NO. OF ALLOTMENT DOCUMENTS PROCESSED	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

* Reported at the program level, not fund-specific

Non-General Fund Cost Element Report for submittal to the 2027 Legislature

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

AGS-103 (see attached listing)

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	0	0	0	0	0	0

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

Name of Fund: Implementation of GASB 87 Leases
Apprn. Acct. Number: S-22-512-M, AGS-103
Fund Type (MOF): American Rescue Plan Funds (V)
Legal Authority: Non-appropriated. P.L. 117-2 subaward

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

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

Report on Non-General Fund Information
for Submittal to the 2027 Legislature

Department: AGS
 Prog ID(s): AGS-111
 Name of Fund: State Archives Preservation and Long Term Access Spec Fund
 Legal Authority: Section 94-8, HRS

Contact Name: Adam Jansen
 Phone: 586-0311
 Fund type (MOF) B
 Appropriation Acct. No. S-XX-365-M

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

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

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

Variances: None

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

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	567,693	510,214	519,016	521,304	519,016	519,016	519,016
Beginning Cash Balance	453,450	250,453	602,759	562,118	623,966	554,950	485,934
Revenues	312,681	777,718	505,901	458,407	450,000	450,000	450,000
Expenditures	515,678	425,412	546,542	396,559	519,016	519,016	519,016
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	250,453	602,759	562,118	623,966	554,950	485,934	416,918
Encumbrances	0	23,890	7,635	56,683	0	0	0
Unencumbered Cash Balance	250,453	578,869	554,483	567,283	554,950	485,934	416,918

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2027 Legislature

Department: AGS
 Prog ID(s): AGS-111
 Name of Fund: Hawaii State Archives-Private Grant
 Legal Authority: Administratively Created

Contact Name: Adam Jansen
 Phone: 586-0311
 Fund type (MOF) T
 Appropriation Acct. No. T-XX-935-M

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

Source of Revenues: Grants, donation from the public.

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

Variances: None

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

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	300,675	209,866	167,454	89,086	45,210	45,210	45,210
Revenues	138,058	23,767	117,584	1,733	50,000	50,000	50,000
Expenditures	228,867	66,179	195,952	45,609	50,000	50,000	50,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	209,866	167,454	89,086	45,210	45,210	45,210	45,210
Encumbrances	16,917	0	0	0	0	0	0
Unencumbered Cash Balance	192,949	167,454	89,086	45,210	45,210	45,210	45,210

Additional Information:

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

**Non-General Fund Program Measures Report
for submittal to the 2027 Legislature
Department of: AGS-Accounting and General Services**

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

AGS-111 (see attached listing)

Statement of Objectives

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

Fund Measures of Effectiveness

		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	NO. OF APPROVED RECORDS RETENTION SCHEDULES	5,460.00	5,465.00	5,470.00	5,475.00	5,480.00	5,480.00
2.	% OF STORAGE CAPACITY FILLED AT RECORDS CENTERH	80.00	80.00	80.00	80.00	80.00	80.00
3.	% REC DESTROYED AT REC CTR % TOT REC ELIG FOR DEST	80.00	80.00	80.00	80.00	80.00	80.00
4.	NO. OF RECORDS IN ARCHIVES (CUBIC FEET)	13,200.00	13,400.00	13,600.00	13,800.00	14,000.00	14,000.00
5.	NO. OF RECORDS AVAILABLE ONLINE FOR RESEARCH	5,000,000.00	5,500,000.00	6,000,000.00	6,500,000.00	7,000,000.00	7,000,000.00
6.							
7.							
8.							
9.							
10.							

Program Size Indicators

		FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	STATE USER AGENCIES	125.00	125.00	125.00	125.00	125.00	125.00	125.00
2.	# OF CUSTOMERS SERVICED AT HISTORICAL REC BR	7,200.00	7,100.00	7,000.00	6,900.00	6,800.00	6,700.00	6,700.00
3.	# OF REC AT STATE REC CTR ELIG FOR DISPOS DUR FY	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
4.	# ONLINE USERS ACCESSING ARCHIVES CATALOG/WEBSITE	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2027 Legislature
Department of: AGS-Accounting and General Services**

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

AGS-111 (see attached listing)

Fund Activities Encompassed

		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	NUMBER OF CUBIC FEET OF RECORDS STORED	46,000.00	46,000.00	46,000.00	46,000.00	46,000.00	46,000.00
2.	NUMBER OF RECORDS SERIES SCHEDULED/REVISED	15.00	15.00	15.00	15.00	15.00	15.00
3.	NUMBER OF RECORDS REQ RETRIEVED BY RECORDS CENTER	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00
4.	NUMBER OF CU FT OF RECORDS DISPOSED BY REC CENTER	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00
5.	SVC CUSTMRS AT HIST REC BR (# OF RETRIEVALS,ET AL)	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
6.	PROVIDE ACCESS TO HOLD INFO THRU ONLINE CATALOG	25.00	25.00	25.00	25.00	25.00	25.00
7.	PROVIDE ACCESS TO REC THRU DESC FINDING AIDS	65.00	65.00	65.00	65.00	65.00	65.00
8.	COLLECT/PRES PERM/HIST REC OF STATE GOV	40.00	40.00	40.00	40.00	40.00	40.00
9.	# RECORDS SCANNED FOR ONLINE ACCESS DURING THE YR	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
10.	NUMBER OF REC UPLOADED TO INTERNET FOR ONLINE ACC	250,000.00	300,000.00	350,000.00	400,000.00	450,000.00	450,000.00

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

Name of Fund: State Archives Preservation LT Access SF

Apprn. Acct. Number: S-XX-365-M, AGS-111

Fund Type (MOF): Special Fund (B)

Legal Authority: Section 94-8, HRS

Name of Fund: Hawaii State Archives-Private Grant

Apprn. Acct. Number: T-XX-935-M, AGS-111

Fund Type (MOF): Trust (T)

Legal Authority: Administratively Created

**Non-General Fund Cost Element Report
for submittal to the 2027 Legislature**

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

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated
A. Personal Services	322,253	291,142	291,142	291,142	291,142	291,142
B. Other Current Expenses	84,051	84,051	84,051	84,051	84,051	84,051
C. Equipment	115,000	145,000	145,000	145,000	145,000	145,000
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	521,304	520,193	520,193	520,193	520,193	520,193

Report on Non-General Fund Information
for Submittal to the 2027 Legislature

Department: AGS
 Prog ID(s): AGS-131
 Name of Fund: Ent Tech Svcs-Oper & Infra Mntce
 Legal Authority: Executive Budget Appropriation

Contact Name: Brenda Aquino
 Phone: (808) 587-9750
 Fund type (MOF) U
 Appropriation Acct. No. S-XX-323-M

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

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

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

Variances: Revenues and expenditures in this account fluctuates from year to year according to the amount of services requested, the cost to provide those services, and the amounts ETS bills departments to recover its costs. Reimbursements are expected to be reduced to \$0 in FY28 due to federal and special funded programs getting off mainframe.

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

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	6,312,584	6,312,584	6,312,584	6,315,295	6,315,295	4,439,380	4,439,380
Beginning Cash Balance	1	26,429	23	711,015	614,166	0	0
Revenues	3,508,792	3,161,524	4,181,962	5,244,769	5,244,769	0	0
Expenditures	3,482,364	3,187,930	3,470,970	5,341,618	5,858,935	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	26,429	23	711,015	614,166	0	0	0
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	26,429	23	711,015	614,166	0	0	0

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2027 Legislature

Department: AGS
 Prog ID(s): AGS-131
 Name of Fund: Shared Services Technology Special Fund
 Legal Authority: Section 27-43, HRS

Contact Name: Brenda Aquino
 Phone: (808) 587-9750
 Fund type (MOF) B
 Appropriation Acct. No. S-XX-333-M

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

Source of Revenues: Three percent of central services fees

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

Variances: The variance in FY25 and FY26 is due to revenues from FY25 being received in FY26.

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

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,333,223	2,373,428	2,399,527	2,399,527	2,479,226	2,479,226	2,479,226
Beginning Cash Balance	3,594,807	3,958,049	3,398,191	1,235,199	2,244,077	1,781,337	1,581,337
Revenues	2,037,380	1,482,695	99,748	3,204,418	1,800,000	1,800,000	1,800,000
Expenditures	1,669,173	2,042,553	2,262,740	2,195,540	2,262,740	2,000,000	2,000,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
JS 3530 dated 2/3/21							
JS2400 dated 11/29/2022	(4,965)						
Net Total Transfers	(4,965)	0	0	0	0	0	0
Ending Cash Balance	3,958,049	3,398,191	1,235,199	2,244,077	1,781,337	1,581,337	1,381,337
Encumbrances	139,952	30,933	375,041	0	0	0	0
Unencumbered Cash Balance	3,818,097	3,367,258	860,158	2,244,077	1,781,337	1,581,337	1,381,337

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2027 Legislature

Department: AGS
 Prog ID(s): AGS-131
 Name of Fund: Access Hawaii Committee Special Fund
 Legal Authority: Section 27G-6, HRS

Contact Name: Brenda Aquino
 Phone: (808) 587-9750
 Fund type (MOF) B
 Appropriation Acct. No. S-XX-338-M

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

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

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

Variances: None.

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

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	178,343	178,862	178,717	178,717	184,729	184,729	184,729
Beginning Cash Balance	171,725	182,815	172,524	127,286	93,329	55,789	25,249
Revenues	129,717	123,276	122,303	118,611	130,000	137,000	137,000
Expenditures	118,627	133,567	167,541	152,568	167,540	167,540	167,540
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	182,815	172,524	127,286	93,329	55,789	25,249	(5,291)
Encumbrances	0	0	12,126	0	0	0	0
Unencumbered Cash Balance	182,815	172,524	115,160	93,329	55,789	25,249	(5,291)

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2027 Legislature

Department: AGS
 Prog ID(s): AGS-131
 Name of Fund: Coronavirus State Fiscal Recovery Fund - EFS Project
 Legal Authority: Non-appropriated. P.L. 117-2 subaward

Contact Name: Brenda Aquino
 Phone: (808) 587-9750
 Fund type (MOF) V
 Appropriation Acct. No. S-22-511-M

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

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

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

Variances: N/A

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

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	2,194,008	2,268,497	276,696	0	0	0	0
Revenues	24,470	0	0	0	0	0	0
Expenditures	1,049,981	1,991,801	218,035	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
JS1584, 10/12/21							
JS5472, 6/13/23	1,100,000						
JV2246, 11/18/24			(58,661)				
Net Total Transfers	1,100,000		(58,661)	0	0	0	0
Ending Cash Balance	2,268,497	276,696	0	0	0	0	0
Encumbrances	1,035,602	218,035	0	0	0	0	0
Unencumbered Cash Balance	1,232,895	58,661	0	0	0	0	0

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2027 Legislature

Department: AGS
 Prog ID(s): AGS-131
 Name of Fund: Wildfire Response & Disaster Management
 Legal Authority: Non-appropriated. P.L. 117-2 subaward

