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OFFICE OF HAWAIIAN AFFAIRS
KE‘ENA KULEANA HAWAI‘I

BUDGET AND FINANCE COMMITTEE

560 N. Nimitz Hwy., Suite 200
Honolulu, HI 96817

COMMITTEE ON BUDGET AND FINANCE (BF)

DATE: Wednesday, July 29, 2026
TIME: 10:00 a.m. or immediately following the conclusion of the OHA Committee on Beneficiary Advocacy and Empowerment (BAE) Meeting
PLACE: Remote Meeting by Interactive Conference Technology
Viewable at www.oha.org/livestream OR
Listen by phone: (213) 338-8477, Webinar ID: 967 7986 5225

This meeting can be viewed via livestream on OHA’s website at www.oha.org/livestream or listened to by phone using the call-in information above. Additionally, this meeting can be viewed live on ‘Ōlelo Community Media https://olelo.org/. A physical meeting location, open to members of the public who would like to provide oral testimony or view the meeting, will be available at 560 N. Nimitz Hwy., Suite 200, Honolulu, HI 96817.

AGENDA

I. Call to Order

II. Approval of Minutes
A. June 24, 2026

III. New Business
A. **Action Item BF #26-15:** Approval of FY27 Capital Improvement Project (CIP) Grant Awards and Reassignment of Unused FY26 CIP Funds to the FY27 CIP Program
B. **Action Item BF #26-16:** OHA Biennium Budget for the Fiscal Biennium Periods 2025-2026 (FY26) and 2026-2027 (FY27) – Budget Realignment #3 – Approval of Core and Non-Core Budgetary Allocations

IV. Adjournment

If you need an auxiliary aid/service or other accommodation due to a disability, please contact Keola Fong at 808-626-5484 or by email at keolaf@oha.org as soon as possible. Requests made as early as possible have a greater likelihood of being fulfilled. Upon request, this notice is available in alternate/accessible formats.

Public Testimony will be called for each agenda item and must be limited to matters listed on the meeting agenda. Hawai‘i Revised Statutes, Chapter 92, Public Agency Meetings and Records, prohibits Board members from discussing or taking action on matters not listed on the meeting agenda.

The board packet will be available for the public to inspect at OHA’s main office located at 560 N. Nimitz Hwy., Suite 200, Honolulu, HI 96817 no later than three full business days before the meeting.

The board packet will also be made available on OHA’s website https://www.oha.org/bf as soon as practicable thereafter.

In the event that the livestream public broadcast is interrupted and cannot be restored, the meeting may continue as audio-only through the phone number and Webinar ID provided at the beginning of this agenda.

Meeting recordings will be made available on OHA’s website https://www.oha.org/about/leadership/board-of-trustees/ as soon as practicable after the meeting.

ACTION ITEM

COMMITTEE ON BUDGET AND FINANCE

July 29, 2026

BF #26-16

Action Item Issue: **OHA Biennium Budget for the Fiscal Biennium Periods 2025-2026 (FY26) and 2026-2027 (FY27) - Realignment #3 – Approval of Core and Non-Core Budgetary Allocations**

Prepared by: 7/22/2026

Grace Chen — Date
Ka Hui Moʻohelu, Budget Chief

Co-Prepared & Reviewed by: Dhiren Patel 7/22/2026

Dhiren Patel — Date
Ka Pou Kihi Kanaloa Wai, Chief Financial Officer

Reviewed by: 7/22/2026

K.Sean Kekina — Date
Ka Pou Nui, Chief Operating Officer

Reviewed by: 7/22/2026

Summer Sylva — Date
Ka Pouhana Kuikawa, Interim Administrator

Reviewed by: 7/22/2026

Ke Kua, Trustee John Waiheʻe IV — Date
Luna Hoʻomalu o ke Kōmike Budget and Finance
Chair of the Committee on Budget and Finance

Action Item BF #26-16: OHA Biennium Budget for the Fiscal Biennium Periods 2025-2026 (FY26) and 2026-2027 (FY27) - Realignment #3 – Approval of Core and Non-Core Budgetary Allocations

I. PROPOSED ACTION

That the Budget and Finance Committee recommends that the Board of Trustees to:

A. Approve the FY26-FY27 Budget Realignment #3 (BR3), as summarized at Attachment #1.

B. Approve the carryover of $95,977.13 in unspent, uncommitted, and unencumbered funds from Board Action BF #26-01, originally appropriated for the Permitted Interaction Group (PIG) budget for military lease negotiations and advocacy initiatives, into FY2027. These funds will support the Office of Hawaiian Affairs' Military Leased Land Initiative, including strategic planning, legal analysis, community engagement, and advocacy efforts related to the future of U.S. military leased lands in Hawaiʻi.

II. ISSUE

Whether the Budget and Finance Committee should recommend that the Board of Trustees approve FY26–FY27 Budget Realignment #3, as summarized in Attachment 1, and authorize the carryover of $95,977.13 in unspent, uncommitted, and unencumbered FY2026 funds from Board Action BF #26-01 into FY2027 for the Office of Hawaiian Affairs' Military Leased Land Initiative.

III. ACTION ITEM ORGANIZATION

Action Item BF #26-16 is organized in the following manner to support the above recommended action:

Section IV- BACKGROUND – PURPOSE OF BUDGET REALIGNMENT

Section V - FISCAL BIENNIUM 2025-2026 (FY 26) and 2026-2027 (FY 27) BUDGET - REALIGNMENT #3

Section VI - CHIEF FINANCIAL OFFICER CERTIFICATION

Section VII -JUSTIFICATION FOR FY26-FY27 BUDGET REALIGNMENT #3

Section VIII – MILITARY LEASED LAND INITIATIVE CARRYOVER REQUEST

Section IX - RECOMMENDED ACTION

Section X - ALTERNATIVE ACTIONS

Section XI - ATTACHMENTS #1 - #3

IV. BACKGROUND – PURPOSE OF BUDGET REALIGNMENT

OHA prepares its operating budget on a biennial basis, consistent with the State of Hawaiʻi's biennium budgeting process. The current biennium budget covers the period July 1, 2025, through June 30, 2027, and was approved by BOT on June 30, 2025, through Action Item BF #25-51: OHA Biennium Budget for the Fiscal Biennium Periods 2025–2026 (FY26) and 2026–2027 (FY27).

Because the budget is adopted only once every two years, adjustments may be necessary to reflect changes in operational requirements, staffing, funding assumptions, organizational priorities, or emerging business needs. Significant budget modifications are processed through formal budget realignments, coordinated by the Administration through the Chief Financial Officer (CFO), and presented to the BOT for approval.

(Reference: OHA BOT Executive Policy Manual, Section 3.4.5.c. Biennium Budget Realignment and Adjustments)

A. Budget Realignment #1 - March 2026

Realigned FY2026 Budget; No Changes to the FY2027

Approved through Action Item BF #26-06 on March 19, 2026, Budget Realignment #1 updated the FY2026 Core and Non-Core budgets to reflect evolving operational needs while maintaining the FY2027 budget as approved. Key changes included updating organizational structures, aligning personnel budgets with staffing and onboarding plans, reallocating resources to support operational priorities, and centralizing administrative travel funding to improve fiscal oversight.

B. Budget Realignment #2 - June 2026

Realigned FY2027 Budget; No Changes to FY2026

Approved through Action Item BF #26-14 on June 25, 2026, Budget Realignment #2 updated the FY2027 budget to reflect revised operational requirements, staffing projections, funding assumptions, and organizational priorities while preserving the FY2026 budget. Key adjustments included a $400,000 increase in personnel funding, approximately $1.3 million in additional non-personnel funding, a $1.0 million zero-net organizational realignment, a $1.22 million increase for Investment Land projects, and a $338,000 increase in Federal-funded programs for the EPA Brownfields Grant and Hālawa Luluku Interpretive Development grant carryforward.

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V. FISCAL BIENNIUM 2025-2026 (FY26) and 2026-2027 (FY27) BUDGET – REALIGNMENT #3 - DISCUSSION

Budget Realignment #3 (BR3) updates the FY2026 Spending Limit to:

- Revise Investment Land revenue estimates to reflect updated FY2026 operating projections, resulting in a net increase of $30,000.

- Increase the Federal-funded Spending Limit by $170,564 to recognize prior-year unused grant funding for the Papahānaumokuākea (NOAA) Program, supporting additional FY2026 grant awards.

Budget Realignment #3 (BR3) updates the FY2026 Total Operating Budget to:

- Incorporate Board-approved budget adjustments adopted between March 19 and June 25, 2026, and administrative budget adjustments approved under delegated authority through July 15, 2026.

- Update budget allocations based on preliminary financial data through June 30, 2026, reflecting current funding projections, staffing changes, organizational priorities, and anticipated year-end operational needs.

- Align the budget with Accounting's preliminary year-end financial records to support preparation of the FY2026 preliminary financial statements, facilitate the external audit, and ensure sufficient budget authority to complete fiscal year-end closing.

Except as described in Section VIII. Military Leased Land Initiative Carryover Request, no changes are proposed to the FY2027 budget, which remains as approved under Action Item BF #26-14 (Budget Realignment #2).

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Action Item BF #26-16: OHA Biennium Budget for the Fiscal Biennium Periods 2025-2026 (FY26) and 2026-2027 (FY27) - Realignment #3 – Approval of Core and Non-Core Budgetary Allocations

Table 1: Spending Limit

Table 1 presents the FY26 Spending Limit revisions in Budget Realignment #3.

Spending Limit Summary	FINAL	PRELIMINARY		FINAL
	FY 2026 BR1 Approved	FY 2026 BR3 Proposed	BR3 Net Change	FY 2027 BR2 Approved
	BF #26-06	BF #26-16	BF #26-16	BF #26-14
	(c)	(d)	(e)	(f)
1. Core Operating Budget				
NHTF Investment Portfolio	$ 27,186,652	$ 27,186,652	$ -	$ 29,348,221
Public Land Trust Revenues	21,500,000	21,500,000	-	21,500,000
State of Hawai`i General Funds	3,000,000	3,000,000	-	3,000,000
Carryforward Budget Per BF 25-52 Maui DAD Carryover for FY26 Use	1,103,000	1,103,000	-	-
Carryforward Budget Per BOT #25-13: $6.1M Emergency Assistance	6,100,000	6,100,000	-	-
Sub-total - Core Operating:	**$ 58,889,652**	**$ 58,889,652**	**$ -**	**$ 53,848,221**
2. Investment Land				
Kaka'ako Makai	$ 3,864,000	$ 4,500,000	$ 636,000	$ 4,500,000
Nā Lama Kukui	6,052,000	6,234,000	182,000	6,234,000
500 North Nimitz Hwy	4,365,000	4,135,000	(230,000)	4,496,000
501 Sumner St	780,000	162,000	(618,000)	656,000
Sub-total –Investment Land:	**$ 15,061,000**	**$ 15,031,000**	**$ (30,000)**	**$ 15,886,000**
3. Legacy Properties				
Palauea Culture Preserve	$ 273,489	$ 273,489	$ -	$ 190,280
Wao Kele O Puna Management Fund	Core-funded	Core-funded	Core-funded	Core-funded
Sub-total -Legacy Properties:	**$ 273,489**	**$ 273,489**	**$ -**	**$ 190,280**
4. Other OHA Programs				
Halawa Luluku Interpretive Development	$ 175,050	$ 175,050	$ -	$ 28,682
Native Hawaiian Revolving Loan Fund	1,190,615	1,190,615	-	1,206,136
US Dept of Commerce - National Oceanic and Atmospheric Administration (Papahanamokuakea)	150,000	320,564	170,564	-
US Dept of Defense - Kukaniloko - REPI Project	1,470,909	1,470,909	-	1,757,446
US Dept of Agriculture - US Forestry	550,000	550,000	-	-
US EPA - Brownfield	1,000,000	1,000,000	-	309,400
Sub-total – Federal-Funded:	**$ 4,536,574**	**$ 4,707,138**	**$ 170,564**	**$ 2,992,264**
Others	28,000	28,000	-	28,000
Sub-total – Other OHA:	**$ 4,564,574**	**$ 4,735,138**	**$ 170,564**	**$ 3,020,264**
5. Native Hawaiian Trust Fund	**1,532,121**	**1,532,121**	**-**	**1,260,631**
Total - Spending Limit	**$ 80,320,836**	**$ 80,461,400**	**$ 140,564**	**$ 74,205,397**

Table 2: BUDGET SUMMARY for OHA's FY2026 & FY2027 Budget Realignment #3

Table 2 presents the FY26 budget revisions proposed in Budget Realignment #3. Approval of BR3 will align the FY26 budget while leaving the FY27 budget unchanged.

Total Operating Budget Summary	FINAL	PRELIMINARY		FINAL
	FY 2026 BR1 Approved	FY 2026 BR3 Proposed	BR3 Net Change	FY 2027 BR2 Approved
	BF #26-06	BF #26-16	BF #26-16	BF #26-14
	(c)	(d)	(e)	(f)
1. Core Operating Budget				
Personnel [FN1]	$ 20,765,938	$ 20,612,938	$ (153,000)	$ 24,146,946
Merit-Based Performance				400,000
Personnel Projected Savings from Vacancies				(691,000)
Subtotal - Personnel	20,765,938	20,612,938	(153,000)	23,855,946
Non-Personnel	38,112,758	38,265,758	153,000	28,739,076
Sub-total – Core Operating Budget:	**$ 58,878,696**	**$ 58,878,696**	**$ -**	**$ 52,595,022**
2. Investment Land Budget				
Kaka'ako Makai	$ 3,370,915	$ 3,370,915	$ -	1,581,263
Na Lama Kukui	5,666,128	5,666,128	-	5,908,880
500 North Nimitz Hwy	3,043,871	3,043,871	-	3,135,499
501 Sumner St.	1,209,134	1,209,134	-	1,072,198
Sub-total – Investment Land Budget:	**$ 13,290,048**	**$ 13,290,048**	**$ -**	**$ 11,697,839**
3. Legacy Land Budget				
Palauea Culture Preserve	$ 273,489	$ 273,489	$ -	$ 190,280
Wao Kele O Puna Management Fund	Core-funded			
Sub-total - Legacy Land Budget:	**$ 273,489**	**$ 273,489**	**$ -**	**$ 190,280**
4. Other OHA Programs Budget				
Federal-Funded Programs Budget				
Halawa Luluku Interpretive Development	$ 172,592	$ 172,592	$ -	28,682
Native Hawaiian Revolving Loan Fund	1,190,615	1,190,615	-	1,206,136
NOAA (Papahanamokuakea) [FN2]	150,000	320,564	170,564	-
US Department of Defense - REPI	1,470,909	1,470,909	-	1,757,446
US Dept of Agriculture - US Forestry	550,000	550,000	-	-
US EPA - Brownfield	1,000,000	1,000,000	-	309,400
Sub-total – Other OHA Programs Budget:	**$ 4,534,116**	**$ 4,704,680**	**$ 170,564**	**$ 3,301,664**
5. Native Hawaiian Trust Fund	**1,517,169**	**1,517,169**	**-**	**1,260,631**
Sub-total -Non-Core Operating Budget (#2 - #5):	**$ 19,614,822**	**$ 19,785,386**	**$ 170,564**	**$ 16,450,415**
Total Operating Budget:	**$ 78,493,518**	**$ 78,664,082**	**$ 170,564**	**$ 69,045,437**

FN [1] Fringe Benefit Rate Assumptions Used for Budget Development

- June 2025 - Biennium Budget: 64.25%
- March 2026 - FY26 Budget Realignment #1: 60.69%
- June 2026 - FY27 Budget Realignment #2: 60.74%
- July 2026 - FY26 Budget Realignment #3: Estimated at 60.74%

FN[2] US Dept of Commerce - National Oceanic and Atmospheric Administration (Papahanamokuakea)

VI. CHIEF FINANCIAL OFFICER CERTIFICATION

The following is the certification by the Chief Financial Officer that the funds are available to effect the realignment actions recommended above:

Dhiren Patel

Dhiren Patel

Chief Financial Officer

Date: 07/22/2026

VII. JUSTIFICATION FOR FY26-FY27 BUDGET REALIGNMENT #3

A. Strategic Optimization & Operational Alignment

Budget Realignment #3 updates the FY2026 budget detail to reflect current operational requirements, funding projections, and preliminary year-end financial information, replacing the FY2026 budget approved under Action Item BF #26-06 (Budget Realignment #1) on March 19, 2026.

No changes are proposed to the FY2027 Budget Detail, which remains as approved under Action Item BF #26-14 (Budget Realignment #2) on June 25, 2026, except as described in Section VIII – Military Leased Land Initiative Carryover Request.

B. Financial Overview & Budget Adjustments

1. Personnel Budget Alignment to Preliminary Actuals

Budget Realignment #3 updates the FY2026 Personnel and Fringe Budget to align with preliminary actual personnel costs through June 30, 2026, reflecting current staffing levels, employee transfers, vacancies, position changes, and actual onboarding activity. The adjustments ensure the personnel budget accurately reflects preliminary year-end payroll obligations and supports preparation of OHA's preliminary financial statements and the FY2026 external financial audit.

The proposed personnel budget totals $22.513 million, representing a net decrease of $40,000 from Budget Realignment #1. This adjustment reflects lower-than-budgeted salary and overtime expenditures, partially offset by higher fringe benefit costs based on preliminary payroll activity.

The proposed changes do **not** affect authorized staffing levels or approved positions but realign budget authority with projected year-end payroll expenditures and Accounting's preliminary financial records to support an accurate and timely fiscal year-end closing process.

Table 3: Forecast FY26 Personnel Cost Estimates Summary
Preliminary Figures as of July 17, 2026

EXPENSE TYPE	FY2026 BR1 Approved	FY2026 BR3 Proposed	Change
Total Operating Budget			
SALARIES	$ 13,490,503	$ 13,459,963	$ (30,540)
FRINGE BENEFITS	8,281,790	8,309,330	27,540
OVERTIME	262,000	225,000	(37,000)
PAID FAMILY LEAVE PAYOUTS	184,100	184,100	-
VACATION TRANSFERS AND	335,000	335,000	-
TOTAL - PERSONNEL & FRINGE	**$ 22,553,393**	**$ 22,513,393**	**$ (40,000)**

Table 4: Forecast FY26 Personnel Cost Allocation by Fund Category
Preliminary Figures as of July 17, 2026

	TRUST	COMMERCIAL PROPERTIES		FEDERAL-FUNDED		NHTF	
FY2026 BUDGET REALIGNMENT #3 SUMMARY (PROPOSED)	**CORE BR3**	**KM BR3**	**NLK BR3**	**HLID BR3**	**NHRLF BR3**	**NHTF BR3**	**TOB BR3**
Account Description	930	938	939	200	202	902	
Personnel & Fringe							
52070-VACATION TRANSFERS AND PAYOUTS	335,000	-	-	-	-	-	335,000
52080-PAID FAMILY LEAVE PAYOUTS	184,100	-	-	-	-	-	184,100
52100-SALARIES	12,314,318	168,622	179,234	87,792	289,997	420,000	13,459,963
52300-OVERTIME	192,000	20,000	13,000	-	-	-	225,000
57000-FRINGE BENEFITS	7,587,520	115,191	117,512	53,281	180,928	254,898	8,309,330
Total Personnel & Fringe Budget FN[1]:	**20,612,938**	**303,813**	**309,746**	**141,073**	**470,925**	**674,898**	**22,513,393**

2. Non-Personnel Budget Realignments

Attachment #2 summarizes the proposed FY2026 Budget Realignment #3 budget adjustments by fund, expenditure category, and program. The proposal aligns budget authority with preliminary year-end financial data, supports operational and fiscal year-end requirements, incorporates Board-approved and administrative adjustments, and maintains overall Core Operating Budget funding while updating selected Non-Core programs.

a. Core Operating Budget Adjustments

Budget Realignment #3 reallocates existing FY2026 Core Operating Budget appropriations to address operational priorities and anticipated year-end funding requirements while maintaining the Board-approved Core Operating Budget of $58.9 million. No additional funding is requested; all proposed adjustments are budget-neutral between expenditure categories.

Key adjustments include:

- Correcting an inadvertent omission from Budget Realignment #1 by restoring $15,000 for Waialua Courthouse repair and maintenance.
- Reallocating $10,000 to the Disaster Assistance program to support recovery efforts following the March 2026 Kona Low storms.
- Reallocating $44,000 from insurance savings to fund OHA-related litigation costs.
- Implementing Board-approved funding of $228,500 for the statewide, primetime Primary Debate approved under BOT Action Item BF #26-06.
- Supporting operational and technology priorities, including Hawaiian Registry Program (HRP) card redesign, Halo ITSM and SurveyMonkey subscriptions, Community Engagement seminar and conference costs, and Crown and Government Land Inventory activities.

Collectively, these adjustments realign budget authority to support current operational priorities and anticipated year-end expenditures without increasing the Core Operating Budget.

b. Non-Core Budget Adjustments

Budget Realignment #3 updates selected Non-Core Operating Budgets to reflect operational requirements and year-end funding needs while maintaining the Board-approved budgets. Most Investment Land, Legacy Land, and Federal-funded programs remain unchanged, reflecting that existing appropriations are sufficient to support planned FY2026 activities.

Key adjustments include:

- 501 Sumner (Iwilei Business Center): Reallocate $38,000 from Program to Contracts ($36,000) and Equipment ($2,000) to fund leasing commission expenses and repair and maintenance costs.
- Native Hawaiian Revolving Loan Fund (NHRLF): Reallocate $54,000 to Program to fund the Bad Debt Allowance, offset by reductions in Contracts ($10,000), Personnel & Fringe ($40,000), and Travel ($4,000).
- Papahānaumokuākea (Ocean Policy): Increase the Grants budget by $243,000, funded through prior-year unused grant funding and reallocations from Contracts and Travel, resulting in a net increase of $170,564 to the overall program budget.
- Native Hawaiian Trust Fund (NHTF): Reclassify $170,000 from Contracts to Overhead to align the General Investment Consultant budget with accounting records.

These adjustments ensure Non-Core budgets accurately reflect operational priorities, accounting classifications, and anticipated year-end expenditures while preserving overall program funding.

Detailed line-item budget and supporting schedules are presented in Attachment #3: FY2026 Budget Tables and Details.

VIII. MILITARY LEASED LAND INITIATIVE CARRYOVER REQUEST

On December 18, 2025, the Board of Trustees established a Permitted Interaction Group (PIG) to develop OHA's official position regarding U.S. military land leases scheduled to expire between 2028 and 2031. On February 5, 2026, through Action Item BF #26-01, the Board approved a $500,000 biennium budget for the Military Leased Land (MLL) Initiative to support negotiations, technical analyses, communications, community engagement, federal advocacy, and technical advisory services.

Although this initiative was approved to span FY2026 and FY2027, the entire $500,000 budget authority was recorded in OHA's financial system during FY2026 rather than being allocated between two fiscal years. Consequently, expenditures, purchase requisitions, and purchase orders supporting work were charged against the FY2026 budget, including obligations for work continuing into FY2027.

Current Status (as of June 30, 2026)

As of the close of FY2026, the initiative reflected:

- Actual expenditure: $89,920.36

- Purchase requisition (Ka Paʻakai analyses): $60,000.00
- Purchase orders: $254,102.51

Accordingly, $404,022.87 of the original $500,000 budget has been expended or committed, leaving $95,977.13 in unspent and uncommitted FY2026 budget authority available for carryover.

Several FY2026 commitments support work that will primarily occur during FY2027. For example:

- The $60,000 purchase requisition for the Ka Paʻakai analyses represents work anticipated to begin in FY2027, although the Board originally allocated $30,000 in each fiscal year.
- The communications/media contract and current Washington, D.C.-based advocacy services were also obligated in FY2026 through purchase orders, even though those services extend into FY2027.

Accordingly, while the proposed carryover request is limited to $95,977.13 in uncommitted FY2026 budget authority, substantial FY2027 activities will also be supported through existing FY2026 encumbrances and purchase orders.

In addition, through Action Item BF #26-14, approved on June 25, 2026, the Board authorized $169,075 in new FY2027 budget authority for continued Washington, D.C.-based federal advocacy services supporting OHA's FY2027 National Defense Authorization Act (NDAA) priorities.

As a result, the Military Leased Land Initiative has the following resources available to support FY2027 implementation:

FY2027 Funding Source	**Amount**
FY2026 uncommitted budget available for carryover	**$95,977.13**
New FY2027 appropriation for federal advocacy (BF #26-14)	**$169,075.00**
FY2026 encumbrance for Ka Paʻakai analyses (work to occur in FY2027)	**$60,000.00**
Remaining FY2026 purchase order balances for communications/media and current federal advocacy services	**Approximately $254,000**

Collectively, these resources provide funding to continue implementation of the Military Leased Land Initiative in FY2027 while remaining consistent with the Board's original intent that the $500,000 initiative be implemented over the two-year biennium.

The proposed carryover does not request additional funding but rather preserves the remaining uncommitted FY2026 budget authority for its originally authorized purpose.

IX. RECOMMENDED ACTION

The Chairperson of the Budget and Finance Committee recommends that Board of Trustees approve FY26-FY27 Budget Realignment #3 (BR3), as summarized in Attachment #1, and authorize the carryover of $95,977.13 in unspent, uncommitted, and unencumbered FY2026 funds from Board Action BF #26-01 into FY2027 for the Office of Hawaiian Affairs' Military Leased Land Initiative.

X. ALTERNATE ACTIONS

A. Amend the recommended action(s); or

B. Do not approve the recommended action.

XI. ATTACHMENTS

A. **ATTACHMENT 1 –** OHA 2025-2026 (FY26) and 2026-2027 (FY27) Budget - Realignment #3 - Core and Non-Core Budgetary Allocations

B. **ATTACHMENT 2 –** FY26-FY27 Budget Realignment #3: Summary of Proposed Budget Changes

C. **ATTACHMENT 3 –** FY26-FY27 Budget Realignment #3: Budget Tables and Details

Note: This action item update solely updated the FY26 budget details to reflect current figures, replacing those approved under Action Item BF #26-06 on March 19, 2026. The FY27 budget detail approved under Action Item BF #26-14 remains unchanged.

ATTACHMENT #1

ATTACHMENT #1 (FY26-FY27 BR#3)
Version: July 22, 2026

OFFICE OF HAWAIIAN AFFAIRS
FY 2026 AND FY 2027

ATTACHMENT #1
2025-2026 (FY26) Core and Non-Core Budgets and 2026-2027 (FY27) Core and Non-Core Budgets - Budget Realignment #3 (BR #3)

Table 1: FY2026 Budget Realignment #1 (March 2026)
Unchanged in Budget Realignment #2 (June 2026)

FY 2026 BR#1	FTE	Core Operating	Commercial Property				Legacy	Other OHA Programs - Federal Funded						NHTF	FY 2026 Total Operating Budget
			Kaka'ako Makai	Nā Lama Kukui	500 N Nimitz	501 Sumner	Palauea Culture Preserve	HLID	NHRLF	Papahanaumokuakea	US Dept of Defense - REPI	US Dept of Agriculture - US Forestry	US EPA - Brownfield	Native Hawaiian Trust Fund	
Contracts		$ 8,144,453	$ 1,945,010	$ 605,877	$ 403,720	$ 241,420	$ 25,000	$ 10,000	$ 238,500	$ 126,905	$ -	$ 50,000	$ 990,600	$ 822,271	$ 13,603,756
Debt Service		-	-	1,356,800	1,401,000	572,300	-	-	-	-	-	-	-	-	3,330,100
Equipment		2,094,611	511,184	1,788,850	372,917	187,256	238,209	7,590	53,000	-	1,470,909	500,000	-	20,000	7,244,526
Grants		21,142,400	-	-	-	-	-	-	-	-	-	-	-	-	21,142,400
Overhead		4,139,812	465,762	1,218,877	189,240	25,258	6,000	8,279	85,050	-	-	-	9,400	-	6,147,678
Personnel	164.5	20,765,938	303,813	309,746	-	-	-	141,073	510,925	-	-	-	-	674,898	22,706,393
Program		1,699,524	145,146	385,978	676,994	182,900	1,000	5,650	293,250	2,725	-	-	-	-	3,393,167
Travel		891,958	-	-	-	-	3,280	-	9,890	20,370	-	-	-	-	925,498
Totals:		**$ 58,878,696**	**$ 3,370,915**	**$ 5,666,128**	**$ 3,043,871**	**$ 1,209,134**	**$ 273,489**	**$ 172,592**	**$ 1,190,615**	**$ 150,000**	**$ 1,470,909**	**$ 550,000**	**$ 1,000,000**	**$ 1,517,169**	**$ 78,493,518**

Table 3.1: FY2026 Budget Realignment #3 (July 2026)

FY 2026 BR#3	FTE	Core Operating	Commercial Property				Legacy	Other OHA Programs - Federal Funded						NHTF	FY 2026 Total Operating Budget
			Kaka'ako Makai	Nā Lama Kukui	500 N Nimitz	501 Sumner	Palauea Culture Preserve	HLID	NHRLF	Papahanaumokuakea	US Dept of Defense - REPI	US Dept of Agriculture - US Forestry	US EPA - Brownfield	Native Hawaiian Trust Fund	
Contracts		$ 8,533,953	$ 1,945,010	$ 605,877	$ 403,720	$ 277,420	$ 25,000	$ 10,000	$ 228,500	$ 73,051	$ -	$ 50,000	$ 990,600	$ 652,271	$ 13,795,402
Debt Service		-	-	1,356,800	1,401,000	572,300	-	-	-	-	-	-	-	-	3,330,100
Equipment		2,096,451	511,184	1,788,850	372,917	189,256	238,209	7,590	53,000	-	1,470,909	500,000	-	20,000	7,248,366
Grants		21,142,400	-	-	-	-	-	-	-	243,000	-	-	-	-	21,385,400
Overhead		3,998,212	465,762	1,218,877	189,240	25,258	6,000	8,279	85,050	-	-	-	9,400	170,000	6,176,078
Personnel	164.5	20,612,938	303,813	309,746	-	-	-	141,073	470,925	-	-	-	-	674,898	22,513,393
Program		1,662,784	145,146	385,978	676,994	144,900	1,000	5,650	347,250	2,725	-	-	-	-	3,372,427
Travel		831,958	-	-	-	-	3,280	-	5,890	1,788	-	-	-	-	842,916
Totals:		**$ 58,878,696**	**$ 3,370,915**	**$ 5,666,128**	**$ 3,043,871**	**$ 1,209,134**	**$ 273,489**	**$ 172,592**	**$ 1,190,615**	**$ 320,564**	**$ 1,470,909**	**$ 550,000**	**$ 1,000,000**	**$ 1,517,169**	**$ 78,664,082**

Table 3.2: Gap Analysis - Current Approved Budget (March 2026) vs Proposed FY26 Budget Realignment #3 (July 2026)

Change Variance: FY26 BR#1 vs FY26 BR#3	FTE	Core Operating	Commercial Property				Legacy	Other OHA Programs - Federal Funded						NHTF	FY 2026 Total Operating Budget
			Kaka'ako Makai	Nā Lama Kukui	500 N Nimitz	501 Sumner	Palauea Culture Preserve	HLID	NHRLF	Papahanaumokuakea	US Dept of Defense - REPI	US Dept of Agriculture - US Forestry	US EPA - Brownfield	Native Hawaiian Trust Fund	
Contracts		$ 389,500	$ -	$ -	$ -	$ 36,000	$ -	$ -	$ (10,000)	$ (53,854)	$ -	$ -	$ -	$ (170,000)	$ 191,646
Debt Service		-	-	-	-	-	-	-	-	-	-	-	-	-	0
Equipment		1,840	-	-	-	2,000	-	-	-	-	-	-	-	-	3,840
Grants		-	-	-	-	-	-	-	-	243,000	-	-	-	-	243,000
Overhead		(141,600)	-	-	-	-	-	-	-	-	-	-	-	170,000	28,400
Personnel	-	(153,000)	-	-	-	-	-	-	(40,000)	-	-	-	-	-	(193,000)
Program		(36,740)	-	-	-	(38,000)	-	-	54,000	-	-	-	-	-	(20,740)
Travel		(60,000)	-	-	-	-	-	-	(4,000)	(18,582)	-	-	-	-	(82,582)
Totals:		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 170,564**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 170,564**

Table 3.3: FY2027 Budget Realignment #2 (Updated 6/16/26) - Corrected 6/23/26
Unchanged in Budget Realignment #3 (July 2026)

FY 2027 BR#2	FTE	Core Operating	Commercial Property				Legacy	Other OHA Programs - Federal Funded						NHTF	FY 2027 Total Operating Budget
			Kaka'ako Makai	Nā Lama Kukui	500 N Nimitz	501 Sumner	Palauea Culture Preserve	HLID	NHRLF	Papahanaumokuakea	US Dept of Defense - REPI	US Dept of Agriculture - US Forestry	US EPA - Brownfield	Native Hawaiian Trust Fund	
Contracts		$ 6,920,713	$ 528,356	$ 581,326	$ 664,362	$ 93,020	$ 25,000	$ 10,000	$ 197,325	$ -	$ -	$ -	$ 300,000	$ 622,271	$ 9,942,373
Debt Service		-	-	1,300,000	1,401,000	572,300	-	-	-	-	-	-	-	-	3,273,300
Equipment		1,951,240	304,060	2,094,610	178,052	192,586	155,000	7,290	36,000	-	1,757,446	-	-	20,000	6,696,284
Grants		13,440,500	-	-	-	-	-	-	-	-	-	-	-	-	13,440,500
Overhead		3,433,880	341,563	1,243,554	195,523	25,892	6,000	8,642	94,290	-	-	-	9,400	-	5,358,744
Personnel & Fringe	170	23,855,946	297,006	302,812	-	-	-	-	666,931	-	-	-	-	618,360	25,741,055
Program		2,128,344	110,278	386,578	696,562	188,400	1,000	2,750	201,700	-	-	-	-	-	3,715,612
Travel		864,399	-	-	-	-	3,280	-	9,890	-	-	-	-	-	877,569
Subtotals:		**$ 52,595,022**	**$ 1,581,263**	**$ 5,908,880**	**$ 3,135,499**	**$ 1,072,198**	**$ 190,280**	**$ 28,682**	**$ 1,206,136**	**$ -**	**$ 1,757,446**	**$ -**	**$ 309,400**	**$ 1,260,631**	**$ 69,045,437**

Corrected figures shown in blue font for emphasis.

Table 1. Proposed FY26 BR3 - Budget Adjustment Summary - Total Operating Budget

Table 1 summarizes the proposed FY2026 Budget Realignment #3 adjustments to the Total Operating Budget by expenditure category. Overall, the proposed operating budget increases by **$170,564**, from **$78,493,518** to **$78,664,082**, primarily to align budget authority with anticipated year-end expenditures and accounting records.

EXPENSE CATEGORY	Sum of FY2026 BR1 FINAL2	Sum of FY2026 BR3 PROPOSED2	Sum of FY26 BR3 Adjustments
CONTRACTS	13,756,756	13,795,402	38,646
DEBT SERVICE	3,330,100	3,330,100	-
EQUIPMENT	7,244,526	7,248,366	3,840
GRANTS	21,142,400	21,385,400	243,000
OVERHEAD	6,141,678	6,176,078	34,400
PERSONNEL & FRINGE	22,553,393	22,513,393	(40,000)
PROGRAM	3,399,167	3,372,427	(26,740)
TRAVEL	925,498	842,916	(82,582)
Grand Total	**78,493,518**	**78,664,082**	**170,564**

Table 2. Proposed FY26 BR3 - Budget Adjustment Summary - Core Operating Budget

Table 2 summarizes the proposed FY2026 Budget Realignment #3 adjustments to the **Core Operating Budget**. The total Core Operating Budget remains unchanged at **$58,876,896**, with adjustments representing reallocations among expenditure categories rather than an increase in overall funding.

