

Report to the Thirty-Third Legislature
2026 Regular Session

REPORT ON ADMINISTRATIVELY ESTABLISHED ACCOUNTS OR FUNDS
OF THE DEPARTMENT OF LAND AND NATURAL RESOURCES
FOR FISCAL YEAR 2025



Prepared by

THE STATE OF HAWAII
DEPARTMENT OF LAND AND NATURAL RESOURCES

In response to Section 37-52.5(b), Hawaii Revised Statutes

Honolulu, Hawaii

December 2025

**REPORT ON THE ADMINISTRATIVELY ESTABLISHED ACCOUNTS OR FUNDS
OF THE DEPARTMENT OF LAND AND NATURAL RESOURCES
FOR FISCAL YEAR 2025**

Section 37-52.5(b), Hawaii Revised Statutes, requires departments or agencies to submit a report to the Legislature of all administratively established accounts or funds showing all revenues, expenditures, encumbrances, and ending balances of each account or fund.

The following administratively established accounts or funds are attached:

SPECIAL FUND ACCOUNTS	
APPRN	ACCOUNT TITLE
S - 302	CONSERVATION & RESOURCES ENFORCEMENT
S - 303	WATER AND LAND DEVELOPMENT
S - 305	PARKS ADMINISTRATION AND OPERATION
S - 306	NA ALA HELE PROGRAM
S - 308	LNR-NATURAL AND PHYSICAL ENVIRONMENT
S - 309	BUREAU OF CONVEYANCES SPECIAL FUND
S - 311	LEGACY LAND CONSERVATION PROGRAM
S - 312	STATE PARKS SPECIAL FUND
S - 313	FISHERIES MANAGEMENT
S - 316	SPECIAL LAND DEVELOPMENT FUND
S - 317	LAND CONSERVATION FUND
S - 318	MAINTENANCE OF PUBLIC LANDS
S - 319	SHPD-SLDF
S - 321	HAWAII HISTORIC PRESERVATION SPECIAL FND
S - 323	PREVENTION OF NATURAL DISASTERS
S - 325	BEACH RESTORATION SPECIAL FUND
S - 326	WATER RESOURCE MANAGEMENT FUND
S - 328	DAM AND RESERVOIR SAFETY SPECIAL FUND
S - 341	ECOSYSTEM PROTECTION AND RESTORATION
S - 342	NATURAL AREA RESERVE & WATERSD MGMT
S - 343	WILDLIFE REVOLVING FUND
S - 344	CONSERVATION & RESOURCES ENFORCEMENT
S - 347	FOREST STEWARDSHIP FUND
S - 348	SPORT FISH SPECIAL FUND
S - 349	CONSERVATION AND RESOURCES ENFORCEMENT
S - 350	DAM APPURTENANCE IMPROV/REMOV GRANT PROGRAM
S - 351	DOCARE-SLDF
S - 353	DOFAW - SLDF
S - 354	CWRM - SLDF
S - 355	STATE PARKS - SLDF
S - 359	OCEAN-BASED RECREATION
S - 360	BOATING SPECIAL FUND
S - 375	TURTLE BAY CONSERVATION EASEMENT SP FD

TRUST ACCOUNTS/FUNDS	
APPRN	ACCOUNT TITLE
T - 901	CEDED LAND PROCEEDS - OAHU
T - 902	CEDED LAND PROCEEDS - MAUI
T - 903	CEDED LAND PROCEEDS - HAWAII
T - 904	CEDED LAND PROCEEDS - KAUAI
T - 905	TEMPORARY DEPOSITS
T - 906	TEMP DEP-UNDISTR PROCEEDS DUE OTHER AGCY
T - 907	DONATIONS, GIFTS, & GRANTS-PRIVATE & GOV
T - 909	KAHO'OLawe REHABILITATION TRUST FUND
T - 911	LAND DIV - WATER MONITORING SERVICES
T - 915	BOATING SECURITY DEPOSITS
T - 919	ENDANGERED SPECIES TRUST FUND
T - 920	NATIVE RESOURCES & FIRE PROTECTION PGM
T - 921	BOATING CEDED LAND PROCEEDS - OAHU
T - 922	BOATING CEDED LAND PROCEEDS - MAUI
T - 923	BOATING CEDED LAND PROCEEDS - HAWAII
T - 924	BOATING CEDED LAND PROCEEDS - KAUAI
T - 926	ASSISTANCE IN MANAGING LAND FUND
T - 930	ACCRUED VACATION AND SICK LEAVE FUND
T - 931	CEDED LAND PROCEEDS, GF PORTION - OAHU
T - 932	CEDED LAND PROCEEDS, GF PORTION - OAHU
T - 933	CEDED LAND PROCEEDS, GF PORTION - HAWAII
T - 934	CEDED LAND PROCEEDS, GF PORTION - KAUAI
T - 935	IN-LIEU FEE MITIGATION PROGRAM

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 405
 Appropriation: S-302-C
 Name of Fund: Conservation & Resources Enforcement
 Legal Authority: Act 296, SLH 1996

Intended Purpose:

This fund was administratively established to receive funds from the Boating Special Fund to fund marine patrol responsibilities that were transferred from the Department of Public Safety pursuant to Act 296, SLH 1996.

Source of Revenues:

Funds received from the Boating Special Fund.

Current Program Activities/Allowable Expenses:

Expenses associated with the enforcement of marine boating and ocean recreation rules relating to boating safety, conservation, and search and rescue.

Variances:

DOCARE no longer receives funds from the Boating Special Fund.

Cash balance lapse to general fund? No

Statutory language:

Financial Data				
			FY 2024	FY 2025
			(actual)	(actual)
Appropriation Ceiling			0	0
Beginning Cash Balance			521,472	540,622
Revenues			19,150	17,298
Expenditures			0	0
Transfers				
List each net transfer in/out/ or projection in/out; list each account number				
			0	0
				0
Net Total Transfers			0	0
Ending Cash Balance			540,622	557,920
Encumbrances			0	0
Unencumbered Cash Balance			540,622	557,920

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 141
 Appropriation: S-303-C
 Name of Fund: Water Land and Development
 Legal Authority: Administratively Created

Intended Purpose:

Operating special fund for geothermal/mineral resource management responsibilities and to address public safety related to rockfalls or slope movement on lands under the jurisdiction of DLNR.

Source of Revenues:

Investment Pool proceeds; transfer of vacation earned with other departments.

Current Program Activities/Allowable Expenses:

Payroll, fringe benefits and operating expenses for program activities

Variances:

Receipt of investment pool revenues varies greatly. Expenditures/encumbrances varies due to staffing levels and related workload.

Cash balance lapse to general fund? No

Statutory language: N/A

Financial Data				
			FY 2024	FY 2025
			(actual)	(actual)
Appropriation Ceiling			850,713	905,553
Beginning Cash Balance			1,343,763	1,482,705
Revenues			47,109	45,779
Expenditures			548,686	589,740
Transfers				
List each net transfer in/out/ or projection in/out; list each account number				
See Attached			640,519	660,273
Net Total Transfers			640,519	660,273
Ending Cash Balance			1,482,705	1,599,017
Encumbrances			554,455	619,348
Unencumbered Cash Balance			928,250	979,669

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 806
 Appropriation: S-305-C
 Name of Fund: Parks Administration and Operation
 Legal Authority: Act 200, SLH 2003

Intended Purpose:
 Act 120, SLH 2000, established the State Park Special Fund to maintain and operate the State Parks system.

Source of Revenues:
 Transfer of funds from TAT and revenue from investment pool account.

Current Program Activities/Allowable Expenses:
 To supplement the general funds for lifeguard related contracts and as available, repairs and maintenance of State Parks facilities.

Variances:
 Reflects the actual cash balance.

Cash balance lapse to general fund? No
 Statutory language:

Financial Data				
			FY 2024	FY 2025
			(actual)	(actual)
Appropriation Ceiling			2,417,008	2,417,008
Beginning Cash Balance			1,560,928	1,966,882
Revenues			55,551	52,054
Expenditures			1,549,597	2,610,604
Transfers				
List each net transfer in/out/ or projection in/out; list each account number				
			1,900,000	1,900,000
Net Total Transfers			1,900,000	1,900,000
Ending Cash Balance			1,966,882	1,308,332
Encumbrances			1,538,299	716,589
Unencumbered Cash Balance			428,583	591,743

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 804
 Appropriation: S-306-C
 Name of Fund: Na Ala Hele
 Legal Authority: Act 200, SLH 2003

Intended Purpose:

This fund was established by Act 67, SLH 1988, to collect proceeds from hunting license fees, law violation fines, hunter training fees and charges for use of public target ranges. Authorized expenditures include matching funds for federal grants-in-aid,

Source of Revenues:

Funds collected via the Highway Fuel Tax under Chapter 243, Hawaii Revised Statutes (HRS), to implement the Hawaii Statewide Trail and Access Program (Na Ala Hele); Fees and donations and use of Na Ala Hele Trails & Roads.

Current Program Activities/Allowable Expenses:

Activities includes the administration, planning, developing, acquiring land or rights for public use of land, constructing, restoring, engaging in coordination activities and managing the trails and trail access system.

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? No

Statutory language:

Financial Data				
			FY 2024	FY 2025
			(actual)	(actual)
Appropriation Ceiling			902,074	915,971
Beginning Cash Balance			270,924	305,891
Revenues			455,392	304,744
Expenditures			591,472	497,267
Transfers				
List each net transfer in/out/ or projection in/out; list each account number				
			171,047	152,558
Net Total Transfers			171,047	152,558
Ending Cash Balance			305,891	265,926
Encumbrances			98,500	200,563
Unencumbered Cash Balance			207,391	65,363

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 906
 Appropriation: S-308-C
 Name of Fund: LNR-Natural and Physical Environment
 Legal Authority: Act 200, SLH 2003

Intended Purpose:

This fund was established to account for risk management costs imposed on special funds; it is also the operating account for positions funded by special funds

Source of Revenues:

Transfer from various special fund accounts and administration fees collected from enforcement activities under Civil Resource Violations System.

