State of Hawai‘i
Department of Education

Annual Report on Non-General Funds

November 2026

Section 37-47, Hawai‘i Revised Statutes, requires each department to annually submit to the Legislature a report for each non-general fund account under its control that includes a citation to the law authorizing the fund, the intended purpose of the fund, current program activities that the fund supports, balance of the fund at the beginning of the current fiscal year, total amount of expenditures and other outlays from the fund account for the previous fiscal year, total amount of revenue deposited into the account for the previous fiscal year, a detailed listing of all transfers from the fund, amount of moneys encumbered in the account as of the beginning of the fiscal year, amount of funds in the account that are required for the purposes of bond conveyance or other related bond obligations, amount of moneys in the account derived from bond proceeds, and amount of moneys of the fund held in certificates of deposit, escrow accounts, or other investments.

Section 37-48, Hawai‘i Revised Statutes, requires each department to annually submit to the Legislature a report for each non-general fund account under its control that includes a statement of its objectives, measures quantifying the target population to be served for each of the ensuing six fiscal years, measures by which the effectiveness in attaining the objectives is to be assessed, the level of effectiveness planned for each of the ensuing six fiscal years, a brief description of the activities encompassed, the program size indicators, and the program size planned for each of the next six fiscal years.

Section 37-49, Hawai‘i Revised Statutes, requires each department to annually submit to the Legislature a report for each non-general fund account under its control that includes budget details by cost element, and non-general fund names and account codes for each item or object code.

This report is a compilation of this information for the non-general funds under the Hawai‘i State Department of Education.

Attachment A

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

Department: EDN
Program ID(s): EDN 100
Name of Fund: Federal Funds - EDN 100
Legal Authority: Elementary and Secondary Education Act

Contact Name: Ryan Shimabuku
Phone Number: 897-4527
Fund Type (MOF): Federal (N)
Appropriation Account Number: S-210-E

Intended Purpose:
Reimbursement for allowable expenditures for lower education.

Source of Revenues:
US Department of Education; US Department of Defense

Current Program Activities/Allowable Expenses:

Includes expenditures relating to the Impact Aid program for substitutes and allocation to schools, Title I programs to support schools with high rates of students who qualify for free or reduced price lunch, migrant education programs, neglected and delinquent student programs, improving teacher and administrator programs, math and science partnerships, English language learner programs, community learning centers, and assessment programs.

Variances:
None

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

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	138,670,617	140,170,617	140,170,617	167,203,642	167,203,642	167,203,642	167,203,642
Beginning Cash Balance	116,507,110	154,022,888	130,478,914	105,326,698	132,795,231	138,795,231	144,795,231
Revenues	126,001,095	145,315,216	153,885,376	167,638,588	160,000,000	160,000,000	160,000,000
Expenditures	88,492,469	168,859,190	179,037,593	140,170,235	154,000,000	154,000,000	154,000,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
AJV01216 (From: S-230 / To: S-210)							
AJV00331 (From: S-210 / To: S-240)							
AJV01311 (From: S-240 / To: S-210)							
Rounding/misc adjustment	7,152		1	180			
Net Total Transfers	7,152	-	1	180	-	-	-
Ending Cash Balance	154,022,888	130,478,914	105,326,698	132,795,231	138,795,231	144,795,231	150,795,231
Encumbrances	20,330,142	29,432,142	29,688,461	20,831,065	30,000,000	30,000,000	30,000,000
Unencumbered Cash Balance	133,692,746	101,046,772	75,638,237	111,964,166	108,795,231	114,795,231	120,795,231

Attachment A

Additional Information:

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

Attachment A

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

Department: EDN
Program ID(s): EDN 150
Name of Fund: Federal Funds - EDN 150
Legal Authority: I.D.E.A., SPED Pre-school, and Impact Aid Disabilities

Contact Name: Ryan Shimabuku
Phone Number: 897-4527
Fund Type (MOF): Federal (N)
Appropriation Account Number: S-215-E

Intended Purpose:
Reimbursement for allowable expenditures for special education.
Source of Revenues:
US Department of Education
Current Program Activities/Allowable Expenses:
To provide special education and related services to eligible students with disabilities in accordance with Federal and State regulations.
Variances:
None
Cash balance lapse to general fund? No
Statutory language: N/A

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	52,164,701	52,164,701	52,164,701	60,084,267	61,584,267	61,584,267	61,584,267
Beginning Cash Balance	3,341,993	3,605,602	3,253,656	5,621,954	6,770,569	6,770,569	6,770,569
Revenues	53,847,661	56,639,376	61,085,605	63,997,159	60,000,000	60,000,000	60,000,000
Expenditures	53,584,077	56,991,322	58,716,581	62,848,365	60,000,000	60,000,000	60,000,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment	25		(726)	(179)			
Net Total Transfers	25	-	(726)	(179)	-	-	-
Ending Cash Balance	3,605,602	3,253,656	5,621,954	6,770,569	6,770,569	6,770,569	6,770,569
Encumbrances	7,442,593	5,815,616	8,534,281	6,997,479	6,500,000	6,500,000	6,500,000
Unencumbered Cash Balance	(3,836,991)	(2,561,960)	(2,912,327)	(226,910)	270,569	270,569	270,569

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							

Attachment A

Amount Held in CODs, Escrow Accounts, or Other Investments							

Attachment A

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

Department: EDN
Program ID(s): EDN 200
Name of Fund: Federal Funds - EDN 200
Legal Authority: Education for Homeless Children & Youth Grant

Contact Name: Toby Portner
Phone Number: 348-0304
Fund Type (MOF): Federal (N)
Appropriation Account Number: S-220-E

Intended Purpose:

To ensure that homeless children and youth have access to a free appropriate public education. States are called upon to review and revise laws and policies to eliminate barriers to the enrollment, attendance, and success in school of homeless children and youth, and to include homeless students in the mainstream school environment.

Source of Revenues:
US Department of Education

Current Program Activities/Allowable Expenses:

Provide direct support and instructional services for homeless students, which may include excess transportation, supplemental meals, basic supplies, and fees to promote full participation in school. Provide advocacy and outreach activities that help identified students and families access available educational and social services in schools and in the community, in service to educational stability. Provide target street/community outreach to connect families and support regular attendance.

Variances:
The abolition of one program (Trauma-Informed Care Services) has led to an expected decrease in future revenues and expenditures.

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

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	900,000	900,000	900,000	500,000	500,000	500,000	500,000
Beginning Cash Balance	370,787	375,226	376,407	347,523	381,326	394,193	407,060
Revenues	692,398	1,396,425	1,791,700	548,929	488,867	488,867	488,867
Expenditures	688,960	1,395,244	1,821,648	515,125	476,000	476,000	476,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment	1,001		1,064	(1)			
Net Total Transfers	1,001	-	1,064	(1)	-	-	-
Ending Cash Balance	375,226	376,407	347,523	381,326	394,193	407,060	419,927
Encumbrances	26,385	890,449	360,134	81,960	250,000	250,000	250,000
Unencumbered Cash Balance	348,841	(514,042)	(12,611)	299,366	144,193	157,060	169,927

Attachment A

Additional Information:

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

Attachment A

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

Department:	EDN	Contact Name:	Miho Yoshioka
Program ID(s):	EDN 400	Phone Number:	784-5532
Name of Fund:	Federal Funds - EDN 400	Fund Type (MOF):	Federal (N)
Legal Authority:	USDA Child Nutrition Program	Appropriation Account Number:	S-240-E

Intended Purpose:
Reimbursement for allowable expenditures for school food services.
Source of Revenues:
US Department of Agriculture; US Department of Education
Current Program Activities/Allowable Expenses:
Child Nutrition programs. The School Food Services Branch continues to implement USDA's National School Lunch Program.
Variances:
Revenues for FY26 were due to timing issues. We anticipate revenues and expenditures returning to normal levels going forward.
Cash balance lapse to general fund? No
Statutory language: N/A

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	64,201,975	64,201,975	64,201,975	72,000,000	72,000,000	72,000,000	72,000,000
Beginning Cash Balance	5,361,400	(209,676)	1,807,590	(24,887,833)	24,787,585	24,787,585	24,787,585
Revenues	-	-	57,754,865	103,442,428	70,000,000	70,000,000	70,000,000
Expenditures	74,704,465	69,914,312	84,450,289	53,767,009	70,000,000	70,000,000	70,000,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
AJV00021 (From: S-241 / To: S-240)	9,619,715						
AJV00133 (From: S-241 / To: S-240)	890,564						
AJV00259 (From: S-241 / To: S-240)	2,797,932						
AJV00503 (From: S-241 / To: S-240)	167,862						
AJV00517 (From: S-241 / To: S-240)	6,977,082						
AJV00518 (From: S-241 / To: S-240)	7,104,295						
AJV00603 (From: S-241 / To: S-240)	6,143,228						
AJV00655 (From: S-241 / To: S-240)	5,273,622						
AJV00774 (From: S-241 / To: S-240)	3,960,018						
AJV00781 (From: S-241 / To: S-240)	1,330						
AJV00903 (From: S-241 / To: S-240)	6,244,169						
AJV00976 (From: S-241 / To: S-240)	1,249,368						
AJV01092 (From: S-241 / To: S-240)	6,199,025						
AJV01238 (From: S-241 / To: S-240)	5,822,558						
AJV01393 (From: S-241 / To: S-240)	6,682,622						
AJV00020 (From: S-241 / To: S-240)		6,596,019					

AJV00176 (From: S-241 / To: S-240)		809,589					
AJV00322 (From: S-241 / To: S-240)		3,732,338					
AJV00337 (From: S-241 / To: S-240)		6,241,686					
AJV00339 (From: S-241 / To: S-240)		7,789,287					
AJV00451 (From: S-241 / To: S-240)		6,504,824					
AJV00564 (From: S-241 / To: S-240)		7,318,845					
AJV00671 (From: S-241 / To: S-240)		5,617,176					
AJV00801 (From: S-241 / To: S-240)		6,233,793					
AJV00871 (From: S-241 / To: S-240)		7,381,327					
AJV01028 (From: S-241 / To: S-240)		5,256,803					
AJV01182 (From: S-241 / To: S-240)		8,449,893					
Rounding/misc adjustment	(1)	(2)	1	(1)			
Net Total Transfers	69,133,389	71,931,578	1	(1)	-	-	-
Ending Cash Balance	(209,676)	1,807,590	(24,887,833)	24,787,585	24,787,585	24,787,585	24,787,585
Encumbrances	-	-	-	1,755,906	-	-	-
Unencumbered Cash Balance	(209,676)	1,807,590	(24,887,833)	23,031,679	24,787,585	24,787,585	24,787,585

Additional Information:

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

Attachment A

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

Department: EDN
Program ID(s): EDN 400
Name of Fund: Federal Funds - EDN 400
Legal Authority: USDA Child Nutrition Program

Contact Name: Sharlene Wong
Phone Number: 587-3600
Fund Type (MOF): Federal (N)
Appropriation Account Number: S-241-E

Intended Purpose:

To provide each State agency with funds for its administrative expenses in supervising and giving technical assistance to local schools, school districts, and institutions in their conduct of child nutrition programs (CNP). State agencies that administer the distribution of USDA foods to schools or adult care institutions are also provided with State Administrative Expense Funds. To administer the USDA's Child Nutrition Programs at the State Agency level known as the Hawaii Child Nutrition Programs (HCNP).

Source of Revenues:
US Department of Agriculture

Current Program Activities/Allowable Expenses:

Funding will be expended for HCNP responsibilities such as the statewide administration of all CNP in Hawaii, monitoring, technical assistance, training, audits, and general operation expenses including the salary of staff, contracts for goods or services, etc. Includes transfers from S-241 to S-240.

Variances
Negative cash balances may result from encumbrances not getting paid due to the timing of the grant drawdown. Revenue variance due to fewer grants.

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

Financial Data

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,895,325	1,895,325	1,895,325	2,600,000	2,600,000	2,600,000	2,600,000
Beginning Cash Balance	(1,472,332)	(1,378,261)	(2,269,041)	(2,265,081)	(368,231)	1,231,769	2,831,769
Revenues	70,516,891	72,480,547	2,361,284	4,184,267	4,000,000	4,000,000	4,000,000
Expenditures	1,289,430	1,439,747	2,357,324	2,287,419	2,400,000	2,400,000	2,400,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
AJV00021 (From: S-241 / To: S-240)	(9,619,715)						
AJV00133 (From: S-241 / To: S-240)	(890,564)						
AJV00259 (From: S-241 / To: S-240)	(2,797,932)						
AJV00503 (From: S-241 / To: S-240)	(167,862)						
AJV00517 (From: S-241 / To: S-240)	(6,977,082)						
AJV00518 (From: S-241 / To: S-240)	(7,104,295)						
AJV00603 (From: S-241 / To: S-240)	(6,143,228)						
AJV00655 (From: S-241 / To: S-240)	(5,273,622)						
AJV00774 (From: S-241 / To: S-240)	(3,960,018)						
AJV00781 (From: S-241 / To: S-240)	(1,330)						
AJV00903 (From: S-241 / To: S-240)	(6,244,169)						

Attachment A

AJV00976 (From: S-241 / To: S-240)	(1,249,368)						
AJV01092 (From: S-241 / To: S-240)	(6,199,025)						
AJV01238 (From: S-241 / To: S-240)	(5,822,558)						
AJV01393 (From: S-241 / To: S-240)	(6,682,622)						
AJV00020 (From: S-241 / To: S-240)		(6,596,019)					
AJV00176 (From: S-241 / To: S-240)		(809,589)					
AJV00322 (From: S-241 / To: S-240)		(3,732,338)					
AJV00337 (From: S-241 / To: S-240)		(6,241,686)					
AJV00339 (From: S-241 / To: S-240)		(7,789,287)					
AJV00451 (From: S-241 / To: S-240)		(6,504,824)					
AJV00564 (From: S-241 / To: S-240)		(7,318,845)					
AJV00671 (From: S-241 / To: S-240)		(5,617,176)					
AJV00801 (From: S-241 / To: S-240)		(6,233,793)					
AJV00871 (From: S-241 / To: S-240)		(7,381,327)					
AJV01028 (From: S-241 / To: S-240)		(5,256,803)					
AJV01182 (From: S-241 / To: S-240)		(8,449,893)					
Rounding/misc adjustment		1	2	2			
Net Total Transfers	(69,133,390)	(71,931,579)	2	2	-	-	-
Ending Cash Balance	(1,378,261)	(2,269,040)	(2,265,079)	(368,231)	1,231,769	2,831,769	4,431,769
Encumbrances	232,523	238,546	486,832	376,591	400,000	400,000	400,000
Unencumbered Cash Balance	(1,610,784)	(2,507,586)	(2,751,911)	(744,822)	831,769	2,431,769	4,031,769

Additional Information:

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

Attachment A

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

Department: EDN
Program ID(s): EDN 500
Name of Fund: Federal Funds - EDN 500
Legal Authority: Public Law 113-128 Workforce Innovation and Opportunity Act (Adult Education)

Contact Name: Wanelle Kaneshiro-Erdmann
Phone Number: 784-6190
Fund Type (MOF): Federal (N)
Appropriation Account Number: S-250-E

Intended Purpose:
Reimbursement for allowable expenditures for adult education.

Source of Revenues:
US Department of Education

Current Program Activities/Allowable Expenses:

Adult education and literacy activities mean programs, activities, and services that include adult education, literacy, workplace adult education and literacy activities, family literacy activities, English language acquisition activities, integrated English literacy and civics education, workforce preparation activities, or integrated education and training. An eligible individual for these activities means an individual:
(A) Who has attained 16 years of age;
(B) Who is not enrolled or required to be enrolled in secondary school under State law; and
(C) Who: (A) is basic skills deficient; (B) does not have a secondary school diploma or its recognized equivalent, and has not achieved an equivalent level of education; or (C) is an English language learner.

Allowable expenses: A minimum of 82.5% of funds to enable eligible providers to develop, implement, and improve adult education and literacy activities within the State. A maximum of 12.5% for leadership activities and 5% of funds for administration.

Variances:
None

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

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	3,266,757	3,266,757	3,266,757	3,266,757	3,266,757	3,266,757	3,266,757
Beginning Cash Balance	191,897	(1,136,559)	(1,064,261)	(791,945)	(545,507)	(465,159)	(384,811)
Revenues	1,871,203	2,932,446	2,791,968	2,696,989	2,600,000	2,600,000	2,600,000
Expenditures	3,199,661	2,860,148	2,519,652	2,450,551	2,519,652	2,519,652	2,519,652
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment	2						
Net Total Transfers	2	-	-	-	-	-	-
Ending Cash Balance	(1,136,559)	(1,064,261)	(791,945)	(545,507)	(465,159)	(384,811)	(304,463)

Attachment A

Encumbrances	343,769	197,423	275,306	359,830	300,000	300,000	300,000
Unencumbered Cash Balance	(1,480,328)	(1,261,684)	(1,067,251)	(905,337)	(765,159)	(684,811)	(604,463)

Additional Information:

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

Attachment A

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

Department:	EDN	Contact Name:	Yuuko Arikawa-Cross
Program ID(s):	EDN 700	Phone Number:	784-5350
Name of Fund:	Federal Funds - EDN 700	Fund Type (MOF):	Federal (N)
Legal Authority:	Head Start Act	Appropriation Account Number:	S-270-E

Intended Purpose:

The purpose of the Hawaii Head Start State Collaboration grant is to facilitate collaboration between Head Start agencies and entities that serve low-income children (birth to school entry) and their families.

Source of Revenues:

Office of Head Start, DHHS

Current Program Activities/Allowable Expenses:

To provide information, convene or attend meetings, and establish connections on behalf of the Head Start and Early Head Start grantees with State entities and child care partners.

Variances:

In FY26, EOEL was granted carryover funds totalling $143,000 from unobligated and unspent funds from previous grant years. Carryover is available and will be spent during FY26 and FY27, grant cycle 07/01/25-02/28/27. Out years are estimated to be $125,000 as mandated in Head Start Act.

Note: The actual and estimated Negative Ending Cash Balances and Beginning Cash Balances are due to timing of final grant drawdowns occurring after the end of the FY.

Cash balance lapse to general fund? No

Statutory language: N/A

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	125,628	125,628	125,628	125,628	125,628	125,628	125,628
Beginning Cash Balance	(10,880)	(27,351)	-	(9,788)	(62,810)	(62,810)	(62,810)
Revenues	92,519	41,363	111,148	135,526	257,474	125,000	125,000
Expenditures	108,990	14,013	120,936	188,548	257,474	125,000	125,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment		1					
Net Total Transfers	-	1	-	-	-	-	-
Ending Cash Balance	(27,351)	-	(9,788)	(62,810)	(62,810)	(62,810)	(62,810)
Encumbrances	2,143	-	-	48,525	-	-	-
Unencumbered Cash Balance	(29,494)	-	(9,788)	(111,335)	(62,810)	(62,810)	(62,810)

Attachment A

Additional Information:

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

Attachment A

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

Department: EDN
Program ID(s): EDN 100
Name of Fund: School Level Ag & Industrial Pursuits
Legal Authority: Section 302A-420, HRS

Contact Name: Troy Sueoka
Phone Number: 784-6456
Fund Type (MOF): Special
Appropriation Account Number: S-301-E

Intended Purpose:

The fund was established to hold revenues collected by any school arising from agricultural and industrial pursuits. The fund provides a dedicated vehicle for supporting students in their development of agricultural and industrial skills via career and technical education opportunities.
Originally the Lahainaluna Boarding Special Fund.

Source of Revenues:

Revenues are from the sale of agricultural products and investment pool earnings.

Current Program Activities/Allowable Expenses:

Allowable expenses include the purchase of equipment and material not otherwise in a school's budget.

Variances:

Funding for agricultural and industrial pursuits are being funded out of S-308-E.

Cash balance lapse to general fund? No

Statutory language: N/A

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	530,000	30,000	30,000	30,000	30,000	30,000	-
Beginning Cash Balance	226	-	-	-	-	-	-
Revenues	-	-	-	-			
Expenditures	-	-	-	-	-	-	-
Transfers							
List each net transfer in/out or projection in/out; list each account number							
AJV00923 (From: S-301 / To: S-308)	(226)						
	-						
Rounding/misc adjustment							
Net Total Transfers	(226)	-	-	-	-	-	-
Ending Cash Balance	-	-	-	-	-	-	-
Encumbrances	-	-	-	-	-	-	-
Unencumbered Cash Balance	-	-	-	-	-	-	-

Attachment A

Additional Information:

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

Attachment A

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

Department:	EDN	Contact Name:	Wanelle Kaneshiro-Erdmann
Program ID(s):	EDN 500	Phone Number:	784-6190
Name of Fund:	Adult Education Special Fund	Fund Type (MOF):	Special
Legal Authority:	Section 302A-435, HRS	Appropriation Account Number:	S-302-E

Intended Purpose:
To finance the adult and community education program in part through fees collected from students enrolled.

The community schools for adults are critical to address the needs of students to pursue skills and programs to obtain financial stability and reduce dependence on public assistance, all of which have an overall positive impact on the state. When these schools were reorganized in 2013, general funds were significantly reduced. At that time, the Legislature and Department allowed these schools to generate revenue to cover operational costs by allowing the collection of enrollment fees. Funds from the non-general funds for adult education support administration of the high school equivalency testing program, equipment and other learning supports, office operations, and other expenses not covered by federal funds or provided for through the State budget.

The Department takes seriously its responsibility as a fund manager to ensure the longevity and sustainability of funds. Maintaining a positive cash balance through prudent, effective management ensures that we may continue to serve the needs of our target and often vulnerable populations. The fund is important as it provides a dedicated source of predictable and stable funding necessary to address these needs.

Source of Revenues:
Revenues are from the Adult Education student tuition for special interest classes, GED test fees, and investment pool earnings.

Current Program Activities/Allowable Expenses:
Allowable expenses include the salaries of part-time teachers, administrative costs, and all other expenses.

Variances:
None

Cash balance lapse to general fund? No

Statutory language: N/A

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,626,908	1,633,908	1,633,908	1,633,908	1,633,908	1,633,908	1,633,908
Beginning Cash Balance	587,327	567,322	514,658	487,464	478,088	464,088	450,088
Revenues	68,823	72,999	67,087	65,135	66,000	66,000	66,000
Expenditures	88,827	125,662	94,281	74,511	80,000	80,000	80,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
AJV00704 (From: S-322 / To: S-302)							
Rounding/misc adjustment	(1)	(1)					
Net Total Transfers	(1)	(1)	-	-	-	-	-
Ending Cash Balance	567,322	514,658	487,464	478,088	464,088	450,088	436,088

Attachment A

Encumbrances	444	7,033	300	261	280	280	280
Unencumbered Cash Balance	566,878	507,625	487,164	477,827	463,808	449,808	435,808

Additional Information:

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

Attachment A

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

Department:	EDN	Contact Name:	Miho Yoshioka
Program ID(s):	EDN 400	Phone Number:	784-5532
Name of Fund:	School Food Service	Fund Type (MOF):	Special
Legal Authority:	Section 302A-405, HRS	Appropriation Account Number:	S-304-E

Intended Purpose:

Created in 1960, this fund supports the expense of operating public school cafeterias for the benefit of students and school faculty. Pursuant to Title 7 CFR 210.14, "School food authorities shall remain a nonprofit school food service. Revenues received ... are to be used only for the operation or improvement of such food service ..."

