

**Report on Non-General Fund Information**  
for Submittal to the 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED100/SM  
 Name of Fund: Hawaii Defense Economy  
 Legal Authority: Chapter 201, HRS

Contact Name: John Greene/Mark Ritchie  
 Phone Number: 808-375-0961  
 Fund Type (MOF): P  
 Appropriation Account Number S-23-555-B

Intended Purpose To continue to support Hawaii Defense Economy projects such as cybersecurity technical assistance and education, and the Hawaii Defense Alliance.

Source of Revenues: Grant Agreement HQ00051910042

Current Program Activities/Allowable Expenses: Consultant services to administer the Hawaii Defense Alliance, provide cybersecurity technical assistance and education, and provide HDE website updates.

Variances:

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

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	20,858	20,858	0	0
Revenues				0	0		
Expenditures				0	20,858		
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	20,858	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	20,858	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 2023 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED100/SM  
 Name of Fund: State Trade Expansion Program  
 Legal Authority: Chapter 201, HRS

Contact Name: Jamie Lum  
 Phone Number: 808-587-2753  
 Fund Type (MOF): P  
 Appropriation Account Number S-22-519-B

Intended Purpose: To assist small businesses in Hawaii with growing their export business in markets around the world

Source of Revenues: Grant SBAOITST210002-01-00

Current Program Activities/Allowable Expenses: Export training; trade shows and other export promotion activities; financial assistance to small businesses for export development costs.

Variances: Two-year grant

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

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			700,000				
Beginning Cash Balance		0	0	158,462	25,956	0	0
Revenues			395,030	261,048	459,454		
Expenditures			236,568	393,554	485,410		
<b>Transfers</b>							
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	158,462	25,956	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	158,462	25,956	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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED100/SM  
 Name of Fund: Hawaii Defense Economy  
 Legal Authority: Administratively Established

Contact Name: John Greene/Mark Ritchie  
 Phone Number: 808-375-0961  
 Fund Type (MOF): P  
 Appropriation Account Number S-21-538-B

Intended Purpose To continue to support the Hawaii Defense Economy by providing cybersecurity technical assistance and education and facilitating the establishment of a Hawaii Defense Alliance

Source of Revenue Grant Agreement HQ00052110010

Current Program Activities/Allowable Expenses: Consultant services to establish the Hawaii Defense Alliance, to provide cybersecurity technical assistance and education and to provide HDE website updates.

Variations:

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

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		1,027,330					
Beginning Cash Balance		0	0	1,424	1,424	1,424	1,424
Revenues		0	625,629	394,157	0	0	0
Expenditures		0	624,205	394,157	0	0	0
<b>Transfers</b>							
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	1,424	1,424	1,424	1,424	1,424
Encumbrances							
Unencumbered Cash Balance	0	0	1,424	1,424	1,424	1,424	1,424

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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED 100/SM  
 Name of Fund: CBED Revolving Loan Fund  
 Legal Authority: Chapter 210D HRS

Contact Name: Mark Ritchie  
 Phone Number: (808) 265-5698  
 Fund Type (MOF): P  
 Appropriation Account Number S-537-B

Intended Purpose: As part of the CBED program we can offer loans, grants and technical assistance. This is the loan part of the CBED program for which we are using EDA/US Dept of Commerce grant funding. The intent is to assist small businesses and organizations that cannot qualify for conventional loans.

Source of Revenues: EDA grant funding with 20% match from CBED Special Fund S-344

Current Program Activities/Allowable Expenses: Loans to small businesses and organizations that cannot qualify for convention loans.

Variances: In FY21 the CBED Revolving Fund recieved an infusion of grant-loan funds through the Federal Economic Development Administration (EDA). The total grant is for \$1,000,000.00 with a match of \$250,000 from the CBED Special Fund to be deployed as small business loans over three years (thru FY24).

Cash balance lapse to general fund? No  
 Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			1,000,000	1,000,000	1,000,000	1,000,000	
Beginning Cash Balance	0	0	6,202	12,405	119,264	95,960	100,000
Revenues			426,696	445,736	450,000	350,000	300,000
Expenditures			420,494	338,876	250,000	200,000	150,000
<b>Transfers</b>							
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	12,405	119,264	319,264	245,960	250,000
Encumbrances							
Unencumbered Cash Balance	0	0	12,405	119,264	319,264	245,960	250,000

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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED100/SM  
 Name of Fund: State Trade Expansion Program  
 Legal Authority: Chapter 201, HRS

Contact Name: Jamie Lum  
 Phone Number: 808-587-2753  
 Fund Type (MOF): P  
 Appropriation Account Number S-23-519-B

Intended Purpose: To assist small businesses in Hawaii with growing their export business in markets around the world

Source of Revenues: Grant SBAOITST220040-01-00

Current Program Activities/Allowable Expenses: Export training; trade shows and other export promotion activities; financial assistance to small businesses for export development costs.

Variances: Two-year grant

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

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling				700,000			
Beginning Cash Balance		0	0	0	0	0	0
Revenues				0	420,000	80,000	
Expenditures				0	420,000	80,000	
<b>Transfers</b>							
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							
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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED100/SM  
 Name of Fund: State Trade Expansion Program  
 Legal Authority: Chapter 201, HRS

Contact Name: Jamie Lum  
 Phone Number: 808-587-2753  
 Fund Type (MOF): P  
 Appropriation Account Number S-21-519-B

Intended Purpose: To assist small businesses in Hawaii with growing their export business in markets around the world

Source of Revenues: Grant SBAHQ20IT0023

Current Program Activities/Allowable Expenses: Export training; trade shows and other export promotion activities; financial assistance to small businesses for export development costs.

Variances: Two-year grant

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

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		700,000					
Beginning Cash Balance		0	130,000	71	8,493	8,493	8,493
Revenues		195,000	82,079	216,090	0	0	0
Expenditures		65,000	212,008	207,668	0	0	0
<b>Transfers</b>							
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	130,000	71	8,493	8,493	8,493	8,493
Encumbrances							
Unencumbered Cash Balance	0	130,000	71	8,493	8,493	8,493	8,493

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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED100/SM  
 Name of Fund: Hawaii Community-based Economic Development Special Fund  
 Legal Authority: Chapter 210D, HRS

Contact Name: Mark Ritchie  
 Phone Number: (808) 265-5698  
 Fund Type (MOF): W  
 Appropriation Account Number: S-344-B

Intended Purpose To provide training and capacity-building opportunities, and invest in community economic development projects that result in measurable economic impact for some of Hawaii's most socially and economically challenged communities.

Source of Revenues: Loan principal, loan interest, interest from state investment pool, fees from workshops and conferences, and other program-related activities.

Current Program Activities/Allowable Expenses: Low interest small business loans, grants to non-profits, workshops and conferences that provide capacity-building training and technical assistance.

Variances: In FY 2021 CBED Revolving Loan Fund received a \$1 million grant from EDA which requires a match of \$250,000 in state funds (from S-344-B).

Cash balance lapse to general fund? No  
 Statutory language: Chapter 210D-4

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	721,915	721,915	721,915	721,915	721,915	721,915	721,915
Beginning Cash Balance	448,087	628,819	479,798	268,216	261,130	191,130	121,130
Revenues	314,832	14,080	121	91,371	10,000	10,000	10,000
Expenditures	134,100	31,388	207,500	98,457	80,000	80,000	80,000
<b>Transfers</b>							
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	628,819	611,511	272,419	261,130	191,130	121,130	51,130
Encumbrances							
Unencumbered Cash Balance	628,819	611,511	272,419	261,130	191,130	121,130	51,130

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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED 105  
 Name of Fund: Creative Industries Divison Trust Fund  
 Legal Authority: Administratively Created

Contact Name: Georja Skinner  
 Phone Number: 808 586-2364  
 Fund Type (MOF): T  
 Appropriation Account Number T-914-B

Intended Purpose To support repairs and maintenance of the Film Studio

Source of Revenues: Fees from the Kalaeloa Film Studio

Current Program Activities/Allowable Expenses: Funds used for routine repairs and maintenance of the Film Studio

Variances: HRS 201-113 SLH 2022 transfers T-914-B fund balance into S-309 B effective FY23

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

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		25,000	378,400	690,843	756,262	756,262	756,262
Revenues		353,400	312,443	65,419			
Expenditures							
<b>Transfers</b>							
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	378,400	690,843	756,262	756,262	756,262	756,262
Encumbrances							
Unencumbered Cash Balance	0	378,400	690,843	756,262	756,262	756,262	756,262

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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED 105  
 Name of Fund: Creative Industries Divison Special Fund  
 Legal Authority: 1) A49/SL17 and 2) A193, SL22

Contact Name: Georja Skinner  
 Phone Number: 808 586-2364  
 Fund Type (MOF): B  
 Appropriation Account Number S-309-B

Intended Purpose 1) Act 49, SL17 to support repairs and maintenance at Hawaii Film Studio at Diamond Head.

Intended Purpose: 2) Act 193, SL22 seed capital for local media content, marketing

Source of Revenues: 1) Transfer from the Hawaii Tourism Authority; and 2) fees derived from DBEDT managed facilities, appropriations, grants

Current Program Activities/Allowable Expenses: 1) Funds used for routine repairs and maintenance of the film studio.  
 2) Capital investment in local creative and media content development, R&M, Marketing

Variances: Effective FY22, HTA no longer provides \$30,000 per year for R&M, Hawaii Film Studio, Diamond Head

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

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	30,000	30,000	30,000	780,000	780,000	780,000	780,000
Beginning Cash Balance	14,320	19,320	49,320	49,320	160,996	160,996	160,996
Revenues	0			111,676			
Expenditures	25,000						
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
HTA Transfer	30,000	30,000					
Net Total Transfers	30,000	30,000	0	0	0	0	0
Ending Cash Balance	19,320	49,320	49,320	160,996	160,996	160,996	160,996
Encumbrances	14,700	30,000					
Unencumbered Cash Balance	4,620	19,320	49,320	160,996	160,996	160,996	160,996

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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED 107  
 Name of Fund: Foreign-Trade Zone  
 Legal Authority: HRS Section 212-9

Contact Name: Tsurumi Hamasu  
 Phone Number: 808-587-5373  
 Fund Type (MOF): B  
 Appropriation Account Number S-302-B

Intended Purpose: To encourage manufacturing and value-added activities in Hawaii, increase the export competitiveness of Hawaii companies incubate and support small businesses engaged in importing and exporting activities, and attract new investment and job opportunities by operating a statewide Foreign-Trade Zone (FTZ) program that reduces the barriers and costs associated with international trade.

Source of Revenues: The Foreign-Trade Zone (FTZ) obtains all its revenue by charging FTZ users for its services, use of facilities, and equipment. The FTZ program is currently self-sufficient and no general funds are required to run the program.

Current Program Activities/Allowable Expenses: Types of expenditures in accordance with Chapter 212-9, HRS include personnel costs, FTZ office equipment and supplies, facility maintenance and repairs, capital improvement, security costs, landscaping costs, etc.

Variances: N/A

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

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,672,978	2,980,081	2,839,995	2,890,302	2,612,545	2,732,545	2,732,545
Beginning Cash Balance	1,551,677	1,481,555	1,272,637	1,405,898	1,587,317	1,587,317	1,587,317
Revenues	2,268,498	2,299,217	2,400,234	2,604,635	2,612,545	2,732,545	2,732,545
Expenditures	2,338,620	2,463,019	2,266,972	2,385,528	2,612,545	2,732,545	2,732,545
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Cash Transfer		(45,116)		(37,688)			
Net Total Transfers	0	(45,116)	0	(37,688)	0	0	0
Ending Cash Balance	1,481,555	1,272,637	1,405,898	1,587,317	1,587,317	1,587,317	1,587,317
Encumbrances	284,871	326,278	376,585	326,818	326,800	326,800	326,800
Unencumbered Cash Balance	1,196,684	946,359	1,029,313	1,260,499	1,260,517	1,260,517	1,260,517

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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED 113 TO  
 Name of Fund: HTA CSFRF SUB-AWARD (OPERATING)  
 Legal Authority: ARPA Funds

Contact Name: Talon Kishi  
 Phone Number: 973-2275  
 Fund Type (MOF): B - Special  
 Appropriation Account Number S-550-B

Intended Purpose: The primary purpose of the Tourism CSFRF fund is to provide the Hawai'i Tourism Authority with funds related to revenue loss for the provision of government services. Program objectives of HTA under federal funding include striving for a healthy tourism economy through our branding efforts, as follows: To set tourism policy and direction; develop and implement tourism strategic and brand management plans; develop branding programs that contribute to sustainable economic growth through visitor spending; honor and perpetuate the Hawaiian culture and community; respect, enhance and perpetuate Hawaii's natural resources to ensure a high level of satisfaction for residents and visitors; provide a diverse and quality tourism product, including through support of community programs that enrich the visitor experience and enriches residents' quality of life. This collective effort is aimed at caring for and protecting our beloved home - Malama Kuu Home.

Source of Revenues: HTA CSFRF-ARPA funds.

Current Program Activities/Allowable Expenses: Please see program objectives above. Funds will be expended to support balanced tourism promotion, marketing, and development; branding experiences; Hawaiian culture; natural resources; sports; community programs; safety & security; and career development.

Variances: Please see Sources of Revenues section above for further explanation. Level of expenditure will coincide with level of funding.

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

Statutory language: None

**Financial Data**

	FY 2020 (actual)	FY 2021 (actual)	FY 2022 (actual)	FY 2023 (actual)	FY 2024 (estimated)	FY 2025 (estimated)	FY 2026 (estimated)
Appropriation Ceiling	-	-	-	35,000,000	-	-	-
Beginning Cash Balance	-	-	-	-	24,290,382	-	-
Revenues	-	-	-	-	-	-	-
Expenditures	-	-	-	10,709,618	-	-	-
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
S-23-550	-	-	-	35,000,000	(24,290,382)	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Net Total Transfers	-	-	-	35,000,000	(24,290,382)	-	-
Ending Cash Balance	-	-	-	24,290,382	-	-	-
Encumbrances	-	-	-	8,764,088	-	-	-
Unencumbered Cash Balance	-	-	-	15,526,294	-	-	-

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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED 113 TO  
 Name of Fund: Tourism Special Fund  
 Legal Authority: HRS 201B-11 (repealed)

Contact Name: Talon Kishi  
 Phone Number: 973-2275  
 Fund Type (MOF): B - Special  
 Appropriation Account Number S-348-B

**Intended Purpose:** The primary purpose of the Tourism Special Fund (TSF) is to provide the Hawai'i Tourism Authority with funds to implement the purposes of Chapter 201B,HRS. Program objectives of HTA include: To set tourism policy and direction; develop and implement tourism strategic and brand management plans; develop branding programs that contribute to sustainable economic growth through visitor spending; honor and perpetuate the Hawaiian culture and community; respect, enhance and perpetuate Hawaii's natural resources to ensure a high level of satisfaction for residents and visitors; provide a diverse and quality tourism product, including through support of community programs that enrich the visitor experience and enriches residents' quality of life. This collective effort is aimed at caring for and protecting our beloved home - Malama Kuu Home.

**Source of Revenues:** Pursuant to Act 1, 2021 Legislative Special Session, the TSF's TAT revenue allocation was eliminated beginning FY 2022.

**Current Program Activities/Allowable Expenses:** Please see program objectives above. Pursuant to Act 1, 2021 Legislative Special Session, the TSF sunset on January 1 2022. Expenditures from FY22 and forward will relate to funds encumbered from prior year funded encumbrances.

**Variances:** Variances in revenue coincide with HTA's TAT allocation. HTA's TAT allocation under HRS 237D decreased from \$82M to \$79M in FY19 and was suspended in May 2020 due to the COVID-19 pandemic, and was discontinued due to Act 001 SLH 2021. The variance in HTA's expenditures followed the amount of available TAT funding and a decrease in expenditures due to the pandemic.

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

Statutory language: 201B-11 has been repealed

**Financial Data**

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	87,438,031	87,438,031	-	-	-	-	-
Beginning Cash Balance	70,915,450	72,128,814	62,758,511	26,316,908	15,663,486	14,234,918	14,671,918
Revenues	68,762,646	23,503,681	582,099	883,215.00	800,000.00	750,000.00	700,000.00
Expenditures	67,519,282	32,705,016	37,027,661	11,536,637	2,228,568	313,000	348,608
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
S-20-348	(30,000)	-	-	-	-	-	-
S-21-348	-	(30,000)	-	-	-	-	-
S-21-348	-	(138,968)	-	-	-	-	-
S-22-348	-	-	3,960	-	-	-	-
Net Total Transfers	(30,000)	(168,968)	3,960	-	-	-	-
Ending Cash Balance	72,128,814	62,758,511	26,316,908	15,663,486	14,234,918	14,671,918	15,023,310
Encumbrances	31,763,504	53,869,264	20,987,593	9,290,873.00	661,608.00	348,608.00	-
Unencumbered Cash Balance	40,365,310	8,889,247	5,329,315	6,372,613	13,573,310	14,323,310	15,023,310

**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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED 113 XC  
 Name of Fund: TOURISM - Convention Center  
 Legal Authority: Act 88 Legislative Session 2021 (HB 200)

Contact Name: Talon Kishi  
 Phone Number: 973-2275  
 Fund Type (MOF): B - Special  
 Appropriation Account Number S-222-B

Intended Purpose: Moneys in the Convention Center CSFRF fund shall be used by the Hawaii Tourism Authority for the payment of the operation, maintenance, repair, improvement and marketing of the Hawai'i Convention Center.