Contact Name: Brenda Aquino
 Phone: (808) 587-9750
 Fund type (MOF) V
 Appropriation Acct. No. S-24-522-M

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

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

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

Variances: N/A

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

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	0	0	1,697,725	0	0	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	0	302,275	1,697,725	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	2,000,000		0	0	0	0
Ending Cash Balance	0	1,697,725	0	0	0	0	0
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	0	1,697,725	0	0	0	0	0

Additional Information:

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

**Non-General Fund Program Measures Report
for submittal to the 2027 Legislature
Department of: AGS-Accounting and General Services**

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

AGS-131 (see attached listing)

Statement of Objectives

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

Fund Measures of Effectiveness*		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	% OF HELP DESK TICKETS RESOLVED WITHIN SLA	90.00	90.00	90.00	90.00	90.00	90.00
2.	% OF EXEC DEPTS MEETING CIO CYBERSECURITY STANDRDS	90.00	90.00	90.00	90.00	90.00	90.00
3.	% OF CYBERSECURITY INCIDENTS CONTAINED WITHIN TIME	99.00	99.00	99.00	99.00	99.00	99.00
4.	# STATEWIDE IT APPS TO BE REPLACED OR ELIMINATED	2.00	2.00	2.00	2.00	2.00	2.00
5.	% OF WEBSITES MEETING HI DISABILITY ACCESS STNDRDS	0.05	0.05	0.05	0.05	0.05	0.05
6.	% OF NETWORK INFRASTRUCTURE UPTIME	99.90	99.90	99.90	99.90	99.90	99.90
7.	# OF PROGRAMS WITH ADOPTED DATA AND AI GUIDELINES	100.00	100.00	100.00	100.00	100.00	100.00
8.	NUMBER OF DATA AND AI TRAINING SESSIONS OFFERED	2.00	3.00	3.00	3.00	5.00	5.00
9.							
10.							

Program Size Indicators*		FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	# OF UNIQUE VISITORS TO STATE WEBSITES (MILLIONS)	30.50	30.50	30.50	30.50	30.50	30.50	30.50
2.	EXEC BRANCH DEPARTMENTS AND ATTACHED AGENCIES	30.00	30.00	30.00	30.00	30.00	30.00	30.00
3.	TOTAL NO. CITIZEN ACCTS IN CITIZEN IDENT PLATFORM	2,100,000.00	2,100,000.00	2,100,000.00	2,100,000.00	2,100,000.00	2,100,000.00	2,100,000.00
4.								
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Non-General Fund Program Measures Report
for submittal to the 2027 Legislature
Department of: AGS-Accounting and General Services

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

AGS-131 (see attached listing)

Fund Activities Encompassed*		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	# OF APPLICATIONS INVENTORIED IN THE IT PORTFOLIO	930.00	935.00	940.00	945.00	950.00	950.00
2.	TOTAL # OF CLOUD-HOSTED APPLICATIONS	380.00	382.00	384.00	386.00	388.00	400.00
3.	# OF CYBERSECURITY AUDITS AND ASSESSMENTS	5,330.00	5,330.00	5,330.00	5,330.00	5,330.00	5,330.00
4.	# OF DOCUMENTS ELECTRONICALLY SIGNED (IN THOUSANDS)	650.00	683.00	717.00	752.00	790.00	830.00
5.	# STATEWIDE IT SPEND REQUESTS APPROVED DURING FY	210.00	210.00	210.00	210.00	210.00	210.00
6.	# OF DATA AND AI USE CASES REVIEWED	5.00	5.00	5.00	5.00	5.00	5.00
7.	TOTAL NUMBER OF WEBSITES SUPPORTED	571.00	576.00	581.00	586.00	591.00	596.00
8.	TOTAL NUMBER OF HELP DESK TICKETS RECEIVED	8,000.00	8,160.00	8,323.00	8,490.00	8,659.00	8,833.00
9.	# OF STATEWIDE INFO SYSTEM REPLACEMENTS DURING FY	2.00	2.00	2.00	2.00	1.00	1.00

* Reported at the program level, not fund-specific

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

Name of Fund: Ent Tech Svcs-Oper & Infra Mntnce

Apprn. Acct. Number: S-XX-323-M, AGS-131

Fund Type (MOF): Interdepartmental Transfer (U)

Legal Authority: Executive Budget Appropriation

Name of Fund: Access Hawaii Committee

Apprn. Acct. Number: S-XX-338-M, AGS-131

Fund Type (MOF): Special Fund (B)

Legal Authority: Section 27G- 6, HRS

Name of Fund: EFS Project (CSFRF)

Apprn. Acct. Number: S-22-511-M, AGS-131

Fund Type (MOF): American Rescue Plan Funds (V)

Legal Authority: Non-appropriated. P.L. 117-2 subaward

Name of Fund: Wildfire Response & Disaster Management

Apprn. Acct. Number: S-24-522-M, AGS-131

Fund Type (MOF): American Rescue Plan Funds (V)

Legal Authority: Non-appropriated. P.L. 117-2 subaward

**Non-General Fund Cost Element Report
for submittal to the 2027 Legislature**

Department: AGS-Accounting and General Services

Name of Fund: Ent Tech Svcs-Oper & Infra Mntnce

Legal Authority: Executive Budget Appropriation

Fund Type (MOF): Interdepartmental Transfer (U)

Apprn. Account. No.: S-XX-323-M, AGS-131

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated
A. Personal Services	1,875,915	1,660,480	1,660,480	1,660,480	1,660,480	1,660,480
B. Other Current Expenses	4,239,380	4,654,815	4,654,815	4,654,815	4,654,815	4,654,815
C. Equipment	200,000					
M. Motor Vehicles						
L. Leases						
TOTAL	6,315,295	6,315,295	6,315,295	6,315,295	6,315,295	6,315,295

**Non-General Fund Cost Element Report
for submittal to the 2027 Legislature**

Department: AGS-Accounting and General Services

Name of Fund: Shared Services Technology Special Fund

Legal Authority: Section 27- 43, HRS

Fund Type (MOF): Special Fund (B)

Apprn. Account. No.: S-XX-333-M, AGS-131

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated
A. Personal Services	2,399,527	2,123,484	2,123,484	2,123,484	2,123,484	2,123,484
B. Other Current Expenses		355,742	355,742	355,742	355,742	355,742
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	2,399,527	2,479,226	2,479,226	2,479,226	2,479,226	2,479,226

**Non-General Fund Cost Element Report
for submittal to the 2027 Legislature**

Department: AGS-Accounting and General Services

Name of Fund: Access Hawaii Committee

Legal Authority: Section 27G- 6, HRS

Fund Type (MOF): Special Fund (B)

Apprn. Account. No.: S-XX-338-M, AGS-131

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated
A. Personal Services	158,280	128,174	128,174	128,174	128,174	128,174
B. Other Current Expenses	20,437	56,555	56,555	56,555	56,555	56,555
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	178,717	184,729	184,729	184,729	184,729	184,729

Report on Non-General Fund Information
for Submittal to the 2027 Legislature

Department: AGS
 Prog ID(s): AGS-203
 Name of Fund: State Risk Management Revolving Fund
 Legal Authority: Section 41D-4, HRS

Contact Name: Tracy Kitaoka
 Phone: 586-0550
 Fund type (MOF) W
 Appropriation Acct. No. S-XX-321-M

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

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

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

Variances: Program costs are anticipated to increase minimally, primarily due to increases in insurance policy premiums and administrative costs to manage the program. Material increases to revenues and expenditures is due to insurance proceeds from Maui wildfires.

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

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	42,519,083	25,671,478	25,697,250	25,706,793	225,697,250	25,697,250	25,697,250
Beginning Cash Balance	6,984,805	13,492,000	33,365,232	88,191,177	205,550,373	20,153,123	21,083,123
Revenues	34,638,361	31,911,661	66,947,792	123,399,524	40,300,000	40,300,000	40,300,000
Expenditures	28,127,878	12,038,429	12,121,847	6,040,328	225,697,250	39,370,000	39,370,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
JS2399, 11/29/2022	(3,288)						
Net Total Transfers	(3,288)	0	0	0	0	0	0
Ending Cash Balance	13,492,000	33,365,232	88,191,177	205,550,373	20,153,123	21,083,123	22,013,123
Encumbrances	0	510,441	268,406	6,753,791	0	0	0
Unencumbered Cash Balance	13,492,000	32,854,791	87,922,771	198,796,582	20,153,123	21,083,123	22,013,123

Additional Information:

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

**Non-General Fund Program Measures Report
for submittal to the 2027 Legislature
Department of: AGS-Accounting and General Services**

Name of Fund: State Risk Management Revolving Fund

Apprn. Acct. Number: S-XX-321-M, AGS-203

Fund Type (MOF): Revolving Fund (W)

Legal Authority: Section 41D-4, HRS

Statement of Objectives

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

<u>Fund Measures of Effectiveness</u>		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	NO. INSUR POLICIES PROCURED BEFORE EXPIRATION DATE	4.00	4.00	4.00	4.00	4.00	4.00
2.	AV # OF DAYS TO PROCESS PROP LOSS CLAIM REQ	15.00	15.00	15.00	15.00	15.00	15.00
3.	AV # OF DAYS TO RECOVER INSURANCE PROCEEDS	60.00	60.00	60.00	60.00	60.00	60.00
4.	AV # OF DAYS TO PROCESS LIABILITY LOSS CLAIMS	90.00	90.00	90.00	90.00	90.00	90.00
5.	AV # DAYS TO PROCESS LIABILITY LOSS POTHOLE CLAIMS	70.00	70.00	70.00	70.00	70.00	70.00
6.	AV # OF DAYS TO PROCESS AUTO LOSS CLAIMS	90.00	90.00	90.00	90.00	90.00	90.00
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	TOTAL NO. OF STATEWIDE INSURANCE POLICIES PROCURED	4.00	4.00	4.00	4.00	4.00	4.00	4.00
2.	TOTAL NO. OF PROPERTY LOSS CLAIMS PROCESSED	100.00	100.00	100.00	100.00	100.00	100.00	100.00
3.	TOTAL LIABILITY CLAIMS PROCESSED-EXCL. POTHOLE	500.00	500.00	500.00	500.00	500.00	500.00	500.00
4.	TOTAL NO. OF LIABILITY POTHOLE CLAIMS PROCESSED	150.00	150.00	150.00	150.00	150.00	150.00	150.00
5.	TOTAL NUMBER OF AUTOMOBILE LOSS CLAIMS PROCESSED	400.00	400.00	400.00	400.00	400.00	400.00	400.00
6.	NUMBER OF STATE OFFICIALS AND EMPLOYEES	55,000.00	55,000.00	55,000.00	55,000.00	55,000.00	55,000.00	55,000.00
7.	FAIR MARKET VALUE OF STATE BLDGS/CONTENTS (\$MILL)	24,000.00	24,000.00	24,000.00	24,000.00	24,000.00	24,000.00	24,000.00
8.	NUMBER OF STATE VEHICLES	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
9.								
10.								