Current Program Activities/Allowable Expenses:

Personal services and other costs associated with special funded positions and risk management costs imposed on special funds

Variances:

N/A

Cash balance lapse to general fund? No

Statutory language:

Financial Data				
			FY 2024	FY 2025
			(actual)	(actual)
Appropriation Ceiling			2,928,906	3,144,276
Beginning Cash Balance			2,088,297	2,655,181
Revenues			128,994	120,949
Expenditures			2,143,546	2,689,722
Transfers				
List each net transfer in/out/ or projection in/out; list each account number				
			2,581,436	3,140,628
Net Total Transfers			2,581,436	3,140,628
Ending Cash Balance			2,655,181	3,227,036
Encumbrances			2,436	1,050
Unencumbered Cash Balance			2,652,745	3,225,986

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department:	<u>Land and Natural Resources</u>
Program ID(s):	<u>LNR 111</u>
Appropriation:	<u>S-309-C</u>
Name of Fund:	<u>Bureau of Conveyances Special Fund</u>
Legal Authority:	<u>Section 502-8, HRS</u>

Intended Purpose:

This fund was established to pay for the daily operating expense of the Bureau of Conveyances (BOC) and also allows for the continual improvement of services to the public through the ongoing digitization and preservation of our physical records, increasing efficiencies with workflow optimization and the forward planning and implementation for business continuity contingencies.

Source of Revenues:

Monies received from recording fees, miscellaneous service fees and legislatively mandated "Transaction fees" (Act 120, SLH 2009) on Regular System recordings.

Current Program Activities/Allowable Expenses:

Activities including day-to-day operational expenses and planning, design, equipment/software acquisition and systems implementation as well as staffing, training and workflow improvements and the digitization, preservation and accessibility of all land records, maps and miscellaneous documents under the BOC's responsibility.

Variances:

The decrease in revenue FY2022 to FY2023 is a result of the complex impacts of the recent inflation spike, rising interest rates, lingering impacts of the COVID pandemic and the recessionary drag on the local, national and international economies.

Increase in expenditures between FY2020 and FY2021 and FY2022 and FY2023 are due to the expenditures being cash basis, two FY2022 contract encumbrances were paid in FY2023.

Decrease in expenditures between FY2021 and FY2022 is due to special projects being on-hold as a result of covid.

Decrease in expenditures between FY2023 and FY2024 is due to increase in vacancies and the expenditures in FY23 being a carryover of FY2022 projects.

Increase of expenditures between FY2025 and FY2026 is due to carry over of FY2022 project.

Cash balance lapse to general fund? (Yes / No)

Statutory language: Section 502-8(c)

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Financial Data				
			FY 2024	FY 2025
			(actual)	(actual)
Appropriation Ceiling			8,043,432	8,621,081
Beginning Cash Balance			7,579,635	7,708,248
Revenues			6,383,794	6,006,972
Expenditures			6,109,719	6,415,810
Transfers				
List each net transfer in/out/ or projection in/out; list each account number				
00JS4949, 05/12/2025			(145,462)	(183,536)
Net Total Transfers			(145,462)	(183,536)
Ending Cash Balance			7,708,248	7,115,874
Encumbrances			1,657,890	753,229
Unencumbered Cash Balance			6,050,358	6,362,645

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department:	<u>Land and Natural Resources</u>
Program ID(s):	<u>LNR 102</u>
Appropriation:	<u>S-311-C</u>
Name of Fund:	<u>Legacy Land Conservation Program</u>
Legal Authority:	<u>HRS, Chapter 173A</u>

Intended Purpose:

Provide funding to county agencies, State agencies, and nonprofit land conservation organizations for the acquisition and management of lands that have natural, environmental, recreational, scenic, cultural, agricultural production, or historic value, including park and trail systems that provide access to such land.

Source of Revenues:

Proceeds from the sale of general obligation bonds authorized and issued for purposes of chapter 173A, HRS; net proceeds or revenue from the operation, management, sale, lease, or other disposition of land or the improvements on the land acquired or constructed by the board under the provisions of chapter 173A, HRS; the appropriate percentage of conveyance taxes imposed and collected under chapter 247, HRS; and moneys from any other private or public source.

Current Program Activities/Allowable Expenses:

- (1) The acquisition of interests or rights in land having value as a resource to the State, whether in fee title or through the establishment of permanent conservation easements under chapter 198 or agricultural easements;
- (2) The payment of any debt service on state financial instruments relating to the acquisition of interests or rights in land having value as a resource to the State;
- (3) Annual administration costs for the fund, not to exceed five per cent of annual fund revenues of the previous year; [and]
- (4) Costs related to the operation, maintenance, and management of lands acquired by way of this fund that are necessary to protect, maintain, or restore resources at risk on these lands, or that provide for greater public access and enjoyment of these lands; provided that the costs related to the operation, maintenance, and management of lands acquired by way of this fund do not exceed five per cent of annual fund revenues of the previous year.

Variances:

Variances in projected and actual revenues may reflect unexpected variance in: conveyance tax collections; State investment pool performance; revenue sharing from dispositions of land acquired with financing from the Land Conservation Fund; and the timing and magnitude of transfers that return unused grant funds to the Land Conservation Fund from the Department Trust Fund (T-907) and CIP accounts.

Variances in expenditures reflect variances in appropriation ceilings and types and amounts of grant awards, and uncertainty about the timing of complex real estate transactions.

Cash balance lapse to general fund? **No.**

Statutory language: HRS, Chapter 173A

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Financial Data				
			FY 2024	FY 2025
			(actual)	(actual)
Appropriation Ceiling			8,958,423	9,031,791
Beginning Cash Balance			0	13,205,283
Revenues			1,993,914	5,437,807
Expenditures			1,779,564	2,154,753
Transfers				
List each net transfer in/out/ or projection in/out; list each account number				
00JS0355, 07/31/24			12,990,933	(7,895,050)
00JS0355, 07/31/24				8,039,085

00JS3883, 02/28/25				(18,651)
00JS3883, 02/28/25				274,235
Net Total Transfers			12,990,933	399,619
Ending Cash Balance			13,205,283	16,887,956
Encumbrances			0	11,203,492
Unencumbered Cash Balance			13,205,283	5,684,464

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 806
 Appropriation: S-312-C
 Name of Fund: State Parks Special Fund
 Legal Authority: Act 120, SLH 2000

Intended Purpose:
 Act 120, SLH 2000, established the State Park Special Fund to maintain and operate the State Parks system.

Source of Revenues:
 Camping, lodging, parking and entry fees, leases, and commercial use fees

Current Program Activities/Allowable Expenses:
 To supplement operational expenses, repairs and maintenance, contracts and services, lifeguard contracts and reoccurring costs for the management and operation of state parks.

Variances:
 The State Parks ceiling was increased by \$10M for FY24 and an additional \$10M for FY25.

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

Financial Data				
			FY 2024	FY 2025
			(actual)	(actual)
Appropriation Ceiling			20,093,312	30,093,312
Beginning Cash Balance			31,390,434	45,376,620
Revenues			23,719,910	20,408,694
Expenditures			9,584,417	10,122,242
Transfers				
List each net transfer in/out/ or projection in/out; list each account number				
			(149,307)	(242,417)
Net Total Transfers			(149,307)	(242,417)
Ending Cash Balance			45,376,620	55,420,655
Encumbrances			14,713,689	23,624,660
Unencumbered Cash Balance			30,662,931	31,795,995

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 401
 Appropriation: S-313-C
 Name of Fund: Fisheries Management
 Legal Authority: A248/SL 22

Intended Purpose:

To develop and conduct programs and activities for projects concerning aquatic life used for commercial purposes

Source of Revenues:

Monies from the sale of commercial fishing licenses and other permits related to the commercial use of aquatic resources and periodic resource fines.

Current Program Activities/Allowable Expenses:

Develop and conduct resource monitoring programs and studies to determine sustainable use of aquatic life for commercial purposes. Also, to implement research programs and activities concerning the conservation and management of aquatic life for commercial purposes.

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data				
	FY 2020	FY 2021	FY 2024	FY 2025
	(actual)	(actual)	(actual)	(estimated)
Appropriation Ceiling			450,360	469,985
Beginning Cash Balance		0	441,291	842,582
Revenues			441,343	440,000
Expenditures			193,076	400,000
Transfers				
List each net transfer in/out/ or projection in/out; list each account number				
			153,024	0
Net Total Transfers	0	0	153,024	0
Ending Cash Balance	0	0	842,582	882,582
Encumbrances			115,971	
Unencumbered Cash Balance	0	0	726,611	882,582

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
Program ID(s): LNR 102
Appropriation: S-317-C
Name of Fund: Land Conservation Fund
Legal Authority: HRS, Chapter 173A

Land Conservation Fund is under new Appropriation Account Number S-311

Intended Purpose:

Provide funding to county agencies, State agencies, and nonprofit land conservation organizations for the acquisition and management of lands that have natural, environmental, recreational, scenic, cultural, agricultural production, or historic value, including park and trail systems that provide access to such land.