EXPENSE CATEGORY	Sum of FY2026 BR1 FINAL2	Sum of FY2026 BR3 PROPOSED2	Sum of FY26 BR3 Adjustments
CONTRACTS	8,297,453	8,533,953	236,500
EQUIPMENT	2,094,611	2,096,451	1,840
GRANTS	21,142,400	21,142,400	-
OVERHEAD	4,133,812	3,998,212	(135,600)
PERSONNEL & FRINGE	20,612,938	20,612,938	-
PROGRAM	1,705,524	1,662,784	(42,740)
TRAVEL	891,958	831,958	(60,000)
Grand Total	**58,878,696**	**58,878,696**	**-**

	A	B	C	E	F	G
1	**Table 3. Proposed FY26 BR3 - Budget Adjustment Summary - Core Operating Budget - Details - View 2: Budget Justification**					
2	Table 3 provides the detailed justification for each proposed budget adjustment included in FY2026 Budget Realignment #3 for the Core Operating Budget. The table identifies the purpose of each adjustment, the affected program, expenditure category, and the corresponding budget decreases and increases, demonstrating how existing budget authority is reallocated to address operational needs without increasing the overall Core Operating Budget.					
3	FUND	TRUST				
4						
5	**FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO**	**BUDGET PROGRAM DESC**	**EXPENSE CATEGORY**	**FROM: (DECREASE)**	**TO: INCREASE**	**NET CHANGE**
6	**>FY26 BR3: Budget Adjustment to Correct an Inadvertent Omission from BF #26-06: FY26 Budget Realignment #1, for Waialua Courthouse repair and maintenance**	**3100 RM-FINANCIAL ASSETS DIRECTOR (CHIEF FINANCIAL OFFICER)**	PROGRAM	(5,000)		(5,000)
7		**3200 FINANCIAL SERVICES**	PROGRAM	(1,500)		(1,500)
8		**3900 PROCUREMENT**	PROGRAM	(8,500)		(8,500)
9		**8305 WAIALUA COURTHOUSE**	EQUIPMENT		15,000	15,000
10	**>FY26 BR3: Budget Adjustment to Correct an Inadvertent Omission from BF #26-06: FY26 Budget Realignment #1, for Waialua Courthouse repair and maintenance Total**			**(15,000)**	**15,000**	**-**
11	**>FY26 BR3: Moving funds to Program 3860 Disaster Relief Adit to support OHA's recovery efforts following the March 2026 Kona Low Storms**	**3860 DISASTER ASSISTANCE**	PROGRAM		10,000	10,000
12		**6400 COMMUNITY ENGAGEMENT (CE) DIVISION DIRECTOR**	EQUIPMENT	(10,000)		(10,000)
13	**>FY26 BR3: Moving funds to Program 3860 Disaster Relief Adit to support OHA's recovery efforts following the March 2026 Kona Low Storms Total**			**(10,000)**	**10,000**	**-**
14	**>FY26 BR3: Reallocate for HRP card redesign**	**4600 HAWAIIAN REGISTRY**	PROGRAM	(7,000)		(7,000)
15			OVERHEAD		7,000	7,000
16	**>FY26 BR3: Reallocate for HRP card redesign Total**			**(7,000)**	**7,000**	**-**
17	**>FY26 BR3: Reallocate funds to cover OHA-related litigation costs from unexpected cost savings in the insurance category**	**2300 CORPORATE COUNSEL**	OVERHEAD	(44,000)		(44,000)
18			CONTRACTS		44,000	44,000
19	**>FY26 BR3: Reallocate funds to cover OHA-related litigation costs from unexpected cost savings in the insurance category Total**			**(44,000)**	**44,000**	**-**
20	**>FY26 BR3: Reallocate funds to cover Subscription Based IT Agreeemnt - Halo ITSM Ticketing System Subscription**	**2300 CORPORATE COUNSEL**	PROGRAM	(5,443)		(5,443)
21			EQUIPMENT		5,443	5,443
22	**>FY26 BR3: Reallocate funds to cover Subscription Based IT Agreeemnt - Halo ITSM Ticketing System Subscription Total**			**(5,443)**	**5,443**	**-**

	A	B	C	E	F	G
1	**Table 3. Proposed FY26 BR3 - Budget Adjustment Summary - Core Operating Budget - Details - View 2: Budget Justification**					
2	Table 3 provides the detailed justification for each proposed budget adjustment included in FY2026 Budget Realignment #3 for the Core Operating Budget. The table identifies the purpose of each adjustment, the affected program, expenditure category, and the corresponding budget decreases and increases, demonstrating how existing budget authority is reallocated to address operational needs without increasing the overall Core Operating Budget.					
3	FUND	TRUST				
4						
5	**FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO**	**BUDGET PROGRAM DESC**	**EXPENSE CATEGORY**	**FROM: (DECREASE)**	**TO: INCREASE**	**NET CHANGE**
23	**>FY26 BR3: Reallocate per BOT 26-06: Approval of the use of up to $250,000 to fund a statewide, primetime-broadcast Primary Debate on July 20, 2026**	**1100 BOT OFFICE**	PROGRAM	(30,000)		(30,000)
24			EQUIPMENT	(10,000)		(10,000)
25			TRAVEL	(60,000)		(60,000)
26		**6410 COMPLIANCE ENFORCEMENT**	CONTRACTS	(30,000)		(30,000)
27		**8400 OPERATIONS OFFICE**	OVERHEAD	(98,500)		(98,500)
28		**4110 COMMUNICATIONS DIRECTOR (PUBLIC RELATIONS OFFICER)**	CONTRACTS		228,500	228,500
29	**>FY26 BR3: Reallocate per BOT 26-06: Approval of the use of up to $250,000 to fund a statewide, primetime-broadcast Primary Debate on July 20, 2026 Total**			**(228,500)**	**228,500**	**-**
30	**>FY26 BR3: Reallocate surplus FY26 funds within Community Engagement Paia to cover Seminar & Conferences**	**3800 GRANTS**	EQUIPMENT	(6,212)		(6,212)
31		**4510 BENEFICIARY SERVICES**	PROGRAM	(10,000)		(10,000)
32		**6400 COMMUNITY ENGAGEMENT (CE) DIVISION DIRECTOR**	PROGRAM		16,212	16,212
33	**>FY26 BR3: Reallocate surplus FY26 funds within Community Engagement Paia to cover Seminar & Conferences Total**			**(16,212)**	**16,212**	**-**
34	**>FY26 BR3: Reallocate to supplement Crown and Government Land Inventory**	**5100 RESEARCH & EVALUATION DIVISION DIRECTOR**	CONTRACTS	(6,000)		(6,000)
36	**>FY26 BR3: Reallocate to support ongoing use of IT-based subscription**	**5100 RESEARCH & EVALUATION DIVISION DIRECTOR**	PROGRAM	(1,324)		(1,324)
38	**>FY26 BR3: Reallocate to support ongoing use of IT-based subscription (Survey Monkey)**	**5210 RESEARCH PROGRAM**	PROGRAM	(185)		(185)
39			OVERHEAD	(100)		(100)

	A	B	C	E	F	G
1	**Table 3. Proposed FY26 BR3 - Budget Adjustment Summary - Core Operating Budget - Details - View 2: Budget Justification**					
2	Table 3 provides the detailed justification for each proposed budget adjustment included in FY2026 Budget Realignment #3 for the Core Operating Budget. The table identifies the purpose of each adjustment, the affected program, expenditure category, and the corresponding budget decreases and increases, demonstrating how existing budget authority is reallocated to address operational needs without increasing the overall Core Operating Budget.					
3	FUND	TRUST				
4						
5	**FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO**	**BUDGET PROGRAM DESC**	**EXPENSE CATEGORY**	**FROM: (DECREASE)**	**TO: INCREASE**	**NET CHANGE**
41	**>FY26 BR3: Reallocate to support ongoing use of IT-based subscription**	**5100 RESEARCH & EVALUATION DIVISION DIRECTOR**	EQUIPMENT		7,609	7,609
42	**>FY26 BR3: Reallocate to support ongoing use of IT-based subscription Total**			**(7,609)**	**7,609**	-
43	**Grand Total**			**(333,764)**	**333,764**	-

Tables 4-15. Proposed FY2026 Budget Realignment #3 – Non-Core Budget Adjustments

Tables 5 through 15 summarize the proposed FY2026 Budget Realignment #3 adjustments for OHA's Non-Core Operating Budget, including Investment Land, Legacy Land, and Federal-funded programs. The tables demonstrate how budget authority is realigned to support operational needs while maintaining the overall Board-approved budgets.

Table 4. Proposed FY26 BR3 - Budget Adjustment Summary - Investment Land - Kaka'ako Makai

Unchange in Budget Realignment #3

EXPENSE CATEGORY	Sum of FY2026 BR1 FINAL2	Sum of FY2026 BR3 PROPOSED2	Sum of FY26 BR3 Adjustments
CONTRACTS	1,945,010	1,945,010	-
DEBT SERVICE	-	-	-
EQUIPMENT	511,184	511,184	-
OVERHEAD	465,762	465,762	-
PERSONNEL & FRINGE	303,813	303,813	-
PROGRAM	145,146	145,146	-
Grand Total	**3,370,915**	**3,370,915**	**-**

Table 5. Proposed FY26 BR3 - Budget Adjustment Summary - Investment Land - Na Lama Kukui

Unchange in Budget Realignment #3

EXPENSE CATEGORY	Sum of FY2026 BR1 FINAL2	Sum of FY2026 BR3 PROPOSED2	Sum of FY26 BR3 Adjustments
CONTRACTS	605,877	605,877	-
DEBT SERVICE	1,356,800	1,356,800	-
EQUIPMENT	1,788,850	1,788,850	-
OVERHEAD	1,218,877	1,218,877	-
PERSONNEL & FRINGE	309,746	309,746	-
PROGRAM	385,978	385,978	-
Grand Total	**5,666,128**	**5,666,128**	**-**

	A	B	C	D	E
34	**Table 6. Proposed FY26 BR3 - Budget Adjustment Summary - Investment Land - 500 N Nimitz**				
35	Also known as Honolulu Harbor Shops				
36	*Unchange in Budget Realignment #3*				
40	**EXPENSE CATEGORY**	**Sum of FY2026 BR1 FINAL2**	**Sum of FY2026 BR3 PROPOSED2**	**Sum of FY26 BR3 Adjustments**	
41	CONTRACTS	403,720	403,720	-	
42	DEBT SERVICE	1,401,000	1,401,000	-	
43	EQUIPMENT	372,917	372,917	-	
44	OVERHEAD	189,240	189,240	-	
45	PROGRAM	676,994	676,994	-	
46	**Grand Total**	**3,043,871**	**3,043,871**	**-**	
47					
48					
49	**Table 7. Proposed FY26 BR3 - Budget Adjustment Summary - Investment Land - 501 SUMNER**				
50	Also known as Iwilei Business Center				
54	**EXPENSE CATEGORY**	**Sum of FY2026 BR1 FINAL2**	**Sum of FY2026 BR3 PROPOSED2**	**Sum of FY26 BR3 Adjustments**	**Description**
55	CONTRACTS	241,420	277,420	36,000	Iwilei Business Center: To cover shortfall Commission Expense.
56	DEBT SERVICE	572,300	572,300	-	
57	EQUIPMENT	187,256	189,256	2,000	Iwilei Business Center: To cover shortfall Repair & Maintenance
58	OVERHEAD	25,258	25,258	-	
59	PROGRAM	182,900	144,900	(38,000)	Iwilei Business Center: Repurpose surplus funds for other programmatic needs
60	**Grand Total**	**1,209,134**	**1,209,134**	**-**	
61					
62					
63	**Table 8. Proposed FY26 BR3 - Budget Adjustment Summary - Legacy Land - PALAUEA CULTURAL PRESERVE**				
64	*Unchange in Budget Realignment #3*				
68	**EXPENSE CATEGORY**	**Sum of FY2026 BR1 FINAL2**	**Sum of FY2026 BR3 PROPOSED2**	**Sum of FY26 BR3 Adjustments**	
69	CONTRACTS	25,000	25,000	-	
70	EQUIPMENT	238,209	238,209	-	
71	OVERHEAD	6,000	6,000	-	
72	PROGRAM	1,000	1,000	-	
73	TRAVEL	3,280	3,280	-	
74	**Grand Total**	**273,489**	**273,489**	**-**	
75					
76					

Table 9. Proposed FY26 BR3 - Budget Adjustment Summary - Federal - HALAWA LULUKU INTERPRETIVE DEVELOPMENT (HLID)

Unchange in Budget Realignment #3

EXPENSE CATEGORY	Sum of FY2026 BR1 FINAL2	Sum of FY2026 BR3 PROPOSED2	Sum of FY26 BR3 Adjustments
CONTRACTS	10,000	10,000	-
EQUIPMENT	7,590	7,590	-
OVERHEAD	8,279	8,279	-
PERSONNEL & FRINGE	141,073	141,073	-
PROGRAM	5,650	5,650	-
Grand Total	**172,592**	**172,592**	**-**

Table 10. Proposed FY26 BR3 - Budget Adjustment Summary - Federal - NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF)

EXPENSE CATEGORY	Sum of FY2026 BR1 FINAL2	Sum of FY2026 BR3 PROPOSED2	Sum of FY26 BR3 Adjustments	Description
CONTRACTS	238,500	228,500	(10,000)	Repurpose surplus funds for other programmatic needs
EQUIPMENT	53,000	53,000	-	
OVERHEAD	85,050	85,050	-	
PERSONNEL & FRINGE	510,925	470,925	(40,000)	Repurpose surplus funds for other programmatic needs
PROGRAM	293,250	347,250	54,000	To cover Bad Debt Allowance
TRAVEL	9,890	5,890	(4,000)	Repurpose surplus funds for other programmatic needs
Grand Total	**1,190,615**	**1,190,615**	**-**	

Table 11. Proposed FY26 BR3 - Budget Adjustment Summary - Federal - PAPAHANAUMOKUAKEA

Also known as Ocean Policy

EXPENSE CATEGORY	Sum of FY2026 BR1 FINAL2	Sum of FY2026 BR3 PROPOSED2	Sum of FY26 BR3 Adjustments	Description
CONTRACTS	126,905	73,051	(53,854)	Repurpose surplus funds for granting
GRANTS	-	243,000	243,000	$170,564 from prior years unused grant funding
PROGRAM	2,725	2,725	-	
TRAVEL	20,370	1,788	(18,582)	Repurpose surplus funds for granting
Grand Total	**150,000**	**320,564**	**170,564**	

	A	B	C	D	E
119	**Table 12. Proposed FY26 BR3 - Budget Adjustment Summary - Federal - Kukaniloko - US Dept of Defense REPI**				
120	*Unchange in Budget Realignment #3*				
125	**EXPENSE CATEGORY**	**Sum of FY2026 BR1 FINAL2**	**Sum of FY2026 BR3 PROPOSED2**	**Sum of FY26 BR3 Adjustments**	
126	EQUIPMENT	1,470,909	1,470,909	-	
127	**Grand Total**	**1,470,909**	**1,470,909**	**-**	
128					
129					
130	**Table 13. Proposed FY26 BR3 - Budget Adjustment Summary - Federal - USDept Agriculture - US Forestry**				
131	*Unchange in Budget Realignment #3*				
136	**EXPENSE CATEGORY**	**Sum of FY2026 BR1 FINAL2**	**Sum of FY2026 BR3 PROPOSED2**	**Sum of FY26 BR3 Adjustments**	
137	EQUIPMENT	500,000	500,000	-	
138	**Grand Total**	**500,000**	**500,000**	**-**	
139					
140					
141	**Table 14. Proposed FY26 BR3 - Budget Adjustment Summary - Federal - US EPA - BROWNFIELD**				
142	*Unchange in Budget Realignment #3*				
146	**EXPENSE CATEGORY**	**Sum of FY2026 BR1 FINAL2**	**Sum of FY2026 BR3 PROPOSED2**	**Sum of FY26 BR3 Adjustments**	
147	CONTRACTS	990,600	990,600	-	
148	OVERHEAD	9,400	9,400	-	
149	**Grand Total**	**1,000,000**	**1,000,000**	**-**	
150					
151					
152	**Table 15. Proposed FY26 BR3 - Budget Adjustment Summary - NATIVE HAWAIIAN TRUST FUND**				
157	**EXPENSE CATEGORY**	**Sum of FY2026 BR1 FINAL2**	**Sum of FY2026 BR3 PROPOSED2**	**Sum of FY26 BR3 Adjustments**	**Description**
158	CONTRACTS	822,271	652,271	(170,000)	Adjustment to Align General Investment Consultant Budget with Accounting Records
159	EQUIPMENT	20,000	20,000	-	
160	OVERHEAD	-	170,000	170,000	Adjustment to Align General Investment Consultant Budget with Accounting Records
161	PERSONNEL & FRINGE	674,898	674,898	-	
162	**Grand Total**	**1,517,169**	**1,517,169**	**-**	

	H	I	J	K	L	M	N	P	Q	R	S	T	U	V	W
8	**Table 1. DRAFT - FY2026 BUDGET REALIGNMENT #3 SUMMARY - VERSION: 7/22/26**														
10		**TRUST**	**COMMERCIAL PROPERTIES**				**LEGACY**	**FEDERAL-FUNDED**						**NHTF**	
11	**FY2026 BUDGET REALIGNMENT #3 SUMMARY (PROPOSED)**	**CORE BR3**	**KM BR3**	**NLK BR3**	**500 N Nimitz BR3**	**501 Sumner BR3**	**PCP BR3**	**HLID BR3**	**NHRLF BR3**	**OCEAN POLICY BR3**	**REPI BR3**	**USDA BR3**	**BROWNFIELD BR3**	**NHTF BR3**	**TOB BR3**
12		930	938	939	950	951	310	200	202	203	221	262	201	902	
13	**Spending Limit (FY26 Budget - BR3)**	$ 58,889,652	$ 4,500,000	$ 6,234,000	$ 4,135,000	$ 162,000	$ 273,489	$ 175,050	$ 1,190,615	$ 320,564	$ 1,470,909	$ 550,000	$ 1,000,000	$ 1,532,121	$ 80,433,400
14	**Subtotal - Spending Limit (FY26 BR3)**	**$ 58,889,652**	**$ 4,500,000**	**$ 6,234,000**	**$ 4,135,000**	**$ 162,000**	**$ 273,489**	**$ 175,050**	**$ 1,190,615**	**$ 320,564**	**$ 1,470,909**	**$ 550,000**	**$ 1,000,000**	**$ 1,532,121**	**$ 80,433,400**
15	**Budget Request**	(58,878,696)	(3,370,915)	(5,666,128)	(3,043,871)	(1,209,134)	(273,489)	(172,592)	(1,190,615)	(320,564)	(1,470,909)	(550,000)	(1,000,000)	(1,517,169)	(78,664,082)
16	**Vacancy Savings**	-													-
17	**Subtotal**	(58,878,696)													**(58,878,696)**
18	**Budget Surplus / (Deficit)**	**$ 10,956**	**$ 1,129,085**	**$ 567,872**	**$ 1,091,129**	**$ (1,047,134)**	**$ -**	**$ 2,458**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 14,952**	**$ 1,769,318**
19	**Comprise of:**														
20	CONTRACTS	(8,533,953)	(1,945,010)	(605,877)	(403,720)	(277,420)	(25,000)	(10,000)	(228,500)	(73,051)	-	(50,000)	(990,600)	(652,271)	(13,795,402)
21	DEBT SERVICE	-	-	(1,356,800)	(1,401,000)	(572,300)	-	-	-	-	-	-	-	-	(3,330,100)
22	EQUIPMENT	(2,096,451)	(511,184)	(1,788,850)	(372,917)	(189,256)	(238,209)	(7,590)	(53,000)	-	(1,470,909)	(500,000)	-	(20,000)	(7,248,366)
23	GRANTS	(21,142,400)	-	-	-	-	-	-	-	(243,000)	-	-	-	-	(21,385,400)
24	OVERHEAD	(4,004,212)	(465,762)	(1,218,877)	(189,240)	(25,258)	(6,000)	(8,279)	(85,050)	-	-	-	(9,400)	(170,000)	(6,182,078)
25	PERSONNEL & FRINGE	(20,612,938)	(303,813)	(309,746)	-	-	-	(141,073)	(470,925)	-	-	-	-	(674,898)	(22,513,393)
26	PROGRAM	(1,656,784)	(145,146)	(385,978)	(676,994)	(144,900)	(1,000)	(5,650)	(347,250)	(2,725)	-	-	-	-	(3,366,427)
27	TRAVEL	(831,958)	-	-	-	-	(3,280)	-	(5,890)	(1,788)	-	-	-	-	(842,916)
28	**Subtotal**	**(58,878,696)**	**(3,370,915)**	**(5,666,128)**	**(3,043,871)**	**(1,209,134)**	**(273,489)**	**(172,592)**	**(1,190,615)**	**(320,564)**	**(1,470,909)**	**(550,000)**	**(1,000,000)**	**(1,517,169)**	**(78,664,082)**
29		-													-
30	Subtotal	-	-	-	-	-	-	-	-	-	-	-		-	-
31	**Total**	**$ (58,878,696)**	**$ (3,370,915)**	**$ (5,666,128)**	**$ (3,043,871)**	**$ (1,209,134)**	**$ (273,489)**	**$ (172,592)**	**$ (1,190,615)**	**$ (320,564)**	**$ (1,470,909)**	**$ (550,000)**	**$ (1,000,000)**	**$ (1,517,169)**	**$ (78,664,082)**

	H	I	J	K	L	M	N	P	Q	R	S	T	U	V	W
128	**Table 2. DRAFT - FY2026 BUDGET REALIGNMENT #3 - by Fund by Expense Category by Account Number - VERSION: 7/22/26**														
129		**TRUST**	**COMMERCIAL PROPERTIES**				**LEGACY**	**FEDERAL-FUNDED**						**NHTF**	
130	**FY2026 BUDGET REALIGNMENT #3 SUMMARY (PROPOSED)**	**CORE BR3**	**KM BR3**	**NLK BR3**	**500 N Nimitz BR3**	**501 Sumner BR3**	**PCP BR3**	**HLID BR3**	**NHRLF BR3**	**OCEAN POLICY BR3**	**REPI BR3**	**USDA BR3**	**BROWNFIELD BR3**	**NHTF BR3**	**TOB BR3**
131	Account Description	930	938	939	950	951	310	200	202	203	221	262	201	902	
180	**Personnel & Fringe**														
181	52070-VACATION TRANSFERS AND PAYOUTS	335,000	-	-	-	-	-	-	-	-	-	-	-	-	335,000
182	52080-PAID FAMILY LEAVE PAYOUTS	184,100	-	-	-	-	-	-	-	-	-	-	-	-	184,100
183	52100-SALARIES	12,314,318	168,622	179,234	-	-	-	87,792	289,997	-	-	-	-	420,000	13,459,963
184	52300-OVERTIME	192,000	20,000	13,000	-	-	-	-	-	-	-	-	-	-	225,000
185	57000-FRINGE BENEFITS	7,587,520	115,191	117,512	-	-	-	53,281	180,928	-	-	-	-	254,898	8,309,330
186	**Total Personnel & Fringe Budget FN[1]:**	**20,612,938**	**303,813**	**309,746**	**-**	**-**	**-**	**141,073**	**470,925**	**-**	**-**	**-**	**-**	**674,898**	**22,513,393**
187															
188	**Program**														
189	53300-PROMOTIONAL ITEMS	55,000	-	-	-	-	-	-	1,700	-	-	-	-	-	56,700
190	53400-BOOKS & REFERENCE MATLS	13,760	-	-	-	-	-	-	-	-	-	-	-	-	13,760
191	53510-DUES	46,685	300	2,360	-	-	-	-	-	-	-	-	-	-	49,345
192	53520-OFFICE SUBSCRIPTIONS	69,624	-	-	-	-	-	-	245	-	-	-	-	-	69,869
193	53610-FREIGHT & DELIVERY	76,000	-	-	-	-	-	-	1,000	-	-	-	-	-	77,000
194	53710-BULK MAIL	362,400	-	-	-	-	-	-	-	-	-	-	-	-	362,400
195	53910-PRINTING	250,350	-	-	-	-	-	250	-	-	-	-	-	-	250,600
196	54010-ADVERTISING	28,000	-	70,920	4,000	-	-	-	80,000	-	-	-	-	-	182,920
197	54190-AUTO ALLOWANCE	3,912	-	-	-	-	-	-	-	-	-	-	-	-	3,912
198	55750-OTHER RENTALS	27,400	-	-	-	-	-	-	2,500	-	-	-	-	-	29,900
199	57120-HONORARIUM	59,100	-	-	-	-	500	400	250	-	-	-	-	-	60,250
200	57230-BAD DEBT EXPENSE	-	-	-	-	-	-	-	258,055	-	-	-	-	-	258,055
201	57240-OTHER EXPENSES	71,843	144,846	303,998	190,694	-	-	5,000	-	-	-	-	-	-	716,381
202	57250-SEMINAR & CONFERENCE FEES	143,739	-	-	-	-	-	-	1,500	-	-	-	-	-	145,239
203	57255-CONFERENCES, MEETINGS, EVENTS-ORG BY OHA	270,296	-	7,500	500	-	500	-	2,000	2,725	-	-	-	-	283,521
204	57256-CONFERENCES, MEETINGS, EVENTS-NOT ORG BY OHA	113,875	-	-	-	-	-	-	-	-	-	-	-	-	113,875
205	57280-TRUSTEE ALLOWANCE REPORTS	64,800	-	-	-	-	-	-	-	-	-	-	-	-	64,800
206	58800-REAL PROPERTY TAXES	-	-	1,200	481,800	144,900	-	-	-	-	-	-	-	-	627,900
207	**Total Program Budget:**	**1,656,784**	**145,146**	**385,978**	**676,994**	**144,900**	**1,000**	**5,650**	**347,250**	**2,725**	**-**	**-**	**-**	**-**	**3,366,427**
208															
209	**Travel**														
210	54110-MILEAGE	2,476	-	-	-	-	-	-	-	-	-	-	-	-	2,476
211	54130-PARKING	16,400	-	-	-	-	-	-	950	-	-	-	-	-	17,350
212	54260-TRANSPORTATION - IN STATE	161,825	-	-	-	-	1,600	-	1,000	-	-	-	-	-	164,425
213	54310-SUBSISTENCE - IN STATE	235,345	-	-	-	-	720	-	810	-	-	-	-	-	236,875
214	54460-TRANSPORTATION - OUT OF STATE	76,200	-	-	-	-	-	-	-	-	-	-	-	-	76,200

	H	I	J	K	L	M	N	P	Q	R	S	T	U	V	W
128	**Table 2. DRAFT - FY2026 BUDGET REALIGNMENT #3 - by Fund by Expense Category by Account Number - VERSION: 7/22/26**														
129		**TRUST**	**COMMERCIAL PROPERTIES**				**LEGACY**	**FEDERAL-FUNDED**						**NHTF**	
130	**FY2026 BUDGET REALIGNMENT #3 SUMMARY (PROPOSED)**	**CORE BR3**	**KM BR3**	**NLK BR3**	**500 N Nimitz BR3**	**501 Sumner BR3**	**PCP BR3**	**HLID BR3**	**NHRLF BR3**	**OCEAN POLICY BR3**	**REPI BR3**	**USDA BR3**	**BROWNFIELD BR3**	**NHTF BR3**	**TOB BR3**
131	Account Description	930	938	939	950	951	310	200	202	203	221	262	201	902	
215	54510-SUBSISTENCE - OUT OF STATE	107,985	-	-	-	-	-	-	-	-	-	-	-	-	107,985
216	54520-PARKING-REPATRIATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-
217	54530-TRANSPORTATION - REPATRATION	3,000	-	-	-	-	-	-	-	-	-	-	-	-	3,000
218	54540-SUBSISTENCE - REPATRIATION	3,860	-	-	-	-	-	-	-	-	-	-	-	-	3,860
219	54550-CAR RENTAL - REPATRIATION	160	-	-	-	-	-	-	-	-	-	-	-	-	160
220	54560-TRANSPORTATION - INTERNATIONAL	16,500	-	-	-	-	-	-	-	-	-	-	-	-	16,500
221	54570-SUBSISTENCE - INTERNATIONAL	19,125	-	-	-	-	-	-	-	-	-	-	-	-	19,125
222	54580-CAR RENTAL - INTERNATIONAL	3,050	-	-	-	-	-	-	-	-	-	-	-	-	3,050
223	54610-CAR RENTAL - IN STATE	80,160	-	-	-	-	960	-	880	-	-	-	-	-	82,000
224	54620-CAR RENTAL - OUT OF STATE	18,440	-	-	-	-	-	-	-	-	-	-	-	-	18,440
225	54810-OTHER TRAVEL - IN STATE	9,653	-	-	-	-	-	-	2,250	1,788	-	-	-	-	13,691
226	54820-OTHER TRAVEL - OUT OF STATE	40,000	-	-	-	-	-	-	-	-	-	-	-	-	40,000
227	54830-OTHER TRAVEL INTERNATIONAL	3,000	-	-	-	-	-	-	-	-	-	-	-	-	3,000
228	54840-OTHER TRAVEL-REPATRIATION	34,779	-	-	-	-	-	-	-	-	-	-	-	-	34,779
229	**Total Travel Budget:**	**831,958**	**-**	**-**	**-**	**-**	**3,280**	**-**	**5,890**	**1,788**	**-**	**-**	**-**	**-**	**842,916**
230															
231	**Total Budget:**	**58,878,696**	**3,370,915**	**5,666,128**	**3,043,871**	**1,209,134**	**273,489**	**172,592**	**1,190,615**	**320,564**	**1,470,909**	**550,000**	**1,000,000**	**1,517,169**	**78,664,082**

	H	I	J	K	L	M	N	P	Q	R	S	T	U	V	W
8	**Table 3. DRAFT - FY2026 BUDGET REALIGNMENT #3 SUMMARY - Gap Analysis (Proposed BR3 vs. Current Approved Budget) - VERSION: 7/22/26**														
10		**TRUST**	**COMMERCIAL PROPERTIES**				**LEGACY**	**FEDERAL-FUNDED**						**NHTF**	**TOB BR3**
11	**FY2026 BUDGET REALIGNMENT #3 SUMMARY**	**CORE BR3**	**KM BR3**	**NLK BR3**	**500 N Nimitz BR3**	**501 Sumner BR3**	**PCP BR3**	**HLID BR3**	**NHRLF BR3**	**OCEAN POLICY BR3**	**REPI BR3**	**USDA BR3**	**BROWNFIELD BR3**	**NHTF BR3**	
12		930	938	939	950	951	310	200	202	203	221	262	201	902	
13	**Spending Limit (FY26 Budget - BR3)**	$ -	$ 636,000	$ 182,000	$ (230,000)	$ (618,000)	$ -	$ -	$ -	$ 170,564	$ -	$ -	$ -	$ -	$ 140,564
14	**Subtotal - Spending Limit (FY26 BR3)**	**$ -**	**$ 636,000**	**$ 182,000**	**$ (230,000)**	**$ (618,000)**	**$ -**	**$ -**	**$ -**	**$ 170,564**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 140,564**
15	**Budget Request**	-	-	-	-	-	-	-	-	(170,564)	-	-	-	-	(170,564)
16	**Vacancy Savings**	-													-
17	**Subtotal**	-													-
18	**Budget Surplus / (Deficit)**	**$ -**	**$ 636,000**	**$ 182,000**	**$ (230,000)**	**$ (618,000)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (30,000)**
19	**Comprise of:**														
20	CONTRACTS	(236,500)	-	-	-	(36,000)	-	-	10,000	53,854	-	-	-	170,000	(38,646)
21	DEBT SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	EQUIPMENT	(1,840)	-	-	-	(2,000)	-	-	-	-	-	-	-	-	(3,840)
23	GRANTS	-	-	-	-	-	-	-	-	(243,000)	-	-	-	-	(243,000)
24	OVERHEAD	135,600	-	-	-	-	-	-	-	-	-	-	-	(170,000)	(34,400)
25	PERSONNEL & FRINGE	-	-	-	-	-	-	-	40,000	-	-	-	-	-	40,000
26	PROGRAM	42,740	-	-	-	38,000	-	-	(54,000)	-	-	-	-	-	26,740
27	TRAVEL	60,000	-	-	-	-	-	-	4,000	18,582	-	-	-	-	82,582
28	**Subtotal**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(170,564)**	**-**	**-**	**-**	**-**	**(170,564)**
29		-													-
30	Subtotal	-	-	-	-	-	-	-	-	-	-	-		-	-
31	**Total**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (170,564)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (170,564)**

	H	I	J	K	L	M	N	P	Q	R	S	T	U	V	W
128	**Table 4. DRAFT - FY2026 BUDGET REALIGNMENT #3 - - Gap Analysis (Proposed BR3 vs. Current Approved Budget) - by Fund by Expense Category by Account Number - VERSION: 7/22/26**														
129		**TRUST**	**COMMERCIAL PROPERTIES**				**LEGACY**	**FEDERAL-FUNDED**						**NHTF**	
130	**FY2026 BUDGET REALIGNMENT #3 SUMMARY**	**CORE BR3**	**KM BR3**	**NLK BR3**	**500 N Nimitz BR3**	**501 Sumner BR3**	**PCP BR3**	**HLID BR3**	**NHRLF BR3**	**OCEAN POLICY BR3**	**REPI BR3**	**USDA BR3**	**BROWNFIELD BR3**	**NHTF BR3**	**TOB BR3**
131	Account Description	930	938	939	950	951	310	200	202	203	221	262	201	902	
132															
133	**Contracts**														
134	57110-SERVICES ON A FEE BASIS	192,500	-	-	-	36,000	-	-	10,000	(53,854)	-	-	-	(170,000)	14,646
135	57115-LEGAL SERVICES	44,000	-	-	-	-	-	-	(20,000)	-	-	-	-	-	24,000
136	**Total Contracts Budget:**	**236,500**	**-**	**-**	**-**	**36,000**	**-**	**-**	**(10,000)**	**(53,854)**	**-**	**-**	**-**	**(170,000)**	**38,646**
137															
138	**Debt Service**														
139	59020-INTEREST EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
140	59030-PRINCIPAL EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
141	**Total Debt Service Budget:**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
142															
143	**Equipment**														
144	53530-SUBSCRIPTION BASED IT AGREEMENTS (SBITAs)	(3,160)	-	-	-	-	-	-	-	-	-	-	-	-	(3,160)
145	55810-REPAIR & MAINTENANCE	15,000	-	-	-	2,000	-	-	-	-	-	-	-	-	17,000
146	58300-FURNITURE & FIXTURES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
147	58400-SOFTWARE & EQUIPMENT	(10,000)	-	-	-	-	-	-	-	-	-	-	-	-	(10,000)
148	**Total Equipment Budget:**	**1,840**	**-**	**-**	**-**	**2,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**3,840**
149															
150	**Grants**														
152	56530-GRANTS IN AID - COMMUNITY GRANTS	-	-	-	-	-	-	-	-	243,000	-	-	-	-	243,000
153	56540-GRANTS IN AID LEVEL II GRANTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
154	56560-GRANTS IN AID - SPONSORSHIPS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
155	56570-GRANTS IN AID - DISASTER AID	-	-	-	-	-	-	-	-	-	-	-	-	-	-
157	**Total Grants Budget:**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**243,000**	**-**	**-**	**-**	**-**	**243,000**
158															
159	**Overhead**														
160	53100-OFFICE SUPPLIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
161	53200-OTHER SUPPLIES	7,000	-	-	-	-	-	-	-	-	-	-	-	-	7,000
162	53750-POSTAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
163	53810-TELEPHONE & RELATED SVCS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
164	53850-CELLULAR PHONE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
165	54150-PARKING VALIDATIONS	(9,600)	-	-	-	-	-	-	-	-	-	-	-	-	(9,600)
166	55010-ELECTRICITY	-	-	-	-	-	-	-	-	-	-	-	-	-	-
167	55200-WATER	-	-	-	-	-	-	-	-	-	-	-	-	-	-
168	55510-RENTAL OF LAND & BUILDING	(69,000)	-	-	-	-	-	-	-	-	-	-	-	-	(69,000)
169	55515-RENTAL OF LAND & BUILDING - CAM & MISC	-	-	-	-	-	-	-	-	-	-	-	-	-	-
170	55640-RENTAL OF EQUIPMENT	(20,000)	-	-	-	-	-	-	-	-	-	-	-	-	(20,000)
171	55910-INSURANCE	(44,000)	-	-	-	-	-	-	-	-	-	-	-	-	(44,000)
172	56810-SETTLEMENT - LAWSUITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
173	58200-LEASEHOLD IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
174	59000-INVESTMENT MANAGER FEES	-	-	-	-	-	-	-	-	-	-	-	-	170,000	170,000
175	59010-COLLECTION FEES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
176	59013-LATE FEES, FINES AND PENALTIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
177	59015-BANK FEES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
178	**Total Overhead Budget:**	**(135,600)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**170,000**	**34,400**
179															
180	**Personnel & Fringe**														

	H	I	J	K	L	M	N	P	Q	R	S	T	U	V	W
128	**Table 4. DRAFT - FY2026 BUDGET REALIGNMENT #3 - - Gap Analysis (Proposed BR3 vs. Current Approved Budget) - by Fund by Expense Category by Account Number - VERSION: 7/22/26**														
129		**TRUST**	**COMMERCIAL PROPERTIES**				**LEGACY**	**FEDERAL-FUNDED**						**NHTF**	
130	**FY2026 BUDGET REALIGNMENT #3 SUMMARY**	**CORE BR3**	**KM BR3**	**NLK BR3**	**500 N Nimitz BR3**	**501 Sumner BR3**	**PCP BR3**	**HLID BR3**	**NHRLF BR3**	**OCEAN POLICY BR3**	**REPI BR3**	**USDA BR3**	**BROWNFIELD BR3**	**NHTF BR3**	**TOB BR3**
131	Account Description	930	938	939	950	951	310	200	202	203	221	262	201	902	
181	52070-VACATION TRANSFERS AND PAYOUTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
182	52080-PAID FAMILY LEAVE PAYOUTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
183	52100-SALARIES	(9,540)	-	4,000	-	-	-	-	(25,000)	-	-	-	-	-	(30,540)
184	52300-OVERTIME	(33,000)	-	(4,000)	-	-	-	-	-	-	-	-	-	-	(37,000)
185	57000-FRINGE BENEFITS	42,540	-	-	-	-	-	-	(15,000)	-	-	-	-	-	27,540
186	**Total Personnel & Fringe Budget FN[1]:**	-	-	-	-	-	-	-	**(40,000)**	-	-	-	-	-	**(40,000)**
187															
188	**Program**														
189	53300-PROMOTIONAL ITEMS	-	-	-	-	-	-	-	1,700	-	-	-	-	-	1,700
190	53400-BOOKS & REFERENCE MATLS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
191	53510-DUES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
192	53520-OFFICE SUBSCRIPTIONS	-	-	-	-	-	-	-	245	-	-	-	-	-	245
193	53610-FREIGHT & DELIVERY	(10,000)	-	-	-	-	-	-	-	-	-	-	-	-	(10,000)
194	53710-BULK MAIL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
195	53910-PRINTING	-	-	-	-	-	-	-	-	-	-	-	-	-	-
196	54010-ADVERTISING	-	-	-	-	-	-	-	(4,000)	-	-	-	-	-	(4,000)
197	54190-AUTO ALLOWANCE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
198	55750-OTHER RENTALS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
199	57120-HONORARIUM	-	-	-	-	-	-	-	-	-	-	-	-	-	-
200	57230-BAD DEBT EXPENSE	-	-	-	-	-	-	-	58,055	-	-	-	-	-	58,055
201	57240-OTHER EXPENSES	(17,000)	-	-	-	-	-	-	-	-	-	-	-	-	(17,000)
202	57250-SEMINAR & CONFERENCE FEES	(24,416)	-	-	-	-	-	-	(2,000)	-	-	-	-	-	(26,416)
203	57255-CONFERENCES, MEETINGS, EVENTS-ORG BY OHA	8,676	-	-	-	-	-	-	-	-	-	-	-	-	8,676
204	57256-CONFERENCES, MEETINGS, EVENTS-NOT ORG BY OHA	-	-	-	-	-	-	-	-	-	-	-	-	-	-
205	57280-TRUSTEE ALLOWANCE REPORTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
206	58800-REAL PROPERTY TAXES	-	-	-	-	(38,000)	-	-	-	-	-	-	-	-	(38,000)
207	**Total Program Budget:**	**(42,740)**	-	-	-	**(38,000)**	-	-	**54,000**	-	-	-	-	-	**(26,740)**
208															
209	**Travel**														
210	54110-MILEAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
211	54130-PARKING	(20,000)	-	-	-	-	-	-	-	-	-	-	-	-	(20,000)
212	54260-TRANSPORTATION - IN STATE	-	-	-	-	-	-	-	(2,000)	-	-	-	-	-	(2,000)
213	54310-SUBSISTENCE - IN STATE	(15,000)	-	-	-	-	-	-	(2,000)	-	-	-	-	-	(17,000)
214	54460-TRANSPORTATION - OUT OF STATE	(5,000)	-	-	-	-	-	-	-	-	-	-	-	-	(5,000)
215	54510-SUBSISTENCE - OUT OF STATE	(20,000)	-	-	-	-	-	-	-	-	-	-	-	-	(20,000)
216	54520-PARKING-REPATRIATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-
217	54530-TRANSPORTATION - REPATRATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-
218	54540-SUBSISTENCE - REPATRIATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-
219	54550-CAR RENTAL - REPATRIATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-
220	54560-TRANSPORTATION - INTERNATIONAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
221	54570-SUBSISTENCE - INTERNATIONAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-