The Department takes seriously its responsibility as a fund manager to ensure the longevity and sustainability of funds. Maintaining a positive cash balance through prudent, effective management ensures that we may continue to serve the needs of our target and often vulnerable populations. The fund is important as it provides a dedicated source of predictable and stable funding necessary to address these needs.

Source of Revenues:

Revenues are from vended meals and the sale of lunch, breakfast, and snacks primarily to students who pay regular prices. Meal sales to others, such as teachers, are also deposited into this fund.

Current Program Activities/Allowable Expenses:

Allowable expenses are those that support the school lunch program. Though the program is also supported by general and federal funds, the fund has been essential to addressing program costs, especially food and supply costs.

Variances:

The projected reduction in revenue is due to the updated regulatory guidelines expanding free meal eligibility to ALICE (Asset Limited, Income Constrained, Employed) households. Expenses are projected to mirror revenue.

Cash balance lapse to general fund? No

Statutory language: N/A

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	40,950,566	40,978,059	40,999,081	41,000,920	41,000,920	41,000,920	41,000,920
Beginning Cash Balance	2,561,770	4,926,555	19,132,956	4,460,254	1,724,849	1,724,849	1,724,849
Revenues	19,043,248	19,991,733	20,042,347	19,545,798	18,000,000	18,000,000	18,000,000
Expenditures	16,783,706	5,785,332	34,609,755	22,281,204	18,000,000	18,000,000	18,000,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment	105,243		(105,294)	1			
Net Total Transfers	105,243	-	(105,294)	1	-	-	-
Ending Cash Balance	4,926,555	19,132,956	4,460,254	1,724,849	1,724,849	1,724,849	1,724,849

Encumbrances	150,558	139,982	185,172	126,660	-	-	-
Unencumbered Cash Balance	4,775,997	18,992,974	4,275,082	1,598,189	1,724,849	1,724,849	1,724,849

Additional Information:

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

Attachment A

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

Department: EDN
Program ID(s): EDN 150
Name of Fund: Comprehensive Student Support Services Human Resources Stipend Program
Legal Authority: Section 302A-707, HRS

Contact Name: Sean Arai
Phone Number: 441-8338
Fund Type (MOF): Special
Appropriation Account Number: S-305-E

Intended Purpose:

This special fund was established for the purpose of depositing moneys received as repayment from students who have breached their contractual agreements under the Felix stipend program to work as special education teachers in a public school.

The Department takes seriously its responsibility as a fund manager to ensure the longevity and sustainability of funds. Maintaining a positive cash balance through prudent, effective management ensures that we may continue to serve the needs of our target and often vulnerable populations. The fund is important as it provides a dedicated source of predictable and stable funding necessary to address these needs.

Source of Revenues:

Revenues are from moneys received as repayment from students who have breached their contractual agreements under the Felix stipend program.

Current Program Activities/Allowable Expenses:

To help improve the Department's special education services by supporting further tuition stipends for teacher candidates for the Felix consent decree recruitment and retention program, and any successor programs, and to provide for related costs.

Variances:

The Department and University of Hawaii (UH) have been working hard to reduce the likelihood of candidates defaulting on their obligation. Better screening of stipend applications and better supports have seen a decline in collections revenue over the past 3 years. At the same time the Department has been working to reduce the overall account balance by maintaining the number of stipends funded. Future expenditures are anticipated to be reduced so long as collection of defaulted obligations continues to trend lower also.

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

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Beginning Cash Balance	712,528	670,352	613,248	436,122	214,327	137,327	60,327
Revenues	172,797	130,402	97,971	83,657	73,000	73,000	73,000
Expenditures	214,973	187,506	275,097	305,453	150,000	150,000	125,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment				1			
Net Total Transfers	-	-	-	1	-	-	-
Ending Cash Balance	670,352	613,248	436,122	214,327	137,327	60,327	8,327

Attachment A

Encumbrances	317,158	363,103	330,711	86,955	-	-	-
Unencumbered Cash Balance	353,194	250,145	105,411	127,372	137,327	60,327	8,327

Additional Information:

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

Attachment A

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

Department:	EDN	Contact Name:	Troy Sueoka
Program ID(s):	EDN 100	Phone Number:	784-6456
Name of Fund:	Commercial Enterprises Revolving Fund	Fund Type (MOF):	Revolving
Legal Authority:	Section 302A-324, HRS	Appropriation Account Number:	S-308-E

Intended Purpose:

Revolving funds for school or any career pathway, academy, or program operated within a school to engage in commercial enterprises that are related to the primary educational purposes of the school, career pathway, academy, or program as set forth in this chapter, including the sale of goods produced by or for an individual school, career pathway, academy, or program.

Source of Revenues:

All revenues derived from commercial enterprise operation programs undertaken by the Department.

Current Program Activities/Allowable Expenses:

All costs and expenses associated with the operation of commercial enterprises of the Department, including hiring personnel, renovating commercial space, and purchasing merchandise, supplies, and equipment.

Variances:

There is an anticipated increase in enterprise participation from schools each year, which will lead to higher revenue and expenditures going forward.

Cash balance lapse to general fund? No

Statutory language: N/A

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		500,000	800,000	800,000	800,000	800,000	800,000
Beginning Cash Balance		226	37,632	95,857	188,463	288,463	388,463
Revenues	-	57,044	115,675	269,036	300,000	350,000	400,000
Expenditures		19,637	57,450	176,430	200,000	250,000	300,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
AJV00923 (From: S-301 / To: S-308)	226						
Rounding/misc adjustment		(1)					
Net Total Transfers	226	(1)	-	-	-	-	-
Ending Cash Balance	226	37,632	95,857	188,463	288,463	388,463	488,463
Encumbrances	-	-	9,277	1,738	8,000	8,000	8,000
Unencumbered Cash Balance	226	37,632	86,580	186,725	280,463	380,463	480,463

Attachment A

Additional Information:

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

Attachment A

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

Department: EDN
Program ID(s): EDN 400
Name of Fund: Teacher Housing
Legal Authority: Section 302A-833, HRS

Contact Name: Christian Butt
Phone Number: 784-6826
Fund Type (MOF): Revolving
Appropriation Account Number: S-310-E

Intended Purpose:

The fund was established to fund the activities of the Department's Teacher Housing Program.

The Department takes seriously its responsibility as a fund manager to ensure the longevity and sustainability of funds. Maintaining a positive cash balance through prudent, effective management ensures that we may continue to serve the needs of our target and often vulnerable populations. The fund is important as it provides a dedicated source of predictable and stable funding necessary to address these needs.

Source of Revenues:

Revenues are from the monthly rents collected from the teacher cottage occupants.

Current Program Activities/Allowable Expenses:

Allowable expenses are for any and all of the purposes of teachers' housing, including the planning, construction, maintenance, and operation of teachers' housing, as well as for the salaries of the necessary personnel in charge thereof.

Variances:

Some cottages are scheduled for repairs, which will increase expenditures.

Cash balance lapse to general fund? No

Statutory language: N/A

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	529,276	529,276	531,976	531,976	1,031,976	1,031,976	1,031,976
Beginning Cash Balance	1,049,087	1,199,455	1,334,734	1,463,501	1,435,647	1,075,647	725,647
Revenues	452,153	446,912	416,724	432,636	440,000	450,000	450,000
Expenditures	301,784	311,632	287,957	460,491	800,000	800,000	800,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment	(1)	(1)		1			
Net Total Transfers	(1)	(1)	-	1	-	-	-
Ending Cash Balance	1,199,455	1,334,734	1,463,501	1,435,647	1,075,647	725,647	375,647
Encumbrances	53,694	15,604	21,904	206,336	31,000	31,000	31,000

Attachment A

Unencumbered Cash Balance	1,145,761	1,319,130	1,441,597	1,229,311	1,044,647	694,647	344,647

Additional Information:

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

Attachment A

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

Department:	EDN	Contact Name:	Wanelle Kaneshiro-Erdmann
Program ID(s):	EDN 500	Phone Number:	784-6190
Name of Fund:	Adult Education Revolving Fund	Fund Type (MOF):	Revolving
Legal Authority:	Section 302A-435, HRS	Appropriation Account Number:	S-322-E

Intended Purpose:

This fund was established in 1970 to receive fees assessed for Adult Education courses.
The community schools for adults are critical to address the needs of students to pursue skills and programs to obtain financial stability and reduce dependence on public assistance, all of which have an overall positive impact on the state. When these schools were reorganized in 2013, general funds were significantly reduced. At that time, the Legislature and Department allowed these schools to generate revenue to cover operational costs by allowing the collection of enrollment fees. Funds from the non-general funds for adult education support administration of the high school equivalency testing program, equipment and other learning supports, office operations, and other expenses not covered by federal funds or provided for through the State budget.
The Department takes seriously its responsibility as a fund manager to ensure the longevity and sustainability of funds. Maintaining a positive cash balance through prudent, effective management ensures that we may continue to serve the needs of our target and often vulnerable populations. The fund is important as it provides a dedicated source of predictable and stable funding necessary to address these needs.

Source of Revenues:
Revenues are from the sale of books and supplies to Adult Education students.
Current Program Activities/Allowable Expenses:
Allowable expenses include the purchase of supplies and books for the Adult and Community Education Program.
Variances:
Expenses are projected to mirror revenues for the purchase of supplies and books for the Adult and Community Education Program.
Cash balance lapse to general fund? No
Statutory language: N/A

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Beginning Cash Balance	603,462	620,976	610,620	648,272	685,522	685,522	685,522
Revenues	64,272	80,145	75,754	86,917	80,000	80,000	80,000
Expenditures	46,758	90,502	38,103	49,667	80,000	80,000	80,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment		1	1				
Net Total Transfers	-	1	1	-	-	-	-
Ending Cash Balance	620,976	610,620	648,272	685,522	685,522	685,522	685,522

Encumbrances	6,116	1	7,708	14,128	8,000	8,000	8,000
Unencumbered Cash Balance	614,860	610,619	640,564	671,394	677,522	677,522	677,522

Additional Information:

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

Attachment A

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

Department:	EDN	Contact Name:	Grace Makaimoku-Young
Program ID(s):	EDN 100	Phone Number:	(808) 784-6505
Name of Fund:	Summer School/Other OST Reg Instruction	Fund Type (MOF):	Special
Legal Authority:	Section 302A-1310, HRS	Appropriation Account Number:	S-323-E

Intended Purpose:
Established in 1971, the Summer School fund provides a self-sustaining financial mechanism for four out-of-school time (OST) programs: summer school, intersession, twilight credit recovery, and extended learning opportunities. Pursuant to Hawai'i Revised Statutes (HRS) § 302A-1310, Hawai'i Administrative Rules (HAR) Title 8 Chapter 30, and Board of Education (BOE) Policy 500-18, these OST programs have protected funding through parent-paid tuition and fees, which are deposited into a special account at each school.
From a whole-child educational perspective, this fund ensures that schools maintain flexible, local resources to deliver targeted academic remediation, acceleration, credit recovery, and enrichment opportunities for students. It helps eliminate student learning barriers by supporting whole-child needs—including wrap-around attendance support, transportation, and meal program coordination—for vulnerable student populations.
From a fiscal management perspective, this special fund (S-323) functions as an overarching umbrella covering four distinct programs designed to extend learning opportunities for students who need it most. In 2025, following the sunset of federal emergency relief funds, the legislature enacted a landmark state appropriation (Program ID 16729) to specifically continue barrier-free summer learning opportunities for students. By maximizing this substantial legislative appropriation to support core operations, schools achieved efficiencies that naturally preserved the localized balances within S-323. Within this evolving financial landscape, this special fund acts as a strategic bridge to maintain the high-quality learning opportunities initially afforded to students because of federal funds. It provides the necessary flexibility to ensure continuity of student services and cover non-allowable expenses that fall strictly outside state general fund allocations as the Department transitions away from federal emergency funding structures.

Source of Revenues:
Revenues are from summer school and intersession program registration and tuition fees, as well as testing fees and investment pool earnings.

Current Program Activities/Allowable Expenses:
Allowable expenditures encompass direct operational support across all four OST programs, prioritizing direct program expenses such as seasonal payroll and instructional materials:
-Summer School Programs: Dedicated summer instructional sessions to deliver academic enrichment and remediation, including direct operational support for temporary staff payroll, instructional supplies including licenses for credit recovery.
-Intersession Instructional Programs: Extended learning opportunities provided during year-round school breaks to deliver academic acceleration and remediation, including direct operational support for seasonal staff payroll, instructional supplies, and whole-child student services.
-Twilight Credit Recovery Programs: Flexible, non-school-hour secondary instructional sessions to deliver credit recovery and diploma attainment for at-risk students, including direct operational support for instructor payroll, classroom materials, and credit recovery licenses.
-Other Educational Out-of-School Time Programs: Differentiated out-of-school time learning activities to deliver tutorial services and enrichment, including direct operational support for seasonal staff payroll, operational supplies, and necessary instructional expenses.

Variances:
None

Cash balance lapse to general fund? No

Statutory language: N/A

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	4,021,693	4,021,693	4,021,693	4,021,693	4,021,693	4,021,693	4,021,693
Beginning Cash Balance	1,024,674	1,152,512	1,259,387	1,293,769	1,264,182	1,204,182	1,144,182
Revenues	317,294	244,313	197,116	236,210	215,000	215,000	215,000
Expenditures	189,466	137,438	162,734	265,797	275,000	275,000	275,000

Attachment A

Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment	10						
Net Total Transfers	10	-	-	-	-	-	-
Ending Cash Balance	1,152,512	1,259,387	1,293,769	1,264,182	1,204,182	1,144,182	1,084,182
Encumbrances	45,142	45,576	33,902	30,662	32,000	32,000	32,000
Unencumbered Cash Balance	1,107,370	1,213,811	1,259,867	1,233,520	1,172,182	1,112,182	1,052,182

Additional Information:

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

Attachment A

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

Department: EDN
Program ID(s): EDN 400
Name of Fund: Community Use of School Facilities
Legal Authority: Section 302A-1148, HRS

Contact Name: Roy Ikeda
Phone Number: 784-5094
Fund Type (MOF): Special
Appropriation Account Number: S-325-E

Intended Purpose:

The fund was established in 1982 to collect fees and charges from those who use school buildings, facilities, grounds, and equipment for recreational and community purposes. Funds collected by the school are also allocated to the same school. Funds are used to cover costs related to the general maintenance of school facilities used by the community, allowing for their continued use by both the community and students who attend the school.

Source of Revenues:

Revenues are from use of school facility charges.

Current Program Activities/Allowable Expenses:

Allowable expenses include payment for custodial services; replacement of custodial and janitorial supplies; repair, maintenance, and replacement of equipment; clerical, security, office supplies, and equipment rental; and payment for union stage workers' operation of specialized equipment in association with school theaters, auditoriums, and studios where applicable.

Variances:

Expenditures are projected to increase due to the anticipated rise in facility utilization.

Cash balance lapse to general fund? No

Statutory language: N/A

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Beginning Cash Balance	5,869,315	6,212,875	7,087,967	8,055,326	8,742,957	8,142,957	7,542,957
Revenues	833,284	1,230,476	1,444,306	1,357,356	1,400,000	1,400,000	1,400,000
Expenditures	489,724	355,384	476,947	669,725	2,000,000	2,000,000	2,000,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment							
Net Total Transfers	-	-	-	-	-	-	-
Ending Cash Balance	6,212,875	7,087,967	8,055,326	8,742,957	8,142,957	7,542,957	6,942,957
Encumbrances	94,530	118,486	151,364	153,343	150,000	150,000	150,000
Unencumbered Cash Balance	6,118,345	6,969,481	7,903,962	8,589,614	7,992,957	7,392,957	6,792,957

Attachment A

Additional Information:

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

Attachment A

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

Department:	EDN	Contact Name:	Megan Omura
Program ID(s):	EDN 400	Phone Number:	784-6850784-6851
Name of Fund:	School Bus Fare Revolving Fund	Fund Type (MOF):	Revolving
Legal Authority:	Section 302A-407.5, HRS	Appropriation Account Number:	S-326-E

Intended Purpose:

This fund was created in FY2002-03 to deposit school bus fares collected from students, parents, or guardians for state-provided school busing services.
The Department takes its responsibility as a fund manager seriously, ensuring the longevity and sustainability of funds. Maintaining a positive cash balance through prudent, effective management ensures that we may continue to serve the needs of our target and often vulnerable populations. The fund provides a dedicated, stable source of funding to address these needs and to support branch operations statewide.

Source of Revenues:
Revenues are from bus fares received from students or student's parents/guardians.

Current Program Activities/Allowable Expenses:
Allowable expenses include mileage reimbursements for families, city bus passes for students, and branch operational costs. This fund also supports 3 positions within the branch.

Variances:
None

Cash balance lapse to general fund? No

Statutory language: N/A

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	3,035,187	3,056,291	3,065,951	3,065,951	3,065,951	3,531,816	3,997,681
Beginning Cash Balance	4,445,096	6,573,640	7,418,787	7,128,055	7,211,475	6,911,475	5,911,475
Revenues	3,016,203	2,917,612	2,206,271	2,643,349	2,500,000	2,500,000	2,500,000
Expenditures	888,122	2,072,466	2,496,539	2,559,929	2,800,000	3,500,000	3,900,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment	463	1	(464)				
Net Total Transfers	463	1	(464)	-	-	-	-
Ending Cash Balance	6,573,640	7,418,787	7,128,055	7,211,475	6,911,475	5,911,475	4,511,475
Encumbrances	1,341,642	1,325,390	1,528,751	1,384,486	1,400,000	1,400,000	1,400,000
Unencumbered Cash Balance	5,231,998	6,093,397	5,599,304	5,826,989	5,511,475	4,511,475	3,111,475

Attachment A

Additional Information:

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

Attachment A

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

Department:	EDN	Contact Name:	Christian Butt
Program ID(s):	EDN 400	Phone Number:	784-6826
Name of Fund:	Hawaii School-Level Minor R&M Spl Fnd	Fund Type (MOF):	Special
Legal Authority:	Section 302A-1504.5, HRS	Appropriation Account Number:	S-327-E

Intended Purpose:

This fund was established in 2001 to deposit funds received for school-level minor repairs and maintenance, including credits authorized by taxpayers through the check-off box on State income tax returns. The fund supports a partnership founded by the late Senator Daniel K. Inouye to leverage sweat equity provided by volunteer help with cash donations to address the repair and maintenance backlog facing Hawaii's public schools.

The Department takes seriously its responsibility as a fund manager to ensure the longevity and sustainability of funds. Maintaining a positive cash balance through prudent, effective management ensures that we may continue to serve the needs of our target and often vulnerable populations. The fund is important as it provides a dedicated source of predictable and stable funding necessary to address these needs.

Source of Revenues:

Revenues are from funds collected pursuant to section 235-102.5(b), HRS, and from grants and donations.

Current Program Activities/Allowable Expenses:

Allowable expenses include school-level minor repairs and maintenance.

Variances:

The large variance in expenditures is due to project lag due to prior scheduled work and cyclical project schedules. The current project schedule does not forecast a similar lull in the near future.

Cash balance lapse to general fund? No

Statutory language: N/A

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Beginning Cash Balance	53,076	108,692	62,547	47,228	96,127	100,127	105,127
Revenues	58,536	63,907	55,765	51,646	54,000	56,000	57,000
Expenditures	2,920	110,051	71,084	2,747	50,000	51,000	65,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment		(1)					
Net Total Transfers	-	(1)	-	-	-	-	-
Ending Cash Balance	108,692	62,547	47,228	96,127	100,127	105,127	97,127
Encumbrances	-	-	-	50,922	-	-	-

Attachment A

Unencumbered Cash Balance	108,692	62,547	47,228	45,205	100,127	105,127	97,127

Additional Information:

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

Attachment A

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

Department: EDN
Program ID(s): EDN 100
Name of Fund: School Special Fee Revolving Account (Reimb for Lost Textbook & Equip)
Legal Authority: Section 302A-1130.6, HRS

Contact Name: Ryan Shimabuku
Phone Number: 897-4527
Fund Type (MOF): Special
Appropriation Account Number: S-330-E

Intended Purpose:

This fund was established to deposit fees and charges collected to replace damaged or lost school textbooks, instructional materials, library books, equipment, and supplies, for the benefit of schools and their students by providing for continued learning. Without the fund, there would be no means by which to charge students or their parents/guardians for the breakage, damage, loss, or destruction of the aforementioned items, and no means to replace critical learning tools without hindering other educational priorities.

The Department takes seriously its responsibility as a fund manager to ensure the longevity and sustainability of funds. Maintaining a positive cash balance through prudent, effective management ensures that we may continue to serve the needs of our target and often vulnerable populations. The fund is important as it provides a dedicated source of predictable and stable funding necessary to address these needs.

Source of Revenues:
Revenues are from fees collected from students or their parents/guardians who negligently break, damage, lose, or destroy school textbooks, instructional materials, library books, equipment, and supplies.

Current Program Activities/Allowable Expenses:
Allowable expenses include the replacement or repair of textbooks, library books, and supplies that are either broken, damaged, lost, or destroyed.

Variances:
The increase in expenditures is due to the program replacing more essential curricular materials.

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

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Beginning Cash Balance	1,716,466	1,858,222	2,037,217	2,197,523	2,248,036	2,213,036	2,178,036
Revenues	165,960	219,149	225,206	182,363	165,000	165,000	165,000
Expenditures	24,154	40,154	64,918	131,850	200,000	200,000	200,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment	(50)	-	18				
Net Total Transfers	(50)	-	18	-	-	-	-
Ending Cash Balance	1,858,222	2,037,217	2,197,523	2,248,036	2,213,036	2,178,036	2,143,036
Encumbrances	29,273	9,764	48,909	29,275	40,000	40,000	40,000

Attachment A

Unencumbered Cash Balance	1,828,949	2,027,453	2,148,614	2,218,761	2,173,036	2,138,036	2,103,036

Additional Information:

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

Attachment A

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

Department:	EDN	Contact Name:	Jadine Urasaki
Program ID(s):	EDN 400	Phone Number:	784-5040
Name of Fund:	Education Design and Construction Project Assessment Fund	Fund Type (MOF):	Revolving
Legal Authority:	Section 302A-1508, HRS	Appropriation Account Number:	S-339-E

Intended Purpose:

Pursuant to Act 51, SLH 2004, this fund was transferred from the Department of Accounting and General Services to the DOE effective July 1, 2005. The fund was established to defray the costs of carrying out construction projects.