Source of Revenues:

Proceeds from the sale of general obligation bonds authorized and issued for purposes of chapter 173A, HRS; net proceeds or revenue from the operation, management, sale, lease, or other disposition of land or the improvements on the land acquired or constructed by the board under the provisions of chapter 173A, HRS; the appropriate percentage of conveyance taxes imposed and collected under chapter 247, HRS; and moneys from any other private or public source.

Current Program Activities/Allowable Expenses:

- (1) The acquisition of interests or rights in land having value as a resource to the State, whether in fee title or through the establishment of permanent conservation easements under chapter 198 or agricultural easements;
- (2) The payment of any debt service on state financial instruments relating to the acquisition of interests or rights in land having value as a resource to the State;
- (3) Annual administration costs for the fund, not to exceed five per cent of annual fund revenues of the previous year; [and]
- (4) Costs related to the operation, maintenance, and management of lands acquired by way of this fund that are necessary to protect, maintain, or restore resources at risk on these lands, or that provide for greater public access and enjoyment of these lands; provided that the costs related to the operation, maintenance, and management of lands acquired by way of this fund do not exceed five per cent of annual fund revenues of the previous year.

Variances:

Variances in projected and actual revenues may reflect unexpected variance in: conveyance tax collections; State investment pool performance; revenue sharing from dispositions of land acquired with financing from the Land Conservation Fund; and the timing and magnitude of transfers that return unused grant funds to the Land Conservation Fund from the Department Trust Fund (T-907) and CIP accounts.

Variances in expenditures reflect variances in appropriation ceilings and types and amounts of grant awards, and uncertainty about the timing of complex real estate transactions.

Cash balance lapse to general fund? **No.**

Statutory language: HRS, Chapter 173A

Financial Data				
			FY 2024	FY 2025
			(actual)	(actual)
Appropriation Ceiling			560,302	560,302
Beginning Cash Balance			16,241,727	6,110,578
Revenues			4,711,820	318,790
Expenditures			1,452,036	0

**Report on Administratively Established Accounts or Funds
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Transfers

List each net transfer in/out/ or projection in/out; list each account number				
00JS0525, 08/08/24			(13,390,933)	(144,036)
00JS3883, 02/28/25				(42,243)
00JS3883, 02/28/25				(213,340)
Net Total Transfers			(13,390,933)	(399,619)
Ending Cash Balance			6,110,578	6,029,749
Encumbrances			0	5,756,542
Unencumbered Cash Balance			6,110,578	273,207

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department:	Land and Natural Resources
Program ID(s):	LNR 101
Appropriation:	S-316-C/S-318-C
Name of Fund:	Special Land and Development Fund
Legal Authority:	HRS 171-19

Intended Purpose:

To fund the operations of the Land Management Division and to assist with funding for the operations and maintenance of public lands under the management jurisdiction of the Board and Department of Land and Natural Resources.

Source of Revenues:

Primarily rents from land leases and permits; quarrying activities and geothermal royalties; concessions; and renewable energy leases.

Current Program Activities/Allowable Expenses:

Primarily rents from land leases and permits; quarrying activities and geothermal royalties; concessions; and renewable energy leases.

Variances:

Revenues: In FY24 large industrial tenant (SIBA) paid early and made three semi-annual rental payments payments resulting in the increase in revenues; and overall land values have gone up resulting in increased land rents. Transfers: A one time transfer of \$3.465 million to cover the Hawaii District Land Office renovation contract that resulted in the increase in transfers over projections, and another one time \$1.0 mil transfer was made to cover expenses in connection with the Uncle Billy's demolition project. Transfers and Expenditures: Transfers and expenditures for FY24 through 26 are expected to increase from FY23 due to consultant contracts of over a million dollars to comply with an EPA audit for large capacity cesspools, and related costs for the Uncle Billy's demolition project. In addition, the SLDF will need to fund the repayment of the GO reimbursable bonds issued to demolish Uncle Billy's. Significant future expenditures are also expected to address cesspool closures, dam safety requirements, securing vacant properties and remediation of contaminated properties. Also, increased personnel costs are expected as vacant staff positions are filled.

Cash balance lapse to general fund? No

Statutory language:

HRS 171-19 (e) provides that all unexpended and unencumbered moneys remaining on balance with the fund at the close of each fiscal year which are deemed, by the director of finance, to be in excess of the moneys necessary to carry out the purposes of this section over the next following fiscal year shall lapse to the credit of the state general fund.

**Report on Administratively Established Accounts or Funds
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Financial Data				
			FY 2024	FY 2025
			(actual)	(actual)
Appropriation Ceiling			18,054,238	19,763,018
Beginning Cash Balance			37,790,580	45,633,478
Revenues			31,987,571	20,470,316
Expenditures			10,924,335	12,016,803
Transfers				
List each net transfer in/out/ or projection in/out; list each account number				
			(13,220,338)	(9,671,442)
Net Total Transfers			(13,220,338)	(9,671,442)

Ending Cash Balance			45,633,478	44,415,549
Encumbrances			3,396,762	3,079,710
Unencumbered Cash Balance			42,236,716	41,335,839

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 802
 Appropriation: S-319-C
 Name of Fund: SHPD-SLDF
 Legal Authority: HB 300 CD1, SLH 2023

Intended Purpose:
 Archaeological Services and Consultant Fees, Legal Fees, and Payroll and Fringe Benefits for three positions

Source of Revenues:
 Interest earned

Current Program Activities/Allowable Expenses:
 Archaeological Services and Consultant Fees, Legal Fees, and Payroll and Fringe Benefits for three positions

Variances:
 Increases in expenditures due to increase salary and fringe benefit costs

Cash balance lapse to general fund? NO
 Statutory language:

Financial Data				
	FY 2022	FY 2023	FY 2024	FY 2025
	(actual)	(actual)	(actual)	(actual)
Appropriation Ceiling			708,464	726,207
Beginning Cash Balance			1,073,129	1,488,984
Revenues			36,546	44,285
Expenditures			329,155	114,365
Transfers				
List each net transfer in/out/ or projection in/out; list each account number				
			708,464	726,207
Net Total Transfers			708,464	726,207
Ending Cash Balance			1,488,984	2,145,111
Encumbrances			0	0
Unencumbered Cash Balance			1,488,984	2,145,111

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 802
 Appropriation: S-321-C
 Name of Fund: Hawaii Historic Preservation Special Fnd
 Legal Authority: HB 300 CD, SLH 2023

Intended Purpose:
 Support historic preservation operating costs, staff salaries and fringe benefits and other programs and education outreach.

Source of Revenues:
 Permit and report review fees along with collected fines.

Current Program Activities/Allowable Expenses:
 Operating expenses

Variances:
 Increase in revenues will be attributed to the revised fee schedule currently being worked on as part of the revised administrative rules.

Cash balance lapse to general fund? NO
 Statutory language:

Financial Data				
	FY 2022	FY 2023	FY 2024	FY 2025
	(actual)	(actual)	(actual)	(actual)
Appropriation Ceiling			208,731	195,902
Beginning Cash Balance			76,755	63,006
Revenues			51,337	57,003
Expenditures			19,442	12,816
Transfers				
List each net transfer in/out/ or projection in/out; list each account number				
			(45,644)	0
Net Total Transfers			(45,644)	0
Ending Cash Balance			63,006	107,193
Encumbrances			0	45,685
Unencumbered Cash Balance			63,006	61,508

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 810
 Appropriation: S-323-C
 Name of Fund: Prevention of Natural Disasters
 Legal Authority: Administratively Created

Intended Purpose:
 Operating special fund for LNR 810 program for expenses related to flood control and dam safety activities

Source of Revenues:
 Investment Pool proceeds; transfer of vacation earned with other departments.

Current Program Activities/Allowable Expenses:
 Payroll, fringe benefits and operating expenses for program activities

Variances:
 Receipt of investment pool revenues varies greatly. Expenditures/encumbrances varies due to staffing levels and related workload.

Cash balance lapse to general fund? No
 Statutory language: None

Financial Data				
	FY 2022	FY 2023	FY 2024	FY 2025
	(actual)	(actual)	(actual)	(actual)
Appropriation Ceiling			1,290,312	1,355,548
Beginning Cash Balance			1,306,281	1,451,531
Revenues			51,151	49,191
Expenditures			1,196,213	1,460,667
Transfers				
List each net transfer in/out/ or projection in/out; list each account number				
			1,290,312	1,355,548
Net Total Transfers			1,290,312	1,355,548
Ending Cash Balance			1,451,531	1,395,603
Encumbrances			179,932	145,214
Unencumbered Cash Balance			1,271,599	1,250,389

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 101
 Appropriation: S-325-C
 Name of Fund: Beach Restoration Special Fund
 Legal Authority: HRS 171-156

Intended Purpose:

Providing grants to the counties, nongovernmental organizations, and the University of Hawaii for the restoration of beach lands and for research or engineering studies necessary to support beach restoration projects

Source of Revenues:

Proceeds from the lease or development of public coastal lands
 Proceeds from the lease of public lands pursuant to this part for an existing seawall or revetment
 Fines collected for unauthorized shoreline structures on state submerged land or conservation district land
 Appropriations made by the legislature for deposit into this fund
 Donations and contributions made by private individuals or organizations
 Fees collected for the processing of applications for coastal and beach erosion control projects
 Grants provided by governmental agencies or any other source

Current Program Activities/Allowable Expenses:

Coastal Lands Program through MOU with Sea Grant
 Funding of coastal restoration projects in conjunction with State Parks and the Kahoolawe Island Reserve Commission
 Dune Restoration Program

Variances:

Revenues vary depending on status of shoreline enforcement actions and States ability to collect delinquent fines
 One new contract with UH for a Grau Fellow to assist with program development
 Some balance held in reserve for emergency work and damage mitigation

Cash balance lapse to general fund? No

Statutory language:

Financial Data				
	FY 2022	FY 2023	FY 2024	FY 2025
	(actual)	(actual)	(actual)	(actual)
Appropriation Ceiling			1,000,000	1,000,000
Beginning Cash Balance			3,838,042	4,518,819
Revenues			890,779	822,602
Expenditures			209,310	339,949
Transfers				
List each net transfer in/out/ or projection in/out; list each account number				
			(692)	0

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Net Total Transfers			(692)	0
Ending Cash Balance			4,518,819	5,001,472
Encumbrances			189,828	609,421
Unencumbered Cash Balance			4,328,991	4,392,051

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 404
 Appropriation: S-326
 Name of Fund: Water Resources Management Fund
 Legal Authority: Section 174C-5.5, HRS

Intended Purpose:

Monitoring water resources; water conservation and investigating alternative sources; informing the public; collecting data and updating water plans; and any other necessary protection, management, operational, or maintenance functions, including funding staff positions.