	H	I	J	K	L	M	N	P	Q	R	S	T	U	V	W
128	Table 4. DRAFT - FY2026 BUDGET REALIGNMENT #3 - - Gap Analysis (Proposed BR3 vs. Current Approved Budget) - by Fund by Expense Category by Account Number - VERSION: 7/22/26														
129		TRUST	COMMERCIAL PROPERTIES				LEGACY	FEDERAL-FUNDED						NHTF	
130	**FY2026 BUDGET REALIGNMENT #3 SUMMARY**	**CORE BR3**	**KM BR3**	**NLK BR3**	**500 N Nimitz BR3**	**501 Sumner BR3**	**PCP BR3**	**HLID BR3**	**NHRLF BR3**	**OCEAN POLICY BR3**	**REPI BR3**	**USDA BR3**	**BROWNFIELD BR3**	**NHTF BR3**	**TOB BR3**
131	Account Description	930	938	939	950	951	310	200	202	203	221	262	201	902	
222	54580-CAR RENTAL - INTERNATIONAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
223	54610-CAR RENTAL - IN STATE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
224	54620-CAR RENTAL - OUT OF STATE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
225	54810-OTHER TRAVEL - IN STATE	-	-	-	-	-	-	-	-	(18,582)	-	-	-	-	(18,582)
226	54820-OTHER TRAVEL - OUT OF STATE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
227	54830-OTHER TRAVEL INTERNATIONAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
228	54840-OTHER TRAVEL-REPATRIATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-
229	**Total Travel Budget:**	**(60,000)**	**-**	**-**	**-**	**-**	**-**	**-**	**(4,000)**	**(18,582)**	**-**	**-**	**-**	**-**	**(82,582)**
230															
231	**Total Budget:**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**170,564**	**-**	**-**	**-**	**-**	**170,564**

	D	E	F	G	H	I	J	K	L	M	N	O
2	**Table 5. DRAFT - FY2026 BUDGET REALIGNMENT #3 SUMMARY - Version 7/22/26**											
4		**Table 5a. Fund Summary**										
5		**FUND SOURCE**	**CONTRACTS**	**DEBT SERVICE**	**EQUIPMENT**	**GRANTS**	**OVERHEAD**	**PERSONNEL & FRINGE**	**PROGRAM**	**TRAVEL**	**TOB BR3**	
6		Core Operating - Trust	8,533,953	-	2,096,451	21,142,400	3,998,212	20,612,938	1,662,784	831,958	58,878,696	
7		Investment Land	3,232,027	3,330,100	2,862,207	-	1,899,137	613,559	1,353,018	-	13,290,048	
8		Federal-Funded	1,352,151	-	2,031,499	243,000	102,729	611,998	355,625	7,678	4,704,680	
9		Legacy Land	25,000	-	238,209	-	6,000	-	1,000	3,280	273,489	
10		Native Hawn Trust Fund	652,271	-	20,000	-	170,000	674,898	-	-	1,517,169	
11		**Grand Total**	**$ 13,795,402**	**$ 3,330,100**	**$ 7,248,366**	**$ 21,385,400**	**$ 6,176,078**	**$ 22,513,393**	**$ 3,372,427**	**$ 842,916**	**$ 78,664,082**	
13	**Table 5b. Paia Summary**											
14	**FY25 BR#3 (PAIA)**	**FUND SOURCE**	**CONTRACTS**	**DEBT SERVICE**	**EQUIPMENT**	**GRANTS**	**OVERHEAD**	**PERSONNEL & FRINGE**	**PROGRAM**	**TRAVEL**	**TOB BR3**	**Notes**
15	Board of Trustees		195,300	-	4,000	-	1,200	4,133,787	96,900	252,033	4,683,220	
16	Chief Executive Officer		-	-	12,800	-	1,000	712,842	120,887	-	847,529	
17	Human Resources		481,800	-	65,800	-	200	1,005,465	64,115	-	1,617,380	
18	Investment Director		652,271	-	20,000	-	170,000	674,898	1,500	-	1,518,669	
19	RM Land-Assets		4,875,377	3,330,100	5,880,140	-	1,926,566	1,479,111	1,386,743	11,220	18,889,257	
20	General Counsel		2,079,000	-	5,443	-	636,000	920,880	41,507	-	3,682,830	
21	Sr Director - Hawaiian Cultural Affairs		13,800	-	500	-	10,210	374,743	12,250	-	411,503	
22	Chief Operating Officer		-	-	-	-	-	401,828	48,500	-	450,328	
23	Operations		180,000	-	381,600	-	3,171,280	894,944	103,320	499,995	5,231,139	
24	Ofc of Technology Services		102,400	-	571,650	-	92,590	950,507	20,600	-	1,737,747	
25	Community Engagement		25,000	-	44,283	17,568,600	20,482	2,493,088	189,735	-	20,341,188	
26	Communications		802,133	-	43,250	-	700	1,033,035	714,624	-	2,593,742	
27	Research & Evaluation		1,274,000	-	33,924	250,000	50	1,274,733	25,091	-	2,857,798	
28	Advocacy		583,621	-	18,000	243,000	27,600	1,900,599	102,665	73,778	2,949,263	
29	Chief Financial Officer		950,700	-	164,600	-	100,850	2,466,602	350,350	5,890	4,038,992	
30	Sr Director - Strat & Implement		1,580,000	-	2,376	3,323,800	17,350	1,796,331	93,640	-	6,813,497	
31	**Grand Total**		**$ 13,795,402**	**$ 3,330,100**	**$ 7,248,366**	**$ 21,385,400**	**$ 6,176,078**	**$ 22,513,393**	**$ 3,372,427**	**$ 842,916**	**$ 78,664,082**	

	D	E	F	G	H	I	J	K	L	M	N	O
44	**Table 6. DRAFT - FY2026 BUDGET REALIGNMENT #3 SUMMARY by Paia by Expense Category - Version 7/22/26**											
46	**FY26 BR#3 (PAIA)**	**FUND SOURCE**	**CONTRACTS**	**DEBT SERVICE**	**EQUIPMENT**	**GRANTS**	**OVERHEAD**	**PERSONNEL & FRINGE**	**PROGRAM**	**TRAVEL**	**TOB BR3**	**Notes**
47	**Board of Trustees**											
48	1100 BOT OFFICE	Core Operating - Trust	195,300	-	4,000	-	1,200	1,406,327	96,900	252,033	1,955,760	
49	1200 BOT OFFICE STAFF	Core Operating - Trust	-	-	-	-	-	2,727,460	-	-	2,727,460	
50	**Board of Trustees Total**		**195,300**	**-**	**4,000**	**-**	**1,200**	**4,133,787**	**96,900**	**252,033**	**4,683,220**	
51	2100 CHIEF EXECUTIVE OFFICER	Core Operating - Trust	-	-	12,800	-	1,000	712,842	120,887	-	847,529	
52	2500 HUMAN RESOURCES	Core Operating - Trust	481,800	-	65,800	-	200	1,005,465	64,115	-	1,617,380	
53	**Investment Director**											
54	3400 INVESTMENT	Core Operating - Trust	-	-	-	-	-	-	1,500	-	1,500	
55	9900 NHTF INVESTMENTS	Native Hawn Trust Fund	652,271	-	20,000	-	170,000	674,898	-	-	1,517,169	
56	**Investment Director Total**		**652,271**	**-**	**20,000**	**-**	**170,000**	**674,898**	**1,500**	**-**	**1,518,669**	
57	**RM-Land Assets**											
58	8100 RM-LAND ASSETS DIRECTOR	Core Operating - Trust	185,000	-	-	-	-	199,982	6,640	-	391,622	
59	8200 COMMERCIAL PROPERTY	Federal-Funded	990,600	-	-	-	9,400	-	-	-	1,000,000	US EPA Brownfield. Note 1
60	8210 KAKAAKO MAKAI	Investment Land	1,895,010	-	511,184	-	465,762	303,813	145,146	-	3,320,915	
61	8211 KAAKAKO MAKAI - LOT A	Investment Land	50,000	-	-	-	-	-	-	-	50,000	
62	8220 NA LAMA KUKUI	Investment Land	605,877	1,356,800	1,788,850	-	1,218,877	309,746	385,978	-	5,666,128	
63	8230 500 N NIMITZ	Investment Land	403,720	1,401,000	372,917	-	189,240	-	676,994	-	3,043,871	
64	8240 501 SUMNER	Investment Land	277,420	572,300	189,256	-	25,258	-	144,900	-	1,209,134	
65	8300 LEGACY & PROGRAMMATIC LANDS	Core Operating - Trust	357,750	-	35,414	-	-	524,497	18,935	3,600	940,196	

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44	**Table 6. DRAFT - FY2026 BUDGET REALIGNMENT #3 SUMMARY by Paia by Expense Category - Version 7/22/26**											
46	**FY26 BR#3 (PAIA)**	**FUND SOURCE**	**CONTRACTS**	**DEBT SERVICE**	**EQUIPMENT**	**GRANTS**	**OVERHEAD**	**PERSONNEL & FRINGE**	**PROGRAM**	**TRAVEL**	**TOB BR3**	**Notes**
66	8303 KUKANILOKO	Core Operating - Trust	15,000	-	342,000	-	-	-	-	2,700	359,700	
67	8304 PAHUA HEIAU	Core Operating - Trust	-	-	64,585	-	1,150	-	500	-	66,235	
68	8305 WAIALUA COURTHOUSE	Core Operating - Trust	10,000	-	51,725	-	2,600	-	-	-	64,325	
69	8310 PALAUEA CULTURAL PRESERVE	Legacy Land	25,000	-	238,209	-	6,000	-	1,000	3,280	273,489	
70	8320 WAO KELE O PUNA	Core Operating - Trust	-	-	307,501	-	-	-	1,000	1,640	310,141	
71	8321 WAO KELE O PUNA EXPANSION	Federal-Funded	50,000	-	-	-	-	-	-	-	50,000	USDA Grant
72	8399 LAND GRANTS IN AID PASS -THROUGH	Federal-Funded	-	-	1,970,909	-	-	-	-	-	1,970,909	US DOD - I Ulu Mai Ka Ulu Laau (REPI) $1,470,909 & USDA $500,000
73	4410 HALAWA LULUKU INTERPRETIVE DEVELOPMENT (HLID)	Federal-Funded	10,000	-	7,590	-	8,279	141,073	5,650	-	172,592	
74	**RM Land-Assets Total**		**4,875,377**	**3,330,100**	**5,880,140**	**-**	**1,926,566**	**1,479,111**	**1,386,743**	**11,220**	**18,889,257**	
75	2300 CORPORATE COUNSEL	Core Operating - Trust	2,079,000	-	5,443	-	636,000	920,880	41,507	-	3,682,830	
76	7160 HAWAIIAN CULTURAL AFFAIRS	Core Operating - Trust	13,800	-	500	-	10,210	374,743	12,250	-	411,503	
77	2200 CHIEF OPERATING OFFICER	Core Operating - Trust	-	-	-	-	-	401,828	48,500	-	450,328	
78	8400 OPERATIONS OFFICE	Core Operating - Trust	180,000	-	381,600	-	3,171,280	894,944	103,320	499,995	5,231,139	
79	3600 OFFICE OF TECHNOLOGY SERVICES	Core Operating - Trust	102,400	-	571,650	-	92,590	950,507	20,600	-	1,737,747	
80	**Community Engagement**											
81	6400 COMMUNITY ENGAGEMENT (CE) DIVISION DIRECTOR	Core Operating - Trust	-	-	10,000	-	-	288,276	68,712	-	366,988	
82	3800 GRANTS	Core Operating - Trust	-	-	7,788	15,018,600	-	853,832	9,500	-	15,889,720	
83	3820 GRANTS - CIP	Core Operating - Trust	-	-	-	2,550,000	-	-	-	-	2,550,000	

	D	E	F	G	H	I	J	K	L	M	N	O
44	**Table 6. DRAFT - FY2026 BUDGET REALIGNMENT #3 SUMMARY by Paia by Expense Category - Version 7/22/26**											
46	**FY26 BR#3 (PAIA)**	**FUND SOURCE**	**CONTRACTS**	**DEBT SERVICE**	**EQUIPMENT**	**GRANTS**	**OVERHEAD**	**PERSONNEL & FRINGE**	**PROGRAM**	**TRAVEL**	**TOB BR3**	**Notes**
84	3860 DISASTER ASSISTANCE	Core Operating - Trust	-	-	-	-	-	-	10,000	-	10,000	
85	4510 BENEFICIARY SERVICES	Core Operating - Trust	-	-	-	-	12,000	1,350,980	86,500	-	1,449,480	
86	4600 HAWAIIAN REGISTRY	Core Operating - Trust	25,000	-	26,495	-	8,482	-	15,023	-	75,000	
87	**Subtotal - Community Engagement**		25,000	-	44,283	17,568,600	20,482	2,493,088	189,735	-	20,341,188	
88	**Communications**											
89	4110 COMMUNICATIONS DIRECTOR (PUBLIC RELATIONS OFFICER)	Core Operating - Trust	460,500	-	-	-	-	266,743	-	-	727,243	
90	4210 COMMUNICATIONS	Core Operating - Trust	341,633	-	43,250	-	700	766,292	714,624	-	1,866,499	
91	**Subtotal - Communications**		802,133	-	43,250	-	700	1,033,035	714,624	-	2,593,742	
92	**Research & Evaluation**											
93	5100 RESEARCH & EVALUATION DIVISION DIRECTOR	Core Operating - Trust	1,274,000	-	27,924	250,000	-	532,537	19,316	-	2,103,777	
94	5210 RESEARCH PROGRAM	Core Operating - Trust	-	-	6,000	-	50	742,196	5,775	-	754,021	
95	**Subtotal - Research & Evaluation**		1,274,000	-	33,924	250,000	50	1,274,733	25,091	-	2,857,798	
96	**Advocacy**											
97	6100 ADVOCACY DIVISION DIRECTOR (CHIEF ADVOCATE)	Core Operating - Trust	80,000	-	18,000	-	1,100	293,198	4,500	-	396,798	
98	6200 WDC BUREAU	Core Operating - Trust	-	-	-	-	-	86,525	-	-	86,525	
99	6410 COMPLIANCE ENFORCEMENT	Core Operating - Trust	20,000	-	-	-	25,000	637,749	28,000	-	710,749	
100	6500 PUBLIC POLICY	Core Operating - Trust	-	-	-	-	1,500	746,267	50,000	-	797,767	

	D	E	F	G	H	I	J	K	L	M	N	O
44	**Table 6. DRAFT - FY2026 BUDGET REALIGNMENT #3 SUMMARY by Paia by Expense Category - Version 7/22/26**											
46	**FY26 BR#3 (PAIA)**	**FUND SOURCE**	**CONTRACTS**	**DEBT SERVICE**	**EQUIPMENT**	**GRANTS**	**OVERHEAD**	**PERSONNEL & FRINGE**	**PROGRAM**	**TRAVEL**	**TOB BR3**	**Notes**
101	6600 PAPAHANAUMOKUAKEA	Core Operating - Trust						136,860			136,860	
102	6600 PAPAHANAUMOKUAKEA	Federal-Funded	73,051	-	-	243,000	-		2,725	1,788	320,564	
103	7170 MILITARY LEASE LAND INITIATIVE	Core Operating - Trust	410,570	-	-	-	-	-	17,440	71,990	500,000	
104	**Subtotal - Advocacy**		583,621	-	18,000	243,000	27,600	1,900,599	102,665	73,778	2,949,263	
105	**Chief Operating Officer Total**		**2,967,154**	**-**	**1,092,707**	**18,061,600**	**3,312,702**	**8,948,734**	**1,204,535**	**573,773**	**36,161,205**	
106	**Chief Financial Officer**											
107	3100 RM-FINANCIAL ASSETS DIRECTOR (CHIEF FINANCIAL OFFICER)	Core Operating - Trust	722,200	-	111,600	-	6,000	156,160	3,100	-	999,060	
108	3200 FINANCIAL SERVICES	Core Operating - Trust	-	-	-	-	-	1,060,667	-	-	1,060,667	
109	3900 PROCUREMENT	Core Operating - Trust	-	-	-	-	9,800	778,850	-	-	788,650	
110	4420 NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF)	Federal-Funded	228,500	-	53,000	-	85,050	470,925	347,250	5,890	1,190,615	
111	**Chief Financial Officer Total**		**950,700**	**-**	**164,600**	**-**	**100,850**	**2,466,602**	**350,350**	**5,890**	**4,038,992**	
112	**Sr Director - Strategy & Implementation**											
113	7100 STRATEGY AND IMPLEMENTATION	Core Operating - Trust	210,000	-	2,376	-	10,500	331,840	10,440	-	565,156	
114	7110 EDUCATIONAL PATHWAYS	Core Operating - Trust	500,000	-	-	855,000	4,000	384,008	16,500	-	1,759,508	
115	7120 ECONOMICS RESILIENCE	Core Operating - Trust	635,000	-	-	1,500,000	150	463,510	2,400	-	2,601,060	
116	7130 HEALTH OUTCOMES	Core Operating - Trust	235,000	-	-	718,800	-	354,506	1,000	-	1,309,306	
117	7140 QUALITY HOUSING	Core Operating - Trust	-	-	-	250,000	2,700	262,467	63,300	-	578,467	

	D	E	F	G	H	I	J	K	L	M	N	O
44	**Table 6. DRAFT - FY2026 BUDGET REALIGNMENT #3 SUMMARY by Paia by Expense Category - Version 7/22/26**											
46	**FY26 BR#3 (PAIA)**	**FUND SOURCE**	**CONTRACTS**	**DEBT SERVICE**	**EQUIPMENT**	**GRANTS**	**OVERHEAD**	**PERSONNEL & FRINGE**	**PROGRAM**	**TRAVEL**	**TOB BR3**	**Notes**
118	**Sr Director - Strategy & Implementation Total**		**1,580,000**	**-**	**2,376**	**3,323,800**	**17,350**	**1,796,331**	**93,640**	**-**	**6,813,497**	
119	**Grand Total**		**13,795,402**	**3,330,100**	**7,248,366**	**21,385,400**	**6,176,078**	**22,513,393**	**3,372,427**	**842,916**	**78,664,082**	
120												
121	NOTE 1	U.S. EPA Brownfields funding supports expenses across OHA's land asset portfolio. For budget administration purposes, the funding is housed within this department.										

	D	E	F	G	H	I	J	K	L	M	N	O
2	**Table 7. DRAFT - FY2026 BUDGET REALIGNMENT #3 SUMMARY - - Gap Analysis (Proposed BR3 vs. Current Approved Budget) - Version 7/22/26**											

4 Table 7a. Fund Summary

Row	FUND SOURCE	CONTRACTS	DEBT SERVICE	EQUIPMENT	GRANTS	OVERHEAD	PERSONNEL & FRINGE	PROGRAM	TRAVEL	TOB BR3
6	Core Operating - Trust	182,646	-	1,840	243,000	(135,600)	-	(42,740)	(78,582)	
7	Investment Land	36,000	-	2,000	-	-	-	(38,000)	-	-
8	Federal-Funded	(63,854)	-	-	243,000	-	(40,000)	54,000	(22,582)	170,564
9	Legacy Land	-	-	-	-	-	-	-	-	-
10	Native Hawn Trust Fund	(170,000)	-	-	-	170,000	-	-	-	-
11	**Grand Total**	**$ (15,208)**	**$ -**	**$ 3,840**	**$ 486,000**	**$ 34,400**	**$ (40,000)**	**$ (26,740)**	**$ (101,164)**	**$ 170,564**

13 Table 7b. Paia Summary

Row	FY25 BR#3 (PAIA)	FUND SOURCE	CONTRACTS	DEBT SERVICE	EQUIPMENT	GRANTS	OVERHEAD	PERSONNEL & FRINGE	PROGRAM	TRAVEL	TOB BR3	Notes
15	Board of Trustees		-	-	(10,000)	-	-	-	(30,000)	(60,000)	(100,000)	
16	Chief Executive Officer		-	-	-	-	-	25,160	-	-	25,160	
17	Human Resources		-	-	-	-	-	(1,000)	-	-	(1,000)	
18	Investment Director		(170,000)	-	-	-	170,000	(60,000)	-	-	(60,000)	
19	RM Land-Assets		36,000	-	17,000	-	-	23,000	(38,000)	-	38,000	
20	General Counsel		44,000	-	5,443	-	(44,000)	16,740	(5,443)	-	16,740	
21	Sr Director - Hawaiian Cultural Affairs		-	-	-	-	-	-	-	-	-	
22	Chief Operating Officer		-	-	-	-	-	-	-	-	-	
23	Operations		-	-	-	-	(98,500)	(29,000)	-	-	(127,500)	
24	Ofc of Technology Services		-	-	-	-	-	23,000	-	-	23,000	
25	Community Engagement		-	-	(16,212)	-	7,000	-	9,212	-	-	
26	Communications		228,500	-	-	-	-	4,000	-	-	232,500	
27	Research & Evaluation		(6,000)	-	7,609	-	(100)	6,000	(1,509)	-	6,000	
28	Advocacy		(137,708)	-	-	486,000	-	2,000	-	(37,164)	313,128	
29	Chief Financial Officer		(10,000)	-	-	-	-	(74,000)	39,000	(4,000)	(49,000)	
30	Sr Director - Strat & Implement		-	-	-	-	-	24,100	-	-	24,100	
31	**Grand Total**		**$ (15,208)**	**$ -**	**$ 3,840**	**$ 486,000**	**$ 34,400**	**$ (40,000)**	**$ (26,740)**	**$ (101,164)**	**$ 341,128**	

	D	E	F	G	H	I	J	K	L	M	N	O
44	Table 8. DRAFT - FY2026 BUDGET REALIGNMENT #3 SUMMARY - Gap Analysis (Proposed BR3 vs. Current Approved Budget) - by Paia by Expense Category - Version 7/22/26											
46	**FY26 BR#3 (PAIA)**	**FUND SOURCE**	**CONTRACTS**	**DEBT SERVICE**	**EQUIPMENT**	**GRANTS**	**OVERHEAD**	**PERSONNEL & FRINGE**	**PROGRAM**	**TRAVEL**	**TOB BR3**	**Notes**
47	**Board of Trustees**											
48	1100 BOT OFFICE	Core Operating - Trust	-	-	(10,000)	-	-	-	(30,000)	(60,000)	(100,000)	
49	1200 BOT OFFICE STAFF	Core Operating - Trust	-	-	-	-	-	-	-	-	-	
50	**Board of Trustees Total**		**-**	**-**	**(10,000)**	**-**	**-**	**-**	**(30,000)**	**(60,000)**	**(100,000)**	
51	2100 CHIEF EXECUTIVE OFFICER	Core Operating - Trust	-	-	-	-	-	25,160	-	-	25,160	
52	2500 HUMAN RESOURCES	Core Operating - Trust	-	-	-	-	-	(1,000)	-	-	(1,000)	
53	**Investment Director**											
54	3400 INVESTMENT	Core Operating - Trust	-	-	-	-	-	(60,000)	-	-	(60,000)	Placeholder to record Personnel Cost and no longer needed.
55	9900 NHTF INVESTMENTS	Native Hawn Trust Fund	(170,000)	-	-	-	170,000	-	-	-	-	
56	**Investment Director Total**		**(170,000)**	**-**	**-**	**-**	**170,000**	**(60,000)**	**-**	**-**	**(60,000)**	
57	**RM-Land Assets**											
58	8100 RM-LAND ASSETS DIRECTOR	Core Operating - Trust	-	-	-	-	-	15,000	-	-	15,000	
59	8200 COMMERCIAL PROPERTY	Federal-Funded	-	-	-	-	-	-	-	-	-	US EPA Brownfield. Note 1
60	8210 KAKAAKO MAKAI	Investment Land	-	-	-	-	-	-	-	-	-	
61	8211 KAAKAKO MAKAI - LOT A	Investment Land	-	-	-	-	-	-	-	-	-	
62	8220 NA LAMA KUKUI	Investment Land	-	-	-	-	-	-	-	-	-	
63	8230 500 N NIMITZ	Investment Land	-	-	-	-	-	-	-	-	-	
64	8240 501 SUMNER	Investment Land	36,000	-	2,000	-	-	-	(38,000)	-	-	

	D	E	F	G	H	I	J	K	L	M	N	O
44	**Table 8. DRAFT - FY2026 BUDGET REALIGNMENT #3 SUMMARY - Gap Analysis (Proposed BR3 vs. Current Approved Budget) - by Paia by Expense Category - Version 7/22/26**											
46	**FY26 BR#3 (PAIA)**	**FUND SOURCE**	**CONTRACTS**	**DEBT SERVICE**	**EQUIPMENT**	**GRANTS**	**OVERHEAD**	**PERSONNEL & FRINGE**	**PROGRAM**	**TRAVEL**	**TOB BR3**	**Notes**
65	8300 LEGACY & PROGRAMMATIC LANDS	Core Operating - Trust	-	-	-	-	-	8,000	-	-	8,000	
66	8303 KUKANILOKO	Core Operating - Trust	-	-	-	-	-	-	-	-	-	
67	8304 PAHUA HEIAU	Core Operating - Trust	-	-	-	-	-	-	-	-	-	
68	8305 WAIALUA COURTHOUSE	Core Operating - Trust	-	-	15,000	-	-	-	-	-	15,000	
69	8310 PALAUEA CULTURAL PRESERVE	Legacy Land	-	-	-	-	-	-	-	-	-	
70	8320 WAO KELE O PUNA	Core Operating - Trust	-	-	-	-	-	-	-	-	-	
71	8321 WAO KELE O PUNA EXPANSION	Federal-Funded	-	-	-	-	-	-	-	-	-	USDA Grant
72	8399 LAND GRANTS IN AID PASS -THROUGH	Federal-Funded	-	-	-	-	-	-	-	-	-	US DOD - I Ulu Mai Ka Ulu Laau (REPI) $1,470,909 & USDA $500,000
73	4410 HALAWA LULUKU INTERPRETIVE DEVELOPMENT (HLID)	Federal-Funded	-	-	-	-	-	-	-	-	-	
74	**RM Land-Assets Total**		**36,000**	**-**	**17,000**	**-**	**-**	**23,000**	**(38,000)**	**-**	**38,000**	
75	2300 CORPORATE COUNSEL	Core Operating - Trust	44,000	-	5,443	-	(44,000)	16,740	(5,443)	-	16,740	
76	7160 HAWAIIAN CULTURAL AFFAIRS	Core Operating - Trust	-	-	-	-	-	-	-	-	-	
77	2200 CHIEF OPERATING OFFICER	Core Operating - Trust	-	-	-	-	-	-	-	-	-	
78	8400 OPERATIONS OFFICE	Core Operating - Trust	-	-	-	-	(98,500)	(29,000)	-	-	(127,500)	
79	3600 OFFICE OF TECHNOLOGY SERVICES	Core Operating - Trust	-	-	-	-	-	23,000	-	-	23,000	
80	**Community Engagement**											
81	6400 COMMUNITY ENGAGEMENT (CE) DIVISION DIRECTOR	Core Operating - Trust	-	-	(10,000)	-	-	-	16,212	-	6,212	
82	3800 GRANTS	Core Operating - Trust	-	-	(6,212)	-	-	-	-	-	(6,212)	

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44	**Table 8. DRAFT - FY2026 BUDGET REALIGNMENT #3 SUMMARY - Gap Analysis (Proposed BR3 vs. Current Approved Budget) - by Paia by Expense Category - Version 7/22/26**											
46	**FY26 BR#3 (PAIA)**	**FUND SOURCE**	**CONTRACTS**	**DEBT SERVICE**	**EQUIPMENT**	**GRANTS**	**OVERHEAD**	**PERSONNEL & FRINGE**	**PROGRAM**	**TRAVEL**	**TOB BR3**	**Notes**
83	3820 GRANTS - CIP	Core Operating - Trust	-	-	-	-	-	-	-	-	-	
84	3860 DISASTER ASSISTANCE	Core Operating - Trust	-	-	-	-	-	-	10,000	-	10,000	
85	4510 BENEFICIARY SERVICES	Core Operating - Trust	-	-	-	-	-	-	(10,000)	-	(10,000)	
86	4600 HAWAIIAN REGISTRY	Core Operating - Trust	-	-	-	-	7,000	-	(7,000)	-	-	
87	**Subtotal - Community Engagement**		-	-	(16,212)	-	7,000	-	9,212	-	-	
88	**Communications**											
89	4110 COMMUNICATIONS DIRECTOR (PUBLIC RELATIONS OFFICER)	Core Operating - Trust	228,500	-	-	-	-	-	-	-	228,500	
90	4210 COMMUNICATIONS	Core Operating - Trust	-	-	-	-	-	4,000	-	-	4,000	
91	**Subtotal - Communications**		228,500	-	-	-	-	4,000	-	-	232,500	
92	**Research & Evaluation**											
93	5100 RESEARCH & EVALUATION DIVISION DIRECTOR	Core Operating - Trust	(6,000)	-	7,609	-	-	-	(1,324)	-	285	
94	5210 RESEARCH PROGRAM	Core Operating - Trust	-	-	-	-	(100)	6,000	(185)	-	5,715	
95	**Subtotal - Research & Evaluation**		(6,000)	-	7,609	-	(100)	6,000	(1,509)	-	6,000	
96	**Advocacy**											
97	6100 ADVOCACY DIVISION DIRECTOR (CHIEF ADVOCATE)	Core Operating - Trust	-	-	-	-	-	-	-	-	-	
98	6200 WDC BUREAU	Core Operating - Trust	-	-	-	-	-	-	-	-	-	
99	6410 COMPLIANCE ENFORCEMENT	Core Operating - Trust	(30,000)	-	-	-	-	1,000	-	-	(29,000)	

	D	E	F	G	H	I	J	K	L	M	N	O
44	**Table 8. DRAFT - FY2026 BUDGET REALIGNMENT #3 SUMMARY - Gap Analysis (Proposed BR3 vs. Current Approved Budget) - by Paia by Expense Category - Version 7/22/26**											
46	**FY26 BR#3 (PAIA)**	**FUND SOURCE**	**CONTRACTS**	**DEBT SERVICE**	**EQUIPMENT**	**GRANTS**	**OVERHEAD**	**PERSONNEL & FRINGE**	**PROGRAM**	**TRAVEL**	**TOB BR3**	**Notes**
100	6500 PUBLIC POLICY	Core Operating - Trust	-	-	-	-	-	1,000	-	-	1,000	
101	6600 PAPAHANAUMOKUAKEA	Core Operating - Trust	(53,854)	-	-	243,000	-	-	-	(18,582)	170,564	
102	6600 PAPAHANAUMOKUAKEA	Federal-Funded	(53,854)	-	-	243,000	-	-	-	(18,582)	170,564	
103	7170 MILITARY LEASE LAND INITIATIVE	Core Operating - Trust	-	-	-	-	-	-	-	-	-	
104	**Subtotal - Advocacy**		(137,708)	-	-	486,000	-	2,000	-	(37,164)	313,128	
105	**Chief Operating Officer Total**		**84,792**	**-**	**(8,603)**	**486,000**	**(91,600)**	**6,000**	**7,703**	**(37,164)**	**447,128**	
106	**Chief Financial Officer**											
107	3100 RM-FINANCIAL ASSETS DIRECTOR (CHIEF FINANCIAL OFFICER)	Core Operating - Trust	-	-	-	-	-	(28,000)	(5,000)	-	(33,000)	
108	3200 FINANCIAL SERVICES	Core Operating - Trust	-	-	-	-	-	(9,000)	(1,500)	-	(10,500)	
109	3900 PROCUREMENT	Core Operating - Trust	-	-	-	-	-	3,000	(8,500)	-	(5,500)	
110	4420 NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF)	Federal-Funded	(10,000)	-	-	-	-	(40,000)	54,000	(4,000)	-	
111	**Chief Financial Officer Total**		**(10,000)**	**-**	**-**	**-**	**-**	**(74,000)**	**39,000**	**(4,000)**	**(49,000)**	
112	**Sr Director - Strategy & Implementation**											
113	7100 STRATEGY AND IMPLEMENTATION	Core Operating - Trust	-	-	-	-	-	18,000	-	-	18,000	
114	7110 EDUCATIONAL PATHWAYS	Core Operating - Trust	-	-	-	-	-	6,100	-	-	6,100	
115	7120 ECONOMICS RESILIENCE	Core Operating - Trust	-	-	-	-	-	-	-	-	-	
116	7130 HEALTH OUTCOMES	Core Operating - Trust	-	-	-	-	-	-	-	-	-	

	D	E	F	G	H	I	J	K	L	M	N	O
44	**Table 8. DRAFT - FY2026 BUDGET REALIGNMENT #3 SUMMARY - Gap Analysis (Proposed BR3 vs. Current Approved Budget) - by Paia by Expense Category - Version 7/22/26**											
46	**FY26 BR#3 (PAIA)**	**FUND SOURCE**	**CONTRACTS**	**DEBT SERVICE**	**EQUIPMENT**	**GRANTS**	**OVERHEAD**	**PERSONNEL & FRINGE**	**PROGRAM**	**TRAVEL**	**TOB BR3**	**Notes**
117	7140 QUALITY HOUSING	Core Operating - Trust	-	-	-	-	-	-	-	-	-	
118	**Sr Director - Strategy & Implementation Total**		**-**	**-**	**-**	**-**	**-**	**24,100**	**-**	**-**	**24,100**	
119	**Grand Total**		**(15,208)**	**-**	**3,840**	**486,000**	**34,400**	**(40,000)**	**(26,740)**	**(101,164)**	**341,128**	
120												
121	NOTE 1	U.S. EPA Brownfields funding supports expenses across OHA's land asset portfolio. For budget administration purposes, the funding is housed within this department.										

A	B	C	D	E	J	K	M	N.FY26 Original	N.1	N.3	N.4	V.ORIGINAL	V.1	V.2
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
6	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	PERSONNEL & FRINGE	52100-SALARIES	2100	377,888	351,888	377,888	26,000	(Department) Salary and Wages	> FY26BR1: PERSONNEL: Align to Actuals	>FY26 BR3: PERSONNEL: Align to Preliminary Actuals
7	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	PERSONNEL & FRINGE	52300-OVERTIME	2100	-	-	-	-	Use of overtime funds is limited to essential operational needs and requires prior written approval from the CEO. All requests must be documented, justified, and reported quarterly to ensure alignment with budget and priorities.		
7.P1	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	PERSONNEL & FRINGE	52070-VACATION TRANSFERS AND PAYOUTS	2100	-	122,000	113,860	(8,140)	N/A	> FY26BR1: PERSONNEL: Align to Actuals	>FY26 BR3: PERSONNEL: Align to Preliminary Actuals
8	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	PERSONNEL & FRINGE	57000-FRINGE BENEFITS	2100	242,794	213,794	221,094	7,300	(Department) Fringe Benefits	> FY26BR1: PERSONNEL: Align to Actuals	>FY26 BR3: PERSONNEL: Align to Preliminary Actuals
21	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	EQUIPMENT	53530-SUBSCRIPTION BASED IT AGREEMENTS (SBITAs)	2100	800	800	800	-	8 subscriptions for AI graphic design software (ex. Canva) x $100 per subscription x 1 year (i.e., BOT, CEO, COO, Research & Evaluation, Strategy & Implementation, Operations, Hawaiian Cultural Affairs, Communications)		
22	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	EQUIPMENT	53530-SUBSCRIPTION BASED IT AGREEMENTS (SBITAs)	2100	12,000	12,000	12,000	-	40 subscriptions for AI software (ex. ChatGPT) x $25 per subscription x 12 months		
49	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	OVERHEAD	53200-OTHER SUPPLIES	2100	1,000	1,000	1,000	-	Paper goods, water, coffee, supplies for restrooms and kitchen, etc.		
71	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	PROGRAM	53510-DUES	2100	875	875	875	-	• $625 for 1 membership of the Native Hawaiian Chamber of Commerce $625 • $250 for 1 OHA organization-wide membership of the Council for Native Hawaiian Advancement		
77	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	PROGRAM	54190-AUTO ALLOWANCE	2100	3,912	3,912	3,912	-	CEO automobile allowance: 12 months x $326 allowance per month		

ATTACHMENT #3

A	B	C	D	E	J	K	M	N.FY26 Original	N.1	N.3	N.4	V.ORIGINAL	V.1	V.2
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
79	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	PROGRAM	57120-HONORARIUM	2100	5,800	5,800	5,800	-	Protocol-related expenses: • Lei for special guests: 24 guests @ $50 = $1,200 • Lei for dignitaries: 8 dignitaries @ $75 = $600 • Stipend or fee for guest speakers: 4–8 speakers @ $500 = up to $4,000		
80	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	PROGRAM	57120-HONORARIUM	7160	8,000	8,000	8,000	-	• $5,500 for 17 speakers over and 8 musicians/performers (25 engagements total) to elevate Hawaiian cultural engagement by • $2,500 for standard hoʻokupu		
81	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	PROGRAM	57120-HONORARIUM	2200	1,500	1,500	1,500	-	Professional Services Stipend (Speaker/Trainer Fee) • Q1, Lā Hoʻihoʻi Ea and ʻĀina Day (2 events x $300) • Q3, Learn & Launa and ʻĀBL (2 events x $300) • Q4, End-of-year Mahalo, Learn & Launa (1 event x $300)		
82	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	PROGRAM	57120-HONORARIUM	4510	6,000	6,000	6,000	-	Cultural protocol and stipend or fee for facilitators of OHA community meetings and events: • Lei for facilitators: 20 facilitators x $50 per lei • Stipend or fee for facilitators: $5,000		

A	B	C	D	E	J	K	M	N.FY26 Original	N.1	N.3	N.4	V.ORIGINAL	V.1	V.2
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
83	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	PROGRAM	57120-HONORARIUM	8300	500	500	500	-	ʻIke Kūpuna consultation (ex. hale builder, drystack practitioner, etc.)		
84	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	PROGRAM	57120-HONORARIUM	8320	500	500	500	-	ʻIke Kūpuna consultation		
85	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	PROGRAM	57120-HONORARIUM	7120	1,000	1,000	1,000	-	Stipends or fees for workforce training sessions and business workshops related to 6 ECON core tactics: • Financial Empowerment • Workforce Development • Entrepreneur Development • Creative Industries Market Development • Regional Food Systems • Regional Regenerative Tourism		
86	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	PROGRAM	57120-HONORARIUM	4210	7,200	7,200	7,200	-	Compensation for *Ka Wai Ola* contributors: Professional services stipend for 5 non-OHA columnists and 1 community photographer as subject matter experts at $100 per issue per contributor for 12 months		

A	B	C	D	E	J	K	M	N.FY26 Original	N.1	N.3	N.4	V.ORIGINAL	V.1	V.2
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
87	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	PROGRAM	57120-HONORARIUM	5100	4,500	4,500	4,500	-	Kūkulu Kumuhana Native Hawaiian Wellbeing Framework Annual Convening: • $2,500 for cultural practitioners and experts • $2,000 for speakers or other data specialists for the Data Sovereignty/Intellectual Property Rights Workshop		
88	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	PROGRAM	57120-HONORARIUM	6410	2,000	2,000	2,000	-	Stipend for bi-annual training for 5 Island Burial Councils (IBC) at $400 each for participation in training events		
89	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	PROGRAM	57120-HONORARIUM	6500	3,000	3,000	3,000	-	Stipends or fees for speakers on cultural protocol, legal cases, and specialty topics at OHA community empowerment and legislative training events; $250 per event for 12 events		
90	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	PROGRAM	57120-HONORARIUM	3800	8,000	8,000	8,000	-	Stipend or fee for external evaluators of OHA community grants		