Source of Revenues: Per Act 088, Legislative Session 2021 (HB200), HTA was allocated \$11,000,000 of ARPA funds for both FY22. No appropriation was provided for FY 2023, per Act 248 SLH 2022.

Current Program Activities/Allowable Expenses: Major operational emphasis is high quality operational services and a major repair and maintenance program to maintain a world class facility. This fund also supports local sales efforts of the Convention Center.

Variations: Please see Sources of Revenues section above for further explanation. Level of expenditure will coincide with level of funding.

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

Statutory language: None

**Financial Data**

	FY 2020 (actual)	FY 2021 (actual)	FY 2022 (actual)	FY 2023 (actual)	FY 2024 (estimated)	FY 2025 (estimated)	FY 2026 (estimated)
Appropriation Ceiling	-	-	11,000,000	10,248,891	-	-	-
Beginning Cash Balance	-	-	-	10,248,891	982,946	-	-
Revenues	-	-	-	-	-	-	-
Expenditures	-	-	751,109	9,265,945	-	-	-

**Transfers**

List each net transfer in/out/ or projection in/out; list each account number

S-22-222	-	-	11,000,000	-	(982,946)	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>Net Total Transfers</b>	-	-	11,000,000	-	(982,946)	-	-
Ending Cash Balance	-	-	10,248,891	982,946	-	-	-
Encumbrances	-	-	10,020,285	-	-	-	-
Unencumbered Cash Balance	-	-	228,606	982,946	-	-	-

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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED 113 TO  
 Name of Fund: HTA CSFRF SUB-AWARD (OPERATING)  
 Legal Authority: Act 001, Special Legislative Session 2021 (HB 862)

Contact Name: Talon Kishi  
 Phone Number: 973-2275  
 Fund Type (MOF): B - Special  
 Appropriation Account Number S-262-B

**Intended Purpose:** The primary purpose of the Tourism CSFRF fund is to provide the Hawai'i Tourism Authority with funds related to revenue loss for the provision of government services. Program objectives of HTA under federal funding include striving for a healthy tourism economy through our branding efforts, as follows: To set tourism policy and direction; develop and implement tourism strategic and brand management plans; develop branding programs that contribute to sustainable economic growth through visitor spending; honor and perpetuate the Hawaiian culture and community; respect, enhance and perpetuate Hawaii's natural resources to ensure a high level of satisfaction for residents and visitors; provide a diverse and quality tourism product, including through support of community programs that enrich the visitor experience and enriches residents' quality of life. This collective effort is aimed at caring for and protecting our beloved home - Malama Kuu Home.

**Source of Revenues:** Per Act 001, Special Legislative Session 2021 (HB 862), HTA was appropriated \$60,000,000 of ARPA funds for FY22. No appropriation was provided for FY 2023, per Act 248 SLH 2022.

**Current Program Activities/Allowable Expenses:** Please see program objectives above. Funds will be expended to support balanced tourism promotion, marketing, and development; branding experiences; Hawaiian culture; natural resources; sports; community programs; safety & security; and career development.

**Variances:** Please see Sources of Revenues section above for further explanation. Level of expenditure will coincide with level of funding.

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

Statutory language: None

**Financial Data**

	FY 2020 (actual)	FY 2021 (actual)	FY 2022 (actual)	FY 2023 (actual)	FY 2024 (estimated)	FY 2025 (estimated)	FY 2026 (estimated)
Appropriation Ceiling	-	-	60,000,000	32,580,499	-	-	-
Beginning Cash Balance	-	-	-	44,608,340	11,811,695	-	-
Revenues	-	-	4,792	163	-	-	-
Expenditures	-	-	15,396,452	32,796,808	251,731	-	-

**Transfers**

List each net transfer in/out/ or projection in/out; list each account number

S-22-262	-	-	60,000,000.00	-	(11,559,964.00)	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Net Total Transfers	0	0	60,000,000	-	(11,559,964.00)	-	-
Ending Cash Balance	0	0	44,608,340	11,811,695	(0)	0	0
Encumbrances			12,023,049	5,027,648.00	-	-	-
Unencumbered Cash Balance	0	0	32,585,291	6,784,047	(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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED 113 TO  
 Name of Fund: Tourism Emergency Special Fund  
 Legal Authority: HRS 201B-10

Contact Name: Talon Kishi  
 Phone Number: 973-2275  
 Fund Type (MOF): B - Special  
 Appropriation Account Number S-355-B

**Intended Purpose:** The primary purpose of the Tourism Emergency Special Fund is to provide the Hawai'i Tourism Authority with funds to be used exclusively for the development and implementation of emergency measures to respond to any tourism emergency pursuant to HRS section 201B-9, including providing emergency assistance to tourists during the tourism emergency. Pursuant to HRS 201B-9, use of the tourism emergency fund requires, upon the HTA Board of Directors' request, the Governor to declare that a tourism emergency exists. Program objectives of HTA are noted on the respective Report on Non-General Funds for appropriation accounts S-348-B and G-350-B. The objectives for the tourism emergency fund is to support those objectives of appropriation account S-348 and G-350-B, specifically as it relates to responding to a declared tourism emergency.

**Source of Revenues:** HRS 237D, as amended through Act 1, 2021 Legislative Special Session (HB862), provides that TAT funds shall be deposited into the tourism emergency special fund in a manner sufficient to maintain a fund balance of \$5,000,000 in the tourism emergency special fund.

**Current Program Activities/Allowable Expenses:** Please see program objectives above. Funds will be expended, in the event a need arises, for developing and implementing emergency measures to respond to a tourism emergency under such declaration by the Governor. The Governor declared a tourism emergency on August 19, 2023, in the Sixth Emergency Proclamation related to the Maui Wildfires. HTA currently has plans to spend \$2.6M on an emergency marketing campaign for Maui.

**Variations:** N/A

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

**Statutory language:** (a) There is established outside the state treasury a tourism emergency special fund to be administered by the board, into which shall be deposited the revenues prescribed by section 237D-6.5(b) and all investment earnings credited to the assets of the fund.

(b) Moneys in the special fund shall be used exclusively to provide for the development and implementation of emergency measures to respond to any tourism emergency pursuant to section 201B-9, including providing emergency assistance to tourists during the tourism emergency.

(c) Use of the special fund, consistent with subsection (b), shall be provided for in articles, bylaws, resolutions, or other instruments executed by the board as administrator for the special fund.

**Financial Data**

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	-	-	-	-	-	-	-
Beginning Cash Balance	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	2,600,000	5,080,000
Revenues	-	-	-	-	200,000	2,480,000	80,000
Expenditures	-	-	-	-	2,600,000	-	-
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>Net Total Transfers</b>	-	-	-	-	-	-	-
Ending Cash Balance	5,000,000	5,000,000	5,000,000	5,000,000	2,600,000	5,080,000	5,160,000
Encumbrances	-	-	-	-	-	-	-
Unencumbered Cash Balance	5,000,000	5,000,000	5,000,000	5,000,000	2,600,000	5,080,000	5,160,000

**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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED 113 XC  
 Name of Fund: Convention Center Enterprise Special Fund  
 Legal Authority: HRS 201B-8

Contact Name: Talon Kishi  
 Phone Number: 973-2275  
 Fund Type (MOF): B - Special  
 Appropriation Account Number S-361-B

Intended Purpose: Moneys in the fund shall be used by the Hawaii Tourism Authority for the payment of the operation, maintenance, repair, improvement and marketing of the Hawai'i Convention Center.

Source of Revenues: HRS 237D, \$16.5 in TAT is allocated to the Convention Center Enterprise Special Fund (CCESF) annually. Pursuant to the Governor's Emergency Proclamation relating to COVID-19, HTA's TAT allocation was suspended effective May 2020 and resumed in June 2021. Act 1, 2021 Legislative Special Session, continued the \$11M TAT allocation to the CCESF.

Current Program Activities/Allowable Expenses: Major operational emphasis is high quality operational services and a major repair and maintenance program to maintain a world class facility. This fund also supports local sales efforts of the Convention Center.

Variances: Variances in revenue and expenditures coincide with HTA's TAT allocation. HTA's TAT allocation under HRS 237D decreased from \$26.5M to \$16.5M in FY19 pursuant to Act 86 SLH 2018 and was suspended in May 2020 due to the COVID-19 pandemic. Also pursuant to Act 86 SLH 2018, effective FY 2019, HTA's annual repayment of its bond debt obligation of \$26.4M was cancelled. The pandemic contributed to a reduction in expenditures due to decreased business activity at the Convention Center. Act 88, 2021 Legislative Session, removed the appropriation ceiling for this fund, effective FY 2022. HB 1147 was intended to provide the fund \$27.5M in appropriation, but it was vetoed by the governor due to concerns over the constitutionality of the bill. For this reason, FYs 2022 to 2024 expenditures will represent the spend down of contracts encumbered with prior year funds.

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

Statutory language: (a) There is established the convention center enterprise special fund, into which shall be deposited:

- (1) A portion of the revenues from the transient accommodations tax, as provided by section 237D-6.5;
- (2) All revenues or moneys derived from the operations of the convention center to include all revenues from the food and beverage service, all revenues from the parking facilities or from any concession, and all revenues from the sale of souvenirs, logo items, or any other items offered for purchase at the convention center;
- (3) Private contributions, interest, compensation, gross or net revenues, proceeds, or other moneys derived from any source or for any purpose arising from the use of the convention center facility; and
- (4) Appropriations by the legislature for marketing the facility pursuant to section 201B-7(a)(7).

(b) Moneys in the convention center enterprise special fund shall be used by the authority for the payment of expenses arising from any and all use, operation, maintenance, alteration, improvement, or any unforeseen or unplanned repairs of the convention center, including without limitation the food and beverage service and parking service provided at the convention center facility, the sale of souvenirs, logo items, or other items, for any future major repair, maintenance, and improvement of the convention center facility as a commercial enterprise or as a world class facility for conventions, entertainment, or public events, and for marketing the facility pursuant to section 201B-7(a)(7).

(c) Moneys in the convention center enterprise special fund may be:

- (1) Placed in interest-bearing accounts; provided that the depository in which the money is deposited furnishes security as provided in section 38-3; or
- (2) Otherwise invested by the authority until such time as the moneys may be needed; provided that the authority shall limit its investments to those listed in section 36-21.

Note: Unencumbered cash primarily represents funding earmarked for upcoming significant convention center repair and maintenance projects. FY 2021 funds were used to encumber FY22 Convention Center operations and approximately \$20M of major repair and maintenance projects. Funds will be earmarked for future major repair and maintenance projects when the appropriation ceiling is restored.

**Financial Data**

	FY 2020 (actual)	FY 2021 (actual)	FY 2022 (actual)	FY 2023 (actual)	FY 2024 (estimated)	FY 2025 (estimated)	FY 2026 (estimated)
Appropriation Ceiling	54,045,378	54,045,378	-	-	-	14,000,000.00	14,000,000.00
Beginning Cash Balance	23,571,192	26,565,396	36,813,431	32,979,718	34,467,526	44,198,127	43,698,127
Revenues	21,398,889	22,747,399	15,517,786	13,730,332	13,500,000	13,500,000	13,500,000
Expenditures	18,404,685	12,485,923	19,351,499	12,242,524	3,769,399	14,000,000	14,000,000

**Transfers**

List each net transfer in/out/ or projection in/out; list each account number

S-21-361		(13,441.00)					
Net Total Transfers	0	(13,441)	0	-	-	-	-
Ending Cash Balance	26,565,396	36,813,431	32,979,718	34,467,526	44,198,127	43,698,127	43,198,127
Encumbrances	3,034,743	1,261,880.00	16,011,923	3,769,399.00	-	-	-
Unencumbered Cash Balance	23,530,653	35,551,551	16,967,795	30,698,127	44,198,127	43,698,127	43,198,127

**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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED120  
 Name of Fund: VW Diesel Emissions Environmental Mitigation Trust-Admin  
 Legal Authority: Volkswagen Diesel Emissions Environmental Mitigation Trust

Contact Name: Catherina Pratt  
 Phone Number: (808) 349-0960  
 Fund type (MOF) T  
 Appropriation Acct. No. T-23-909-B

Intended Purpose: Administrative expenses associated with implementing eligible mitigation actions.

Source of Revenues: Volkswagen Diesel Emissions Environmental Mitigation Trust.

Current Program Activities/Allowable Expenses: up to 15% of the total cost of eligible mitigation actions.

Variances: FY23 revenue was investment pool interest only. FY23 expenditures were primarily for the Clean Transportation Analyst position.

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

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	241,000	241,000	241,000	241,000	241,000	241,000	241,000
Beginning Cash Balance	0	229,935	511,911	1,040,489	978,739	880,739	782,739
Revenues	269,155	332,206	625,008	16,125	2,000	2,000	2,000
Expenditures	39,220	50,230	96,430	77,875	100,000	100,000	100,000
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	229,935	511,911	1,040,489	978,739	880,739	782,739	684,739
Encumbrances	0	0					
Unencumbered Cash Balance	229,935	511,911	1,040,489	978,739	880,739	782,739	684,739

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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED120  
 Name of Fund: 40101D Formula Bill  
 Legal Authority: Administratively Created (Non-appropriated)

Contact Name: Catherina Pratt  
 Phone Number: (808) 349-0960  
 Fund Type (MOF): P  
 Appropriation Account Number S-24-557

Intended Purpose: Leverage current and ongoing work in energy security planning to develop an equitable and replicable framework for the deployment of 40101(d) formula funding across all counties.

Source of Revenues: Federal grant.

Current Program Activities/Allowable Expenses: Personnel, fringe benefits. Other TBD through competitive solicitation.

Variances: Program commenced in FY24.

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

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(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	0	0	0	0	135,000	135,000	135,000
Expenditures	0	0	0	0	135,000	135,000	135,000
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	0	0	0	0	0
Encumbrances	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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED120  
 Name of Fund: STATE ENERGY PROGRAM-ARRA REPURPOSE  
 Legal Authority: Administratively Created (Non-appropriated)

Contact Name: Catherina Pratt  
 Phone Number: (808) 349-0960  
 Fund Type (MOF): N  
 Appropriation Account Number S-17-216-B

Intended Purpose: SEP-ARRA Repurpose.

Source of Revenues: Repurpose of existing federal grant.

Current Program Activities/Allowable Expenses: Technical assistance and a data analytics position.

Variances: FY23 experienced unanticipated revenue -- refund/reimbursement of prior period expenditures and vacation earned with other funds. Expenditures vary from year to year based on grant activities.

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

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	1,276,413	1,268,614	1,126,732	840,055	661,855	521,855	381,855
Revenues	48,200	7,326	157,082	172,509	10,000	10,000	10,000
Expenditures	55,999	149,209	443,758	350,709	150,000	150,000	150,000
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	1,268,614	1,126,732	840,055	661,855	521,855	381,855	241,855
Encumbrances	182,134	285,953					
Unencumbered Cash Balance	1,086,480	840,778	840,055	661,855	521,855	381,855	241,855

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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED120  
 Name of Fund: HAWAII STATE ENERGY OFFICE  
 Legal Authority: Act 88, SLH 2021

Contact Name: Catherina Pratt  
 Phone Number: (808) 349-0960  
 Fund Type (MOF): N  
 Appropriation Account Number S-22-218-B

Intended Purpose: SEP Formula State of Hawaii.

Source of Revenues: Federal grant.

Current Program Activities/Allowable Expenses: State Energy Program activities.

Variances: Under the grant, revenue and expenditures vary from year to year based on grant activities during each period of the award.

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

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	0	0	0	8,268	7,807	0	0
Revenues			20,342	358,927	698,045	0	0
Expenditures			12,074	359,388	698,045	0	0
<b>Transfers</b>							
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	8,268	7,807	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	8,268	7,807	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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED120  
 Name of Fund: SEP BIL - Hawai'i  
 Legal Authority: Administratively Created (Non-appropriated)

Contact Name: Catherina Pratt  
 Phone Number: (808) 349-0960  
 Fund Type (MOF): N  
 Appropriation Account Number S-23-226-B

Intended Purpose: SEP BIL State of Hawai'i

Source of Revenues: Federal grant.

Current Program Activities/Allowable Expenses: State Energy Program BIL activities.

Variances: Program commenced in FY23.

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

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(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			0	0	850,000	850,000	850,000
Expenditures			0	0	850,000	850,000	850,000
<b>Transfers</b>							
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							
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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED120  
 Name of Fund: CC ENERGY CODE TRAINING PROGRAM  
 Legal Authority: Administratively Created (Non-appropriated)

Contact Name: Catherina Pratt  
 Phone Number: (808) 349-0960  
 Fund Type (MOF): P  
 Appropriation Account Number S-22-235-B

Intended Purpose: Community College Energy Code Training Program

Source of Revenues: Subaward (University of Illinois)

Current Program Activities/Allowable Expenses: Curriculum development and delivery.