Source of Revenues:

Legislative appropriations; fees and administrative charges collected under chapter 174C; fines and penalties; public and private contributions; proceeds from retail sales related to water resources; other moneys collected pursuant to chapter 174C; and investment earnings.

Current Program Activities/Allowable Expenses: Monitoring programs and activities concerning water resource quality, protection, and management; research on water conservation and alternative sources; preparation and dissemination of public information; collection of data and updating of long-range planning documents; and other protection, management, operational, and maintenance functions authorized by the commission, including funding of staff positions

Variances:

Cash balance lapse to general fund? No

Statutory language:

Financial Data				
	FY 2022	FY 2023	FY 2024	FY 2025
	(actual)	(actual)	(actual)	(actual)
Appropriation Ceiling			356,474	356,474
Beginning Cash Balance			693,570	520,405
Revenues			124,966	153,401
Expenditures			240,628	25,770
Transfers				
List each net transfer in/out/ or projection in/out; list each account number				
			(57,503)	(74,518)
Net Total Transfers			(57,503)	(74,518)
Ending Cash Balance			520,405	573,518
Encumbrances			19,840	195,065
Unencumbered Cash Balance			500,565	378,453

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 810
 Appropriation: S-328-C
 Name of Fund: Dam and Reservoir Safety Special Fund
 Legal Authority: HRS 179D

Intended Purpose:
 Provide funding to improve the safety of dams and reservoirs in the State.

Source of Revenues:
 Appropriations by the legislature; fees and administrative charges collected under Act 262, SLH 2007; fines or penalties imposed under act 262, SLH 2007; moneys from public or private sources to benefit dam and reservoir safety; moneys collected from sale of retail items by DLNR relating to dam and reservoir safety; other moneys collected pursuant to Act 262, SLH 2007 or rules adopted thereunder; and moneys derived from interest, dividends or other income from other sources.

Current Program Activities/Allowable Expenses:
 Use of the DRSSF includes, but is not limited to, conducting investigations, research, and collection of data; monitoring and inspection programs and activities, including enforcement; preparing and disseminating information to the public related to dam and reservoir safety; provision of training and/or educational activities related to dam and reservoir safety; employing any necessary remedial measures to protect person and property; and administrative or other related costs and expenses for dam and reservoir safety.

Variances:
 Expenditures/encumbrances vary due to staff workload.

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

Financial Data				
	FY 2022	FY 2023	FY 2024	FY 2025
	(actual)	(actual)	(actual)	(actual)
Appropriation Ceiling			1,300,000	1,300,000
Beginning Cash Balance			3,329,778	4,485,350
Revenues			1,629,168	791,340
Expenditures			473,596	593,224
Transfers				
List each net transfer in/out/ or projection in/out; list each account number				
			0	0
Net Total Transfers			0	0
Ending Cash Balance			4,485,350	4,683,466
Encumbrances			1,897,440	1,553,206
Unencumbered Cash Balance			2,587,910	3,130,260

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
Program ID(s): LNR 401
Appropriation: S-341-C
Name of Fund: Ecosystem Protection and Restoration/Ocean Stewardship Fund
Legal Authority: HRS 187 A - 51

Intended Purpose:

(1) Develop and carry out marine resource conservation, restoration, enhancement, research, regulatory, measures, enforcement actions, educational activities, or any other management measure intended to conserve, restore, and enhance marine resources under the jurisdiction of the State. (2) Develop and carry out restoration and compensatory mitigation measures for impacts to the marine environment, including impacts to the marine environment from federal or state permitted actions, or violations of subtitle 5 of title 12 or any rule adopted thereunder; and (3) Install, maintain, and replace day use mooring buoys and other infrastructure to reduce impacts to the marine ecosystem.

Source of Revenues:

The following shall be deposited into the ocean stewardship special fund:

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

Current Program Activities/Allowable Expenses:

Variances:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Financial Data				
			2024	2025
			(actual)	(actual)
Appropriation Ceiling			1,068,340	2,600,000
Beginning Cash Balance			292,030	1,155,375
Revenues			1,032,803	1,994,100
Expenditures			169,458	310,003
Transfers				
List each net transfer in/out/ or projection in/out; list each account number				
			0	0
Net Total Transfers			0	0
Ending Cash Balance			1,155,375	2,839,472
Encumbrances			722,230	367,987
Unencumbered Cash Balance			433,145	2,471,485

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
Program ID(s): LNR 407
Appropriation: S-342-C
Name of Fund: Natural Area Reserve Fund
Legal Authority: A248/SL 22

Intended Purpose:

Implement the purposes of chapter 195-9, Hawaii Revised Statutes, including the identification, establishment, and management of natural area reserves, the acquisition of private lands for new natural area reserves, the operation of the heritage program, and the provision of matching funds for the natural area partnership program.

Source of Revenues:

The Fund consists of moneys received from any public or private sources. The fund shall be held separate and apart from all other moneys, funds, and accounts in the state treasury, except that any moneys received from the federal government or from private contributions shall be deposited and accounted for in accordance with conditions established by the agencies or persons from whom the moneys are received. Investment earnings credited to the assets of the fund shall become a part of the assets of the fund. Any balance remaining in the fund at the end of any fiscal year shall be carried forward in the fund for the next fiscal year.

Current Program Activities/Allowable Expenses:

A ceiling has been provided in FY23. The fund will support management of the Natural Area Reserves, particularly the Ahihi Kinau NAR, where the revenues were generated. Funds will be used to keep the Reserve sanitary, safe, and improve conservation of the natural resources.

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? No

Statutory language:

Financial Data				
			FY 2024	FY 2025
			(actual)	(actual)
Appropriation Ceiling			180,000	180,000
Beginning Cash Balance			1,027,360	887,075
Revenues			35,755	29,068
Expenditures			176,040	123,394

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Transfers

List each net transfer in/out/ or projection in/out; list each account number				
			0	0
Net Total Transfers			0	0
Ending Cash Balance			887,075	792,749
Encumbrances			142,660	199,263
Unencumbered Cash Balance			744,415	593,486

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 804
 Appropriation: S-343-C
 Name of Fund: Wildlife Revolving Fund
 Legal Authority: Section 183D-10.5, HRS

Intended Purpose:

This fund was established by Act 67, SLH 1988, to collect proceeds from hunting license fees, law violation fines, hunter training fees and charges for use of public target ranges. Authorized expenditures include matching funds for federal grants.

Source of Revenues:

Hunting license fees, law violation fines, hunter training fees and charges for use of public target ranges.

Current Program Activities/Allowable Expenses:

Current activities includes administration, education, trail maintenance and research to develop new public hunting areas.

Variances:

Variance between FY's in revenues and expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? No

Statutory language:

Financial Data				
			FY 2024	FY 2025
			(actual)	(actual)
Appropriation Ceiling			1,006,411	912,795
Beginning Cash Balance			1,053,664	791,067
Revenues			806,134	657,759
Expenditures			994,012	686,653
Transfers				
List each net transfer in/out/ or projection in/out; list each account number				
00JS4949, 05/12/2025			(74,719)	(52,212)
00JS5182, 05/28/2025				(47,644)
Net Total Transfers			(74,719)	(99,856)
Ending Cash Balance			791,067	662,317
Encumbrances			122,969	314,769
Unencumbered Cash Balance			668,098	347,548

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 405
 Appropriation: S-344-C
 Name of Fund: Conservation & Resources Enforcement
 Legal Authority: Section 183D-10.5, HRS

Intended Purpose:

This fund was established by Act 67, SLH 1988 to collect proceeds from hunting license fees, law violation fines, hunter training fees and charges for use of public target ranges. Authorized expenditures include matching funds for federal grants-in-aid.

Source of Revenues:

Hunting license fees, law violation fines, hunter training fees and charges for use of public target ranges.

Current Program Activities/Allowable Expenses:

Matching funds for federal grants-in-aid.

Variances:

Cash balance lapse to general fund? No

Statutory language:

Financial Data				
			FY 2024	FY 2025
			(actual)	(actual)
Appropriation Ceiling			32,671	32,671
Beginning Cash Balance			7,711	6,488
Revenues			2,624	1,919
Expenditures			3,847	0
Transfers				
List each net transfer in/out/ or projection in/out; list each account number				
				0
Net Total Transfers			0	0
Ending Cash Balance			6,488	8,407
Encumbrances			0	0
Unencumbered Cash Balance			6,488	8,407

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 172
 Appropriation: S-347-C
 Name of Fund: Forest Stewardship Fund
 Legal Authority: 195F-4, HRS

Intended Purpose:

Support Forest Stewardship Program; Collect money from forest product revenue; Used for (1) replanting, managing, and maintaining timber management areas, (2) enhancing forest reserves with focus on koa, (3) developing environmental education and training programs.□

Source of Revenues:

Revenue collected from forest reserves resources, services, and products, and imposition of fines or penalties. Moneys received from any public or private sources.