Non-General Fund Program Measures Report
for submittal to the 2027 Legislature
Department of: AGS-Accounting and General Services

Name of Fund: State Risk Management Revolving Fund

Apprn. Acct. Number: S-XX-321-M, AGS-203

Fund Type (MOF): Revolving Fund (W)

Legal Authority: Section 41D-4, HRS

Fund Activities Encompassed

		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	TOTAL NUMBER OF STATEWIDE INSURANCE POLICIES	4.00	4.00	4.00	4.00	4.00	4.00
2.	TOTAL NUMBER OF PROPERTY LOSS CLAIMS RECEIVED	80.00	80.00	80.00	80.00	80.00	80.00
3.	TOTAL NUMBER OF CRIME LOSS CLAIMS RECEIVED	1.00	1.00	1.00	1.00	1.00	1.00
4.	TOTAL NUMBER OF LIABILTY CLAIMS RECEIVED	650.00	650.00	650.00	650.00	650.00	650.00
5.	TOTAL NUMBER OF AUTOMOBILE CLAIMS RECEIVED	375.00	375.00	375.00	375.00	375.00	375.00
6.	NUMBER OF RISK ASSESSMENT REPORTS ISSUED	1.00	1.00	1.00	1.00	1.00	1.00
7.	NUMBER OF BUILDING INSPECTION REPORTS ISSUED	1.00	1.00	1.00	1.00	1.00	1.00
8.	NO. OF TRAINING SESSIONS PROVIDED TO STATE DEPTS	2.00	2.00	2.00	2.00	2.00	2.00
9.	NUMBER OF STATEMENTS OF SELF-INSURANCE ISSUED	500.00	500.00	500.00	500.00	500.00	500.00
10.							

**Non-General Fund Cost Element Report
for submittal to the 2027 Legislature**

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

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated
A. Personal Services	769,279	733,964	733,964	733,964	733,964	733,964
B. Other Current Expenses	24,937,514	54,463,000	64,571,800	76,702,360	76,702,360	76,702,360
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	25,706,793	55,196,964	65,305,764	77,436,324	77,436,324	77,436,324

Report on Non-General Fund Information
for Submittal to the 2027 Legislature

Department: AGS
 Prog ID(s): AGS-211
 Name of Fund: Land Survey
 Legal Authority: Executive Budget Appropriation

Contact Name: Reid K. Siarot
 Phone: 808-586-0390
 Fund type (MOF) U
 Appropriation Acct. No. S-XX-325-M

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

Source of Revenues: Funds transferred from other agencies

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

Variances: The variance in expenditures is due to no contracts for licensed surveyors.

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

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	285,000	285,000	285,000	285,000	285,000	285,000	285,000
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

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

**Non-General Fund Program Measures Report
for submittal to the 2027 Legislature
Department of: AGS-Accounting and General Services**

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

Statement of Objectives

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

<u>Fund Measures of Effectiveness</u>		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	AV NO. OF DAYS TO COMPLETE A QUIET TITLE REPORT	5.00	5.00	5.00	5.00	5.00	5.00
2.	COMPLETED DESCRIPTION OF LANDS AS % OF REQUESTS	85.00	85.00	85.00	85.00	85.00	85.00
3.	AVE NO. OF DAYS TO PROCESS LC & FP MAPS	40.00	40.00	40.00	40.00	40.00	40.00
4.	AV NO. OF DAYS TO PRODUCE A DESCRIPTION OF LANDS	30.00	30.00	30.00	30.00	30.00	30.00
5.	AV NO. OF DAYS TO PROCESS SHORELINE CERTIFICATION	40.00	40.00	40.00	40.00	40.00	40.00
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	NO. REQUESTS FOR QUIET TITLE REPORTS	10.00	10.00	10.00	10.00	10.00	10.00	10.00
2.	NO. REQUESTS FOR DESCRIPTIONS-STATE-OWNED LANDS	60.00	60.00	60.00	60.00	60.00	60.00	60.00
3.	OWNERS OF LD CT & OTHER LANDS(TTL NO. MAPS RECD)	90.00	90.00	90.00	90.00	90.00	90.00	90.00
4.	OWNERS OF BEACHFRONT PROPRTY(TTL NO CERT REQ RECD)	100.00	100.00	100.00	100.00	100.00	100.00	100.00
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2027 Legislature
Department of: AGS-Accounting and General Services**

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

Fund Activities Encompassed		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	NO. OF REQUESTS FOR QUIET TITLE REPORTS COMPLETED	10.00	10.00	10.00	10.00	10.00	10.00
2.	NO. OF REQUESTS FOR DESCRIPTION OF LANDS COMPLETED	60.00	60.00	60.00	60.00	60.00	60.00
3.	NO. OF LAND COURT AND FILE PLAN MAPS COMPLETED	90.00	90.00	90.00	90.00	90.00	90.00
4.	NO. OF SHORELINE CERTIFICATIONS COMPLETED	100.00	100.00	100.00	100.00	100.00	100.00
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2027 Legislature**

Department: AGS-Accounting and General Services

Name of Fund: Land Survey

Legal Authority: Executive Budget Appropriation

Fund Type (MOF): Interdepartmental Transfers (U)

Apprn. Account. No.: S-XX-325-M, AGS-211

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated
A. Personal Services						
B. Other Current Expenses	285,000	285,000	285,000	285,000	285,000	285,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	285,000	285,000	285,000	285,000	285,000	285,000

Report on Non-General Fund Information
for Submittal to the 2027 Legislature

Department: AGS
 Prog ID(s): AGS-221
 Name of Fund: FEMA-Oct 2006 Earthquake Reimbursement
 Legal Authority: Administratively Created

Contact Name: Eric Nishimoto
 Phone: 808-586-0460
 Fund type (MOF) P
 Appropriation Acct. No. S-20-279-M

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

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

Current Program Activities/Allowable Expenses: None

Variances: None

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

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	200,904	0	0	0	0	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
JS5290 5/31/2023	(200,904)						
Net Total Transfers	(200,904)	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2027 Legislature

Department: AGS
 Prog ID(s): AGS-221
 Name of Fund: Public Works Project Assessment Fund-Motor Vehicle Rental & Personal Car Mileage/CIP
 Legal Authority: Section 107-1.5, HRS

Contact Name: Eric Nishimoto
 Phone: 808-586-0460
 Fund type (MOF) W
 Appropriation Acct. No. S-25-308-M

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

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

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

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

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

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	30,442	91,911	120,817	95,561	51,643	56,643	61,643
Revenues	124,760	91,167	47,542	37,666	110,000	110,000	110,000
Expenditures	63,291	62,261	72,798	81,584	105,000	105,000	105,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	91,911	120,817	95,561	51,643	56,643	61,643	66,643
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	91,911	120,817	95,561	51,643	56,643	61,643	66,643

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2027 Legislature

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

Contact Name: Eric Nishimoto
 Phone: 808-586-0460
 Fund type (MOF) W
 Appropriation Acct. No. S-25-313-M

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

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

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

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

Cash balance lapse to general fund? No

Statutory language: N/A

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	1,372,172	1,517,085	1,577,777	1,422,678	1,085,728	1,110,728	1,135,728
Revenues	352,456	286,701	217,883	206,312	275,000	275,000	275,000
Expenditures	207,543	226,009	372,982	543,262	250,000	250,000	250,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	1,517,085	1,577,777	1,422,678	1,085,728	1,110,728	1,135,728	1,160,728
Encumbrances	166,170	230,754	309,560	523,135	0	0	0
Unencumbered Cash Balance	1,350,915	1,347,023	1,113,118	562,593	1,110,728	1,135,728	1,160,728

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2027 Legislature

Department: AGS
 Prog ID(s): AGS-221
 Name of Fund: Public Works Project Assessment Fund-Public Works Accrued Vacation/Sick Leave
 Legal Authority: Section 107-1.5, HRS

Contact Name: Eric Nishimoto
 Phone: 808-586-0460
 Fund type (MOF) W
 Appropriation Acct. No. S-25-314-M

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

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

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

Variances: None

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

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2027 Legislature

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

Contact Name: Eric Nishimoto
 Phone: 808-586-0460
 Fund type (MOF) V
 Appropriation Acct. No. S-22-510-M

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

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

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

Variances: None

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

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	10,058,819	3,148,624	861,604	0	0	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	6,910,195	2,287,020	284,145	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
JS1501, 10/04/21							
JS2825, 12/20/24			(577,459)				
Net Total Transfers	0	0	(577,459)	0	0	0	0
Ending Cash Balance	3,148,624	861,604	0	0	0	0	0
Encumbrances	2,865,698	578,678	0	0	0	0	0
Unencumbered Cash Balance	282,926	282,926	0	0	0	0	0

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2027 Legislature

Department: AGS
 Prog ID(s): AGS-221
 Name of Fund: Refundable Deposits PW-Other Than Leasing Branch
 Legal Authority: Administratively Created

Contact Name: Eric Nishimoto
 Phone: 808-586-0460
 Fund type (MOF) T
 Appropriation Acct. No. T-25-956-M

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

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

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

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

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

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	480	480	480	480	480	480	480
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	480	480	480	480	480	480	480
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	480	480	480	480	480	480	480

Additional Information:

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

**Non-General Fund Program Measures Report
for submittal to the 2027 Legislature
Department of: AGS-Accounting and General Services**

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

AGS-221 (see attached listing)

Statement of Objectives

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

Fund Measures of Effectiveness

		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	AV VARIANCE BETWEEN EST & ACTUAL BID OPENING DATES	3.00	3.00	3.00	3.00	3.00	3.00
2.	AV PRE-BID CONSTRUCTION EST AS % OF AV BID PRICE	100.00	100.00	100.00	100.00	100.00	100.00
3.	AV VAR BTWN EST & ACTUAL CONSTR COMPLETIN DATES	3.00	3.00	3.00	3.00	3.00	3.00
4.	AV COST CHANGE ORDERS AS % AV ACTUAL CONST COST	3.00	3.00	3.00	3.00	3.00	3.00
5.	FOR TTL CIP REQUIRED, % OF FUNDS ACTUALLY APPROP	100.00	100.00	100.00	100.00	100.00	100.00
6.							
7.							
8.							
9.							
10.							