Variances: Posting error of revenue received for services provided to University of Illinois

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

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			0	0	0	0	0
Beginning Cash Balance	0	0	0	0	22,600	0	0
Revenues			0	0	10,680	0	0
Expenditures			0	0	33,280	0	0
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
S-17-518				22,600			
Net Total Transfers	0	0	0	22,600	0	0	0
Ending Cash Balance	0	0	0	22,600	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	22,600	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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED120  
 Name of Fund: SEP FORMULA - EXXON FUNDS  
 Legal Authority: Act 134, SLH 2013

Contact Name: Catherina Pratt  
 Phone Number: (808) 349-0960  
 Fund type (MOF): P  
 Appropriation Acct. No. S-14-236-B

Intended Purpose: SEP Formula Exxon Funds.

Source of Revenues: Petroleum violation escrow settlement.

Current Program Activities/Allowable Expenses: TBD

Variances: Revenue from investment pool interest varies from year to year based on the cash balance in the account and timing of deposits.

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

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	31,541	32,737	32,980	33,357	33,989	34,289	34,589
Revenues	1,196	243	377	632	300	300	300
Expenditures	0	0	0	0	0	0	0
<b>Transfers</b>							
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	32,737	32,980	33,357	33,989	34,289	34,589	34,889
Encumbrances	0	0					
Unencumbered Cash Balance	32,737	32,980	33,357	33,989	34,289	34,589	34,889

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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED120  
 Name of Fund: SEP Formula - Stripper Well Funds  
 Legal Authority: Act 134, SLH 2013

Contact Name: Catherina Pratt  
 Phone Number: (808) 349-0960  
 Fund type (MOF) P  
 Appropriation Acct. No. S-14-237-B

Intended Purpose: SEP Formula Stripper Well Funds.

Source of Revenues: Petroleum violation escrow settlement.

Current Program Activities/Allowable Expenses: TBD

Purpose of Proposed Ceiling Adjustment (if applicable): N/A

Variations: Revenue from investment pool interest varies from year to year based on the cash balance in the account and timing of deposits.

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

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	15,346	15,928	16,045	16,228	16,535	16,635	16,735
Revenues	582	118	183	307	100	100	100
Expenditures	0	0	0	0	0	0	0
<b>Transfers</b>							
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	15,928	16,045	16,228	16,535	16,635	16,735	16,835
Encumbrances	0	0					
Unencumbered Cash Balance	15,928	16,045	16,228	16,535	16,635	16,735	16,835

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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED120  
 Name of Fund: SEP FORMULA - CHEVRON FUNDS  
 Legal Authority: Act 134, SLH 2013

Contact Name: Catherina Pratt  
 Phone Number: (808) 349-0960  
 Fund type (MOF): P  
 Appropriation Acct. No. S-14-239-B

Intended Purpose: SEP Formula Chevron Funds.

Source of Revenues: Petroleum violation escrow settlement.

Current Program Activities/Allowable Expenses: TBD

Variances: Revenue from investment pool interest varies from year to year based on the cash balance in the account and timing of deposits.

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

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	243,440	252,576	254,035	255,086	260,477	262,477	264,477
Revenues	9,136	1,459	1,051	5,391	2,000	2,000	2,000
Expenditures	0	0	0	0	0	0	0
<b>Transfers</b>							
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	252,576	254,035	255,086	260,477	262,477	264,477	266,477
Encumbrances	0	0					
Unencumbered Cash Balance	252,576	254,035	255,086	260,477	262,477	264,477	266,477

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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED120  
 Name of Fund: STATE ENERGY PROGRAM  
 Legal Authority: Administratively Created (Non-appropriated)

Contact Name: Catherina Pratt  
 Phone Number: (808) 349-0960  
 Fund type (MOF): N  
 Appropriation Acct. No. S-18-255-B

Intended Purpose: SEP Formula State of Hawaii.

Source of Revenues: Federal Grant.

Current Program Activities/Allowable Expenses: State Energy Program activities.

Variances: Under the grant, revenue and expenditures vary from year to year based on grant activities during each period of the award.

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

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	747	42	(0)	79,416	(0)	(0)	(0)
Revenues	16,038	117,197	722,058	295,387	0	0	0
Expenditures	16,743	117,240	642,642	374,803	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	42	(0)	79,416	(0)	(0)	(0)	(0)
Encumbrances	12,567	503,626					
Unencumbered Cash Balance	(12,525)	(503,626)	79,416	(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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED120  
 Name of Fund: Energy Security Special Fund  
 Legal Authority: Section 201-12.8, HRS

Contact Name: Catherina Pratt  
 Phone Number: (808) 349-0960  
 Fund type (MOF) B  
 Appropriation Acct. No. S-24-305-B

Intended Purpose: To support the Hawaii Clean Energy Initiative (HCEI) program and projects that promote and advance dependable and affordable energy, renewable energy, energy efficiency, energy self-sufficiency, and greater energy security and resiliency for the State and public facilities; to fund the Climate Commission and the Greenhouse Gas Taskforce; to support achieving the zero emissions clean economy target; to fund the building energy efficiency revolving loan fund; to fund projects and incentives to promote the adoption of clean transportation technologies, develop/upgrade clean vehicle charging infrastructure; and to fund the duties of the State Building Code Council.

Source of Revenues: Environmental Response, Energy and Food Security Tax; moneys appropriated by the legislature, interest attributable to investment of money in the fund; moneys allotted from other sources.

Current Program Activities/Allowable Expenses: Payment for Special fund assesment and Data Lake.

Variances: FY23 expenditures were significantly higher because of the increase in appropriation ceilings in FY23.

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

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	151,000	81,000	500,000	915,000	95,000	95,000	95,000
Beginning Cash Balance	2,278,932	3,237,356	1,767,988	2,718,555	3,223,320	4,188,320	5,153,320
Revenues	1,460,547	1,241,652	1,200,567	1,263,373	1,060,000	1,060,000	1,060,000
Expenditures	222,123	2,461,020	150,000	408,608	95,000	95,000	95,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	(150,000)	(250,000)	(100,000)	(350,000)			
	(130,000)						
Net Total Transfers	(280,000)	(250,000)	(100,000)	(350,000)	0	0	0
Ending Cash Balance	3,237,356	1,767,988	2,718,555	3,223,320	4,188,320	5,153,320	6,118,320
Encumbrances	150,000	150,000					
Unencumbered Cash Balance	3,087,356	1,617,988	2,718,555	3,223,320	4,188,320	5,153,320	6,118,320

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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED120  
 Name of Fund: State Energy Office Decarbonization  
 Legal Authority: Act 238, SLH 2022

Contact Name: Catherina Pratt  
 Phone Number: (808) 349-0960  
 Fund type (MOF): B  
 Appropriation Acct. No.: S-23-369-B

Intended Purpose: To analyze pathways and develop recommendations for achieving the State's economy-wide decarbonization goals.

Source of Revenues: Transfer from the Energy Security Special Fund.

Current Program Activities/Allowable Expenses: Decarbonization study.

Variances: Program commended in FY23.

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

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	350,000	0	0	0
Beginning Cash Balance	0	0	0	0	350,000	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	0	0	350,000	0	0
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
				350,000			
Net Total Transfers	0	0	0	350,000	0	0	0
Ending Cash Balance	0	0	0	350,000	0	0	0
Encumbrances	0	0		350,000			
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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED120  
 Name of Fund: FEMA Advance Assistance  
 Legal Authority: Administratively Created (Non-appropriated)

Contact Name: Catherina Pratt  
 Phone Number: (808) 349-0960  
 Fund Type (MOF): P  
 Appropriation Account Number S-22-502-B

Intended Purpose: Advance Assistance, Energy and Critical Infrastructure Vulnerability and Resiliency Assessment

Source of Revenues: Subaward

Current Program Activities/Allowable Expenses: conducting and reporting on a comprehensive inventory and baseline assessment

Variances: Program commenced in FY22.

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

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(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			0	0	300,000	300,000	0
Expenditures			0	0	300,000	300,000	0
<b>Transfers</b>							
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							
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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED120  
 Name of Fund: Powering Past Coal Task Force  
 Legal Authority: Administratively Created (Non-appropriated)

Contact Name: Catherina Pratt  
 Phone Number: (808) 349-0960  
 Fund Type (MOF): V  
 Appropriation Account Number S-23-503-B

Intended Purpose: To obtain qualified professionals to assist local government, and potentially other authorities having jurisdiction, with the timely permitting of both utility-scale renewable energy projects and customer-sited photovoltaic and battery systems, all of which will provide needed power and grid services over the transition period, anticipated to last into 2024, with project completion and closeout anticipated in calendar year 2025.

Source of Revenues: Coronavirus State Fiscal Recovery Funds

Current Program Activities/Allowable Expenses: a contract(s) to provide professional services to assist with timely permitting of projects.

Variances: Program commenced in FY23.

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

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	0	0	0	0	300,000	150,000	0
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	0	0	150,000	150,000	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
				300,000			
Net Total Transfers	0	0	0	300,000	0	0	0
Ending Cash Balance	0	0	0	300,000	150,000	0	0
Encumbrances	0	0					
Unencumbered Cash Balance	0	0	0	300,000	150,000	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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED120  
 Name of Fund: EECBG - ARRA REPURPOSE  
 Legal Authority: Administratively Created (Non-appropriated)

Contact Name: Catherina Pratt  
 Phone Number: (808) 349-0960  
 Fund type (MOF) P  
 Appropriation Acct. No. S-17-518-B

Intended Purpose: Repurposed funds to be used to contract to promote efficiency retrofits, conservation, and building code adoption.

Source of Revenues: Repurpose of existing federal grant.

Current Program Activities/Allowable Expenses: Financial incentives for energy efficiency, energy efficiency and conservation for buildings and facilities, and

Variances: FY23 revenue -- unanticipated refund/reimbursement of prior period expenditures and vacation earned with other funds. Expenditures vary from year to year based on grant activities.

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

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	2,602,597	2,556,884	2,475,629	2,430,633	2,201,052	1,791,052	1,381,052
Revenues	20,000	0	101,716	63,600	0	0	0
Expenditures	65,713	81,254	146,712	270,581	410,000	410,000	410,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
				(22,600)			
Net Total Transfers	0	0	0	(22,600)	0	0	0
Ending Cash Balance	2,556,884	2,475,629	2,430,633	2,201,052	1,791,052	1,381,052	971,052
Encumbrances	150,130	149,617					
Unencumbered Cash Balance	2,406,754	2,326,013	2,430,633	2,201,052	1,791,052	1,381,052	971,052

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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED120  
 Name of Fund: Hawaii Good Jobs Challenge  
 Legal Authority: Administratively Created (Non-appropriated)

Contact Name: Catherina Pratt  
 Phone Number: (808) 349-0960  
 Fund Type (MOF): P  
 Appropriation Account Number S-23-551

Intended Purpose: HSEO will serve as a backbone and lead organization in the Clean Energy and Skilled Trades sector of the "Hawai'i Good Jobs Challenge- Resilient Hawaii" workforce development grant project lead by the University of Hawaii. HSEO's primary objective through this grant is to create workforce programs that will result in new jobs and job upgrades for Hawaii residents in the clean energy and transportation sectors. HSEO seeks to hire a full-time position to support its duties for the duration of this grant including: coordinate the employers in the Clean Energy and Skilled Trades sectors, identify employer workforce needs, seek providers of these needs in partnership with other grant partners, and support grant administrative and reporting requirements.

Source of Revenues: Subaward from the University of Hawai'i

Current Program Activities/Allowable Expenses: Personnel, fringe benefits, travel and supplies in support of subaward activity.

Variances: Program commenced in FY23.

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

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(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	0	0	0	0	100,000	150,000	0
Expenditures	0	0	0	0	100,000	150,000	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					
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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED 130  
 Name of Fund: Tourism Research  
 Legal Authority: ACT 88, SLH 2021

Contact Name: EUGENE TIAN  
 Phone Number: 808-586-2470  
 Fund Type (MOF): V  
 Appropriation Account Number S-243-B

Intended Purpose:  
 Collect and report data on Hawaii Tourism Industry Recovery  
 Source of Revenues:  
 Federal Grant - ARPA CSFRF  
 Current Program Activities/Allowable Expenses:  
 Collect data on Hawaii tourism industry including visitor arrivals, expenditures, activities, and satisfaction of visitors and residents  
 Variances:

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

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling				3,814,000			
Beginning Cash Balance		0	0	0	2,570,071	2,570,071	2,570,071
Revenues				3,814,000			
Expenditures				1,243,929			
<b>Transfers</b>							
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	2,570,071	2,570,071	2,570,071	2,570,071
Encumbrances				2,568,562			
Unencumbered Cash Balance	0	0	0	1,509	2,570,071	2,570,071	2,570,071

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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED 130  
 Name of Fund: Tourism Research  
 Legal Authority: ACT 88, SLH 2021

Contact Name: EUGENE TIAN  
 Phone Number: 808-586-2470  
 Fund Type (MOF): V  
 Appropriation Account Number S-223-B

Intended Purpose:  
 Collect and report data on Hawaii Tourism Industry Recovery  
 Source of Revenues:  
 Federal Grant - ARPA CSFRF  
 Current Program Activities/Allowable Expenses:  
 Collect data on Hawaii tourism industry including visitor arrivals, expenditures, activities, and satisfaction of visitors and residents  
 Variances:

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

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			4,000,000	3,220,478			
Beginning Cash Balance		0	0	3,218,513	1,631,993	1,631,993	1,631,993
Revenues			3,998,035	0			
Expenditures			779,522	1,586,520			
<b>Transfers</b>							
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	3,218,513	1,631,993	1,631,993	1,631,993	1,631,993
Encumbrances			2,952,592	1,392,516			
Unencumbered Cash Balance	0	0	265,921	239,477	1,631,993	1,631,993	1,631,993

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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED130  
 Name of Fund: Labor Force Statistics  
 Legal Authority: Act 88, SLH 2021

Contact Name: Eugene Tian  
 Phone Number: 808-586-2470  
 Fund Type (MOF): P  
 Appropriation Account Number S--540-B

Intended Purpose: Survey and report data on Hawaii labor market conditions.

Source of Revenues: Federal funds

Current Program Activities/Allowable Expenses: Conduct surveys to collect data on Hawaii labor market conditions such as labor force, employment, unemployment, job county by industry, occupational employment and wages, and occupational injuries and illnesses.

Variances: None

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

Statutory language: Per Cooperative Agreement between USDOL, BLS and DBEDT.

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			582,123	704,167	864,351		
Beginning Cash Balance		0	0	0	0	0	0
Revenues			358,644	668,765			
Expenditures			360,609	617,008			
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
return to BLS			1,965	(20,000)			
Net Total Transfers	0	0	1,965	(20,000)	0	0	0
Ending Cash Balance	0	0	0	26,334	0	0	0
Encumbrances				0			
Unencumbered Cash Balance	0	0	0	26,334	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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED 138  
 Name of Fund: Hawaii Green Infrastructure Special Fund  
 Legal Authority: Section 196-65 HRS

Contact Name: Gwen Yamamoto Lau  
 Phone Number: 587-2690  
 Fund Type (MOF): B  
 Appropriation Account Number S-367-B

**Intended Purpose:** Pay administrative costs and other costs related to the Hawaii green infrastructure loan program.

**Source of Revenues:** Proceeds of bond, net of issuance costs; interest earned on deposits and other program revenue.

**Current Program Activities/Allowable Expenses:** Paying administrative and program costs of the Hawaii green infrastructure loan program.

**Variations:** Variations in revenue are primarily due to the sporadic timing when interest earned is posted to the account, coupled with increases in the interest rates as the Federal Reserve raise rates to slow inflation. Interest earned on deposits are expected to continue to increase, however, at a slower rate than last year. We anticipate expenditures to be on budget.

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

**Statutory language:** N/A

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,122,211	1,122,211	1,163,302	1,163,302	1,203,740	2,022,370	2,098,740
Beginning Cash Balance	1,224,793	454,528	1,815,437	1,304,216	763,679	1,562,439	1,545,069
Revenues	25,339	4,134	6,397	33,114	2,500	5,000	2,500
Expenditures	795,604	643,225	517,618	573,651	1,203,740	2,022,370	2,098,740
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
From 395		2,000,000			2,000,000	2,000,000	2,000,000
Net Total Transfers	0	2,000,000	0	0	2,000,000	2,000,000	2,000,000
Ending Cash Balance	454,528	1,815,437	1,304,216	763,679	1,562,439	1,545,069	1,448,829
Encumbrances	349,761	323,975					
Unencumbered Cash Balance	104,767	1,491,462	1,304,216	763,679	1,562,439	1,545,069	1,448,829

**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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED 138  
 Name of Fund: Hawaii Green Infrastructure Special Fund  
 Legal Authority: Section 196-65 HRS

Contact Name: Gwen Yamamoto Lau  
 Phone Number: 587-2690  
 Fund Type (MOF): B  
 Appropriation Account Number S-368-B

**Intended Purpose:** To repay the Green Energy Market Securitization (GEMS) Bond, including related expenses (e.g., Rating Agencies, Audits, Wire Fees, Trustee Fees, etc.) under any ancillary agreement, and other financing costs.

**Source of Revenues:** Proceeds from the green infrastructure fee paid by the ratepayers of the Hawaiian Electric Companies; any other proceeds of green infrastructure property; and other moneys.

**Current Program Activities/Allowable Expenses:** Expenditures include debt service (principal and interest), ongoing costs, and cost of issuance.