The Department takes seriously its responsibility as a fund manager to ensure the longevity and sustainability of funds. Maintaining a positive cash balance through prudent, effective management ensures that we may continue to serve the needs of our target and often vulnerable populations. The fund is important as it provides a dedicated source of predictable and stable funding necessary to address these needs.

Source of Revenues:

Revenues are from assessed fees based on the Superintendent's evaluation of capital improvement, repair and maintenance, and alteration costs.

Current Program Activities/Allowable Expenses:

Allowable expenses are for the management, administration, and coordination of construction projects managed by the Department as authorized by section 302A-1508, HRS.

Variances:

The program managers plan to increase the collection of assessment fees, which will boost the account's revenues. The additional revenue will fund contracts to support Capital Improvement Projects and Deferred Maintenance Programs.

Cash balance lapse to general fund? No

Statutory language: N/A

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	4,500,000	4,500,000	4,500,000	8,000,000	15,000,000	15,000,000	15,000,000
Beginning Cash Balance	5,370,169	3,907,044	6,646,474	5,510,352	7,805,105	7,805,105	7,805,105
Revenues	2,318,779	4,312,093	2,594,086	4,394,004	9,386,550	9,386,550	9,386,550
Expenditures	3,781,903	1,572,664	3,730,207	2,099,251	9,386,550	9,386,550	9,386,550
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment	(1)	1	(1)				
Net Total Transfers	(1)	1	(1)	-	-	-	-
Ending Cash Balance	3,907,044	6,646,474	5,510,352	7,805,105	7,805,105	7,805,105	7,805,105
Encumbrances	1,147,514	1,529,203	2,009,075	2,445,563	2,009,075	2,009,075	2,009,075

Attachment A

Unencumbered Cash Balance	2,759,530	5,117,271	3,501,277	5,359,542	5,796,030	5,796,030	5,796,030

Additional Information:

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

Attachment A

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

Department: EDN
Program ID(s): EDN 400
Name of Fund: Federal Rev Maximization Prg
Legal Authority: Section 302A-1406, HRS

Contact Name: Gina Miyazaki
Phone Number: 940-4290
Fund Type (MOF): Revolving
Appropriation Account Number: S-344-E

Intended Purpose:
This fund was created to address the redistribution of one HIDOE position in the Office of Student Support Services, Medicaid Reimbursement Section. Through Act 248, SLH 2022, this position will be transferred back to EDN150, S-345 -- see the HB1600 CD1 budget worksheets, EDN400, page 254, SEQ# 30-001.

Source of Revenues:

Funds were transferred in via AJV00527 from S-345 to S-344. No revenues are deposited into this fund.

Current Program Activities/Allowable Expenses:
There are no current Program Activities or Expenses from this fund.

Through Act 248, SLH2022 (HB1600 CD1 budget worksheets, EDN400, page 254, SEQ# 30-001), a position in S-344 was transferred back to S-345. The cash balance of $22,929 in S-344 is planned to be transferred to S-345 via AJV.

Variances:
None

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

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	-	-	-	-	-	-	-
Beginning Cash Balance	22,929	22,929	-	-	-	-	-
Revenues	-	-	-	-	-	-	-
Expenditures	-	-	-	-	-	-	-
Transfers							
List each net transfer in/out or projection in/out; list each account number							
AJV00174 (From: S-344 / To: S-345)		(22,929)					
Rounding/misc adjustment							
Net Total Transfers	-	(22,929)	-	-	-	-	-
Ending Cash Balance	22,929	-	-	-	-	-	-
Encumbrances	-	-	-	-	-	-	-

Attachment A

Unencumbered Cash Balance	22,929	-	-	-	-	-	-

Additional Information:

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

Attachment A

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

Department:	EDN	Contact Name:	Gina Miyazaki
Program ID(s):	EDN 150	Phone Number:	940-4290
Name of Fund:	Recovery of Federal Reimbursement	Fund Type (MOF):	Revolving
Legal Authority:	Section 302A-1406, HRS	Appropriation Account Number:	S-345-E

Intended Purpose:

The fund was established in 2006 to enhance the health and welfare of Hawaii's public school children by supporting the implementation and operation of a school-based claiming program to pursue Medicaid reimbursement for the costs of qualifying health care services provided or paid for by the Department for its students with disabilities.

The Department takes seriously its responsibility as a fund manager to ensure the longevity and sustainability of funds. Maintaining a positive cash balance through prudent, effective management ensures that we may continue to serve the needs of our target and often vulnerable populations. The fund is important as it provides a dedicated source of funding necessary to supplement the provision of services for these needs.

Source of Revenues:

Revenues are from Federal reimbursements received by the Department relating to the Medicaid Program.

Current Program Activities/Allowable Expenses:

Moneys from the revolving fund shall be expended by the Department for Medicaid-eligible services provided by the Department and administrative costs related to the Department's federal revenue maximization program.

Variances:

Revenues in the fund increased in previous years as the program increased the capacity to seek reimbursement for Medicaid-eligible services. Expenditures also increased to allow for payment of the state share of Medicaid reimbursements to DHS Med-QUEST, as well as to account for the cost of the section's contracted third-party administrator, or claims processing agency. Additional expenditures were incurred in FY24 and FY25 when a portion of Medicaid reimbursement revenue was distributed to complex areas to supplement funding for health-related needs or service providers.

Direct Service claims were paused after February 2024 resulting in a significant decrease from FY24 to FY25. Administrative claims were paused after December 2024, and no reimbursement revenue was received for the remainder of FY25 or FY26. Estimated revenues and expenditures for FY27 and FY28 are highly variable. The Department expects to resume claiming for certain related services in FY27, and for all related services as well as to resume Administrative claiming in FY28.

Cash balance lapse to general fund? No

Statutory language: N/A

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	3,624,433	6,724,273	6,788,809	11,000,000	11,000,000	11,000,000	11,000,000
Beginning Cash Balance	1,097,063	3,280,295	7,724,978	8,055,678	4,389,698	2,369,868	831,618
Revenues	6,413,627	9,358,595	2,681,294	132,608	500,000	1,000,000	2,500,000
Expenditures	4,230,394	4,936,841	2,350,595	3,798,587	2,519,830	2,538,250	2,748,250
Transfers							
List each net transfer in/out or projection in/out; list each account number							
AJV00174 (From: S-344 / To: S-345)		22,929					

Rounding/misc adjustment			1	(1)			
Net Total Transfers	-	22,929	1	(1)	-	-	-
Ending Cash Balance	3,280,295	7,724,978	8,055,678	4,389,698	2,369,868	831,618	583,368
Encumbrances	149,142	103,123	121,828	29,047	-	-	-
Unencumbered Cash Balance	3,131,153	7,621,855	7,933,850	4,360,651	2,369,868	831,618	583,368

Additional Information:

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

Attachment A

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

Department:	EDN	Contact Name:	Emily Awaya-Leong
Program ID(s):	EDN 500	Phone Number:	305-0689784-6275
Name of Fund:	After-School Plus Program Revolving Fund	Fund Type (MOF):	Revolving / Interdepartmental Xfer
Legal Authority:	Section 302A-1149.5, HRS	Appropriation Account Number:	S-346-E

Intended Purpose:

The fund was established in 2004 to deposit fees collected to support the after-school program for the benefit of children who have no adult present in their homes to provide after-school supervision.

The Department takes seriously its responsibility as a fund manager to ensure the longevity and sustainability of funds. Maintaining a positive cash balance through prudent, effective management ensures that we may continue to serve the needs of our target and often vulnerable populations. The fund is important as it provides a dedicated source of predictable and stable funding necessary to address these needs.

Source of Revenues:

Revenues are from fees for after-school program participants and from Hawaii Department of Human Services reimbursements.

Current Program Activities/Allowable Expenses:

Allowable expenses include supporting A+ Program operations at DOE-run A+ Program schools, including personnel and operating costs associated with Federal grant reporting requirements.

Variances:

The revenue for FY 2026 (actual) is lower than projected as Q3 Hawaii State Department of Human Services reimbursement is yet to be received. Also variance of 66% or more is projected due to Act 114 relating to the increase of Hawaii's minimum wage ($16/hour effective January 1, 2026 and $18/hour effective January 1, 2028). The After-School Plus (A+) monthly program fee increase to $240 effective August 1, 2026 was necessitated by this and other increasing operational costs.

Cash balance lapse to general fund? No

Statutory language: N/A

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	11,224,665	22,724,665	22,724,665	22,724,665	22,724,665	22,724,665	22,724,665
Beginning Cash Balance	6,476,747	10,678,546	6,417,809	6,096,260	3,617,217	5,717,217	6,217,217
Revenues	7,501,949	8,824,618	11,388,119	8,393,416	14,000,000	13,500,000	13,500,000
Expenditures	3,176,089	13,085,356	11,709,557	10,872,459	11,900,000	13,000,000	13,500,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment	(124,061)	1	(111)				
Net Total Transfers	(124,061)	1	(111)	-	-	-	-
Ending Cash Balance	10,678,546	6,417,809	6,096,260	3,617,217	5,717,217	6,217,217	6,217,217

Encumbrances	1,798,767	641,482	2,031,453	2,065,271	2,000,000	2,000,000	2,000,000
Unencumbered Cash Balance	8,879,779	5,776,327	4,064,807	1,551,946	3,717,217	4,217,217	4,217,217

Additional Information:

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

Attachment A

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

Department:	EDN	Contact Name:	Jacy Yamamoto
Program ID(s):	EDN 100	Phone Number:	307-3600
Name of Fund:	Federal Grants Search, Development, and Application Revolving Fund	Fund Type (MOF):	Revolving
Legal Authority:	Section 302A-1405, HRS	Appropriation Account Number:	S-347-E

Intended Purpose:

This fund was established in FY 2000-01 to deposit the recovery of administrative or central service costs incurred to carry out Federal grant awards through an indirect cost assessment authorized by the Federal government.

Historically, beneficiaries of the fund included schools and complex areas, through the financial support for grant writing in particular, but also the Department, its students and their families, and the larger community through the additional capacity to both secure additional non-State fund opportunities and ensure compliance with grant requirements. In 2025, funding was moved to a different, flexible funding source to meet these needs of schools and complex areas.

The Department may expend funds in the Federal Grants Revolving Fund to search for discretionary grants, develop program applications to secure additional revenues for the Department, monitor grant execution, ensure compliance with grant requirements, and audit grant expenditures. Funds are used to establish and maintain an infrastructure to effectively administer, monitor, organize, evaluate, and ensure compliance with federal awards.

The Department takes seriously its responsibility as a fund manager to ensure the longevity and sustainability of funds. Maintaining a positive cash balance through prudent, effective management ensures that we may continue to serve the needs of our target and often vulnerable populations. The fund is important as it provides a dedicated source of predictable and stable funding necessary to address these compliance needs.

Source of Revenues:

Revenues are from indirect costs assessed on Federal grants awarded to the Department, including those pursuant to Act 225, SLH 2022 (S.B. No. 3090).

Current Program Activities/Allowable Expenses:

The Department may expend funds in the Federal Grants Revolving Fund to search for additional discretionary grants, develop program applications to secure additional revenues for the Department, provide technical assistance, monitor grant execution, ensure compliance with grant requirements, and audit grant expenditures. Moneys in the revolving fund may be expended for consultant services and operational expenses, including the creation and hiring of temporary staff. Moneys may be used to satisfy any cost sharing requirements of a Federal grant.

Variances:

Projected expenditure increases are driven by anticipated growth in consulting and operational activities.

Cash balance lapse to general fund? No

Statutory language: N/A

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,421,333	2,421,333	2,421,333	2,439,686	2,439,301	2,439,301	2,439,301
Beginning Cash Balance	756,311	1,912,287	1,907,910	2,740,674	3,360,930	2,960,930	2,560,930
Revenues	1,444,518	1,131,387	2,395,275	2,113,853	2,000,000	2,000,000	2,000,000
Expenditures	288,542	1,135,764	1,562,510	1,493,597	2,400,000	2,400,000	2,400,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							

Attachment A

Rounding/misc adjustment			(1)				
Net Total Transfers	-	-	(1)	-	-	-	-
Ending Cash Balance	1,912,287	1,907,910	2,740,674	3,360,930	2,960,930	2,560,930	2,160,930
Encumbrances	359,633	270,173	23,000	546	20,000	20,000	20,000
Unencumbered Cash Balance	1,552,654	1,637,737	2,717,674	3,360,384	2,940,930	2,540,930	2,140,930

Additional Information:

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

Attachment A

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

Department:	EDN	Contact Name:	Jan Meeker-Sevilla
Program ID(s):	EDN 100	Phone Number:	784-6506
Name of Fund:	Driver Education Fund	Fund Type (MOF):	Interdepartmental Transfer
Legal Authority:	Section 431:10C-115 and 431:10G-107, HRS	Appropriation Account Number:	S-350-E

Intended Purpose:

This fund was established in 1987 by the Department to deposit fees collected by the Insurance Commissioner from motor vehicle insurers under Section 431:10C-115, HRS (was not created by statute).

The Department takes seriously its responsibility as a fund manager to ensure the longevity and sustainability of funds. Maintaining a positive cash balance through prudent, effective management ensures that we may continue to serve the needs of our target and often vulnerable populations. The fund is important as it provides a dedicated source of predictable and stable funding necessary to address these needs.

Source of Revenues:

Revenues are primarily received from the Department of Commerce and Consumer Affairs in accordance with sections 431:10C-115 and 431:10G-107, HRS.

Current Program Activities/Allowable Expenses:

The program provides support and resources to all schools to help promote traffic safety education prevention to students in grades K-12.

The fund supports mandatory driver education for teen drivers by providing a driver education program that includes classroom equipment, supplies, instructor fees, training, maintenance and fuel expenses for vehicles, as well as vehicle purchases/replacements to conduct the program. After-school driver education programs are offered at 33 high school sites, benefiting between 3,000 and 4,000 students and their families.

The fund also provides traffic safety prevention education materials and training for students grades K-12, traffic safety education materials and training for parents, faculty, staff, and parent volunteers (such as underage drinking and Project Prom/Graduation), traffic safety training conferences for teens and driver education instructors at state, regional and national events, and an annual traffic safety fair and driving courses open to the all interested teens and parents. The Department conducts various efforts and campaigns in partnership with the State Department of Transportation, county transportation departments, county police departments, and community stakeholders to promote traffic safety. Efforts have been successful at keeping students safe from endangering themselves and others in traffic-related incidents.

Variances:

None

Cash balance lapse to general fund? No

Statutory language: N/A

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	3,995,605	3,995,605	3,995,605	3,995,605	3,995,605	3,995,605	3,995,605
Beginning Cash Balance	5,511,307	7,621,136	7,303,747	7,028,095	6,569,505	5,769,505	4,969,505
Revenues	2,377,246	2,471,413	2,474,029	2,314,019	2,200,000	2,200,000	2,200,000
Expenditures	267,418	2,788,802	2,749,681	2,772,609	3,000,000	3,000,000	3,000,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							

Attachment A

Rounding/misc adjustment	1						
Net Total Transfers	1	-	-	-	-	-	-
Ending Cash Balance	7,621,136	7,303,747	7,028,095	6,569,505	5,769,505	4,969,505	4,169,505
Encumbrances	134,327	191,392	218,328	171,925	218,328	218,328	218,328
Unencumbered Cash Balance	7,486,809	7,112,355	6,809,767	6,397,580	5,551,177	4,751,177	3,951,177

Additional Information:

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

Attachment A

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

Department: EDN
Program ID(s): EDN 700
Name of Fund: EARLY LEARNING SPECIAL FUND
Legal Authority: Section 302L-5, HRS

Contact Name: Yuuko Arikawa-Cross
Phone Number: 784-5350
Fund Type (MOF): Special
Appropriation Account Number: S-356-E

Intended Purpose:
Moneys in this fund shall be used for the early learning system, pursuant to 302L, HRS.

Source of Revenues:
Revenues include fees, grants, donations, appropriations from the Legislature, and revenues regardless of source.

Current Program Activities/Allowable Expenses:
Moneys will be used to support the early learning system.

Variances:
None

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

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			-	3,000,000	3,000,000	3,000,000	3,000,000
Beginning Cash Balance			-	25,429	35,172	44,522	53,872
Revenues			26,818	10,389	10,000	10,000	10,000
Expenditures			1,389	646	650	650	650
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment							
Net Total Transfers	-	-	-	-	-	-	-
Ending Cash Balance	-	-	25,429	35,172	44,522	53,872	63,222
Encumbrances	-	-	-	-	-	-	-
Unencumbered Cash Balance	-	-	25,429	35,172	44,522	53,872	63,222

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							

Attachment A

Amount Held in CODs, Escrow Accounts, or Other Investments							

Attachment A

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

Department: EDN
Program ID(s): EDN 700
Name of Fund: Early Learning Special Fund
Legal Authority: Section 302L-5, HRS

Contact Name: Yuuko Arikawa-Cross
Phone Number: 784-5350
Fund Type (MOF): Special
Appropriation Account Number: S-357-E

Intended Purpose:
To support the early learning system, pursuant to Act 46, Session Laws of Hawaii 2020.

Source of Revenues:
Revenues include fees, grants, donations, appropriations from the Legislature, and revenues regardless of source.

Current Program Activities/Allowable Expenses:
Moneys will be used for the early learning system.

Variances:
As of the end of FY 2025, Appropriation Account# S-357-E has been closed. Revenue was moved to S-356-E and S-356-E is now the sole Appropriation Account used for the Early Learning Special Fund, with Appropriation Ceiling of $3,000,000.

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

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	n/a	3,000,000	3,000,000	-			
Beginning Cash Balance	-	-	2,700	-	-	-	-
Revenues	-	2,700	(2,700)	-	-	-	-
Expenditures	-	-	-	-	-	-	-
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment							
Net Total Transfers	-	-	-	-	-	-	-
Ending Cash Balance	-	2,700	-	-	-	-	-
Encumbrances	-	-	-	-	-	-	-
Unencumbered Cash Balance	-	2,700	-	-	-	-	-

Additional Information:

Amount Requested by Bond Covenants							

Attachment A

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

Attachment A

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

Department:	EDN	Contact Name:	Tanya Rasmussen-Kakalia
Program ID(s):	EDN 100	Phone Number:	441-8468
Name of Fund:	Workers Compensation	Fund Type (MOF):	Interdepartmental Transfer
Legal Authority:	Appropriated Annually via Executive Budget	Appropriation Account Number:	S-360-E

Intended Purpose:

To pay workers' compensation (WC) costs for federally funded employees.

The Department takes seriously its responsibility as a fund manager to ensure the longevity and sustainability of funds. Maintaining a positive cash balance through prudent, effective management ensures that we may continue to serve the needs of our target and often vulnerable populations. The fund is important as it provides a dedicated source of predictable and stable funding necessary to address these needs.

Source of Revenues:

Fringe benefit charges made against payroll for federally funded employees.

Current Program Activities/Allowable Expenses:

To pay the WC benefits for eligible work-injured federally funded employees, pursuant to chapter 386, sections 302A-430 and 302A-440, Hawaii Revised Statutes; and Title 12, Hawaii Administrative Rules, Chapters 10, 14, and 15.

Variances:

Reduction in revenues due to an anticipated decrease in federally funded employees due to federal program cuts. Decrease in expenditures to maintain solvency while staying within expenditure ceiling despite workers' compensation salary and medical cost increases.

Cash balance lapse to general fund? No

Statutory language: N/A

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	2,200,000	2,200,000
Beginning Cash Balance	1,452,876	2,274,005	3,815,725	5,264,288	3,166,552	2,666,552	1,666,552
Revenues	1,726,414	2,474,627	2,216,259	1,356,587	1,200,000	1,200,000	1,200,000
Expenditures	905,143	932,908	767,695	3,454,323	1,700,000	2,200,000	2,200,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment	(142)	1	(1)				
Net Total Transfers	(142)	1	(1)	-	-	-	-
Ending Cash Balance	2,274,005	3,815,725	5,264,288	3,166,552	2,666,552	1,666,552	666,552
Encumbrances	-	-	879,837	11,865	-	-	-

Attachment A

Unencumbered Cash Balance	2,274,005	3,815,725	4,384,451	3,154,687	2,666,552	1,666,552	666,552

Additional Information:

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

Attachment A

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

Department:	EDN	Contact Name:	Maile Horikawa
Program ID(s):	EDN 100	Phone Number:	441-8348
Name of Fund:	Unemployment Insurance - Interdepartmental Fund	Fund Type (MOF):	Interdepartmental Transfer
Legal Authority:	Appropriated Annually via Executive Budget	Appropriation Account Number:	S-361-E

Intended Purpose:

To administer the Unemployment Insurance (UI) Benefit Program and pay unemployment benefit to eligible employees as determined by the Department of Labor and Industrial Relations (DLIR).

The Department takes seriously its responsibility as a fund manager to ensure the longevity and sustainability of funds. Maintaining a positive cash balance through prudent, effective management ensures that we may continue to serve the needs of our target and often vulnerable populations. The fund is important as it provides a dedicated source of predictable and stable funding necessary to address these needs.

Source of Revenues:
Unemployment insurance portion of fringe benefit charges made against payroll for federally funded employees.
Current Program Activities/Allowable Expenses:
Fund 2.00 FTE positions to administer program activities, and pay unemployment benefits as unemployment insurance claims determined by DLIR.
Variances:
None
Cash balance lapse to general fund? No
Statutory language: N/A

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,300,000	1,300,000
Beginning Cash Balance	917,869	879,148	889,620	1,066,708	1,333,466	1,553,466	1,773,466
Revenues	90,672	154,263	329,506	421,264	380,000	380,000	380,000
Expenditures	128,591	143,791	152,419	154,506	160,000	160,000	160,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment	(802)		1				
Net Total Transfers	(802)	-	1	-	-	-	-
Ending Cash Balance	879,148	889,620	1,066,708	1,333,466	1,553,466	1,773,466	1,993,466
Encumbrances	-	-	-	-	-	-	-
Unencumbered Cash Balance	879,148	889,620	1,066,708	1,333,466	1,553,466	1,773,466	1,993,466

Attachment A

Additional Information:

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

Attachment A

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

Department: EDN
Program ID(s): EDN 100 / EDN 400
Name of Fund: Federal Funds - EDN 100
Legal Authority: Elementary and Secondary Education Act and Perkins Career

Contact Name: Ryan Shimabuku
Phone Number: 897-4527
Fund Type (MOF): Federal (P)
Appropriation Account Number: S-810-E

Intended Purpose:
For allowable expenditures for lower education.