Program Size Indicators

		FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	CAPITAL IMPROV APPROPRIATIONS (IN \$100,000)	733.00	733.00	733.00	733.00	733.00	733.00	733.00
2.	PUBLIC BUILDINGS, REPAIRS & ALTERATIONS (\$100,000)	132.00	132.00	132.00	132.00	132.00	132.00	132.00
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2027 Legislature
Department of: AGS-Accounting and General Services**

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

AGS-221 (see attached listing)

Fund Activities Encompassed

		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	TOTAL COSTS OF FAC OR PROJECT UNDER DESIGN (\$MILL)	400.00	400.00	400.00	400.00	400.00	400.00
2.	PROJ UNDER CONSTRUCTION DURING FY (EST COST \$MILL)	500.00	500.00	500.00	500.00	500.00	500.00
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

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

Name of Fund: FEMA-Oct 2006 Earthquake Reimbursement

Apprn. Acct. Number: S-20-279-M, AGS-221

Fund Type (MOF): Federal Fund (P)

Legal Authority: Administratively Created

Name of Fund: Motor Vehicle Rental & Personal Car Mileage/CIP

Apprn. Acct. Number: S-XX-308-M, AGS-221

Fund Type (MOF): Revolving Fund (W)

Legal Authority: Section 107-1.5, HRS

Name of Fund: Public Works Accrued Vacation/Sick Leave

Apprn. Acct. Number: S-XX-314-M, AGS-221

Fund Type (MOF): Revolving Fund (W)

Legal Authority: Section 107-1.5, HRS

Name of Fund: Emergency Security System Imps (CSFRF)

Apprn. Acct. Number: S-22-510-M, AGS-221

Fund Type (MOF): American Rescue Plan Funds (V)

Legal Authority: Non-appropriated. P.L. 117-2 subaward

Apprn. Acct. Number: T-XX-956-M, AGS-221

Fund Type (MOF): Trust (T)

Legal Authority: Administratively Created

**Non-General Fund Cost Element Report
for submittal to the 2027 Legislature**

Department: AGS-Accounting and General Services

Name of Fund: Public Works Assessment Fund

Legal Authority: Section 107-1.5, HRS

Fund Type (MOF): Revolving Fund (W)

Apprn. Account. No.: S-XX-314-M, S-XX-308-M, and S-XX-313-M, AGS-221

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated
A. Personal Services	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000
B. Other Current Expenses	2,650,000	2,650,000	2,650,000	2,650,000	2,650,000	2,650,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000

Report on Non-General Fund Information
for Submittal to the 2027 Legislature

Department: AGS
 Prog ID(s): AGS-223
 Name of Fund: Office Leasing
 Legal Authority Executive Budget Appropriation

Contact Name: Sang Kim
 Phone: (808) 586-0508
 Fund type (MOF) U
 Appropriation Acct. No. S-25-310-M

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

Source of Revenues: Reimbursements from other departments.

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

Variances: In FY 2026 revenues were less than appropriation primarily due to a lag in reimbursements for rent payments due from the agencies.

Cash balance lapse to general fund? No
 Statutory language:

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000
Beginning Cash Balance	0	0	0	6,122	0	0	0
Revenues	2,902,234	2,520,485	2,501,268	1,539,583	5,500,000	5,500,000	5,500,000
Expenditures	2,902,234	2,520,485	2,495,146	1,545,705	5,500,000	5,500,000	5,500,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	6,122	0	0	0	0
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	0	0	6,122	0	0	0	0

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2027 Legislature

Department: AGS
 Prog ID(s): AGS-231
 Name of Fund: Washington Place Trust Fund
 Legal Authority: Section 26-6, HRS

Contact Name: James Kurata
 Phone: 831-6730
 Fund type (MOF) T
 Appropriation Acct. No. T-XX-951-M

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

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

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

Variances: None

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	161,283	129,717	138,752	150,505	120,768	122,768	124,768
Revenues	18,110	11,970	13,253	3,668	5,000	5,000	5,000
Expenditures	49,676	2,935	1,500	33,405	3,000	3,000	3,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	129,717	138,752	150,505	120,768	122,768	124,768	126,768
Encumbrances	2,250	0	0	0	0	0	0
Unencumbered Cash Balance	127,467	138,752	150,505	120,768	122,768	124,768	126,768

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2027 Legislature

Department: AGS
 Prog ID(s): AGS-240
 Name of Fund: Coronavirus State Fiscal Recovery Fund - State Procurement
 Legal Authority: Executive Budget Appropriation

Contact Name: Jacob Chang
 Phone: (808) 586-0558
 Fund type (MOF) V
 Appropriation Acct. No. S-22-206-M

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

Source of Revenues: Coronavirus State Fiscal Recovery Fund Subaward

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

Variances: None

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

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	84,000	0	0	0	0	0	0
Beginning Cash Balance	80,000	40,000	0	0	0	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	40,000	40,000	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	40,000	0	0	0	0	0	0
Encumbrances	40,000	0	0	0	0	0	0
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2027 Legislature

Department: AGS
 Prog ID(s): AGS-240
 Name of Fund: CSFRF - Award SPO Past Perf Database
 Legal Authority: Non-appropriated. P.L. 117-2 subaward

Contact Name: Jacob Chang
 Phone: (808) 586-0558
 Fund type (MOF) V
 Appropriation Acct. No. S-23-516-M

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

Source of Revenues: Coronavirus State and Local Fiscal Recovery Funds

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

Variances: None

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

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	84,000	0	0	0	0	0	0
Beginning Cash Balance	84,000	78,136	0	0	0	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	5,864	78,136	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	78,136	0	0	0	0	0	0
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	78,136	0	0	0	0	0	0

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2027 Legislature

Department: AGS
 Prog ID(s): AGS-240
 Name of Fund: SPO Trust Clearing Account
 Legal Authority: Administratively Created

Contact Name: Jacob Chang
 Phone: (808) 586-0558
 Fund type (MOF) T
 Appropriation Acct. No. T-23-938-M

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

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

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

Variances: None

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

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	255,303	0	0	0	0	0	0
Expenditures	255,303	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

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

**Non-General Fund Program Measures Report
for submittal to the 2027 Legislature
Department of: AGS-Accounting and General Services**

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

Statement of Objectives

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

Fund Measures of Effectiveness*

		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	None						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Program Size Indicators*

		FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	Number of Contracts entered into Past Performance Database	70	100	200	200	200	200	
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2027 Legislature
Department of: AGS-Accounting and General Services**

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

Fund Activities Encompassed*		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	None						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

* Reported at program level, not fund-specific

**Non-General Fund Cost Element Report
for submittal to the 2027 Legislature**

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

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	0	0	0	0	0	0

Report on Non-General Fund Information
for Submittal to the 2027 Legislature

Department: AGS
 Prog ID(s): AGS-244
 Name of Fund: Surplus Federal Property Revolving Fund
 Legal Authority: Section 103D-1107, HRS

Contact Name: Mei Phillips
 Phone: (808) 831-6757
 Fund type (MOF) Revolving Fund (W)
 Appropriation Acct. No. S-XX-304-M

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

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

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

Variances: None

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

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,878,088	1,915,830	1,934,772	2,006,599	2,006,803	1,934,772	1,934,772
Beginning Cash Balance	1,494,585	1,510,925	1,525,476	1,523,341	1,534,765	1,534,765	1,534,765
Revenues	468,996	491,888	568,817	549,541	1,878,088	1,878,088	1,878,088
Expenditures	412,532	477,337	570,952	538,117	1,878,088	1,878,088	1,878,088
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
JS2399, 11/29/22	(1,124)						
JS4250, 3/24/23	(39,000)						
Net Total Transfers	(40,124)	0	0	0	0	0	0
Ending Cash Balance	1,510,925	1,525,476	1,523,341	1,534,765	1,534,765	1,534,765	1,534,765
Encumbrances	3,141	9,734	23,807	4,646			
Unencumbered Cash Balance	1,507,784	1,515,742	1,499,534	1,530,119	1,534,765	1,534,765	1,534,765

Additional Information:

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

**Non-General Fund Program Measures Report
for submittal to the 2027 Legislature
Department of: AGS-Accounting and General Services**

Name of Fund: Surplus Federal Property Revolving Fund

Apprn. Acct. Number: S-XX-304-M, AGS-244

Fund Type (MOF): Revolving Fund (W)

Legal Authority: Section 103D-1107, HRS

Statement of Objectives

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

Fund Measures of Effectiveness

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

Program Size Indicators

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

Non-General Fund Program Measures Report
for submittal to the 2027 Legislature
Department of: AGS-Accounting and General Services

Name of Fund: Surplus Federal Property Revolving Fund

Apprn. Acct. Number: S-XX-304-M, AGS-244

Fund Type (MOF): Revolving Fund (W)

Legal Authority: Section 103D-1107, HRS

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

**Non-General Fund Cost Element Report
for submittal to the 2027 Legislature**

Department: AGS-Accounting and General Services

Name of Fund: Surplus Federal Property Revolving Fund

Legal Authority: Section 103D-1107, HRS

Fund Type (MOF): Revolving Fund (W)

Apprn. Account. No.: S-XX-304-M, AGS-244

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

Report on Non-General Fund Information
for Submittal to the 2027 Legislature

Department: AGS
 Prog ID(s): AGS-251
 Name of Fund: State Motor Pool Revolving Fund
 Legal Authority: Section 105-11, HRS

Contact Name: Michael Arakaki
 Phone: (808) 586-0343
 Fund type (MOF) W
 Appropriation Acct. No. S-XX-320-M

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

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

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

Variances: None

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

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	3,079,285	3,456,146	3,538,148	4,839,054	4,839,054	4,839,054	4,839,054
Beginning Cash Balance	1,760,556	2,206,088	2,210,531	2,570,694	2,385,889	2,379,693	2,373,497
Revenues	2,220,348	2,926,484	3,649,530	3,638,595	3,638,595	3,638,595	3,638,595
Expenditures	1,761,338	2,922,041	3,202,367	3,644,791	3,644,791	3,644,791	3,644,791
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
JS2399, 11/29/2022	(13,478)						
JS4185, 3/24/25			(87,000)				
Net Total Transfers	(13,478)	0	(87,000)	(178,609)	0	0	0
Ending Cash Balance	2,206,088	2,210,531	2,570,694	2,385,889	2,379,693	2,373,497	2,367,301
Encumbrances	608,425	1,025,053	744,927	633,987	500,000	608,425	608,425
Unencumbered Cash Balance	1,597,663	1,185,478	1,825,767	1,751,902	1,879,693	1,765,072	1,758,876

Additional Information:

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

**Non-General Fund Program Measures Report
for submittal to the 2027 Legislature
Department of: AGS-Accounting and General Services**

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

Statement of Objectives

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

Fund Measures of Effectiveness

		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	MOTOR POOL VEHICLES-AVERAGE OPER COST PER VEHICLE	3,870.00	3,870.00	3,870.00	3,870.00	3,870.00	3,870.00
2.	PERCENTAGE OF REVENUES OVER EXPENDITURES	96.00	96.00	96.00	96.00	96.00	96.00
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Program Size Indicators

		FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	STATE AGENCIES UTILIZING MOTOR POOL & NON-MP VEH	21.00	21.00	21.00	21.00	21.00	21.00	21.00
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**Non-General Fund Program Measures Report
for submittal to the 2027 Legislature
Department of: AGS-Accounting and General Services**

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

Fund Activities Encompassed		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	MOTOR POOL FLEET RENTAL REVENUES	1,980.00	1,980.00	1,980.00	1,980.00	1,980.00	1,980.00
2.	OTHER NON-MOTOR POOL VEHICLE SERVICE REVENUES	185.00	185.00	185.00	185.00	185.00	185.00
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**Non-General Fund Cost Element Report
for submittal to the 2027 Legislature**