**Variances:** Variations in revenue are dependent upon bond related costs and expenses (e.g., audit fees, bond counsel fees, financial advisor fees, wire fees, etc.)

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

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	19,815,000	19,815,000	19,815,000	19,815,000	19,815,000	19,815,000	19,815,000
Beginning Cash Balance	5,029,628	8,665,124	11,992,819	8,768,655	7,775,645	7,701,145	7,626,645
Revenues	17,063,476	10,029,486	16,896,435	12,369,356	13,300,500	13,300,500	13,300,500
Expenditures	13,427,980	6,701,791	20,120,599	13,362,366	13,375,000	13,375,000	13,375,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
From 395							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	8,665,124	11,992,819	8,768,655	7,775,645	7,701,145	7,626,645	7,552,145
Encumbrances							
Unencumbered Cash Balance	8,665,124	11,992,819	8,768,655	7,775,645	7,701,145	7,626,645	7,552,145

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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED 138  
 Name of Fund: Hawaii Green Infrastructure Special Fund - State Revolving Loan Fund  
 Legal Authority: Section 196-62.5 HRS

Contact Name: Gwen Yamamoto Lau  
 Phone Number: 587-2690  
 Fund Type (MOF): B  
 Appropriation Account Number S-370-B

**Intended Purpose:** State Revolving Loan Fund ("RLF") for energy efficiency retrofits established by Act 155 (SLH 2018) to make green infrastructure loans to state departments and agencies.

**Source of Revenues:** Transfer \$50,000,000 in GEMS bond proceeds from S-395 to capitalize the RLF. Due to the revolving nature of the fund, repaid principal are available to be reloaned for new energy related projects.

**Current Program Activities/Allowable Expenses:** Finance cost-effective energy efficiency retrofits for state departments and agencies.

**Variances:** Variations in revenue dependent on the timing of principal and interest repayments from state agencies as well as variations in the interest rate environment on deposits.

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

**Statutory language:** N/A

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000
Beginning Cash Balance	36,361,251	25,612,204	21,130,252	20,280,806	22,618,266	22,125,766	21,628,766
Revenues	4,250,953	1,304,145	3,712,430	3,412,307	2,807,500	2,828,000	2,833,000
Expenditures	15,000,000	5,786,097	4,561,876	1,074,846	3,300,000	3,325,000	3,325,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
From 395							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	25,612,204	21,130,252	20,280,806	22,618,266	22,125,766	21,628,766	21,136,766
Encumbrances							
Unencumbered Cash Balance	25,612,204	21,130,252	20,280,806	22,618,266	22,125,766	21,628,766	21,136,766

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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED 138  
 Name of Fund: Hawaii Green Infrastructure Special Fund  
 Legal Authority: Section 196-65 HRS

Contact Name: Gwen Yamamoto Lau  
 Phone Number: 587-2690  
 Fund Type (MOF): B  
 Appropriation Account Number S-395-B

**Intended Purpose:** To fund green infrastructure loans under HGIA's financing programs and cover associated costs.

**Source of Revenues:** Proceeds of GEMS bond. Ongoing revenue from investment interest and program revenue.

**Current Program Activities/Allowable Expenses:** Making green infrastructure loans, pay administrative and other related program costs.

**Variations:** Variations are dependent on the income earned on deposits, loan prepayments and loan fundings.

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

**Statutory language:** N/A

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	50,000,000	50,000,000	50,000,000	35,000,000	35,000,000	35,000,000	35,000,000
Beginning Cash Balance	76,427,097	67,455,590	60,823,031	57,154,665	53,056,006	44,061,006	35,066,006
Revenues	7,199,430	2,508,868	5,352,753	4,306,261	3,705,000	3,805,000	3,905,000
Expenditures	16,170,937	7,141,427	9,021,119	8,754,300	10,700,000	10,800,000	10,900,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
To 367		(2,000,000)			(2,000,000)	(2,000,000)	(2,000,000)
Net Total Transfers	0	(2,000,000)	0	0	(2,000,000)	(2,000,000)	(2,000,000)
Ending Cash Balance	67,455,590	60,823,031	57,154,665	52,706,626	44,061,006	35,066,006	26,071,006
Encumbrances	349,761	323,975					
Unencumbered Cash Balance	67,105,829	60,499,056	57,154,665	52,706,626	44,061,006	35,066,006	26,071,006

**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 2024 Legislature

Department: Business,Economic Development & Tourism  
 Program ID(s): BED 138  
 Name of Fund: Hawaii Green Infrastructure Special Fund - Clean Energy & Energy Efficiency Revolving  
 Legal Authority: Section 196-65.5 HRS

Contact Name: Gwen Yamamoto Lau  
 Phone Number: 587-2690  
 Fund Type (MOF): B  
 Appropriation Account Number S-396-B

**Intended Purpose:** Establish a loan fund separate from ratepayer funds for clean energy financing.

**Source of Revenues:** Federal, state, county, private or other funding sources.

**Current Program Activities/Allowable Expenses:** Making clean energy loans, related costs and administrative expenses.

**Variances:** N/A

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

**Statutory language:** N/A

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	15,000,000	15,000,000	15,000,000	15,000,000
Beginning Cash Balance				0	0	0	10,000,000
Revenues				0	5,000,000	20,000,000	20,000,000
Expenditures				0	5,000,000	10,000,000	15,000,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
From 395							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	10,000,000	15,000,000
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	10,000,000	15,000,000

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 2024 Legislature

Department: Business,Economic Development & Tourism  
 Program ID(s): BED 138  
 Name of Fund: HI-CAP Programs  
 Legal Authority: Section 196-4(c)(2) HRS

Contact Name: Gwen Yamamoto Lau  
 Phone Number: 587-2690  
 Fund Type (MOF): B  
 Appropriation Account Number S-549-B

**Intended Purpose:** Under an MOA, administer the Federally funded SSBCI HI-CAP Collateral Support, CDFI Loan Pool and Loans programs on behalf of HTDC.

**Source of Revenues:** Federal SSBCI funds and program revenue.

**Current Program Activities/Allowable Expenses:** Providing credit enhancements to Participating Lenders, low cost loan capital to non-depository CDFIs and direct financing for catalytic projects that advance the state's goals, as well as related costs and administrative expenses.

**Variances:** N/A

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

**Statutory language:** N/A

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	41,347,971	41,292,798	36,292,798	28,292,798
Beginning Cash Balance				0	9,086,374	4,236,374	11,386,374
Revenues				9,141,547	150,000	15,150,000	150,000
Expenditures				55,174	5,000,000	8,000,000	10,000,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
From 395							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	9,086,374	4,236,374	11,386,374	1,536,374
Encumbrances							
Unencumbered Cash Balance	0	0	0	9,086,374	4,236,374	11,386,374	1,536,374

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 2024 Legislature

Department: Business,Economic Development & Tourism  
 Program ID(s): BED 142  
 Name of Fund: Digital Equity Planning Grant (IIJA)  
 Legal Authority: Section 60304(c) of the IIJ Act of 2021

Contact Name: Burt Lum  
 Phone Number: 808-587-9001  
 Fund Type (MOF): P  
 Appropriation Account Number S-23-552

Intended Purpose: Pursuant to Section 60304(c) of the IIJ Act, NTIA is required to set aside not less than five (5) percent of the amounts made available in a fiscal year for the State Digital Equity Planning Grant Program

Source of Revenues: Digital Equity Planning Grant (IIJA)

Current Program Activities/Allowable Expenses: To develop the State Digital Equity Plan of the State and To make subgrants to entities to assist in the development of the State Digital Equity Plan of the State

Variances:

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

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling				570,883	570,883	570,883	570,883
Beginning Cash Balance		0	0	0	39,573	39,573	39,573
Revenues				1,571			
Expenditures				80,201	120,000	120,000	120,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
				118,203	120,000	120,000	120,000
Net Total Transfers	0	0	0	118,203	120,000	120,000	120,000
Ending Cash Balance	0	0	0	39,573	39,573	39,573	39,573
Encumbrances				1,757			
Unencumbered Cash Balance	0	0	0	37,816	39,573	39,573	39,573

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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED143  
 Name of Fund: Technology Special Fund  
 Legal Authority: §206M-15.5

Contact Name: Ray Gomez  
 Phone Number: 808-539-3844  
 Fund Type (MOF): B  
 Appropriation Account Number S-357-B

Intended Purpose: For the operation, maintenance, and management of HTDC's industrial parks, projects, facilities, services, and publications.

Source of Revenues: Moneys, fees, from tenants or other users of HTDC's facilities or services.

Current Program Activities/Allowable Expenses: Operation, maintenance, and management of HTDC's industrial parks, projects, facilities, services, and publications.

Variances: Revenue dependent on Federal grant project income and Federal grant passing through

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

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,019,307	1,755,907	1,764,331	1,662,484	1,689,907	1,604,258	1,604,258
Beginning Cash Balance	463,391	339,480	409,912	367,913	392,837	292,837	242,837
Revenues	303,602	258,400	405,171	481,426	200,000	200,000	200,000
Expenditures	427,513	187,968	447,170	456,502	300,000	250,000	200,000
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	339,480	409,912	367,913	392,837	292,837	242,837	242,837
Encumbrances	150,649	160,073	58,226	85,649			
Unencumbered Cash Balance	188,831	249,839	309,687	307,188	292,837	242,837	242,837

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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED143  
 Name of Fund: Strategic development programs revolving fund  
 Legal Authority: §206M-62

Contact Name: Ray Gomez  
 Phone Number: 808-539-3844  
 Fund Type (MOF): W  
 Appropriation Account Number S-342-B

Intended Purpose: For HTDC's strategic development program activities.

Source of Revenues: Moneys received as repayments of loans, earned on investments, received pursuant to a venture agreement, received as royalties, premiums or fees.

Current Program Activities/Allowable Expenses: Expenses related to strategin development program activities.

Variances: Revenue dependent on investment market, timing of exits, investments, any other activities.

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

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,018,203	2,018,203	2,017,203	2,548,408	7,017,203	2,017,203	2,017,203
Beginning Cash Balance	6,000	112,432	86,511	4,676,940	5,589,042	8,089,042	6,289,042
Revenues	114,055	6,703	4,192,981	991,401	4,500,000	200,000	200,000
Expenditures	7,623	32,624	75,838	79,299	2,000,000	2,000,000	2,000,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
From HSDC S-343			473,286				
Net Total Transfers	0	0	473,286	0	0	0	0
Ending Cash Balance	112,432	86,511	4,676,940	5,589,042	8,089,042	6,289,042	4,489,042
Encumbrances							
Unencumbered Cash Balance	112,432	86,511	4,676,940	5,589,042	8,089,042	6,289,042	4,489,042

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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED 144  
 Name of Fund: Hawaii Coastal Zone Management Program FY18-19  
 Legal Authority: Act 53, SLH 2018

Contact Name: Susan Feeney  
 Phone Number: 587-2880  
 Fund Type (MOF): N  
 Appropriation Account Number S-19-201

Intended Purpose: The Department of Planning and Economic Development developed a management program for Hawaii's coastal resources. The Hawaii CZM Program has formulated legislative objectives and policies, and represents a shared management system with participation by numerous State and County agencies. Portions of the administrative grants are distributed among the various State and County agencies to fulfill their legislative responsibilities in accordance with the State CZM Program.

Source of Revenues: Award No. NA18NOS4190082, National Oceanic an Atmospheric Administration, US Department of Commerce. The Coastal Zone Management Act of 1972 (Section 305, PL 92-583), as amended and Hawaii CZM Act of 1977.

Current Program Activities/Allowable Expenses: Administration and implementation of the Hawaii CZM Act of 1977 including ten objective and policy areas pertaining to coastal and ocean management. Program and project administration, permit administration, policy analysis, public participation, policy and technical studies, legislation, legal and regulatory analysis and recommendations, and related activities.

Variations: Under the cooperative agreement, revenue and expenditures vary from year to year based on activities during each period of the award.

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

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	3,974,314	1,920,936	903,487	555,487	3,766		
Beginning Cash Balance	87,259	80,519	4,971	4,696	3,766	0	0
Revenues	2,046,639	941,900	347,725	394,765			
Expenditures	2,053,379	1,017,448	348,000	395,695	3,766		
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	80,519	4,971	4,696	3,766	0	0	0
Encumbrances	1,113,926	339,333	467,598	3,766			
Unencumbered Cash Balance	(1,033,407)	(334,362)	(462,902)	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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED 144  
 Name of Fund: Hawaii Coastal Zone Management Program FY20-22  
 Legal Authority: Act 5, SLH 2019

Contact Name: Susan Feeney  
 Phone Number: 587-2880  
 Fund Type (MOF): N  
 Appropriation Account Number S-21-201

Intended Purpose: The Department of Planning and Economic Development developed a management program for Hawaii's coastal resources. The Hawaii CZM Program has formulated legislative objectives and policies, and represents a shared management system with participation by numerous State and County agencies. Portions of the administrative grants are distributed among the various State and County agencies to fulfill their legislative responsibilities in accordance with the State CZM Program.

Source of Revenues: Award No. NA20NOS4190042, National Oceanic an Atmospheric Administration, US Department of Commerce. The Coastal Zone Management Act of 1972 (Section 305, PL 92-583), as amended and Hawaii CZM Act of 1977.

Current Program Activities/Allowable Expenses: Administration and implementation of the Hawaii CZM Act of 1977 including ten objective and policy areas pertaining to coastal and ocean management. Program and project administration, permit administration, policy analysis, public participation, policy and technical studies, legislation, legal and regulatory analysis and recommendations, and related activities.

Variations: Under the cooperative agreement, revenue and expenditures vary from year to year based on activities during each period of the award.

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

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		5,080,000	3,940,818	1,844,508	893,587		
Beginning Cash Balance		0	37,996	15,178	12,874	0	0
Revenues		1,177,178	2,084,850	948,617	526,057		
Expenditures		1,139,182	2,096,310	950,921	538,931		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
S-22-541-B			(11,358)				
Net Total Transfers	0	0	(11,358)	0	0	0	0
Ending Cash Balance	0	37,996	15,178	12,874	0	0	0
Encumbrances		855,561	1,074,443	253,471			
Unencumbered Cash Balance	0	(817,565)	(1,059,265)	(240,597)	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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED 144  
 Name of Fund: \_\_\_\_\_  
 Legal Authority: \_\_\_\_\_

Contact Name: Susan Feeney  
 Phone Number: 587-2880  
 Fund Type (MOF): N  
 Appropriation Account Number S-22-201-B

Intended Purpose: There is no federal funding associated with this appropriation account number. There are no revenue or expenditures to report.

Source of Revenues:

Current Program Activities/Allowable Expenses:

Variances:

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

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			2,364,265	2,364,265	2,364,265		
Beginning Cash Balance		0	0	0	0	0	0
Revenues							
Expenditures							
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							
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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED 144  
 Name of Fund: Hawaii Coastal Zone Management Program FY23-24  
 Legal Authority: Act 248, SLH 2022

Contact Name: Susan Feeney  
 Phone Number: 587-2880  
 Fund Type (MOF): N  
 Appropriation Account Number S-23-201

Intended Purpose: The Department of Planning and Economic Development developed a management program for Hawaii's coastal resources. The Hawaii CZM Program has formulated legislative objectives and policies, and represents a shared management system with participation by numerous State and County agencies. Portions of the administrative grants are distributed among the various State and County agencies to fulfill their legislative responsibilities in accordance with the State CZM Program.

Source of Revenues: Award No. NA22NOS4190065, National Oceanic and Atmospheric Administration, US Department of Commerce. The Coastal Zone Management Act of 1972 (Section 305, PL 92-583), as amended and Hawaii CZM Act of 1977.

Current Program Activities/Allowable Expenses: Administration and implementation of the Hawaii CZM Act of 1977 including ten objective and policy areas pertaining to coastal and ocean management. Program and project administration, permit administration, policy analysis, public participation, policy and technical studies, legislation, legal and regulatory analysis and recommendations, and related activities.

Variations: Under the cooperative agreement, revenue and expenditures vary from year to year based on activities during each period of the award.

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

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling				4,449,536	4,434,434	1,961,546	
Beginning Cash Balance		0	0	0	145,934	0	0
Revenues				993,000	2,326,954	1,195,812	
Expenditures				847,066	2,472,888	1,195,812	
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	145,934	0	0	0
Encumbrances				1,020,368	1,195,812		
Unencumbered Cash Balance	0	0	0	(874,434)	(1,195,812)	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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED 144  
 Name of Fund: \_\_\_\_\_  
 Legal Authority: \_\_\_\_\_

Contact Name: Susan Feeney  
 Phone Number: 587-2880  
 Fund Type (MOF): N  
 Appropriation Account Number S-24-201-B

Intended Purpose: There is no federal funding associated with this appropriation account number. There are no revenue or expenditures to report.

Source of Revenues:

Current Program Activities/Allowable Expenses:

Variances:

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

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling					2,449,536		
Beginning Cash Balance		0	0	0	0	0	0
Revenues							
Expenditures							
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							
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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED 144  
 Name of Fund: Tsunami Design Maps For Maui/Kauai  
 Legal Authority: Administratively Created

Contact Name: Susan Feeney  
 Phone Number: 587-2880  
 Fund Type (MOF): N  
 Appropriation Account Number S-21-240

Intended Purpose: Modeling of tsunami inundation risk and preparation of high resolution probabilistic tsunami design zone maps.