A	B	C	D	E	J	K	M	N.FY26 Original	N.1	N.3	N.4	V.ORIGINAL	V.1	V.2
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
91	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	PROGRAM	57120-HONORARIUM	6100	2,000	2,000	2,000	-	Advocacy Paia Strategic retreat 2 days @ $500 (Boy Scout Nuuanu location = $1,000) + honorarium for trainers in 1- legislative research and testimony training, 2- other topical focus areas ($250-500 dollars for 2-4 speakers tentatively Wayne Tanaka and Kapua Sproat or Kirsha Duarte)		
92	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	PROGRAM	57120-HONORARIUM	7130	1,600	1,600	1,600	-	Estimated at $200 per meeting for 8 OHA-hosted community meetings related to land transfer due diligence.		
93	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	PROGRAM	57120-HONORARIUM	7160	5,000	5,000	5,000	-	Lā Kūkahekahe Mahina ʻŌlelo Hawaiʻi: The allocated funds for Conferences, Meetings, and Events (57255) will support the planning and execution of Lā Kūkahekahe at Nā Lama Kukui in February 2026, aligning with Mahina ʻŌlelo Hawaiʻi (Hawaiian Language Month). This signature event will bring together the Hawaiian language community to celebrate ʻŌlelo Hawaiʻi through speech competitions, mele, hana noʻeau, and interactive language-based activities. The $5,000 budget will cover venue setup and equipment rental ($1,500), honorariums for speakers, judges, and performers ($1,000), marketing and outreach ($500), materials and supplies ($800), refreshments for participants and guests ($800), and a contingency reserve ($400).		
96	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	PROGRAM	57250-SEMINAR & CONFERENCE FEES	2100	2,500	2,500	2,500	-	Conference training fee, $500 per person: • 2 senior administrative assistants • 3 attendances by CEO		
97	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	PROGRAM	57255-CONFERENCES, MEETINGS, EVENTS-ORG BY OHA	2100	2,000	2,000	2,000	-	Welcome reception/meeting hosting/small-scale events with government officials, current/prospective partner and collaborative entities/organizations • 8 instances x $250 per instance		

A	B	C	D	E	J	K	M	N.FY26 Original	N.1	N.3	N.4	V.ORIGINAL	V.1	V.2
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
98	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	PROGRAM	57256-CONFERENCES, MEETINGS, EVENTS-NOT ORG BY OHA	2100	5,000	5,000	5,000	-	• 1 attendance of the Hawaii Executive Conference; $1,000 per attendance • 4 Rediscovering Hawai'i's Soul - Ahupua'a Working Group meetings; $1,000 per meeting		
99	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	PROGRAM	57256-CONFERENCES, MEETINGS, EVENTS-NOT ORG BY OHA	2100	30,000	30,000	30,000	-	Expenses related to OHA attending the Council of Native Hawaiian Advancement (CNHA) Annual Convention. Includes OHA-hosted events and activities with conference attendees to advocate for OHA priorities, promote agency mission, and explore partnership, investment, and collaboration opportunities in support of beneficiary-serving efforts.		
100	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	PROGRAM	57256-CONFERENCES, MEETINGS, EVENTS-NOT ORG BY OHA	2100	20,000	20,000	20,000	-	Expenses related to OHA attending the Association of Hawaiian Civic Clubs annual convention. Includes OHA-hosted events and activities with conference attendees to advocate for OHA priorities, promote agency mission, and explore partnership, investment, and collaboration opportunities in support of beneficiary-serving efforts.		
107	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	TRAVEL	54260-TRANSPORTATION - IN STATE	2100	3,920	-	-	-	2100 CHIEF EXECUTIVE OFFICER TRAVEL	> FY26BR1: 2100 Admin Travel centralized in 8400 Ops	
108	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	TRAVEL	54310-SUBSISTENCE - IN STATE	2100	7,950	-	-	-	2100 CHIEF EXECUTIVE OFFICER TRAVEL	> FY26BR1: 2100 Admin Travel centralized in 8400 Ops	
109	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	TRAVEL	54460-TRANSPORTATION - OUT OF STATE	2100	5,600	-	-	-	2100 CHIEF EXECUTIVE OFFICER TRAVEL	> FY26BR1: 2100 Admin Travel centralized in 8400 Ops	
110	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	TRAVEL	54510-SUBSISTENCE - OUT OF STATE	2100	8,740	-	-	-	2100 CHIEF EXECUTIVE OFFICER TRAVEL	> FY26BR1: 2100 Admin Travel centralized in 8400 Ops	
111	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	TRAVEL	54560-TRANSPORTATION - INTERNATIONAL	2100	21,000	-	-	-	2100 CHIEF EXECUTIVE OFFICER TRAVEL	> FY26BR1: 2100 Admin Travel centralized in 8400 Ops	
112	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	TRAVEL	54570-SUBSISTENCE - INTERNATIONAL	2100	33,990	-	-	-	2100 CHIEF EXECUTIVE OFFICER TRAVEL	> FY26BR1: 2100 Admin Travel centralized in 8400 Ops	
113	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	TRAVEL	54580-CAR RENTAL - INTERNATIONAL	2100	1,120	-	-	-	2100 CHIEF EXECUTIVE OFFICER TRAVEL	> FY26BR1: 2100 Admin Travel centralized in 8400 Ops	

A	B	C	D	E	J	K	M	N.FY26 Original	N.1	N.3	N.4	V.ORIGINAL	V.1	V.2
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
114	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	TRAVEL	54610-CAR RENTAL - IN STATE	2100	2,800	-	-	-	2100 CHIEF EXECUTIVE OFFICER TRAVEL	> FY26BR1: 2100 Admin Travel centralized in 8400 Ops	
115	2026	930	TRUST	2100 CHIEF EXECUTIVE OFFICER	TRAVEL	54620-CAR RENTAL - OUT OF STATE	2100	200	-	-	-	2100 CHIEF EXECUTIVE OFFICER TRAVEL	> FY26BR1: 2100 Admin Travel centralized in 8400 Ops	
236	2026	930	TRUST	2500 HUMAN RESOURCES	PERSONNEL & FRINGE	52080-PAID FAMILY LEAVE PAYOUTS	2100	184,100	184,100	184,100	-	Paid Family Leave (PFL) • Establish and implement a PFL program at OHA by October 1, 2025, providing up to 12 weeks of paid leave for bonding with a new child (birth, adoption, foster care, or surrogacy) or caring for a seriously ill family member. • Use of funds is limited to PFL-related costs and expenses unless BOT approved.		
237	2026	930	TRUST	2500 HUMAN RESOURCES	PERSONNEL & FRINGE	52100-SALARIES	2500	505,946	483,055	483,055	-	(Department) Salary and Wages	> FY26BR1: PERSONNEL: Align to Actuals	
238	2026	930	TRUST	2500 HUMAN RESOURCES	PERSONNEL & FRINGE	52300-OVERTIME	2500	-	20,000	12,000	(8,000)	Use of overtime funds is limited to essential operational needs and requires prior written approval from the CEO. All requests must be documented, justified, and reported quarterly to ensure alignment with budget and priorities.	> FY26BR1: PERSONNEL: Align to Actuals	>FY26 BR3: PERSONNEL: Align to Preliminary Actuals
238.P1	2026	930	TRUST	2500 HUMAN RESOURCES	PERSONNEL & FRINGE	52070-VACATION TRANSFERS AND PAYOUTS	2500	-	26,000	33,000	7,000	N/A	> FY26BR1: PERSONNEL: Align to Actuals	>FY26 BR3: PERSONNEL: Align to Preliminary Actuals
239	2026	930	TRUST	2500 HUMAN RESOURCES	PERSONNEL & FRINGE	57000-FRINGE BENEFITS	2500	325,072	293,310	293,310	-	(Department) Fringe Benefits	> FY26BR1: PERSONNEL: Align to Actuals	
247	2026	930	TRUST	2500 HUMAN RESOURCES	CONTRACTS	57110-SERVICES ON A FEE BASIS	2500	4,000	4,000	4,000	-	Employee Assistance Program		
248	2026	930	TRUST	2500 HUMAN RESOURCES	CONTRACTS	57110-SERVICES ON A FEE BASIS	2500	15,000	15,000	15,000	-	Administrative fees for staff benefit participation in Island Flex and Premium Conversion Plan		

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ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
249	2026	930	TRUST	2500 HUMAN RESOURCES	CONTRACTS	57110-SERVICES ON A FEE BASIS	2500	140,000	135,000	135,000	-	Contract for Hiring Services By December 31, 2025, the CEO and HR Director shall reduce OHA's vacancy rate to 15% or less, and fill key positions: CFO, Controller, COO, General Counsel, Public Policy Manager, and Managing Director of Real Estate, Land. If vacancies exceed 15%, or key roles remain unfilled, by December 31, 2025, then external hiring services shall be procured to manage OHA hiring. If the aforementioned requirements are met, then the Director of HR, with BOT approval, can reallocate these funds to another HR initiative.	> FY26BR1: JAN26: CORE Reallocate within 2500 HR for Advertising	
250	2026	930	TRUST	2500 HUMAN RESOURCES	CONTRACTS	57110-SERVICES ON A FEE BASIS	2500	130,000	130,000	130,000	-	Funds support administrative fees for employee participation in Island Flex and the Premium Conversion Plan. If a third-party administrator is not secured in time to meet the October 1, 2025 Paid Family Leave implementation deadline, the Director of HR, with BOT approval, may reallocate these funds to contract for temporary HR support or establish a permanent HR position (e.g., HR Benefits Administrator) to administer the FMLA program and related duties.		
250.C1	2026	930	TRUST	2500 HUMAN RESOURCES	CONTRACTS	57110-SERVICES ON A FEE BASIS	2500	-	197,800	197,800	-		> FY26BR1: Per BF #26-01 Amendment #1 - To support temporary staffing	
255	2026	930	TRUST	2500 HUMAN RESOURCES	EQUIPMENT	53530-SUBSCRIPTION BASED IT AGREEMENTS (SBITAs)	2500	30,000	30,000	30,000	-	Performance evaluation software subscription		
256	2026	930	TRUST	2500 HUMAN RESOURCES	EQUIPMENT	53530-SUBSCRIPTION BASED IT AGREEMENTS (SBITAs)	2500	30,000	30,000	30,000	-	Job recruitment and onboarding software subscription		
257	2026	930	TRUST	2500 HUMAN RESOURCES	EQUIPMENT	53530-SUBSCRIPTION BASED IT AGREEMENTS (SBITAs)	2500	5,800	5,800	5,800	-	Job recruitment support software (e.g., HireVue- $100 per month x 12 months = $1,200 YR x 4 users + $1,000 set-up fee)		
287	2026	930	TRUST	2500 HUMAN RESOURCES	OVERHEAD	53200-OTHER SUPPLIES	2500	200	200	200	-	Miscellaneous labor law posters, certificate holders, etc.		
305	2026	930	TRUST	2500 HUMAN RESOURCES	PROGRAM	53400-BOOKS & REFERENCE MATLS	2500	1,000	1,000	1,000	-	Miscellaneous reference materials (i.e. Chamber of Commerce Hawai'i desk manual, etc.)		

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ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
306	2026	930	TRUST	2500 HUMAN RESOURCES	PROGRAM	53510-DUES	2500	21,800	21,800	21,800	-	Hawaii Employers Council for OHA, Society for Human Resource Management (SHRM) dues for HR staff		
306.P1	2026	930	TRUST	2500 HUMAN RESOURCES	PROGRAM	54010-ADVERTISING	2500	-	5,000	5,000	-	N/A	> FY26BR1: JAN26: CORE Reallocate within 2500 HR for Advertising	
316	2026	930	TRUST	2500 HUMAN RESOURCES	PROGRAM	57240-OTHER EXPENSES	2500	2,000	2,000	2,000	-	Leis for new hires and staff recognitions		
317	2026	930	TRUST	2500 HUMAN RESOURCES	PROGRAM	57250-SEMINAR & CONFERENCE FEES	2500	7,000	7,315	7,315	-	Attending the Society for Human Resource Management (SHRM) Annual Conference & Expo and Chamber of Commerce Hawaiʻi Employment Law Seminar to build skills and HR acumen; provides resources and networking with others locally, nationally, and internationally	> FY26BR1: INTERDEPT TRANSFER - To reimburse HR for conference attendance fees charged to their budget for Land staffer	
318	2026	930	TRUST	2500 HUMAN RESOURCES	PROGRAM	57255-CONFERENCES, MEETINGS, EVENTS-ORG BY OHA	2500	22,000	22,000	22,000	-	Trainings • New hires to receive trauma-informed care and workplace violence trainings • Managers to complete Hawaiʻi Employers Council (HEC) supervisor training		
319	2026	930	TRUST	2500 HUMAN RESOURCES	PROGRAM	57256-CONFERENCES, MEETINGS, EVENTS-NOT ORG BY OHA	2500	5,000	5,000	5,000	-	*Star Advertiser* career expos and other job fairs		
323	2026	930	TRUST	2500 HUMAN RESOURCES	TRAVEL	54130-PARKING	2500	400	-	-	-	2500 HUMAN RESOURCES TRAVEL	> FY26BR1: 2500 Admin Travel centralized in 8400 Ops	
324	2026	930	TRUST	2500 HUMAN RESOURCES	TRAVEL	54260-TRANSPORTATION - IN STATE	2500	1,000	-	-	-	2500 HUMAN RESOURCES TRAVEL	> FY26BR1: 2500 Admin Travel centralized in 8400 Ops	
325	2026	930	TRUST	2500 HUMAN RESOURCES	TRAVEL	54310-SUBSISTENCE - IN STATE	2500	450	-	-	-	2500 HUMAN RESOURCES TRAVEL	> FY26BR1: 2500 Admin Travel centralized in 8400 Ops	
326	2026	930	TRUST	2500 HUMAN RESOURCES	TRAVEL	54460-TRANSPORTATION - OUT OF STATE	2500	2,800	-	-	-	2500 HUMAN RESOURCES TRAVEL	> FY26BR1: 2500 Admin Travel centralized in 8400 Ops	

ATTACHMENT #3

A	B	C	D	E	J	K	M	N.FY26 Original	N.1	N.3	N.4	V.ORIGINAL	V.1	V.2
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
327	2026	930	TRUST	2500 HUMAN RESOURCES	TRAVEL	54510-SUBSISTENCE - OUT OF STATE	2500	3,050	-	-	-	2500 HUMAN RESOURCES TRAVEL	> FY26BR1: 2500 Admin Travel centralized in 8400 Ops	
331	2026	930	TRUST	2500 HUMAN RESOURCES	TRAVEL	54610-CAR RENTAL - IN STATE	2500	800	-	-	-	2500 HUMAN RESOURCES TRAVEL	> FY26BR1: 2500 Admin Travel centralized in 8400 Ops	
332	2026	930	TRUST	2500 HUMAN RESOURCES	TRAVEL	54620-CAR RENTAL - OUT OF STATE	2500	740	-	-	-	2500 HUMAN RESOURCES TRAVEL	> FY26BR1: 2500 Admin Travel centralized in 8400 Ops	
437	2026	902	NHTF	9900 NHTF INVESTMENTS	PERSONNEL & FRINGE	52100-SALARIES	9900	420,000	420,000	420,000	-	(Department) Salary and Wages	> FY26BR1: Department 9900 (NHTF Investments) is funded by the Native Hawaiian Trust Fund. In contrast, Department 3400 (Investments) is supported by the Core Operating Budget, covering training, office subscriptions, dues, and travel costs.	
438	2026	902	NHTF	9900 NHTF INVESTMENTS	PERSONNEL & FRINGE	52300-OVERTIME	9900	-	-	-	-			
439	2026	902	NHTF	9900 NHTF INVESTMENTS	PERSONNEL & FRINGE	57000-FRINGE BENEFITS	9900	269,850	254,898	254,898	-	(Department) Fringe Benefits	> FY26BR1: PERSONNEL: Align to Actuals	
442	2026	902	NHTF	9900 NHTF INVESTMENTS	CONTRACTS	57110-SERVICES ON A FEE BASIS	9900	170,000	170,000	-	(170,000)	General Investment Consultant - extension of staff, assist with Strategic Asset Allocation, Investment Policy Guidance, Manager Research & Selection, governance, reporting, education, & Operational Support. High impact to success of NHTF.	> FY26BR1: Department 9900 (NHTF Investments) is funded by the Native Hawaiian Trust Fund. In contrast, Department 3400 (Investments) is supported by the Core Operating Budget, covering training, office subscriptions, dues, and travel costs.	>FY26 BR3: Adjustment to Align General Investment Consultant Budget with Accounting Records
443	2026	902	NHTF	9900 NHTF INVESTMENTS	CONTRACTS	57110-SERVICES ON A FEE BASIS	9900	300,000	300,000	300,000	-	Private market Consultant - extension of staff, assist with Portfolio Strategy, Sourcing & Due Diligence, Database, Manager Selection, Commitment Pacing Modeling, governance, reporting, education, & Operational Support. Essential in manager due dillegence and selection. High impact to NHTF.	> FY26BR1: Department 9900 (NHTF Investments) is funded by the Native Hawaiian Trust Fund. In contrast, Department 3400 (Investments) is supported by the Core Operating Budget, covering training, office subscriptions, dues, and travel costs.	

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ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
444	2026	902	NHTF	9900 NHTF INVESTMENTS	CONTRACTS	57110-SERVICES ON A FEE BASIS	9900	52,950	52,950	52,950	-	Custody Bank - holds investment assets, settles trades, collects income, and processes corporate actions. Provides reporting, tax support, and ensures operational efficiency, playing a key role in safeguarding and servicing institutional portfolios.	> FY26BR1: Department 9900 (NHTF Investments) is funded by the Native Hawaiian Trust Fund. In contrast, Department 3400 (Investments) is supported by the Core Operating Budget, covering training, office subscriptions, dues, and travel costs.	
445	2026	902	NHTF	9900 NHTF INVESTMENTS	CONTRACTS	57110-SERVICES ON A FEE BASIS	9900	94,321	94,321	94,321	-	Portfolio Management System -Track and report portfolio performance, exposures, risk, liquidity, and cash flow forecasting. Essential tool/resource for managing a multi-asset portfolio.	> FY26BR1: Department 9900 (NHTF Investments) is funded by the Native Hawaiian Trust Fund. In contrast, Department 3400 (Investments) is supported by the Core Operating Budget, covering training, office subscriptions, dues, and travel costs.	
446	2026	902	NHTF	9900 NHTF INVESTMENTS	CONTRACTS	57110-SERVICES ON A FEE BASIS	9900	200,000	200,000	200,000	-	Bonding Authority: Bonding authority of $200,000: $150K for legal bond counsel and $50K for credit rating services (e.g., S&P or Moody's); estimated timeline of 6–12 months.	> FY26BR1: Department 9900 (NHTF Investments) is funded by the Native Hawaiian Trust Fund. In contrast, Department 3400 (Investments) is supported by the Core Operating Budget, covering training, office subscriptions, dues, and travel costs.	
447	2026	902	NHTF	9900 NHTF INVESTMENTS	CONTRACTS	57115-LEGAL SERVICES	9900	5,000	5,000	5,000	-	Legal assistance is needed to ensure investment terms align with market and investor protections, assess risks, and negotiate terms before commitment.	> FY26BR1: Department 9900 (NHTF Investments) is funded by the Native Hawaiian Trust Fund. In contrast, Department 3400 (Investments) is supported by the Core Operating Budget, covering training, office subscriptions, dues, and travel costs.	
448	2026	902	NHTF	9900 NHTF INVESTMENTS	EQUIPMENT	53530-SUBSCRIPTION BASED IT AGREEMENTS (SBITAs)	9900	20,000	20,000	20,000	-	Manager Data and analytics platform to screen, compare, and evaluate investment managers using standardized, self-reported data across asset classes, portfolio optimization, asset allocation, and spending models. Critical tool in screening and diligence investment managers.	> FY26BR1: Department 9900 (NHTF Investments) is funded by the Native Hawaiian Trust Fund. In contrast, Department 3400 (Investments) is supported by the Core Operating Budget, covering training, office subscriptions, dues, and travel costs.	
448.01	2026	902	NHTF	9900 NHTF INVESTMENTS	OVERHEAD	59000-INVESTMENT MANAGER FEES	9900	-	-	170,000	170,000			>FY26 BR3: Adjustment to Align General Investment Consultant Budget with Accounting Records

ATTACHMENT #3

A	B	C	D	E	J	K	M	N.FY26 Original	N.1	N.3	N.4	V.ORIGINAL	V.1	V.2
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
520.P1	2026	930	TRUST	3400 INVESTMENT	PERSONNEL & FRINGE	52100-SALARIES	3400	-	35,000	-	(35,000)	N/A	> FY26BR1: 1) PERSONNEL: Align to Actuals; 2) Temporary placeholder in Dept 3400 for HR payroll alignment; to be reclassed to Dept 9900 (NHTF) post-reconciliation.	>FY26BR3: Eliminate Temporary Placeholder for Department 3400 HR Payroll Alignment; No Longer Needed Following Payroll Reconciliation.
520.P2	2026	930	TRUST	3400 INVESTMENT	PERSONNEL & FRINGE	52300-OVERTIME	3400	-	-	-	-	N/A		
520.P3	2026	930	TRUST	3400 INVESTMENT	PERSONNEL & FRINGE	57000-FRINGE BENEFITS	3400	-	25,000	-	(25,000)	N/A	> FY26BR1: 1) PERSONNEL: Align to Actuals; 2) Temporary placeholder in Dept 3400 for HR payroll alignment; to be reclassed to Dept 9900 (NHTF) post-reconciliation.	>FY26BR3: Eliminate Temporary Placeholder for Department 3400 HR Payroll Alignment; No Longer Needed Following Payroll Reconciliation.
522	2026	930	TRUST	3400 INVESTMENT	PROGRAM	53520-OFFICE SUBSCRIPTIONS	3400	500	1,500	1,500	-	Bloomberg	> FY26BR1: FEB26: CORE 3400 Investment - Reallocate funds office subscriptions	
532	2026	930	TRUST	3400 INVESTMENT	PROGRAM	57250-SEMINAR & CONFERENCE FEES	3400	1,000	-	-	-	Milken Institute	> FY26BR1: FEB26: CORE 3400 Investment - Reallocate funds office subscriptions	
541	2026	930	TRUST	3400 INVESTMENT	TRAVEL	54460-TRANSPORTATION - OUT OF STATE	3400	8,400	-	-	-	3400 INVESTMENT TRAVEL	> FY26BR1: 3400 Admin Travel centralized in 8400 Ops	
542	2026	930	TRUST	3400 INVESTMENT	TRAVEL	54510-SUBSISTENCE - OUT OF STATE	3400	12,930	-	-	-	3400 INVESTMENT TRAVEL	> FY26BR1: 3400 Admin Travel centralized in 8400 Ops	
547	2026	930	TRUST	3400 INVESTMENT	TRAVEL	54620-CAR RENTAL - OUT OF STATE	3400	1,500	-	-	-	3400 INVESTMENT TRAVEL	> FY26BR1: 3400 Admin Travel centralized in 8400 Ops	
641	2026	930	TRUST	7160 HAWAIIAN CULTURAL AFFAIRS	PERSONNEL & FRINGE	52100-SALARIES	7160	236,184	232,757	236,757	4,000	(Department) Salary and Wages	> FY26BR1: PERSONNEL: Align to Actuals	>FY26 BR3: PERSONNEL: Align to Preliminary Actuals
642	2026	930	TRUST	7160 HAWAIIAN CULTURAL AFFAIRS	PERSONNEL & FRINGE	52300-OVERTIME	7160	-	-	-	-	Use of overtime funds is limited to essential operational needs and requires prior written approval from the CEO. All requests must be documented, justified, and reported quarterly to ensure alignment with budget and priorities.		
643	2026	930	TRUST	7160 HAWAIIAN CULTURAL AFFAIRS	PERSONNEL & FRINGE	57000-FRINGE BENEFITS	7160	151,749	141,986	137,986	(4,000)	(Department) Fringe Benefits	> FY26BR1: PERSONNEL: Align to Actuals	>FY26 BR3: PERSONNEL: Align to Preliminary Actuals

A	B	C	D	E	J	K	M	N.FY26 Original	N.1	N.3	N.4	V.ORIGINAL	V.1	V.2
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
651	2026	930	TRUST	7160 HAWAIIAN CULTURAL AFFAIRS	CONTRACTS	57110-SERVICES ON A FEE BASIS	7160	13,800	13,800	13,800	-	In FY26, $13,800 is allocated to support the production of two Hawaiian language audiobooks (Ka Buke Moʻolelo o Hon. Joseph K. Nāwahī and He Moʻolelo Pōkole o ka Huakaʻi Hele a ka Mōʻīwahine Kapiʻolani) and to purchase Hawaiian language and cultural reference materials for the Pukui Reference Room. Each audiobook is budgeted at $5,000 to ensure professional quality and cultural integrity. This initiative advances ʻŌlelo Hawaiʻi revitalization and strengthens OHA's cultural resources.		
664	2026	930	TRUST	7160 HAWAIIAN CULTURAL AFFAIRS	EQUIPMENT	58300-FURNITURE & FIXTURES	7160	500	500	500	-	Replacement shelving at Pukui		
692	2026	930	TRUST	7160 HAWAIIAN CULTURAL AFFAIRS	OVERHEAD	54150-PARKING VALIDATIONS	7160	210	210	210	-	Parking at various events		
700	2026	930	TRUST	7160 HAWAIIAN CULTURAL AFFAIRS	OVERHEAD	58200-LEASEHOLD IMPROVEMENTS	7160	10,000	10,000	10,000	-	OHA Archives build out		
706	2026	930	TRUST	7160 HAWAIIAN CULTURAL AFFAIRS	PROGRAM	53510-DUES	7160	1,000	1,000	1,000	-	Funds allocated for Membership Dues will support annual memberships with key cultural institutions such as Bishop Museum, Hawaiian Historical Society, Smithsonian Museum of Natural History, Friends of ʻIolani Palace, and similar organizations, providing OHA with access to research resources, collaborative opportunities, and cultural networks essential to advancing Hawaiian cultural preservation and education.		
707	2026	930	TRUST	7160 HAWAIIAN CULTURAL AFFAIRS	PROGRAM	53520-OFFICE SUBSCRIPTIONS	7160	250	250	250	-	Funds allocated for Subscriptions will cover resources such as Maui Nō Ka ʻOi Magazine and Newspapers.com, supporting access to cultural publications and historical archives critical for research, program development, and cultural content creation.		
710	2026	930	TRUST	7160 HAWAIIAN CULTURAL AFFAIRS	PROGRAM	53910-PRINTING	7160	500	500	500	-	This budget will support the printing of materials, such as brochures and event programs, for Hawaiian Cultural Affairs Division-sponsored events and initiatives.		

ATTACHMENT #3

A	B	C	D	E	J	K	M	N.FY26 Original	N.1	N.3	N.4	V.ORIGINAL	V.1	V.2
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
716	2026	930	TRUST	7160 HAWAIIAN CULTURAL AFFAIRS	PROGRAM	57240-OTHER EXPENSES	7160	5,000	5,000	5,000	-	Hoʻokipa-related needs for unique or unanticipated cultural events and presentations. This budget provides flexibility for hospitality gestures—supporting OHA's cultural site visits—that fall outside of standard hoʻokupu, lei, or makana in CEOʻs budget. It ensures OHA can appropriately honor protocol and foster respectful relationships in cultural settings.		
717	2026	930	TRUST	7160 HAWAIIAN CULTURAL AFFAIRS	PROGRAM	57250-SEMINAR & CONFERENCE FEES	7160	500	500	500	-	Association of Tribal Archives, Museums, and Library Services Conference. Participation in this national gathering will provide valuable opportunities for professional development, best practice sharing, and strengthening cultural preservation efforts aligned with the mission of the Hawaiian Cultural Affairs Division.		
718	2026	930	TRUST	7160 HAWAIIAN CULTURAL AFFAIRS	PROGRAM	57256-CONFERENCES, MEETINGS, EVENTS-NOT ORG BY OHA	7160	5,000	5,000	5,000	-	Support OHA's engagement in external Hawaiian cultural events where OHA has a meaningful role in shaping, guiding, or enhancing program elements. While the events are organized by outside entities, OHA's involvement ensures cultural integrity and leadership presence. The $5,000 allocation allows OHA to strategically co-brand and influence cultural programming, ensuring alignment with OHA's mission while elevating Native Hawaiian representation and presence.		
723	2026	930	TRUST	7160 HAWAIIAN CULTURAL AFFAIRS	TRAVEL	54260-TRANSPORTATION - IN STATE	7160	1,200	-	-	-	7160 HAWAIIAN CULTURAL AFFAIRS TRAVEL	> FY26BR1: 7160 Admin Travel centralized in 8400 Ops	
724	2026	930	TRUST	7160 HAWAIIAN CULTURAL AFFAIRS	TRAVEL	54310-SUBSISTENCE - IN STATE	7160	2,580	-	-	-	7160 HAWAIIAN CULTURAL AFFAIRS TRAVEL	> FY26BR1: 7160 Admin Travel centralized in 8400 Ops	
725	2026	930	TRUST	7160 HAWAIIAN CULTURAL AFFAIRS	TRAVEL	54460-TRANSPORTATION - OUT OF STATE	7160	1,400	-	-	-	7160 HAWAIIAN CULTURAL AFFAIRS TRAVEL	> FY26BR1: 7160 Admin Travel centralized in 8400 Ops	
726	2026	930	TRUST	7160 HAWAIIAN CULTURAL AFFAIRS	TRAVEL	54510-SUBSISTENCE - OUT OF STATE	7160	630	-	-	-	7160 HAWAIIAN CULTURAL AFFAIRS TRAVEL	> FY26BR1: 7160 Admin Travel centralized in 8400 Ops	
730	2026	930	TRUST	7160 HAWAIIAN CULTURAL AFFAIRS	TRAVEL	54610-CAR RENTAL - IN STATE	7160	1,440	-	-	-	7160 HAWAIIAN CULTURAL AFFAIRS TRAVEL	> FY26BR1: 7160 Admin Travel centralized in 8400 Ops	

ATTACHMENT #3

A	B	C	D	E	J	K	M	N.FY26 Original	N.1	N.3	N.4	V.ORIGINAL	V.1	V.2
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
731	2026	930	TRUST	7160 HAWAIIAN CULTURAL AFFAIRS	TRAVEL	54620-CAR RENTAL - OUT OF STATE	7160	50	-	-	-	7160 HAWAIIAN CULTURAL AFFAIRS TRAVEL	> FY26BR1: 7160 Admin Travel centralized in 8400 Ops	
831	2026	930	TRUST	2200 CHIEF OPERATING OFFICER	PERSONNEL & FRINGE	52100-SALARIES	2200	265,344	242,344	236,944	(5,400)	(Department) Salary and Wages	> FY26BR1: PERSONNEL: Align to Actuals	>FY26 BR3: PERSONNEL: Align to Preliminary Actuals
832	2026	930	TRUST	2200 CHIEF OPERATING OFFICER	PERSONNEL & FRINGE	52300-OVERTIME	2200	-	-	-	-	Use of overtime funds is limited to essential operational needs and requires prior written approval from the CEO. All requests must be documented, justified, and reported quarterly to ensure alignment with budget and priorities.		
832.P1	2026	930	TRUST	2200 CHIEF OPERATING OFFICER	PERSONNEL & FRINGE	52070-VACATION TRANSFERS AND PAYOUTS	2200	-	12,000	17,400	5,400	N/A	> FY26BR1: PERSONNEL: Align to Actuals	>FY26 BR3: PERSONNEL: Align to Preliminary Actuals
833	2026	930	TRUST	2200 CHIEF OPERATING OFFICER	PERSONNEL & FRINGE	57000-FRINGE BENEFITS	2200	170,485	147,484	147,484	-	(Department) Fringe Benefits	> FY26BR1: PERSONNEL: Align to Actuals	
836	2026	930	TRUST	2200 CHIEF OPERATING OFFICER	CONTRACTS	57110-SERVICES ON A FEE BASIS	2200	40,000	-	-	-	Leadership development training for all managers, directors and Executive Leaders Budget at 4 trainings per quarter, $2,500 per training (includes training and preparation)	> FY26BR1: Transfer from 57110 to 57255 for Huakaʻi and organization-wide events	
899	2026	930	TRUST	2200 CHIEF OPERATING OFFICER	PROGRAM	53910-PRINTING	2200	1,000	1,000	1,000	-	Printed posters of OHA community agreements and vision/mission for all OHA offices and community meetings; estimate of 20 posters x $50 each poster		
899.P1	2026	930	TRUST	2200 CHIEF OPERATING OFFICER	PROGRAM	57120-HONORARIUM	2200	-	500	500	-	N/A	> FY26BR1: NOV25: Reallocate from 8400 OPS to cover 2200 COO's OHA Stand Down Meeting 10.24.25	

A	B	C	D	E	J	K	M	N.FY26 Original	N.1	N.3	N.4	V.ORIGINAL	V.1	V.2
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
905	2026	930	TRUST	2200 CHIEF OPERATING OFFICER	PROGRAM	57240-OTHER EXPENSES	2200	1,000	1,000	1,000	-	COO paia retreat, Learn & Launa with OHA-wide; 2 days x $500 each day (for food, venue, trainer, etc.)		
906	2026	930	TRUST	2200 CHIEF OPERATING OFFICER	PROGRAM	57250-SEMINAR & CONFERENCE FEES	2200	2,000	2,000	2,000	-	• $1,500 for 1 out-of-state training/conference • $500 for 1 in-state training/conference		
907	2026	930	TRUST	2200 CHIEF OPERATING OFFICER	PROGRAM	57255-CONFERENCES, MEETINGS, EVENTS-ORG BY OHA	2200	500	500	500	-	COO paia retreat for level setting on goals, strategies, and team building		
907.A1	2026	930	TRUST	2200 CHIEF OPERATING OFFICER	PROGRAM	57255-CONFERENCES, MEETINGS, EVENTS-ORG BY OHA	2200	-	3,500	3,500	-	N/A	> FY26BR1: NOV25: Reallocate from 8400 OPS to cover 2200 COO's OHA Stand Down Meeting 10.24.25	
907.A2	2026	930	TRUST	2200 CHIEF OPERATING OFFICER	PROGRAM	57255-CONFERENCES, MEETINGS, EVENTS-ORG BY OHA	2200	-	40,000	40,000	-	N/A	> FY26BR1: Transfer from 57110 to 57255 for Huakaʻi and organization-wide events	
913	2026	930	TRUST	2200 CHIEF OPERATING OFFICER	TRAVEL	54260-TRANSPORTATION - IN STATE	2200	2,200	-	-	-	2200 CHIEF OPERATING OFFICER TRAVEL	> FY26BR1: 2200 Admin Travel centralized in 8400 Ops	
914	2026	930	TRUST	2200 CHIEF OPERATING OFFICER	TRAVEL	54310-SUBSISTENCE - IN STATE	2200	4,780	-	-	-	2200 CHIEF OPERATING OFFICER TRAVEL	> FY26BR1: 2200 Admin Travel centralized in 8400 Ops	
915	2026	930	TRUST	2200 CHIEF OPERATING OFFICER	TRAVEL	54460-TRANSPORTATION - OUT OF STATE	2200	1,400	-	-	-	2200 CHIEF OPERATING OFFICER TRAVEL	> FY26BR1: 2200 Admin Travel centralized in 8400 Ops	
916	2026	930	TRUST	2200 CHIEF OPERATING OFFICER	TRAVEL	54510-SUBSISTENCE - OUT OF STATE	2200	1,985	-	-	-	2200 CHIEF OPERATING OFFICER TRAVEL	> FY26BR1: 2200 Admin Travel centralized in 8400 Ops	
920	2026	930	TRUST	2200 CHIEF OPERATING OFFICER	TRAVEL	54610-CAR RENTAL - IN STATE	2200	2,160	-	-	-	2200 CHIEF OPERATING OFFICER TRAVEL	> FY26BR1: 2200 Admin Travel centralized in 8400 Ops	
921	2026	930	TRUST	2200 CHIEF OPERATING OFFICER	TRAVEL	54620-CAR RENTAL - OUT OF STATE	2200	50	-	-	-	2200 CHIEF OPERATING OFFICER TRAVEL	> FY26BR1: 2200 Admin Travel centralized in 8400 Ops	
1021	2026	930	TRUST	8400 OPERATIONS OFFICE	PERSONNEL & FRINGE	52100-SALARIES	8400	503,496	506,972	506,972	-	(Department) Salary and Wages	> FY26BR1: PERSONNEL: Align to Actuals	

A	B	C	D	E	J	K	M	N.FY26 Original	N.1	N.3	N.4	V.ORIGINAL	V.1	V.2
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
1022	2026	930	TRUST	8400 OPERATIONS OFFICE	PERSONNEL & FRINGE	52300-OVERTIME	8400	-	76,000	47,000	(29,000)	Use of overtime funds is limited to essential operational needs and requires prior written approval from the CEO. All requests must be documented, justified, and reported quarterly to ensure alignment with budget and priorities.	> FY26BR1: PERSONNEL: Align to Actuals	>FY26 BR3: PERSONNEL: Align to Preliminary Actuals
1022.P1	2026	930	TRUST	8400 OPERATIONS OFFICE	PERSONNEL & FRINGE	52070-VACATION TRANSFERS AND PAYOUTS	8400	-	33,000	33,000	-	N/A	> FY26BR1: PERSONNEL: Align to Actuals	
1023	2026	930	TRUST	8400 OPERATIONS OFFICE	PERSONNEL & FRINGE	57000-FRINGE BENEFITS	8400	323,498	307,972	307,972	-	(Department) Fringe Benefits	> FY26BR1: PERSONNEL: Align to Actuals	
1032	2026	930	TRUST	8400 OPERATIONS OFFICE	CONTRACTS	57110-SERVICES ON A FEE BASIS	8400	50,000	50,000	50,000	-	On-site security officer (HNL)		
1033	2026	930	TRUST	8400 OPERATIONS OFFICE	CONTRACTS	57110-SERVICES ON A FEE BASIS	8400	80,000	80,000	80,000	-	General facilities maintenance and minor repair services (estimated based on prior fiscal year activity)		
1034	2026	930	TRUST	8400 OPERATIONS OFFICE	CONTRACTS	57110-SERVICES ON A FEE BASIS	8400	20,000	20,000	20,000	-	Consultant to conduct initial safety inspections/assessments and report for all inter-island offices		
1035	2026	930	TRUST	8400 OPERATIONS OFFICE	CONTRACTS	57110-SERVICES ON A FEE BASIS	8400	30,000	30,000	30,000	-	Funds for equipment and labor to install a clean agent fire suppression system in the server room, replacing the existing water-based sprinkler system		
1042	2026	930	TRUST	8400 OPERATIONS OFFICE	EQUIPMENT	55810-REPAIR & MAINTENANCE	8400	15,000	15,000	15,000	-	Fleet vehicle repairs (DAGS - Ops General)		