Department: AGS-Accounting and General Services

Name of Fund: Motor Pool

Legal Authority: Section 105-11, HRS

Fund Type (MOF): Revolving Fund (W)

Apprn. Account. No.: S-XX-320-M, AGS-251

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated
A. Personal Services	1,551,176	1,551,176	1,551,176	1,551,176	1,551,176	1,551,176
B. Other Current Expenses	2,028,478	2,028,478	2,028,478	2,028,478	2,028,478	2,028,478
C. Equipment	305,000	305,000	305,000	305,000	305,000	305,000
M. Motor Vehicles	954,400	954,400	954,400	954,400	954,400	954,400
L. Leases						
TOTAL	4,839,054	4,839,054	4,839,054	4,839,054	4,839,054	4,839,054

Report on Non-General Fund Information
for Submittal to the 2027 Legislature

Department: AGS
 Prog ID(s): AGS-252
 Name of Fund: State Parking Revolving Fund
 Legal Authority: Section 107-11, HRS

Contact Name: Michael Arakaki
 Phone: (808) 586-0343
 Fund type (MOF) W
 Appropriation Acct. No. S-XX-317-M

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

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

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

Variances: None

Cash balance lapse to general fund? Yes

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

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	3,866,408	4,446,696	4,560,184	4,560,184	5,061,089	5,061,089	5,061,089
Beginning Cash Balance	809,581	1,776,532	1,371,269	1,243,758	1,393,347	1,333,734	2,125,247
Revenues	4,220,797	4,440,064	4,518,700	4,501,402	5,001,476	5,852,602	5,940,391
Expenditures	3,338,267	4,504,133	4,648,801	4,086,036	5,061,089	5,061,089	5,061,089
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
JS1918-10/22, JS2399-11/22, JS3782-2/23	84,421						
JS3283-2/24, JS4084-4/24, JS4585-5/24, JS4615-5/24		(341,194)					
JS0901-8/24, JS3937-3/25			2,590				
Net Total Transfers	84,421	(341,194)	2,590	(265,777)	0	0	0
Ending Cash Balance	1,776,532	1,371,269	1,243,758	1,393,347	1,333,734	2,125,247	3,004,549
Encumbrances	263,986	510,869	723,325	455,960	263,986	263,986	263,986
Unencumbered Cash Balance	1,512,546	860,400	520,433	937,387	1,069,748	1,861,261	2,740,563

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2027 Legislature

Department: AGS
 Prog ID(s): AGS-252
 Name of Fund: OHA Ceded Lands Proceeds
 Legal Authority Administratively Created

Contact Name: Michael Arakaki
 Phone: (808) 586-0343
 Fund type (MOF) T
 Appropriation Acct. No. T-XX-902-M

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

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

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

Variances: None

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

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0		0		
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	48,210	54,948	59,430	64,179	37,585	37,585	37,585
Expenditures	48,210	54,948	59,430	64,179	37,585	37,585	37,585
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0						
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2027 Legislature

Department: AGS
 Prog ID(s): AGS-252
 Name of Fund: Temporary Deposits-Automotive Management
 Legal Authority Administratively Created

Contact Name: Michael Arakaki
 Phone: (808) 586-0343
 Fund type (MOF) Trust (T)
 Appropriation Acct. No. T-XX-905-M

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

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

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

Variances: None

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

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0		0		
Beginning Cash Balance	99,135	100,015	103,345	107,155	114,885	116,459	118,033
Revenues	16,360	16,060	15,750	14,710	14,829	14,829	14,829
Expenditures	15,480	12,730	11,940	6,980	13,255	13,255	13,255
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	100,015	103,345	107,155	114,885	116,459	118,033	119,607
Encumbrances	0						
Unencumbered Cash Balance	100,015	103,345	107,155	114,885	116,459	118,033	119,607

Additional Information:

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

**Non-General Fund Program Measures Report
for submittal to the 2027 Legislature
Department of: AGS-Accounting and General Services**

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

AGS-252 (see attached listing)

Statement of Objectives

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

Fund Measures of Effectiveness

		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	PERCENTAGE UTILIZATION OF PARKING SPACES	105.00	105.00	105.00	105.00	105.00	105.00
2.	PERCENTAGE OF REVENUES OVER EXPENDITURES	121.00	121.00	121.00	121.00	121.00	121.00
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Program Size Indicators

		FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	STATE OFFICIALS-EMPLOYEE & PUB CONDUCTG BUS W/STATE	8,400.00	8,400.00	8,400.00	8,400.00	8,400.00	8,400.00	8,400.00
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Non-General Fund Program Measures Report
for submittal to the 2027 Legislature
Department of: AGS-Accounting and General Services

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

AGS-252 (see attached listing)

Fund Activities Encompassed

		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	NO. OF SPACES FOR EMPLOYEES & PUBLIC	7,369.00	7,369.00	7,369.00	7,369.00	7,369.00	7,369.00
2.	NO. OF PARKING CITATIONS ISSUED (MONTHLY AVERAGE)	965.00	965.00	965.00	965.00	965.00	965.00
3.	EMPLOYEE PARKING & PUBLIC PARKING REVENUES	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
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AGS-252 Automotive Management - Parking Control
Non-General Fund Program Measures Report

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

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

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

**Non-General Fund Cost Element Report
for submittal to the 2027 Legislature**

Department: AGS-Accounting and General Services

Name of Fund: Parking Control

Legal Authority: Section 107-11, HRS

Fund Type (MOF): Revolving Fund (W)

Apprn. Account. No.: S-XX-317-M, AGS-252

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated
A. Personal Services	2,357,235	2,357,235	2,357,235	2,357,235	2,357,235	2,357,235
B. Other Current Expenses	2,527,279	2,527,279	2,527,279	2,527,279	2,527,279	2,527,279
C. Equipment	176,575	176,575	176,575	176,575	176,575	176,575
M. Motor Vehicles						
L. Leases						
TOTAL	5,061,089	5,061,089	5,061,089	5,061,089	5,061,089	5,061,089

Report on Non-General Fund Information
for Submittal to the 2027 Legislature

Department: AGS
 Prog ID(s): AGS-807
 Name of Fund: School R & M, Neighbor Island Districts
 Legal Authority: Executive Budget Appropriation

Contact Name: Eric Akena
 Phone: (808) 274-3033
 Fund type (MOF): U
 Appropriation Acct. No. S-XX-328-M

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

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

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

Variances: For FY 2023 to FY 2026, expenditure reimbursements were less than the appropriation ceiling.

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

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,002,522	2,165,204	2,206,640	2,346,640	2,346,640	2,206,640	2,206,640
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	1,665,654	2,037,997	2,184,693	2,379,106	2,206,640	2,206,640	2,206,640
Expenditures	1,659,290	2,037,997	2,184,651	2,302,088	2,206,640	2,206,640	2,206,640
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
JS2480, 11/30/2022	(6,364)						
JS0587, 8/12/24			(42)				
Net Total Transfers	(6,364)	0	(42)	(77,018)	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

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

**Non-General Fund Program Measures Report
for submittal to the 2027 Legislature
Department of: AGS-Accounting and General Services**

Name of Fund: School R & M, Neighbor Island Districts

Apprn. Acct. Number: S-XX-328-M, AGS-807

Fund Type (MOF): Interdepartmental Transfers (U)

Legal Authority: Executive Budget Appropriation

Statement of Objectives

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

Fund Measures of Effectiveness

		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	% OF OUTSTDG WO VS 3 WKS OF INCOM WO-TARGET<100	100.00	100.00	100.00	100.00	100.00	100.00
2.	% EMERGENCY WO RESPONSE W/IN 2 HRS-TARGET >90	90.00	90.00	90.00	90.00	90.00	90.00
3.	% TROUBLE CALLS WO RESPSE W/IN 48 HRS-TARGET >90	90.00	90.00	90.00	90.00	90.00	90.00
4.	% REG WK ORDRS LESS THAN 4 MOS OLD-TARGET >90	90.00	90.00	90.00	90.00	90.00	90.00
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Program Size Indicators

		FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	TOTAL NUMBER OF SCHOOL BUILDINGS	1,764.00	1,764.00	1,764.00	1,764.00	1,764.00	1,764.00	1,764.00
2.	TOTAL NUMBER OF SCHOOL SITES	93.00	93.00	93.00	93.00	93.00	93.00	93.00
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**Non-General Fund Program Measures Report
for submittal to the 2027 Legislature
Department of: AGS-Accounting and General Services**

Name of Fund: School R & M, Neighbor Island Districts

Apprn. Acct. Number: S-XX-328-M, AGS-807

Fund Type (MOF): Interdepartmental Transfers (U)

Legal Authority: Executive Budget Appropriation

Fund Activities Encompassed

		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	TOTAL NUMBER OF REGULAR WORK ORDERS RECEIVED	12,500.00	12,500.00	12,500.00	12,500.00	12,500.00	12,500.00
2.	TOTAL NUMBER OF EMERGENCY WORK ORDERS RECEIVED	500.00	500.00	500.00	500.00	500.00	500.00
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**Non-General Fund Cost Element Report
for submittal to the 2027 Legislature**

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

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated
A. Personal Services	1,146,640	991,443	991,443	991,443	991,443	991,443
B. Other Current Expenses	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	2,346,640	2,191,443	2,191,443	2,191,443	2,191,443	2,191,443

Report on Non-General Fund Information
for Submittal to the 2027 Legislature

Department: AGS
 Prog ID(s): AGS-871
 Name of Fund: Hawaii Election Campaign Fund
 Legal Authority: HRS Sec. 11-421

Contact Name: Kristin Izumi-Nitao
 Phone: (808) 586-0285
 Fund type (MOF): T
 Appropriation Acct. No.: T-XX-910-M

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

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

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

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

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

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,043,732	1,043,732	1,043,732	1,043,732	1,043,732	1,043,732	1,043,732
Beginning Cash Balance	1,687,122	1,929,886	2,277,884	2,412,283	2,565,886	4,982,338	5,169,487
Revenues	314,721	349,566	185,580	153,738	2,478,021	198,000	149,000
Expenditures	71,957	1,568	51,181	135	61,569	10,851	194,320
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	1,929,886	2,277,884	2,412,283	2,565,886	4,982,338	5,169,487	5,124,167
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	1,929,886	2,277,884	2,412,283	2,565,886	4,982,338	5,169,487	5,124,167

Additional Information:

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

Non-General Fund Program Measures Report
for submittal to the 2027 Legislature
Department of: Accounting and General Services