Source of Revenues: Award No. NA20NOS4190106, National Oceanic and Atmospheric Administration, US Department of Commerce. The Coastal Zone Management Act of 1972 (Section 305, PL 92-583), as amended and Hawaii CZM Act of 1977.

Current Program Activities/Allowable Expenses: Project management; modeling of tsunami inundation risk; preparation of high resolution probabilistic tsunami design zone maps for Maui and Kauai; technical review and final report and map products.

Variations: Under the cooperative agreement, revenue and expenditures vary from year to year based on activities during each period of the award.

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

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		250,000	239,500	150,300	45,300		
Beginning Cash Balance		0	0	0	0	0	0
Revenues		10,500	89,200	105,000	45,300		
Expenditures		10,500	89,200	105,000	45,300		
<b>Transfers</b>							
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		239,500	150,300	45,300			
Unencumbered Cash Balance	0	(239,500)	(150,300)	(45,300)	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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED 144  
 Name of Fund: Creating The Kokua Comm Based Montrg Prg  
 Legal Authority: Administratively Created

Contact Name: Susan Feeney  
 Phone Number: 587-2880  
 Fund Type (MOF): N  
 Appropriation Account Number S-22-263

Intended Purpose: Creation and implementation of a standardized community-based nearshore and aquatic resource monitoring framework

Source of Revenues: Award No. NA21NOS4190034, National Oceanic and Atmospheric Administration, US Department of Commerce. The Coastal Zone Management Act of 1972 (Section 305, PL 92-583), as amended and Hawaii CZM Act of 1977.

Current Program Activities/Allowable Expenses: Project management; development of framework for monitoring and data collection; development of MOU between partners; facilitation of meetings; development of training materials; community engagement; technical review and final report products.

Variations: Under the cooperative agreement, revenue and expenditures vary from year to year based on activities during each period of the award.

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

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling				190,067	91,022		
Beginning Cash Balance		0	0	0	0	0	0
Revenues				99,045	91,022		
Expenditures				99,045	91,022		
<b>Transfers</b>							
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				91,022			
Unencumbered Cash Balance	0	0	0	(91,022)	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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED 144  
 Name of Fund: Assess Lgl And Plcy Imp Of Mgd Retreat  
 Legal Authority: Administratively Created

Contact Name: Susan Feeney  
 Phone Number: 587-2880  
 Fund Type (MOF): N  
 Appropriation Account Number S-23-237

Intended Purpose: Conduct an analysis of the funding and financing mechanisms that can support the different elements of a managed retreat strategy.

Source of Revenues: Award No. NA22NOS4190022, National Oceanic and Atmospheric Administration, US Department of Commerce. The Coastal Zone Management Act of 1972 (Section 305, PL 92-583), as amended and Hawaii CZM Act of 1977.

Current Program Activities/Allowable Expenses: Project management; exploration of funding and financing mechanisms; technical review and final report products.

Variations: Under the cooperative agreement, revenue and expenditures vary from year to year based on activities during each period of the award.

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

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling				250,000	250,000		
Beginning Cash Balance		0	0	0	0	0	0
Revenues					250,000		
Expenditures					250,000		
<b>Transfers</b>							
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							
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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED 144  
 Name of Fund: Brownfields Cleanup Revolving Loan Fund (BCRLF)  
 Legal Authority: HRS § 201-18 (Act 20, SLH 2007; Act 173, SLH 2002)

Contact Name: Ruby Edwards  
 Phone Number: 587-2817  
 Fund Type (MOF): W  
 Appropriation Account Number: S-359-B

Intended Purpose: The BCRLF was established with a \$2 million US EPA grant to provide low-cost loans for the cleanup of eligible contaminated sites. The low-cost loans are intended to facilitate the reuse of sites whose redevelopment is hindered by the potential liability and cost of cleaning up contamination that may harm human and environmental health.

Source of Revenues: A corpus of \$1.977 million in grant funds was available for direct loans. The grant has ended; the primary source of revenue is repayment of loan principal and interest (if interest is charged) and any program fees.

Current Program Activities/Allowable Expenses: Loans for cleanup of contaminated sites. Other program costs related to cleanup, i.e. public notice ads, community involvement and outreach, contracts for technical assistance, DOH VRP fees, confirmation sampling, environmental insurance. Grants for cleanup and site assessment activities are authorized by Act 234, SLH 2021. Once the loan fund rules are amended, the grant program will be initiated. OPSD anticipates issuing a request for proposals in late 3rd quarter-4th quarter of FY22.

Variations: Revenues and expenditures are dependent on loan activity. The program has not received any loan applications in recent years. With the new authority for grants, OPSD anticipates disbursing grant funds until the fund is depleted in the next 2-3 years. At the point, the program will be terminated and the fund repealed.

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

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Beginning Cash Balance	1,535,233	1,535,233	1,535,233	1,535,999	1,535,999	1,560,499	672,999
Revenues			766		25,000	12,500	
Expenditures					500	900,000	672,999
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	1,535,233	1,535,233	1,535,999	1,535,999	1,560,499	672,999	0
Encumbrances							
Unencumbered Cash Balance	1,535,233	1,535,233	1,535,999	1,535,999	1,560,499	672,999	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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED 144  
 Name of Fund: Hawaii State Wide CEDS  
 Legal Authority: Administratively Created

Contact Name: Mary Alice Evans  
 Phone Number: 587-2833  
 Fund Type (MOF): P  
 Appropriation Account Number S-22-541-B

Intended Purpose: To develop and write the 2022-2026 Hawaii State Comprehensive Economic Development Strategy (CEDS), a strategic plan to guide regional economic development.

Source of Revenues: Award No. 07-69-07760, Economic Development Administration, U.S. Dept. of Commerce.

Current Program Activities/Allowable Expenses: Staff administration and contractual expenses to manage and ensure completion of Hawaii Statewide CEDS

Variations: Under the cooperative agreement, revenue and expenditures vary from year to year based on activities during each period of the award.

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

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			376,811	324,877	17,022		
Beginning Cash Balance		0	0	0	0	0	0
Revenues			20,426	307,855	17,022		
Expenditures			51,934	307,855	17,022		
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
S-21-201-B			11,358				
S-22-543-B			20,150				
Net Total Transfers	0	0	31,508	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances			200,000				
Unencumbered Cash Balance	0	0	(200,000)	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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED 144  
 Name of Fund: Statewide Hawaii Economic Recovery Plan  
 Legal Authority: Administratively Created

Contact Name: Mary Alice Evans  
 Phone Number: 587-2833  
 Fund Type (MOF): P  
 Appropriation Account Number S-22-543-B

Intended Purpose: To allow the Office of Planning and Sustainable Development to develop a statewide economic recovery and resilience plan.

Source of Revenues: Award No. ED22SEA3070005, Economic Development Administration, U.S. Dept. of Commerce.

Current Program Activities/Allowable Expenses: Staff support to assist the development of a statewide economic recovery and resilience plan. Personnel and contractual services to conduct activities per approved grant administration plan.

Variances: Under the cooperative agreement, revenue and expenditures vary from year to year based on activities during each period of the award. The grant began accruing expenses in January 2022 so expenditures were made for only half of FY 2022. Contractual services commenced during FY 2023 and are continuing into FY 2024. While the performance period is currently set to conclude in April 2024, OPSD will be filing a 6-month extension request to complete project activities.

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

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			1,000,000	862,596	519,926		
Beginning Cash Balance		0	0	0	6,381	0	0
Revenues			164,732	349,051	513,545		
Expenditures			137,404	342,670	519,926		
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
S-17-510-B			(7,178)				
S-22-541-B			(20,150)				
Net Total Transfers	0	0	(27,328)	0	0	0	0
Ending Cash Balance	0	0	0	6,381	0	0	0
Encumbrances				82,435			
Unencumbered Cash Balance	0	0	0	(76,054)	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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED 146  
 Name of Fund: Natural Energy Laboratory of Hawaii Authority Special Fund  
 Legal Authority: HRS Section 227D

Contact Name: Jerrae Miranda  
 Phone Number: 808-327-9542  
 Fund Type (MOF): B  
 Appropriation Account Number S-345-B

**Intended Purpose:** Used to allow NELHA to facilitate research, development, and commercialization of natural energy resources and ocean-related research, such as aquaculture, technology, and industry in Hawaii and to engage in retail, commercial, or tourism activities that will financially support that research, development, and commercialization at the Hawaii Ocean Science and Technology Park (HOST Park) in Kailua-Kona.

**Source of Revenues:** Fees collected from tenants in the form of: Land use fees, Laboratory space rent, Royalties, Percentage Rent. Administrative, Electrical, Seawater, Freshwater reimbursement from tenants. Interest income and overhead charges from tenants.

**Current Program Activities/Allowable Expenses:** Operate and maintain transmission and distribution systems for pumping up to 30,000 gallons per minute of deep and surface seawater; Market sites and resources to potential new projects and businesses at HOST Park; Operate a certified water quality laboratory; Provide technical, clerical, operation and construction support to tenants; Operate and maintain construction and operating equipment and the grounds and buildings; Provide informational and educational material and lectures.

Variances:

Cash balance lapse to general fund? No  
 Statutory language:

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	7,900,628	7,908,896	7,744,562	7,744,562	7,853,284	7,924,147	7,924,147
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	4,599,286	5,947,042	4,220,168	4,965,765	6,020,000	6,004,900	6,185,047
Expenditures	4,502,019	4,135,641	4,139,228	4,378,603	5,635,000	5,795,844	5,961,431
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	411,505	259,574	994,610	650,895	0	0	0
Ending Cash Balance	508,772	2,070,975	1,075,550	1,238,057	385,000	209,056	223,616
Encumbrances	177,964	1,102,141	400,548	270,183	0	0	0
Unencumbered Cash Balance	330,808	968,834	675,002	967,874	385,000	209,056	223,616

**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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Prog ID(s): BED 146  
 Name of Fund: NELHA Grid Scale Energy Storage System  
 Legal Authority: HRS Section 227D

Contact Name: Jerrae Miranda  
 Phone: 808-327-9542  
 Fund type (MOF) P  
 Appropriation Acct. No. S-18-522-B

**Intended Purpose:** Grid scale vanadium flow battery demonstration

**Source of Revenues:** US Department of Energy via Sandia National Laboratory

**Current Program Activities/Allowable Expenses:** A demonstration project to collect data and validate the technology. Project is completed and in the process of removing the demonstration equipment.

Variances:

Cash balance lapse to general fund? No  
 Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	60,177	50,000	50,000	50,000	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	50,000	50,000	50,000	50,000	0	0	0
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Req. 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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Prog ID(s): BED 146  
 Name of Fund: Natural Energy Laboratory of Hawaii Authority  
 Legal Authority: HRS Section 227D

Contact Name: Jerrae Miranda  
 Phone: 808-327-9542  
 Fund type (MOF): P  
 Appropriation Acct. No.: S-19-527-B

Intended Purpose: Solar Desalination Demonstration Project

Source of Revenues: US Department of Energy

Current Program Activities/Allowable Expenses: Demonstration project is underway, collecting data, configuring site.  
 Phase 1 and 2 are completd. The final phase3 is underway.

Variances:

Cash balance lapse to general fund? No  
 Statutory language:

	FY 2020 (actual)	FY 2021 (actual)	FY 2022 (actual)	FY 2023 (actual)	FY 2024 (estimated)	FY 2025 (estimated)	FY 2026 (estimated)
Appropriation Ceiling	1,928,238	1,388,090	581,092	203,440	114,381	0	0
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	540,148	725,173	377,651	89,059	114,381	0	0
Expenditures	540,148	725,173	377,651	89,059	114,381	0	0
<b>Transfers</b>							
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	1,306,264	581,092	203,440	114,381	0		
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Req. 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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Prog ID(s): BED 146/EL  
 Name of Fund: Natural Energy Laboratory of Hawaii Authority  
 Legal Authority: HRS Section 227D

Contact Name: Jerrae Miranda  
 Phone: 808-327-9542  
 Fund type (MOF) P  
 Appropriation Acct. No. S-22-527-B

Intended Purpose: Solar Desalination Demonstration Project

Source of Revenues: US Department of Energy

Current Program Activities/Allowable Expenses: Demonstration project is underway, collecting data, configuring site.  
 Phase 1 and 2 are completd. The final phase3 is underway.

Variances:

Cash balance lapse to general fund? No  
 Statutory language:

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	81,826	81,826	77,817	0	0
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	0	0	0	4,009	77,817	0	0
Expenditures	0	0	0	4,009	77,817	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	77,817	0	0	0

**Additional Information:**

Amount Req. 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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Prog ID(s): BED 146/EL  
 Name of Fund: Natural Energy Laboratory of Hawaii Authority  
 Legal Authority: HRS Section 227D

Contact Name: Jerrae Miranda  
 Phone: 808-327-9542  
 Fund type (MOF) P  
 Appropriation Acct. No. S-22-542-B

**Intended Purpose:** Develop and run an aquaculture accelerator program at Hawaii Ocean Science and Technology (HOST) park.

**Source of Revenues:** US Department of Commerce Economic Development Administration

**Current Program Activities/Allowable Expenses:**

First year of the 4 year project is close to complete. HATCH is contracted to develop and manage the accelerator.

Variances:

Cash balance lapse to general fund? No  
 Statutory language:

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	1,838,634	1,592,609	1,148,981	574,490	0
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	0	0	246,025	443,628	574,491	574,490	0
Expenditures	0	0	246,025	443,628	574,491	574,490	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	1,163,298	820,549	410,274	0	0
Unencumbered Cash Balance	0	0	429,311	328,432	164,216	0	0

Additional Information:

Amount Req. 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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Prog ID(s): BED 146  
 Name of Fund: OHA Ceded Lands Proceeds (NELHA)  
 Legal Authority: HRS Section 37-82.5 and 227D

Contact Name: Jerrae Miranda  
 Phone: 808-327-9542  
 Fund type (MOF) T  
 Appropriation Acct. No. T-903-B

**Intended Purpose:** The purpose of this account is to collect and transfer moneys owed to the Office of Hawaiian Affairs (OHA) for ceded land revenue

**Source of Revenues:** 20 percent of rent revenue from ceded lands is deposited into the fund.

**Current Program Activities/Allowable Expenses:** Serves as a separate holding account for credit to OHA which is transferred on a quarterly basis

Variances:

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(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	405,400	422,893	475,473	469,405	530,000	545,900	562,277
Expenditures	405,400	295,489	357,347	334,420	530,000	545,900	562,277
<b>Transfers</b>							
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	127,404	118,126	134,985	0	0	0
<b>Encumbrances</b>							
Unencumbered Cash Balance	0	127,404	118,126	134,985	0	0	0

**Additional Information:**

Amount Req. 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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED 150KA  
 Name of Fund: Hawaii Community Development Special Fund  
 Legal Authority: Section 206E-16, HRS

Contact Name: Garet Sasaki  
 Phone Number: 594-0343  
 Fund Type (MOF): Special (B)  
 Appropriation Account Number S-352-B/S-358-B/S-310-B

**Intended Purpose:**

Section 206E-16, HRS, requires all revenues and receipts of Hawaii Community Development Authority (HCDA) to be deposited into this fund and used to further HCDA's purposes. Certain purposes are identified Chapter 206E include programs for the development/improvement of public facilities for dedication, reserved housing, and improvement districts - each is further discussed in the sections that follow. By statute, the HCDA is also tasked with long-range planning for its community development districts and the maintenance of these plans. The HCDA must also manage/maintain properties that it owns in each community development district.

**Source of Revenues:**

The Hawaii Community Development Special Fund consists of four sub-accounts established by different section of Chapter 206E, HRS.  
 -The Public Facilities Dedication sub-account consists of fees collected from private developers to mitigate the impacts of their developments to be invested in public facilities.  
 -The Reserved Housing sub-account is made up of fees collected from developers or reserved housing unit owners upon re-sale of their unit, to ensure the continued availability of low-income and affordable housing. Funds may also be used for the development of new low-income and affordable housing units.  
 -The Improvement District sub-account consists of assessments paid by landowners for their proportionate share of Improvement District project costs.  
 -The Leasing and Management sub-account consists of monies collected from the leasing and management of HCDA-owned/operated properties.

**Current Program Activities/Allowable Expenses:**

By statute, funds can only be used for purposes contained in Chapter 206E, HRS. The break-down by subaccount allowable activities/expenses follow:  
 -Public Facility Dedication - the purchase, creation, expansion or improvement of public facilities within a community development district.  
 -Reserved Housing - Increase the supply of housing for residents of low- or moderate- income within a community district and administration of the reserved housing program.  
 -Improvement District - Repayment and administration of ID financings.  
 -Leasing and Management - Management and maintenance of HCDA-owned property, long-range planning for community districts, HCDA administrative costs, and all other costs that cannot be funded by any other funding source.