Source of Revenues:
US Department of Defense and US Department of Education

Current Program Activities/Allowable Expenses:
Support for lower education including Advanced Placement Fee Payment, Education of Native Hawaiians, and Vocational Education Programs.

Variances:
Revenue for FY26 was higher than anticipated but is projected to return to normal in the outyears. Expenses are projected to mirror revenue and return to normal as well.

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

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	7,749,999	7,749,999	7,749,999	21,414,657	21,414,657	21,414,657	21,414,657
Beginning Cash Balance	7,143,029	9,489,708	12,011,018	7,640,114	6,581,896	6,581,896	6,581,896
Revenues	20,013,957	25,846,859	25,016,514	26,041,352	21,000,000	21,000,000	21,000,000
Expenditures	17,667,269	23,325,549	29,387,491	27,099,570	21,000,000	21,000,000	21,000,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
	-						
Rounding/misc adjustment	(9)		73				
Net Total Transfers	(9)	-	73	-	-	-	-
Ending Cash Balance	9,489,708	12,011,018	7,640,114	6,581,896	6,581,896	6,581,896	6,581,896
Encumbrances	3,498,299	7,370,584	4,752,624	2,726,373	4,000,000	4,000,000	4,000,000
Unencumbered Cash Balance	5,991,409	4,640,434	2,887,490	3,855,523	2,581,896	2,581,896	2,581,896

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							

Attachment A

Amount Held in CODs, Escrow Accounts, or Other Investments							

Attachment A

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

Department: EDN
Program ID(s): EDN 150
Name of Fund: Federal Funds - EDN 150
Legal Authority: Individuals with Disabilities Education Act

Contact Name: Ryan Shimabuku
Phone Number: 897-4527
Fund Type (MOF): Federal (P)
Appropriation Account Number: S-815-E

Intended Purpose:
For allowable expenditures for lower education special education services.
Source of Revenues:
US Department of Education
Current Program Activities/Allowable Expenses:
Support for special education services.
Variances:
Following a temporary increase in federal program activity over the past few years, revenues and expenditures are projected to normalize.
Cash balance lapse to general fund? No
Statutory language: N/A

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	-	5,000,000	5,000,000	5,950,000	5,950,000	5,950,000	5,950,000
Beginning Cash Balance	(17,963)	1,839,015	2,411,260	4,394,025	5,265,996	5,265,996	5,265,996
Revenues	2,429,301	3,036,211	6,932,864	6,879,806	5,950,000	5,950,000	5,950,000
Expenditures	572,323	2,463,966	4,950,100	6,007,835	5,950,000	5,950,000	5,950,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
	-						
Rounding/misc adjustment			1				
Net Total Transfers	-	-	1	-	-	-	-
Ending Cash Balance	1,839,015	2,411,260	4,394,025	5,265,996	5,265,996	5,265,996	5,265,996
Encumbrances	531,707	1,989,068	2,398,644	1,692,192	2,300,000	2,300,000	2,300,000
Unencumbered Cash Balance	1,307,308	422,192	1,995,381	3,573,804	2,965,996	2,965,996	2,965,996

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							

Attachment A

Amount Held in CODs, Escrow Accounts, or Other Investments							

Attachment A

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

Department: EDN
Program ID(s): EDN 200
Name of Fund: Federal Funds - EDN 200
Legal Authority: National Assessment of Education Progress (NAEP)

Contact Name: Ryan Shimabuku
Phone Number: 897-4527
Fund Type (MOF): Federal (P)
Appropriation Account Number: S-820-E

Intended Purpose:
For allowable expenditures to support instructional programs.
Source of Revenues:
US Department of Education.
Current Program Activities/Allowable Expenses:
Support for instructional programs, which include NAEP, distance learning, and expanded classroom based assessments.
Variances:
None
Cash balance lapse to general fund? No
Statutory language: N/A

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	273,794	273,794	273,794	273,794	273,794	273,794	273,794
Beginning Cash Balance	399,739	472,618	498,913	301,636	352,273	352,273	352,273
Revenues	335,288	1,414,978	1,842,622	1,076,333	1,000,000	1,000,000	1,000,000
Expenditures	262,408	1,388,683	2,039,900	1,025,697	1,000,000	1,000,000	1,000,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment	(1)		1	1			
Net Total Transfers	(1)	-	1	1	-	-	-
Ending Cash Balance	472,618	498,913	301,636	352,273	352,273	352,273	352,273
Encumbrances	2,387,226	2,050,094	48,166	324,576	50,000	50,000	50,000
Unencumbered Cash Balance	(1,914,608)	(1,551,181)	253,470	27,697	302,273	302,273	302,273

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							

Attachment A

Amount Held in CODs, Escrow Accounts, or Other Investments							

Attachment A

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

Department: EDN
Program ID(s): EDN 300
Name of Fund: Federal Funds - EDN 300
Legal Authority: P.L. 100-297 National Cooperative Education Statistics

Contact Name: Ryan Shimabuku
Phone Number: 897-4527
Fund Type (MOF): Federal (P)
Appropriation Account Number: S-830-E

Intended Purpose:
To contribute to the goal of developing comparable, uniform, and timely education statistics across states and the nation as a whole.
Source of Revenues:
US Department of Education - National Center for Education Statistics
Current Program Activities/Allowable Expenses:
Activities that will enable the State Education Agency to designate representatives to the Cooperative System.
Variances:
None
Cash balance lapse to general fund? No
Statutory language: N/A

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	30,000	30,000	30,000	3,807,440	3,807,440	3,807,440	3,807,440
Beginning Cash Balance	(21,827)	(4,053,575)	(55,720)	(80,503)	(211,939)	(211,939)	-
Revenues	1,120,068	10,379,953	1,245,257	995,826	1,020,000	1,020,000	1,020,000
Expenditures	5,151,814	6,382,098	1,270,041	1,127,262	1,020,000	808,061	900,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment	(2)		1				
Net Total Transfers	(2)	-	1	-	-	-	-
Ending Cash Balance	(4,053,575)	(55,720)	(80,503)	(211,939)	(211,939)	-	120,000
Encumbrances	692,974	926,260	398,436	1,662,555	400,000	400,000	400,000
Unencumbered Cash Balance	(4,746,549)	(981,980)	(478,939)	(1,874,494)	(611,939)	(400,000)	(280,000)

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							

Attachment A

Amount Held in CODs, Escrow Accounts, or Other Investments							

Attachment A

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

Department: EDN
Program ID(s): EDN 400
Name of Fund: EDN 400 SCHOOL SUPPORT
Legal Authority: Cooperative Forestry Assistance Act; Safe Drinking Water Act; Economic Adjustment Assistance for State Governments

Contact Name: Ryan Shimabuku
Phone Number: 897-4527
Fund Type (MOF): Federal (P)
Appropriation Account Number: S-840-E

Intended Purpose:
Reimbursement for allowable expenditures for R&M and CIP related school support costs.

Source of Revenues:
US Department of Education; Hawaii Department of Business, Economic Development and Tourism; Environmental Protection Agency; Department of Land and Natural Resources, Division of Forestry and Wildlife.

Current Program Activities/Allowable Expenses:
Support for various school projects for the health and well-being of students and staff.

Variances:
Several programs are closing which will impact future revenues and expenditures.

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

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling				1,000,000	1,000,000	1,000,000	1,000,000
Beginning Cash Balance	-	-	(903,122)	(1,190,916)	(100,445)	-	-
Revenues	-	146,859	2,675,413	1,867,237	1,000,000	-	-
Expenditures	-	1,049,980	2,963,207	776,766	899,555	-	-
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment							
Net Total Transfers	-	-	-	-	-	-	-
Ending Cash Balance	-	(903,121)	(1,190,916)	(100,445)	-	-	-
Encumbrances	-	23,038	405,845	-	-	-	-
Unencumbered Cash Balance	-	(926,159)	(1,596,761)	(100,445)	-	-	-

Additional Information:

Amount Requested by Bond Covenants							

Attachment A

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

Attachment A

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

Department: EDN
Program ID(s): EDN 500
Name of Fund: EDN 500 SCHOOL SUPPORT SERVICES
Legal Authority: Community Project Funding/Congressionally Directed Spending

Contact Name: Ryan Shimabuku
Phone Number: 897-4527
Fund Type (MOF): Federal (P)
Appropriation Account Number: S-850-E

Intended Purpose:
For allowable expenditures for the Community School for Adults.
Source of Revenues:
US Department of Education; Department of Labor and Industrial Relations
Current Program Activities/Allowable Expenses:
To provide various supports for the Community School for Adults.
Variances:
The grant has closed, which will impact future revenues and expenditures. Do not anticipate additional grants at this time.
Cash balance lapse to general fund? No
Statutory language: N/A

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			-	300,000	300,000	300,000	300,000
Beginning Cash Balance	-	-	-	(17,726)	-	-	-
Revenues	-	-	57,806	17,726	-	-	-
Expenditures	-	-	75,532	-	-	-	-
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment							
Net Total Transfers	-	-	-	-	-	-	-
Ending Cash Balance	-	-	(17,726)	-	-	-	-
Encumbrances			-	-	-	-	-
Unencumbered Cash Balance	-	-	(17,726)	-	-	-	-

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							

Attachment A

Amount Held in CODs, Escrow Accounts, or Other Investments							

Attachment A

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

Department: EDN
Program ID(s): EDN 700
Name of Fund: EARLY LEARNING - Preschool Development Grant Birth Through Five
Legal Authority: Section 9212 of ESSA, Public Law 114-95

Contact Name: Yuuko Arikawa-Cross
Phone Number: 784-5350
Fund Type (MOF): Federal (P)
Appropriation Account Number: S-870-E

Intended Purpose:

The Preschool Development Grant Birth Through Five (PDGB-5) Program is a competitive Federal grant designed to improve States' early learning childhood systems by building upon existing Federal, State, and Local early care and education investments. FY25 and FY26 grant came as subaward from University of Hawaii, P-20. FY26 and FY27, grant was awarded directly to EOEL from DHHS ACF.

Source of Revenues:

DHHS Administration for Children and Families (ACF), Office of Early Childhood Development (OECD)

Current Program Activities/Allowable Expenses:

To coordinate and assist with the implementation of all activities relating to the Hawaii Early Childhood State Plan, community and family engagement.

Variances:

Variance in FY27 due to one-year grant that was awarded in December 2025 for grant cycle 12/31/25-12/30/26. EOEL worked with B&F to increase our ceiling to accommodate this award temporarily. Forecast for future grants is unsure, so $0 was input for FY28 and FY29 because EOEL is unsure if it will receive any grant funds beyond 12/30/26.

Cash balance lapse to general fund? No

Statutory language: N/A

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			130,000	380,000	380,000	380,000	380,000
Beginning Cash Balance	-	-	-	(15,752)	(89,778)	-	-
Revenues	-	-	90,559	211,260	1,376,813	-	-
Expenditures	-	-	106,311	285,286	1,287,035	-	-
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment							
Net Total Transfers	-	-	-	-	-	-	-
Ending Cash Balance	-	-	(15,752)	(89,778)	-	-	-
Encumbrances			1,533	681,546	-	-	-
Unencumbered Cash Balance	-	-	(17,285)	(771,324)	-	-	-

Attachment A

Additional Information:

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

Attachment A

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

Department: EDN
Program ID(s): EDN 100
Name of Fund: OHA Ceded Land Proceeds
Legal Authority: Executive Order No. 03-03

Contact Name: Ryan Shimabuku
Phone Number: 897-4527
Fund Type (MOF): Trust
Appropriation Account Number: T-901-E

Intended Purpose:
This fund temporarily holds assessments made on the Department's ceded lands, which are remitted to the Office of Hawaiian Affairs (OHA) on a quarterly basis.

Source of Revenues:
Revenues are from ceded land proceeds, including assessment fees from the rental of various Department facilities located on public trust lands.

Current Program Activities/Allowable Expenses:
The fund is used to temporarily deposit assessments made on DOE's ceded lands which are then remitted to the Office of Hawaiian Affairs on a quarterly basis for the betterment of conditions for Native Hawaiians.

Variances:
None

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

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Beginning Cash Balance	85,770	83,578	82,876	82,654	82,634	82,634	82,634
Revenues	33,371	46,958	60,157	62,317	60,000	60,000	60,000
Expenditures	35,562	47,660	60,380	62,337	60,000	60,000	60,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment	(1)		1				
Net Total Transfers	(1)	-	1	-	-	-	-
Ending Cash Balance	83,578	82,876	82,654	82,634	82,634	82,634	82,634
Encumbrances	-	-	-	-	-	-	-
Unencumbered Cash Balance	83,578	82,876	82,654	82,634	82,634	82,634	82,634

Additional Information:

Amount Requested by Bond Covenants							

Attachment A

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

Attachment A

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

Department:	EDN	Contact Name:	Ryan Shimabuku
Program ID(s):	EDN 100	Phone Number:	897-4527
Name of Fund:	Donations - Operating	Fund Type (MOF):	Trust
Legal Authority:	Section 302A-1122, HRS	Appropriation Account Number:	T-902-E

Intended Purpose:
This fund was established in 1961 to account for donations made to schools for specific purposes.

The Department takes seriously its responsibility as a fund manager to ensure the longevity and sustainability of funds. Maintaining a positive cash balance through prudent, effective management ensures that we may continue to serve the needs of our target and often vulnerable populations. The fund is important as it provides a dedicated source of predictable and stable funding necessary to address these needs.

Source of Revenues:
Revenues are from funds donated to schools for specific purposes.

Current Program Activities/Allowable Expenses:
Allowable expenses are those specified by the donations.

Variances:

The Board may receive and manage monies or other property, real, person, or mixed, that may be given, bequeathed, devised, or in any manner received from sources; thus, the amounts received will vary from one fiscal year to another fiscal year.

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

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	5,060,000	5,060,000	5,060,000	5,060,000	5,060,000	5,060,000	5,060,000
Beginning Cash Balance	3,039,891	3,115,346	3,476,111	4,124,269	4,487,021	4,387,021	4,287,021
Revenues	1,362,425	1,793,714	1,567,601	1,760,831	1,500,000	1,500,000	1,500,000
Expenditures	1,286,970	1,432,949	919,445	1,440,302	1,600,000	1,600,000	1,600,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
AJV01164 (From: T-913 / To: T-902)				1,058			
AJV01018 (From: T-936 / To: T-902)				41,165			
Rounding/misc adjustment			2				
Net Total Transfers	-	-	2	42,223	-	-	-
Ending Cash Balance	3,115,346	3,476,111	4,124,269	4,487,021	4,387,021	4,287,021	4,187,021
Encumbrances	52,784	55,725	127,391	244,547	100,000	100,000	100,000
Unencumbered Cash Balance	3,062,562	3,420,386	3,996,878	4,242,474	4,287,021	4,187,021	4,087,021

Attachment A

Additional Information:

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

Attachment A

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

Department: EDN
Contact Name: Roy Ikeda
Program ID(s): EDN 400
Phone Number: 784-5080 784-5094
Name of Fund: Donations - Facilities
Fund Type (MOF): Trust
Legal Authority: Section 302A-1122, HRS
Appropriation Account Number: T-903-E

Intended Purpose:
This fund was established in 2017 to account for donations made to schools for facility purposes.

Source of Revenues:

Payments of fair-share cash contributions and school impact fees. The amount of revenue collected is dependent upon the number of new residential building permits issued within the year, as well as upon the sale of residential units within the year, for projects that have executed an agreement with the Department. The Department and developer have agreed that payment of the school impact fee will occur at the sale of a residential unit.

Current Program Activities/Allowable Expenses:

Fair Share Program: Fair share contributions are used to increase student capacity through land acquisition or facility construction. Fair share contributions can only be expended within the high school complex in which it was collected. Impact fees are assigned to the School Facilities Authority for use.

Variances:

Pursuant to Act 241, SLH 2026, administrative responsibility and cash balances for School Impact Fees are intended to be transferred to School Facilities Authority (SFA), while expanding exemptions and making permanent the provisions of Act 268, SLH 2025. Account T-903-E retains DOE's Fair Share contribution accounts.

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

Financial Data

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Beginning Cash Balance	22,696,638	26,200,369	28,415,124	31,842,607	38,680,335	10,260,335	8,940,335
Revenues	3,503,731	2,214,755	3,427,483	6,837,728	330,000	330,000	330,000
Expenditures	-	-	-	-	750,000	1,650,000	2,000,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
From: T-903 / To: S-370					(28,000,000)		
Rounding/misc adjustment							
Net Total Transfers	-	-	-	-	(28,000,000)	-	-
Ending Cash Balance	26,200,369	28,415,124	31,842,607	38,680,335	10,260,335	8,940,335	7,270,335

Encumbrances	-	-	-	-	-	-	-
Unencumbered Cash Balance	26,200,369	28,415,124	31,842,607	38,680,335	10,260,335	8,940,335	7,270,335

Additional Information:

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

Attachment A

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

Department:	EDN	Contact Name:	Ryan Shimabuku
Program ID(s):	EDN 100	Phone Number:	897-4527
Name of Fund:	Foundations & Other Grants - Operating	Fund Type (MOF):	Trust
Legal Authority:	Section 302A-1122, HRS	Appropriation Account Number:	T-913-E

Intended Purpose:

This fund was established in 1961 to account for grants received from foundations, other non-profit organizations, and other State agencies for various projects that benefit the schools and the students they serve.

The Department takes seriously its responsibility as a fund manager to ensure the longevity and sustainability of funds. Maintaining a positive cash balance through prudent, effective management ensures that we may continue to serve the needs of our target and often vulnerable populations. The fund is important as it provides a dedicated source of predictable and stable funding necessary to address these needs.

Source of Revenues:

Revenues are from grants received from foundations and other non-profit organizations and agencies for various programs and projects.

Current Program Activities/Allowable Expenses:

Allowable expenses are those specified by the grants.

Variances:

The Board may receive and manage monies or other property, real, person, or mixed, that may be given, bequeathed, devised, or in any manner received from sources; thus, the amounts received will vary from one fiscal year to another fiscal year.

Cash balance lapse to general fund? No

Statutory language: N/A

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Beginning Cash Balance	8,265,633	8,421,343	8,941,398	9,575,175	10,081,130	9,881,130	8,181,130
Revenues	2,616,278	2,518,684	2,430,627	2,808,154	2,300,000	2,300,000	2,300,000
Expenditures	2,460,392	1,998,628	1,796,848	2,301,141	2,500,000	4,000,000	4,000,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
AJV01164 (From: T-913 / To: T-902)				(1,058)			
Rounding/misc adjustment	(176)	(1)	(2)				
Net Total Transfers	(176)	(1)	(2)	(1,058)	-	-	-
Ending Cash Balance	8,421,343	8,941,398	9,575,175	10,081,130	9,881,130	8,181,130	6,481,130
Encumbrances	438,476	125,695	559,607	480,793	400,000	400,000	400,000
Unencumbered Cash Balance	7,982,867	8,815,703	9,015,568	9,600,337	9,481,130	7,781,130	6,081,130

Attachment A

Additional Information:

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

Attachment A

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

Department: EDN
Program ID(s): EDN 100
Name of Fund: Athletic Trust Fund
Legal Authority: Section 302A-1122, HRS

Contact Name: Bryce Kaneshiro
Phone Number: 421-4394
Fund Type (MOF): Trust
Appropriation Account Number: T-915-E

Intended Purpose:
This fund was established 30 years ago to account for funds collected from athletic event-related activities. All monies in the fund are given directly to the schools.

The Department takes seriously its responsibility as a fund manager to ensure the longevity and sustainability of funds. Maintaining a positive cash balance through prudent, effective management ensures that we may continue to serve the needs of our target and often vulnerable populations. The fund is important as it provides a dedicated source of predictable and stable funding necessary to address these needs.

Source of Revenues:
Revenues are from athletic event admission fees, league shares, activity book sales, and donations.

Current Program Activities/Allowable Expenses:
Allowable expenses are for school athletic programs. Funds are expended for supplies, equipment, travel, and other sports program expenses.

Variances:
None

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

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Beginning Cash Balance	1,519,920	1,873,747	2,166,153	2,246,243	2,320,584	2,370,584	2,420,584
Revenues	741,031	955,062	835,555	804,396	850,000	850,000	850,000
Expenditures	387,204	662,657	755,465	730,055	800,000	800,000	800,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment		1					
Net Total Transfers	-	1	-	-	-	-	-
Ending Cash Balance	1,873,747	2,166,153	2,246,243	2,320,584	2,370,584	2,420,584	2,470,584
Encumbrances	139,348	116,034	142,111	140,021	140,000	140,000	140,000
Unencumbered Cash Balance	1,734,399	2,050,119	2,104,132	2,180,563	2,230,584	2,280,584	2,330,584

Attachment A

Additional Information:

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

Attachment A

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

Department:	EDN	Contact Name:	Nanea Ching
Program ID(s):	EDN 100	Phone Number:	784-6200
Name of Fund:	OLELO - Educational Program Public TV	Fund Type (MOF):	Trust
Legal Authority:	Section 302A-1122, HRS	Appropriation Account Number:	T-916-E

Intended Purpose:

This fund was established in 1992 to account for funds received under contract with Olelo: The Corporation for Community Television.

The Department takes seriously its responsibility as a fund manager to ensure the longevity and sustainability of funds. Maintaining a positive cash balance through prudent, effective management ensures that we continue to serve the needs of our target and often vulnerable populations. The fund is important as it provides a dedicated source of predictable and stable funding necessary to address these needs.

Source of Revenues:

Funds are received from the Hawaii Educational Networking Consortium (HENC). HENC receives its funding from a percentage of the franchise fees assessed on all Cable TV (CATV) subscriptions in Hawaii. This funding is used to support the University of Hawaii, the Department, Hawaii Association of Independent Schools, and Hawaii Schools Digital Media Grants, as well as to identify and seek additional resources at federal, state, corporate, and foundation levels to support enhanced use of information and telecommunication systems and services in education.

Current Program Activities/Allowable Expenses:

HENC funding is provided to the Department's Communications Branch/Video Production Section to cover costs related to salaries and the provision of accredited educational services and programs, including but not limited to distance learning, credit and non-credit courses, arts and humanities programs, life-long learning programs, and lower and higher education programming access for the benefit of students, Department employees, and the broader community. It also includes expenses for the Akaku Maui Community Television program. The program falls under the Video Production Section/Communications Branch, which manages digital cable channel 356 on Spectrum and Hawaiian Telcom cable networks, providing access to educational content on all islands 24 hours a day, 7 days a week.

Variances:

Revenues are a percentage of the franchise fees assessed on all Cable TV (CATV) subscriptions in Hawaii. Any increase or decrease in CATV subscribers and subscription fees will result in yearly variances.