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

Statement of Objectives

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

<u>Fund Measures of Effectiveness</u>		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	% OF WORK PRODUCT ALIGNED WITH STRATEGIC PLAN	95.00	95.00	95.00	95.00	95.00	95.00
2.	% OF COMM FILING FINANCIAL DISCLOSURE RPTS TIMELY	92.00	92.00	92.00	92.00	92.00	92.00
3.	% OF ALL STAT REQ RPTS FILED BY COMM REVIEWED	100.00	100.00	100.00	100.00	100.00	100.00
4.	NO. OF STRATEGIES/MECHANISMS TO EDUCATE COMM/RES	12.00	12.00	12.00	12.00	12.00	12.00
5.	NO. OF ENFORCMT ACTION TAKEN TO ACHIEVE COMPLIANCE	50.00	150.00	50.00	150.00	50.00	50.00
6.	NO. OF STRATEGIES/PRGMS EMPLOYD TO INCR TRANSPARCY	12.00	12.00	12.00	12.00	12.00	12.00
7.	AMOUNT OF PUBLIC FINANCING PROVIDED	20,000.00	200,000.00	20,000.00	200,000.00	20,000.00	20,000.00
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	CANDIDATE COMMITTEES	425.00	300.00	425.00	300.00	425.00	300.00	300.00
2.	NON-CANDIDATE COMMITTEES	300.00	300.00	300.00	300.00	300.00	300.00	300.00
3.	STATE OF HAWAII RESIDENTS	1,460,000.00	1,460,000.00	1,460,000.00	1,460,000.00	1,460,000.00	1,460,000.00	1,460,000.00
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Non-General Fund Program Measures Report
for submittal to the 2027 Legislature
Department of: Accounting and General Services

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

Fund Activities Encompassed		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	NO. OF STATUTORILY REQUIRED REPORTS REVIEWED	1,500.00	4,500.00	1,500.00	4,500.00	1,500.00	1,500.00
2.	NO. OF COMMUNICATION OUTREACH TO COMM/RESIDENS	50,000.00	100,000.00	50,000.00	100,000.00	50,000.00	50,000.00
3.	NO. OF EDUC/TRG/ASSIST PROV TO COMM/RESIDENTS	75,000.00	125,000.00	75,000.00	125,000.00	75,000.00	75,000.00
4.	NO. OF ADVISORY OPINIONS RENDERED	3.00	2.00	3.00	2.00	3.00	3.00
5.	NO. OF ENFORCEMENT ACTIONS TAKEN	50.00	160.00	50.00	160.00	50.00	50.00
6.	NO. OF CANDIDATES WHO QUALIFD & REC PUBLIC FUNDING	5.00	30.00	5.00	30.00	5.00	5.00
7.	NO. OF \$3 HAWAII INCOME TAX CHECK-OFFS	65,000.00	57,000.00	65,000.00	57,000.00	65,000.00	65,000.00
8.	INDENTIF &/OR EMPLOYMT OF STRATE TO INCR TRANSPNCY	12.00	12.00	12.00	12.00	12.00	12.00
9.	NO. OF CAMPGN SPEND RELATED BILLS INTROD & PASSED	1.00	1.00	1.00	1.00	1.00	1.00
10.							

**Non-General Fund Cost Element Report
for submittal to the 2027 Legislature**

Department: AGS-Accounting and General Services

Name of Fund: Hawaii Election Campaign Fund

Legal Authority: HRS Sec. 11-421

Fund Type (MOF): Trust (T)

Apprn. Account. No.: T-XX-910-M, AGS-871

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	1,043,732	1,043,732	1,043,732	1,043,732	1,043,732	1,043,732
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	1,043,732	1,043,732	1,043,732	1,043,732	1,043,732	1,043,732

Report on Non-General Fund Information
for Submittal to the 2027 Legislature

Department: AGS
 Prog ID(s): AGS-879
 Name of Fund: Help America Vote Act of 2002 (HAVA)
 Legal Authority: H.R. 3295/P.L. #107-252

Contact Name: Holly Kiaaina
 Phone: 808-453-6010
 Fund type (MOF) N
 Appropriation Acct. No. S-XX-227-M

Intended Purpose: To improve the administration of elections.

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

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

Variances: None

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

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	355,694	99,694	99,694	99,694	99,694	99,694	99,694
Beginning Cash Balance	2,502,798	2,020,718	2,016,205	1,523,074	1,430,535	1,255,535	1,070,535
Revenues	51,300	75,674	64,517	22,072	75,000	65,000	65,000
Expenditures	533,380	80,187	557,648	114,611	250,000	250,000	250,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	2,020,718	2,016,205	1,523,074	1,430,535	1,255,535	1,070,535	885,535
Encumbrances	77,297	77,297	77,297	77,297	77,297	77,297	77,297
Unencumbered Cash Balance	1,943,421	1,938,908	1,445,777	1,353,238	1,178,238	993,238	808,238

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2027 Legislature

Department: AGS
 Prog ID(s): AGS-879
 Name of Fund: 2018 HAVA Election Security Grant
 Legal Authority P.L. 115-141

Contact Name: Holly Kiaaina
 Phone: 808-453-6010
 Fund type (MOF) P
 Appropriation Acct. No. S-18-505-M

Intended Purpose: To improve election cybersecurity in Hawaii

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

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

Variances: None

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

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	2,876,402	2,926,835	3,027,069	3,114,575	3,126,589	3,121,589	3,151,589
Revenues	60,438	105,996	96,407	38,116	90,000	80,000	80,000
Expenditures	10,005	5,762	8,901	26,102	95,000	50,000	50,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	2,926,835	3,027,069	3,114,575	3,126,589	3,121,589	3,151,589	3,181,589
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	2,926,835	3,027,069	3,114,575	3,126,589	3,121,589	3,151,589	3,181,589

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2027 Legislature

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

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

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

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

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

Variances: None

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

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	3,078,728	0	0	0	0	0	0
Revenues	9,752	0	0	0	0	0	0
Expenditures	1,436,904	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
JS3809, 2/28/23	(1,651,576)						
Net Total Transfers	(1,651,576)	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

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

Report on Non-General Fund Information
for Submitted to the 2027 Legislature

Department: AGS
 Prog ID(s): AGS-879
 Name of Fund: 2022 Election Security Grant
 Legal Authority P.L. 107-252

Contact Name: Holly Kiaaina
 Phone: 808-453-6010
 Fund type (MOF) P
 Appropriation Acct. No. S-22-508-M

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

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

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

Variances: None

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

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	0	998,623	1,236,076	1,275,342	3,902	43,902	83,902
Revenues	1,007,524	237,453	39,266	15,707	40,000	40,000	40,000
Expenditures	8,901						
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	(1,287,147)	0	0	0
Ending Cash Balance	998,623	1,236,076	1,275,342	3,902	43,902	83,902	123,902
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	998,623	1,236,076	1,275,342	3,902	43,902	83,902	123,902

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2027 Legislature

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

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

Intended Purpose: To improve election cybersecurity in Hawaii

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

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

Variances: None

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

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0		0		
Beginning Cash Balance	0	1,885,005	1,890,709	1,671,874	9,764	24,764	34,764
Revenues	233,429	39,059	59,511	22,617	40,000	35,000	35,000
Expenditures	0	33,355	278,346	0	25,000	25,000	25,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
JS3809, 2/28/23	1,651,576						
Net Total Transfers	1,651,576	0	0	(1,684,727)	0	0	0
Ending Cash Balance	1,885,005	1,890,709	1,671,874	9,764	24,764	34,764	44,764
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	1,885,005	1,890,709	1,671,874	9,764	24,764	34,764	44,764

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2027 Legislature

Department: AGS
 Prog ID(s): AGS-879
 Name of Fund: 2023 Election Security Grant
 Legal Authority: P.L. 107-252

Contact Name: Holly Kiaaina
 Phone: 808-453-6010
 Fund type (MOF) P
 Appropriation Acct. No. S-23-521-M

Intended Purpose: To improve election cybersecurity in Hawaii

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

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

Variances: None

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

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	0	0	1,447,642	1,484,042	4,475	44,475	84,475
Revenues	0	1,447,642	36,400	17,849	40,000	40,000	40,000
Expenditures	0						
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	(1,497,416)	0	0	0
Ending Cash Balance	0	1,447,642	1,484,042	4,475	44,475	84,475	124,475
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	0	1,447,642	1,484,042	4,475	44,475	84,475	124,475

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2027 Legislature

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

Contact Name: Holly Kiaaina
 Phone: 808-453-6010
 Fund type (MOF) P
 Appropriation Acct. No. S-26-524-M

Intended Purpose: To improve election cybersecurity in Hawaii

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

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

Variances: None

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

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0		0		
Beginning Cash Balance	0	0	0	0	1,684,727	1,684,727	1,684,727
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0						
Net Total Transfers	0	0	0	1,684,727	0	0	0
Ending Cash Balance	0	0	0	1,684,727	1,684,727	1,684,727	1,684,727
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	0	0	0	1,684,727	1,684,727	1,684,727	1,684,727

Additional Information:

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

Report on Non-General Fund Information
for Submitted to the 2027 Legislature

Department: AGS
 Prog ID(s): AGS-879
 Name of Fund: 2022 Election Security Grant
 Legal Authority: P.L. 107-252

Contact Name: Holly Kiaaina
 Phone: 808-453-6010
 Fund type (MOF) P
 Appropriation Acct. No. S-26-525-M

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

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

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

Variances: None

Cash balance lapse to general fund? NO

Statutory language: N/A

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	0	0	0	0	1,287,147	1,287,147	1,287,147
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	1,287,147	0	0	0
Ending Cash Balance	0	0	0	1,287,147	1,287,147	1,287,147	1,287,147
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	0	0	0	1,287,147	1,287,147	1,287,147	1,287,147

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2027 Legislature

Department: AGS
 Prog ID(s): AGS-879
 Name of Fund: 2023 Election Security Grant
 Legal Authority: P.L. 107-252

Contact Name: Holly Kiaaina
 Phone: 808-453-6010
 Fund type (MOF) P
 Appropriation Acct. No. S-23-521-M

Intended Purpose: To improve election cybersecurity in Hawaii

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

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

Variances: None

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

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	0	0	0	0	1,497,416	1,497,416	1,497,416
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	1,497,416	0	0	0
Ending Cash Balance	0	0	0	1,497,416	1,497,416	1,497,416	1,497,416
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	0	0	0	1,497,416	1,497,416	1,497,416	1,497,416

Additional Information:

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

**Non-General Fund Program Measures Report
for submittal to the 2027 Legislature
Department of: AGS-Accounting and General Services**

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

AGS-879 (see attached listing)

Statement of Objectives

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

Fund Measures of Effectiveness

		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	# ELIG PERSONS REGIS AS % TOTAL ELIG TO VOTE	83.00	83.00	83.00	83.00	83.00	83.00
2.	# REG VOTERS WHO VOTE AS % OF REGISTERED VOTERS	0.00	60.00	0.00	60.00	0.00	0.00
3.	% OF MANUAL AUDIT PRECNTS MATCH COMP GEN RESULTS	0.00	100.00	0.00	100.00	0.00	0.00
4.	# COMPLAINTS & CHALLENGES TO ELECTION SYSTEM	0.00	0.00	0.00	0.00	0.00	0.00
5.	# COMPLAINTS FILED & RESLVD AS % TOT COMPL RECD	100.00	100.00	100.00	100.00	100.00	100.00
6.							
7.							
8.							
9.							
10.							