**Variances:**

Cash balance lapse to general fund? No  
 Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,625,868	1,625,868	1,625,868	1,625,868	1,625,868	1,625,868	1,625,868
Beginning Cash Balance	25,141,089	23,729,389	25,888,369	30,688,111	31,664,834	32,461,166	33,257,498
Revenues	4,475,137	4,085,133	6,722,510	6,722,510	6,722,510	6,722,510	6,722,510
Expenditures	5,000,393	1,902,327	1,902,768	3,402,768	3,402,768	3,402,768	3,402,768
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
S-23.352-B (See attached)				(2,343,019)	(2,523,410)	(2,523,410)	(2,523,410)
S-23.358-B (See attached)							
Prior Period	(886,444)	(23,826)	(20,000)				
Net Total Transfers	(886,444)	(23,826)	(20,000)	(2,343,019)	(2,523,410)	(2,523,410)	(2,523,410)
Ending Cash Balance	23,729,389	25,888,369	30,688,111	31,664,834	32,461,166	33,257,498	34,053,830
Encumbrances	2,105,998	1,790,676	1,822,583				
Unencumbered Cash Balance	21,623,391	24,097,693	28,865,528	31,664,834	32,461,166	33,257,498	34,053,830

**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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED 150KL  
 Name of Fund: Kalaeloa Community Development Special Fund  
 Legal Authority: Section 206E-195, HRS

Contact Name: Garet Sasaki  
 Phone Number: 594-0343  
 Fund Type (MOF): Special (B)  
 Appropriation Account Number S-326-B/S-356-B/S-330-B

**Intended Purpose:**

Section 206E-195, HRS, requires all revenues and receipts for the Kalaeloa Community Development District be deposited into this fund and be used to further HCDA's community development objectives for Kalaeloa. Chapter 206E, HRS, identifies programs and objectives similar to those identified for Hawaii Community Development Special Fund, appropriation account numbers, S-352-B and S-358-B.

**Source of Revenues:**

The Kalaeloa Community Development Special Fund is set up similar to the Hawaii Community Development Special Fund with similar programs established by statute for this district. Currently, all activity of the Kalaeloa Community Development Special Fund is captured in the Leasing and Management subaccount as infrastructure constraints have stymied the redevelopment of this district.

Current revenues are limited to assessment payments from all land users, except the federal government, for their fair share of the costs required to administer and operate the Kalaeloa Community Development District. Also, leasing and management revenues generated from HCDA owned/operated properties in the district.

**Current Program Activities/Allowable Expenses:**

The Kalaeloa Community Development Special Fund is set up similar to the Hawaii Community Development Special Fund with similar programs established by statute for this district. Currently, all activity of the Kalaeloa Community Development Revolving Fund is captured in the Leasing and Management subaccount as infrastructure constraints have stymied the redevelopment of this district.

Current expenses are limited to administrative expenses for Kalaeloa and long-range planning activities to yield redevelopment and further economic development in the district.

**Variances:**

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	245,954	200,000	200,000	200,000	200,000	200,000	200,000
Beginning Cash Balance	757,771	1,204,069	1,607,917	2,083,654	2,175,699	2,267,744	2,359,789
Revenues	340,701	626,441	463,692	300,000	300,000	300,000	300,000
Expenditures	894,403	222,593	7,955	7,955	7,955	7,955	79,555
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
S-23.326-B (see attached)							
S-23.356-B (see attached)				(200,000)	(200,000)	(200,000)	(200,000)
Prior Period	1,000,000		20,000				
Net Total Transfers	1,000,000	0	20,000	(200,000)	(200,000)	(200,000)	(200,000)
Ending Cash Balance	1,204,069	1,607,917	2,083,654	2,175,699	2,267,744	2,359,789	2,380,234
Encumbrances	191,491	0	0	0	0	0	0
Unencumbered Cash Balance	1,012,578	1,607,917	2,083,654	2,175,699	2,267,744	2,359,789	2,380,234

**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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED 150  
 Name of Fund: Heeia Community Development Special Fund  
 Legal Authority: Section 206E-204, HRS

Contact Name: Garet Sasaki  
 Phone Number: 594-0343  
 Fund Type (MOF): Special (B)  
 Appropriation Account Number: S-364-B

**Intended Purpose:**

Section 206E-204, HRS, requires all revenues and receipts for the Heeia Community Development District be deposited into this fund and be used to further HCDA's community development objectives for Heeia. Objectives include implementation of policies, programs, and projects that preserve and protect the environment and promote agriculture through varied land uses.

**Source of Revenues:**

Transfer monies from Hawaii Community Development Special Fund and lease rent.

**Current Program Activities/Allowable Expenses:**

Implementation of policies, programs, and projects that preserve and protect the environment and promote agriculture through varied land uses.

**Variations:**

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	31,280	25,618	19,074	10,061	10,252	10,443	10,634
Revenues	4,338	2,625	191	191	191	191	191
Expenditures	10,000	9,169	9,204	0	0	0	0
<b>Transfers</b>							
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	25,618	19,074	10,061	10,252	10,443	10,634	10,825
<b>Encumbrances</b>							
Unencumbered Cash Balance	25,618	19,074	10,061	10,252	10,443	10,634	10,825

**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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED 150  
 Name of Fund: OHA Ceded Lands Proceeds (HCDA)  
 Legal Authority: Administratively Created

Contact Name: Garet Sasaki  
 Phone Number: 594-0343  
 Fund Type (MOF): Trust (T)  
 Appropriation Account Number T-904

Intended Purpose:  
 This fund is a pass through for revenues generated from ceded lands managed by the HCDA.

Source of Revenues:  
 None, this fund is only used as a pass-through for revenue from HCDA to OHA

Current Program Activities/Allowable Expenses:  
 None, this fund is only used as a pass-through for revenue from HCDA to OHA

Variances:

Cash balance lapse to general fund? No  
 Statutory language:

Financial Data							
	FY 2020 (actual)	FY 2021 (actual)	FY 2022 (actual)	FY 2023 (actual)	FY 2024 (estimated)	FY 2025 (estimated)	FY 2026 (estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	0	0	0	0
Revenues							
Expenditures							
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							
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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED 150  
 Name of Fund: OHA Ceded Lands Proceeds (HCDA)  
 Legal Authority: Administratively Created

Contact Name: Garet Sasaki  
 Phone Number: 594-0343  
 Fund Type (MOF): Trust (T)  
 Appropriation Account Number T-906

Intended Purpose:  
 This fund is a pass through for revenues generated from ceded lands managed by the HCDA.

Source of Revenues:  
 None, this fund is only used as a pass-through for revenue from HCDA to OHA

Current Program Activities/Allowable Expenses:  
 None, this fund is only used as a pass-through for revenue from HCDA to OHA

Variances:

Cash balance lapse to general fund? No  
 Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	0	0	0	0
Revenues							
Expenditures							
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							
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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED160 HD  
 Name of Fund: Dwelling Unit Revolving Fund (DURF) (incl. S-314 & S-320)  
 Legal Authority: HRS Chapter 201H-191

Contact Name: Gayle Nishimoto  
 Phone Number: (808) 587-0502  
 Fund Type (MOF): W, Revolving  
 Appropriation Account Number: S-375-B, S-381-B, S-382-B

**Intended Purpose:**

The Dwelling Unit Revolving Fund was established in accordance with Act 105, SLH 1970. This Act together with Act 195, SLH 1975, and Act 225, SLH 1976 (which repealed Act 239, SLH 1969) authorized the State to issue general obligation bonds of \$125,000,000 for acquiring, developing, selling, and leasing rental residential, commercial, and industrial properties, and for providing mortgage, interim construction, down payment, participation, mortgage and agreement of sale loans. Act 132, SLH 2016 broadened the use of DURF to also fund regional state infrastructure construction in conjunction with housing and mixed-use transit-oriented development projects.

**Source of Revenues:**

Repayments on loans, sales of dwelling units, land, and other assets. Rental payments and lease rent payments from dwelling owner, investment interest, and fees.

**Current Program Activities/Allowable Expenses:**

Administration of DURF programs which has been used for interim construction financing of affordable infill housing projects; regional infrastructure projects; master plan development; and maintenance and repairs of housing projects.

**Variations:**

Annual fluctuations in revenues and expenditures are primarily based on anticipated loan repayments and loan advances; loans funded; expenses incurred from master plan development, and maintenance and repairs of housing projects.

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

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	9,294,892	9,533,325	10,059,748	10,269,633	10,849,204	11,282,946	11,724,434
Beginning Cash Balance	155,634,033	195,380,707	190,640,961	198,618,279	248,478,561	272,535,561	276,673,561
Revenues	18,444,256	33,569,510	15,219,087	23,661,585	24,135,000	24,618,000	25,110,000
Expenditures	52,020,614	41,899,137	40,227,971	19,684,233	20,078,000	20,480,000	20,890,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Transfer from S-YY-376	899,077	925,446	595,916	0			
Transfer from S-YY-378	237,811	224,413	245,038	241,032			
Transfer from S-YY-380	686,144			44,635,231			
Transfer from S-YY-390		635,199	1,158,004	1,302,408			
Transfer from S-YY-373			5,437,243	634,332			
Transfer from RHS		2,135,565					
Transfer from Judiciary	2,500,000		550,000				
Transfer from G-20-364	2,000,000						
Transfer from B-17-407	25,000,000						
Transfer from B19-407	42,000,000						
Transfer to S-YY-380		(25,672)					
Transfer to S-20-387/388		(121,509)		(57,540)			
Transfer to S-YY-321		(183,561)		0			
Transfer to S-YY-376				(650,647)			
Transfer from B-20-407			25,000,000				
Transfer from B-22-447					20,000,000		
Transfer to G00-000				(221,885)			
Net Total Transfers	73,323,032	3,589,882	32,986,201	45,882,930	20,000,000	0	0
Ending Cash Balance	195,380,707	190,640,961	198,618,279	248,478,561	272,535,561	276,673,561	280,893,561
Encumbrances	27,229,471	31,970,734	14,550,079	13,510,522			
Unencumbered Cash Balance	168,151,236	158,670,227	184,068,200	234,968,039	272,535,561	276,673,561	280,893,561

**Additional Information:**

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

\* Unencumbered Cash Balance as of 06/30/23 includes outstanding commitments of approximately \$220,000,000.

**Report on Non-General Fund Information**  
for Submittal to the 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED160 - HF  
 Name of Fund: Housing Project Bond Special Fund - Multifamily  
 Legal Authority: HRS Section 201H Part IIIA

Contact Name: Gayle Nishimoto  
 Phone Number: (808) 587-0502  
 Fund Type (MOF): W, Revolving  
 Appropriation Account Number: S-372-B

**Intended Purpose:**

The Multifamily Housing Revenue Bond Fund was created in accordance with Act 291, SLH 1980, which authorized the Corporation to issue revenue bonds of \$122,500,000. This authorization was subsequently increased to \$500,000,000 by Act 30, SLH 1996; Act 185, SLH 2004; Act 231, SLH 2007 and Act 121, SLH 2008. This authorization was further increased to \$750,000,000 by S.B. 2740, S.D.1 in 2012. Current bond authorization is \$3,000,000,000 by Act 42, SLH 2020. The program provides low interest rate financing through the issuance of tax-exempt revenue bonds for the construction and/or acquisition and rehabilitation of rental housing projects.

**Source of Revenues:**

Application fees, issuance fees, annual servicing fees, and interest on investments. Non-cash conduit activities including bond proceeds, interest from investments and loans, and loan repayments. **As of July 1, 2022, HHFDC discontinued reporting non-cash conduit bond activities (revenues and expenses) in accordance with GASB 91.**

**Current Program Activities/Allowable Expenses:**

HHFDC acts as a conduit to issue tax-exempt bonds for interim construction loans and/or permanent financing to facilitate the construction or rehabilitation of affordable rental housing projects.

**Variances:**

Bond issuances and repayments are based on the financing needs or various project developers, thus fluctuations occur from year to year.

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

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	11	0	0	0	0	0	0
Revenues	238,333,698	329,921,373	206,190,015	0	0	0	0
Expenditures	238,333,709	329,921,373	206,190,015	0	0	0	0
<b>Transfers</b>							
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							
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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED160 HF  
 Name of Fund: Housing Finance Revolving Fund (incl. S-321-B)  
 Legal Authority: HRS Chapter 201H-80

Contact Name: Gayle Nishimoto  
 Phone Number: (808) 587-0502  
 Fund Type (MOF): W, Revolving  
 Appropriation Account Number: S-376-B

**Intended Purpose:**

The Housing Finance Revolving Fund was created in 1985 by Act 48, SLH 1984, to be used for long-term and other special financing and administrative expenses. All monies received and collected by HHFDC, not otherwise pledged or obligated nor required by law to be placed in another fund are deposited in this fund. Transactions for the Low Income Housing Tax Credit and Mortgage Credit Certificate are recorded in this fund.

**Source of Revenues:**

Repayment on loans, investment interest, and fees.

**Current Program Activities/Allowable Expenses:**

Funds are used for long-term and special financing of HHFDC and for the payment of the necessary administrative expenses of programs, including the Mortgage Credit Certificate Program and Low-Income Housing Tax Credit Program.

**Variances:**

Revenue fluctuations are primarily based on anticipated loan repayments, LIHTC awards, and Multifamily bond program issuances.

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

Statutory language:

<b>Financial Data</b>							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,458,859	2,513,558	2,230,123	2,588,239	2,684,685	2,763,319	2,846,219
Beginning Cash Balance	8,332,209	9,863,528	10,172,397	11,945,476	16,744,998	18,076,888	19,291,920
Revenues	4,043,965	2,658,386	3,890,342	6,604,436	4,400,000	4,400,000	4,400,000
Expenditures	1,613,569	1,611,711	1,569,649	1,855,702	2,469,110	2,568,968	2,666,678
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Transfer to Disb. (for Admin Cost)	(899,077)	(737,806)	(547,614)	(649,107)	(669,000)	(689,000)	(710,000)
Transfer from S-375				18,470	19,000	20,000	21,000
Transfer from S-314					0	0	0
Transfer from S-380					0	0	0
Transfer from S-382				632,177			
Transfer from S-390				49,248	51,000	53,000	55,000
Net Total Transfers	(899,077)	(737,806)	(547,614)	50,788	(599,000)	(616,000)	(634,000)
Ending Cash Balance	9,863,528	10,172,397	11,945,476	16,744,998	18,076,888	19,291,920	20,391,242
Encumbrances	628,418	1,117,009	815,099	412,470	401,000	390,000	380,000
Unencumbered Cash Balance	9,235,110	9,055,388	11,130,377	16,332,528	17,675,888	18,901,920	20,011,242

**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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED160 HF  
 Name of Fund: Rental Assistance Revolving Fund  
 Legal Authority: HRS Section 201H-123

Contact Name: Gayle Nishimoto  
 Phone Number: (808) 587-0502  
 Fund Type (MOF): W, Revolving  
 Appropriation Account Number: S-378-B

**Intended Purpose:**

The Rental Assistance Revolving Fund was created by Act 111, SLH 1981 to assist families and individuals of low and moderate income to obtain safe and sanitary rental housing accommodations at reduced rates. The program was amended by Act 307, SLH 1992, to also provide for interim construction financing for rental projects.

**Source of Revenues:**

Interest income from investments and interim loans.

**Current Program Activities/Allowable Expenses:**

This fund pays for rent subsidies in eligible projects under rental assistance contracts and provides interim construction financing for the development of affordable rental units.

**Variations:**

Fluxes are a result of rental assistance payments made based on qualified tenancy and fluctuations in investment earnings based on the market.

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

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	28,898,472	28,506,703	31,869,283	30,447,027	29,883,319	29,263,319	26,975,319
Revenues	1,582,817	5,085,041	243,295	765,439	765,000	235,000	235,000
Expenditures	1,736,776	1,492,215	1,414,792	1,088,118	1,137,000	2,268,000	2,265,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Transfer to disb. acct for admin	(248,711)	(230,246)	(250,759)	(241,029)	(248,000)	(255,000)	(263,000)
Transfer from disb. Acct for admin	10,901						
Net Total Transfers	(237,810)	(230,246)	(250,759)	(241,029)	(248,000)	(255,000)	(263,000)
Ending Cash Balance	28,506,703	31,869,283	30,447,027	29,883,319	29,263,319	26,975,319	24,682,319
Encumbrances							
Unencumbered Cash Balance *	28,506,703	31,869,283	30,447,027	29,883,319	29,263,319	26,975,319	24,682,319

**Additional Information:**

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

\* Unencumbered Cash Balance as of 06/30/23 is committed for future contractual obligations of the Rental Assistance Program.

**Report on Non-General Fund Information**  
for Submittal to the 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED160 - HF  
 Name of Fund: Rental Housing Revolving Fund  
 Legal Authority: HRS Chapter 201H-202, as amended by Act 237, SLH 2015

Contact Name: Gayle Nishimoto  
 Phone Number: (808) 587-0502  
 Fund Type (MOF): W, Revolving  
 Appropriation Account Number S-YY-380-B, S-YY-390-B

**Intended Purpose:**

Prior to July 1, 2015, this fund was a trust fund--Rental Housing Trust Fund, T-XX-930-B. Funding is made available to subsidize the development of affordable rental housing by providing "Equity Gap" low-interest loans or grants to qualified owners and developers.

**Source of Revenues:**

Revenues are obtained through loan repayments, conveyance taxes, fees, investment and interest income.

**Current Program Activities/Allowable Expenses:**

The fund provides loans or grants for development, pre-development, construction, acquisition, preservation, and substantial rehabilitation of affordable rental housing units. Act 236, SLH 2022 expanded the use of funds to include administrative expenses for other housing finance programs.