A	B	C	D	E	J	K	M	N.FY26 Original	N.1	N.3	N.4	V.ORIGINAL	V.1	V.2
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
1043	2026	930	TRUST	8400 OPERATIONS OFFICE	EQUIPMENT	55810-REPAIR & MAINTENANCE	8400	1,200	1,200	1,200	-	Repair and maintenance costs for inter-island OHA office vehicle		
1044	2026	930	TRUST	8400 OPERATIONS OFFICE	EQUIPMENT	55810-REPAIR & MAINTENANCE	8400	42,500	42,500	42,500	-	Janitorial and maintenance services for inter-island offices; Hawai'i ($7K), Moloka'i ($17.5K), Kaua'i ($10K), Maui ($10K)		
1045	2026	930	TRUST	8400 OPERATIONS OFFICE	EQUIPMENT	55810-REPAIR & MAINTENANCE	8400	256,000	256,000	256,000	-	Janitorial and maintenance services and quarterly pest control maintenance for NLK suites and inter-island offices		
1046	2026	930	TRUST	8400 OPERATIONS OFFICE	EQUIPMENT	55810-REPAIR & MAINTENANCE	8400	1,500	1,500	1,500	-	Mail meter maintenance and supplies, time stamp repairs and supplies		
1047	2026	930	TRUST	8400 OPERATIONS OFFICE	EQUIPMENT	55810-REPAIR & MAINTENANCE	8400	4,500	4,500	4,500	-	A/C maintenance: Kauai, Maui, abd Molokai; estimate of $1,500 per year		
1048	2026	930	TRUST	8400 OPERATIONS OFFICE	EQUIPMENT	55810-REPAIR & MAINTENANCE	8400	20,000	20,000	20,000	-	Estimated costs for required and anticipated facility repairs: storefront door repairs (HNL), electric meter Installation, mold removal, flooring replacement/repair		

ATTACHMENT #3

A	B	C	D	E	J	K	M	N.FY26 Original	N.1	N.3	N.4	V.ORIGINAL	V.1	V.2
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
1049	2026	930	TRUST	8400 OPERATIONS OFFICE	EQUIPMENT	55810-REPAIR & MAINTENANCE	8400	20,000	20,000	20,000	-	Funds for unanticipated damages and repair for inter-island offices		
1050	2026	930	TRUST	8400 OPERATIONS OFFICE	EQUIPMENT	55810-REPAIR & MAINTENANCE	8400	900	900	900	-	Annual maintenanance for fire extinguisher		
1051	2026	930	TRUST	8400 OPERATIONS OFFICE	EQUIPMENT	58300-FURNITURE & FIXTURES	8400	20,000	20,000	20,000	-	Replacement of furniture and fixtures, ergonomic upgraded for OHA Offices (based on anticipated need)		
1052	2026	930	TRUST	8400 OPERATIONS OFFICE	EQUIPMENT	58300-FURNITURE & FIXTURES	8400	-	-	-	-	3 vehicles for inter-island OHA office use: Maui, Moloka'i, and Kaua'i to be purchased and in place by December 31, 2025		
1060	2026	930	TRUST	8400 OPERATIONS OFFICE	OVERHEAD	53100-OFFICE SUPPLIES	8400	2,400	2,400	2,400	-	Office supplies, mailouts, etc.		
1061	2026	930	TRUST	8400 OPERATIONS OFFICE	OVERHEAD	53200-OTHER SUPPLIES	8400	900	900	900	-	Bottled water service for Hawaiʻi, Maui, and Molokaʻi		

A	B	C	D	E	J	K	M	N.FY26 Original	N.1	N.3	N.4	V.ORIGINAL	V.1	V.2
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
1062	2026	930	TRUST	8400 OPERATIONS OFFICE	OVERHEAD	53200-OTHER SUPPLIES	8400	2,000	2,000	2,000	-	Fleet Gas (Save-A-$ Club)		
1063	2026	930	TRUST	8400 OPERATIONS OFFICE	OVERHEAD	53200-OTHER SUPPLIES	8400	1,800	1,800	1,800	-	Gas for inter-island OHA vehicles		
1065	2026	930	TRUST	8400 OPERATIONS OFFICE	OVERHEAD	53750-POSTAGE	8400	15,000	15,000	15,000	-	Funds to refill mail machine in #200 mailroom at NLK (HNL); other one-off postage amounts for larger mailings needing to be processed at USPS location via PCard		
1068	2026	930	TRUST	8400 OPERATIONS OFFICE	OVERHEAD	54150-PARKING VALIDATIONS	8400	60,000	60,000	60,000	-	Dole parking anticipated to phase out by end of September 2025		
1069	2026	930	TRUST	8400 OPERATIONS OFFICE	OVERHEAD	54150-PARKING VALIDATIONS	8400	40,800	40,800	31,300	(9,500)	NLK parking (30 stalls, $3,000/month) + Bus Pass Reimbursement (Currently 5 employees monthly @ $80 ea.)		>FY26 BR3: Reallocate per BOT 26-06: Approval of the use of up to $250,000 to fund a statewide, primetime-broadcast Primary Debate on July 20, 2026
1070	2026	930	TRUST	8400 OPERATIONS OFFICE	OVERHEAD	54150-PARKING VALIDATIONS	8400	1,920	1,920	1,920	-	Civic Center parking passes		
1071	2026	930	TRUST	8400 OPERATIONS OFFICE	OVERHEAD	55010-ELECTRICITY	8400	18,000	18,000	18,000	-	Electricity (HELCO - Hilo)		
1072	2026	930	TRUST	8400 OPERATIONS OFFICE	OVERHEAD	55010-ELECTRICITY	8400	225,000	225,000	225,000	-	Electricity (Colliers/OHA - HNL)		
1073	2026	930	TRUST	8400 OPERATIONS OFFICE	OVERHEAD	55010-ELECTRICITY	8400	6,000	6,000	6,000	-	Electricity (Kauai Island Utility Cooperative - Kauai)		
1074	2026	930	TRUST	8400 OPERATIONS OFFICE	OVERHEAD	55010-ELECTRICITY	8400	8,000	8,000	8,000	-	Electricity (MECO - Maui)		

A	B	C	D	E	J	K	M	N.FY26 Original	N.1	N.3	N.4	V.ORIGINAL	V.1	V.2
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
1075	2026	930	TRUST	8400 OPERATIONS OFFICE	OVERHEAD	55010-ELECTRICITY	8400	25,000	25,000	25,000	-	Electricity (Kulana Oiwi / HECO - Molokai)		
1076	2026	930	TRUST	8400 OPERATIONS OFFICE	OVERHEAD	55200-WATER	8400	1,860	1,860	1,860	-	Water: Kulana 'Oiwi office		
1077	2026	930	TRUST	8400 OPERATIONS OFFICE	OVERHEAD	55510-RENTAL OF LAND & BUILDING	8400	81,000	81,000	81,000	-	Rent (PTC Partners - Hilo)		
1078	2026	930	TRUST	8400 OPERATIONS OFFICE	OVERHEAD	55510-RENTAL OF LAND & BUILDING	8400	1,096,100	1,096,100	1,027,100	(69,000)	Rent (Colliers/OHA) at $1M and storage at $96.1K		>FY26 BR3: Reallocate per BOT 26-06: Approval of the use of up to $250,000 to fund a statewide, primetime-broadcast Primary Debate on July 20, 2026
1079	2026	930	TRUST	8400 OPERATIONS OFFICE	OVERHEAD	55510-RENTAL OF LAND & BUILDING	8400	30,000	30,000	30,000	-	Rent (Pyramid Insurance Centre LTD - Kauai)		
1080	2026	930	TRUST	8400 OPERATIONS OFFICE	OVERHEAD	55510-RENTAL OF LAND & BUILDING	8400	35,000	35,000	35,000	-	Rent (Home Managers - Maui)		
1081	2026	930	TRUST	8400 OPERATIONS OFFICE	OVERHEAD	55515-RENTAL OF LAND & BUILDING - CAM & MISC	8400	32,000	32,000	32,000	-	CAM (PTC Partners - Hilo)		
1082	2026	930	TRUST	8400 OPERATIONS OFFICE	OVERHEAD	55515-RENTAL OF LAND & BUILDING - CAM & MISC	8400	700,000	700,000	700,000	-	CAM (Colliers/OHA - HNL)		
1083	2026	930	TRUST	8400 OPERATIONS OFFICE	OVERHEAD	55515-RENTAL OF LAND & BUILDING - CAM & MISC	8400	20,000	20,000	20,000	-	CAM (Pyramid Insurance Centre LTD - Kauai)		
1084	2026	930	TRUST	8400 OPERATIONS OFFICE	OVERHEAD	55515-RENTAL OF LAND & BUILDING - CAM & MISC	8400	8,500	8,500	8,500	-	CAM (Home Managers - Maui)		

A	B	C	D	E	J	K	M	N.FY26 Original	N.1	N.3	N.4	V.ORIGINAL	V.1	V.2
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
1085	2026	930	TRUST	8400 OPERATIONS OFFICE	OVERHEAD	55515-RENTAL OF LAND & BUILDING - CAM & MISC	8400	45,000	45,000	45,000	-	CAM (Kulana Oiwi - Molokai)		
1086	2026	930	TRUST	8400 OPERATIONS OFFICE	OVERHEAD	55640-RENTAL OF EQUIPMENT	8400	3,500	3,500	3,500	-	Water dispenser rentals (NLK)		
1087	2026	930	TRUST	8400 OPERATIONS OFFICE	OVERHEAD	55640-RENTAL OF EQUIPMENT	8400	60,000	60,000	40,000	(20,000)	Printer lease, supplies, and services		>FY26 BR3: Reallocate per BOT 26-06: Approval of the use of up to $250,000 to fund a statewide, primetime-broadcast Primary Debate on July 20, 2026
1091	2026	930	TRUST	8400 OPERATIONS OFFICE	OVERHEAD	58200-LEASEHOLD IMPROVEMENTS	8400	750,000	750,000	750,000	-	Estimate for facility renovations, pending final contractor quote (expected June); ASAP start for completion by end of FY2026 • 3rd floor relocation (13 offices, 4 cubicles, Legal area) • IT renovations and upgrades • Comms/Multimedia room • Makeke program area • Board room improvements • Hale Noelo relocation		
1097	2026	930	TRUST	8400 OPERATIONS OFFICE	PROGRAM	53400-BOOKS & REFERENCE MATLS	8400	1,000	1,000	1,000	-	Safety resources (manuals, books. etc) for newly established Safety & Facilities Officer		
1098	2026	930	TRUST	8400 OPERATIONS OFFICE	PROGRAM	53510-DUES	8400	1,000	1,000	1,000	-	Dues for newly established Safety Officer to join Safety Organizations		
1099	2026	930	TRUST	8400 OPERATIONS OFFICE	PROGRAM	53520-OFFICE SUBSCRIPTIONS	8400	500	500	500	-	Subscription for Safety and Operations Publications		
1100	2026	930	TRUST	8400 OPERATIONS OFFICE	PROGRAM	53610-FREIGHT & DELIVERY	8400	10,000	10,000	10,000	-	Freight to/from OHA inter-island offices, including relocation of inventory, supplies, etc.		
1101	2026	930	TRUST	8400 OPERATIONS OFFICE	PROGRAM	53710-BULK MAIL	8400	2,400	2,400	2,400	-	Non-*Ka Wai Ola* mailings, such as invitations to special events and meetings		
1105	2026	930	TRUST	8400 OPERATIONS OFFICE	PROGRAM	55750-OTHER RENTALS	8400	6,400	6,400	6,400	-	Monthly plant rental and maintenance (HNL)		
1108	2026	930	TRUST	8400 OPERATIONS OFFICE	PROGRAM	57240-OTHER EXPENSES	8400	25,000	25,000	25,000	-	OHA-branded staff apparel for official use and visibility at events, public functions, and community engagement.		

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1110	2026	930	TRUST	8400 OPERATIONS OFFICE	PROGRAM	57240-OTHER EXPENSES	8400	6,220	6,220	6,220	-	Monthly AED unit rentals (HNL - $518.32/mo.)		
1111	2026	930	TRUST	8400 OPERATIONS OFFICE	PROGRAM	57240-OTHER EXPENSES	8400	14,000	14,000	14,000	-	First Aid Boxes (HNL - $400-900/mo.)		
1112	2026	930	TRUST	8400 OPERATIONS OFFICE	PROGRAM	57250-SEMINAR & CONFERENCE FEES	8400	14,000	14,000	14,000	-	6 Staff x $1500 + 2 Leaders x 2500- Trainings Conferences, etc.		
1113	2026	930	TRUST	8400 OPERATIONS OFFICE	PROGRAM	57255-CONFERENCES, MEETINGS, EVENTS-ORG BY OHA	8400	18,000	18,000	18,000	-	Food/Refreshments/Supplies (utensils and cleaning, pans, etc) for OHA-Wide Staff Events (@$1500 per day- Nippon, Koʻs, etc). Q1: FY Kickoff/Lā Hoʻihoʻi Ea & ʻĀina Day (2 days) Q2: Learn & Launa/Service Awards/Holiday Luncheon (1 day) Q3: Learn & Launa/ʻĀBL (1 day) Q4: EOY Mahalo, Learn & Launa (1 Day) (5) Quantum Trainings (5 hui x 1 day ea) (2) TIC Trainings		
1114	2026	930	TRUST	8400 OPERATIONS OFFICE	PROGRAM	57255-CONFERENCES, MEETINGS, EVENTS-ORG BY OHA	8400	4,800	4,800	4,800	-	Venue, table rentals formevents; $400 per event x 12 events		
1121.T1	2026	930	TRUST	8400 OPERATIONS OFFICE	TRAVEL	54110-MILEAGE		-	2,476	2,476	-	N/A	> FY26BR1: 1) $2476: BJE 26-01 Initial - ADMINISTRATION Travel is centralized in 8400 Operations; 2) $0:	
1121.T2	2026	930	TRUST	8400 OPERATIONS OFFICE	TRAVEL	54130-PARKING		-	8,000	8,000	-	N/A	> FY26BR1: 1) $25350: BJE 26-01 Initial - ADMINISTRATION Travel is centralized in 8400 Operations; 2) $-17350: Align to forecast spend	
1122	2026	930	TRUST	8400 OPERATIONS OFFICE	TRAVEL	54260-TRANSPORTATION - IN STATE	8400	6,400	78,720	78,720	-	8400 OPERATIONS OFFICE TRAVEL	> FY26BR1: 1) $72320: BJE 26-01 Initial - ADMINISTRATION Travel is centralized in 8400 Operations; 2) $0:	

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1123	2026	930	TRUST	8400 OPERATIONS OFFICE	TRAVEL	54310-SUBSISTENCE - IN STATE	8400	9,550	142,000	142,000	-	8400 OPERATIONS OFFICE TRAVEL	> FY26BR1: 1) $175750: BJE 26-01 Initial - ADMINISTRATION Travel is centralized in 8400 Operations; 2) $-43300: Align to forecast spend	
1123.T1	2026	930	TRUST	8400 OPERATIONS OFFICE	TRAVEL	54460-TRANSPORTATION - OUT OF STATE		-	29,000	29,000	-	N/A	> FY26BR1: 1) $77000: BJE 26-01 Initial - ADMINISTRATION Travel is centralized in 8400 Operations; 2) $-48000: Align to forecast spend	
1123.T2	2026	930	TRUST	8400 OPERATIONS OFFICE	TRAVEL	54510-SUBSISTENCE - OUT OF STATE		-	70,000	70,000	-	N/A	> FY26BR1: 1) $102815: BJE 26-01 Initial - ADMINISTRATION Travel is centralized in 8400 Operations; 2) $-32815: Align to forecast spend	
1123.T4	2026	930	TRUST	8400 OPERATIONS OFFICE	TRAVEL	54530-TRANSPORTATION - REPATRATION		-	3,000	3,000	-	N/A	> FY26BR1: 1) $3000: BJE 26-01 Initial - ADMINISTRATION Travel is centralized in 8400 Operations; 2) $0:	
1123.T5	2026	930	TRUST	8400 OPERATIONS OFFICE	TRAVEL	54540-SUBSISTENCE - REPATRIATION			3,860	3,860	-		> FY26BR1: 1) $3860: BJE 26-01 Initial - ADMINISTRATION Travel is centralized in 8400 Operations; 2) $:	
1123.T6	2026	930	TRUST	8400 OPERATIONS OFFICE	TRAVEL	54550-CAR RENTAL - REPATRIATION		-	160	160	-	N/A	> FY26BR1: 1) $160: BJE 26-01 Initial - ADMINISTRATION Travel is centralized in 8400 Operations; 2) $0:	

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ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
1123.T7	2026	930	TRUST	8400 OPERATIONS OFFICE	TRAVEL	54560-TRANSPORTATION - INTERNATIONAL		-	15,000	15,000	-	N/A	> FY26BR1: 1) $21000: BJE 26-01 Initial - ADMINISTRATION Travel is centralized in 8400 Operations; 2) $-6000: Align to forecast spend	
1123.T8	2026	930	TRUST	8400 OPERATIONS OFFICE	TRAVEL	54570-SUBSISTENCE - INTERNATIONAL		-	17,000	17,000	-	N/A	> FY26BR1: 1) $33990: BJE 26-01 Initial - ADMINISTRATION Travel is centralized in 8400 Operations; 2) $-16990: Align to forecast spend	
1123.T9	2026	930	TRUST	8400 OPERATIONS OFFICE	TRAVEL	54580-CAR RENTAL - INTERNATIONAL		-	3,000	3,000	-	N/A	> FY26BR1: 1) $1120: BJE 26-01 Initial - ADMINISTRATION Travel is centralized in 8400 Operations; 2) $1880: Align to forecast spend	
1129	2026	930	TRUST	8400 OPERATIONS OFFICE	TRAVEL	54610-CAR RENTAL - IN STATE	8400	2,560	38,000	38,000	-		> FY26BR1: 1) $71280: BJE 26-01 Initial - ADMINISTRATION Travel is centralized in 8400 Operations; 2) $-35840: Align to forecast spend	
1129.T1	2026	930	TRUST	8400 OPERATIONS OFFICE	TRAVEL	54620-CAR RENTAL - OUT OF STATE		-	11,000	11,000	-	N/A	> FY26BR1: 1) $18070: BJE 26-01 Initial - ADMINISTRATION Travel is centralized in 8400 Operations; 2) $-7070: Align to forecast spend	
1129.T2	2026	930	TRUST	8400 OPERATIONS OFFICE	TRAVEL	54810-OTHER TRAVEL - IN STATE		-	1,000	1,000	-	N/A	> FY26BR1: 1) $0: BJE 26-01 Initial - ADMINISTRATION Travel is centralized in 8400 Operations; 2) $1000: Align to forecast spend	
1129.T3	2026	930	TRUST	8400 OPERATIONS OFFICE	TRAVEL	54820-OTHER TRAVEL - OUT OF STATE		-	40,000	40,000	-	N/A	> FY26BR1: 1) $0: BJE 26-01 Initial - ADMINISTRATION Travel is centralized in 8400 Operations; 2) $40000: Align to forecast spend	

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1129.T4	2026	930	TRUST	8400 OPERATIONS OFFICE	TRAVEL	54830-OTHER TRAVEL INTERNATIONAL		-	3,000	3,000	-	N/A	> FY26BR1: 1) $0: BJE 26-01 Initial - ADMINISTRATION Travel is centralized in 8400 Operations; 2) $3000: Align to forecast spend	
1129.T5	2026	930	TRUST	8400 OPERATIONS OFFICE	TRAVEL	54840-OTHER TRAVEL-REPATRIATION		-	34,779	34,779	-	N/A	> FY26BR1: 1) $34779: BJE 26-01 Initial - ADMINISTRATION Travel is centralized in 8400 Operations; 2) $0:	
1255	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	PERSONNEL & FRINGE	52100-SALARIES	3600	550,080	570,080	570,080	-	(Department) Salary and Wages	> FY26BR1: PERSONNEL: Align to Actuals	
1255.P1	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	PERSONNEL & FRINGE	52070-VACATION TRANSFERS AND PAYOUTS	3600			4,000	4,000			>FY26 BR3: PERSONNEL: Align to Preliminary Actuals
1256	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	PERSONNEL & FRINGE	52300-OVERTIME	3600	-	12,000	8,000	(4,000)	Use of overtime funds is limited to essential operational needs and requires prior written approval from the CEO. All requests must be documented, justified, and reported quarterly to ensure alignment with budget and priorities.	> FY26BR1: PERSONNEL: Align to Actuals	>FY26 BR3: PERSONNEL: Align to Preliminary Actuals
1257	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	PERSONNEL & FRINGE	57000-FRINGE BENEFITS	3600	353,429	345,427	368,427	23,000	(Department) Fringe Benefits	> FY26BR1: PERSONNEL: Align to Actuals	>FY26 BR3: PERSONNEL: Align to Preliminary Actuals
1264	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	CONTRACTS	57110-SERVICES ON A FEE BASIS	3600	79,000	79,000	79,000	-	Cybersecurity services - Annual renewal = $79,000/year		
1265	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	CONTRACTS	57110-SERVICES ON A FEE BASIS	3600	9,900	9,900	9,900	-	Network consulting and support services - Annual renewal = $9,900/year		
1266	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	CONTRACTS	57110-SERVICES ON A FEE BASIS	3600	13,500	13,500	13,500	-	Annual renewal of support for travel application and SharePoint forms		
1273	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	EQUIPMENT	53530-SUBSCRIPTION BASED IT AGREEMENTS (SBITAs)	3600	133,000	133,000	133,000	-	Microsoft enterprise licenses for all OHA - (E3 @ $245 + E5 @$410 + P2 @ $85 + Teams Voice @ $130) * 150 staff + Sharepoint storage $5/GB * 500GB = $133,000 total		
1274	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	EQUIPMENT	53530-SUBSCRIPTION BASED IT AGREEMENTS (SBITAs)	3600	25,500	25,500	25,500	-	Device management system for OHA devices - Annual renewal = $25,000/year		
1275	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	EQUIPMENT	53530-SUBSCRIPTION BASED IT AGREEMENTS (SBITAs)	3600	11,600	11,600	11,600	-	Cybersecurity software (backup application) - Annual renewal = $11,600/year		

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1276	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	EQUIPMENT	53530-SUBSCRIPTION BASED IT AGREEMENTS (SBITAs)	3600	3,200	3,200	3,200	-	Meeting streaming subscription - Annual renewal = $3,200/year		
1277	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	EQUIPMENT	53530-SUBSCRIPTION BASED IT AGREEMENTS (SBITAs)	3600	12,500	12,500	12,500	-	2 webinar and meeting software subscriptions; $6,250 per subscription • 1 subscription for BOT meetings • 1 subscription for OHA staff		
1278	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	EQUIPMENT	53530-SUBSCRIPTION BASED IT AGREEMENTS (SBITAs)	3600	43,000	43,000	43,000	-	Annual license for beneficiary interaction tracking software (Pilina)		
1279	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	EQUIPMENT	53530-SUBSCRIPTION BASED IT AGREEMENTS (SBITAs)	3600	6,300	6,300	6,300	-	OHA domain names, web, and SSL hosting services for 20 domains		
1280	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	EQUIPMENT	53530-SUBSCRIPTION BASED IT AGREEMENTS (SBITAs)	3600	2,000	2,000	2,000	-	Annual renewal for e-fax services		
1281	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	EQUIPMENT	53530-SUBSCRIPTION BASED IT AGREEMENTS (SBITAs)	3600	12,600	12,600	12,600	-	Antivirus software subscription for OHA devices, including protection and remote support licenses — 300 licenses @ $42 each		
1282	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	EQUIPMENT	53530-SUBSCRIPTION BASED IT AGREEMENTS (SBITAs)	3600	7,200	7,200	7,200	-	Cybersecurity software subscription for OHA devices, including endpoint protection — 250 licenses @ $28.80 each		
1283	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	EQUIPMENT	53530-SUBSCRIPTION BASED IT AGREEMENTS (SBITAs)	3600	4,900	4,900	4,900	-	Network software licenses - Annual renewal = $4,900 total		
1284	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	EQUIPMENT	53530-SUBSCRIPTION BASED IT AGREEMENTS (SBITAs)	3600	33,600	33,600	33,600	-	Co-location services for OHA network - Monthly fee @ $2,800 = $33,600 total		
1285	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	EQUIPMENT	53530-SUBSCRIPTION BASED IT AGREEMENTS (SBITAs)	3600	54,000	132,300	132,300	-	Cloud server subscriptions - Monthly fee @ $4,500 = $54,000 total	> FY26BR1: Realigning funds for IT subscriptions	
1286	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	EQUIPMENT	53530-SUBSCRIPTION BASED IT AGREEMENTS (SBITAs)	3600	18,000	18,000	18,000	-	E-signature software licenses for all OHA - Annual renewal = $18,000		
1287	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	EQUIPMENT	55810-REPAIR & MAINTENANCE	3600	5,000	-	-	-	Audio/Video conference onsite support - $500 per onsite visit x 10 = $5,000 total	> FY26BR1: Reclassifying expense to 53530-SBIT to better align with coding standards	

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1288	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	EQUIPMENT	55810-REPAIR & MAINTENANCE	3600	1,600	-	-	-	Printer supplies	> FY26BR1: Received funds from Federal programs. Repurposing the funds for IT subscriptions	
1289	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	EQUIPMENT	55810-REPAIR & MAINTENANCE	3600	7,700	-	-	-	Email protection services	> FY26BR1: Received funds from Federal programs. Repurposing the funds for IT subscriptions	
1293	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	EQUIPMENT	58400-SOFTWARE & EQUIPMENT	3600	148,000	97,000	97,000	-	The purchase of 80 OHA workstations (laptops and desktops) x $1,850 per workstation	> FY26BR1: Realigning funds for IT subscriptions	
1294	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	EQUIPMENT	58400-SOFTWARE & EQUIPMENT	3600	15,600	15,600	15,600	-	Monitors - 65 monitors @ $240 per monitor = $15,600 total		
1295	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	EQUIPMENT	58400-SOFTWARE & EQUIPMENT	3600	7,350	7,350	7,350	-	Monitors - 65 monitors @ $240 per monitor = $15,600 total		
1296	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	EQUIPMENT	58400-SOFTWARE & EQUIPMENT	3600	6,000	6,000	6,000	-	Miscellenous expenses (hard disks, computer parts, battery units, etc.) = $6,000 total		

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1316	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	OVERHEAD	53200-OTHER SUPPLIES	3600	8,000	8,000	8,000	-	Tech-related purchases <$1000 (USB hubs, video adapters, cables, etc.) = $8,000 total		
1318	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	OVERHEAD	53810-TELEPHONE & RELATED SVCS	3600	9,600	9,600	9,600	-	Internet and phone services (Hawai'i) - Hawaiian Telcom services @ $800 per month x 12 = $9,600		
1320	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	OVERHEAD	53810-TELEPHONE & RELATED SVCS	3600	4,200	4,200	4,200	-	Internet and phone services (Maui) - Hawaiian Telcom services @ $350 per month x 12 = $4,200		
1321	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	OVERHEAD	53810-TELEPHONE & RELATED SVCS	3600	2,040	2,040	2,040	-	Internet and phone services (Molokai) - Hawaiian Telcom services @ $170 per month x 12 = $2,040		
1322	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	OVERHEAD	53810-TELEPHONE & RELATED SVCS	3600	3,600	3,600	3,600	-	Internet and phone services (Kauai) - Hawaiian Telcom services @ $300 per month x 12 = $3,600		
1323	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	OVERHEAD	53810-TELEPHONE & RELATED SVCS	3600	39,000	26,000	26,000	-	Phone services (NLK, Oahu) - Microsoft Teams Voice and Hawaiian Telcom @ $3250 per month x 12 = $39,000 total	> FY26BR1: Repurposing the remaining balance for IT subscriptions	
1324	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	OVERHEAD	53810-TELEPHONE & RELATED SVCS	3600	2,700	2,700	2,700	-	Cable TV services (NLK, Oahu) - Spectrum TV @ $225 per month x 12 = $2,700 total		
1325	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	OVERHEAD	53850-CELLULAR PHONE	3600	42,200	36,200	36,200	-	Cable TV services (NLK, Oahu) - Spectrum TV @ $225 per month x 12 = $2,700 total	> FY26BR1: Repurposing the remaining balance for Other Supplies	
1337	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	OVERHEAD	59013-LATE FEES, FINES AND PENALTIES	3600	250	250	250	-	Late fee - $250		
1340	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	PROGRAM	53400-BOOKS & REFERENCE MATLS	3600	2,100	2,100	2,100	-	Online learning materials - 6 staff @ $350 per staff = $2,100 total		
1342	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	PROGRAM	53520-OFFICE SUBSCRIPTIONS	3600	500	500	500	-	IT magazine subscription = Annual $500 total		

ATTACHMENT #3

A	B	C	D	E	J	K	M	N.FY26 Original	N.1	N.3	N.4	V.ORIGINAL	V.1	V.2
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
1343	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	PROGRAM	53610-FREIGHT & DELIVERY	3600	2,000	2,000	2,000	-	Shipping costs for equipment and IT materials to inter-island offices		
1352	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	PROGRAM	57250-SEMINAR & CONFERENCE FEES	3600	10,000	10,000	10,000	-	Training budget - 5 staff @ $1500/person and 1 Director @ $2500/person = $10,000 total		
1352.P1	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	PROGRAM	53200-OTHER SUPPLIES	3600	-	6,000	6,000	-	N/A	> FY26BR1: Repurposing the funds for Other Supplies	
1359	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	TRAVEL	54260-TRANSPORTATION - IN STATE	3600	4,000	-	-	-	3600 OFFICE OF TECHNOLOGY SERVICES TRAVEL	> FY26BR1: 3600 Admin Travel centralized in 8400 Ops	
1360	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	TRAVEL	54310-SUBSISTENCE - IN STATE	3600	9,060	-	-	-	3600 OFFICE OF TECHNOLOGY SERVICES TRAVEL	> FY26BR1: 3600 Admin Travel centralized in 8400 Ops	
1361	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	TRAVEL	54460-TRANSPORTATION - OUT OF STATE	3600	5,600	-	-	-	3600 OFFICE OF TECHNOLOGY SERVICES TRAVEL	> FY26BR1: 3600 Admin Travel centralized in 8400 Ops	
1362	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	TRAVEL	54510-SUBSISTENCE - OUT OF STATE	3600	4,770	-	-	-	3600 OFFICE OF TECHNOLOGY SERVICES TRAVEL	> FY26BR1: 3600 Admin Travel centralized in 8400 Ops	
1366	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	TRAVEL	54610-CAR RENTAL - IN STATE	3600	3,920	-	-	-	3600 OFFICE OF TECHNOLOGY SERVICES TRAVEL	> FY26BR1: 3600 Admin Travel centralized in 8400 Ops	
1367	2026	930	TRUST	3600 OFFICE OF TECHNOLOGY SERVICES	TRAVEL	54620-CAR RENTAL - OUT OF STATE	3600	1,160	-	-	-	3600 OFFICE OF TECHNOLOGY SERVICES TRAVEL	> FY26BR1: 3600 Admin Travel centralized in 8400 Ops	
1487	2026	930	TRUST	6400 COMMUNITY ENGAGEMENT (CE) DIVISION DIRECTOR	PERSONNEL & FRINGE	52100-SALARIES	6400	237,282	177,690	177,690	-	(Department) Salary and Wages	> FY26BR1: PERSONNEL: Align to Actuals	

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ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
1488	2026	930	TRUST	6400 COMMUNITY ENGAGEMENT (CE) DIVISION DIRECTOR	PERSONNEL & FRINGE	52300-OVERTIME	6400	-	2,000	2,000	-	Use of overtime funds is limited to essential operational needs and requires prior written approval from the CEO. All requests must be documented, justified, and reported quarterly to ensure alignment with budget and priorities.	> FY26BR1: PERSONNEL: Align to Actuals	
1489	2026	930	TRUST	6400 COMMUNITY ENGAGEMENT (CE) DIVISION DIRECTOR	PERSONNEL & FRINGE	57000-FRINGE BENEFITS	6400	152,455	108,586	108,586	-	(Department) Fringe Benefits	> FY26BR1: PERSONNEL: Align to Actuals	
1512	2026	930	TRUST	6400 COMMUNITY ENGAGEMENT (CE) DIVISION DIRECTOR	EQUIPMENT	58400-SOFTWARE & EQUIPMENT	6400	20,000	20,000	10,000	(10,000)	Community and Brand Engagement: Branding and Visual Presence (Custom OHA pop-up tent, tablecloths, banners), Community Engagement Tools, Outreach Materials, Event Infrastructure (Tables, Chairs, Generator, Easels) Audio/Presentation Tools, (Portable PA System), Administrative Reporting Kit, Cultural Protocol Items)		>FY26 BR3: Moving funds to Program 3860 Disaster Relief Adit to support OHA's recovery efforts following the March 2026 Kona Low Storms
1552	2026	930	TRUST	6400 COMMUNITY ENGAGEMENT (CE) DIVISION DIRECTOR	PROGRAM	53300-PROMOTIONAL ITEMS	6400	50,000	50,000	50,000	-	Community and Brand Engagement: OHA Promotional Materials and Giveaways (Brochures, Flyers, Rack Cards, Branded Merchandise, Educational Materials, QR Code Cards, Postcards)		
1564	2026	930	TRUST	6400 COMMUNITY ENGAGEMENT (CE) DIVISION DIRECTOR	PROGRAM	57250-SEMINAR & CONFERENCE FEES	6400	2,500	2,500	18,712	16,212	Fees for conferences and training for Director 1 @ $2500		>FY26 BR3: Reallocate surplus FY26 funds within Community Engagement Paia to cover Seminar & Conferences
1569	2026	930	TRUST	6400 COMMUNITY ENGAGEMENT (CE) DIVISION DIRECTOR	TRAVEL	54110-MILEAGE	6400	52	-	-	-	6400 COMMUNITY ENGAGEMENT (CE) DIVISION DIRECTOR TRAVEL	> FY26BR1: 6400 Admin Travel centralized in 8400 Ops	
1570	2026	930	TRUST	6400 COMMUNITY ENGAGEMENT (CE) DIVISION DIRECTOR	TRAVEL	54130-PARKING	6400	5,550	-	-	-	6400 COMMUNITY ENGAGEMENT (CE) DIVISION DIRECTOR TRAVEL	> FY26BR1: 6400 Admin Travel centralized in 8400 Ops	
1571	2026	930	TRUST	6400 COMMUNITY ENGAGEMENT (CE) DIVISION DIRECTOR	TRAVEL	54260-TRANSPORTATION - IN STATE	6400	6,800	-	-	-	6400 COMMUNITY ENGAGEMENT (CE) DIVISION DIRECTOR TRAVEL	> FY26BR1: 6400 Admin Travel centralized in 8400 Ops	

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ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
1572	2026	930	TRUST	6400 COMMUNITY ENGAGEMENT (CE) DIVISION DIRECTOR	TRAVEL	54310-SUBSISTENCE - IN STATE	6400	29,320	-	-	-	6400 COMMUNITY ENGAGEMENT (CE) DIVISION DIRECTOR TRAVEL	> FY26BR1: 6400 Admin Travel centralized in 8400 Ops	
1573	2026	930	TRUST	6400 COMMUNITY ENGAGEMENT (CE) DIVISION DIRECTOR	TRAVEL	54460-TRANSPORTATION - OUT OF STATE	6400	8,400	-	-	-	6400 COMMUNITY ENGAGEMENT (CE) DIVISION DIRECTOR TRAVEL	> FY26BR1: 6400 Admin Travel centralized in 8400 Ops	
1574	2026	930	TRUST	6400 COMMUNITY ENGAGEMENT (CE) DIVISION DIRECTOR	TRAVEL	54510-SUBSISTENCE - OUT OF STATE	6400	11,925	-	-	-	6400 COMMUNITY ENGAGEMENT (CE) DIVISION DIRECTOR TRAVEL	> FY26BR1: 6400 Admin Travel centralized in 8400 Ops	
1578	2026	930	TRUST	6400 COMMUNITY ENGAGEMENT (CE) DIVISION DIRECTOR	TRAVEL	54610-CAR RENTAL - IN STATE	6400	8,960	-	-	-	6400 COMMUNITY ENGAGEMENT (CE) DIVISION DIRECTOR TRAVEL	> FY26BR1: 6400 Admin Travel centralized in 8400 Ops	
1579	2026	930	TRUST	6400 COMMUNITY ENGAGEMENT (CE) DIVISION DIRECTOR	TRAVEL	54620-CAR RENTAL - OUT OF STATE	6400	2,540	-	-	-	6400 COMMUNITY ENGAGEMENT (CE) DIVISION DIRECTOR TRAVEL	> FY26BR1: 6400 Admin Travel centralized in 8400 Ops	
1681	2026	930	TRUST	4510 BENEFICIARY SERVICES	PERSONNEL & FRINGE	52100-SALARIES	4510	860,940	797,799	792,799	(5,000)	(Department) Salary and Wages	> FY26BR1: PERSONNEL: Align to Actuals	>FY26 BR3: PERSONNEL: Align to Preliminary Actuals
1682	2026	930	TRUST	4510 BENEFICIARY SERVICES	PERSONNEL & FRINGE	52300-OVERTIME	4510	-	16,000	21,000	5,000	Use of overtime funds is limited to essential operational needs and requires prior written approval from the CEO. All requests must be documented, justified, and reported quarterly to ensure alignment with budget and priorities.	> FY26BR1: PERSONNEL: Align to Actuals	>FY26 BR3: PERSONNEL: Align to Preliminary Actuals
1682.P1	2026	930	TRUST	4510 BENEFICIARY SERVICES	PERSONNEL & FRINGE	52070-VACATION TRANSFERS AND PAYOUTS	4510	-	52,000	52,000	-	N/A	> FY26BR1: PERSONNEL: Align to Actuals	
1683	2026	930	TRUST	4510 BENEFICIARY SERVICES	PERSONNEL & FRINGE	57000-FRINGE BENEFITS	4510	553,159	485,181	485,181	-	(Department) Fringe Benefits	> FY26BR1: PERSONNEL: Align to Actuals	
1696	2026	930	TRUST	4510 BENEFICIARY SERVICES	CONTRACTS	57110-SERVICES ON A FEE BASIS	4510	40,000	-	-	-	Contract for community-based facilitators to plan, execute, and report on community engagement meetings for (5) land transfers @ $8,000 ea	> FY26BR1: Per BF #26-01 Amendment #1 - To support temporary staffing	
1697	2026	930	TRUST	4510 BENEFICIARY SERVICES	CONTRACTS	57110-SERVICES ON A FEE BASIS	4510	4,800	-	-	-	Contract for a trauma-informed specialist to provide wellness support for beneficiaries during OHA community meetings; estimate of $300-$400 per meeting x 12 meetings	> FY26BR1: Per BF #26-01 Amendment #1 - To support temporary staffing	