Cash balance lapse to general fund? No

Statutory language: N/A

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Beginning Cash Balance	2,613,401	3,010,140	3,177,669	3,179,747	3,997,524	3,930,524	3,863,524
Revenues	1,101,902	848,243	640,392	1,396,491	753,000	753,000	753,000
Expenditures	735,239	680,714	638,314	578,713	820,000	820,000	820,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment	30,076			(1)			

Net Total Transfers	30,076	-	-	(1)	-	-	-
Ending Cash Balance	3,010,140	3,177,669	3,179,747	3,997,524	3,930,524	3,863,524	3,796,524
Encumbrances	80,547	68,823	17,107	28,417	20,000	20,000	20,000
Unencumbered Cash Balance	2,929,593	3,108,846	3,162,640	3,969,107	3,910,524	3,843,524	3,776,524

Additional Information:

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

Attachment A

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

Department: EDN
Program ID(s):
Name of Fund: DISASTER RESPONSE TRUST FUND
Legal Authority: Section 127A-16, HRS

Contact Name: Cleve Renfro
Phone Number: 784-5170
Fund Type (MOF): Trust
Appropriation Account Number: T-921-E

Intended Purpose:
The Department can access and manage funds when the governor issues a state of emergency and directs the administrator to appropriate money for immediate relief.

Source of Revenues:
Revenues for this trust fund are distributions from the State's Major Disaster Fund made to enable the Department to address impacts from disasters.

Current Program Activities/Allowable Expenses:
FY 2026: $16,837,537 received June 2026 for the Kona Low and Weather System (KLWS). FY 2027: an additional $33,162,463 was approved in July 2026 for the KLWS. Funds are reflected in the Department's Program ID 17521, Disaster Response Trust Fund (KLWE-OPER). Funds were used to address issues immediate needs such as cleaning costs to allow schools to reopen, as well as to initiate capital project work to repair damaged facilities.

Variances:
The Department received the funds at the end of the FY2026 and beginning of FY2027, to support the recovery efforts from the March 2026 Kona Low Weather Systems. Ongoing efforts continue for repair and maintenance (R&M). Expenses are anticipated to span several years with capital projects.

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

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling				n/a	-		
Beginning Cash Balance				-	15,445,041	38,607,504	28,607,504
Revenues				16,837,537	33,162,463	-	-
Expenditures				1,392,497	10,000,000	10,000,000	10,000,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment				1			
Net Total Transfers	-	-	-	1	-	-	-
Ending Cash Balance	-	-	-	15,445,041	38,607,504	28,607,504	18,607,504
Encumbrances	-	-	-	7,028,990	5,000,000	5,000,000	5,000,000
Unencumbered Cash Balance	-	-	-	8,416,051	33,607,504	23,607,504	13,607,504

Attachment A

Additional Information:

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

Attachment A

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

Department:	EDN	Contact Name:	Dawn (Kaui) Sang
Program ID(s):	EDN 100	Phone Number:	784-9073
Name of Fund:	Office of Hawaiian Affairs	Fund Type (MOF):	Trust
Legal Authority:	Section 302A-1122, HRS	Appropriation Account Number:	T-936-E

Intended Purpose:

This fund was established in 1991 to account for grants received from the Office of Hawaiian Affairs (OHA) for tutorial and other educational projects at various schools involving Hawaiian Language Immersion Program activities for students and staff.

The Department takes seriously its responsibility as a fund manager to ensure the longevity and sustainability of funds. Maintaining a positive cash balance through prudent, effective management ensures that we may continue to serve the needs of our target and often vulnerable populations. The fund is important as it provides a dedicated source of predictable and stable funding necessary to address these needs.

Source of Revenues:

Revenues are from the OHA Trust Investment Pool Account.

Current Program Activities/Allowable Expenses:

These funds are to be used in accordance with the settlement agreement between the Office of Hawaiian Affairs and the Department to support and provide resources for Ka Papahana Kaiapuni.

Variances:

Efforts are being made to revitalize operations to a normal level.

Cash balance lapse to general fund? No

Statutory language: N/A

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	350,000	350,000	350,000	350,000	350,000	350,000	350,000
Beginning Cash Balance	311,323	317,166	328,519	241,388	199,311	179,311	159,311
Revenues	5,842	11,353	7,891	627	10,000	10,000	10,000
Expenditures	-	-	95,022	1,539	30,000	30,000	30,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
AJV01018 (From: T-936 / To: T-902)				(41,165)			
Rounding/misc adjustment	1						
Net Total Transfers	1	-	-	(41,165)	-	-	-
Ending Cash Balance	317,166	328,519	241,388	199,311	179,311	159,311	139,311
Encumbrances	-	-	8,380	-	59,770	59,770	59,770
Unencumbered Cash Balance	317,166	328,519	233,008	199,311	119,541	99,541	79,541

Attachment A

Additional Information:

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

Attachment A

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

Department:	EDN	Contact Name:	Dawn (Kaui) Sang
Program ID(s):	EDN 100	Phone Number:	784-9073
Name of Fund:	Alu Like Projects	Fund Type (MOF):	Trust
Legal Authority:	Section 302A-1122, HRS	Appropriation Account Number:	T-938-E

Intended Purpose:
This fund was established in 1992 to account for moneys received through a memorandum of agreement with Alu Like, Inc.'s Native Hawaiian Vocational Education Program.

Source of Revenues:
Revenues are from funds received under contract with Alu Like, Inc.

Current Program Activities/Allowable Expenses:
Allowable expenses are as prescribed by various memoranda of agreement, but for students of Hawaiian ancestry who are participating in vocational educational programs. Educational programs provide career education counseling for students, staff development programs, and curriculum development.

Variances:
No further revenues or expenditures for this program will be recorded under this appropriation account after existing cash balance is expended.

Cash balance lapse to general fund? No

Statutory language: N/A

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	280,000	280,000	280,000	280,000	280,000	280,000	280,000
Beginning Cash Balance	17,528	17,528	17,528	33,430	33,430	33,430	33,430
Revenues	-	-	15,902	-	-	-	-
Expenditures	-	-	-	-	-	-	-
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment							
Net Total Transfers	-	-	-	-	-	-	-
Ending Cash Balance	17,528	17,528	33,430	33,430	33,430	33,430	33,430
Encumbrances	-	-	-	-	-	-	-
Unencumbered Cash Balance	17,528	17,528	33,430	33,430	33,430	33,430	33,430

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							

Attachment A

Amount Held in CODs, Escrow Accounts, or Other Investments							

Attachment A

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

Department:	EDN	Contact Name:	Ryan Shimabuku
Program ID(s):	EDN 100	Phone Number:	897-4527
Name of Fund:	Settlements - Operating	Fund Type (MOF):	Trust
Legal Authority:	Section 302A-1122, HRS (administratively established)	Appropriation Account Number:	T-968-E

Intended Purpose:

Receives monetary awards pursuant to court-approved settlement agreements, generally for the benefit of public schools and their students.

The Department takes seriously its responsibility as a fund manager to ensure the longevity and sustainability of funds. Maintaining a positive cash balance through prudent, effective management ensures that we may continue to serve the needs of our target and often vulnerable populations. The fund is important as it provides a dedicated source of predictable and stable funding necessary to address these needs.

Source of Revenues:

Court-approved settlements.

Current Program Activities/Allowable Expenses:

Per the terms of the settlement agreement.

Variances:

Revenues and expenditures are dependent on received settlements, which are unpredictable in nature.

Cash balance lapse to general fund? No

Statutory language: N/A

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Beginning Cash Balance	126,384	120,091	115,786	118,597	118,972	118,972	118,972
Revenues	2,417	4,404	2,812	375	-	-	-
Expenditures	8,710	8,710	-	-	-	-	-
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment		1	(1)				
Net Total Transfers	-	1	(1)	-	-	-	-
Ending Cash Balance	120,091	115,786	118,597	118,972	118,972	118,972	118,972
Encumbrances	8,710	-	-	-	-	-	-
Unencumbered Cash Balance	111,381	115,786	118,597	118,972	118,972	118,972	118,972

Attachment A

Additional Information:

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

Attachment A

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

Department: EDN
Program ID(s): EDN 400
Name of Fund: Settlements - Facilities
Legal Authority: Administratively established

Contact Name: Jadine Urasaki
Phone Number: 784-5040
Fund Type (MOF): Trust
Appropriation Account Number: T-969-E

Intended Purpose:
Receives monetary awards pursuant to insurance payments or court-approved settlement agreements, generally for the benefit of public schools and their students.

Source of Revenues:
Department or court-approved settlements and insurance payments.

Current Program Activities/Allowable Expenses:
Per the terms of the settlement agreement.

Variances:
Revenues and expenditures are dependent on received settlements, which are unpredictable in nature.

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

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Beginning Cash Balance	131,166	134,608	139,444	142,644	142,907	144,269	145,631
Revenues	3,442	4,836	3,201	262	1,362	1,362	1,362
Expenditures	-	-	-	-	-	-	-
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment			(1)	1			
Net Total Transfers	-	-	(1)	1	-	-	-
Ending Cash Balance	134,608	139,444	142,644	142,907	144,269	145,631	146,993
Encumbrances	-	-	-	-	-	-	-
Unencumbered Cash Balance	134,608	139,444	142,644	142,907	144,269	145,631	146,993

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							

Attachment A

Amount Held in CODs, Escrow Accounts, or Other Investments							

Attachment A

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

Department: EDN
Program ID(s): N/A
Name of Fund: Agency Fund
Legal Authority: Section 302A-1130, HRS (administratively established)

Contact Name: Ryan Shimabuku
Phone Number: 897-4527
Fund Type (MOF): Trust
Appropriation Account Number: T-999-E

Intended Purpose:

This trust account exists to allow schools to collect and expend funds for co-curricular activities.

The Department takes seriously its responsibility as a fund manager to ensure the longevity and sustainability of funds. Maintaining a positive cash balance through prudent, effective management ensures that we may continue to serve the needs of our target and often vulnerable populations. The fund is important as it provides a dedicated source of predictable and stable funding necessary to address these needs.

Source of Revenues:
Revenues include school registration fees, field trip fees, fundraisers, club dues, sport team concession revenue, athletic activity books, yearbooks, uniforms, student association or student government dues, class dues, and other authorized fees.

Current Program Activities/Allowable Expenses:

Funds collected are to be used to pay for student activities authorized by the school principal and which complement classroom instruction by providing learning experiences that meet individual needs and develop citizenship skills and positive attitudes in less formal educational settings.

Variances:
None

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

Financial Data							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Beginning Cash Balance	30,869,770	32,843,678	33,909,047	36,513,942	37,219,574	37,219,574	37,219,574
Revenues	30,268,773	32,642,997	35,369,067	35,154,897	35,000,000	35,000,000	35,000,000
Expenditures	28,294,865	31,577,628	32,764,172	34,449,265	35,000,000	35,000,000	35,000,000
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Rounding/misc adjustment							
Net Total Transfers	-	-	-	-	-	-	-
Ending Cash Balance	32,843,678	33,909,047	36,513,942	37,219,574	37,219,574	37,219,574	37,219,574
Encumbrances	-	-	-	-	-	-	-

Attachment A

Unencumbered Cash Balance	32,843,678	33,909,047	36,513,942	37,219,574	37,219,574	37,219,574	37,219,574

Additional Information:

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

Attachment B

Non-General Fund Program Measures Report
for Submittal to the 2027 Legislature
Department of Education

Name of Fund: Federal Funds - EDN 100
Appropriation Account Number: S-210-E
Fund Type (MOF): Federal (N)
Legal Authority: Elementary and Secondary Education Act

Statement of Objectives

To provide necessary resources for regular education through the implementation of various federally funded programs. Program measures are dependent upon the varying requirements of the individual federal grant awards.

	Fund Measures of Effectiveness	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	Dependent upon the varying requirements of the individual federal grant awards						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

	Program Size Indicators	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	Dependent upon the varying requirements of the individual federal grant awards							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Attachment B

	Fund Activities Encompassed	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	Dependent upon the varying requirements of the individual federal grant awards						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Attachment B

Non-General Fund Program Measures Report
for Submittal to the 2027 Legislature
Department of Education

Name of Fund: Federal Funds - EDN 150
Appropriation Account Number: S-215-E
Fund Type (MOF): Federal (N)
Legal Authority: I.D.E.A., SPED Pre-school, and Impact Aid Disabilities

Statement of Objectives

To provide special education and related services to eligible students with disabilities through the implementation of various federally funded programs. Program measures are dependent upon the varying requirements of the individual federal grant awards.

	Fund Measures of Effectiveness	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**	**FY 2032**
1.	Dependent upon the varying requirements of the individual federal grant awards						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

	Program Size Indicators	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**	**FY 2032**
1.	Dependent upon the varying requirements of the individual federal grant awards							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Attachment B

	Fund Activities Encompassed	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	Dependent upon the varying requirements of the individual federal grant awards						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Attachment B

Non-General Fund Program Measures Report
for Submittal to the 2027 Legislature
Department of Education

Name of Fund: Federal Funds - EDN 200
Appropriation Account Number: S-220-E
Fund Type (MOF): Federal (N)
Legal Authority: Education for Homeless Children & Youth Grant

Statement of Objectives

The Education for Homeless Children and Youth (EHCY) is funded to identify children and youth in unstable housing, and remove barriers to attendance, full participation, and success in school, starting with enrollment.

	Fund Measures of Effectiveness	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	Attendance rate (%) of identified homeless students, grades pre-K to 12	65	68	72	76	76	80
2.	Percentage of identified, kindergarten-aged students who enroll in school on a timely basis	30	40	50	50	50	50
3.	Graduation rate (%) of identified students	85	85	85	85	85	85
4.	Percentage of total enrolled students who are identified homeless	3	3	3	3	3	3
5.							
6.							
7.							
8.							
9.							
10.							

	Program Size Indicators	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	Number of students identified annually	4,710	5,000	5,000	5,000	5,000	5,000	5,000
2.	Number of children birth to age 5 identified by team for referrals	708	600	600	600	600	600	600
3.	Number of unaccompanied youth identified	134	200	200	200	200	200	200
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Attachment B

	Fund Activities Encompassed	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	Community outreach - percentage of identified students reached	70	80	90	90	90	90
2.	Number of young children enrolled in preschool or childcare	300	300	300	300	300	300
3.	Number of students who are re-engaged in school or diverted from drop-out	96	106	116	127	127	127
4.	Number of students receiving transportation services prek-8 via School Transportation Branch	700	700	700	700	700	700
5.	Percentage of referrals made for housing support and other basic needs	35	40	45	45	45	45
6.							
7.							
8.							
9.							
10.							

Attachment B

Non-General Fund Program Measures Report
for Submittal to the 2027 Legislature
Department of Education

Name of Fund: Federal Funds - EDN 400
Appropriation Account Number: S-240-E
Fund Type (MOF): Federal (N)
Legal Authority: USDA Child Nutrition Program

Statement of Objectives
To maintain 100% compliance with federal regulations around school lunch nutritional standards.

	Fund Measures of Effectiveness	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	Percentage of eligible population served - paid	56	56	56	56	56	56
2.	Percentage of eligible population served - free	36	36	36	36	36	36
3.	Percentage of eligible population served - reduced	8	8	8	8	8	8
4.							
5.							
6.							
7.							
8.							
9.							
10.							

	Program Size Indicators	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	Number of Department schools	257	257	257	257	257	257	257
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

	Fund Activities Encompassed	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	Number of student lunches - paid	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000
2.	Number of student lunches - free	7,500,000	7,500,000	7,500,000	7,500,000	7,500,000	7,500,000

Attachment B

3.	Number of student lunches - reduced	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
4.	Number of student breakfasts - paid	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
5.	Number of student breakfasts - free	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
6.	Number of student breakfasts - reduced	300,000	300,000	300,000	300,000	300,000	300,000
7.	Number of onsite reviews conducted - National School Lunch Program	257	257	257	257	257	257
8.	Number of onsite reviews conducted - After School Snack Program	85	85	85	85	85	85
9.	Number of onsite reviews conducted - Summer Feeding Program / Seamless Summer Option	92	92	92	92	92	92
10.							

Attachment B

Non-General Fund Program Measures Report
for Submittal to the 2027 Legislature
Department of Education

Name of Fund: Federal Funds - EDN 400
Appropriation Account Number: S-241-E
Fund Type (MOF): Federal (N)
Legal Authority: USDA Child Nutrition Program

Statement of Objectives

Program activities support and provide technical assistance to schools to meet USDA standards of compliance. These activities include training, technical assistance in person and distance, administrative reviews, and audits of programs. In addition, the budget supports staff salaries, fringe expenses, office expenses, network and website maintenance, as well as software tools to assist the School Food Authorities and sponsors. The ultimate goal of all these activities is to ensure all school nutrition programs are compliant with Federal regulations to allow them to receive millions of dollars in subsidy from USDA.

	Fund Measures of Effectiveness	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	National School Lunch Program total meal counts (estimate)	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000
2.	Child and Adult Care Food Program total meal counts (estimate)	4,400,000	4,400,000	4,400,000	4,400,000	4,400,000	4,400,000
3.	Summer Food Service Program total meal counts (estimate)	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000
4.							
5.							
6.							
7.							
8.							
9.							
10.							

	Program Size Indicators	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	National School Lunch Program participants	20	20	20	20	20	20	20
2.	Child and Adult Care Food Program participants	51	51	51	51	51	51	51
3.	Summer Food Service Program participants	13	13	13	13	13	13	13
4.	Fresh Fruit and Vegetable Program participants	10	10	10	10	10	10	10
5.								
6.								
7.								
8.								
9.								
10.								

Attachment B

	Fund Activities Encompassed	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	Administrative reviews and procurement reviews audited per year - National School Lunch Program and Fresh Fruit and Vegetable Program	8	8	8	8	8	8
2.	Program reviews and procurement reviews audited per year - Child and Adult Care Food Program	17	17	17	17	17	17
3.	Program reviews and procurement reviews audited per year - Summer Food Service Program	7	7	7	7	7	7
4.	Number of participating sites in the National School Lunch Program	289	289	289	289	289	289
5.	Number of participating sites in the Child and Adult Care Food Program	213	213	213	213	213	213
6.	Number of participating sites in the Summer Food Service Program	146	146	146	146	146	146
7.							
8.							
9.							
10.							

Attachment B

Non-General Fund Program Measures Report
for Submittal to the 2027 Legislature
Department of Education

Name of Fund: Federal Funds - EDN 500
Appropriation Account Number: S-250-E
Fund Type (MOF): Federal (N)
Legal Authority: Public Law 113-128 Workforce Innovation and Opportunity Act (Adult Education)

Statement of Objectives

The purpose of the Workforce Innovation and Opportunity Act, Title II Adult Education and Family Literacy Act, is to create a partnership among the federal government, states, and localities to provide, on a voluntary basis, adult education and literacy activities.

The objectives are to:
(1) Assist adults to become literate and obtain the knowledge and skills necessary for employment and economic self-sufficiency;
(2) Assist adults who are parents or family members to obtain the education and skills that: (A) are necessary to becoming full partners in the educational development of their children; and (B) lead to sustainable improvements in the economic opportunities for their family;
(3) Assist adults in attaining a secondary school diploma and in the transition to postsecondary education and training, including through career pathways; and
(4) Assist immigrants and other individuals who are English language learners in: (A) improving their (i) reading, writing, speaking, and comprehension skills in English and (ii) mathematics skills; and (B) acquiring an understanding of the American system of government, individual freedom, and the responsibilities of citizenship through adult education education and literacy activities.

	Fund Measures of Effectiveness	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	Number of adults enrolled who achieve at least one educational functioning level	1,000	1,000	1,000	1,000	1,000	1,000
2.	Number of adults enrolled who attain a secondary school diploma	250	250	250	250	250	250
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

	Program Size Indicators	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	Adults who are basic skills deficient and do not have a high school diploma	2,423	2,400	2,400	2,400	2,400	2,400	2,400
2.	Adults who are English Language Learners	1,055	1,000	1,000	1,000	1,000	1,000	1,000
3.								
4.								

5.								
6.								
7.								
8.								
9.								
10.								

	Fund Activities Encompassed	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	Adult Basic Education (# of adults enrolled)	1,500	1,500	1,500	1,500	1,500	1,500
2.	Adult Secondary Education (# of adults enrolled)	800	800	800	800	800	800
3.	English Language Acquisition (# of adults enrolled)	1,000	1,000	1,000	1,000	1,000	1,000
4.	Integrated English Literacy and Civics Education (# of adults enrolled)	10	10	10	10	10	10
5.	Integrated Education and Training (# of adults enrolled)	100	100	100	100	100	100
6.	Corrections Education (# of adults enrolled)	230	230	230	230	230	230
7.							
8.							
9.							
10.							

Attachment B

Non-General Fund Program Measures Report
for Submittal to the 2027 Legislature
Department of Education

Name of Fund: Federal Funds - EDN 700
Appropriation Account Number: S-270-E
Fund Type (MOF): Federal (N)
Legal Authority: Head Start Act

Statement of Objectives

1. Participate and contribute to the State ECE financing strategy
2. Facilitate Head Start program participation in state data systems
3. Workforce supports that include Head Start staff
4. School transition and preschool/kindergarten alignment
5. Coordinated enrollment initiative
6. Strategies to ensure access to foster care survivor benefits
7. Integrate Head Start Programs with State comprehensive support systems

	Fund Measures of Effectiveness	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	New partnerships are established	7	5	5	5	5	5
2.	MOUs are in process or in place	7	5	5	5	5	5
3.	Professional development resources and activities are available to HS staff	10	10	10	10	10	10
4.	HS/EHS programs are fully enrolled	6	6	6	6	6	6
5.	New contracts or grants are awarded to HS/EHS grantees to enhance enrollment	6	6	6	6	6	6
6.	Early childhood state plans reflect vulnerable children served by HS/EHS	4	4	4	4	4	4
7.							
8.							
9.							
10.							

	Program Size Indicators	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	Workforce beneficiaries (HS/EHS staff)	500	500	500	500	500	500	500
2.	Beneficiaries of HS/EHS services (enrollees)	2,400	2,400	2,400	2,400	2,400	2,400	2,400
3.								
4.								
5.								
6.								
7.								
8.								
9.								

10.								

	Fund Activities Encompassed	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	Convene outreach/enrollment-related partnership meetings	5	5	5	5	5	5
2.	Convene workforce development partnership meetings	4	4	4	4	4	4
3.	Convene MOU development partnership meetings	3	3	3	3	3	3
4.	Develop/execute public awareness activities	3	3	3	3	3	3
5.	Facilitate/participate in early childhood systems-building planning meetings	4	4	4	4	4	4
6.	Attend state/national conferences required or allowable by grant award	5	5	5	5	5	5
7.							
8.							
9.							
10.							