Current Program Activities/Allowable Expenses:

(I) replanting, managing, and maintaining designated timber management areas; (II) enhancing the management of public forest reserves with an emphasis on restoring degraded koa forests; and (III) developing environmental education. administration of various forestry programs and training programs pertaining to sustainable forestry; provided that the activities described in clauses (II) and (III) may not be funded unless the activities described in approved management plans pertaining to clause (i) are adequately funded.□

Variances:

Decrease in revenue in FY 23 is due to leases not renewed.

Cash balance lapse to general fund? No

Statutory language:

Financial Data				
	FY 2022	FY 2023	FY 2024	FY 2025
	(actual)	(actual)	(actual)	(actual)
Appropriation Ceiling	1,500,000	1,500,000	1,500,000	1,500,000
Beginning Cash Balance	479,344	522,576	519,813	719,550
Revenues	481,376	394,991	600,094	598,876
Expenditures	384,372	351,037	324,311	354,836
Transfers				
List each net transfer in/out/ or projection in/out; list each account number				
00JS4949, 05/12/25	(53,772)	(46,717)	(76,046)	(107,210)
00JS5182, 05/28/25				(5,956)
Net Total Transfers	(53,772)	(46,717)	(76,046)	(113,166)
Ending Cash Balance	522,576	519,813	719,550	850,424
Encumbrances	153,693	216,959	89,255	464,229
Unencumbered Cash Balance	368,883	302,854	630,295	386,195

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 401
 Appropriation: S-348-C
 Name of Fund: Sport Fish Special Fund
 Legal Authority: A 88/SL 21

Intended Purpose:

To insure compliance with the Federal Aid Sport Fish Restoration Act for the matching of state funds to be used for sport fish projects.

Source of Revenues:

Monies collected from sport fish license fees, permits and interest income.

Current Program Activities/Allowable Expenses:

Monitor recreational fishing success, maintain statewide system of fish aggregating devicesm and maintain and improve existing artificial reefs.

Variances:

Cash balance lapse to general fund? No

Statutory language:

Financial Data				
	FY 2020	FY 2021	FY 2024	FY 2025
	(actual)	(actual)	(actual)	(actual)
Appropriation Ceiling			404,130	1,215,733
Beginning Cash Balance		0	0	74,958
Revenues			32,359	356,011
Expenditures			6,652	42,480
Transfers				
List each net transfer in/out/ or projection in/out; list each account number				
			49,251	16,711
Net Total Transfers	0	0	49,251	16,711
Ending Cash Balance	0	0	74,958	405,199
Encumbrances			0	180,193
Unencumbered Cash Balance	0	0	74,958	225,006

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 405
 Appropriation: S-349-C
 Name of Fund: Conservation & Resources Enforcement
 Legal Authority: Act 78, SLH 2011

Intended Purpose:

This fund was established to deposit grants, awards, donations, gifts, transfers or monies derived from public or private sources for purposes of enforcing the provisions of Title 12, Chapters 6D, 6E, and 6K.

Source of Revenues:

Grants, awards, donations, gifts, transfers or monies including fees, reimbursements, administrative charges, penalties collected from enforcement activities, interest, dividend, or other income; Transient Accommodations Tax.

Current Program Activities/Allowable Expenses:

Expenditures include, but not limited to training, equipment, IT, safety, wireless communication, travel, work performed in cooperation with enforcement authorities of the state, counties, and federal government, etc.

Variances:

Variance is due to anticipated costs in overtime and purchases to support operations related to tourism.

Cash balance lapse to general fund? No

Statutory language:

Financial Data				
			FY 2024	FY 2025
			(actual)	(actual)
Appropriation Ceiling			580,297	590,201
Beginning Cash Balance			937,435	998,039
Revenues			410,800	410,050
Expenditures			350,196	86,992
Transfers				
List each net transfer in/out/ or projection in/out; list each account number				
			0	0
Net Total Transfers			0	0
Ending Cash Balance			998,039	1,321,097
Encumbrances			61,171	492,191
Unencumbered Cash Balance			936,868	828,906

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 405
 Appropriation: S-351-C
 Name of Fund: DOCARE - SLDF
 Legal Authority: Act 53, SLH 2018

Intended Purpose:

This fund was established by Act 53, SLH 2018 to provide funding for overtime and other cost differentials by DOCARE.

Source of Revenues:

Special Land Division Fund

Current Program Activities/Allowable Expenses:

Personal Services Overtime and Other Cost Differentials

Variances:

Variance is due to anticipated increase in overtime cost differentials due to emergency and disaster-related as well as focused response.

Cash balance lapse to general fund? No

Statutory language: N/A

Financial Data				
			FY 2024	FY 2025
			(actual)	(actual)
Appropriation Ceiling			330,000	330,000
Beginning Cash Balance			757,402	782,497
Revenues			25,095	20,785
Expenditures			330,000	9,497
Transfers				
List each net transfer in/out/ or projection in/out; list each account number				
00JS3277, 01/23/2025			330,000	330,000
Net Total Transfers			330,000	330,000
Ending Cash Balance			782,497	1,123,785
Encumbrances			0	0
Unencumbered Cash Balance			782,497	1,123,785

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 172
 Appropriation: S-353-C
 Name of Fund: Forest Stewardship Fund
 Legal Authority: Act 119 SLH 2015

Intended Purpose:
 Transfer into the subaccount as provided by Act 119, SLH 2015

Source of Revenues:
 Transfer from Special Land Development Funds

Current Program Activities/Allowable Expenses:
 Support and administration of forest management within the public forest reserve system and on private forest lands.

Variances:
 Variance between FY's expenditures is due to encumbrances paid the following year.

Cash balance lapse to general fund? No
 Statutory language:

Financial Data				
			FY 2024	FY 2025
			(actual)	(actual)
Appropriation Ceiling			955,475	955,475
Beginning Cash Balance			1,396,340	1,603,430
Revenues			49,764	47,947
Expenditures			798,149	984,367
Transfers				
List each net transfer in/out/ or projection in/out; list each account number				
			955,475	955,475
Net Total Transfers			955,475	955,475
Ending Cash Balance			1,603,430	1,622,485
Encumbrances			880,955	679,811
Unencumbered Cash Balance			722,475	942,674

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 806
 Appropriation: S-355-C
 Name of Fund: State Parks - SLDF
 Legal Authority: Act 162 SLH2009

Intended Purpose:
 Lifeguard Services at Keawaula Beach, Kaena Point State Park, Oahu

Source of Revenues:
 Transfer of funds from Special Land Development Fund and revenue from investment pool account.

Current Program Activities/Allowable Expenses:
 Lifeguard Services at Keawaula Beach, Kaena Point State Park, Oahu.

Variances:

Reflects the actual cash balance and whether invoices have been received.

Cash balance lapse to general fund? No
 Statutory language:

Financial Data				
			FY 2024	FY 2025
			(actual)	(actual)
Appropriation Ceiling			584,216	584,216
Beginning Cash Balance			676,475	706,141
Revenues			29,666	27,653
Expenditures			584,216	0
Transfers				
List each net transfer in/out/ or projection in/out; list each account number				
			584,216	584,216
Net Total Transfers			584,216	584,216
Ending Cash Balance			706,141	1,318,010
Encumbrances			0	584,216
Unencumbered Cash Balance			706,141	733,794

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 404
 Appropriation: S-354-C
 Name of Fund: CWRM - SLDF
 Legal Authority: Administratively Established

Intended Purpose:

To provide a source of funding for the acquisition of real property, development of state lands, and other purposes authorized under chapter 171, HRS.

Source of Revenues:

Proceeds from the sale, lease, or other disposition of public lands; legislative appropriations; revenues from land development projects; interest income; and other moneys collected under chapter 171, HRS.

Current Program Activities/Allowable Expenses:

Other operational and administrative expenses necessary to manage public lands.

Variances:

Cash balance lapse to general fund? No

Statutory language: HRS §171-19 establishes the Special Land Development Fund; statute does not provide for lapse to the general fund.

Financial Data				
			FY 2024	FY 2025
			(actual)	(actual)
Appropriation Ceiling			853,619	924,236
Beginning Cash Balance			469,004	756,953
Revenues			14,682	20,796
Expenditures			580,352	700,558
Transfers				
List each net transfer in/out/ or projection in/out; list each account number				
			853,619	924,326
Net Total Transfers			853,619	924,326
Ending Cash Balance			756,953	1,001,517
Encumbrances			25,000	25,000
Unencumbered Cash Balance			731,953	976,517

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 801
 Appropriation: S-359-C/S-360-C
 Name of Fund: Ocean-Based Recreation
 Legal Authority: Section 248-8, HRS

Intended Purpose:

This fund was established pursuant to Section 248-8, HRS to collect revenues to implement the boating and ocean recreation programs.

Source of Revenues:

Monies received from collection of recreational and commercial boaters for the use of boating facilities, overseeing the ocean waters of the State of Hawaii.

Current Program Activities/Allowable Expenses:

Improving and expanding the capacity of existing mooring and launch facilities; operating, administering, maintaining all harbors and launch ramps; constructing new facilities; registering boats and maintaining a centralized vessel registration file; regulating the commercial use of boating facilities; administering a marine casualty and investigation program; constructing and maintaining navigational aids for boating facilities; conducting public education in boating safety; and overseeing the ocean waters of the State of Hawaii.