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1732	2026	930	TRUST	4510 BENEFICIARY SERVICES	OVERHEAD	53200-OTHER SUPPLIES	4510	12,000	12,000	12,000	-	Supplies for neighbor island (NI) Offices to support all community meetings (plates, utensils, cups, pans, napkins, etc.- see 57255 conferences org by OHA) @$1k x 5 offices= $5k OHA Logo Tents for Community Events- 6 tents (1 per ofc, 2 O'ahu) @ $1000 ea= $4000 Mobile Ofc for Hawaiʻi Island= $3000 (mobile printer, file lock box, roller case)		
1753	2026	930	TRUST	4510 BENEFICIARY SERVICES	PROGRAM	53610-FREIGHT & DELIVERY	4510	1,000	1,000	1,000	-	Shipping of supplies (swag, printed materials for community mtgs, etc) to neighbor island (NI) Offices		
1761	2026	930	TRUST	4510 BENEFICIARY SERVICES	PROGRAM	57240-OTHER EXPENSES	4510	10,000	10,000	-	(10,000)	Ad hoc- Community engagement activities and meetings not otherwise covered		>FY26 BR3: Reallocate surplus FY26 funds within Community Engagement Paia to cover Seminar & Conferences
1762	2026	930	TRUST	4510 BENEFICIARY SERVICES	PROGRAM	57250-SEMINAR & CONFERENCE FEES	4510	12,000	12,000	12,000	-	Training, conferences, or professional development for 8 Beneficiary Services staff		
1763	2026	930	TRUST	4510 BENEFICIARY SERVICES	PROGRAM	57255-CONFERENCES, MEETINGS, EVENTS-ORG BY OHA	4510	73,500	73,500	73,500	-	OHA scheduled community meetings -12 M&M meetings @ $500 ea (Food) -8 ICM/BOT meetings @ $3000 ea - Venue/Tables/Chairs ($900) , Sound ($600), Food/Drinks/Snacks ($1500) -16 OHA quarterly community workshops (cultural, education, training) @ $500 ea (Food only) -25 Land Transfer community meetings @$1300 ea Venue ($800), Food ($500) -10 Moʻokūʻauhau Workshops @ $300 ea (Food only)		
1768	2026	930	TRUST	4510 BENEFICIARY SERVICES	TRAVEL	54130-PARKING	4510	6,600	-	-	-	4510 BENEFICIARY SERVICES TRAVEL	> FY26BR1: 4510 Admin Travel centralized in 8400 Ops	
1769	2026	930	TRUST	4510 BENEFICIARY SERVICES	TRAVEL	54260-TRANSPORTATION - IN STATE	4510	7,000	-	-	-	4510 BENEFICIARY SERVICES TRAVEL	> FY26BR1: 4510 Admin Travel centralized in 8400 Ops	
1770	2026	930	TRUST	4510 BENEFICIARY SERVICES	TRAVEL	54310-SUBSISTENCE - IN STATE	4510	37,100	-	-	-	4510 BENEFICIARY SERVICES TRAVEL	> FY26BR1: 4510 Admin Travel centralized in 8400 Ops	

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1771	2026	930	TRUST	4510 BENEFICIARY SERVICES	TRAVEL	54460-TRANSPORTATION - OUT OF STATE	4510	2,800	-	-	-	4510 BENEFICIARY SERVICES TRAVEL	> FY26BR1: 4510 Admin Travel centralized in 8400 Ops	
1772	2026	930	TRUST	4510 BENEFICIARY SERVICES	TRAVEL	54510-SUBSISTENCE - OUT OF STATE	4510	5,315	-	-	-	4510 BENEFICIARY SERVICES TRAVEL	> FY26BR1: 4510 Admin Travel centralized in 8400 Ops	
1776	2026	930	TRUST	4510 BENEFICIARY SERVICES	TRAVEL	54610-CAR RENTAL - IN STATE	4510	12,400	-	-	-	4510 BENEFICIARY SERVICES TRAVEL	> FY26BR1: 4510 Admin Travel centralized in 8400 Ops	
1777	2026	930	TRUST	4510 BENEFICIARY SERVICES	TRAVEL	54620-CAR RENTAL - OUT OF STATE	4510	1,060	-	-	-	4510 BENEFICIARY SERVICES TRAVEL	> FY26BR1: 4510 Admin Travel centralized in 8400 Ops	
1885	2026	930	TRUST	4600 HAWAIIAN REGISTRY	CONTRACTS	57110-SERVICES ON A FEE BASIS	4510	3,000	25,000	25,000	-	HRP Document scanning	> FY26BR1: reallocate funds from 57240 (other expenses) to 57110 (Services on a Fee Basis) for HRP new card design	
1886	2026	930	TRUST	4600 HAWAIIAN REGISTRY	EQUIPMENT	58400-SOFTWARE & EQUIPMENT	4510	4,975	4,975	4,975	-	Cost for (5) licenses for each OHA Office for new ID software. Cost @ $995 ea		
1887	2026	930	TRUST	4600 HAWAIIAN REGISTRY	EQUIPMENT	58400-SOFTWARE & EQUIPMENT	4510	21,520	21,520	21,520	-	Cost for (5) Double Sided Printers @ $2595 ea. + Digital Camera Package @ $1095 ea. + Set-Up/Installation @300 ea. + Redesign($150) + Shipping ($450) and Taxes ($970)		
1888	2026	930	TRUST	4600 HAWAIIAN REGISTRY	OVERHEAD	53200-OTHER SUPPLIES	4510	1,482	1,482	8,482	7,000	HRP Card Supplies- Ribbon @$229 x 5) and Cards @ 52.99 x 5 sleeves + tax ($67)		>FY26 BR3: Reallocate for HRP card redesign

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1889	2026	930	TRUST	4600 HAWAIIAN REGISTRY	PROGRAM	57240-OTHER EXPENSES	4510	44,023	22,023	15,023	(7,000)	Statewide and nationwide Hawaiian Registry Program: ...Continue promotion of HRP, especially as a requirement for OHA loans, grants and other sponsored prograsm; issuance of ancestry ID card ...Grow database of Native Hawaiians to enhance / personalize beneficiary services	> FY26BR1: reallocate funds from 57240 (other expenses) to 57110 (Services on a Fee Basis) for HRP new card design	>FY26 BR3: Reallocate for HRP card redesign
1893	2026	930	TRUST	2300 CORPORATE COUNSEL	PERSONNEL & FRINGE	52100-SALARIES	2300	695,596	562,257	562,257	-	(Department) Salary and Wages	> FY26BR1: PERSONNEL: Align to Actuals	
1893.P1	2026	930	TRUST	2300 CORPORATE COUNSEL	PERSONNEL & FRINGE	52070-VACATION TRANSFERS AND PAYOUTS	2300			30,200	30,200			>FY26 BR3: PERSONNEL: Align to Preliminary Actuals
1894	2026	930	TRUST	2300 CORPORATE COUNSEL	PERSONNEL & FRINGE	52300-OVERTIME	2300	-	-	-	-	Use of overtime funds is limited to essential operational needs and requires prior written approval from the CEO. All requests must be documented, justified, and reported quarterly to ensure alignment with budget and priorities.		
1895	2026	930	TRUST	2300 CORPORATE COUNSEL	PERSONNEL & FRINGE	57000-FRINGE BENEFITS	2300	446,924	341,883	328,423	(13,460)	(Department) Fringe Benefits	> FY26BR1: PERSONNEL: Align to Actuals	>FY26 BR3: PERSONNEL: Align to Preliminary Actuals
1902	2026	930	TRUST	2300 CORPORATE COUNSEL	CONTRACTS	57110-SERVICES ON A FEE BASIS	2300	600,000	600,000	600,000	-	Direct legal services to beneficiaries - General Funds • Funding for the provision of Statewide Hawaiian Rights Services (i.e., legal representation and legal service hours) to OHA beneficiaries, pursuant to OHA's Native Hawaiian Legal Affairs Program. • Funding ensures that OHA beneficiaries with meritorious, non-conflicted legal claims related to Hawaiian rights and entitlements (e.g., quiet title defense, kuleana rights and access, water rights, land title assistance, traditional and customary practices, wahi pana and burial protections, and land trust entitlements) receive expert representation from attorneys with specialized experience in Native Hawaiian rights law and demonstrated capacity serving Native Hawaiian individuals and communities.		

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1903	2026	930	TRUST	2300 CORPORATE COUNSEL	CONTRACTS	57110-SERVICES ON A FEE BASIS	2300	900,000	900,000	900,000	-	Direct legal services to beneficiaries - Trust Funds • Funding for the provision of Statewide Hawaiian Rights Services (i.e., legal representation and legal service hours) to OHA beneficiaries pursuant to OHA's Native Hawaiian Legal Affairs Program. • Funding ensures OHA beneficiaries with meritorious, non-conflicted legal claims related to Hawaiian rights and entitlements (e.g., quiet title defense, kuleana rights and access, water rights, land title assistance, traditional and customary practices, wahi pana and burial protections, and land trust entitlements) receive expert representation from attorneys with specialized experience in Native Hawaiian rights law and demonstrated capacity serving Native Hawaiian individuals and communities.		
1906	2026	930	TRUST	2300 CORPORATE COUNSEL	CONTRACTS	57115-LEGAL SERVICES	2300	235,000	235,000	235,000	-	Ka Huli Ao programs for community support and training: (1) Ao Aku Ao Mai - NH Law Clinics ($135k); (2) NH Law Training Course required by HRS 10-41 ($100k)		
1907	2026	930	TRUST	2300 CORPORATE COUNSEL	CONTRACTS	57115-LEGAL SERVICES	2300	300,000	300,000	344,000	44,000	Professional legal services from external legal counsel to support emerging litigation and legal needs ($375 per hour x 800 hours)		>FY26 BR3: Reallocate funds to cover OHA-related litigation costs from unexpected cost savings in the insurance category
1907.Eq1	2026	930	TRUST	2300 CORPORATE COUNSEL	EQUIPMENT	53530-SUBSCRIPTION BASED IT AGREEMENTS (SBITAs)	2300	-	-	5,443	5,443			>FY26 BR3: Reallocate funds to cover Subscription Based IT Agreeemnt - Halo ITSM Ticketing System Subscription
1952	2026	930	TRUST	2300 CORPORATE COUNSEL	OVERHEAD	55910-INSURANCE	2300	650,000	650,000	606,000	(44,000)	Insurance premiums: WC, TDI, POL, GL, Excess, Auto, Cyber, Prop, DIC, NFIP, Bankers, Lawyers, Intl Travel, DAGS-cyber		>FY26 BR3: Reallocate funds to cover OHA-related litigation costs from unexpected cost savings in the insurance category
1953	2026	930	TRUST	2300 CORPORATE COUNSEL	OVERHEAD	56810-SETTLEMENT - LAWSUITS	2300	30,000	30,000	30,000	-	Contingency for potential settlements		
1960	2026	930	TRUST	2300 CORPORATE COUNSEL	PROGRAM	53400-BOOKS & REFERENCE MATLS	2300	500	500	500	-	Miscellaneous reference materials (HSBA contract manual)		
1961	2026	930	TRUST	2300 CORPORATE COUNSEL	PROGRAM	53510-DUES	2300	2,650	2,650	2,650	-	HSBA dues and membership in Government Lawyers Section, which provides access to specialized continuing legal education courses		
1962	2026	930	TRUST	2300 CORPORATE COUNSEL	PROGRAM	53520-OFFICE SUBSCRIPTIONS	2300	26,800	26,800	26,800	-	LexisNexis legal research, PLI, and MLS		

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1968	2026	930	TRUST	2300 CORPORATE COUNSEL	PROGRAM	55750-OTHER RENTALS	2300	15,000	15,000	15,000	-	Records storage and document shredding		
1972	2026	930	TRUST	2300 CORPORATE COUNSEL	PROGRAM	57250-SEMINAR & CONFERENCE FEES	2300	2,000	2,000	(3,443)	(5,443)	Continuing legal education for bar license for additional attorney		>FY26 BR3: Reallocate funds to cover Subscription Based IT Agreeemnt - Halo ITSM Ticketing System Subscription
2091	2026	930	TRUST	3100 RM-FINANCIAL ASSETS DIRECTOR (CHIEF FINANCIAL OFFICER)	PERSONNEL & FRINGE	52100-SALARIES	3100	313,840	85,764	105,764	20,000	(Department) Salary and Wages	> FY26BR1: 1) PERSONNEL: Align to Actuals; 2) Per BF #26-01 Amendment #1 - To support temporary staffing	>FY26 BR3: PERSONNEL: Align to Preliminary Actuals
2092	2026	930	TRUST	3100 RM-FINANCIAL ASSETS DIRECTOR (CHIEF FINANCIAL OFFICER)	PERSONNEL & FRINGE	52300-OVERTIME	3100	-	-	-	-	Use of overtime funds is limited to essential operational needs and requires prior written approval from the CEO. All requests must be documented, justified, and reported quarterly to ensure alignment with budget and priorities.		
2092.P1	2026	930	TRUST	3100 RM-FINANCIAL ASSETS DIRECTOR (CHIEF FINANCIAL OFFICER)	PERSONNEL & FRINGE	52070-VACATION TRANSFERS AND PAYOUTS	3100	-	49,000	-	(49,000)	N/A	> FY26BR1: PERSONNEL: Align to Actuals	>FY26 BR3: PERSONNEL: Align to Preliminary Actuals
2093	2026	930	TRUST	3100 RM-FINANCIAL ASSETS DIRECTOR (CHIEF FINANCIAL OFFICER)	PERSONNEL & FRINGE	57000-FRINGE BENEFITS	3100	201,643	49,396	50,396	1,000	(Department) Fringe Benefits	> FY26BR1: 1) PERSONNEL: Align to Actuals; 2) Per BF #26-01 Amendment #1 - To support temporary staffing	>FY26 BR3: PERSONNEL: Align to Preliminary Actuals
2096	2026	930	TRUST	3100 RM-FINANCIAL ASSETS DIRECTOR (CHIEF FINANCIAL OFFICER)	CONTRACTS	57110-SERVICES ON A FEE BASIS	3100	398,700	476,700	476,700	-	Transition period for converting accounting consultants to internal staff Controller – $294,700 for position from September 1, 2025 to June 30, 2026 Senior Accountant – $104,000 for position from September 1, 2025 to December 31, 2025	> FY26BR1: NOV25: Per BF 25-99 Reallocate from 3200 Personnel to 3100 Contracts	
2099	2026	930	TRUST	3100 RM-FINANCIAL ASSETS DIRECTOR (CHIEF FINANCIAL OFFICER)	CONTRACTS	57110-SERVICES ON A FEE BASIS	3100	120,000	120,000	120,000	-	Accounting and procurement software support and troubleshooting		
2100	2026	930	TRUST	3100 RM-FINANCIAL ASSETS DIRECTOR (CHIEF FINANCIAL OFFICER)	CONTRACTS	57110-SERVICES ON A FEE BASIS	3100	125,000	125,000	125,000	-	External annual audit fee for the OHA audit. Change FY26: from $123,600 to $125,000; FY27: from $129,780 to $132,000.		

A	B	C	D	E	J	K	M	N.FY26 Original	N.1	N.3	N.4	V.ORIGINAL	V.1	V.2
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
2101	2026	930	TRUST	3100 RM-FINANCIAL ASSETS DIRECTOR (CHIEF FINANCIAL OFFICER)	CONTRACTS	57110-SERVICES ON A FEE BASIS	3100	500	500	500	-	1099 e-filing service fee to upload OHA vendor information, produce 1099 forms, and mailing		
2106	2026	930	TRUST	3100 RM-FINANCIAL ASSETS DIRECTOR (CHIEF FINANCIAL OFFICER)	EQUIPMENT	53530-SUBSCRIPTION BASED IT AGREEMENTS (SBITAs)	3100	111,600	111,600	111,600	-	Accounting system software		
2154	2026	930	TRUST	3100 RM-FINANCIAL ASSETS DIRECTOR (CHIEF FINANCIAL OFFICER)	OVERHEAD	59015-BANK FEES	3100	6,000	6,000	6,000	-	Bank of Hawaii fees for bank accounts		
2157	2026	930	TRUST	3100 RM-FINANCIAL ASSETS DIRECTOR (CHIEF FINANCIAL OFFICER)	PROGRAM	53510-DUES	3100	1,000	1,000	1,000	-	CFO dues for CPA license, Permit to Practice, Hawaii Society of CPA dues, 3 Governmental Finance Officers Association (GFOA) dues for CFO, Controller, Budget Analyst		
2158	2026	930	TRUST	3100 RM-FINANCIAL ASSETS DIRECTOR (CHIEF FINANCIAL OFFICER)	PROGRAM	53520-OFFICE SUBSCRIPTIONS	3100	300	300	300	-	Pacific Business News		
2168	2026	930	TRUST	3100 RM-FINANCIAL ASSETS DIRECTOR (CHIEF FINANCIAL OFFICER)	PROGRAM	57250-SEMINAR & CONFERENCE FEES	3100	1,800	1,800	1,800	-	3 Governmental Finance Officers Association (GFOA) registration		
2169	2026	930	TRUST	3100 RM-FINANCIAL ASSETS DIRECTOR (CHIEF FINANCIAL OFFICER)	PROGRAM	57250-SEMINAR & CONFERENCE FEES	3100	15,000	5,000	-	(5,000)	3 CPA continuing education, from $5,000 to $15,000	> FY26BR1: Originally budgeted for staff training, will not need this fiscal year. Return 1) $10,000 budgeted funds for other agency-wide uses; 2) Repurpose $7,000 to cover 12/19's All OHA Stand Down and Service Award Ceremony.	>FY26 BR3: Budget Adjustment to Correct an Inadvertent Omission from BF #26-06: FY26 Budget Realignment #1, for Waialua Courthouse repair and maintenance
2170	2026	930	TRUST	3100 RM-FINANCIAL ASSETS DIRECTOR (CHIEF FINANCIAL OFFICER)	PROGRAM	57250-SEMINAR & CONFERENCE FEES	3100	7,000	-	-	-	Training for Budget Analyst & Admin Assistant, Accounting Manager, Accountant $1,500/staff, $2,500/manager	> FY26BR1: Originally budgeted for staff training, will not need this fiscal year. Return 1) $10,000 budgeted funds for other agency-wide uses; 2) Repurpose $7,000 to cover 12/19's All OHA Stand Down and Service Award Ceremony.	

ATTACHMENT #3

A	B	C	D	E	J	K	M	N.FY26 Original	N.1	N.3	N.4	V.ORIGINAL	V.1	V.2
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
2176	2026	930	TRUST	3100 RM-FINANCIAL ASSETS DIRECTOR (CHIEF FINANCIAL OFFICER)	TRAVEL	54130-PARKING	3100	250	-	-	-	3100 RM-FINANCIAL ASSETS DIRECTOR (CHIEF FINANCIAL OFFICER) TRAVEL	> FY26BR1: 3100 Admin Travel centralized in 8400 Ops	
2179	2026	930	TRUST	3100 RM-FINANCIAL ASSETS DIRECTOR (CHIEF FINANCIAL OFFICER)	TRAVEL	54460-TRANSPORTATION - OUT OF STATE	3100	1,400	-	-	-	3100 RM-FINANCIAL ASSETS DIRECTOR (CHIEF FINANCIAL OFFICER) TRAVEL	> FY26BR1: 3100 Admin Travel centralized in 8400 Ops	
2180	2026	930	TRUST	3100 RM-FINANCIAL ASSETS DIRECTOR (CHIEF FINANCIAL OFFICER)	TRAVEL	54510-SUBSISTENCE - OUT OF STATE	3100	300	-	-	-	3100 RM-FINANCIAL ASSETS DIRECTOR (CHIEF FINANCIAL OFFICER) TRAVEL	> FY26BR1: 3100 Admin Travel centralized in 8400 Ops	
2185	2026	930	TRUST	3100 RM-FINANCIAL ASSETS DIRECTOR (CHIEF FINANCIAL OFFICER)	TRAVEL	54620-CAR RENTAL - OUT OF STATE	3100	250	-	-	-	3100 RM-FINANCIAL ASSETS DIRECTOR (CHIEF FINANCIAL OFFICER) TRAVEL	> FY26BR1: 3100 Admin Travel centralized in 8400 Ops	
2287	2026	930	TRUST	3200 FINANCIAL SERVICES	PERSONNEL & FRINGE	52100-SALARIES	3200	857,134	626,564	626,564	-	(Department) Salary and Wages	> FY26BR1: NOV25: Per BF 25-99 Reallocate from 3200 Personnel to 3100 Contracts > PERSONNEL: Align to Actuals	
2288	2026	930	TRUST	3200 FINANCIAL SERVICES	PERSONNEL & FRINGE	52300-OVERTIME	3200	-	15,000	6,000	(9,000)	Use of overtime funds is limited to essential operational needs and requires prior written approval from the CEO. All requests must be documented, justified, and reported quarterly to ensure alignment with budget and priorities.	> FY26BR1: PERSONNEL: Align to Actuals	>FY26 BR3: PERSONNEL: Align to Preliminary Actuals
2289	2026	930	TRUST	3200 FINANCIAL SERVICES	PERSONNEL & FRINGE	57000-FRINGE BENEFITS	3200	550,714	428,103	428,103	-	(Department) Fringe Benefits	> FY26BR1: PERSONNEL: Align to Actuals	
2366	2026	930	TRUST	3200 FINANCIAL SERVICES	PROGRAM	57250-SEMINAR & CONFERENCE FEES	3200	4,500	1,500	-	(1,500)	Training for FS staff, 3@$1,500 each	> FY26BR1: Originally budgeted for staff training, will not need this fiscal year. Return $3,000 budgeted funds for other agency-wide uses.	>FY26 BR3: Budget Adjustment to Correct an Inadvertent Omission from BF #26-06: FY26 Budget Realignment #1, for Waialua Courthouse repair and maintenance
2485	2026	930	TRUST	3900 PROCUREMENT	PERSONNEL & FRINGE	52100-SALARIES	3900	482,100	482,100	484,100	2,000	(Department) Salary and Wages		>FY26 BR3: PERSONNEL: Align to Preliminary Actuals

A	B	C	D	E	J	K	M	N.FY26 Original	N.1	N.3	N.4	V.ORIGINAL	V.1	V.2
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
2486	2026	930	TRUST	3900 PROCUREMENT	PERSONNEL & FRINGE	52300-OVERTIME	3900	-	-	-	-	Use of overtime funds is limited to essential operational needs and requires prior written approval from the CEO. All requests must be documented, justified, and reported quarterly to ensure alignment with budget and priorities.		
2487	2026	930	TRUST	3900 PROCUREMENT	PERSONNEL & FRINGE	57000-FRINGE BENEFITS	3900	309,751	293,750	294,750	1,000	(Department) Fringe Benefits	> FY26BR1: PERSONNEL: Align to Actuals	>FY26 BR3: PERSONNEL: Align to Preliminary Actuals
2533	2026	930	TRUST	3900 PROCUREMENT	OVERHEAD	53100-OFFICE SUPPLIES	3900	8,000	9,800	9,800	-	Standard Office Supplies for org	> FY26BR1: FEB26: CORE Reallocate from 3900 Procurement to 1100 BOT for office suppliesTo add to Office Supplies budget for unanticipated office supplies expenses.	
2564	2026	930	TRUST	3900 PROCUREMENT	PROGRAM	57250-SEMINAR & CONFERENCE FEES	3900	11,500	8,500	-	(8,500)	Staff training, 6 staff @ $1,500, 1 manager @ $2,500	> FY26BR1: To add to Office Supplies budget for unanticipated office supplies expenses.	>FY26 BR3: Budget Adjustment to Correct an Inadvertent Omission from BF #26-06: FY26 Budget Realignment #1, for Waialua Courthouse repair and maintenance
2683	2026	202	FEDERAL	4420 NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF)	PERSONNEL & FRINGE	52100-SALARIES	4420	402,997	314,997	289,997	(25,000)	(Department) Salary and Wages	> FY26BR1: PERSONNEL: Align to Actuals	>FY26 BR3: Reallocate surplus funds for other program needs
2684	2026	202	FEDERAL	4420 NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF)	PERSONNEL & FRINGE	52300-OVERTIME	4420	-	-	-	-	Use of overtime funds is limited to essential operational needs and requires prior written approval from the CEO. All requests must be documented, justified, and reported quarterly to ensure alignment with budget and priorities.		
2685	2026	202	FEDERAL	4420 NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF)	PERSONNEL & FRINGE	57000-FRINGE BENEFITS	4420	258,928	195,928	180,928	(15,000)	(Department) Fringe Benefits	> FY26BR1: PERSONNEL: Align to Actuals	>FY26 BR3: Reallocate surplus funds for other program needs
2692	2026	202	FEDERAL	4420 NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF)	CONTRACTS	57110-SERVICES ON A FEE BASIS	4420	16,000	16,000	16,000	-	External annual audit fee for the OHA audit.		

ATTACHMENT #3

A	B	C	D	E	J	K	M	N.FY26 Original	N.1	N.3	N.4	V.ORIGINAL	V.1	V.2
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
2693	2026	202	FEDERAL	4420 NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF)	CONTRACTS	57110-SERVICES ON A FEE BASIS	4420	10,000	10,000	10,000	-	Hua Kanu outsourced loan evaluation, origination, servicing		
2694	2026	202	FEDERAL	4420 NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF)	CONTRACTS	57110-SERVICES ON A FEE BASIS	4420	125,000	125,000	135,000	10,000	Technical Assistance to beneficiaries for financial and budgeting awareness for future loan approval.		>FY26 BR3: Reallocate surplus funds for other program needs
2694.01	2026	202	FEDERAL	4420 NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF)	CONTRACTS	57110-SERVICES ON A FEE BASIS			65,000	65,000	-		> FY26BR1: ;To properly account for the expense of the temp staff in NHRLF dept.To properly account for the expense of the temp staff in NHRLF dept.	
2695	2026	202	FEDERAL	4420 NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF)	CONTRACTS	57110-SERVICES ON A FEE BASIS	4420	2,500	2,500	2,500	-	Credit reporting and verification services		
2696	2026	202	FEDERAL	4420 NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF)	CONTRACTS	57115-LEGAL SERVICES	4420	40,000	20,000	-	(20,000)	Fees for loan discrepancies and deferment payment arrangement agreements.	> FY26BR1: Used to cover any legal fees.	>FY26 BR3: Reallocate surplus funds for other program needs
2705	2026	202	FEDERAL	4420 NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF)	EQUIPMENT	55810-REPAIR & MAINTENANCE	4420	36,000	36,000	36,000	-	IT allocation for support and services from OHA to NHRLF		
2705.01	2026	202	FEDERAL	4420 NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF)	EQUIPMENT	53530-SUBSCRIPTION BASED IT AGREEMENTS (SBITAs)	4420		17,000	17,000	-	N/A	> FY26BR1: ;The budget did not include an amount for our loan platform.The budget did not include an amount for our loan platform.	
2705.O01	2026	202	FEDERAL	4420 NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF)	OVERHEAD	53750-POSTAGE	4420	-	250	250	-	N/A	> FY26BR1: Used to mail loan documents to/from borrowers and for borrowers to mail documents to NHRLF	
2739	2026	202	FEDERAL	4420 NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF)	OVERHEAD	55510-RENTAL OF LAND & BUILDING	4420	40,000	40,000	40,000	-	Office rent and storage for NHRLF.		
2741	2026	202	FEDERAL	4420 NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF)	OVERHEAD	55640-RENTAL OF EQUIPMENT	4420	3,000	6,000	6,000	-	Copier leasing cost	> FY26BR1: For NHRLF copier.	

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ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
2745	2026	202	FEDERAL	4420 NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF)	OVERHEAD	59000-INVESTMENT MANAGER FEES	4420	24,000	24,000	24,000	-	Investment management fees, $2,000/month		
2746	2026	202	FEDERAL	4420 NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF)	OVERHEAD	59010-COLLECTION FEES	4420	20,000	10,000	10,000	-	Investment management fees, $2,000/month	> FY26BR1: For expenses associated with loan collection.	
2748	2026	202	FEDERAL	4420 NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF)	OVERHEAD	59015-BANK FEES	4420	4,800	4,800	4,800	-	Monthly Bank of Hawaii fees for bank accounts		
2753	2026	202	FEDERAL	4420 NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF)	PROGRAM	53610-FREIGHT & DELIVERY	4420	500	1,000	1,000	-	Postage Expenses for loan closing docs	> FY26BR1: Used to mail loan documents to/from borrowers on the neighbor islands.	
2753.P1	2026	202	FEDERAL	4420 NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF)	PROGRAM	53300-PROMOTIONAL ITEMS	4420			1,700	1,700			>FY26 BR3: Reallocate surplus funds for other program needs
2753.P2	2026	202	FEDERAL	4420 NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF)	PROGRAM	53520-OFFICE SUBSCRIPTIONS	4420			245	245			>FY26 BR3: Reallocate surplus funds for other program needs
2756	2026	202	FEDERAL	4420 NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF)	PROGRAM	54010-ADVERTISING	4420	84,000	84,000	80,000	(4,000)	Marketing & media for loan program, +5%		>FY26 BR3: Reallocate surplus funds for other program needs
2758	2026	202	FEDERAL	4420 NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF)	PROGRAM	55750-OTHER RENTALS	4420	2,500	2,500	2,500	-	PO Box 30960--Yearly PO box service fee for Malama Loan Borrowers		
2758.P01	2026	202	FEDERAL	4420 NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF)	PROGRAM	57120-HONORARIUM	4420	-	250	250	-	N/A	> FY26BR1: To purchase plaques when a NHRLF board member leaves/terms out.	
2760	2026	202	FEDERAL	4420 NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF)	PROGRAM	57230-BAD DEBT EXPENSE	4420	100,000	200,000	258,055	58,055	Estimated Write-offs	> FY26BR1: Reserves for loan losses/charge-offs	>FY26 BR3: Reallocate surplus funds for other program needs

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ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
2762	2026	202	FEDERAL	4420 NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF)	PROGRAM	57250-SEMINAR & CONFERENCE FEES	4420	8,500	3,500	1,500	(2,000)	Training for staff, 1 manager @ $2,500, 4 staff @ $1,500	> FY26BR1: For staff to attend seminars and conferences	>FY26 BR3: Reallocate surplus funds for other program needs
2763	2026	202	FEDERAL	4420 NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF)	PROGRAM	57255-CONFERENCES, MEETINGS, EVENTS-ORG BY OHA	4420	2,000	2,000	2,000	-	Refreshments/Lunch for quarterly Board Meetings and site visits		
2768	2026	202	FEDERAL	4420 NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF)	TRAVEL	54130-PARKING	4420	950	950	950	-	4420 NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF) TRAVEL		
2769	2026	202	FEDERAL	4420 NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF)	TRAVEL	54260-TRANSPORTATION - IN STATE	4420	3,000	3,000	1,000	(2,000)	4420 NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF) TRAVEL		>FY26 BR3: Reallocate surplus funds for other program needs
2770	2026	202	FEDERAL	4420 NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF)	TRAVEL	54310-SUBSISTENCE - IN STATE	4420	2,810	2,810	810	(2,000)	4420 NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF) TRAVEL		>FY26 BR3: Reallocate surplus funds for other program needs
2776	2026	202	FEDERAL	4420 NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF)	TRAVEL	54610-CAR RENTAL - IN STATE	4420	880	880	880	-	4420 NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF) TRAVEL		
2778	2026	202	FEDERAL	4420 NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF)	TRAVEL	54810-OTHER TRAVEL - IN STATE	4420	2,250	2,250	2,250	-	4420 NATIVE HAWAIIAN REVOLVING LOAN FUND (NHRLF) TRAVEL		
2881	2026	930	TRUST	8100 RM-LAND ASSETS DIRECTOR	PERSONNEL & FRINGE	52100-SALARIES	8100	186,932	114,893	114,893	-	(Department) Salary and Wages	> FY26BR1: PERSONNEL: Align to Actuals	
2882	2026	930	TRUST	8100 RM-LAND ASSETS DIRECTOR	PERSONNEL & FRINGE	52300-OVERTIME	8100	-	-	-	-	Use of overtime funds is limited to essential operational needs and requires prior written approval from the CEO. All requests must be documented, justified, and reported quarterly to ensure alignment with budget and priorities.		
2883	2026	930	TRUST	8100 RM-LAND ASSETS DIRECTOR	PERSONNEL & FRINGE	57000-FRINGE BENEFITS	8100	120,105	70,089	85,089	15,000	(Department) Fringe Benefits	> FY26BR1: PERSONNEL: Align to Actuals	>FY26 BR3: PERSONNEL: Align to Preliminary Actuals
2886	2026	930	TRUST	8100 RM-LAND ASSETS DIRECTOR	CONTRACTS	57110-SERVICES ON A FEE BASIS	8100	125,000	125,000	125,000	-	Real Estate Consultant contract, shared btwn Admin, S&I, LAD and S&I.		
2887	2026	930	TRUST	8100 RM-LAND ASSETS DIRECTOR	CONTRACTS	57110-SERVICES ON A FEE BASIS	8100	60,000	60,000	60,000	-	Grant Writer to write and manage grants for CPM/LLP operations; btwn 10-12 applications for Fed/non-Fed grants/year, admin support of awarded grants		
2946	2026	930	TRUST	8100 RM-LAND ASSETS DIRECTOR	PROGRAM	53520-OFFICE SUBSCRIPTIONS	8100	640	-	-	-	Planning software subscription; 10.50/user/month x 5 users x 12 months	> FY26BR1: Planning software subscription	

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2946.P01	2026	930	TRUST	8100 RM-LAND ASSETS DIRECTOR	PROGRAM	53510-DUES	8100	-	1,260	1,260	-	N/A	> FY26BR1: Annual membership dues to various Real Estate industry orgs	
2957	2026	930	TRUST	8100 RM-LAND ASSETS DIRECTOR	PROGRAM	57255-CONFERENCES, MEETINGS, EVENTS-ORG BY OHA	8100	6,000	5,380	5,380	-	LAD Programs Planning Workshop, Professional Development for Manager and Director; $2500 x 2 (mgr, dir); $1000 for planning workshop for 5 staff + mgr/dir = $6000	> FY26BR1: LAD Programs Planning Workshop, Professional Development for Manager and Director	
2962	2026	930	TRUST	8100 RM-LAND ASSETS DIRECTOR	TRAVEL	54130-PARKING	8100	800	-	-	-	8100 RM-LAND ASSETS DIRECTOR TRAVEL	> FY26BR1: 8100 Admin Travel centralized in 8400 Ops	
2963	2026	930	TRUST	8100 RM-LAND ASSETS DIRECTOR	TRAVEL	54260-TRANSPORTATION - IN STATE	8100	3,200	-	-	-	8100 RM-LAND ASSETS DIRECTOR TRAVEL	> FY26BR1: 8100 Admin Travel centralized in 8400 Ops	
2964	2026	930	TRUST	8100 RM-LAND ASSETS DIRECTOR	TRAVEL	54310-SUBSISTENCE - IN STATE	8100	3,190	-	-	-	8100 RM-LAND ASSETS DIRECTOR TRAVEL	> FY26BR1: 8100 Admin Travel centralized in 8400 Ops	
2970	2026	930	TRUST	8100 RM-LAND ASSETS DIRECTOR	TRAVEL	54610-CAR RENTAL - IN STATE	8100	2,560	-	-	-	8100 RM-LAND ASSETS DIRECTOR TRAVEL	> FY26BR1: 8100 Admin Travel centralized in 8400 Ops	
3071	2026	930	TRUST	8300 LEGACY & PROGRAMMATI C LANDS	PERSONNEL & FRINGE	52100-SALARIES	8300	330,555	320,972	326,972	6,000	(Department) Salary and Wages	> FY26BR1: PERSONNEL: Align to Actuals	>FY26 BR3: PERSONNEL: Align to Preliminary Actuals
3072	2026	930	TRUST	8300 LEGACY & PROGRAMMATI C LANDS	PERSONNEL & FRINGE	52300-OVERTIME	8300	-	-	2,000	2,000	Use of overtime funds is limited to essential operational needs and requires prior written approval from the CEO. All requests must be documented, justified, and reported quarterly to ensure alignment with budget and priorities.		>FY26 BR3: PERSONNEL: Align to Preliminary Actuals
3073	2026	930	TRUST	8300 LEGACY & PROGRAMMATI C LANDS	PERSONNEL & FRINGE	57000-FRINGE BENEFITS	8300	212,383	195,525	195,525	-	(Department) Fringe Benefits	> FY26BR1: PERSONNEL: Align to Actuals	
3078	2026	930	TRUST	8300 LEGACY & PROGRAMMATI C LANDS	CONTRACTS	57110-SERVICES ON A FEE BASIS	8300	32,750	32,750	32,750	-	US Geological Survey (USGS) stream monitoring; reimbursed amount by Hiipaka LLC for USGS stream monitoring services, per funding agreement		
3079	2026	930	TRUST	8300 LEGACY & PROGRAMMATI C LANDS	CONTRACTS	57110-SERVICES ON A FEE BASIS	8300	100,000	100,000	100,000	-	Comprehensive Management Planning; estim. for CMPs for 4 land transfers + streamlined asset plans for 4 current OHA legacy lands; includes data collection, stakeholder engagement, facilitation, drafting/finalization of plans		

ATTACHMENT #3

A	B	C	D	E	J	K	M	N.FY26 Original	N.1	N.3	N.4	V.ORIGINAL	V.1	V.2
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
3080	2026	930	TRUST	8300 LEGACY & PROGRAMMATIC LANDS	CONTRACTS	57110-SERVICES ON A FEE BASIS	8300	200,000	200,000	200,000	-	Phase II Due Diligence on Approved Properties; based on consultant estimate for 3rd party assessments, $100k/per property		
3081	2026	930	TRUST	8300 LEGACY & PROGRAMMATIC LANDS	CONTRACTS	57110-SERVICES ON A FEE BASIS	8300	25,000	25,000	25,000	-	Multiproperty Compliance Assessments, Monitoring, Reporting; for unforseen compliance needs (ie. heiau damage) across properties (permitting, plan generation, monitoring, reporting); estim. from previous projects		
3091	2026	930	TRUST	8300 LEGACY & PROGRAMMATIC LANDS	EQUIPMENT	55810-REPAIR & MAINTENANCE	8300	100,000	100,000	100,000	-	Design for Hoomana cesspool conversion, estim. provided by consultant, based on sensitivity of potential shoreline burials		
3092	2026	930	TRUST	8300 LEGACY & PROGRAMMATIC LANDS	EQUIPMENT	55810-REPAIR & MAINTENANCE	8300	50,000	27,415	27,415	-	Fire safety and emergency lighting repairs; For Kekaha, priority repairs/costs based on property condition assessment	> FY26BR1: FEB26: CORE Reallocate from 8300 to 8304	
3093	2026	930	TRUST	8300 LEGACY & PROGRAMMATIC LANDS	EQUIPMENT	55810-REPAIR & MAINTENANCE	8300	3,000	(92,001)	(92,001)	-	Field equipment for all properties - repair, maintenance, replacement of chainsaws, weedwhackers, small tools, etc.	> FY26BR1: INTERDEPT TRANSFER - Design for Hoomana cesspool conversion; funds to support 8320 operations	
3136	2026	930	TRUST	8300 LEGACY & PROGRAMMATIC LANDS	PROGRAM	53400-BOOKS & REFERENCE MATLS	8300	250	250	250	-	Educational Materials: Books (Native Hawaiian Law - Treatise, Native Planters, etc)		
3137	2026	930	TRUST	8300 LEGACY & PROGRAMMATIC LANDS	PROGRAM	53510-DUES	8300	10,000	10,000	10,000	-	Educational Materials: Books (Native Hawaiian Law - Treatise, Native Planters, etc)		
3150	2026	930	TRUST	8300 LEGACY & PROGRAMMATIC LANDS	PROGRAM	57256-CONFERENCES, MEETINGS, EVENTS-NOT ORG BY OHA	8300	9,000	8,685	8,685	-	Professional development; $1500 x 6 staff	> FY26BR1: INTERDEPT TRANSFER - To reimburse HR for conference attendance fees charged to their budget for Land staffer	