Attachment B

Non-General Fund Program Measures Report
for Submittal to the 2027 Legislature
Department of Education

Name of Fund: School Level Ag & Industrial Pursuits
Appropriation Account Number: S-301-E
Fund Type (MOF): Special
Legal Authority: Section 302A-420, HRS

Statement of Objectives
To provide students with an opportunity to connect their learning to authentic real-life experiences and opportunities in the community, industry, and workforce.

	Fund Measures of Effectiveness	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

	Program Size Indicators	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

	Fund Activities Encompassed	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.							
2.							

Attachment B

3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Attachment B

Non-General Fund Program Measures Report
for Submittal to the 2027 Legislature
Department of Education

Name of Fund: Adult Education Special Fund
Appropriation Account Number: S-302-E
Fund Type (MOF): Special
Legal Authority: Section 302A-435, HRS

Statement of Objectives

Adults will become literate and obtain the knowledge and skills necessary for employment and economic self-sufficiency through the attainment of a secondary school high school diploma equivalent and improving the reading, writing, speaking, and comprehension skills in English of adults who are English language learners.

	Fund Measures of Effectiveness	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**	**FY 2032**
1.	Number of participants who attain a secondary school diploma equivalent	250	250	250	250	250	250
2.	Number of participants who achieve one educational level gain	1,000	1,000	1,000	1,000	1,000	1,000
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

	Program Size Indicators	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**	**FY 2032**
1.	Adult residents without a high school degree and adult immigrants who are English Language Learners	3,478	3,200	3,450	3,450	3,450	3,450	3,450
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Attachment B

	Fund Activities Encompassed	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	Number of participants receiving adult basic education	2,425	2,550	2,550	2,550	2,550	2,550
2.	Number of participants who are immigrants receiving English language education	600	650	650	650	650	650
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Attachment B

Non-General Fund Program Measures Report
for Submittal to the 2027 Legislature
Department of Education

Name of Fund: School Food Service
Appropriation Account Number: S-304-E
Fund Type (MOF): Special
Legal Authority: Section 302A-405, HRS

Statement of Objectives

To meet 100% of USDA meal pattern requirements, ensuring that Hawaii's students are given the opportunity to make healthy food choices by providing high-quality, nutritious, and affordable meals in a courteous, stress-free environment, while supporting a statewide nutrition education program in fiscally responsible way.

	Fund Measures of Effectiveness	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**	**FY 2032**
1.	Percentage of eligible population served - paid	56	56	56	56	56	56
2.	Percentage of eligible population served - free	36	36	36	36	36	36
3.	Percentage of eligible population served - reduced	8	8	8	8	8	8
4.							
5.							
6.							
7.							
8.							
9.							
10.							

	Program Size Indicators	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**	**FY 2032**
1.	Number of Department schools	257	257	257	257	257	257	257
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

	Fund Activities Encompassed	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**	**FY 2032**
1.	Number of student lunches - paid	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000

Attachment B

2.	Number of student lunches - free	7,500,000	7,500,000	7,500,000	7,500,000	7,500,000	7,500,000
3.	Number of student lunches - reduced	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
4.	Number of student breakfasts - paid	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
5.	Number of student breakfasts - free	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
6.	Number of student breakfasts - reduced	300,000	300,000	300,000	300,000	300,000	300,000
7.	Number of onsite reviews conducted - National School Lunch Program	257	257	257	257	257	257
8.	Number of onsite reviews conducted - After School Snack Program	85	85	85	85	85	85
9.	Number of onsite reviews conducted - Summer Feeding Program / Seamless Summer Option	92	92	92	92	92	92
10.							

Attachment B

Non-General Fund Program Measures Report
for Submittal to the 2027 Legislature
Department of Education

Name of Fund: Comprehensive Student Support Services Human Resources Stipend Program
Appropriation Account Number: S-305-E
Fund Type (MOF): Special
Legal Authority: Section 302A-707, HRS

Statement of Objectives

There are annual general funds appropriated for the development of Special Education teachers through tuition stipends as established under the Felix Stipend program. In return for tuition stipends, recipients agree to earn a special education teaching license and work in a public school for up to three years. This special fund was established for the purpose of depositing moneys received as repayment from students who have breached their contractual agreements under the Felix stipend program; the fund serves as a tool to both dissuade individuals from walking away from their obligations under the Felix stipend program contract, and to recover funds to be used for further tuition stipends.

	Fund Measures of Effectiveness	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**	**FY 2032**
1.	Percentage of stipend recipients completing program and work commitment requirements	90	90	90	90	90	90
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

	Program Size Indicators	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**	**FY 2032**
1.	Total number of SPED teacher candidates enrolled in university programs	220	266	250	250	250	250	250
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Attachment B

	Fund Activities Encompassed	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	Number of additional tuition stipends issued from recovered funds (each stipend averages $15,000)	10	10	8	8	8	8
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Attachment B

Non-General Fund Program Measures Report
for Submittal to the 2027 Legislature
Department of Education

Name of Fund: Commercial Enterprises Revolving Fund
Appropriation Account Number: S-308-E
Fund Type (MOF): Revolving
Legal Authority: Section 302A-324, HRS

Statement of Objectives

School or any career pathway, academy, or program operated within a school may engage in commercial enterprises that are related to the primary educational purposes of the school, career pathway, academy, or program as set forth in this chapter, including the sale of goods produced by or for an individual school, career pathway, academy, or program.

	Fund Measures of Effectiveness	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	Number of school participating in commercial enterprises	15	17	19	21	23	25
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

	Program Size Indicators	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	Number of High Schools within the DOE	45	45	45	45	45	45	45
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Attachment B

	Fund Activities Encompassed	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	Number of commercial enterprises with in all DOE High Schools	30	35	40	45	50	55
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Attachment B

Non-General Fund Program Measures Report
for Submittal to the 2027 Legislature
Department of Education

Name of Fund: Teacher Housing
Appropriation Account Number: S-310-E
Fund Type (MOF): Revolving
Legal Authority: Section 302A-833, HRS

Statement of Objectives

To manage and maintain the rental properties assigned to the Teacher Housing Program. This shall be accomplished through assignment of available housing pursuant to Department guidelines, collection of rental incomes, and management of the maintenance and repair of the properties.

	Fund Measures of Effectiveness	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	Percentage of emergency repair requests responded to with 48 hours of notification	100	100	100	100	100	100
2.	Percentage of vacant cottages prepared for occupancy, tenants placed, and rentals deposited before the start of school	95	95	95	95	95	95
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

	Program Size Indicators	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	Number of cottages under management	55	62	62	62	62	62	62
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Attachment B

	Fund Activities Encompassed	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	Number of (emergency) repair requests responded to	85	85	85	85	85	85
2.	Number of placements made for teacher housing	50	50	50	50	50	50
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Attachment B

Non-General Fund Program Measures Report
for Submittal to the 2027 Legislature
Department of Education

Name of Fund: Adult Education Revolving Fund
Appropriation Account Number: S-322-E
Fund Type (MOF): Revolving
Legal Authority: Section 302A-435, HRS

Statement of Objectives

Adults will become literate and obtain the knowledge and skills necessary for employment and economic self-sufficiency through the attainment of a secondary school high school diploma equivalent and improving the reading, writing, speaking, and comprehension skills in English of adults who are English language learners.

	Fund Measures of Effectiveness	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**	**FY 2032**
1.	Number of participants who attained a secondary school diploma equivalent	250	250	250	250	250	250
2.	Number of participants who achieved one educational level gain	1,000	1,000	1,000	1,000	1,000	1,000
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

	Program Size Indicators	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**	**FY 2032**
1.	Adult residents without a high school degree and adult immigrants who are English Language Learners	3,478	3,200	3,450	3,450	3,450	3,450	3,450
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Attachment B

	Fund Activities Encompassed	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	Number of participants receiving adult basic education	2,425	2,550	2,550	2,550	2,550	2,550
2.	Number of participants who are immigrants receiving English language education	600	650	650	650	650	650
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Attachment B

Non-General Fund Program Measures Report
for Submittal to the 2027 Legislature
Department of Education

Name of Fund: Summer School and Intersession Fund
Appropriation Account Number: S-323-E
Fund Type (MOF): Special
Legal Authority: Section 302A-1310, HRS

Statement of Objectives

To provide an extended learning opportunity for students to have additional time and/or differentiated learning opportunities to demonstrate academic proficiency, foster innovation and creativity, and challenge students to achieve beyond the minimum requirements for graduation by offering enrichment and credit opportunities during the summer. Reference: BOE Policy 500-18

	Fund Measures of Effectiveness	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**	**FY 2032**
1.	Number of non-DOE student enrolled in summer learning programs.	94	94	94	94	94	94
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

	Program Size Indicators	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**	**FY 2032**
1.	K-12 students (Non-DOE) in enrolled in summer programs	94	94	94	94	94	94	94
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Attachment B

	Fund Activities Encompassed	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	Schools that collected tuition and fees for non-public school students in summer and other out-of-school-time programs.	20	20	20	20	20	20
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Attachment B

Non-General Fund Program Measures Report
for Submittal to the 2027 Legislature
Department of Education

Name of Fund: Community Use of School Facilities
Appropriation Account Number: S-325-E
Fund Type (MOF): Special
Legal Authority: Section 302A-1148, HRS

Statement of Objectives

Governed by chapter 39, Hawaii Administrative Rules, this program provides the general public and community the ability to rent school facilities for general recreational or other organizational purposes. Fees generate supplemental funding for regular operating budgets. In 2020, an online Capital Improvement Program Project Tracking (CPT) application was instituted to modernize the use of facilities application process to automate identification of user types, assess fees, and determine insurance requirements.

	Fund Measures of Effectiveness	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	Percentage of applicable HIDOE facilities utilized for community use	100	100	100	100	100	100
2.	Percentage of HIDOE schools and offices with access to Capital Improvements Projects Tracking application database	100	100	100	100	100	100
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

	Program Size Indicators	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	Number of HIDOE sites with facilities available for community	267	267	267	267	267	267	267
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Attachment B

	Fund Activities Encompassed	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	Number of Department, school, and school-related activites as reported by schools and offices	335	345	345	345	345	345
2.	Number of activities for which organizations made no admission charges, collections, or received offerings during use of facilities as reported by schools and offices	100	110	110	110	110	110
3.	Number of activities for which organizations charged participants a fee or tuition; collected donations, contributions or offerings; or conducted fundraising activities, meetings, or services to promote a business, product, or religion as reported by schools and offices	120	140	140	140	140	140
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Attachment B

Non-General Fund Program Measures Report
for Submittal to the 2027 Legislature
Department of Education

Name of Fund: School Bus Fare Revolving Fund
Appropriation Account Number: S-326-E
Fund Type (MOF): Revolving
Legal Authority: Section 302A-407.5, HRS

Statement of Objectives

The objective of the revolving fund is two-fold: 1) Provide alternative transportation options such as mileage reimbursement and city bus passes for families with unique transportation circumstances in which the yellow school bus service does not work for them (but they qualify for transportation per HAR); and 2) Support the Department's associated operational costs including routing software and management; a school bus driver training program; online application, payment, and pass printing options; and other related expenses.

	Fund Measures of Effectiveness	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	% of city bus pass requests funded	100	100	100	100	100	100
2.	% of mileage reimbursement requests funded	100	100	100	100	100	100
3.	% of drivers completing school bus training requirements	100	100	100	100	100	100
4.	% of families utilizing online bus pass application portal	70	70	70	70	70	70
5.							
6.							
7.							
8.							
9.							
10.							

	Program Size Indicators	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	Number of student transportation drivers	540	535	600	600	600	600	600
2.	Number of applications received	26,757	21,183	34,000	35,000	35,000	35,000	35,000
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

	Fund Activities Encompassed	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	Number of schools to which city bus pass options, for Islands with the infrastructure (Oahu, Maui, Kauai, Hawaii Island) and eligible population, were promoted	257	257	257	257	257	257
2.	Number of schools to which mileage reimbursement option for eligible families was promoted	257	257	257	257	257	257
3.	Resources provided for online applications, payment options, and bus pass printing to reduce foot traffic at the schools	257	257	257	257	257	257
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Attachment B

Non-General Fund Program Measures Report
for Submittal to the 2027 Legislature
Department of Education

Name of Fund: Hawaii School-Level Minor R&M Spl Fnd
Appropriation Account Number: S-327-E
Fund Type (MOF): Special
Legal Authority: Section 302A-1504.5, HRS

Statement of Objectives

Annual contributions to the fund by public donations dropped significantly to an estimated $24K for FY 23. These funds will be used for a few small painting and playground equipment repairs each year.

	Fund Measures of Effectiveness	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	Percentage of public donations spent on schools	100	100	100	100	100	100
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

	Program Size Indicators	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	Number of schools served by funds	2	2	2	2	2	2	2
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Attachment B

	Fund Activities Encompassed	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	Number of small painting and playground repair projects implemented	2	2	2	2	2	2
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Attachment B

Non-General Fund Program Measures Report
for Submittal to the 2027 Legislature
Department of Education

Name of Fund: School Special Fee Revolving Account (Reimb for Lost Textbook & Equip)
Appropriation Account Number: S-330-E
Fund Type (MOF): Special
Legal Authority: Section 302A-1130.6, HRS

Statement of Objectives

To collect and distribute fees from lost, stolen, damaged or destroyed books, supplies, and equipment, providing a dedicated source of funding for replacing learning tools critical to supporting students' continued learning. Funds that are collected are used to reimburse schools for the lost, stolen, or damaged items; therefore, program measures do not apply.

	Fund Measures of Effectiveness	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

	Program Size Indicators	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	N/A							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

	Fund Activities Encompassed	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	N/A						
2.							

3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Attachment B

Non-General Fund Program Measures Report
for Submittal to the 2027 Legislature
Department of Education

Name of Fund: Education Design and Construction Project Assessment Fund
Appropriation Account Number: S-339-E
Fund Type (MOF): Revolving
Legal Authority: Section 302A-1508, HRS

Statement of Objectives

The statutory purpose of the revolving fund is to defray operating expenses relating to the management, administration, and coordination of construction projects managed by the Office of Facilities and Operations for the benefit of Hawaii public schools and their students.

	Fund Measures of Effectiveness	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**	**FY 2032**
1.	Number of projects completed (Estimated)	135	145	145	145	145	145
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

	Program Size Indicators	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**	**FY 2032**
1.	Number of schools	264	264	264	264	264	264	264
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

	Fund Activities Encompassed	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**	**FY 2032**
1.	Number of projects	135	145	145	145	145	145

Attachment B

2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Attachment B

Non-General Fund Program Measures Report
for Submittal to the 2027 Legislature
Department of Education

Name of Fund: Federal Rev Maximization Prg
Appropriation Account Number: S-344-E
Fund Type (MOF): Revolving
Legal Authority: Section 302A-1406, HRS

Statement of Objectives

To maximize reimbursements paid to the Department by the federal government for eligible services rendered to eligible students and for administrative costs related to outreach to and support of eligible students. Surplus funds will allow the Department to provide and support current and additional Medicaid-eligible services and programs for our students.

	Fund Measures of Effectiveness	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	Pursuant to Act 248, SLH 2022, a position within S-344 was transferred back to S-345.						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

	Program Size Indicators	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	N/A							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Attachment B

	Fund Activities Encompassed	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Attachment B

Non-General Fund Program Measures Report
for Submittal to the 2027 Legislature
Department of Education

Name of Fund: Recovery of Federal Reimbursement
Appropriation Account Number: S-345-E
Fund Type (MOF): Revolving
Legal Authority: Section 302A-1406, HRS

Statement of Objectives

To maximize reimbursements paid to the Department by the federal government for eligible services rendered to eligible students and for administrative costs related to outreach to and support of eligible students. Surplus funds will allow the Department to provide and support current and additional Medicaid-eligible services and programs for our students.

	Fund Measures of Effectiveness	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**	**FY 2032**
1.	Total Medicaid reimbursement received	500,000	1,000,000	2,500,000	3,000,000	3,500,000	4,000,000
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

	Program Size Indicators	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**	**FY 2032**
1.	Students with a Medicaid identification number and parental consent for reimbursement	3,503	3,503	3,503	3,503	3,503	3,503	3,503
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Attachment B

	Fund Activities Encompassed	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	Medicaid Reimbursement Section personnel costs	1,960,468	1,960,468	1,960,468	1,960,468	1,960,468	1,960,468
2.	Third Party Administrator and Medicaid claiming services	681,000	100,000	250,000	300,000	350,000	400,000
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Attachment B

Non-General Fund Program Measures Report
for Submittal to the 2027 Legislature
Department of Education

Name of Fund: After-School Plus Program Revolving Fund
Appropriation Account Number: S-346-E
Fund Type (MOF): Revolving / Interdepartmental Xfer
Legal Authority: Section 302A-1149.5, HRS

Statement of Objectives

To reduce the high incidence of "latchkey" children in the public elementary schools whose parents work, attend school, or are in job training programs by providing affordable after-school child care services in a safe, secure, and nurturing environment with a variety of enriching activities.

	Fund Measures of Effectiveness	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	Parent satisfaction rating (goal is 85% or higher)	85	85	85	85	85	85
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

	Program Size Indicators	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	Total number of HIDOE elementary students (K-6)	90,000	90,000	90,000	90,000	90,000	90,000	90,000
2.	Total number of HIDOE elementary students, eligible for free and reduced price lunch (K-6)	49,000	49,000	49,000	49,000	49,000	49,000	49,000
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Attachment B

	Fund Activities Encompassed	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	Number of schools at which after-school programs are provided	158	160	163	165	165	165
2.	Number of students served by the A+ after school program	12,500	12,750	13,000	13,500	14,000	14,500
3.	Number of students in the A+ after school program who are subsidized	6,000	6,200	6,400	6,700	7,000	7,200
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Attachment B

Non-General Fund Program Measures Report
for Submittal to the 2027 Legislature
Department of Education

Name of Fund: Federal Grants Search, Development, and Application Revolving Fund
Appropriation Account Number: S-347-E
Fund Type (MOF): Revolving
Legal Authority: Section 302A-1405, HRS

Statement of Objectives
To support monitoring of federal education grant programs in the Department and ensure that federal education programs are compliant with federal requirements. To provide support to federal education grant programs via professional development and other opportunities for personnel growth and development.

	Fund Measures of Effectiveness	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**	**FY 2032**
1.	Number of federal education grants in annual Single Audit	5	6	6	6	6	6	6
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

	Program Size Indicators	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**	**FY 2032**
1.	Number of complexes impacted by monitoring	15	15	15	15	15	15	15
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

	Fund Activities Encompassed	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**	**FY 2032**
1.	Number of federal education grants monitored by the Department	3	3	4	4	5	5	6
2.								

Attachment B

3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Attachment B

Non-General Fund Program Measures Report
for Submittal to the 2027 Legislature
Department of Education

Name of Fund:	Driver Education Fund
Appropriation Account Number:	S-350-E
Fund Type (MOF):	Interdepartmental Transfer
Legal Authority:	Section 431:10C-115 and 431:10G-107, HRS

Statement of Objectives

The goal of the program is to reduce and prevent traffic safety injuries and fatalities on Hawaii's highways. The objectives of the program are to: 1) produce knowledgeable, responsible and civic-minded teen drivers, 2) provide traffic safety prevention education to students in grades K-12 (seat belt, bicycle, pedestrian, impaired driving, distracted driving, risky behaviors such as speeding), 3) promote Project Prom/Graduation (impaired driving community prevention program) to high school teens and their parents, 4) provide up-to-date training and resources available in the state and on the mainland to licensed driver education instructors at the public high schools, 5) provide traffic safety education prevention to faculty, staff, and advisors of student organizations, 6) support the traffic safety efforts of the Hawaii State Department of Transportation, City and County of Honolulu Department of Transportation Services, County Police Departments, keiki injury safety organizations, and Mothers Against Drunk Driving, 7) provide traffic safety education training to youth at national teen traffic safety events, and 8) provide opportunities for all driver education instructors at the public high schools to access driver education national, regional and state training conferences on the mainland. The program provides support and resources to all schools to promote traffic safety prevention education.

	Fund Measures of Effectiveness	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	Number of teens enrolled in the driver education student course	4,000	4,000	4,000	4,000	4,000	4,000
2.	Number of teens who pass the driver education student course	3,000	3,000	30,000	3,000	3,000	3,000
3.	Number of student campaign support educational items and materials distributed at the end of the school year	70,000	70,000	70,000	70,000	70,000	70,000
4.	Number of participating schools in traffic safety campaigns and activities	35	35	35	35	35	35
5.	Number of students/audience exposed to traffic safety messages	50,000	50,000	50,000	50,000	50,000	50,000
6.	Number of driver education instructors that enrolled in professional development courses, training, and conferences	30	30	30	30	30	30
7.							
8.							
9.							
10.							

	Program Size Indicators	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	Teens enrolled in driver education course	4,000	4,000	4,000	4,000	4,000	4,000	4,000
2.	K-12 student population	170,000	170,000	170,000	170,000	170,000	170,000	170,000
3.	Driver education instructors	70	80	85	85	85	85	85
4.	Driver education vehicles	76	76	76	80	80	80	80
5.								
6.								

7.								
8.								
9.								
10.								

	Fund Activities Encompassed	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**	**FY 2032**
1.	Traffic safety campaigns, grades K-12	2	2	2	2	2	2
2.	Driver education sessions offered	135	135	135	135	135	135
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Attachment B

Non-General Fund Program Measures Report
for Submittal to the 2027 Legislature
Department of Education

Name of Fund: EARLY LEARNING SPECIAL FUND
Appropriation Account Number: S-356-E
Fund Type (MOF): Special
Legal Authority: Section 302L-5, HRS

Statement of Objectives
To support the early learning system. Program measures to be developed in the future relative to the source of monies deposited into the fund.

	Fund Measures of Effectiveness	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	TBD						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

	Program Size Indicators	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	TBD							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

	Fund Activities Encompassed	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	Community events attended for family outreach.	10	10	10	10	10	10
2.							

Attachment B

3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Attachment B

Non-General Fund Program Measures Report
for Submittal to the 2027 Legislature
Department of Education

Name of Fund: Early Learning Special Fund
Appropriation Account Number: S-357-E
Fund Type (MOF): Special
Legal Authority: Section 302L-5, HRS

Statement of Objectives
N/A

	Fund Measures of Effectiveness	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

	Program Size Indicators	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

	Fund Activities Encompassed	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.							
2.							

Attachment B

3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Attachment B

Non-General Fund Program Measures Report
for Submittal to the 2027 Legislature
Department of Education

Name of Fund: Workers Compensation
Appropriation Account Number: S-360-E
Fund Type (MOF): Interdepartmental Transfer
Legal Authority: Appropriated Annually via Executive Budget

Statement of Objectives
To pay all legally mandated workers' compensation benefits (eligible workers' compensation costs) for federally funded employees.

