

Report to the Thirty-Third Legislature
2026 Regular Session

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



Prepared by

THE STATE OF HAWAII
DEPARTMENT OF LAND AND NATURAL RESOURCES

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

Honolulu, Hawaii

November 2025

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

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

- (1) The justification for the establishment of the account or fund, and
- (2) The sources of the revenue for the fund.

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

ADMINISTRATIVELY ESTABLISHED ACCOUNTS	
APPRN	ACCOUNT TITLE
S - 379 - C	Red Hill Remediation Special Fund
B-23-801-C	Hawaii Softball Foundation - Equipment
B-24-802-C	Hawaii Softball Foundation - Planning
B-24-803-C	Hawaii Softball Foundation - Design
B-24-804-C	Hawaii Softball Foundation - Construction

Department: Land and Natural Resources
Name of Fund: **Red Hill Remediation Special Fund**
Legal Authority: Act 197, SLH 2025
Fund Type MOF: Special (MOF B)
Appropriation: S-379-C

The Red Hill Remediation Special Fund was established to help facilitate the implementation and monitoring and interface with federal entities and other agencies on Water Alliance Initiatives (WAI), as directed by Act 197, SLH 2025. This account will be used to address public education, research, monitoring efforts, and future cost associated with remediation of the aquifer.

The following shall be deposited into the Red Hill Remediation Special Fund:

1. Appropriations to the special fund from any source, including the US government, legislature, and city and county of Honolulu.
2. Gifts, donations, and grants from public agencies, including the US government, and private persons.
3. All interest earned on or accrued to funds deposited in the special fund.

Department: Land and Natural Resources
Name of Fund: **Hawaii Softball Foundation, Oahu**
Legal Authority: Section 15.1 of Act 164, SLH 2023, as amended by Act 230, SLH 2024
Fund Type MOF: General Obligation Bond (MOF C)
Appropriation: B-23-800-C – Construction
B-23-801-C – Equipment
B-24-802-C – Planning
B-24-803-C – Design
B-24-804-C - Construction

The Hawaii Soft Ball Foundation, Oahu general obligation (GO) bond fund appropriation accounts were established from the delegation of Chapter 42F, HRS, grants appropriated in Act 164, SLH 2023 and Act 230, SLH 2024 from the Department of Labor and Industrial Relations to the Department of Land and Natural Resources.

Section 62 of Act 49, SLH 2017 allows, with approval of the Governor, designated expending agencies for CIP projects to delegate the implementation of projects to other state Agencies when it is determined advantageous to do so by both the original expending agency and the agency to which expending authority is to be delegated.

The funding source for the Hawaii Softball Foundation GOB accounts will be from Chapter 42F, Grant-in-Aids.