ATTACHMENT #3

A	B	C	D	E	J	K	M	N.FY26 Original	N.1	N.3	N.4	V.ORIGINAL	V.1	V.2
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
3154	2026	930	TRUST	8300 LEGACY & PROGRAMMATIC LANDS	TRAVEL	54130-PARKING	8300	150	150	150	-	8300 LEGACY & PROGRAMMATIC LANDS TRAVEL		
3155	2026	930	TRUST	8300 LEGACY & PROGRAMMATIC LANDS	TRAVEL	54260-TRANSPORTATION - IN STATE	8300	1,200	1,200	1,200	-	8300 LEGACY & PROGRAMMATIC LANDS TRAVEL		
3156	2026	930	TRUST	8300 LEGACY & PROGRAMMATIC LANDS	TRAVEL	54310-SUBSISTENCE - IN STATE	8300	1,290	1,290	1,290	-	8300 LEGACY & PROGRAMMATIC LANDS TRAVEL		
3162	2026	930	TRUST	8300 LEGACY & PROGRAMMATIC LANDS	TRAVEL	54610-CAR RENTAL - IN STATE	8300	960	960	960	-	8300 LEGACY & PROGRAMMATIC LANDS TRAVEL		
3268	2026	930	TRUST	8303 KUKANILOKO	CONTRACTS	57110-SERVICES ON A FEE BASIS	8303	100,000	15,000	15,000	-	CMP update: ag due diligence; estim. based on previous similar spends; for a mid-range size (acreage), complex study on ag feasibility	> FY26BR1: Ag feasibility analysis to update property Conceptual Master Plan - INTERDEPT TRANSFER of $15,000 to 8305	
3281	2026	930	TRUST	8303 KUKANILOKO	EQUIPMENT	55810-REPAIR & MAINTENANCE	8303	260,000	330,000	330,000	-	Site management and maintenance. For 511 acres; vegetation maintenance, firebreak development/maintenance, maint. of entryways, roads, signage, community engagement, site monitoring/reporting, security patrols/equip, arborist/tree trimming, invasive species mgmt	> FY26BR1: Site management and maintenance for 511 acres; vegetation maintenance, firebreak development/mainten	
3282	2026	930	TRUST	8303 KUKANILOKO	EQUIPMENT	55810-REPAIR & MAINTENANCE	8303	12,000	12,000	12,000	-	Birthstones stewardship. For stewardship of 5 acres, includes groundskeeping/landscaping, access mgmt, community engagement and education, site monitoring and reporting		
3345	2026	930	TRUST	8303 KUKANILOKO	TRAVEL	54260-TRANSPORTATION - IN STATE	8303	1,200	1,200	1,200	-	8303 KUKANILOKO TRAVEL		
3346	2026	930	TRUST	8303 KUKANILOKO	TRAVEL	54310-SUBSISTENCE - IN STATE	8303	540	540	540	-	8303 KUKANILOKO TRAVEL		
3352	2026	930	TRUST	8303 KUKANILOKO	TRAVEL	54610-CAR RENTAL - IN STATE	8303	960	960	960	-	8303 KUKANILOKO TRAVEL		

ATTACHMENT #3

A	B	C	D	E	J	K	M	N.FY26 Original	N.1	N.3	N.4	V.ORIGINAL	V.1	V.2
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
3467	2026	930	TRUST	8304 PAHUA HEIAU	EQUIPMENT	55810-REPAIR & MAINTENANCE	8304	42,000	64,585	64,585	-	Site Manager/Stewardship. Landscaping/maintenance, community engagement/outreach, education, management plan implementation (public viewing area maintenance, site monitoring/reporting; based on previous spend, considers sensitivity of heiau and terrain)	> FY26BR1: FEB26: CORE Reallocate from 8300 to 8304	
3499	2026	930	TRUST	8304 PAHUA HEIAU	OVERHEAD	55010-ELECTRICITY	8304	650	650	650	-	Utilities - Electricity		
3500	2026	930	TRUST	8304 PAHUA HEIAU	OVERHEAD	55200-WATER	8304	500	500	500	-	Utilities - Water		
3525	2026	930	TRUST	8304 PAHUA HEIAU	PROGRAM	57255-CONFERENCES, MEETINGS, EVENTS-ORG BY OHA	8304	500	500	500	-	On-site Meetings, Ceremonies; For groundbreaking for public viewing area installation/completion		
3640	2026	930	TRUST	8305 WAIALUA COURTHOUSE	CONTRACTS	57110-SERVICES ON A FEE BASIS	8305	10,000	10,000	10,000	-	General property condition assessment (estimate from previous condition assessment spend)		
3653	2026	930	TRUST	8305 WAIALUA COURTHOUSE	EQUIPMENT	55810-REPAIR & MAINTENANCE	8305	25,000	25,000	25,000	-	Site Manager/Stewardship. Landscaping/maintenance, community engagement/outreach, education, management plan development, site monitoring/reporting, parking management		
3653.01	2026	930	TRUST	8305 WAIALUA COURTHOUSE	EQUIPMENT	55810-REPAIR & MAINTENANCE	8305		-	15,000	15,000	N/A		>FY26 BR3: Budget Adjustment to Correct an Inadvertent Omission from BF #26-06: FY26 Budget Realignment #1, for Waialua Courthouse repair and maintenance
3654	2026	930	TRUST	8305 WAIALUA COURTHOUSE	EQUIPMENT	55810-REPAIR & MAINTENANCE	8305	10,000	10,000	10,000	-	Property repairs, arborist, tree trimming		

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ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
3655	2026	930	TRUST	8305 WAIALUA COURTHOUSE	EQUIPMENT	55810-REPAIR & MAINTENANCE	8305	1,725	1,725	1,725	-	Pest control maintenance fee		
3685	2026	930	TRUST	8305 WAIALUA COURTHOUSE	OVERHEAD	55010-ELECTRICITY	8305	1,800	1,800	1,800	-	Utilities - Electricity		
3686	2026	930	TRUST	8305 WAIALUA COURTHOUSE	OVERHEAD	55200-WATER	8305	800	700	700	-	Utilities - Water	> FY26BR1: OCT25: 8305 WCH Reallocate funds	
3686.O1	2026	930	TRUST	8305 WAIALUA COURTHOUSE	OVERHEAD	53810-TELEPHONE & RELATED SVCS	8305	-	50	50	-	N/A	> FY26BR1: OCT25: 8305 WCH Reallocate funds	
3686.O3	2026	930	TRUST	8305 WAIALUA COURTHOUSE	OVERHEAD	59013-LATE FEES, FINES AND PENALTIES	8305	-	50	50	-	N/A	> FY26BR1: NOV25: Reallocate within 8305 WCH to cover late fees	
4188	2026	310	LEGACY	8310 PALAUEA CULTURAL PRESERVE	CONTRACTS	57110-SERVICES ON A FEE BASIS	8310	25,000	25,000	25,000	-	Archaeological Monitoring program: for planning, monitoring and reporting, wahi kupuna stewardship consultation and significant amount of arch features to track		
4201	2026	310	LEGACY	8310 PALAUEA CULTURAL PRESERVE	EQUIPMENT	55810-REPAIR & MAINTENANCE	8310	153,209	153,209	153,209	-	Site Manager/Steward for brush clearing/removal, arborist/tree trimming, fence management, firebreak maintenance, drainage easement management; building maintenance and management		
4202	2026	310	LEGACY	8310 PALAUEA CULTURAL PRESERVE	EQUIPMENT	55810-REPAIR & MAINTENANCE	8310	85,000	85,000	85,000	-	Property maintenance (funded by $85K donated for property improvement)		
4233	2026	310	LEGACY	8310 PALAUEA CULTURAL PRESERVE	OVERHEAD	55010-ELECTRICITY	8310	1,200	1,200	1,200	-	Utilities - electric		

A	B	C	D	E	J	K	M	N.FY26 Original	N.1	N.3	N.4	V.ORIGINAL	V.1	V.2
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
4234	2026	310	LEGACY	8310 PALAUEA CULTURAL PRESERVE	OVERHEAD	55200-WATER	8310	4,800	4,800	4,800	-	Utilities - water		
4255	2026	310	LEGACY	8310 PALAUEA CULTURAL PRESERVE	PROGRAM	57120-HONORARIUM	8310	500	500	500	-	ʻIke Kūpuna consultation		
4259	2026	310	LEGACY	8310 PALAUEA CULTURAL PRESERVE	PROGRAM	57255-CONFERENCES, MEETINGS, EVENTS-ORG BY OHA	8310	500	500	500	-	Community meetings and CMP development		
4265	2026	310	LEGACY	8310 PALAUEA CULTURAL PRESERVE	TRAVEL	54260-TRANSPORTATION - IN STATE	8310	1,600	1,600	1,600	-			
4266	2026	310	LEGACY	8310 PALAUEA CULTURAL PRESERVE	TRAVEL	54310-SUBSISTENCE - IN STATE	8310	720	720	720	-			
4272	2026	310	LEGACY	8310 PALAUEA CULTURAL PRESERVE	TRAVEL	54610-CAR RENTAL - IN STATE	8310	960	960	960	-			
4374	2026	930	TRUST	8320 WAO KELE O PUNA	CONTRACTS	57110-SERVICES ON A FEE BASIS	8320	10,000	-	-	-	Helicopter flights for emergency and operational site assessments; $1k/per flight	> FY26BR1: Helicopter flights for emergency and operational site assessments	
4387	2026	930	TRUST	8320 WAO KELE O PUNA	EQUIPMENT	55810-REPAIR & MAINTENANCE	8320	208,500	208,500	208,500	-	CMP implementation; invasive species management, native reforestation, community engagement, site monitoring/reporting, road/trail clearing/maintenance, rare/endangered species recon.		

A	B	C	D	E	J	K	M	N.FY26 Original	N.1	N.3	N.4	V.ORIGINAL	V.1	V.2
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
4388	2026	930	TRUST	8320 WAO KELE O PUNA	EQUIPMENT	55810-REPAIR & MAINTENANCE	8320	4,000	4,000	4,000	-	Regular and unforeseen repair, maintenance, and fuel for WKOP truck		
4388.01	2026	930	TRUST	8320 WAO KELE O PUNA	EQUIPMENT	55810-REPAIR & MAINTENANCE	8320		95,001	95,001	-		> FY26BR1: INTERDEPT TRANSFER - Design for Hoomana cesspool conversion; funds moving from 8300 to support operations at WKOP, see operations below	
4445	2026	930	TRUST	8320 WAO KELE O PUNA	PROGRAM	57255-CONFERENCES, MEETINGS, EVENTS-ORG BY OHA	8320	1,000	1,000	1,000	-	Bi-monthly on-site community engagement		
4451	2026	930	TRUST	8320 WAO KELE O PUNA	TRAVEL	54260-TRANSPORTATION - IN STATE	8320	800	800	800	-			
4452	2026	930	TRUST	8320 WAO KELE O PUNA	TRAVEL	54310-SUBSISTENCE - IN STATE	8320	360	360	360	-			
4458	2026	930	TRUST	8320 WAO KELE O PUNA	TRAVEL	54610-CAR RENTAL - IN STATE	8320	480	480	480	-			
4458.Z01	2026	262	FEDERAL	8321 WAO KELE O PUNA EXPANSION	CONTRACTS	57110-SERVICES ON A FEE BASIS	8321	-	50,000	50,000	-	N/A	> FY26BR1: USDA Forest Service Grant for WKOP Expansion/Acquisition grant	
4556	2026	262	FEDERAL	8399 LAND GRANTS IN AID PASS - THROUGH	EQUIPMENT	55810-REPAIR & MAINTENANCE	8320	76,748	76,748	76,748	-	USDA Forest Service Grant funding for fencing for Puu Kauka (reimbursable)		

A	B	C	D	E	J	K	M	N.FY26 Original	N.1	N.3	N.4	V.ORIGINAL	V.1	V.2
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
4556.01	2026	262	FEDERAL	8399 LAND GRANTS IN AID PASS - THROUGH	EQUIPMENT	55810-REPAIR & MAINTENANCE	8320		(18,813)	(18,813)	-		> FY26BR1: 262 (USDA) Forest Legacy Inflation Reduction Act funding for forestry projects at Kukaniloko and Wao Kele o Puna	
4557	2026	262	FEDERAL	8399 LAND GRANTS IN AID PASS - THROUGH	EQUIPMENT	55810-REPAIR & MAINTENANCE	8303	442,065	442,065	442,065	-	US Department of Agriculture federal grant		
4558	2026	221	FEDERAL	8399 LAND GRANTS IN AID PASS - THROUGH	EQUIPMENT	55810-REPAIR & MAINTENANCE	8303	1,470,909	1,470,909	1,470,909	-	I Ulu Mai Ka Ulu Laau (REPI) contracts		
4558.A1	2026	201	FEDERAL	8399 LAND GRANTS IN AID PASS - THROUGH	CONTRACTS	57110-SERVICES ON A FEE BASIS		-	-	-	-	N/A	1) $990600: NOV25: Per BF 25-96 EPA Brownfield, add Funds; 2) $-990600: INTERDEPT. TRANSFER - EPA Brownfields Grant pass-through for environmental assessments on Investment Lands; moving to 8200 COMMERCIAL PROPERTY	
4558.A2	2026	201	FEDERAL	8399 LAND GRANTS IN AID PASS - THROUGH	OVERHEAD	53200-OTHER SUPPLIES		-	-	-	-	N/A	1) $9400: NOV25: Per BF 25-96 EPA Brownfield, add Funds; 2) $-9400: INTERDEPT. TRANSFER - EPA Brownfields Grant pass-through for environmental assessments on Investment Lands; moving to 8200 COMMERCIAL PROPERTY	
4561	2026	200	FEDERAL	4410 HALAWA LULUKU INTERPRETIVE DEVELOPMENT (HLID)	PERSONNEL & FRINGE	52100-SALARIES	4410	87,792	87,792	87,792	-	(Department) Salary and Wages		

A	B	C	D	E	J	K	M	N.FY26 Original	N.1	N.3	N.4	V.ORIGINAL	V.1	V.2
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
4562	2026	200	FEDERAL	4410 HALAWA LULUKU INTERPRETIVE DEVELOPMENT (HLID)	PERSONNEL & FRINGE	52300-OVERTIME	4410	-	-	-	-	Use of overtime funds is limited to essential operational needs and requires prior written approval from the CEO. All requests must be documented, justified, and reported quarterly to ensure alignment with budget and priorities.		
4563	2026	200	FEDERAL	4410 HALAWA LULUKU INTERPRETIVE DEVELOPMENT (HLID)	PERSONNEL & FRINGE	57000-FRINGE BENEFITS	4410	56,407	53,281	53,281	-	(Department) Fringe Benefits	> FY26BR1: PERSONNEL: Align to Actuals	
4565	2026	200	FEDERAL	4410 HALAWA LULUKU INTERPRETIVE DEVELOPMENT (HLID)	CONTRACTS	57110-SERVICES ON A FEE BASIS	4410	10,000	10,000	10,000	-	Audit Expenses		
4578	2026	200	FEDERAL	4410 HALAWA LULUKU INTERPRETIVE DEVELOPMENT (HLID)	EQUIPMENT	55810-REPAIR & MAINTENANCE	4410	7,290	7,590	7,590	-	OHA IT Support & Services	> FY26BR1: Add to account for Repair & Maintenance of 2 weedeaters prior to return of inventory as part of project closeout	
4606	2026	200	FEDERAL	4410 HALAWA LULUKU INTERPRETIVE DEVELOPMENT (HLID)	OVERHEAD	53750-POSTAGE	4410	100	100	100	-	Postage Expenses		
4609	2026	200	FEDERAL	4410 HALAWA LULUKU INTERPRETIVE DEVELOPMENT (HLID)	OVERHEAD	54150-PARKING VALIDATIONS	4410	250	250	250	-	Parking Validations for meetings, events, site visits		
4612	2026	200	FEDERAL	4410 HALAWA LULUKU INTERPRETIVE DEVELOPMENT (HLID)	OVERHEAD	55510-RENTAL OF LAND & BUILDING	4410	4,545	4,545	4,545	-	Rent for HLID Office Space		
4613	2026	200	FEDERAL	4410 HALAWA LULUKU INTERPRETIVE DEVELOPMENT (HLID)	OVERHEAD	55515-RENTAL OF LAND & BUILDING - CAM & MISC	4410	3,016	3,384	3,384	-	CAM for HLID Office Space	> FY26BR1: Add to account due to increased CAM rates (200sf @ $1.41/sf = $282/month)	
4628	2026	200	FEDERAL	4410 HALAWA LULUKU INTERPRETIVE DEVELOPMENT (HLID)	PROGRAM	53910-PRINTING	4410	250	250	250	-	Printing Expenses		

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ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
4632	2026	200	FEDERAL	4410 HALAWA LULUKU INTERPRETIVE DEVELOPMENT (HLID)	PROGRAM	57120-HONORARIUM	4410	400	400	400	-	Closeout Makana Halawa; Balance carried over from FY25		
4634	2026	200	FEDERAL	4410 HALAWA LULUKU INTERPRETIVE DEVELOPMENT (HLID)	PROGRAM	57240-OTHER EXPENSES	4410	5,000	5,000	5,000	-	Blessing & Closing Ceremonies Halawa & Luluku Project Areas		
4748.01	2026	201	FEDERAL	8200 COMMERCIAL PROPERTY	CONTRACTS	57110-SERVICES ON A FEE BASIS	8210		990,600	990,600	-	N/A	> FY26BR1: 1): BJE 26-12-05NOV25 Add Funds per BF 25-96 EPA Brownfield; 2) INTERDEPT. TRANSFER - EPA Brownfields Grant pass-through for environmental assessments on Investment Lands; moving from Legacy Lands grant code 8399 to 8200 COMMERCIAL PROPERTY	
4748.02	2026	201	FEDERAL	8200 COMMERCIAL PROPERTY	OVERHEAD	53200-OTHER SUPPLIES	8210		9,400	9,400	-	N/A	> FY26BR1: 1): BJE 26-12-05NOV25 Add Funds per BF 25-96 EPA Brownfield; 2) INTERDEPT. TRANSFER - EPA Brownfields Grant pass-through for environmental assessments on Investment Lands; moving from Legacy Lands grant code 8399 to 8200 COMMERCIAL PROPERTY	
4749	2026	938	TRUST - COMMERCIAL	8210 KAKAAKO MAKAI	PERSONNEL & FRINGE	52100-SALARIES	8210	188,622	168,622	168,622	-	(Department) Salary and Wages	> FY26BR1: PERSONNEL: Align to Actuals	>FY26 BR3: PERSONNEL: Align to Preliminary Actuals

A	B	C	D	E	J	K	M	N.FY26 Original	N.1	N.3	N.4	V.ORIGINAL	V.1	V.2
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
4750	2026	938	TRUST - COMMERCIAL	8210 KAKAAKO MAKAI	PERSONNEL & FRINGE	52300-OVERTIME	8210	-	20,000	20,000	-	Use of overtime funds is limited to essential operational needs and requires prior written approval from the CEO. All requests must be documented, justified, and reported quarterly to ensure alignment with budget and priorities.	> FY26BR1: PERSONNEL: Align to Actuals	>FY26 BR3: PERSONNEL: Align to Preliminary Actuals
4751	2026	938	TRUST - COMMERCIAL	8210 KAKAAKO MAKAI	PERSONNEL & FRINGE	57000-FRINGE BENEFITS	8210	121,191	115,191	115,191	-	(Department) Fringe Benefits	> FY26BR1: PERSONNEL: Align to Actuals	
4755	2026	938	TRUST - COMMERCIAL	8210 KAKAAKO MAKAI	CONTRACTS	57110-SERVICES ON A FEE BASIS	8210	790,910	790,910	790,910	-	Prop Mgmt Fee, Security, Alarm Service - includes $600k Commissions		
4756	2026	938	TRUST - COMMERCIAL	8210 KAKAAKO MAKAI	CONTRACTS	57110-SERVICES ON A FEE BASIS	8210	162,500	162,500	162,500	-	Native Hawaiian Cultural Center Design Concept and Business Plan – to procure an architect to facilitate stakeholder engagement, programming development, conceptual design, contruction and operational ROM		
4757	2026	938	TRUST - COMMERCIAL	8210 KAKAAKO MAKAI	CONTRACTS	57110-SERVICES ON A FEE BASIS	8210	165,000	165,000	165,000	-	Kaka'ako Makai Future Structure (JV, LLC,etc.)		
4758	2026	938	TRUST - COMMERCIAL	8210 KAKAAKO MAKAI	CONTRACTS	57110-SERVICES ON A FEE BASIS	8210	756,600	756,600	756,600	-	Contractual services for Kaka'ako Makai community planning, DHHL Lot I project diligence, Lot E adaptive re-use, Lot K assessment, and future planning		
4760	2026	938	TRUST - COMMERCIAL	8210 KAKAAKO MAKAI	CONTRACTS	57115-LEGAL SERVICES	8210	20,000	20,000	20,000	-	Legal Service		
4769	2026	938	TRUST - COMMERCIAL	8210 KAKAAKO MAKAI	EQUIPMENT	55810-REPAIR & MAINTENANCE	8210	311,184	311,184	311,184	-	Repair & maintenance and Service Contracts (janitorial, pest control, refuse, landscaping, etc.)		
4770	2026	938	TRUST - COMMERCIAL	8210 KAKAAKO MAKAI	EQUIPMENT	55810-REPAIR & MAINTENANCE	8210	200,000	200,000	200,000	-	Lot L Repairs		

ATTACHMENT #3

A	B	C	D	E	J	K	M	N.FY26 Original	N.1	N.3	N.4	V.ORIGINAL	V.1	V.2
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
4796	2026	938	TRUST - COMMERCIAL	8210 KAKAAKO MAKAI	OVERHEAD	53200-OTHER SUPPLIES	8210	2,550	2,550	2,550	-	Signage		
4798	2026	938	TRUST - COMMERCIAL	8210 KAKAAKO MAKAI	OVERHEAD	53810-TELEPHONE & RELATED SVCS	8210	1,500	2,500	2,500	-	Telephone	> FY26BR1: Telephone	
4801	2026	938	TRUST - COMMERCIAL	8210 KAKAAKO MAKAI	OVERHEAD	55010-ELECTRICITY	8210	149,460	149,460	149,460	-	Telephone		
4802	2026	938	TRUST - COMMERCIAL	8210 KAKAAKO MAKAI	OVERHEAD	55200-WATER	8210	90,360	90,360	90,360	-	Water/Sewer		
4806	2026	938	TRUST - COMMERCIAL	8210 KAKAAKO MAKAI	OVERHEAD	55910-INSURANCE	8210	221,676	220,676	220,676	-	Property Insurance Lot L & Lot E	> FY26BR1: Insurance	
4812	2026	938	TRUST - COMMERCIAL	8210 KAKAAKO MAKAI	OVERHEAD	59015-BANK FEES	8210	216	216	216	-	$18 monthly bank fee		
4820.P1	2026	938	TRUST - COMMERCIAL	8210 KAKAAKO MAKAI	PROGRAM	53510-DUES	8210	-	300	300	-	N/A	> FY26BR1: Dues for Kakaako Improvments Association Membership	
4825	2026	938	TRUST - COMMERCIAL	8210 KAKAAKO MAKAI	PROGRAM	57240-OTHER EXPENSES	8210	145,146	144,846	144,846	-	Administrative/Overhead Fees 15% CAM	> FY26BR1: Overhead/Other Expenses	
4944	2026	938	TRUST - COMMERCIAL	8211 KAKAAKO MAKAI - LOT A	CONTRACTS	57110-SERVICES ON A FEE BASIS	8211	50,000	50,000	50,000	-	Environmental Compliance		

A	B	C	D	E	J	K	M	N.FY26 Original	N.1	N.3	N.4	V.ORIGINAL	V.1	V.2
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
4949	2026	938	TRUST - COMMERCIAL	8211 KAAKAKO MAKAI - LOT A	DEBT SERVICE	59020-INTEREST EXPENSE	8211	83,400	-	-	-	KM share of Interest on loan 3714	> FY26BR1: Shifted $2M ASB interest payment from Kakaako Makai to 8220 Na Lama Kukui to better align debt service with the contributing asset.	
4950	2026	938	TRUST - COMMERCIAL	8211 KAAKAKO MAKAI - LOT A	DEBT SERVICE	59030-PRINCIPAL EXPENSE	8211	95,000	-	-	-	KM share of interest on loan 3714	> FY26BR1: Shifted $2M ASB principal payment from Kakaako Makai to 8220 Na Lama Kukui to better align debt service with the contributing asset.	
5126	2026	939	TRUST - COMMERCIAL	8220 NA LAMA KUKUI	PERSONNEL & FRINGE	52100-SALARIES	8220	192,234	175,234	179,234	4,000	(Department) Salary and Wages	> FY26BR1: PERSONNEL: Align to Actuals	>FY26 BR3: PERSONNEL: Align to Preliminary Actuals
5127	2026	939	TRUST - CON	8220 NA LAMA KUKUI	PERSONNEL & FRINGE	52300-OVERTIME	8220	-	17,000	13,000	(4,000)	Use of overtime funds is limited to essential operational needs and requires prior written approval from the CEO. All requests must be documented, justified, and reported quarterly to ensure alignment with budget and priorities.	> FY26BR1: PERSONNEL: Align to Actuals	>FY26 BR3: PERSONNEL: Align to Preliminary Actuals
5128	2026	939	TRUST - COMMERCIAL	8220 NA LAMA KUKUI	PERSONNEL & FRINGE	57000-FRINGE BENEFITS	8220	123,512	117,512	117,512	-	(Department) Fringe Benefits	> FY26BR1: PERSONNEL: Align to Actuals	
5132	2026	939	TRUST - COMMERCIAL	8220 NA LAMA KUKUI	CONTRACTS	57110-SERVICES ON A FEE BASIS	8220	595,477	595,477	595,477	-	Prop Mgmt Fee, Security, Alarm Service - includes $65k estimate commission fees		
5133	2026	939	TRUST - COMMERCIAL	8220 NA LAMA KUKUI	CONTRACTS	57110-SERVICES ON A FEE BASIS	8220	10,000	10,000	10,000	-	NLK PV Assessment		
5136	2026	939	TRUST - COMMERCIAL	8220 NA LAMA KUKUI	CONTRACTS	57115-LEGAL SERVICES	8220	400	400	400	-	Legal expenses - ASB Legal Doc Fees		
5138	2026	939	TRUST - COMMERCIAL	8220 NA LAMA KUKUI	DEBT SERVICE	59020-INTEREST EXPENSE	8220	545,900	545,900	545,900	-	NLK share of Interest payments on loans 3714 & 3715		
5138.01	2026	939	TRUST - COMMERCIAL	8220 NA LAMA KUKUI	DEBT SERVICE	59020-INTEREST EXPENSE	8220		83,400	83,400	-		> FY26BR1: Shifted $2M ASB interest payment from Kakaako Makai to 8220 Na Lama Kukui to better align debt service with the contributing asset.	
5139	2026	939	TRUST - COMMERCIAL	8220 NA LAMA KUKUI	DEBT SERVICE	59030-PRINCIPAL EXPENSE	8220	632,500	632,500	632,500	-	NLK share of Principal payments on loans 3714 & 3715		

ATTACHMENT #3

A	B	C	D	E	J	K	M	N.FY26 Original	N.1	N.3	N.4	V.ORIGINAL	V.1	V.2
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
5139.01	2026	939	TRUST - COMMERCIAL	8220 NA LAMA KUKUI	DEBT SERVICE	59030-PRINCIPAL EXPENSE	8220		95,000	95,000	-		> FY26BR1: Shifted $2M ASB principal payment from Kakaako Makai to 8220 Na Lama Kukui to better align debt service with the contributing asset.	
5145	2026	939	TRUST - COMMERCIAL	8220 NA LAMA KUKUI	EQUIPMENT	55810-REPAIR & MAINTENANCE	8220	1,103,930	1,103,930	1,103,930	-	Repair &Maintenance, Service Contract (jani, elevator, refuse, pest control, etc) A/C replacements, auto flush valves		
5146	2026	939	TRUST - COMMERCIAL	8220 NA LAMA KUKUI	EQUIPMENT	55810-REPAIR & MAINTENANCE	8220	225,000	225,000	225,000	-	Add $225,000 to replace the first of two NLK building cooling towers reaching the end of its useful life		
5147	2026	939	TRUST - COMMERCIAL	8220 NA LAMA KUKUI	EQUIPMENT	55810-REPAIR & MAINTENANCE	8220	450,000	450,000	450,000	-	To modernize the NLK Iwilei elevator (funds inclusive of elevator modernization consultant)		
5150	2026	939	TRUST - COMMERCIAL	8220 NA LAMA KUKUI	EQUIPMENT	58400-SOFTWARE & EQUIPMENT	8220	9,920	9,920	9,920	-	Security cam cleaning and repairs, bldg sound system		
5169	2026	939	TRUST - COMMERCIAL	8220 NA LAMA KUKUI	OVERHEAD	53200-OTHER SUPPLIES	8220	4,450	4,450	4,450	-	Property supplies, signage		

ATTACHMENT #3

A	B	C	D	E	J	K	M	N.FY26 Original	N.1	N.3	N.4	V.ORIGINAL	V.1	V.2
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
5171	2026	939	TRUST - COMMERCIAL	8220 NA LAMA KUKUI	OVERHEAD	53810-TELEPHONE & RELATED SVCS	8220	6,000	10,000	10,000	-	Telephone	> FY26BR1: Telephone	
5174	2026	939	TRUST - COMMERCIAL	8220 NA LAMA KUKUI	OVERHEAD	55010-ELECTRICITY	8220	860,057	860,057	860,057	-	Electricity		
5175	2026	939	TRUST - COMMERCIAL	8220 NA LAMA KUKUI	OVERHEAD	55200-WATER	8220	64,800	64,800	64,800	-	Water		
5179	2026	939	TRUST - COMMERCIAL	8220 NA LAMA KUKUI	OVERHEAD	55910-INSURANCE	8220	283,470	277,770	277,770	-	Property Insurance & Flood Insurance	> FY26BR1: Insurance	
5185	2026	939	TRUST - COMMERCIAL	8220 NA LAMA KUKUI	OVERHEAD	59015-BANK FEES	8220	100	1,800	1,800	-	Annual bank fee	> FY26BR1: Bank Fees	
5188	2026	939	TRUST - COMMERCIAL	8220 NA LAMA KUKUI	PROGRAM	53510-DUES	8220	2,360	2,360	2,360	-	2 BOMA memberships and 4 guest passes for year		
5193	2026	939	TRUST - COMMERCIAL	8220 NA LAMA KUKUI	PROGRAM	54010-ADVERTISING	8220	70,920	70,920	70,920	-	Building promotions contract, advertising		
5198	2026	939	TRUST - COMMERCIAL	8220 NA LAMA KUKUI	PROGRAM	57240-OTHER EXPENSES	8220	303,998	303,998	303,998	-	15% of CAM and administrative expenses		
5200	2026	939	TRUST - COMMERCIAL	8220 NA LAMA KUKUI	PROGRAM	57255-CONFERENCES, MEETINGS, EVENTS-ORG BY OHA	8220	7,500	7,500	7,500	-	Holiday decor, parking lot banner change out (2X/yr), tenant and onsite staff appreciation		
5203	2026	939	TRUST - COMMERCIAL	8220 NA LAMA KUKUI	PROGRAM	58800-REAL PROPERTY TAXES	8220	1,200	1,200	1,200	-	Property tax in February and August for property management office		
5315	2026	950	TRUST - COMMERCIAL	8230 500 N NIMITZ	CONTRACTS	57110-SERVICES ON A FEE BASIS	8230	403,720	403,720	403,720	-	Adjustment for increase in Security Contract (moved Apt 2 charges to HHS 8230)		
5321	2026	950	TRUST - COMMERCIAL	8230 500 N NIMITZ	DEBT SERVICE	59020-INTEREST EXPENSE	8230	752,000	752,000	752,000	-	HHS share of interest on CPB loan		
5322	2026	950	TRUST - COMMERCIAL	8230 500 N NIMITZ	DEBT SERVICE	59030-PRINCIPAL EXPENSE	8230	649,000	649,000	649,000	-	HHS share of principal on CPB loan		

A	B	C	D	E	J	K	M	N.FY26 Original	N.1	N.3	N.4	V.ORIGINAL	V.1	V.2
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
5328	2026	950	TRUST - COMMERCIAL	8230 500 N NIMITZ	EQUIPMENT	55810-REPAIR & MAINTENANCE	8230	372,917	372,917	372,917	-	Parking Lot Repave $200K (targeted for May 2026), Repair & Maintenance, Service Contracts (Janitorial, Refuse, AOAO fees, Pest Control, etc)		
5355	2026	950	TRUST - COMMERCIAL	8230 500 N NIMITZ	OVERHEAD	53200-OTHER SUPPLIES	8230	600	600	600	-	Signage - $200 every four months for signage replacements (parking, no tresspassing, etc.)		
5360	2026	950	TRUST - COMMERCIAL	8230 500 N NIMITZ	OVERHEAD	55010-ELECTRICITY	8230	19,680	19,680	19,680	-	Electricity		
5361	2026	950	TRUST - COMMERCIAL	8230 500 N NIMITZ	OVERHEAD	55200-WATER	8230	31,200	31,200	31,200	-	Water		
5365	2026	950	TRUST - COMMERCIAL	8230 500 N NIMITZ	OVERHEAD	55910-INSURANCE	8230	137,760	137,760	137,760	-	Insurance (5% over FY25 premium)		
5379	2026	950	TRUST - COMMERCIAL	8230 500 N NIMITZ	PROGRAM	54010-ADVERTISING	8230	4,000	4,000	4,000	-	Advertising and Promotions $1000/QTR		
5384	2026	950	TRUST - COMMERCIAL	8230 500 N NIMITZ	PROGRAM	57240-OTHER EXPENSES	8230	190,694	190,694	190,694	-	15% of CAM expenses and administrative/overhead fees		
5386	2026	950	TRUST - COMMERCIAL	8230 500 N NIMITZ	PROGRAM	57255-CONFERENCES, MEETINGS, EVENTS-ORG BY OHA	8230	500	500	500	-	Semi annual staff appreciation lunch		
5389	2026	950	TRUST - COMMERCIAL	8230 500 N NIMITZ	PROGRAM	58800-REAL PROPERTY TAXES	8230	481,800	481,800	481,800	-	Real Property Tax		

A	B	C	D	E	J	K	M	N.FY26 Original	N.1	N.3	N.4	V.ORIGINAL	V.1	V.2
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
5501	2026	951	TRUST - COMMERCIAL	8240 501 SUMNER	CONTRACTS	57110-SERVICES ON A FEE BASIS	8240	241,420	241,420	277,420	36,000	Property Security Fees		>FY26 BR3: Reallocate surplus funds to cover 1) Commission higher than budgeted ($36,000) and 2) Shared CAM Expense ($2,000).
5507	2026	951	TRUST - COMMERCIAL	8240 501 SUMNER	DEBT SERVICE	59020-INTEREST EXPENSE	8240	307,200	307,200	307,200	-	IBC share of interest on Central Pacific Bank loan		
5508	2026	951	TRUST - COMMERCIAL	8240 501 SUMNER	DEBT SERVICE	59030-PRINCIPAL EXPENSE	8240	265,100	265,100	265,100	-	IBC share of principal on Central Pacific Bank loan		
5514	2026	951	TRUST - COMMERCIAL	8240 501 SUMNER	EQUIPMENT	55810-REPAIR & MAINTENANCE	8240	187,256	187,256	189,256	2,000	Repair & Maintenance, AOAO Fees, Service Contract (jani, tree trimming, landscaping, etc.)		>FY26 BR3: Reallocate surplus funds to cover 1) Commission higher than budgeted ($36,000) and 2) Shared CAM Expense ($2,000).
5546	2026	951	TRUST - COMMERCIAL	8240 501 SUMNER	OVERHEAD	55010-ELECTRICITY	8240	4,000	4,000	4,000	-	Electricity		
5551	2026	951	TRUST - COMMERCIAL	8240 501 SUMNER	OVERHEAD	55910-INSURANCE	8240	21,158	21,158	21,158	-	Insurance (5% over FY2025 premium)		
5557	2026	951	TRUST - COMMERCIAL	8240 501 SUMNER	OVERHEAD	59015-BANK FEES	8240	100	100	100	-	Annual bank fee		
5575	2026	951	TRUST - COMMERCIAL	8240 501 SUMNER	PROGRAM	58800-REAL PROPERTY TAXES	8240	182,900	182,900	144,900	(38,000)	Real property tax		>FY26 BR3: Reallocate surplus funds to cover 1) Commission higher than budgeted ($36,000) and 2) Shared CAM Expense ($2,000).
5684	2026	930	TRUST	4110 COMMUNICATIONS DIRECTOR (PUBLIC RELATIONS OFFICER)	PERSONNEL & FRINGE	52100-SALARIES	4110	166,662	164,662	162,662	(2,000)	(Department) Salary and Wages	> FY26BR1: PERSONNEL: Align to Actuals	>FY26 BR3: PERSONNEL: Align to Preliminary Actuals
5685	2026	930	TRUST	4110 COMMUNICATIONS DIRECTOR (PUBLIC RELATIONS OFFICER)	PERSONNEL & FRINGE	52300-OVERTIME	4110	-	2,000	2,000	-	Use of overtime funds is limited to essential operational needs and requires prior written approval from the CEO. All requests must be documented, justified, and reported quarterly to ensure alignment with budget and priorities.	> FY26BR1: PERSONNEL: Align to Actuals	