Cash balance lapse to general fund? No

Statutory language:

Financial Data				
			FY 2024	FY 2025
			(actual)	(actual)
Appropriation Ceiling			41,008,508	43,017,239
Beginning Cash Balance			35,899,943	38,588,159
Revenues			25,071,038	25,345,674
Expenditures			21,811,408	26,284,016
Transfers				
List each net transfer in/out/ or projection in/out; list each account number				
			(571,414)	(4,670,154)
Net Total Transfers			(571,414)	(4,670,154)
Ending Cash Balance			38,588,159	32,979,663
Encumbrances			12,136,790	22,355,902
Unencumbered Cash Balance			26,451,369	10,623,761

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 101
 Appropriation: S-375-C
 Name of Fund: Turtle Bay Conservation Easement Special Fund
 Legal Authority: Act 121, SLH 2015, Section 171-172, HRS

Intended Purpose:

Reimburse the state general fund for payment of debt service on reimbursable general obligation bonds issued to acquire the conservation easement and other real property interests in Turtle Bay, Oahu.

Source of Revenues:

Transient accomodations tax revenues and funds from Land Conservation Fund.

Current Program Activities/Allowable Expenses:

Reimbursement of State General Fund for debt service charges on general obligation bonds for Turtle Bay conservation easement.

Variances:

Cash balance lapse to general fund? No

Statutory language:

Financial Data				
	FY 2022	FY 2023	FY 2024	FY 2025
	(actual)	(actual)	(actual)	(actual)
Appropriation Ceiling	2,535,069	2,535,069	2,535,069	2,535,069
Beginning Cash Balance	7,801,099	8,296,773	8,931,313	9,699,011
Revenues	3,026,343	3,168,509	3,298,692	3,288,357
Expenditures	2,530,669	2,533,969	2,530,994	2,532,168
Transfers				
List each net transfer in/out/ or projection in/out; list each account number				
Net Total Transfers	0	0	0	0
Ending Cash Balance	8,296,773	8,931,313	9,699,011	10,455,200
Encumbrances	0	0	0	0
Unencumbered Cash Balance	8,296,773	8,931,313	9,699,011	10,455,200

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 101
 Appropriation: T-901-C
 Name of Fund: Ceded Lands Proceeds - Oahu
 Legal Authority: Section 171-18,HRS

Intended Purpose:

This fund was established by Act 32, SLH 1962, in accordance with the requirements of the Admission Act. All revenues derived from the sale of ceded public lands (including ceded land remnants) and the rents from leases, licenses, and permits of ceded lands (less the 30 percent derived from sugarland water licenses) are required to be deposited into this fund.

Source of Revenues:

20% of revenues derived from ceded lands.

Current Program Activities/Allowable Expenses:

Under the provisions of the Admissions Act and Section 10-13.5, HRS, as amended by Act 271, SLH 1980, 20 percent of the income from the Public Land Trust is to be paid to the Office of Hawaiian Affairs to be used for betterment of native Hawaiians. The remainder of the revenues are transferred into the State General Fund.

Variances:

Cash balance lapse to general fund? No

Statutory language:

Financial Data				
			FY 2024	FY 2025
			(actual)	(actual)
Appropriation Ceiling				
Beginning Cash Balance			3,243	64,301
Revenues			2,236,754	1,843,558
Expenditures			2,175,696	1,355,467
Transfers				
List each net transfer in/out/ or projection in/out; list each account number				
			0	0
Net Total Transfers			0	0
Ending Cash Balance			64,301	552,392
Encumbrances				
Unencumbered Cash Balance			64,301	552,392

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 101
 Appropriation: T-902-C
 Name of Fund: Ceded Lands Proceeds - Maui
 Legal Authority: Section 171-18,HRS

Intended Purpose:

This fund was established by Act 32, SLH 1962, in accordance with the requirements of the Admission Act. All revenues derived from the sale of ceded public lands (including ceded land remnants) and the rents from leases, licenses, and permits of ceded lands (less the 30 percent derived from sugarland water licenses) are required to be deposited into this fund.

Source of Revenues:

20% of revenues derived from ceded lands.

Current Program Activities/Allowable Expenses:

Under the provisions of the Admissions Act and Section 10-13.5, HRS, as amended by Act 271, SLH 1980, 20 percent of the income from the Public Land Trust is to be paid to the Office of Hawaiian Affairs to be used for betterment of native Hawaiians. The remainder of the revenues are transferred into the State General Fund.

Variances:

Cash balance lapse to general fund? No

Statutory language:

Financial Data				
			FY 2024	FY 2025
			(actual)	(actual)
Appropriation Ceiling				
Beginning Cash Balance			14,247	30,563
Revenues			841,466	1,357,331
Expenditures			825,150	1,013,689
Transfers				
List each net transfer in/out/ or projection in/out; list each account number				
			0	0
Net Total Transfers			0	0
Ending Cash Balance			30,563	374,205
Encumbrances			0	0
Unencumbered Cash Balance			30,563	374,205

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 101
 Appropriation: T-903-C
 Name of Fund: Ceded Lands Proceeds - Hawaii
 Legal Authority: Section 171-18,HRS

Intended Purpose:

This fund was established by Act 32, SLH 1962, in accordance with the requirements of the Admission Act. All revenues derived from the sale of ceded public lands (including ceded land remnants) and the rents from leases, licenses, and permits of ceded lands (less the 30 percent derived from sugarland leases and water licenses) are required to be deposited into this fund.

Source of Revenues:

20% of revenues derived from ceded lands.

Current Program Activities/Allowable Expenses:

Under the provisions of the Admissions Act and Section 10-13.5, HRS, as amended by Act 271, SLH 1980, 20 percent of the income from the Public Land Trust is to be paid to the Office of Hawaiian Affairs to be used for betterment of native Hawaiians. The remainder of the revenues are transferred into the State General Fund.

Variances:

Cash balance lapse to general fund? No

Statutory language:

Financial Data				
			FY 2024	FY 2025
			(actual)	(actual)
Appropriation Ceiling				
Beginning Cash Balance			90,877	3,891
Revenues			2,261,317	2,545,617
Expenditures			2,348,303	1,753,532
Transfers				
List each net transfer in/out/ or projection in/out; list each account number				
			0	0
Net Total Transfers			0	0
Ending Cash Balance			3,891	795,976
Encumbrances			0	0
Unencumbered Cash Balance			3,891	795,976

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 101
 Appropriation: T-904-C
 Name of Fund: Ceded Lands Proceeds - Kauai
 Legal Authority: Section 171-18,HRS

Intended Purpose:

This fund was established by Act 32, SLH 1962, in accordance with the requirements of the Admission Act. All revenues derived from the sale of ceded public lands (including ceded land remnants) and the rents from leases, licenses, and permits of ceded lands (less the 30 percent derived from sugarland leases and water licenses) are required to be deposited into this fund.

Source of Revenues:

20% of revenues derived from ceded lands.

Current Program Activities/Allowable Expenses:

Under the provisions of the Admissions Act and Section 10-13.5, HRS, as amended by Act 271, SLH 1980, 20 percent of the income from the Public Land

Variances:

Cash balance lapse to general fund? No

Statutory language:

Financial Data				
			FY 2024	FY 2025
			(actual)	(actual)
Appropriation Ceiling				
Beginning Cash Balance			3,511	1,314
Revenues			1,434,393	1,598,683
Expenditures			1,436,590	1,169,122
Transfers				
List each net transfer in/out/ or projection in/out; list each account number				
			0	0
Net Total Transfers			0	0
Ending Cash Balance			1,314	430,875
Encumbrances			0	0
Unencumbered Cash Balance			1,314	430,875

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 101
 Appropriation: T-905-C
 Name of Fund: Temporary Deposits
 Legal Authority: N/A

Intended Purpose:

This fund was created to account for temporary deposits such as security deposits for leases, permits and licenses, and also for the payment of appraisal fees chargeable to the applicant.

Source of Revenues:

Temporary Deposits

Current Program Activities/Allowable Expenses:

This trust fund is being used as a holding account.

Variances:

Cash balance lapse to general fund? No

Statutory language:

Financial Data				
			FY 2024	FY 2025
			(actual)	(actual)
Appropriation Ceiling				
Beginning Cash Balance			1,856,959	1,970,575
Revenues			271,753	588,826
Expenditures			158,137	178,922
Transfers				
List each net transfer in/out/ or projection in/out; list each account number				
			0	0
Net Total Transfers			0	0
Ending Cash Balance			1,970,575	2,380,479
Encumbrances			45,237	51,637
Unencumbered Cash Balance			1,925,338	2,328,842

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 906
 Appropriation: T-907-C
 Name of Fund: Temporary Deposits - Undistributed Proceeds
 Legal Authority: N/A

Intended Purpose:

This trust fund was established to deposit land rental and water license revenues that are collected by DLNR for, and later transferred to, the Department of Hawaiian Home Lands, the Department of Agriculture, the Department of Transportation, and the Hawaii Community Development Authority.

Source of Revenues:

Revenues generated by rentals and water license fees managed by DLNR for other State agencies.

Current Program Activities/Allowable Expenses:

This fund serves as a holding account for revenues generated by the rental of property or from water licenses managed by DLNR for other State agencies.

Variances:

Cash balance lapse to general fund? No

Statutory language:

Financial Data				
			FY 2024	FY 2025
			(actual)	(actual)
Appropriation Ceiling				
Beginning Cash Balance			1,501,309	1,594,547
Revenues			1,193,386	1,532,759
Expenditures			1,100,148	901,552
Transfers				
List each net transfer in/out/ or projection in/out; list each account number				
			0	0
Net Total Transfers			0	0
Ending Cash Balance			1,594,547	2,225,754
Encumbrances			0	0
Unencumbered Cash Balance			1,594,547	2,225,754

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 906
 Appropriation: T-907-C
 Name of Fund: Donations, Gifts, & Grants from Private & Governmental Entities
 Legal Authority: N/A

Intended Purpose:

This fund was created to account for donations, gifts and grants from private entities to be spent for specific purposes.