Program Size Indicators

		FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	RESIDENTS ELIGIBLE TO VOTE (THOUSANDS)	895.00	895.00	895.00	895.00	895.00	895.00	895.00
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2027 Legislature
Department of: AGS-Accounting and General Services**

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

AGS-879 (see attached listing)

Fund Activities Encompassed

		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	PRVD VTR REGIS SVCS TO QUAL CITIZENS (000'S)	845.00	845.00	845.00	845.00	845.00	845.00
2.	PROVIDE VOTER EDUCATION SERVICES (000'S)	845.00	845.00	845.00	845.00	845.00	845.00
3.	PROVIDE VOTER ORIENTATION TO NTRLZD CITS (000'S)	12.00	12.00	12.00	12.00	12.00	12.00
4.							
5.							
6.							
7.							
8.							
9.							
10.							

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

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

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

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

Name of Fund: 2022 Election Security Grant
Apprn. Acct. Number: S-22-508-M, AGS-879
Fund Type (MOF): Other Federal Funds (P)
Legal Authority: P.L. 107-252

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

Name of Fund: 2023 Election Security Grant
Apprn. Acct. Number: S-23-521-M, AGS-879
Fund Type (MOF): Other Federal Funds (P)
Legal Authority: P.L. 107-252

Name of Fund: 2020 HAVA Election Security Grant

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

Apprn. Acct. Number: S-26-524-M, AGS-879
Fund Type (MOF): Other Federal Funds (P)
Legal Authority: P.L. 116-136

Name of Fund: 2022 Election Security Grant
Apprn. Acct. Number: S-26-525-M, AGS-879
Fund Type (MOF): Other Federal Funds (P)
Legal Authority: P.L. 107-252

Name of Fund: 2023 Election Security Grant
Apprn. Acct. Number: S-26-526-M, AGS-879
Fund Type (MOF): Other Federal Funds (P)
Legal Authority: P.L. 107-252

**Non-General Fund Cost Element Report
for submittal to the 2027 Legislature**

Department: AGS-Accounting and General Services

Name of Fund: Office of Elections

Legal Authority: H.R. 3295/P.L. #107-252

Fund Type (MOF): Federal Fund (N)

Apprn. Account. No.: S-XX-227-M, AGS-879

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated
A. Personal Services	99,694	99,694	99,694	99,694	99,694	99,694
B. Other Current Expenses	256,000	256,000	256,000	256,000	256,000	256,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	355,694	355,694	355,694	355,694	355,694	355,694

Report on Non-General Fund Information
for Submittal to the 2027 Legislature

Department: AGS*
 Prog ID(s): AGS-881
 Name of Fund: State Partnership Agreement Grants
 Legal Authority: Executive Budget Appropriation

Contact Name: DBEDT
 Phone: _____
 Fund type (MOF) N
 Appropriation Acct. No. S-XX-203-M

* The State Foundation on Culture and the Arts transferred to DBEDT effective 7/1/26

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

Source of Revenues: National Endowment for the Arts

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

Variances: Revenues vary due to variances in amount of grant from NEA every fiscal year.

Cash balance lapse to general fund? No

Statutory language: N/A

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,555,026	805,300	907,500	992,771			
Beginning Cash Balance	18,938	41,937	55,614	282,318	218,713	0	0
Revenues	856,202	941,160	1,273,469	683,594			
Expenditures	833,203	927,483	1,046,765	747,199			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
					(218,713)		
Net Total Transfers	0	0	0	0	(218,713)	0	0
Ending Cash Balance	41,937	55,614	282,318	218,713	0	0	0
Encumbrances	183,403	228,143	108,146	332,648	0	0	0
Unencumbered Cash Balance	(141,466)	(172,529)	174,172	(113,935)	0	0	0

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2027 Legislature

Department: AGS*
 Prog ID(s): AGS-881
 Name of Fund: Works of Art Special Fund
 Legal Authority Section 103-8.5, HRS; Act 131, SLH 2025

Contact Name: DBEDT
 Phone: _____
 Fund type (MOF) B
 Appropriation Acct. No. S-XX-319-M

* The State Foundation on Culture and the Arts transferred to DBEDT effective 7/1/26

Intended Purpose: To integrate art into the built environment.

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

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

Variances: Revenues for FY26 reduced due to criteria for transfer of Work of Art funds due to Act 131, SLH 2025.

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

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	5,585,735	5,675,823	9,217,241	5,635,150			
Beginning Cash Balance	11,910,341	14,492,296	20,114,133	24,711,528	21,936,205	0	0
Revenues	7,271,639	12,389,694	12,102,616	196,458	0	0	0
Expenditures	4,938,489	6,767,857	7,505,221	971,781	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
JS0870-8/31/22, JS1919-10/31/22	250,363						
JS2400- 11/29/22	(1,558)						
					(21,936,205)		
Net Total Transfers	248,805	0	0	(2,000,000)	(21,936,205)	0	0
Ending Cash Balance	14,492,296	20,114,133	24,711,528	21,936,205	0	0	0
Encumbrances	2,665,052	1,434,638	1,904,401	1,353,275	0	0	0
Unencumbered Cash Balance	14,492,296	17,449,081	23,276,890	20,031,804	(1,353,275)	0	0

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2027 Legislature

Department: AGS*
 Prog ID(s): AGS-881
 Name of Fund: State Foundation on Culture and the Arts
 Legal Authority: Administratively Created
 * The State Foundation on Culture and the Arts transferred to DBEDT effective 7/1/26

Contact Name: DBEDT
 Phone: _____
 Fund type (MOF) T
 Appropriation Acct. No. T-XX-908-M

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

Source of Revenues: Private donations and HiSAM rental fees

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

Variances: Revenues solely depend on facility rentals and donations to HiSAM, increases or decreases depend on rental demand.
 Expenditures in FY26 vary because trust funds generally are only expended as needed.

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

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	87,568	78,269	58,826	99,316	155,564	0	0
Revenues	80,733	165,702	40,490	85,146			
Expenditures	90,032	45,145	0	28,898			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
JT1553 5/10/24		(140,000)			(155,564)		
Net Total Transfers	0	(140,000)	0	0	(155,564)	0	0
Ending Cash Balance	78,269	58,826	99,316	155,564	0	0	0
Encumbrances	100	13,100	0	0	0	0	0
Unencumbered Cash Balance	78,169	45,726	99,316	155,564	0	0	0

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2027 Legislature

Department: AGS*
 Prog ID(s): AGS-881
 Name of Fund: King Kamehameha Celebration Commission
 Legal Authority Section 8-5, HRS

Contact Name: DBEDT
 Phone: _____
 Fund type (MOF) T
 Appropriation Acct. No. T-XX-916-M

* The State Foundation on Culture and the Arts transferred to DBEDT effective 7/1/26

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

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

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

Variances: None

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

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	70,175	70,175	70,175	0	0	0	0
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	0		0		
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2027 Legislature

Department: AGS*
 Prog ID(s): AGS-881
 Name of Fund: Kamehameha Day Celebration-Donation/Gift
 Legal Authority Section 8-5, HRS

Contact Name: DBEDT
 Phone:
 Fund type (MOF) T
 Appropriation Acct. No. T-XX-930-M

* The State Foundation on Culture and the Arts transferred to DBEDT effective 7/1/26

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

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

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

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

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	40,752	181,118	261,118	43,118	103,118	0	0
Revenues	340,366	140,000	130,000	60,000	0	0	0
Expenditures	200,000	200,000	348,000	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
JT1553 - 5/10/24		140,000					
					(103,118)		
Net Total Transfers	0	140,000	0	0	(103,118)	0	0
Ending Cash Balance	181,118	261,118	43,118	103,118	0	0	0
Encumbrances	0	0	0	60,000	0	0	0
Unencumbered Cash Balance	181,118	261,118	43,118	43,118	0	0	0

Additional Information:

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

**Non-General Fund Program Measures Report
for submittal to the 2027 Legislature
Department of: AGS-Accounting and General Services**

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

**AGS-881 (see attached listing)
Program transferred to DBEDT effective 7/1/26**

Statement of Objectives

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

Fund Measures of Effectiveness

		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	NUMBER OF GRANTS AWARDED						
2.	NO. PERSONS IMPACTED BY SFCA BIENNIUM GRANTS PROGR						
3.	NUMBER OF PROJ BENEFIT NI, RUR & UNSRV RES						
4.	NUMBER OF VISITORS TO HAWAII STATE ART MUSEUM						
5.	NO. OF WORKS OF ART ON DISPLAY						
6.	NO. OF STUDENTS IMPACTED						
7.	% OF CELEB EVTS OV 75% NATIVE HAWN CULT-GOAL 100%						
8.	% OF AT LST 1 EVENT ON EA MAJOR HAWN ISL-GOAL 100%						
9.							
10.							

Program Size Indicators

		FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	RESIDENTS OF HAWAII AND VISITORS (THOUSANDS)	1,661.00						
2.	RUR & UNSERV POP OF HAWAII (THOUSANDS)	536.00						
3.	SCHOOL POPULATION OF HAWAII (THOUSANDS)	284.00						
4.	CULTURAL AND ARTS ORGANIZATIONS	300.00						
5.	INDIVIDUAL ARTISTS (HUNDREDS)	180.00						
6.	STATE FACILITY USERS (THOUSANDS)	65,000.00						
7.								
8.								
9.								
10.								