**Variances:**

Fluctuation in revenue and expenditures are primarily based on conveyance fees collected, anticipated loan repayments, and loan advances.

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

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	362,740,473	395,117,341	403,857,284	366,730,333	286,379,398	631,499,398	594,391,398
Revenues	49,811,746	52,708,565	51,300,428	52,068,119	53,109,000	54,171,000	55,254,000
Expenditures	91,748,733	93,331,762	87,226,793	86,432,164	88,161,000	89,924,000	91,722,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Transfer to S-YY-314	(686,144)	(609,527)	(1,158,004)	(1,302,405)	(1,328,000)	(1,355,000)	(1,382,000)
Transfer to S-YY-376		(27,333)	(42,582)	(49,248)			
Transfer to S-YY-375				(3)			
Transfer to S-YY-378				(3)			
Transfer from B-17-406	25,000,000						
Transfer from B-19-408	50,000,000						
Transfer to S-20-355-O		(250,000,000)					
Transfer from B-20-414		250,000,000					
Transfer from B-20-413		50,000,000					
Transfer to S-YY-381				(44,635,231)			
Transfer from B-21-405					40,000,000		
Transfer from B-22-409					41,500,000		
Transfer from G-23-373					300,000,000		
Net Total Transfers	74,313,856	49,363,140	(1,200,586)	(45,986,890)	380,172,000	(1,355,000)	(1,382,000)
Ending Cash Balance	395,117,341	403,857,284	366,730,333	286,379,398	631,499,398	594,391,398	556,541,398
Encumbrances							
Unencumbered Cash Balance *	395,117,341	403,857,284	366,730,333	286,379,398	631,499,398	594,391,398	556,541,398

**Additional Information:**

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

\* As of 06/30/23, approximately \$491,000,000 was committed to various projects.

**Report on Non-General Fund Information**  
for Submittal to the 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED160 HF  
 Name of Fund: Housing Loan Program Revenue Bond Revolving Fund-Single Family  
 Legal Authority: HRS Chapter 201H, Part III.B.

Contact Name: Gayle Nishimoto  
 Phone Number: (808) 587-0502  
 Fund Type (MOF): W, Revolving  
 Appropriation Account Number S-397-B

**Intended Purpose:**

The Single Family Mortgage Purchase Revenue Bond Fund was established in accordance with Act 50, SLH 1979, as amended by Act 337, SLH 1987. These Acts together with Act 288, SLH 1980; Act 13, SLH 1981; Act 224, SLH 1984; Act 171, SLH 1991, Act 1, SLH 1995; and Act 189, SLH 1999 authorize the Corporation to issue bonds of up to \$2,275,000,000. The proceeds from bond issues are used to make affordable interest rate mortgage loans to persons and families of low and moderate income for the purchase of owner-occupied detached single-family and condominium dwelling. Funds are held by a trustee outside of the State Treasury as required under the bond trust indenture.

**Source of Revenues:**

Bond proceeds; repayments on loans, investment interest, and commitment fees.

**Current Program Activities/Allowable Expenses:**

The Corporation has the flexibility to issue bonds from time to time based on the needs of the mortgage lenders and developers. The exact amount of bonds to be issued will be based upon the demand for affordable mortgage money.

**Variations:**

Declining revenue and expenses expected over time as bonds are paid off.

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

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	1,648,695	1,226,884	906,913	1,150,836	1,200,000	1,000,000	900,000
Expenditures	1,648,695	1,226,884	906,913	1,150,836	1,200,000	1,000,000	900,000
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	0	0	0	0	0
Encumbrances							
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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED160 HF  
 Name of Fund: PY2021 HOME - American Rescue Plan  
 Legal Authority: American Rescue Plan Act of 2021

Contact Name: Gayle Nishimoto  
 Phone Number: (808) 587-0502  
 Fund Type (MOF): N, Federal Funds  
 Appropriation Account Number: S-22-225-B

**Intended Purpose:**

HOME-ARP funds must be used to primarily benefit individuals or families from homelessness or at-risk homelessness, those fleeing or attempting to flee domestic violence, sexual assault, or human trafficking; those requiring services or assistance to prevent homelessness, and veterans and families that include a veteran family member that meet one of the preceding criteria. This is accomplished by the production or preservation of affordable housing, tenant-based rental assistance, supportive services, and the purchase or development of non-congregate shelter.

**Source of Revenues:**

HUD

**Current Program Activities/Allowable Expenses:**

HHFDC is a conduit and administers the HOME-ARP program for the State. The grant money received from HUD is distributed to the Counties for eligible activities.

**Variations:**

Fluxes in revenues and expenditures are a result of the timing of Federal grant award expenditures.

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

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			6,413,733				
Beginning Cash Balance		0	0	0	0	0	0
Revenues				0	200,000	1,000,000	1,000,000
Expenditures				0	200,000	1,000,000	1,000,000
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	0	0	0	0	0	0	0
Encumbrances							
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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED160 HF  
 Name of Fund: HOME Investment Partnership Program  
 Legal Authority: P.L. 101-625, Title II

Contact Name: Gayle Nishimoto  
 Phone Number: (808) 587-0502  
 Fund Type (MOF): N, Federal Funds  
 Appropriation Account Number: S-18-212-B

**Intended Purpose:**

The HOME Investment Partnership Program was created by the National Affordable Housing Act of 1990. This program is intended to be a locally designed and administered program which: 1) expands the supply of decent, safe, affordable, and sanitary housing, with primary attention to low income rental housing; 2) strengthens the abilities of state and local governments to design and implement affordable housing strategies; and 3) provides both federal financing and technical assistance.

**Source of Revenues:**

HUD

**Current Program Activities/Allowable Expenses:**

HHFDC is a conduit and administers the HOME program for the State. Funds received from HUD is distributed to the Counties in accordance with the State Consolidated Plan. HOME funds can be used to expand and/or preserve the supply of safe, decent, and affordable rental housing including new construction or acquisition and/or rehabilitation of rental housing units to very low- and low-income families and tenant-based rental assistance.

**Variances:**

Fluxes in revenues and expenditures are a result of the timing of Federal grant award expenditures.

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

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	631,119	271,895	125,709	192,946	53,521		
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	359,224	63,157	15,793	56,395	53,521	0	0
Expenditures	359,224	63,157	15,793	56,395	53,521	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							
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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED160 HF  
 Name of Fund: HOME Investment Partnership Program  
 Legal Authority: P.L. 101-625, Title II

Contact Name: Gayle Nishimoto  
 Phone Number: (808) 587-0502  
 Fund Type (MOF): N, Federal Funds  
 Appropriation Account Number S-19-212-B

**Intended Purpose:**

The HOME Investment Partnership Program was created by the National Affordable Housing Act of 1990. This program is intended to be a locally designed and administered program which: 1) expands the supply of decent, safe, affordable, and sanitary housing, with primary attention to low income rental housing; 2) strengthens the abilities of state and local governments to design and implement affordable housing strategies; and 3) provides both federal financing and technical assistance.

**Source of Revenues:**

HUD

**Current Program Activities/Allowable Expenses:**

HHFDC is a conduit and administers the HOME program for the State. Funds received from HUD is distributed to the Counties in accordance with the State Consolidated Plan. HOME funds can be used to expand and/or preserve the supply of safe, decent, and affordable rental housing including new construction or acquisition and/or rehabilitation of rental housing units to very low- and low-income families and tenant-based rental assistance.

**Variances:**

Fluxes in revenues and expenditures are a result of the timing of Federal grant award expenditures.

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

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,949,593	2,461,872	2,086,169	1,948,004	1,746,397	746,397	
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	487,721	283,821	230,047	109,745	1,000,000	746,397	0
Expenditures	487,721	283,821	230,047	109,745	1,000,000	746,397	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							
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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED160 HF  
 Name of Fund: HOME Investment Partnership Program  
 Legal Authority: P.L. 101-625, Title II

Contact Name: Gayle Nishimoto  
 Phone Number: (808) 587-0502  
 Fund Type (MOF): N, Federal Funds  
 Appropriation Account Number: S-20-212-B

**Intended Purpose:**

The HOME Investment Partnership Program was created by the National Affordable Housing Act of 1990. This program is intended to be a locally designed and administered program which: 1) expands the supply of decent, safe, affordable, and sanitary housing, with primary attention to low income rental housing; 2) strengthens the abilities of state and local governments to design and implement affordable housing strategies; and 3) provides both federal financing and technical assistance.

**Source of Revenues:**

HUD

**Current Program Activities/Allowable Expenses:**

HHFDC is a conduit and administers the HOME program for the State. Funds received from HUD is distributed to the Counties in accordance with the State Consolidated Plan. HOME funds can be used to expand and/or preserve the supply of safe, decent, and affordable rental housing including new construction or acquisition and/or rehabilitation of rental housing units to very low- and low-income families and tenant-based rental assistance.

**Variances:**

Fluxes in revenues and expenditures are a result of the timing of Federal grant award expenditures.

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

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	3,100,000	2,949,713	685,925	595,449	468,045		
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	150,287	2,169,520	184,744	33,136	468,045	0	0
Expenditures	150,287	2,169,520	184,744	33,136	468,045	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							
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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED160 HF  
 Name of Fund: HOME Investment Partnership Program  
 Legal Authority: P.L. 101-625, Title II

Contact Name: Gayle Nishimoto  
 Phone Number: (808) 587-0502  
 Fund Type (MOF): N, Federal Funds  
 Appropriation Account Number S-21-212-B

**Intended Purpose:**

The HOME Investment Partnership Program was created by the National Affordable Housing Act of 1990. This program is intended to be a locally designed and administered program which: 1) expands the supply of decent, safe, affordable, and sanitary housing, with primary attention to low income rental housing; 2) strengthens the abilities of state and local governments to design and implement affordable housing strategies; and 3) provides both federal financing and technical assistance.

**Source of Revenues:**

HUD

**Current Program Activities/Allowable Expenses:**

HHFDC is a conduit and administers the HOME program for the State. Funds received from HUD is distributed to the Counties in accordance with the State Consolidated Plan. HOME funds can be used to expand and/or preserve the supply of safe, decent, and affordable rental housing including new construction or acquisition and/or rehabilitation of rental housing units to very low- and low-income families and tenant-based rental assistance.

**Variances:**

Fluxes in revenues and expenditures are a result of the timing of Federal grant award expenditures.

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

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		3,100,000	2,864,289	2,534,177	250,000		
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues		135,711	430,112	2,184,177	250,000	0	0
Expenditures		135,711	430,112	2,184,177	250,000	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							
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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED160 HF  
 Name of Fund: HOME Investment Partnership Program  
 Legal Authority: P.L. 101-625, Title II

Contact Name: Gayle Nishimoto  
 Phone Number: (808) 587-0502  
 Fund Type (MOF): N, Federal Funds  
 Appropriation Account Number: S-22-212-B

**Intended Purpose:**

The HOME Investment Partnership Program was created by the National Affordable Housing Act of 1990. This program is intended to be a locally designed and administered program which: 1) expands the supply of decent, safe, affordable, and sanitary housing, with primary attention to low income rental housing; 2) strengthens the abilities of state and local governments to design and implement affordable housing strategies; and 3) provides both federal financing and technical assistance.

**Source of Revenues:**

HUD

**Current Program Activities/Allowable Expenses:**

HHFDC is a conduit and administers the HOME program for the State. Funds received from HUD is distributed to the Counties in accordance with the State Consolidated Plan. HOME funds can be used to expand and/or preserve the supply of safe, decent, and affordable rental housing including new construction or acquisition and/or rehabilitation of rental housing units to very low- and low-income families and tenant-based rental assistance.

**Variances:**

Fluxes in revenues and expenditures are a result of the timing of Federal grant award expenditures.

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

Statutory language:

Financial Data							
	FY 2020 (actual)	FY 2021 (actual)	FY 2022 (actual)	FY 2023 (actual)	FY 2024 (estimated)	FY 2025 (estimated)	FY 2026 (estimated)
Appropriation Ceiling			3,100,000	2,972,625	776,595		
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues			127,375	2,096,030	776,595	0	0
Expenditures			127,375	2,096,030	776,595	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							
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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED160 HF  
 Name of Fund: HOME Investment Partnership Program  
 Legal Authority: P.L. 101-625, Title II

Contact Name: Gayle Nishimoto  
 Phone Number: (808) 587-0502  
 Fund Type (MOF): N, Federal Funds  
 Appropriation Account Number: S-23-212-B

**Intended Purpose:**

The HOME Investment Partnership Program was created by the National Affordable Housing Act of 1990. This program is intended to be a locally designed and administered program which: 1) expands the supply of decent, safe, affordable, and sanitary housing, with primary attention to low income rental housing; 2) strengthens the abilities of state and local governments to design and implement affordable housing strategies; and 3) provides both federal financing and technical assistance.

**Source of Revenues:**

HUD

**Current Program Activities/Allowable Expenses:**

HHFDC is a conduit and administers the HOME program for the State. Funds received from HUD is distributed to the Counties in accordance with the State Consolidated Plan. HOME funds can be used to expand and/or preserve the supply of safe, decent, and affordable rental housing including new construction or acquisition and/or rehabilitation of rental housing units to very low- and low-income families and tenant-based rental assistance.

**Variances:**

Fluxes in revenues and expenditures are a result of the timing of Federal grant award expenditures.

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

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling				3,100,000	2,850,037	1,850,037	850,037
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues				150,002	1,000,000	1,000,000	850,037
Expenditures				150,002	1,000,000	1,000,000	850,037
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							
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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED160 HF  
 Name of Fund: HOME Investment Partnership Program  
 Legal Authority: P.L. 101-625, Title II

Contact Name: Gayle Nishimoto  
 Phone Number: (808) 587-0502  
 Fund Type (MOF): N, Federal Funds  
 Appropriation Account Number S-24-212-B

**Intended Purpose:**

The HOME Investment Partnership Program was created by the National Affordable Housing Act of 1990. This program is intended to be a locally designed and administered program which: 1) expands the supply of decent, safe, affordable, and sanitary housing, with primary attention to low income rental housing; 2) strengthens the abilities of state and local governments to design and implement affordable housing strategies; and 3) provides both federal financing and technical assistance.

**Source of Revenues:**

HUD

**Current Program Activities/Allowable Expenses:**

HHFDC is a conduit and administers the HOME program for the State. Funds received from HUD is distributed to the Counties in accordance with the State Consolidated Plan. HOME funds can be used to expand and/or preserve the supply of safe, decent, and affordable rental housing including new construction or acquisition and/or rehabilitation of rental housing units to very low- and low-income families and tenant-based rental assistance.

**Variances:**

Fluxes in revenues and expenditures are a result of the timing of Federal grant award expenditures.

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

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling					3,000,000	2,000,000	1,000,000
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues					150,000	1,000,000	1,000,000
Expenditures					150,000	1,000,000	1,000,000
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	0	0	0	0	0	0	0
Encumbrances							
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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED160 HF  
 Name of Fund: Housing Trust Fund  
 Legal Authority: P.L. 110-289, Title I

Contact Name: Gayle Nishimoto  
 Phone Number: (808) 587-0502  
 Fund Type (MOF): P, Other Federal Funds  
 Appropriation Account Number S-18-521-B

**Intended Purpose:**

The Housing and Economic Recovery Act of 2008 (HERA) authorized formula grants for the rehabilitation or new construction of rental and homebuyer housing in order to expand and preserve the supply of affordable housing, particularly rental housing, for extremely low-income and very low-income

**Source of Revenues:**

HERA

**Current Program Activities/Allowable Expenses:**

HHFDC is a conduit and administers the Housing Trust Fund program for the State. Grant money received from HUD is allocated to the Counties for the development or preservation of affordable rental housing for households at or below 30% AMI.

**Variations:**

Fluxes in revenues and expenditures are a result of the timing of Federal grant award expenditures.

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

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,823,803	523,909	215,496	22,482			
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	1,299,893	308,414	193,014	22,482	0	0	0
Expenditures	1,299,893	308,414	193,014	22,482	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							
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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED160 HF  
 Name of Fund: Housing Trust Fund  
 Legal Authority: P.L. 110-289, Title I

Contact Name: Gayle Nishimoto  
 Phone Number: (808) 587-0502  
 Fund Type (MOF): P, Other Federal Funds  
 Appropriation Account Number S-19-521-B

**Intended Purpose:**

The Housing and Economic Recovery Act of 2008 (HERA) authorized formula grants for the rehabilitation or new construction of rental and homebuyer housing in order to expand and preserve the supply of affordable housing, particularly rental housing, for extremely low-income and very low-income

**Source of Revenues:**

HERA

**Current Program Activities/Allowable Expenses:**

HHFDC is a conduit and administers the Housing Trust Fund program for the State. Grant money received from HUD is allocated to the Counties for the development or preservation of affordable rental housing for households at or below 30% AMI.

**Variations:**

Fluxes in revenues and expenditures are a result of the timing of Federal grant award expenditures.