Source of Revenues:

Donations, gifts, settlement proceeds, etc.

Current Program Activities/Allowable Expenses:

Used primarily as a holding account for various receipts and expenditures.

Variances:

Cash balance lapse to general fund? No

Statutory language:

Financial Data				
			FY 2024	FY 2025
			(actual)	(actual)
Appropriation Ceiling				
Beginning Cash Balance			26,213,189	23,276,321
Revenues			1,200,279	1,601,506
Expenditures			4,137,147	2,189,819
Transfers				
List each net transfer in/out/ or projection in/out; list each account number				
			0	0
Net Total Transfers			0	0
Ending Cash Balance			23,276,321	22,688,008
Encumbrances			3,101,479	2,556,261
Unencumbered Cash Balance			20,174,842	20,131,747

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 908
 Appropriation: T-909-C
 Name of Fund: Kaho'olawe Rehabilitation Trust Fund
 Legal Authority: HRS 6K

Intended Purpose:

This fund was established to receive federal funds, legislative appropriations, and moneys from grants, donations or proceeds for the rehabilitation and environmental restoration of the Island of Kaho'olawe.

Source of Revenues:

Monies received via State and Federal appropriations, and monies from grants, donations, or proceeds for the rehabilitation and environmental restoration of the Island of Kaho'olawe.

Current Program Activities/Allowable Expenses:

Expenses related to the operation of the Kaho'olawe Island Reserve Commission for the preservation, protection, rehabilitation, revegetation and education of the island.

Variances:

Annual revenues are dependent to the amount and number of competitive grants that the KIRC is able to secure annually. Annual trust fund expenditures are dependent on the amount of trust funds needed to balance the KIRC's mandated operations less the amount of general funds authorized annually by the legislature.

Cash balance lapse to general fund? No

Statutory language: No

Financial Data				
			FY 2024	FY 2025
			(actual)	(actual)
Appropriation Ceiling				
Beginning Cash Balance			320,640	356,669
Revenues			288,195	621,248
Expenditures			252,166	269,188
Transfers				
List each net transfer in/out/ or projection in/out; list each account number				
			0	0
Net Total Transfers			0	0
Ending Cash Balance			356,669	708,729
Encumbrances			143,621	23,512
Unencumbered Cash Balance			213,048	685,217

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 101
 Appropriation: T-911-C
 Name of Fund: Land Div - Water Monitoring Services
 Legal Authority: N/A

Intended Purpose:

This trust account was created to account for donations received from various subsidiaries of sugar plantations. The donations were to be used for the operation and maintenance of sugarcane irrigation stations.

Source of Revenues:

Private parties pay for stream gauging services rendered by the United State Geological Survey (USGS).

Current Program Activities/Allowable Expenses:

This account serve as a clearing account for private parties to obtain and pay for stream gauging services rendered by USGS.

Variances:

Cash balance lapse to general fund? No

Statutory language:

Financial Data				
			FY 2024	FY 2025
			(actual)	(actual)
Appropriation Ceiling				
Beginning Cash Balance			8,727	9,394
Revenues			17,897	117
Expenditures			17,230	8,859
Transfers				
List each net transfer in/out/ or projection in/out; list each account number				
			0	0
Net Total Transfers			0	0
Ending Cash Balance			9,394	652
Encumbrances			8,820	0
Unencumbered Cash Balance			574	652

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 801
 Appropriation: T-915-C
 Name of Fund: Boating Security Deposits
 Legal Authority: N/A

Intended Purpose:

This trust fund was transferred from the Department of Transportation on July 1, 1992. This fund was created to account for security deposits collected from the boating tenants of small boat harbors.

Source of Revenues:

Monies received as security deposits from the boating tenants of small boat harbors. The security deposits are usually equivalent to two month's rent.

Current Program Activities/Allowable Expenses:

This account is being used as a holding account and the security deposits are returned when the rental agreements are terminated.

Variances:

Cash balance lapse to general fund? No

Statutory language:

Financial Data				
			FY 2024	FY 2025
			(actual)	(actual)
Appropriation Ceiling				
Beginning Cash Balance			2,144,494	2,233,691
Revenues			247,014	174,821
Expenditures			157,817	190,782
Transfers				
List each net transfer in/out/ or projection in/out; list each account number				
			0	0
Net Total Transfers			0	0
Ending Cash Balance			2,233,691	2,217,730
Encumbrances			0	0
Unencumbered Cash Balance			2,233,691	2,217,730

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Appropriation: T-919-C
 Name of Fund: Endangered Species and Trust Fund
 Legal Authority: A144/SL 04

Intended Purpose:
 Habitat restoration, invasive species control recovery and reintroductions of threatened and endangered species

Source of Revenues:
 Multiple (Federal, private, and state funds as well as some fees)

Current Program Activities/Allowable Expenses:
 Habitat restoration, invasive species control recovery and reintroductions of threatened and endangered species.

Variances:
 Funds are sporadically received and deposited for specific projects targeting specific species. Some projects are multi-year projects therefore it is difficult to predict when or how much revenue will be received and how rapidly the funds will be expended

Cash balance lapse to general fund? No
 Statutory language:

Financial Data				
			FY 2024	FY 2025
			(actual)	(actual)
Appropriation Ceiling				
Beginning Cash Balance			3,202,826	3,743,436
Revenues			1,515,305	2,182,262
Expenditures			974,695	799,318
Transfers				
List each net transfer in/out/ or projection in/out; list each account number				
			0	0
Net Total Transfers			0	0
Ending Cash Balance			3,743,436	5,126,380
Encumbrances			887,666	1,558,572
Unencumbered Cash Balance			2,855,770	3,567,808

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 402
 Appropriation: T-920-C
 Name of Fund: Native Resources & Fire Protection Program
 Legal Authority: A 53/SLH 18

Intended Purpose:
 Personnel and operating cost for the Landowner Assistance Project and Off-shore islands project

Source of Revenues:
 Technical Services fees and Commercial Vessel Landing Permit fees

Current Program Activities/Allowable Expenses:
 Personnel, contracts and supplies

Variances:
 Revenue is difficult to predict but must be sufficient to cover the operational costs.

Cash balance lapse to general fund? No
 Statutory language:

Financial Data				
			FY 2024	FY 2025
			(actual)	(actual)
Appropriation Ceiling			106,475	106,475
Beginning Cash Balance			9,215	9,579
Revenues			364	320
Expenditures			0	0
Transfers				
List each net transfer in/out/ or projection in/out; list each account number				
			0	0
Net Total Transfers			0	0
Ending Cash Balance			9,579	9,899
Encumbrances			0	0
Unencumbered Cash Balance			9,579	9,899

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 801
 Appropriation: T-921-C
 Name of Fund: Boating Ceded Land Proceeds - Oahu
 Legal Authority: N/A

Intended Purpose:

This trust fund was transferred from the Department of Transportation on July 1, 1992. This fund was created to account for security deposits collected from the boating tenants of small boat harbors.

Source of Revenues:

Monies received as security deposits from the boating tenants of small boat harbors. The security deposits are usually equivalent to two month's rent.

Current Program Activities/Allowable Expenses:

This account is being used as a holding account and the security deposits are returned when the rental agreements are terminated.

Variances:

Cash balance lapse to general fund? No

Statutory language:

Financial Data				
	FY 2022	FY 2023	FY 2024	FY 2025
	(actual)	(actual)	(actual)	(actual)
Appropriation Ceiling				0
Beginning Cash Balance	87,201	1,379,599	706,654	771,365
Revenues	2,818,316	2,242,262	2,327,396	2,298,703
Expenditures	1,525,918	2,915,207	2,262,685	2,421,319
Transfers				
List each net transfer in/out/ or projection in/out; list each account number				
	0	0		0
Net Total Transfers	0	0	0	0
Ending Cash Balance	1,379,599	706,654	771,365	648,749
Encumbrances	0	0		0
Unencumbered Cash Balance	1,379,599	706,654	771,365	648,749

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 801
 Appropriation: T-922-C
 Name of Fund: Boating Ceded Land Proceeds - Maui
 Legal Authority: N/A

Intended Purpose:

This trust fund was transferred from the Department of Transportation on July 1, 1992. This fund was created to account for security deposits collected from the boating tenants of small boat harbors.

Source of Revenues:

Monies received as security deposits from the boating tenants of small boat harbors. The security deposits are usually equivalent to two month's rent.

Current Program Activities/Allowable Expenses:

This account is being used as a holding account and the security deposits are returned when the rental agreements are terminated.

Variances:

Cash balance lapse to general fund? No

Statutory language:

Financial Data				
			FY 2024	FY 2025
			(actual)	(actual)
Appropriation Ceiling				0
Beginning Cash Balance			533,800	355,694
Revenues			937,730	1,172,663
Expenditures			1,115,836	1,059,558
Transfers				
List each net transfer in/out/ or projection in/out; list each account number				
			0	0
Net Total Transfers			0	0
Ending Cash Balance			355,694	468,799
Encumbrances			0	0
Unencumbered Cash Balance			355,694	468,799

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 801
 Appropriation: T-923-C
 Name of Fund: Boating Ceded Lands Proceeds - Hawaii
 Legal Authority: N/A

Intended Purpose:

This trust fund was transferred from the Department of Transportation on July 1, 1992. This fund was created

Source of Revenues:

Monies received as security deposits from the boating tenants of small boat harbors. The security deposits are usually equivalent to two month's rent.