Non-General Fund Program Measures Report
for submittal to the 2027 Legislature
Department of: AGS-Accounting and General Services

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

AGS-881 (see attached listing)
Program transferred to DBEDT effective 7/1/26

Fund Activities Encompassed

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1. ARTS IN EDUCATION (NO. OF PROJECTS FUNDED)						
2. COMMUNITY ARTS (NO. OF PROJECTS FUNDED)						
3. FOLK & TRADITIONAL ARTS (NO. OF PROJECTS FUNDED)						
4. ART IN PUBLIC PLACES (NO. OF NEW ARTWORKS ACQ)						
5. HAWAII STATE ART MUSEUM (NO. OF SCHOOLS SERVED)						
6. ARTS RESIDENCIES (NO. OF SCHOOLS SERVED)						
7. BIENNIUM GRANTS						
8. NUMBER OF KAMEHAMEHA I DAY CEREMONIES						
9. EDUC WORKSHOPS ON KAMEHAMEHA'S LIFE (NO. FUNDED)						
10. CULTURAL WORKSHOPS (NO. FUNDED)						

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

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

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

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

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

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

**Non-General Fund Cost Element Report
for submittal to the 2027 Legislature**

Department: AGS-Accounting and General Services

Name of Fund: State Partnership Grant AGS881 program transferred to DBEDT 7/1/26

Legal Authority: Executive Budget Appropriation

Fund Type (MOF): Federal Fund (N)

Apprn. Account. No.: S-XX-203-M, AGS-881

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	0	0	0	0	0	0

**Non-General Fund Cost Element Report
for submittal to the 2027 Legislature**

Department: AGS-Accounting and General Services

Name of Fund: Works of Art Special Fund program transferred to DBEDT 7/1/26

Legal Authority: Section 103-8.5, HRS

Fund Type (MOF): Special Fund (B)

Apprn. Account. No.: S-XX-319-M, AGS-881

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	0	0	0	0	0	0

**Non-General Fund Cost Element Report
for submittal to the 2027 Legislature**

Department: AGS-Accounting and General Services

Name of Fund: King Kamehameha Celebration Commission program transferred to DBEDT 7/1/26

Legal Authority: Section 8-5, HRS

Fund Type (MOF): Trust (T)

Apprn. Account. No.: T-XX-916-M, AGS-881

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	0	0	0	0	0	0

Report on Non-General Fund Information
for Submittal to the 2027 Legislature

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

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

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

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

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

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

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

Variances: None

Cash balance lapse to general fund? No

Statutory language: N/A

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	242,452	0	0	0	0	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
JV 2022-01, 7/1/2021 to S-309							
JV 2022-16, 8/23/2021 to S-309							
JV 2022-51, 1/20/2022 to S-309							
JV 2022-63, 4/6/2022 from S-309							
JS0808, 9/30/22 to DBEDT	(242,452)						
Net Total Transfers	(242,452)	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2027 Legislature

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

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

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

Intended Purpose: The stadium special fund accounts for money collected by the Stadium Authority. The money collected is applied, used and disposed for the purpose of maintaining, operating, promoting, and managing Aloha Stadium and related facilities, as well as all or a portion of the cost of financing any capital improvement project.

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

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

Per Act 220/SLH 2022, Stadium Authority is transferred from DAGS to DBEDT. Appropriation number under DBEDT is S-XX-311-B.

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

Variances: None

Cash balance lapse to general fund? No

Statutory language: N/A

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	9,199,019	0	0	0	0	0	0
Beginning Cash Balance	4,249,089	0	0	0	0	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	74,334	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
JS3795, 2/27/23 to DBEDT	(4,174,755)						
Net Total Transfers	(4,174,755)	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2027 Legislature

Department: AGS*
 Program ID(s): AGS-889
 Name of Fund: Stadium Manager's Discretionary Fund
 Legal Authority: Administratively Created

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

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

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

Source of Revenues: Funds for the Stadium Manager's Discretionary Fund are allotted by the Legislature and are transferred from the stadium special fund to meet that allotment.

Current Program Activities/Allowable Expenses: Not Applicable

Variances: None

Cash balance lapse to general fund? No

Statutory language: N/A

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	3,553	0	0	0	0	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
JS0808, 8/30/2022	(3,553)						
Net Total Transfers	(3,553)	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2027 Legislature

Department: AGS*
 Program ID(s): AGS-889
 Name of Fund: Stadium Authority's Account (Not in S/T)
 Legal Authority: Section 109-6, HRS

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

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

Intended Purpose: This fund accounts for receipts from the sale of admission tickets for events held at Aloha Stadium, including any money deposited with the Authority by users to assure the payment of charges.

Source of Revenues: Sale of admission tickets for events held at the stadium, including deposits from licensees to assure payment of charges for use of the stadium

Current Program Activities/Allowable Expenses: Not applicable

Variances: None

Cash balance lapse to general fund? No

Statutory language: N/A

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	262,081	0	0	0	0	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
JT083, 11/30/22	(262,081)						
Net Total Transfers	(262,081)	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

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

**Non-General Fund Program Measures Report
for submittal to the 2027 Legislature
Department of: AGS-Accounting and General Services**

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

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

Statement of Objectives

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

Fund Measures of Effectiveness

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1. EVENT DAYS AS % OF TOTAL DAYS FACILITIES AVAILABLE						
2. REVENUE RECEIVED AS % OF TOTAL OPERATING REQ						
3. NO. OF EVENTS EXCEEDING 60% SEATING CAPACITY						
4. AVERAGE ATTENDANCE AS % OF 50,000 SEATING CAPACITY						
5. % OF REVENUE RECEIVED FROM PUBLIC SPONSORED EVENTS						
6. % OF REVENUE RECEIVED FROM PRIV. SPONSORED EVENTS						
7.						
8.						
9.						
10.						

Program Size Indicators

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1. RESIDENT POPULATION, OAHU (THOUSANDS)							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2027 Legislature
Department of: AGS-Accounting and General Services**

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

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

Fund Activities Encompassed

		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	NO. OF SPORTS EVENT DATES						
2.	NO. OF CULTURAL AND OTHER EVENT AND SHOW DATES						
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

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

Name of Fund: Spectator Events & Shows-Aloha Stadium

Apprn. Acct. Number: S-XX-307-M, AGS-889

Fund Type (MOF): Special Fund (B)

Legal Authority: Section 109-3, HRS

Name of Fund: Stadium Special Fund

Apprn. Acct. Number: S-XX-309-M, AGS-889

Fund Type (MOF): Special Fund (B)

Legal Authority: Section 109-3, HRS

Name of Fund: Stadium Manager's Discretionary Fund

Apprn. Acct. Number: S-XX-318-M, AGS-889

Fund Type (MOF): Special Fund (B)

Legal Authority: Administratively Created

Name of Fund: Stadium Authority's Account (Not in S/T)

Apprn. Acct. Number: T-XX-911-M, AGS-889

Fund Type (MOF): Trust (T)

Legal Authority: Section 109-6, HRS

**Non-General Fund Cost Element Report
for submittal to the 2027 Legislature**

Department: AGS-Accounting and General Services

Name of Fund: Spectator Events & Shows-Aloha Stadium - **program transferred to DBEDT 7/1/22.**

Legal Authority: Section 109-3, HRS

Fund Type (MOF): Special Fund (B)

Apprn. Account. No.: S-XX-309-M, AGS-889

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL						

Report on Non-General Fund Information
for Submittal to the 2027 Legislature

Department: AGS
 Prog ID(s): AGS-901
 Name of Fund: General Administrative Services-Accounting & General Services
 Legal Authority: Executive Budget Appropriation

Contact Name: Cassandra K. Toyofuku
 Phone: 808-586-0693
 Fund type (MOF) U
 Appropriation Acct. No. S-XX-316-M

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

Source of Revenues: Transfers from divisions receiving services.

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

Variances: No significant variances

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

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	86,675	88,394	0	0	0	0	0
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2027 Legislature

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

Contact Name: Miyoke Ng
 Phone: 808-586-0690
 Fund type (MOF) V
 Appropriation Acct. No. S-22-514-M

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

Source of Revenues: Coronavirus State Fiscal Recovery Funds subaward

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

Variances: N/A

Cash balance lapse to general fund? No

Statutory language: N/A

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0		0		
Beginning Cash Balance	237,264	0	0	0	0	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	237,264	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
JS2850, 12/27/21							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2027 Legislature

Department: Accounting and General Services
 Prog ID(s): AGS-901
 Name of Fund: Unarmed Security Guard Services
 Legal Authority: Non-appropriated. P.L. 117-2 subaward

Contact Name: Miyoke Ng
 Phone: 808-586-0690
 Fund type (MOF) V
 Appropriation Acct. No. S-23-520-M

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

Source of Revenues: Coronavirus State Fiscal Recovery Funds subaward

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

Variances: None

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

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	0	3,000,000	2,021,261	0	0	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	0	978,739	1,401,132	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
JS5708, 6/27/23	3,000,000						
JS3800, 2/25/25			(620,129)				
Net Total Transfers	3,000,000	0	(620,129)	0	0	0	0
Ending Cash Balance	3,000,000	2,021,261	0	0	0	0	0
Encumbrances	0	1,738,153	0	0	0	0	0
Unencumbered Cash Balance	3,000,000	283,108	0	0	0	0	0

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2027 Legislature

Department: Accounting and General Services
 Prog ID(s): AGS-901
 Name of Fund: IRA Elect Pay Prgm Clean Energy Credits
 Legal Authority: Non-appropriated. P.L. 117-2 subaward

Contact Name: Miyoke Ng
 Phone: 808-586-0690
 Fund type (MOF) V
 Appropriation Acct. No. S-25-523-M

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

Source of Revenues: Coronavirus State Fiscal Recovery Funds subaward

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

Variances: None

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

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	0	0	0	428,429	107,203	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	71,571	321,226	107,203	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
JS0212, 7/24/24			500,000				
Net Total Transfers	0	0	500,000	0	0	0	0
Ending Cash Balance	0	0	428,429	107,203	0	0	0
Encumbrances	0	1,738,153	0	49,676	0	0	0
Unencumbered Cash Balance	0	(1,738,153)	428,429	57,527	0	0	0

Additional Information:

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

**Non-General Fund Program Measures Report
for submittal to the 2027 Legislature
Department of: AGS-Accounting and General Services**

Name of Fund: General Administrative Services-Accounting & General Services

Apprn. Acct. Number: S-XX-316-M

Fund Type (MOF): U

Legal Authority: Executive Budget Appropriation

Statement of Objectives

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

<u>Fund Measures of Effectiveness</u>		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	AV TIME FOR NON-COMPETITIVE RECRUITMENT ACTION	45.00	45.00	45.00	45.00	45.00	45.00
2.	AV TIME FOR DELEGATED CLASSIFICATION ACTION	50.00	40.00	40.00	40.00	40.00	40.00
3.	NO. OF NON-ROUTINE PERSONNEL CONSULTATIVE SVCS	500.00	400.00	400.00	400.00	400.00	400.00
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	NO. OF DIVISIONS, DISTRICT OFFICES & ATTACHED AGEN	24.00	24.00	24.00	24.00	24.00	24.00	24.00
2.	TOTAL NUMBER OF EMPLOYEES (PERMANENT/TEMPORARY)	856.00	856.00	856.00	856.00	856.00	856.00	856.00
3.	NO. OF DEPARTMENTAL VACANCIES DURING THE YEAR	275.00	225.00	225.00	225.00	225.00	225.00	225.00
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2027 Legislature
Department of: AGS-Accounting and General Services**

Name of Fund: General Administrative Services-Accounting & General Services

Apprn. Acct. Number: S-XX-316-M

Fund Type (MOF): U

Legal Authority: Executive Budget Appropriation

Fund Activities Encompassed

		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	NO. OF REQUESTS FOR NON-COMPETITIVE RECRUITMENTS	50.00	50.00	100.00	100.00	100.00	100.00
2.	NO. OF REQUESTS FOR DELEGATED CLASSIFICATN ACTIONS	140.00	140.00	140.00	140.00	140.00	140.00
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2027 Legislature**

Department: AGS-Accounting and General Services

Name of Fund: General Administrative Services-Accounting and General Services

Legal Authority: Executive Budget Appropriation

Fund Type (MOF): Interdepartmental Transfers (U)

Apprn. Account. No.: S-XX-316-M, AGS-901

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	0	0	0	0	0	0