	Fund Measures of Effectiveness	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**	**FY 2032**
1.	Percentage of time that funds are fully expended within the fund limits	100	100	100	100	100	100
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

	Program Size Indicators	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**	**FY 2032**
1.	Eligible population of federally funded employees	1,156	1,156	1,156	1,156	1,156	1,156	1,156
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

	Fund Activities Encompassed	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**	**FY 2032**
1.	Percentage of time that funds are fully expended within the fund limits	100	100	100	100	100	100
2.							
3.							

4.							
5.							
6.							
7.							
8.							
9.							
10.							

Attachment B

Non-General Fund Program Measures Report
for Submittal to the 2027 Legislature
Department of Education

Name of Fund: Unemployment Insurance - Interdepartmental Fund
Appropriation Account Number: S-361-E
Fund Type (MOF): Interdepartmental Transfer
Legal Authority: Appropriated Annually via Executive Budget

Statement of Objectives

Funds are allocated for the unemployment insurance payment of benefits to Department employees who are eligible, according to charges presented by the Department of Human Resources Development, the billing agency for DLIR.

	Fund Measures of Effectiveness	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**	**FY 2032**
1.	Percentage of time that funds are fully expended within the fund limits	100	100	100	100	100	100
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

	Program Size Indicators	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**	**FY 2032**
1.	All DOE employees eligible for unemployment insurance benefits, if approved for UI benefits by DLIR	35,000	35,000	35,000	35,000	35,000	35,000	35,000
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Attachment B

	Fund Activities Encompassed	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	Percent of time that beneficiaries' employment work hours/status were provided within the allocation for unemployment insurance benefits as approved by DLIR	80	80	80	80	80	80
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Attachment B

Non-General Fund Program Measures Report
for Submittal to the 2027 Legislature
Department of Education

Name of Fund: Federal Funds - EDN 100
Appropriation Account Number: S-810-E
Fund Type (MOF): Federal (P)
Legal Authority: Elementary and Secondary Education Act and Perkins Career and Technical Education Act

Statement of Objectives

To provide necessary resources for regular education through the implementation of various federally funded programs. Program measures are dependent upon the varying requirements of the individual federal grant awards.

	Fund Measures of Effectiveness	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	Dependent upon the varying requirements of the individual federal grant awards						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

	Program Size Indicators	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	Dependent upon the varying requirements of the individual federal grant awards							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Attachment B

	Fund Activities Encompassed	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	Dependent upon the varying requirements of the individual federal grant awards						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Attachment B

Non-General Fund Program Measures Report
for Submittal to the 2027 Legislature
Department of Education

Name of Fund: Federal Funds - EDN 150
Appropriation Account Number: S-815-E
Fund Type (MOF): Federal (P)
Legal Authority: Individuals with Disabilities Education Act

Statement of Objectives

To provide special education and related services to eligible students with disabilities through the implementation of various federally funded programs. Program measures are dependent upon the varying requirements of the individual federal grant awards.

	Fund Measures of Effectiveness	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**	**FY 2032**
1.	Dependent upon the varying requirements of the individual federal grant awards						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

	Program Size Indicators	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**	**FY 2032**
1.	Dependent upon the varying requirements of the individual federal grant awards							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Attachment B

	Fund Activities Encompassed	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	Dependent upon the varying requirements of the individual federal grant awards						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Attachment B

Non-General Fund Program Measures Report
for Submittal to the 2027 Legislature
Department of Education

Name of Fund: Federal Funds - EDN 200
Appropriation Account Number: S-820-E
Fund Type (MOF): Federal (P)
Legal Authority: National Assessment of Education Progress (NAEP)

Statement of Objectives

To provide necessary resources for various federally funded programs for instructional support. Program measures are dependent upon the varying requirements of the individual federal grant awards.

	Fund Measures of Effectiveness	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**	**FY 2032**
1.	Dependent upon the varying requirements of the individual federal grant awards						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

	Program Size Indicators	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**	**FY 2032**
1.	Dependent upon the varying requirements of the individual federal grant awards							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Attachment B

	Fund Activities Encompassed	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	Dependent upon the varying requirements of the individual federal grant awards						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Attachment B

Non-General Fund Program Measures Report
for Submittal to the 2027 Legislature
Department of Education

Name of Fund: Federal Funds - EDN 300
Appropriation Account Number: S-830-E
Fund Type (MOF): Federal (P)
Legal Authority: P.L. 100-297 National Cooperative Education Statistics

Statement of Objectives
To provide necessary resources for various federally funded programs for State administration. Program measures are dependent upon the varying requirements of the individual federal grant awards.

	Fund Measures of Effectiveness	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**	**FY 2032**
1.	Dependent upon the varying requirements of the individual federal grant awards						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

	Program Size Indicators	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**	**FY 2032**
1.	Dependent upon the varying requirements of the individual federal grant awards							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Attachment B

	Fund Activities Encompassed	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	Dependent upon the varying requirements of the individual federal grant awards						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Attachment B

Non-General Fund Program Measures Report
for Submittal to the 2027 Legislature
Department of Education

Name of Fund: EDN400 SCHOOL SUPPORT
Appropriation Account Number: S-840-E
Fund Type (MOF): Federal (P)
Legal Authority: Cooperative Forestry Assistance Act; Safe Drinking Water Act; Economic Adjustment Assistance for State Governments

Statement of Objectives
To provide necessary resources for various federally funded programs for R&M and CIP related projects. Program measures are dependent upon the varying requirements of the individual federal grant awards.

	Fund Measures of Effectiveness	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**	**FY 2032**
1.	Dependent upon the varying requirements of the individual federal grant awards						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

	Program Size Indicators	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**	**FY 2032**
1.	Dependent upon the varying requirements of the individual federal grant awards							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Attachment B

	Fund Activities Encompassed	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	Dependent upon the varying requirements of the individual federal grant awards						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Attachment B

Non-General Fund Program Measures Report
for Submittal to the 2027 Legislature
Department of Education

Name of Fund: EDN500 SCHOOL SUPPORT SERVICES
Appropriation Account Number: S-850-E
Fund Type (MOF): Federal (P)
Legal Authority: Community Project Funding/Congressionally Directed Spending

Statement of Objectives

To provide necessary resources for various federally funded programs for the Community School for Adults. Program measures are dependent upon the varying requirements of the individual federal grant awards.

	Fund Measures of Effectiveness	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	Dependent upon the varying requirements of the individual federal grant awards						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

	Program Size Indicators	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	Dependent upon the varying requirements of the individual federal grant awards							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Attachment B

	Fund Activities Encompassed	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	Dependent upon the varying requirements of the individual federal grant awards						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Attachment B

Non-General Fund Program Measures Report
for Submittal to the 2027 Legislature
Department of Education

Name of Fund: EARLY LEARNING - Preschool Development Grant Birth Through Five
Appropriation Account Number: S-870-E
Fund Type (MOF): Federal (P)
Legal Authority: Section 9212 of ESSA, Public Law 114-95

Statement of Objectives

Hawai'i seeks to strengthen and unify its early childhood system by addressing the needs identified in the 2024 Comprehensive Needs Assessment and the updated 2025–2030 Early Childhood State Plan. The proposed project focuses on improving services for children from birth to five and their families across the mixed-delivery system, including Head Start, EOEL public preschool, child care programs, and home- and community-based providers.

	Fund Measures of Effectiveness	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	Revision of Hawai'i Early Learning Development Standards (HELDS) utilized statewide	1					
2.	Adopt Professional Standards and Competencies (PSCs) to establish a shared framework of knowledge and competencies across the state early childhood system.	1					
3.	Development of a unified Building Block Network	1					
4.	Completed Kindergarten Transition Workshop Pilot	1					
5.	IECMH Maui Pilot Leadership Team Established	1					
6.	New partnerships established for First 5 Hawai'i platform	3					
7.	Provide community and family engagement and sharing of resources across the state	10					
8.							
9.							
10.							

	Program Size Indicators	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	HELDS Workgroup meeting stakeholders participating		100					
2.	PSC Workgroup meeting stakeholders participating		63					
3.	Building Block Network Newsletter Subscribers		157					
4.	Kindergarten Transition Workshop Pilot beneficiaries		25					
5.	IECMH Maui Pilot Leadership Team stakeholders		14					
6.	IECMH Maui Pilot Program Beneficiaries		No Data					
7.	First 5 Hawai'i website active users	1,800	61,000					
8.								
9.								

10.								

Attachment B

	Fund Activities Encompassed	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	State Plan Data Collection Survey respondents	50					
2.	HELDS workgroup meetings	6					
3.	PSC workgroup meetings	6					
4.	Building Block Network Meetings & Communication	4					
5.	Interagency partnership meetings to develop Kindergarten Transition materials and workshop	6					
6.	IECMH Trainings for Early Childhood Providers	3					
7.	First 5 Common Application Meetings	8					
8.	IECMH Trainings for Early Childhood Providers	3					
9.							
10.							

Attachment B

Non-General Fund Program Measures Report
for Submittal to the 2027 Legislature
Department of Education

Name of Fund: OHA Ceded Land Proceeds
Appropriation Account Number: T-901-E
Fund Type (MOF): Trust
Legal Authority: Executive Order No. 03-03

Statement of Objectives

To satisfy the requirements of Executive Order No. 03-03. Program measures are the purview of the Office of Hawaiian Affairs; HIDOE's responsibility is to transfer receipts from the use of ceded lands to OHA.

	Fund Measures of Effectiveness	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

	Program Size Indicators	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	N/A							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Attachment B

	Fund Activities Encompassed	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Attachment B

Non-General Fund Program Measures Report
for Submittal to the 2027 Legislature
Department of Education

Name of Fund: Donations - Operating
Appropriation Account Number: T-902-E
Fund Type (MOF): Trust
Legal Authority: Section 302A-1122, HRS

Statement of Objectives

To provide resources and services pursuant to the requirements specified by the donors. Program measures are dependent upon the varying requirements set by the individual donors.

	Fund Measures of Effectiveness	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	Dependent upon the varying requirements set by the individual donors						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

	Program Size Indicators	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	Dependent upon the varying requirements set by the individual donors							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Attachment B

	Fund Activities Encompassed	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	Dependent upon the varying requirements set by the individual donors						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Attachment B

Non-General Fund Program Measures Report
for Submittal to the 2027 Legislature
Department of Education

Name of Fund: Donations - Facilities
Appropriation Account Number: T-903-E
Fund Type (MOF): Trust
Legal Authority: Section 302A-1122, HRS

Statement of Objectives
To provide an alternative source of financing to help fund the construction of new or the expansion of existing school facilities.

	Fund Measures of Effectiveness	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	Amount of Fair Share funding expended	750,000	1,650,000	2,000,000	2,000,000	2,000,000	2,000,000
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

	Program Size Indicators	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	The number of HIDOE pubic schools		258	258	258	258	258	258
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

	Fund Activities Encompassed	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	The number of projects funded by fair share agreement funds	2	2	2	2	2	2
2.							
3.							

4.							
5.							
6.							
7.							
8.							
9.							
10.							

Attachment B

Non-General Fund Program Measures Report
for Submittal to the 2027 Legislature
Department of Education

Name of Fund: Foundations & Other Grants - Operating
Appropriation Account Number: T-913-E
Fund Type (MOF): Trust
Legal Authority: Section 302A-1122, HRS

Statement of Objectives

To provide resources and services pursuant to the requirements specified by the donors. Program measures are dependent upon the varying requirements set by the individual donors.

	Fund Measures of Effectiveness	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	Dependent upon the varying requirements set by the individual donors						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

	Program Size Indicators	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	Dependent upon the varying requirements set by the individual donors							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Attachment B

	Fund Activities Encompassed	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	Dependent upon the varying requirements set by the individual donors						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Attachment B

Non-General Fund Program Measures Report
for Submittal to the 2027 Legislature
Department of Education

Name of Fund: Athletic Trust Fund
Appropriation Account Number: T-915-E
Fund Type (MOF): Trust
Legal Authority: Section 302A-1122, HRS

Statement of Objectives

The fund was established to account for funds collected from athletic related-events. Athletic events provide students with an enhanced educational experience through participating in competitive high school sports and to build school pride through support from the student body and the community. The high school athlete develops and maintains physical and mental health, and the necessary motor and emotional skills relevant to each sport. Athletic programs help to develop fundamental techniques, skills, and attitudes that contribute to the mental, emotional, social, and physical well-being of the individual.

	Fund Measures of Effectiveness	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	N/A (dependent upon the individual needs of the high schools)						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

	Program Size Indicators	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	Students participating in athletics, grades 9-12	25,891	27,000	27,000	27,000	27,000	27,000	27,000
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Attachment B

	Fund Activities Encompassed	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	Schools with interscholastic athletic programs supported by the fund	47	47	47	47	47	47
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Attachment B

Non-General Fund Program Measures Report
for Submittal to the 2027 Legislature
Department of Education

Name of Fund: OLELO - Educational Program Public TV
Appropriation Account Number: T-916-E
Fund Type (MOF): Trust
Legal Authority: Section 302A-1122, HRS

Statement of Objectives
To provide access to educational programming for students and educators by leveraging cable access fees.

	Fund Measures of Effectiveness	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**	**FY 2032**
1.	Hours of locally produced programming aired on Channel 356	3,222	4,000	4,000	4,000	4,000	4,000
2.	Hours of purchased programming aired on Channel 356	5,302	4,000	4,000	4,000	4,000	4,000
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

	Program Size Indicators	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**	**FY 2032**
1.	Student enrollment in Hawaii public schools	165,340	155,000	155,000	155,000	155,000	155,000	155,000
2.	Cable TV subscribers in Hawaii	340,000	340,000	340,000	340,000	340,000	340,000	340,000
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Attachment B

	Fund Activities Encompassed	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	Number of genres of programming produced (e.g., distance learning, credit and non-credit courses, arts and humanities, lifelong learning, lower and higher education programming access)	5	5	5	5	5	5
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Attachment B

Non-General Fund Program Measures Report
for Submittal to the 2027 Legislature
Department of Education

Name of Fund: DISASTER RESPONSE TRUST FUND
Appropriation Account Number: T-921-E
Fund Type (MOF): Trust
Legal Authority: Section 127A-16, HRS

Statement of Objectives

The fund was established under Hawaii Revised Statutes 127A-16.
The Department can access and manage funds when the governor issues a state of emergency and directs the administrator to appropriate money for immediate relief.

	Fund Measures of Effectiveness	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**	**FY 2032**
1.	Number of projects completed at disaster-affected schools	3	TBD	TBD	TBD	TBD	TBD
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

	Program Size Indicators	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**	**FY 2032**
1.	Number of Disaster-Impacted Schools		37	TBD	TBD	TBD	TBD	TBD
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

	Fund Activities Encompassed	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**	**FY 2032**
1.	Number of projects completed at disaster-affected schools	3	TBD	TBD	TBD	TBD	TBD

Attachment B

2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Attachment B

Non-General Fund Program Measures Report
for Submittal to the 2027 Legislature
Department of Education

Name of Fund: Office of Hawaiian Affairs
Appropriation Account Number: T-936-E
Fund Type (MOF): Trust
Legal Authority: Section 302A-1122, HRS

Statement of Objectives
To meet the agreed-upon expectations of the 2001 Memorandum of Agreement between the Office of Hawaiian Affairs and the Department of Education to support Kaiapuni

	Fund Measures of Effectiveness	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

	Program Size Indicators	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	Number of students in the Kaiapuni program	200	200	200	200	200	200	200
2.	Number of teachers in the Kaiapuni program	20	20	20	20	20	20	20
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Attachment B

	Fund Activities Encompassed	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	Extracurricular opportunities provided for students enrolled in the Kaiapuni program	1	1	1	1	1	1
2.	New professional development opportunities provided to Kaiapuni faculty	1	1	1	1	1	1
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Attachment B

Non-General Fund Program Measures Report
for Submittal to the 2027 Legislature
Department of Education

Name of Fund: Alu Like Projects
Appropriation Account Number: T-938-E
Fund Type (MOF): Trust
Legal Authority: Section 302A-1122, HRS

Statement of Objectives

To provide for the implementation of the Alu Like, Inc., Native Hawaiian Career and Technical Education Program for participating schools. Program measures are dependent upon the specifications of awards for each school.

	Fund Measures of Effectiveness	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

	Program Size Indicators	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	N/A							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

	Fund Activities Encompassed	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	N/A						

Attachment B

2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Attachment B

Non-General Fund Program Measures Report
for Submittal to the 2027 Legislature
Department of Education

Name of Fund: Settlements - Operating
Appropriation Account Number: T-968-E
Fund Type (MOF): Trust
Legal Authority: Section 302A-1122, HRS (administratively established)

Statement of Objectives

To receive monetary awards pursuant to court-approved settlement agreements, generally for the benefit of public schools and their students. Revenues and expenditures are dependent on settlement agreements; therefore, any program measures would be dependent upon the specifications of the settlement agreements.

	Fund Measures of Effectiveness	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

	Program Size Indicators	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	N/A							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Attachment B

	Fund Activities Encompassed	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Attachment B

Non-General Fund Program Measures Report
for Submittal to the 2027 Legislature
Department of Education

Name of Fund: Settlements - Facilities
Appropriation Account Number: T-969-E
Fund Type (MOF): Trust
Legal Authority: Administratively established

Statement of Objectives

This account is used as a depository for monetary awards received by the Department's Office of Facilities and Operations pursuant to insurance claims and court-approved settlement agreements, generally for the benefit of public schools and their students. The main objective of the fund is to support the construction of the Department's CIP projects as per the insurance claims and settlement agreements.

Revenues and expenditures are dependent on settlement agreements; therefore, any program measures would be dependent upon the specifications of the settlement agreements.

	Fund Measures of Effectiveness	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

	Program Size Indicators	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	N/A							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Attachment B

	Fund Activities Encompassed	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Attachment B

Non-General Fund Program Measures Report
for Submittal to the 2027 Legislature
Department of Education

Name of Fund: Agency Fund
Appropriation Account Number: T-999-E
Fund Type (MOF): Trust
Legal Authority: Section 302A-1130, HRS (administratively established)

Statement of Objectives

To collect fees from registration, fundraisers, club dues, etc., for the purpose of funding student activities authorized by the school principal. Program measures are dependent upon the activities conducted by the individual schools.

	Fund Measures of Effectiveness	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	Dependent upon the activities conducted by the individual schools						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

	Program Size Indicators	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	Dependent upon the activities conducted by the individual schools							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Attachment B

	Fund Activities Encompassed	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
1.	Dependent upon the activities conducted by the individual schools						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Attachment C

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

Department:	EDN
Name of Fund:	Federal Funds - EDN 100
Legal Authority:	Elementary and Secondary Education Act
Fund Type (MOF):	Federal (N)
Appropriation Account Number:	S-210-E

	FY 2027 Estimated	FY 2028 Estimated	FY 2029 Estimated	FY 2030 Estimated	FY 2031 Estimated	FY 2032 Estimated
A. Personal Services	73,070,617	73,070,617	73,070,617	73,070,617	73,070,617	73,070,617
B. Other Current Expenses	94,133,025	94,133,025	94,133,025	94,133,025	94,133,025	94,133,025
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	167,203,642	167,203,642	167,203,642	167,203,642	167,203,642	167,203,642

Attachment C

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

Department: EDN
Name of Fund: Federal Funds - EDN 150
Legal Authority: I.D.E.A., SPED Pre-school, and Impact Aid Disabilities
Fund Type (MOF): Federal (N)
Appropriation Account Number: S-215-E

	FY 2027 Estimated	FY 2028 Estimated	FY 2029 Estimated	FY 2030 Estimated	FY 2031 Estimated	FY 2032 Estimated
A. Personal Services	24,688,286	24,688,286	24,688,286	24,688,286	24,688,286	24,688,286
B. Other Current Expenses	36,820,981	36,820,981	36,820,981	36,820,981	36,820,981	36,820,981
C. Equipment	75,000	75,000	75,000	75,000	75,000	75,000
M. Motor Vehicles						
L. Leases						
TOTAL	61,584,267	61,584,267	61,584,267	61,584,267	61,584,267	61,584,267

Attachment C

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

Department:	EDN
Name of Fund:	Federal Funds - EDN 200
Legal Authority:	Education for Homeless Children & Youth Grant
Fund Type (MOF):	Federal (N)
Appropriation Account Number:	S-220-E

	FY 2027 Estimated	FY 2028 Estimated	FY 2029 Estimated	FY 2030 Estimated	FY 2031 Estimated	FY 2032 Estimated
A. Personal Services	420,000	420,000	420,000	420,000	420,000	420,000
B. Other Current Expenses	80,000	80,000	80,000	80,000	80,000	80,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	500,000	500,000	500,000	500,000	500,000	500,000

Attachment C

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

Department:	EDN
Name of Fund:	Federal Funds - EDN 400
Legal Authority:	USDA Child Nutrition Program
Fund Type (MOF):	Federal (N)
Appropriation Account Number:	S-240-E

	FY 2027 Estimated	FY 2028 Estimated	FY 2029 Estimated	FY 2030 Estimated	FY 2031 Estimated	FY 2032 Estimated
A. Personal Services	48,535,025	48,535,025	48,535,025	48,535,025	48,535,025	48,535,025
B. Other Current Expenses	20,038,975	20,038,975	20,038,975	20,038,975	20,038,975	20,038,975
C. Equipment	3,226,000	3,226,000	3,226,000	3,226,000	3,226,000	3,226,000
M. Motor Vehicles	200,000	200,000	200,000	200,000	200,000	200,000
L. Leases						
TOTAL	72,000,000	72,000,000	72,000,000	72,000,000	72,000,000	72,000,000

Attachment C

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

Department:	EDN
Name of Fund:	Federal Funds - EDN 400
Legal Authority:	USDA Child Nutrition Program
Fund Type (MOF):	Federal (N)
Appropriation Account Number:	S-241-E

	FY 2027 Estimated	FY 2028 Estimated	FY 2029 Estimated	FY 2030 Estimated	FY 2031 Estimated	FY 2032 Estimated
A. Personal Services	1,047,459	1,047,459	1,047,459	1,047,459	1,047,459	1,047,459
B. Other Current Expenses	1,552,541	1,552,541	1,552,541	1,552,541	1,552,541	1,552,541
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	2,600,000	2,600,000	2,600,000	2,600,000	2,600,000	2,600,000

Attachment C

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

Department: EDN
Name of Fund: Federal Funds - EDN 500
Legal Authority: Public Law 113-128 Workforce Innovation and Opportunity Act (Adult Education)
Fund Type (MOF): Federal (N)
Appropriation Account Number: S-250-E