Current Program Activities/Allowable Expenses:

This account is being used as a holding account and the security deposits are returned when the rental agreements are terminated.

Variances:

Cash balance lapse to general fund? No

Statutory language:

Financial Data				
	FY 2022	FY 2023	FY 2024	FY 2025
	(actual)	(actual)	(actual)	(actual)
Appropriation Ceiling				0
Beginning Cash Balance	45,270	301,315	338,332	368,130
Revenues	827,734	1,073,771	995,354	1,078,754
Expenditures	571,689	1,036,755	965,556	1,107,542
Transfers				
List each net transfer in/out/ or projection in/out; list each account number				
	0	0	0	0
Net Total Transfers	0	0	0	0
Ending Cash Balance	301,315	338,332	368,130	339,342
Encumbrances	0	0	0	0
Unencumbered Cash Balance	301,315	338,332	368,130	339,342

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 801
 Appropriation: T-924-C
 Name of Fund: Boating Ceded Land Proceeds - Kauai
 Legal Authority: N/A

Intended Purpose:

This trust fund was transferred from the Department of Transportation on July 1, 1992. This fund was created

Source of Revenues:

Monies received as security deposits from the boating tenants of small boat harbors. The security deposits are usually equivalent to two month's rent.

Current Program Activities/Allowable Expenses:

This account is being used as a holding account and the security deposits are returned when the rental agreements are terminated.

Variances:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data				
			FY 2024	FY 2025
			(actual)	(actual)
Appropriation Ceiling				0
Beginning Cash Balance			139,503	133,162
Revenues			448,516	459,873
Expenditures			454,857	468,802
Transfers				
List each net transfer in/out/ or projection in/out; list each account number				
			0	0
Net Total Transfers			0	0
Ending Cash Balance			133,162	124,233
Encumbrances			0	0
Unencumbered Cash Balance			133,162	124,233

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 172
 Appropriation: T-926-C
 Name of Fund: Assistance In Managing Land Fund
 Legal Authority: _____

Intended Purpose:

This account was established will be used to assist the Office of Hawaiian Affairs (OHA) in the management of the 25,856 acre Wao Kele O Puna Forest Reserve on the Island of Hawaii that was acquired via the U.S. Forest Service Forest Legacy Program. As part of the land sale agreement, the department and the Office of Hawaiian Affairs agreed to co-manage the property under the Forest Reserve System for a period of at least 10 years and as detailed in the Memorandum of Agreement between the agencies.

Source of Revenues:

Office of Hawaiian Affairs JV

Current Program Activities/Allowable Expenses:

Variances:

Cash balance lapse to general fund? No

Statutory language:

Financial Data				
			FY 2024	FY 2025
			(actual)	(actual)
Appropriation Ceiling			0	0
Beginning Cash Balance			26,160	27,203
Revenues			1,043	1,118
Expenditures			0	0
Transfers				
List each net transfer in/out/ or projection in/out; list each account number				
			0	0
Net Total Transfers			0	0
Ending Cash Balance			27,203	28,321
Encumbrances			0	0
Unencumbered Cash Balance			27,203	28,321

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 141
 Appropriation: T-930-C
 Name of Fund: Accrued Vacation and Sick Leave Fund
 Legal Authority: Administratively Created

Intended Purpose:
 Receive, hold and payout funds for vacation leave for CIP staff positions.

Source of Revenues:
 Investment Pool proceeds; vacation payouts for employees who transfer into a capital improvement project-funded position from other departments/agencies.

Current Program Activities/Allowable Expenses:
 Vacation payouts for employees leaving (transfer or retirement) a CIP position.

Variances:
 Revenues/expenditures are difficult to predict as they will occur if/when staff leave a CIP position or transfer

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

Financial Data				
			FY 2024	FY 2025
			(actual)	(actual)
Appropriation Ceiling			199,479	199,479
Beginning Cash Balance			355,271	360,087
Revenues			4,816	11,200
Expenditures			0	0
Transfers				
List each net transfer in/out/ or projection in/out; list each account number				
			0	0
Net Total Transfers			0	0
Ending Cash Balance			360,087	371,287
Encumbrances			0	0
Unencumbered Cash Balance			360,087	371,287

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
Program ID(s): LNR 101
Appropriation: T-931-C
Name of Fund: Ceded Land Proceeds, GF Portion - Oahu
Legal Authority: N/A

Intended Purpose:
To comply with Executive Order 22-04, which carries out the requirements of Act 178, SLH 2022.

Source of Revenues:
20% of revenues derived from the use of ceded lands on the Island of Oahu.

Current Program Activities/Allowable Expenses:
Upon direction from the Governor or the Director of Department of Budget and Finance, funds accumulated in this account will be used to make up for any shortfall in \$5,375,000 to be transferred to OHA at the end of each fiscal quarter.

Variances:

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

Financial Data				
			FY 2024	FY 2025
			(actual)	(actual)
Appropriation Ceiling				
Beginning Cash Balance			2,757,735	860,735
Revenues			860,735	904,608
Expenditures			2,757,735	0
Transfers				
List each net transfer in/out/ or projection in/out; list each account number				
			0	0
Net Total Transfers			0	0
Ending Cash Balance			860,735	1,765,343
Encumbrances			0	0
Unencumbered Cash Balance			860,735	1,765,343

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 101
 Appropriation: T-932-C
 Name of Fund: Ceded Land Proceeds, GF Portion - Maui
 Legal Authority: N/A

Intended Purpose:
 To comply with Executive Order 22-04, which carries out the requirements of Act 178, SLH 2022.

Source of Revenues:
 20% of revenues derived from the use of ceded lands on the Island of Oahu.

Current Program Activities/Allowable Expenses:
 Upon direction from the Governor or the Director of Department of Budget and Finance, funds accumulated in this account will be used to make up for any shortfall in \$5,375,000 to be transferred to OHA at the end of each fiscal quarter.

Variances:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data				
			FY 2024	FY 2025
			(actual)	(actual)
Appropriation Ceiling				
Beginning Cash Balance			918,308	210,304
Revenues			210,304	190,904
Expenditures			918,308	0
Transfers				
List each net transfer in/out/ or projection in/out; list each account number				
			0	0
Net Total Transfers			0	0
Ending Cash Balance			210,304	401,208
Encumbrances			0	0
Unencumbered Cash Balance			210,304	401,208

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 101
 Appropriation: T-933-C
 Name of Fund: Ceded Land Proceeds, GF Portion - Hawaii
 Legal Authority: N/A

Intended Purpose:
 To comply with Executive Order 22-04, which carries out the requirements of Act 178, SLH 2022.

Source of Revenues:
 20% of revenues derived from the use of ceded lands on the Island of Oahu.

Current Program Activities/Allowable Expenses:
 Upon direction from the Governor or the Director of Department of Budget and Finance, funds accumulated in this account will be used to make up for

Variances:

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

Financial Data				
			FY 2024	FY 2025
			(actual)	(actual)
Appropriation Ceiling				
Beginning Cash Balance			3,686,363	1,214,546
Revenues			1,214,546	1,222,272
Expenditures			3,686,363	0
Transfers				
List each net transfer in/out/ or projection in/out; list each account number				
			0	0
Net Total Transfers			0	0
Ending Cash Balance			1,214,546	2,436,818
Encumbrances			0	0
Unencumbered Cash Balance			1,214,546	2,436,818

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 101
 Appropriation: T-934-C
 Name of Fund: Ceded Land Proceeds, GF Portion - Hawaii
 Legal Authority: N/A

Intended Purpose:
 To comply with Executive Order 22-04, which carries out the requirements of Act 178, SLH 2022.

Source of Revenues:
 20% of revenues derived from the use of ceded lands on the Island of Oahu.

Current Program Activities/Allowable Expenses:
 Upon direction from the Governor or the Director of Department of Budget and Finance, funds accumulated in this account will be used to make up for any shortfall in \$5,375,000 to be transferred to OHA at the end of each fiscal quarter.

Variances:

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

Financial Data				
			FY 2024	FY 2025
			(actual)	(actual)
Appropriation Ceiling				
Beginning Cash Balance			1,509,958	541,848
Revenues			541,848	604,442
Expenditures			1,509,958	0
Transfers				
List each net transfer in/out/ or projection in/out; list each account number				
			0	0
Net Total Transfers			0	0
Ending Cash Balance			541,848	1,146,290
Encumbrances			0	0
Unencumbered Cash Balance			541,848	1,146,290

**Report on Administratively Established Accounts or Funds
for Submittal to the 2026 Legislature**

Department: Land and Natural Resources
 Program ID(s): LNR 401
 Appropriation: T-935-C
 Name of Fund: In-Lieu Fee Mitigation Program
 Legal Authority: _____

Intended Purpose:

To account for the Department's In-Lieu Fee Mitigation Program. The 2008 Federal Mitigation Rule requires the establishment of a separate account

Source of Revenues:

Fees from permittees, fines, penalties, grants, interest income.

Current Program Activities/Allowable Expenses:

The account may be used for the selection, design, acquisition, implementation, and management of in-lieu compensatory mitigation projects, and administrative expenditures.

Variances:

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data				
			FY 2022	FY 2023
			(actual)	(actual)
Appropriation Ceiling				
Beginning Cash Balance			5,799,592	5,847,971
Revenues			210,822	187,511
Expenditures			162,443	96,037
Transfers				
List each net transfer in/out/ or projection in/out; list each account number				
Net Total Transfers			0	0
Ending Cash Balance			5,847,971	5,939,445
Encumbrances			329,921	334,210
Unencumbered Cash Balance			5,518,050	5,605,235