



State of Hawai‘i  
Department of Education

# **Annual Report on School-Level Minor Repairs and Maintenance Special Fund**

October 2025

Section 302A-1504.5, Hawai‘i Revised Statutes, requires the Hawai‘i State Department of Education to annually report on the total amount of funds in the School-Level Minor Repairs and Maintenance Special Fund that will carry over to the following school year.

**Hawai‘i State Department of Education  
School-Level Minor Repairs and Maintenance Special Fund**

Section 302A-1504.5, Hawai‘i Revised Statutes (HRS), established the School-Level Minor Repairs and Maintenance Special Fund into which are deposited all monies collected pursuant to Section 235-102.5(b), HRS, and any other monies received by the Hawai‘i State Department of Education (Department) in the form of grants and donations for school-level improvements, minor repairs and maintenance.

The primary source of special fund revenue is a donation by taxpayers of two dollars of any state income tax refund they may be entitled to. This is conducted via the “check-off” box on the State N-11 Individual Income Tax Return form, authorizing a donation to the Hawai‘i Schools Repair and Maintenance Fund.

Section 235-102.5(b), HRS, enables a taxpayer to donate two dollars (four dollars from a joint return) of any state income tax refund to a fund for school-level minor repairs and maintenance. Designated funds are transferred to the Hawai‘i 3R’s (H3R) school improvement fund. H3R expends money from its fund for the improvement of public schools and the benefit of students. The fund was founded in 2001 by the late U.S. Senator Daniel K. Inouye to leverage sweat equity provided by volunteer help, along with cash donations, to address the repair and maintenance backlog facing Hawai‘i’s public schools.

Section 302A-1504.5, HRS, requires the Department to annually report to the Director of Finance and the Legislature the total amount of funds in the School-Level Minor Repairs and Maintenance Special Fund that will carry over to the following school year.

The sum of \$50,922.00 was carried over from Fiscal Year 2023-24 to Fiscal Year 2024-25 but will be transferred to H3R in October 2025. The Department of Taxation transfers two dollars checkoff monies to the Department in March and July. Early tax filing does not yield a substantial amount of funds, so it is preferred by H3R’s that the Department transfers all monies upon the receipt of the July monies.