	FY 2027 Estimated	**FY 2028** Estimated	**FY 2029** Estimated	**FY 2030** Estimated	**FY 2031** Estimated	**FY 2032** Estimated
A. Personal Services	2,100,217	2,100,217	2,100,217	2,100,217	2,100,217	2,100,217
B. Other Current Expenses	1,166,540	1,166,540	1,166,540	1,166,540	1,166,540	1,166,540
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	3,266,757	3,266,757	3,266,757	3,266,757	3,266,757	3,266,757

Attachment C

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

Department:	EDN
Name of Fund:	Federal Funds - EDN 700
Legal Authority:	Head Start Act
Fund Type (MOF):	Federal (N)
Appropriation Account Number:	S-270-E

	FY 2027 Estimated	**FY 2028** Estimated	**FY 2029** Estimated	**FY 2030** Estimated	**FY 2031** Estimated	**FY 2032** Estimated
A. Personal Services	78,232	78,232	78,232	78,232	78,232	78,232
B. Other Current Expenses	47,396	47,396	47,396	47,396	47,396	47,396
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	125,628	125,628	125,628	125,628	125,628	125,628

Attachment C

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

Department:	EDN
Name of Fund:	School Level Ag & Industrial Pursuits
Legal Authority:	Section 302A-420, HRS
Fund Type (MOF):	Special
Appropriation Account Number:	S-301-E

	FY 2027 Estimated	FY 2028 Estimated	FY 2029 Estimated	FY 2030 Estimated	FY 2031 Estimated	FY 2032 Estimated
A. Personal Services	10,000	10,000	10,000	10,000	10,000	10,000
B. Other Current Expenses	20,000	20,000	20,000	20,000	20,000	20,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	30,000	30,000	30,000	30,000	30,000	30,000

Attachment C

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

Department: EDN
Name of Fund: Adult Education Special Fund
Legal Authority: Section 302A-435, HRS
Fund Type (MOF): Special
Appropriation Account Number: S-302-E

	FY 2027 Estimated	FY 2028 Estimated	FY 2029 Estimated	FY 2030 Estimated	FY 2031 Estimated	FY 2032 Estimated
A. Personal Services	510,158	510,158	510,158	510,158	510,158	510,158
B. Other Current Expenses	1,123,750	1,123,750	1,123,750	1,123,750	1,123,750	1,123,750
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	1,633,908	1,633,908	1,633,908	1,633,908	1,633,908	1,633,908

Attachment C

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

Department:	EDN
Name of Fund:	School Food Service
Legal Authority:	Section 302A-405, HRS
Fund Type (MOF):	Special
Appropriation Account Number:	S-304-E

	FY 2027 Estimated	FY 2028 Estimated	FY 2029 Estimated	FY 2030 Estimated	FY 2031 Estimated	FY 2032 Estimated
A. Personal Services	1,918,452	1,918,452	1,918,452	1,918,452	1,918,452	1,918,452
B. Other Current Expenses	38,182,468	38,182,468	38,182,468	38,182,468	38,182,468	38,182,468
C. Equipment	900,000	900,000	900,000	900,000	900,000	900,000
M. Motor Vehicles						
L. Leases						
TOTAL	41,000,920	41,000,920	41,000,920	41,000,920	41,000,920	41,000,920

Attachment C

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

Department: EDN
Name of Fund: Comprehensive Student Support Services Human Resources Stipend Program
Legal Authority: Section 302A-707, HRS
Fund Type (MOF): Special
Appropriation Account Number: S-305-E

	FY 2027 Estimated	**FY 2028** Estimated	**FY 2029** Estimated	**FY 2030** Estimated	**FY 2031** Estimated	**FY 2032** Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	250,000	250,000	250,000	250,000	250,000	250,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	250,000	250,000	250,000	250,000	250,000	250,000

Attachment C

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

Department:	EDN
Name of Fund:	Commercial Enterprises Revolving Fund
Legal Authority:	Section 302A-324, HRS
Fund Type (MOF):	Revolving
Appropriation Account Number:	S-308-E

	FY 2027 Estimated	**FY 2028** Estimated	**FY 2029** Estimated	**FY 2030** Estimated	**FY 2031** Estimated	**FY 2032** Estimated
A. Personal Services	100,000	100,000	100,000	100,000	100,000	100,000
B. Other Current Expenses	700,000	700,000	700,000	700,000	700,000	700,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	800,000	800,000	800,000	800,000	800,000	800,000

Attachment C

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

Department:	EDN
Name of Fund:	Teacher Housing
Legal Authority:	Section 302A-833, HRS
Fund Type (MOF):	Revolving
Appropriation Account Number:	S-310-E

	FY 2027 Estimated	**FY 2028** Estimated	**FY 2029** Estimated	**FY 2030** Estimated	**FY 2031** Estimated	**FY 2032** Estimated
A. Personal Services	189,406	189,406	189,406	189,406	189,406	189,406
B. Other Current Expenses	842,570	842,570	842,570	842,570	842,570	842,570
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	1,031,976	1,031,976	1,031,976	1,031,976	1,031,976	1,031,976

Attachment C

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

Department:	EDN
Name of Fund:	Adult Education Revolving Fund
Legal Authority:	Section 302A-435, HRS
Fund Type (MOF):	Revolving
Appropriation Account Number:	S-322-E

	FY 2027 Estimated	**FY 2028** Estimated	**FY 2029** Estimated	**FY 2030** Estimated	**FY 2031** Estimated	**FY 2032** Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	500,000	500,000	500,000	500,000	500,000	500,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	500,000	500,000	500,000	500,000	500,000	500,000

Attachment C

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

Department:	EDN
Name of Fund:	Summer School and Intersession Fund
Legal Authority:	Section 302A-1310, HRS
Fund Type (MOF):	Special
Appropriation Account Number:	S-323-E

	FY 2027 Estimated	FY 2028 Estimated	FY 2029 Estimated	FY 2030 Estimated	FY 2031 Estimated	FY 2032 Estimated
A. Personal Services	2,337,318	2,337,318	2,337,318	2,337,318	2,337,318	2,337,318
B. Other Current Expenses	1,684,375	1,684,375	1,684,375	1,684,375	1,684,375	1,684,375
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	4,021,693	4,021,693	4,021,693	4,021,693	4,021,693	4,021,693

Attachment C

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

Department:	EDN
Name of Fund:	Community Use of School Facilities
Legal Authority:	Section 302A-1148, HRS
Fund Type (MOF):	Special
Appropriation Account Number:	S-325-E

	FY 2027 Estimated	FY 2028 Estimated	FY 2029 Estimated	FY 2030 Estimated	FY 2031 Estimated	FY 2032 Estimated
A. Personal Services	50,000	50,000	50,000	50,000	50,000	50,000
B. Other Current Expenses	2,950,000	2,950,000	2,950,000	2,950,000	2,950,000	2,950,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000

Attachment C

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

Department:	EDN
Name of Fund:	School Bus Fare Revolving Fund
Legal Authority:	Section 302A-407.5, HRS
Fund Type (MOF):	Revolving
Appropriation Account Number:	S-326-E

	FY 2027 Estimated	**FY 2028** Estimated	**FY 2029** Estimated	**FY 2030** Estimated	**FY 2031** Estimated	**FY 2032** Estimated
A. Personal Services	547,893	1,013,758	1,479,623	1,479,623	1,479,623	1,479,623
B. Other Current Expenses	2,518,058	2,518,058	2,518,058	2,518,058	2,518,058	2,518,058
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	3,065,951	3,531,816	3,997,681	3,997,681	3,997,681	3,997,681

Attachment C

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

Department:	EDN
Name of Fund:	Hawaii School-Level Minor R&M Spl Fnd
Legal Authority:	Section 302A-1504.5, HRS
Fund Type (MOF):	Special
Appropriation Account Number:	S-327-E

	FY 2027 Estimated	**FY 2028** Estimated	**FY 2029** Estimated	**FY 2030** Estimated	**FY 2031** Estimated	**FY 2032** Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	200,000	200,000	200,000	200,000	200,000	200,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	200,000	200,000	200,000	200,000	200,000	200,000

Attachment C

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

Department: EDN
Name of Fund: School Special Fee Revolving Account (Reimb for Lost Textbook & Equip)
Legal Authority: Section 302A-1130.6, HRS
Fund Type (MOF): Special
Appropriation Account Number: S-330-E

	FY 2027 Estimated	**FY 2028** Estimated	**FY 2029** Estimated	**FY 2030** Estimated	**FY 2031** Estimated	**FY 2032** Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000

Attachment C

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

Department: EDN
Name of Fund: Education Design and Construction Project Assessment Fund
Legal Authority: Section 302A-1508, HRS
Fund Type (MOF): Revolving
Appropriation Account Number: S-339-E

	FY 2027 Estimated	**FY 2028** Estimated	**FY 2029** Estimated	**FY 2030** Estimated	**FY 2031** Estimated	**FY 2032** Estimated
A. Personal Services	100,000	100,000	100,000	100,000	100,000	100,000
B. Other Current Expenses	14,900,000	14,900,000	14,900,000	14,900,000	14,900,000	14,900,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000

Attachment C

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

Department:	EDN
Name of Fund:	Federal Rev Maximization Prg
Legal Authority:	Section 302A-1406, HRS
Fund Type (MOF):	Revolving
Appropriation Account Number:	S-344-E

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

Attachment C

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

Department:	EDN
Name of Fund:	Recovery of Federal Reimbursement
Legal Authority:	Section 302A-1406, HRS
Fund Type (MOF):	Revolving
Appropriation Account Number:	S-345-E

	FY 2027 Estimated	FY 2028 Estimated	FY 2029 Estimated	FY 2030 Estimated	FY 2031 Estimated	FY 2032 Estimated
A. Personal Services	1,960,468	1,960,468	1,960,468	1,960,468	1,960,468	1,960,468
B. Other Current Expenses	9,039,532	9,039,532	9,039,532	9,039,532	9,039,532	9,039,532
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	11,000,000	11,000,000	11,000,000	11,000,000	11,000,000	11,000,000

Attachment C

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

Department:	EDN
Name of Fund:	After-School Plus Program Revolving Fund
Legal Authority:	Section 302A-1149.5, HRS
Fund Type (MOF):	Revolving / Interdepartmental Xfer
Appropriation Account Number:	S-346-E

	FY 2027 Estimated	**FY 2028** Estimated	**FY 2029** Estimated	**FY 2030** Estimated	**FY 2031** Estimated	**FY 2032** Estimated
A. Personal Services	4,124,665	4,124,665	4,124,665	4,124,665	4,124,665	4,124,665
B. Other Current Expenses	18,600,000	18,600,000	18,600,000	18,600,000	18,600,000	18,600,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	22,724,665	22,724,665	22,724,665	22,724,665	22,724,665	22,724,665

Attachment C

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

Department: EDN
Name of Fund: Federal Grants Search, Development, and Application Revolving Fund
Legal Authority: Section 302A-1405, HRS
Fund Type (MOF): Revolving
Appropriation Account Number: S-347-E

	FY 2027 Estimated	FY 2028 Estimated	FY 2029 Estimated	FY 2030 Estimated	FY 2031 Estimated	FY 2032 Estimated
A. Personal Services	1,559,810	1,559,810	1,559,810	1,559,810	1,559,810	1,559,810
B. Other Current Expenses	879,491	879,491	879,491	879,491	879,491	879,491
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	2,439,301	2,439,301	2,439,301	2,439,301	2,439,301	2,439,301

Attachment C

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

Department: EDN
Name of Fund: Driver Education Fund
Legal Authority: Section 431:10C-115 and 431:10G-107, HRS
Fund Type (MOF): Interdepartmental Transfer
Appropriation Account Number: S-350-E

	FY 2027 Estimated	FY 2028 Estimated	FY 2029 Estimated	FY 2030 Estimated	FY 2031 Estimated	FY 2032 Estimated
A. Personal Services	905,000	905,000	905,000	905,000	905,000	905,000
B. Other Current Expenses	3,090,605	3,090,605	3,090,605	3,090,605	3,090,605	3,090,605
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	3,995,605	3,995,605	3,995,605	3,995,605	3,995,605	3,995,605

Attachment C

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

Department:	EDN
Name of Fund:	EARLY LEARNING SPECIAL FUND
Legal Authority:	Section 302L-5, HRS
Fund Type (MOF):	Special
Appropriation Account Number:	S-356-E

	FY 2027 Estimated	FY 2028 Estimated	FY 2029 Estimated	FY 2030 Estimated	FY 2031 Estimated	FY 2032 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000

Attachment C

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

Department:	EDN
Name of Fund:	Early Learning Special Fund
Legal Authority:	Section 302L-5, HRS
Fund Type (MOF):	Special
Appropriation Account Number:	S-357-E

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

Attachment C

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

Department:	EDN
Name of Fund:	Workers Compensation
Legal Authority:	Appropriated Annually via Executive Budget
Fund Type (MOF):	Interdepartmental Transfer
Appropriation Account Number:	S-360-E

	FY 2027 Estimated	**FY 2028** Estimated	**FY 2029** Estimated	**FY 2030** Estimated	**FY 2031** Estimated	**FY 2032** Estimated
A. Personal Services	500,000	500,000	500,000	500,000	500,000	500,000
B. Other Current Expenses	1,200,000	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	1,700,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000

Attachment C

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

Department: EDN
Name of Fund: Unemployment Insurance - Interdepartmental Fund
Legal Authority: Appropriated Annually via Executive Budget
Fund Type (MOF): Interdepartmental Transfer
Appropriation Account Number: S-361-E

	FY 2027 Estimated	**FY 2028** Estimated	**FY 2029** Estimated	**FY 2030** Estimated	**FY 2031** Estimated	**FY 2032** Estimated
A. Personal Services	200,000	200,000	200,000	200,000	200,000	200,000
B. Other Current Expenses	1,600,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	1,800,000	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000

Attachment C

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

Department: EDN
Name of Fund: Federal Funds - EDN 100
Legal Authority: Elementary and Secondary Education Act and Perkins Career and Technical Education Act
Fund Type (MOF): Federal (P)
Appropriation Account Number: S-810-E

	FY 2027 Estimated	FY 2028 Estimated	FY 2029 Estimated	FY 2030 Estimated	FY 2031 Estimated	FY 2032 Estimated
A. Personal Services	1,164,657	1,164,657	1,164,657	1,164,657	1,164,657	1,164,657
B. Other Current Expenses	20,250,000	20,250,000	20,250,000	20,250,000	20,250,000	20,250,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	21,414,657	21,414,657	21,414,657	21,414,657	21,414,657	21,414,657

Attachment C

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

Department:	EDN
Name of Fund:	Federal Funds - EDN 150
Legal Authority:	Individuals with Disabilities Education Act
Fund Type (MOF):	Federal (P)
Appropriation Account Number:	S-815-E

	FY 2027 Estimated	**FY 2028** Estimated	**FY 2029** Estimated	**FY 2030** Estimated	**FY 2031** Estimated	**FY 2032** Estimated
A. Personal Services	1,750,000	1,750,000	1,750,000	1,750,000	1,750,000	1,750,000
B. Other Current Expenses	4,175,000	4,175,000	4,175,000	4,175,000	4,175,000	4,175,000
C. Equipment	25,000	25,000	25,000	25,000	25,000	25,000
M. Motor Vehicles						
L. Leases						
TOTAL	5,950,000	5,950,000	5,950,000	5,950,000	5,950,000	5,950,000

Attachment C

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

Department: EDN
Name of Fund: Federal Funds - EDN 200
Legal Authority: National Assessment of Education Progress (NAEP)
Fund Type (MOF): Federal (P)
Appropriation Account Number: S-820-E

	FY 2027 Estimated	FY 2028 Estimated	FY 2029 Estimated	FY 2030 Estimated	FY 2031 Estimated	FY 2032 Estimated
A. Personal Services	208,168	208,168	208,168	208,168	208,168	208,168
B. Other Current Expenses	65,626	65,626	65,626	65,626	65,626	65,626
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	273,794	273,794	273,794	273,794	273,794	273,794

Attachment C

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

Department: EDN
Name of Fund: Federal Funds - EDN 300
Legal Authority: P.L. 100-297 National Cooperative Education Statistics
Fund Type (MOF): Federal (P)
Appropriation Account Number: S-830-E

	FY 2027 Estimated	**FY 2028** Estimated	**FY 2029** Estimated	**FY 2030** Estimated	**FY 2031** Estimated	**FY 2032** Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	3,807,440	3,807,440	3,807,440	3,807,440	3,807,440	3,807,440
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	3,807,440	3,807,440	3,807,440	3,807,440	3,807,440	3,807,440

Attachment C

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

Department: EDN
Name of Fund: EDN400 SCHOOL SUPPORT
Legal Authority: Cooperative Forestry Assistance Act; Safe Drinking Water Act; Economic Adjustment Assistance for State Governments
Fund Type (MOF): Federal (P)
Appropriation Account Number: S-840-E

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

Attachment C

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

Department: EDN
Name of Fund: EDN500 SCHOOL SUPPORT SERVICES
Legal Authority: Community Project Funding/Congressionally Directed Spending
Fund Type (MOF): Federal (P)
Appropriation Account Number: S-850-E

	FY 2027 Estimated	FY 2028 Estimated	FY 2029 Estimated	FY 2030 Estimated	FY 2031 Estimated	FY 2032 Estimated
A. Personal Services	100,000	100,000	100,000	100,000	100,000	100,000
B. Other Current Expenses	200,000	200,000	200,000	200,000	200,000	200,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	300,000	300,000	300,000	300,000	300,000	300,000

Attachment C

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

Department: EDN
Name of Fund: EARLY LEARNING - Preschool Development Grant Birth Through Five
Legal Authority: Section 9212 of ESSA, Public Law 114-95
Fund Type (MOF): Federal (P)
Appropriation Account Number: S-870-E

	FY 2027 Estimated	FY 2028 Estimated	FY 2029 Estimated	FY 2030 Estimated	FY 2031 Estimated	FY 2032 Estimated
A. Personal Services	130,000	130,000	130,000	130,000	130,000	130,000
B. Other Current Expenses	250,000	250,000	250,000	250,000	250,000	250,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	380,000	380,000	380,000	380,000	380,000	380,000

Attachment C

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

Department:	EDN
Name of Fund:	OHA Ceded Land Proceeds
Legal Authority:	Executive Order No. 03-03
Fund Type (MOF):	Trust
Appropriation Account Number:	T-901-E

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

Attachment C

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

Department:	EDN
Name of Fund:	Donations - Operating
Legal Authority:	Section 302A-1122, HRS
Fund Type (MOF):	Trust
Appropriation Account Number:	T-902-E

	FY 2027 Estimated	FY 2028 Estimated	FY 2029 Estimated	FY 2030 Estimated	FY 2031 Estimated	FY 2032 Estimated
A. Personal Services	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
B. Other Current Expenses	4,060,000	4,060,000	4,060,000	4,060,000	4,060,000	4,060,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	5,060,000	5,060,000	5,060,000	5,060,000	5,060,000	5,060,000

Attachment C

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

Department:	EDN
Name of Fund:	Donations - Facilities
Legal Authority:	Section 302A-1122, HRS
Fund Type (MOF):	Trust
Appropriation Account Number:	T-903-E

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

Attachment C

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

Department:	EDN
Name of Fund:	Foundations & Other Grants - Operating
Legal Authority:	Section 302A-1122, HRS
Fund Type (MOF):	Trust
Appropriation Account Number:	T-913-E

	FY 2027 Estimated	FY 2028 Estimated	FY 2029 Estimated	FY 2030 Estimated	FY 2031 Estimated	FY 2032 Estimated
A. Personal Services	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
B. Other Current Expenses	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000

Attachment C

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

Department:	EDN
Name of Fund:	Athletic Trust Fund
Legal Authority:	Section 302A-1122, HRS
Fund Type (MOF):	Trust
Appropriation Account Number:	T-915-E

	FY 2027 Estimated	FY 2028 Estimated	FY 2029 Estimated	FY 2030 Estimated	FY 2031 Estimated	FY 2032 Estimated
A. Personal Services	60,000	60,000	60,000	60,000	60,000	60,000
B. Other Current Expenses	1,440,000	1,440,000	1,440,000	1,440,000	1,440,000	1,440,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000

Attachment C

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

Department:	EDN
Name of Fund:	OLELO - Educational Program Public TV
Legal Authority:	Section 302A-1122, HRS
Fund Type (MOF):	Trust
Appropriation Account Number:	T-916-E

	FY 2027 Estimated	FY 2028 Estimated	FY 2029 Estimated	FY 2030 Estimated	FY 2031 Estimated	FY 2032 Estimated
A. Personal Services	550,000	550,000	550,000	550,000	550,000	550,000
B. Other Current Expenses	650,000	650,000	650,000	650,000	650,000	650,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000

Attachment C

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

Department: EDN
Name of Fund: DISASTER RESPONSE TRUST FUND
Legal Authority: Section 127A-16, HRS
Fund Type (MOF): Trust
Appropriation Account Number: T-921-E

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

Attachment C

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

Department:	EDN
Name of Fund:	Office of Hawaiian Affairs
Legal Authority:	Section 302A-1122, HRS
Fund Type (MOF):	Trust
Appropriation Account Number:	T-936-E

	FY 2027 Estimated	FY 2028 Estimated	FY 2029 Estimated	FY 2030 Estimated	FY 2031 Estimated	FY 2032 Estimated
A. Personal Services	175,000	175,000	175,000	175,000	175,000	175,000
B. Other Current Expenses	175,000	175,000	175,000	175,000	175,000	175,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	350,000	350,000	350,000	350,000	350,000	350,000

Attachment C

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

Department:	EDN
Name of Fund:	Alu Like Projects
Legal Authority:	Section 302A-1122, HRS
Fund Type (MOF):	Trust
Appropriation Account Number:	T-938-E

	FY 2027 Estimated	**FY 2028** Estimated	**FY 2029** Estimated	**FY 2030** Estimated	**FY 2031** Estimated	**FY 2032** Estimated
A. Personal Services	230,000	230,000	230,000	230,000	230,000	230,000
B. Other Current Expenses	50,000	50,000	50,000	50,000	50,000	50,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	280,000	280,000	280,000	280,000	280,000	280,000

Attachment C

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

Department: EDN
Name of Fund: Settlements - Operating
Legal Authority: Section 302A-1122, HRS (administratively established)
Fund Type (MOF): Trust
Appropriation Account Number: T-968-E

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

Attachment C

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

Department:	EDN
Name of Fund:	Settlements - Facilities
Legal Authority:	Administratively established
Fund Type (MOF):	Trust
Appropriation Account Number:	T-969-E

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

Attachment C

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

Department: EDN
Name of Fund: Agency Fund
Legal Authority: Section 302A-1130, HRS (administratively established)
Fund Type (MOF): Trust
Appropriation Account Number: T-999-E

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