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

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	3,000,000	2,848,756	1,460,922	1,363,198	1,350,000	350,000	
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	151,244	1,387,834	97,724	13,198	1,000,000	350,000	0
Expenditures	151,244	1,387,834	97,724	13,198	1,000,000	350,000	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							
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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED160 HF  
 Name of Fund: Housing Trust Fund  
 Legal Authority: P.L. 110-289, Title I

Contact Name: Gayle Nishimoto  
 Phone Number: (808) 587-0502  
 Fund Type (MOF): P, Other Federal Funds  
 Appropriation Account Number S-20-521-B

**Intended Purpose:**

The Housing and Economic Recovery Act of 2008 (HERA) authorized formula grants for the rehabilitation or new construction of rental and homebuyer housing in order to expand and preserve the supply of affordable housing, particularly rental housing, for extremely low-income and very low-income

**Source of Revenues:**

HERA

**Current Program Activities/Allowable Expenses:**

HHFDC is a conduit and administers the Housing Trust Fund program for the State. Grant money received from HUD is allocated to the Counties for the development or preservation of affordable rental housing for households at or below 30% AMI.

**Variations:**

Fluxes in revenues and expenditures are a result of the timing of Federal grant award expenditures.

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

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	3,000,000	2,947,963	759,222	572,504	13,474		
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	52,037	2,188,741	186,718	559,030	13,474		0
Expenditures	52,037	2,188,741	186,718	559,030	13,474		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							
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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED160 HF  
 Name of Fund: Housing Trust Fund  
 Legal Authority: P.L. 110-289, Title I

Contact Name: Gayle Nishimoto  
 Phone Number: (808) 587-0502  
 Fund Type (MOF): P, Other Federal Funds  
 Appropriation Account Number S-21-521-B

**Intended Purpose:**

The Housing and Economic Recovery Act of 2008 (HERA) authorized formula grants for the rehabilitation or new construction of rental and homebuyer housing in order to expand and preserve the supply of affordable housing, particularly rental housing, for extremely low-income and very low-income

**Source of Revenues:**

HERA

**Current Program Activities/Allowable Expenses:**

HHFDC is a conduit and administers the Housing Trust Fund program for the State. Grant money received from HUD is allocated to the Counties for the development or preservation of affordable rental housing for households at or below 30% AMI.

**Variations:**

Fluxes in revenues and expenditures are a result of the timing of Federal grant award expenditures.

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

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		3,000,000	2,931,729	2,850,000	218,883		
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues		68,271	81,729	2,631,117	218,883	0	0
Expenditures		68,271	81,729	2,631,117	218,883	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							
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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED160 HF  
 Name of Fund: Housing Trust Fund  
 Legal Authority: P.L. 110-289, Title I

Contact Name: Gayle Nishimoto  
 Phone Number: (808) 587-0502  
 Fund Type (MOF): P, Other Federal Funds  
 Appropriation Account Number S-22-521-B

**Intended Purpose:**

The Housing and Economic Recovery Act of 2008 (HERA) authorized formula grants for the rehabilitation or new construction of rental and homebuyer housing in order to expand and preserve the supply of affordable housing, particularly rental housing, for extremely low-income and very low-income

**Source of Revenues:**

HERA

**Current Program Activities/Allowable Expenses:**

HHFDC is a conduit and administers the Housing Trust Fund program for the State. Grant money received from HUD is allocated to the Counties for the development or preservation of affordable rental housing for households at or below 30% AMI.

**Variations:**

Fluxes in revenues and expenditures are a result of the timing of Federal grant award expenditures.

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

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			3,480,969	3,470,720	1,466,744	466,745	
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues			10,249	2,003,975	1,000,000	466,745	0
Expenditures			10,249	2,003,975	1,000,000	466,745	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							
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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED160 HF  
 Name of Fund: Housing Trust Fund  
 Legal Authority: P.L. 110-289, Title I

Contact Name: Gayle Nishimoto  
 Phone Number: (808) 587-0502  
 Fund Type (MOF): P, Other Federal Funds  
 Appropriation Account Number S-23-521-B

**Intended Purpose:**

The Housing and Economic Recovery Act of 2008 (HERA) authorized formula grants for the rehabilitation or new construction of rental and homebuyer housing in order to expand and preserve the supply of affordable housing, particularly rental housing, for extremely low-income and very low-income

**Source of Revenues:**

HERA

**Current Program Activities/Allowable Expenses:**

HHFDC is a conduit and administers the Housing Trust Fund program for the State. Grant money received from HUD is allocated to the Counties for the development or preservation of affordable rental housing for households at or below 30% AMI.

**Variations:**

Fluxes in revenues and expenditures are a result of the timing of Federal grant award expenditures.

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

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling				3,744,423	3,744,423	2,744,423	1,744,423
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues				0	150,000	1,000,000	1,000,000
Expenditures				0	150,000	1,000,000	1,000,000
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	0	0	0	0	0	0	0
Encumbrances							
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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED160 HF  
 Name of Fund: Housing Trust Fund  
 Legal Authority: P.L. 110-289, Title I

Contact Name: Gayle Nishimoto  
 Phone Number: (808) 587-0502  
 Fund Type (MOF): P, Other Federal Funds  
 Appropriation Account Number S-24-521-B

**Intended Purpose:**

The Housing and Economic Recovery Act of 2008 (HERA) authorized formula grants for the rehabilitation or new construction of rental and homebuyer housing in order to expand and preserve the supply of affordable housing, particularly rental housing, for extremely low-income and very low-income

**Source of Revenues:**

HERA

**Current Program Activities/Allowable Expenses:**

HHFDC is a conduit and administers the Housing Trust Fund program for the State. Grant money received from HUD is allocated to the Counties for the development or preservation of affordable rental housing for households at or below 30% AMI.

**Variations:**

Fluxes in revenues and expenditures are a result of the timing of Federal grant award expenditures.

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

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling					3,066,413	3,066,413	2,916,413
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues					0	150,000	1,000,000
Expenditures					0	150,000	1,000,000
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	0	0	0	0	0	0	0
Encumbrances							
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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED160 HF  
 Name of Fund: Homeowner Assistance Fund (ARP)  
 Legal Authority: American Rescue Plan Act of 2021, §3206

Contact Name: Gayle Nishimoto  
 Phone Number: (808) 587-0502  
 Fund Type (MOF): P, Other Federal Funds  
 Appropriation Account Number S-22-544-B

**Intended Purpose:**

The Homeowner Assistance Fund was established to help families who are behind on their mortgages or are facing foreclosure as a result of the COVID-19 pandemic. Priority is given to the homeowners with incomes at or below 100% AMI as well as those considered socially disadvantaged.

**As of 08/2023, the program will wind down and remaining funds will be redirected to the Maui Homeowner Assistance Fund.**

**Source of Revenues:**

Federal funds from the American Rescue Plan Act of 2021.

**Current Program Activities/Allowable Expenses:**

The program provides mortgage counseling or legal services and may cover up to \$30,000 in delinquent mortgage or eligible household expenses.

**Variations:**

Fluxes in revenues and expenditures are a result of the timing of Federal grant award expenditures.

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

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			29,625,000				
Beginning Cash Balance	0	0	29,625,000	22,753,440	22,639,233	0	0
Revenues					0		
Expenditures			6,871,560	114,207	200,000		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Transfer to Maui HAF					(22,439,233)		
Net Total Transfers	0	0	0	0	(22,439,233)	0	0
Ending Cash Balance	0	0	22,753,440	22,639,233	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	22,753,440	22,639,233	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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED160  
 Name of Fund: OHA CEDED LAND PROCEEDS (HCDCH)  
 Legal Authority: Act 134, SLH 2006

Contact Name: Gayle Nishimoto  
 Phone Number: (808) 587-0502  
 Fund Type (MOF): T, Trust  
 Appropriation Account Number T-YY-906-B

**Intended Purpose:**

Under Act 178, SLH 2006 and Executive Order 06-06, each agency of the State that collects receipts from the lands within the public land trust are required to transfer a portion of those receipts to the Office of Hawaiian Affairs (OHA) thirty days after the close of each fiscal quarter. Act 226, SLH 2022 increased OHA's pro rata share and Executive Order No. 22-04 revised the transfer process. HHFDC collects commercial receipts and calculates OHA's portion and deposits the proceeds in this account. At the end of the quarter, the balance is transferred to Budget & Finance.

**Source of Revenues:**

Commercial receipts from lands within the public land trusts.

**Current Program Activities/Allowable Expenses:**

HHFDC collects commercial receipts and disburses the calculated portion to Budget & Finance, who then transfers to OHA their appropriated amount.

**Variances:**

Delays from property managers for remittances and reports.

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

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	2,151	8,438	0	0	0
Revenues	38,224	96,652	72,691	63,810	60,000	40,000	40,000
Expenditures	38,224	94,501	66,404	72,248	60,000	40,000	40,000
<b>Transfers</b>							
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	2,151	8,438	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	2,151	8,438	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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED170/KB  
 Name of Fund: Hawaii Agricultural Development Revolving Fund  
 Legal Authority: Chapter 163D-17, HRS

Contact Name: Wendy Gady  
 Phone Number: (808)586-0186  
 Fund Type (MOF): Revolving, W  
 Appropriation Account Number S-312-A

**Intended Purpose:**

Carry out Agribusiness Development Corporation's (ADC) purpose to acquire, preserve and make optimal use of agricultural assets for the economic, environmental, and social benefit of the people of Hawaii.

Source of Revenues: 1) Ag land rents, 2) Other rent (e.g. buildings), 3) use of government land for specific purposes (e.g. removal of soil), 4) sale of services to Navy, 5) WWS administrative fee, 6) investment pool interest, 7) water delivery

**Current Program Activities/Allowable Expenses:**

1) preparation of newly acquired land for agricultural use; 2) operation, maintenance and repairs of Bott Well/Galbraith Irrigation System; 3) subcontract operation and maintenance services as well as ancillary services for ADC's contract with the U.S. Navy; 4) perform water quality monitoring in response to Earthjustice lawsuit regarding Clean Water Act; 5) processing of required licenses or permits, environmental assessments.

**Variances:**

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

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,663,609	2,663,609	2,663,609	2,663,609			
Beginning Cash Balance	1,373,047	1,381,291	2,811,486	3,216,278			
Revenues	1,701,531	2,615,430	2,679,882	2,432,272			
Expenditures	1,693,287	1,185,235	2,275,090	2,061,039			
<b>Transfers</b>							
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	1,381,291	2,811,486	3,216,278	3,587,511	0	0	0
Encumbrances	1,177,628	884,664					
Unencumbered Cash Balance	203,663	1,926,822	3,216,278	3,587,511	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 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED170/KC  
 Name of Fund: Waiahole Water System Revolving Fund  
 Legal Authority: Chapter 163D-15.5, HRS

Contact Name: Wendy Gady  
 Phone Number: (808)586-0186  
 Fund Type (MOF): Revolving, W  
 Appropriation Account Number S-325-A

**Intended Purpose:**

Revenues and expenditures related to administration and operation of the Waiahole Water System to ensure reliable delivery of irrigation water to agricultural lands in the central and leeward districts of Oahu and to carry out the purposes of Act 111, SLH 1998.

Source of Revenues: Fees from delivery of water, investment pool interest, administrative fee and periodic assignment to ADC.

**Current Program Activities/Allowable Expenses:**

Activities include operating, maintaining and repairing the WWS infrastructure; regulating water flow; monitoring water use; repairing access roads; calibrating, repairing and replacing user meters; maintaining easement areas and ADC-owned parcels; performing repairs to reservoirs in compliance with Dam Safety rules; billing water users; and responding to orders from the Commission on Water Resource Management. The fund is also used to pay the debt service on the general obligation reimburseable bonds that were issued to purchase WWS and for ADC administration of WWS.

**Variations:**

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

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,363,535	1,363,535	1,452,954	1,452,954			
Beginning Cash Balance	1,532,433	1,174,235	1,352,198	1,347,076			
Revenues	759,339	1,307,631	1,298,435	1,336,104			
Expenditures	1,117,537	1,129,668	1,303,557	1,367,092			
<b>Transfers</b>							
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	1,174,235	1,352,198	1,347,076	1,316,088	0	0	0
Encumbrances	6,149	5,522					
Unencumbered Cash Balance	1,168,086	1,346,676	1,347,076	1,316,088	0	0	0

**Additional Information:**

Amount Requested by Bond Covenants	422,045	422,325	422,774	423,147			
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Report on Non-General Fund Information**  
for Submittal to the 2024 Legislature

Department: Business, Economic Development and Tourism  
 Program ID(s): BED180  
 Name of Fund: Stadium Development Special Fund  
 Legal Authority: Section 109-3.5, HRS

Contact Name: Ebru Yilmaz-Pedro  
 Phone Number: 483-2751  
 Fund Type (MOF): Special Fund (B)  
 Appropriation Account Number: S-XX-311-B

Intended Purpose: The Stadium Development 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, promoting, and managing Aloha Stadium and related facilities, as well as all or portion of the cost of financing any capital improvement project.

Source of Revenues: Rental fee for use of facility, parking revenue, and swap meet revenue.

Current Program Activities/Allowable Expenses: Provide parking, maintain traffic controls within stadium premises; and repair and construction improvements to stadium and related facilities. Allowable Expenses: Funds are used for all costs (payroll and operating expenses) to support the program.

Variations: Per Act 35, SLH 2023, Section 17.3 \$49.5M to be transferred to the stadium development special fund in FY2024 and will be expended \$10M in FY2025 and \$25M in FY2026. FY2026 estimated Transfer from S311 will be \$3,500 to be expended on sales, marketing and promotion of New Aloha Stadium. FY2025 estimated revenue decrease is due to possible negative impact of Swap Meet relocation to Upper Halawa Lot. FY2024 increase in expenditure is due to \$1.7M Swap Meet relocation project estimated cost.

Cash balance lapse to general fund? (Yes / No) No  
 Statutory language: Not Applicable.

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling				9,199,019	8,672,442	18,800,771	33,800,771
Beginning Cash Balance		0	0	0	6,285,673	55,946,672	47,023,752
Revenues				6,665,216	6,305,285	5,318,485	5,318,485
Expenditures				4,797,804	6,142,318	14,238,905	29,238,905
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
JV 2023-03, transfer to DBEDT S318				(2,500)			
JV 2023-08, trans fr DAGS S-318				3,553			
JV 2023-15, trans fr DAGS S-307 & S-309				1,491,542			
JV 2023-22, trans fr DAGS S-22-309				2,915,000			
JV 2023-23, trans fr DAGS S-22-309				10,666			
from S-318 to S-311					532		
Act 248, SLH 2022, Section 17.3					49,500,000		
JV from S-311 to S-318					(2,500)	(2,500)	(3,500)
<b>Net Total Transfers</b>	0	0	0	4,418,261	49,498,032	(2,500)	(3,500)
Ending Cash Balance	0	0	0	6,285,673	55,946,672	47,023,752	23,099,832
Encumbrances				852,343			
Unencumbered Cash Balance	0	0	0	5,433,330	55,946,672	47,023,752	23,099,832

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 2024 Legislature

Department: Business Economic Development & Tourism  
 Program ID(s): BED180  
 Name of Fund: Stadium Manager's Discretionary Fund  
 Legal Authority: Administratively Created

Contact Name: Ebru Yilmaz-Pedro  
 Phone Number: 483-2751  
 Fund Type (MOF): Special Fund (B)  
 Appropriation Account Number S-XX-318-B

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 development special fund (S311) to meet that allotment.

Current Program Activities/Allowable Expenses: Not Applicable.

Variances: FY2026 estimated Transfer from S311 will be \$3,500 to be expended on sales, marketing and promotion of New Aloha Stadium.

Cash balance lapse to general fund? (Yes / No) No  
 Statutory language: Not Applicable.

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	0	1,195	0	0
Revenues							
Expenditures				1,305	3,163	2,500	3,500
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
JV 2023-03, transfer from S-311				2,500			
Transfer to S-311					(532)		
Transfer from S-311					2,500	2,500	3,500
Net Total Transfers	0	0	0	2,500	1,968	2,500	3,500
Ending Cash Balance	0	0	0	1,195	0	0	0
Encumbrances				663			
Unencumbered Cash Balance	0	0	0	532	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 2024 Legislature

Department: Business Economic Development & Tourism  
 Program ID(s): BED180  
 Name of Fund: Stadium Authority's Account (Not in S/T)  
 Legal Authority: Section 109-6, HRS

Contact Name: Ebru Yilmaz-Pedro  
 Phone Number: 483-2751  
 Fund Type (MOF): Trust (T)  
 Appropriation Account Number T-XX-916-B

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

Source of Revenues: Deposits from licensees to assure payment of charges for use of the stadium.

Current Program Activities/Allowable Expenses: Not Applicable.

Variances:

Cash balance lapse to general fund? (Yes / No) No  
 Statutory language: Not Applicable.

Financial Data							
	FY 2020 (actual)	FY 2021 (actual)	FY 2022 (actual)	FY 2023 (actual)	FY 2024 (estimated)	FY 2025 (estimated)	FY 2026 (estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	0	295,999	295,999	295,999
Revenues				405,542	235,000	50,000	50,000
Expenditures				371,624	235,000	50,000	50,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Transfer begin balance from DAGS T-911				262,081			
Net Total Transfers	0	0	0	262,081	0	0	0
Ending Cash Balance	0	0	0	295,999	295,999	295,999	295,999
Encumbrances							
Unencumbered Cash Balance	0	0	0	295,999	295,999	295,999	295,999

Additional Information:

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