A	B	C	D	E	J	K	M	N.FY26 Original	N.1	N.3	N.4	V.ORIGINAL	V.1	V.2
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
5686	2026	930	TRUST	4110 COMMUNICATIONS DIRECTOR (PUBLIC RELATIONS OFFICER)	PERSONNEL & FRINGE	57000-FRINGE BENEFITS	4110	107,081	100,081	102,081	2,000	(Department) Fringe Benefits	> FY26BR1: PERSONNEL: Align to Actuals	>FY26 BR3: PERSONNEL: Align to Preliminary Actuals
5689	2026	930	TRUST	4110 COMMUNICATIONS DIRECTOR (PUBLIC RELATIONS OFFICER)	CONTRACTS	57110-SERVICES ON A FEE BASIS	4110	-	-	-	-	Funds to contract for Comms support in launching new programs (marketing, materials development, etc.)		
5690	2026	930	TRUST	4110 COMMUNICATIONS DIRECTOR (PUBLIC RELATIONS OFFICER)	CONTRACTS	57110-SERVICES ON A FEE BASIS	4110	260,000	232,000	232,000	-	1) OHA multi-media campaign to include: (Podcasts, OHA segmented inspired show, Short Videos, Radio Inspired PSA's and Print Media) and 2) funds to contract for Comms support in launching new programs (marketing, materials development, etc.)	> FY26BR1: JAN26: CORE 4110 Comms Dir to 4210 Comms Office Reallocate funds	
5690.C1	2026	930	TRUST	4110 COMMUNICATIONS DIRECTOR (PUBLIC RELATIONS OFFICER)	CONTRACTS	57110-SERVICES ON A FEE BASIS	4110	-	-	228,500	228,500			>FY26 BR3: Reallocate per BOT 26-06: Approval of the use of up to $250,000 to fund a statewide, primetime-broadcast Primary Debate on July 20, 2026
5762	2026	930	TRUST	4110 COMMUNICATIONS DIRECTOR (PUBLIC RELATIONS OFFICER)	TRAVEL	54130-PARKING	4110	1,600	-	-	-	4110 COMMUNICATIONS DIRECTOR (PUBLIC RELATIONS OFFICER) TRAVEL	> FY26BR1: 4110 Admin Travel centralized in 8400 Ops	
5763	2026	930	TRUST	4110 COMMUNICATIONS DIRECTOR (PUBLIC RELATIONS OFFICER)	TRAVEL	54260-TRANSPORTATION - IN STATE	4110	2,200	-	-	-	4110 COMMUNICATIONS DIRECTOR (PUBLIC RELATIONS OFFICER) TRAVEL	> FY26BR1: 4110 Admin Travel centralized in 8400 Ops	
5764	2026	930	TRUST	4110 COMMUNICATIONS DIRECTOR (PUBLIC RELATIONS OFFICER)	TRAVEL	54310-SUBSISTENCE - IN STATE	4110	4,980	-	-	-	4110 COMMUNICATIONS DIRECTOR (PUBLIC RELATIONS OFFICER) TRAVEL	> FY26BR1: 4110 Admin Travel centralized in 8400 Ops	
5765	2026	930	TRUST	4110 COMMUNICATIONS DIRECTOR (PUBLIC RELATIONS OFFICER)	TRAVEL	54460-TRANSPORTATION - OUT OF STATE	4110	2,800	-	-	-	4110 COMMUNICATIONS DIRECTOR (PUBLIC RELATIONS OFFICER) TRAVEL	> FY26BR1: 4110 Admin Travel centralized in 8400 Ops	
5766	2026	930	TRUST	4110 COMMUNICATIONS DIRECTOR (PUBLIC RELATIONS OFFICER)	TRAVEL	54510-SUBSISTENCE - OUT OF STATE	4110	3,970	-	-	-	4110 COMMUNICATIONS DIRECTOR (PUBLIC RELATIONS OFFICER) TRAVEL	> FY26BR1: 4110 Admin Travel centralized in 8400 Ops	
5770	2026	930	TRUST	4110 COMMUNICATIONS DIRECTOR (PUBLIC RELATIONS OFFICER)	TRAVEL	54610-CAR RENTAL - IN STATE	4110	2,640	-	-	-	4110 COMMUNICATIONS DIRECTOR (PUBLIC RELATIONS OFFICER) TRAVEL	> FY26BR1: 4110 Admin Travel centralized in 8400 Ops	

A	B	C	D	E	J	K	M	N.FY26 Original	N.1	N.3	N.4	V.ORIGINAL	V.1	V.2
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
5771	2026	930	TRUST	4110 COMMUNICATIONS DIRECTOR (PUBLIC RELATIONS OFFICER)	TRAVEL	54620-CAR RENTAL - OUT OF STATE	4110	900	-	-	-	4110 COMMUNICATIONS DIRECTOR (PUBLIC RELATIONS OFFICER) TRAVEL	> FY26BR1: 4110 Admin Travel centralized in 8400 Ops	
5868	2026	930	TRUST	4210 COMMUNICATIONS	PERSONNEL & FRINGE	52100-SALARIES	4210	489,420	445,007	445,007	-	(Department) Salary and Wages	> FY26BR1: PERSONNEL: Align to Actuals	
5869	2026	930	TRUST	4210 COMMUNICATIONS	PERSONNEL & FRINGE	52300-OVERTIME	4210	-	47,000	51,000	4,000	Use of overtime funds is limited to essential operational needs and requires prior written approval from the CEO. All requests must be documented, justified, and reported quarterly to ensure alignment with budget and priorities.	> FY26BR1: PERSONNEL: Align to Actuals	>FY26 BR3: PERSONNEL: Align to Preliminary Actuals
5870	2026	930	TRUST	4210 COMMUNICATIONS	PERSONNEL & FRINGE	57000-FRINGE BENEFITS	4210	314,455	270,285	270,285	-	(Department) Fringe Benefits	> FY26BR1: PERSONNEL: Align to Actuals	
5877	2026	930	TRUST	4210 COMMUNICATIONS	CONTRACTS	57110-SERVICES ON A FEE BASIS	4210	45,720	73,720	73,720	-	Payment for Ka Wai Ola Freelancers including writers/translators/photographers/artists- Est. 6 per month x$635/mo	> FY26BR1: JAN26: CORE 4110 Comms Dir to 4210 Comms Office Reallocate funds	
5878	2026	930	TRUST	4210 COMMUNICATIONS	CONTRACTS	57110-SERVICES ON A FEE BASIS	4210	20,000	20,000	20,000	-	Website support contractor for maintenance (budget based on historical costs)		
5879	2026	930	TRUST	4210 COMMUNICATIONS	CONTRACTS	57110-SERVICES ON A FEE BASIS	4210	55,000	55,000	55,000	-	Complete the redesign, redevelopment, and launch of OHA.org and Ka Wai Ola (kawaiola.news) by June 30, 2026. Objective: Modernize and enhance OHA's digital platforms to improve beneficiary engagement, accessibility, and transparency. Goal: Complete the redesign, redevelopment, and launch of OHA.org and Ka Wai Ola (kawaiola.news) by June 30, 2026.		
5880	2026	930	TRUST	4210 COMMUNICATIONS	CONTRACTS	57110-SERVICES ON A FEE BASIS	4210	192,913	192,913	192,913	-	Community Broadcast Media Partner to live broadcast OHA BOT and Standing Committee Meetings with Zoom hybrid and cross-posting options, statewide and across multiple e-platforms. Includes media equipment, technology, software, and technical support from production team.		

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ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
5895	2026	930	TRUST	4210 COMMUNICATIONS	EQUIPMENT	58400-SOFTWARE & EQUIPMENT	4210	43,250	43,250	43,250	-	• $8.5K for 1 new Max Studio • $2.5K for Max Studio upgrade for graphic designer • $4K for 2 MacBook Pros • $7.5K for 4 Apple Display Monitors • $600 for Gimbal Stabilizer • $150 for Monopod • $20,000 for unknown equipment set-up costs to produce podcasts (e.g., microphones, lighting, cameras, other tech)		
5917	2026	930	TRUST	4210 COMMUNICATIONS	OVERHEAD	53200-OTHER SUPPLIES	4210	500	500	500	-	Supplies incl. large envelopes, posting, unanticipated needs		
5918	2026	930	TRUST	4210 COMMUNICATIONS	OVERHEAD	53750-POSTAGE	4210	200	200	200	-	Non-KWO related postage for Dept mail outs		
5936	2026	930	TRUST	4210 COMMUNICATIONS	PROGRAM	53510-DUES	4210	1,500	1,500	1,500	-	Indigenous Journalists Association (IJA) and Public Relations Society of America (PSRA) annual membeship dues		
5937	2026	930	TRUST	4210 COMMUNICATIONS	PROGRAM	53520-OFFICE SUBSCRIPTIONS	4210	39,624	39,624	39,624	-	Graphical and video production software, media platform subscriptions ($16,424), Star-Advertiser ($500); PBN ($200)		
5938	2026	930	TRUST	4210 COMMUNICATIONS	PROGRAM	53610-FREIGHT & DELIVERY	4210	61,000	61,000	61,000	-	$51,000 for *Ka Wai Ola* delivery and distribution. $10,000 for one-time purchase of statewide newsstand display racks for *Ka Wai Ola* distribution.		
5939	2026	930	TRUST	4210 COMMUNICATIONS	PROGRAM	53710-BULK MAIL	4210	360,000	360,000	360,000	-	KWO - USPS Bulk Mail - OHA Account #298		
5940	2026	930	TRUST	4210 COMMUNICATIONS	PROGRAM	53910-PRINTING	4210	234,000	234,000	234,000	-	KWO printing ($226,000); Annual Report printing ($3,000) & "other" print projects ($5,000)		
5941	2026	930	TRUST	4210 COMMUNICATIONS	PROGRAM	54010-ADVERTISING	4210	-	-	-	-	OHA media buying: for television and radio advertising purchases (e.g., KS Song Contest, Merrie Monarch, etc.)		

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ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
5946	2026	930	TRUST	4210 COMMUNICATIONS	PROGRAM	57240-OTHER EXPENSES	4210	3,000	3,000	3,000	-	Submission entry fee for OHA to for Indigenous Journalists Association (based on prior FY costs_		
5947	2026	930	TRUST	4210 COMMUNICATIONS	PROGRAM	57250-SEMINAR & CONFERENCE FEES	4210	10,500	10,500	10,500	-	Training, conferences, or professional development for 7 Communications staff		
5949	2026	930	TRUST	4210 COMMUNICATIONS	PROGRAM	57256-CONFERENCES, MEETINGS, EVENTS-NOT ORG BY OHA	4210	5,000	5,000	5,000	-	Attendance to Annual Indigenous Journalists Assoc conference for professional development, continuing education and maintaining relations with other indigenous journalists- 2 staff x $2500 each		
5953	2026	930	TRUST	4210 COMMUNICATIONS	TRAVEL	54130-PARKING	4210	500	-	-	-	4210 COMMUNICATIONS TRAVEL	> FY26BR1: 4210 Admin Travel centralized in 8400 Ops	
5954	2026	930	TRUST	4210 COMMUNICATIONS	TRAVEL	54260-TRANSPORTATION - IN STATE	4210	3,600	-	-	-	4210 COMMUNICATIONS TRAVEL	> FY26BR1: 4210 Admin Travel centralized in 8400 Ops	
5955	2026	930	TRUST	4210 COMMUNICATIONS	TRAVEL	54310-SUBSISTENCE - IN STATE	4210	8,290	-	-	-	4210 COMMUNICATIONS TRAVEL	> FY26BR1: 4210 Admin Travel centralized in 8400 Ops	
5956	2026	930	TRUST	4210 COMMUNICATIONS	TRAVEL	54460-TRANSPORTATION - OUT OF STATE	4210	4,200	-	-	-	4210 COMMUNICATIONS TRAVEL	> FY26BR1: 4210 Admin Travel centralized in 8400 Ops	
5957	2026	930	TRUST	4210 COMMUNICATIONS	TRAVEL	54510-SUBSISTENCE - OUT OF STATE	4210	6,295	-	-	-	4210 COMMUNICATIONS TRAVEL	> FY26BR1: 4210 Admin Travel centralized in 8400 Ops	
5961	2026	930	TRUST	4210 COMMUNICATIONS	TRAVEL	54610-CAR RENTAL - IN STATE	4210	3,840	-	-	-	4210 COMMUNICATIONS TRAVEL	> FY26BR1: 4210 Admin Travel centralized in 8400 Ops	
5962	2026	930	TRUST	4210 COMMUNICATIONS	TRAVEL	54620-CAR RENTAL - OUT OF STATE	4210	1,350	-	-	-	4210 COMMUNICATIONS TRAVEL	> FY26BR1: 4210 Admin Travel centralized in 8400 Ops	
6066	2026	930	TRUST	5100 RESEARCH & EVALUATION DIVISION DIRECTOR	PERSONNEL & FRINGE	52100-SALARIES	5100	475,986	330,589	330,589	-	(Department) Salary and Wages	> FY26BR1: PERSONNEL: Align to Actuals	
6067	2026	930	TRUST	5100 RESEARCH & EVALUATION DIVISION DIRECTOR	PERSONNEL & FRINGE	52300-OVERTIME	5100	-	-	-	-	Use of overtime funds is limited to essential operational needs and requires prior written approval from the CEO. All requests must be documented, justified, and reported quarterly to ensure alignment with budget and priorities.		

ATTACHMENT #3

A	B	C	D	E	J	K	M	N.FY26 Original	N.1	N.3	N.4	V.ORIGINAL	V.1	V.2
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
6068	2026	930	TRUST	5100 RESEARCH & EVALUATION DIVISION DIRECTOR	PERSONNEL & FRINGE	57000-FRINGE BENEFITS	5100	305,823	201,948	201,948	-	(Department) Fringe Benefits	> FY26BR1: PERSONNEL: Align to Actuals	
6076	2026	930	TRUST	5100 RESEARCH & EVALUATION DIVISION DIRECTOR	CONTRACTS	57110-SERVICES ON A FEE BASIS	5100	225,000	225,000	225,000	-	Contract to update the Native Hawaiian Data Book, including assessment of the current platform, stakeholder and user consultation, updates to coding, standard operating procedures, organization, and branding, testing and implementation of the new platform, and development of training materials.		
6077	2026	930	TRUST	5100 RESEARCH & EVALUATION DIVISION DIRECTOR	CONTRACTS	57110-SERVICES ON A FEE BASIS	5100	25,000	25,000	25,000	-	OHA portion of funds to support the continuation of the collaborative, annual statewide ʻImi Pono Hawaiʻi Wellbeing Survey. Activities include 10 tracking Mana i Mauli Ola indicators and 2) Website development maintenance to disseminate findings and 3) website maitenance. Additional funding provided by Kamehameha Schools, Lili'uokalani Trust, and Papa Ola Lokahi.		
6078	2026	930	TRUST	5100 RESEARCH & EVALUATION DIVISION DIRECTOR	CONTRACTS	57110-SERVICES ON A FEE BASIS	5100	100,000	100,000	100,000	-	Contract to continue hosting, backup, maintenance, and support for Papakilo & Native Hawaiian Data Book server ($50,000), and Kipuka server ($14,000), as well as fixes and updates for Papakilo database functionality ($36,000)		
6080	2026	930	TRUST	5100 RESEARCH & EVALUATION DIVISION DIRECTOR	CONTRACTS	57110-SERVICES ON A FEE BASIS	5100	150,000	150,000	101,000	(49,000)	Contract to fix functionality and update Kipuka (Phase II) - Upgrades/updates to GIS platform and website to fix broken links & bring into compliance with industry standards		>FY26 BR3: Reallocate to supplement Crown and Government Land Inventory
6081	2026	930	TRUST	5100 RESEARCH & EVALUATION DIVISION DIRECTOR	CONTRACTS	57110-SERVICES ON A FEE BASIS	5100	180,000	180,000	180,000	-	Papakilo Collection Acquisitions: Bishop Museum Collections (Maps, Manuscript and Photo Collections) ($100k) and Awaiaulu Collections Outside Hawaii (Australia/Aotearoa Collections) ($80k)		

A	B	C	D	E	J	K	M	N.FY26 Original	N.1	N.3	N.4	V.ORIGINAL	V.1	V.2
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
6082	2026	930	TRUST	5100 RESEARCH & EVALUATION DIVISION DIRECTOR	CONTRACTS	57110-SERVICES ON A FEE BASIS	5100	500,000	500,000	543,000	43,000	Hawaiian Kingdom Crown and Government Lands Inventory: Funding to support contracted research and development of the "Ceded" Lands Inventory. Deliverables include GIS mapping of all ceded lands including data integration into OHA's Kipuka database, a narrative report, and periodic updates and presentations as requested. Supports OHA's efforts to accurately account for lands "ceded" to the State of Hawaiʻi.		>FY26 BR3: Reallocate to supplement Crown and Government Land Inventory
6083	2026	930	TRUST	5100 RESEARCH & EVALUATION DIVISION DIRECTOR	CONTRACTS	57110-SERVICES ON A FEE BASIS	5100	100,000	100,000	100,000	-	Communications & Engagement Strategy Project FY26 (Planning): The Research & Evaluation Division will execute and oversee a market research study on behalf of, but in coordination with, the Communications Department. This study will assess public awareness, perceptions, and understanding of OHA's mission, programs, and initiatives among Hawaiʻi's population, including both Native Hawaiian and non-Native Hawaiian residents. This research shall include both quantitative polling and qualitative methods such as focus groups and interviews, and shall be used to inform and develop a culturally grounded, data-driven communications and engagement strategy. The findings will help OHA identify key messaging themes, target audiences, and opportunities to		
6091	2026	930	TRUST	5100 RESEARCH & EVALUATION DIVISION DIRECTOR	EQUIPMENT	53530-SUBSCRIPTION BASED IT AGREEMENTS (SBITAs)	5100	20,000	20,315	27,924	7,609	Web-based survey platform for OHA-wide use (to be managed by R&E)	> FY26BR1: DEC25: CORE 5100 5210 Reallocate funds	>FY26 BR3: Reallocate to support ongoing use of IT-based subscription
6103	2026	930	TRUST	5100 RESEARCH & EVALUATION DIVISION DIRECTOR	GRANTS	56530-GRANTS IN AID - COMMUNITY GRANTS	5100	250,000	250,000	250,000	-	Funding designated to support ʻAwaiaulu program activities in alignment with OHA's beneficiary-serving efforts to expand access to Hawaiian knowledge, train emerging leaders, and formalize succession planning, subject to procurement, reporting requirements, and approved scope of work.		
6138	2026	930	TRUST	5100 RESEARCH & EVALUATION DIVISION DIRECTOR	PROGRAM	53400-BOOKS & REFERENCE MATLS	5100	250	250	250	-	General topical references		
6139	2026	930	TRUST	5100 RESEARCH & EVALUATION DIVISION DIRECTOR	PROGRAM	53510-DUES	5100	300	300	300	-	R&E Director annual dues for Hawaii Pacific Evaluators Association ($40), American Evaluation Association ($250)		

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6140	2026	930	TRUST	5100 RESEARCH & EVALUATION DIVISION DIRECTOR	PROGRAM	53520-OFFICE SUBSCRIPTIONS	5100	150	150	150	-	Papakilo: Newspapers.com subscription		
6143	2026	930	TRUST	5100 RESEARCH & EVALUATION DIVISION DIRECTOR	PROGRAM	53910-PRINTING	5100	1,000	300	300	-	Printing external reports as needed (Reearch Systems materials, 'Imi Pono, etc.)	> FY26BR1: NOV25: Reallocate 5100 to 5210 SBIT	
6150	2026	930	TRUST	5100 RESEARCH & EVALUATION DIVISION DIRECTOR	PROGRAM	57250-SEMINAR & CONFERENCE FEES	5100	4,640	4,640	4,640	-	R&E Director conference/training fees for Hawai'i-Pacific Evaluators Association ($100), Council for Native Hawaiian Advancement ($225), American Evaluators Association ($600), and other research related trainings/conferences ($600). Research Systems Administrators conference/training fees for data sovereignty and archives conferences/ trainings ($1,500 x 2 RSA positions)		
6151	2026	930	TRUST	5100 RESEARCH & EVALUATION DIVISION DIRECTOR	PROGRAM	57255-CONFERENCES, MEETINGS, EVENTS-ORG BY OHA	5100	15,000	15,000	13,676	(1,324)	Support for Kūkulu Kumuhana Native Hawaiian Wellbeing Framework Annual Convening including venue ($4,500) and food ($3,000), Support for Data Sovereignty/Intellectual property rights Workshop including venue ($4,500) and food ($3,000). Additional funding provided by Kamehameha Schools and Lili'uokalani Trust.		>FY26 BR3: Reallocate to support ongoing use of IT-based subscription
6156	2026	930	TRUST	5100 RESEARCH & EVALUATION DIVISION DIRECTOR	TRAVEL	54130-PARKING	5100	3,050	-	-	-	5100 RESEARCH & EVALUATION DIVISION DIRECTOR TRAVEL	> FY26BR1: 5100 Admin Travel centralized in 8400 Ops	
6157	2026	930	TRUST	5100 RESEARCH & EVALUATION DIVISION DIRECTOR	TRAVEL	54260-TRANSPORTATION - IN STATE	5100	1,600	-	-	-	5100 RESEARCH & EVALUATION DIVISION DIRECTOR TRAVEL	> FY26BR1: 5100 Admin Travel centralized in 8400 Ops	
6158	2026	930	TRUST	5100 RESEARCH & EVALUATION DIVISION DIRECTOR	TRAVEL	54310-SUBSISTENCE - IN STATE	5100	5,230	-	-	-	5100 RESEARCH & EVALUATION DIVISION DIRECTOR TRAVEL	> FY26BR1: 5100 Admin Travel centralized in 8400 Ops	
6159	2026	930	TRUST	5100 RESEARCH & EVALUATION DIVISION DIRECTOR	TRAVEL	54460-TRANSPORTATION - OUT OF STATE	5100	12,600	-	-	-	5100 RESEARCH & EVALUATION DIVISION DIRECTOR TRAVEL	> FY26BR1: 5100 Admin Travel centralized in 8400 Ops	
6160	2026	930	TRUST	5100 RESEARCH & EVALUATION DIVISION DIRECTOR	TRAVEL	54510-SUBSISTENCE - OUT OF STATE	5100	19,445	-	-	-	5100 RESEARCH & EVALUATION DIVISION DIRECTOR TRAVEL	> FY26BR1: 5100 Admin Travel centralized in 8400 Ops	
6164	2026	930	TRUST	5100 RESEARCH & EVALUATION DIVISION DIRECTOR	TRAVEL	54610-CAR RENTAL - IN STATE	5100	3,200	-	-	-	5100 RESEARCH & EVALUATION DIVISION DIRECTOR TRAVEL	> FY26BR1: 5100 Admin Travel centralized in 8400 Ops	

ATTACHMENT #3

A	B	C	D	E	J	K	M	N.FY26 Original	N.1	N.3	N.4	V.ORIGINAL	V.1	V.2
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
6165	2026	930	TRUST	5100 RESEARCH & EVALUATION DIVISION DIRECTOR	TRAVEL	54620-CAR RENTAL - OUT OF STATE	5100	3,970	-	-	-	5100 RESEARCH & EVALUATION DIVISION DIRECTOR TRAVEL	> FY26BR1: 5100 Admin Travel centralized in 8400 Ops	
6270	2026	930	TRUST	5210 RESEARCH PROGRAM	PERSONNEL & FRINGE	52100-SALARIES	5210	588,912	449,576	449,576	-	(Department) Salary and Wages	> FY26BR1: PERSONNEL: Align to Actuals	-
6271	2026	930	TRUST	5210 RESEARCH PROGRAM	PERSONNEL & FRINGE	52300-OVERTIME	5210	-	10,000	6,000	(4,000)	Use of overtime funds is limited to essential operational needs and requires prior written approval from the CEO. All requests must be documented, justified, and reported quarterly to ensure alignment with budget and priorities.	> FY26BR1: PERSONNEL: Align to Actuals	>FY26 BR3: PERSONNEL: Align to Preliminary Actuals
6271.P1	2026	930	TRUST	5210 RESEARCH PROGRAM	PERSONNEL & FRINGE	52070-VACATION TRANSFERS AND PAYOUTS	5210	-	3,000	3,000	-	N/A	> FY26BR1: PERSONNEL: Align to Actuals	
6272	2026	930	TRUST	5210 RESEARCH PROGRAM	PERSONNEL & FRINGE	57000-FRINGE BENEFITS	5210	378,379	273,620	283,620	10,000	(Department) Fringe Benefits	> FY26BR1: PERSONNEL: Align to Actuals	>FY26 BR3: PERSONNEL: Align to Preliminary Actuals
6288	2026	930	TRUST	5210 RESEARCH PROGRAM	EQUIPMENT	53530-SUBSCRIPTION BASED IT AGREEMENTS (SBITAs)	5210	5,300	6,000	6,000	-	SAS (Statistical Analysis System) Licenses for 2 R&E Program staff @$2500 ea	> FY26BR1: NOV25: Reallocate 5100 to 5210 SBIT	
6324	2026	930	TRUST	5210 RESEARCH PROGRAM	OVERHEAD	54150-PARKING VALIDATIONS	5210	150	150	50	(100)	Parking reimbursements for meetings, events, conferences, etc. attended by R&E Program		>FY26 BR3: Reallocate to support ongoing use of IT-based subscription (Survey Monkey)
6338	2026	930	TRUST	5210 RESEARCH PROGRAM	PROGRAM	53400-BOOKS & REFERENCE MATLS	5210	250	160	160	-	General topical references	> FY26BR1: DEC25: CORE 5100 5210 Reallocate funds	
6339	2026	930	TRUST	5210 RESEARCH PROGRAM	PROGRAM	53510-DUES	5210	800	800	800	-	R&E Program dues for Hawaiʻi-Pacific Evaluation Association ($40 x 6), American Evaluation Association ($175 x 3)		
6340	2026	930	TRUST	5210 RESEARCH PROGRAM	PROGRAM	53520-OFFICE SUBSCRIPTIONS	5210	225	-	-	-	JSTOR (Journal Storage) Annual Account- Digital library access to academic journals, books, and other resources	> FY26BR1: DEC25: CORE 5100 5210 Reallocate funds	

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ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
6350	2026	930	TRUST	5210 RESEARCH PROGRAM	PROGRAM	57250-SEMINAR & CONFERENCE FEES	5210	5,000	5,000	4,815	(185)	R&E Program (1 mgr, 5 analysts) conference/training fees for Hawai'i-Pacific Evaluation Association ($100 x 6), Council for Native Hawaiian Advancement ($225 x 1 Mrg), American Evaluation Association ($600 x 1), Participant Identification Centres ($100 x 2) and other R&E related conferences ($500 x 6)		>FY26 BR3: Reallocate to support ongoing use of IT-based subscription (Survey Monkey)
6356	2026	930	TRUST	5210 RESEARCH PROGRAM	TRAVEL	54130-PARKING	5210	1,300	-	-	-	5210 RESEARCH PROGRAM TRAVEL	> FY26BR1: 5210 Admin Travel centralized in 8400 Ops	
6357	2026	930	TRUST	5210 RESEARCH PROGRAM	TRAVEL	54260-TRANSPORTATION - IN STATE	5210	1,000	-	-	-	5210 RESEARCH PROGRAM TRAVEL	> FY26BR1: 5210 Admin Travel centralized in 8400 Ops	
6358	2026	930	TRUST	5210 RESEARCH PROGRAM	TRAVEL	54310-SUBSISTENCE - IN STATE	5210	1,310	-	-	-	5210 RESEARCH PROGRAM TRAVEL	> FY26BR1: 5210 Admin Travel centralized in 8400 Ops	
6359	2026	930	TRUST	5210 RESEARCH PROGRAM	TRAVEL	54460-TRANSPORTATION - OUT OF STATE	5210	5,600	-	-	-	5210 RESEARCH PROGRAM TRAVEL	> FY26BR1: 5210 Admin Travel centralized in 8400 Ops	
6360	2026	930	TRUST	5210 RESEARCH PROGRAM	TRAVEL	54510-SUBSISTENCE - OUT OF STATE	5210	7,820	-	-	-	5210 RESEARCH PROGRAM TRAVEL	> FY26BR1: 5210 Admin Travel centralized in 8400 Ops	
6364	2026	930	TRUST	5210 RESEARCH PROGRAM	TRAVEL	54610-CAR RENTAL - IN STATE	5210	1,120	-	-	-	5210 RESEARCH PROGRAM TRAVEL	> FY26BR1: 5210 Admin Travel centralized in 8400 Ops	
6365	2026	930	TRUST	5210 RESEARCH PROGRAM	TRAVEL	54620-CAR RENTAL - OUT OF STATE	5210	1,560	-	-	-	5210 RESEARCH PROGRAM TRAVEL	> FY26BR1: 5210 Admin Travel centralized in 8400 Ops	
6470	2026	930	TRUST	6100 ADVOCACY DIVISION DIRECTOR (CHIEF ADVOCATE)	PERSONNEL & FRINGE	52100-SALARIES	6100	180,942	181,942	181,942	-	(Department) Salary and Wages	> FY26BR1: PERSONNEL: Align to Actuals	
6471	2026	930	TRUST	6100 ADVOCACY DIVISION DIRECTOR (CHIEF ADVOCATE)	PERSONNEL & FRINGE	52300-OVERTIME	6100	-	-	-	-	Use of overtime funds is limited to essential operational needs and requires prior written approval from the CEO. All requests must be documented, justified, and reported quarterly to ensure alignment with budget and priorities.		
6472	2026	930	TRUST	6100 ADVOCACY DIVISION DIRECTOR (CHIEF ADVOCATE)	PERSONNEL & FRINGE	57000-FRINGE BENEFITS	6100	116,256	111,256	111,256	-	(Department) Fringe Benefits	> FY26BR1: PERSONNEL: Align to Actuals	

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A	B	C	D	E	J	K	M	N.FY26 Original	N.1	N.3	N.4	V.ORIGINAL	V.1	V.2
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
6475	2026	930	TRUST	6100 ADVOCACY DIVISION DIRECTOR (CHIEF ADVOCATE)	CONTRACTS	57110-SERVICES ON A FEE BASIS	6100	80,000	80,000	80,000	-	Facilitator to support Burial Sites Working Group (help OHA fill IBC and community seats, schedule meetings among 14 members, submit information requests to members and compile responses, note take and facilitate meetings, draft reports for WG review)		
6483	2026	930	TRUST	6100 ADVOCACY DIVISION DIRECTOR (CHIEF ADVOCATE)	EQUIPMENT	53530-SUBSCRIPTION BASED IT AGREEMENTS (SBITAs)	6100	11,000	11,000	11,000	-	Subscription for online platform for tracking legislation/bills at the state capitol/Honolulu & Hawaii Island County Councils		
6484	2026	930	TRUST	6100 ADVOCACY DIVISION DIRECTOR (CHIEF ADVOCATE)	EQUIPMENT	53530-SUBSCRIPTION BASED IT AGREEMENTS (SBITAs)	6100	7,000	7,000	7,000	-	Subscription renewal of Westlaw (legal research platform)		
6515	2026	930	TRUST	6100 ADVOCACY DIVISION DIRECTOR (CHIEF ADVOCATE)	OVERHEAD	53200-OTHER SUPPLIES	6100	500	500	500	-	Out of office research costs for testimony and policy development e.g. copy cards @ library and archives		
6519	2026	930	TRUST	6100 ADVOCACY DIVISION DIRECTOR (CHIEF ADVOCATE)	OVERHEAD	54150-PARKING VALIDATIONS	6100	600	600	600	-			
6533	2026	930	TRUST	6100 ADVOCACY DIVISION DIRECTOR (CHIEF ADVOCATE)	PROGRAM	53400-BOOKS & REFERENCE MATLS	6100	1,500	1,500	1,500	-	Policy publications for testimony research (some online resources for data etc. are a pay per article service)		
6538	2026	930	TRUST	6100 ADVOCACY DIVISION DIRECTOR (CHIEF ADVOCATE)	PROGRAM	53910-PRINTING	6100	500	500	500	-	Emergency printing budget for out of office events including legislative events		
6544	2026	930	TRUST	6100 ADVOCACY DIVISION DIRECTOR (CHIEF ADVOCATE)	PROGRAM	57250-SEMINAR & CONFERENCE FEES	6100	2,500	2,500	2,500	-	Attendance at professional networking, training, and organizing events 1 Director @ $2500		
6551	2026	930	TRUST	6100 ADVOCACY DIVISION DIRECTOR (CHIEF ADVOCATE)	TRAVEL	54260-TRANSPORTATION - IN STATE	6100	5,000	-	-	-	6100 ADVOCACY DIVISION DIRECTOR (CHIEF ADVOCATE) TRAVEL	> FY26BR1: 6100 Admin Travel centralized in 8400 Ops	

A	B	C	D	E	J	K	M	N.FY26 Original	N.1	N.3	N.4	V.ORIGINAL	V.1	V.2
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
6552	2026	930	TRUST	6100 ADVOCACY DIVISION DIRECTOR (CHIEF ADVOCATE)	TRAVEL	54310-SUBSISTENCE - IN STATE	6100	2,980	-	-	-	6100 ADVOCACY DIVISION DIRECTOR (CHIEF ADVOCATE) TRAVEL	> FY26BR1: 6100 Admin Travel centralized in 8400 Ops	
6558	2026	930	TRUST	6100 ADVOCACY DIVISION DIRECTOR (CHIEF ADVOCATE)	TRAVEL	54610-CAR RENTAL - IN STATE	6100	4,160	-	-	-	6100 ADVOCACY DIVISION DIRECTOR (CHIEF ADVOCATE) TRAVEL	> FY26BR1: 6100 Admin Travel centralized in 8400 Ops	
6660	2026	930	TRUST	6200 WDC BUREAU	PERSONNEL & FRINGE	52100-SALARIES	6200	130,260	53,755	53,755	-	(Department) Salary and Wages	> FY26BR1: PERSONNEL: Align to Actuals	
6661	2026	930	TRUST	6200 WDC BUREAU	PERSONNEL & FRINGE	52300-OVERTIME	6200	-	-	-	-	Use of overtime funds is limited to essential operational needs and requires prior written approval from the CEO. All requests must be documented, justified, and reported quarterly to ensure alignment with budget and priorities.		
6662	2026	930	TRUST	6200 WDC BUREAU	PERSONNEL & FRINGE	57000-FRINGE BENEFITS	6200	83,693	32,770	32,770	-	(Department) Fringe Benefits	> FY26BR1: PERSONNEL: Align to Actuals	
6850	2026	930	TRUST	6410 COMPLIANCE ENFORCEMENT	PERSONNEL & FRINGE	52100-SALARIES	6410	424,200	374,200	374,200	-	(Department) Salary and Wages	> FY26BR1: PERSONNEL: Align to Actuals	-
6851	2026	930	TRUST	6410 COMPLIANCE ENFORCEMENT	PERSONNEL & FRINGE	52300-OVERTIME	6410	-	3,000	4,000	1,000	Use of overtime funds is limited to essential operational needs and requires prior written approval from the CEO. All requests must be documented, justified, and reported quarterly to ensure alignment with budget and priorities.	> FY26BR1: PERSONNEL: Align to Actuals	>FY26 BR3: PERSONNEL: Align to Preliminary Actuals
6851.P1	2026	930	TRUST	6410 COMPLIANCE ENFORCEMENT	PERSONNEL & FRINGE	52070-VACATION TRANSFERS AND PAYOUTS	6410	-	32,000	32,000	-	N/A	> FY26BR1: PERSONNEL: Align to Actuals	
6852	2026	930	TRUST	6410 COMPLIANCE ENFORCEMENT	PERSONNEL & FRINGE	57000-FRINGE BENEFITS	6410	272,551	227,549	227,549	-	(Department) Fringe Benefits	> FY26BR1: PERSONNEL: Align to Actuals	
6858	2026	930	TRUST	6410 COMPLIANCE ENFORCEMENT	CONTRACTS	57110-SERVICES ON A FEE BASIS	6410	30,000	30,000	-	(30,000)	Contracted hydrologist to consult and support compliance-related work ($30k)		>FY26 BR3: Reallocate per BOT 26-06: Approval of the use of up to $250,000 to fund a statewide, primetime-broadcast Primary Debate on July 20, 2026

A	B	C	D	E	J	K	M	N.FY26 Original	N.1	N.3	N.4	V.ORIGINAL	V.1	V.2
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
6859	2026	930	TRUST	6410 COMPLIANCE ENFORCEMENT	CONTRACTS	57110-SERVICES ON A FEE BASIS	6410	20,000	20,000	20,000	-	Contract for iwi kupuna and compliance consultant ($20k)		
6899	2026	930	TRUST	6410 COMPLIANCE ENFORCEMENT	OVERHEAD	53200-OTHER SUPPLIES	6410	25,000	25,000	25,000	-	Bolts of unbleached muslin for repatriation of 3,000 iwi expected FY26 for return to O'ahu site (since 1998)		
6917	2026	930	TRUST	6410 COMPLIANCE ENFORCEMENT	PROGRAM	53400-BOOKS & REFERENCE MATLS	6410	2,500	2,500	2,500	-	Purchase of studies, reports, other resources to support compliance work and reviews		
6922	2026	930	TRUST	6410 COMPLIANCE ENFORCEMENT	PROGRAM	53910-PRINTING	6410	5,000	5,000	5,000	-	Special Printing for island burial council (IBC) Training Materials (Manuals, References, etc.) ($1000 per IBC)		
6929	2026	930	TRUST	6410 COMPLIANCE ENFORCEMENT	PROGRAM	57250-SEMINAR & CONFERENCE FEES	6410	7,500	7,500	7,500	-	Attendance at professional networking, training, and organizing events ($1,500 x 5 staff)		
6930	2026	930	TRUST	6410 COMPLIANCE ENFORCEMENT	PROGRAM	57255-CONFERENCES, MEETINGS, EVENTS-ORG BY OHA	6410	13,000	13,000	13,000	-	Bi-annual training sessions for the 5 island burial councils (1,000 per training session for venue, food, printed materials, etc.=$10,000) + $500 per potential inadvertent discovery community meeting like Naue ($500 x six potential meetings for 3 different discoveries =$3,000)		
6936	2026	930	TRUST	6410 COMPLIANCE ENFORCEMENT	TRAVEL	54260-TRANSPORTATION - IN STATE	6410	4,400	-	-	-	6410 COMPLIANCE ENFORCEMENT TRAVEL	> FY26BR1: 6410 Admin Travel centralized in 8400 Ops	
6937	2026	930	TRUST	6410 COMPLIANCE ENFORCEMENT	TRAVEL	54310-SUBSISTENCE - IN STATE	6410	5,250	-	-	-	6410 COMPLIANCE ENFORCEMENT TRAVEL	> FY26BR1: 6410 Admin Travel centralized in 8400 Ops	
6938	2026	930	TRUST	6410 COMPLIANCE ENFORCEMENT	TRAVEL	54520-PARKING-REPATRIATION	6410	0	-	-	-			

A	B	C	D	E	J	K	M	N.FY26 Original	N.1	N.3	N.4	V.ORIGINAL	V.1	V.2
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
6939	2026	930	TRUST	6410 COMPLIANCE ENFORCEMENT	TRAVEL	54530-TRANSPORTATION - REPATRATION	6410	3,000	-	-	-	The Compliance Archaeologist, in coordination with the Director of Advocacy and the Chairperson of the Board of Trustees, shall ensure that OHA's Standard Operating Procedures (SOPs) are updated to reflect all requirements for repatriation events. Additionally, Memoranda of Understanding (MOUs) shall be established with all organizations partnering with OHA on repatriation efforts. The Board of Trustees must be notified within 60 days of any repatriation event, and the notification must include the names of all participants for whom OHA is providing funding. These requirements must be completed prior to any repatriation events scheduled for FY26 and FY27.	> FY26BR1: 6410 Admin Travel centralized in 8400 Ops	
6940	2026	930	TRUST	6410 COMPLIANCE ENFORCEMENT	TRAVEL	54540-SUBSISTENCE - REPATRIATION	6410	3,860	-	-	-	The Compliance Archaeologist, in coordination with the Director of Advocacy and the Chairperson of the Board of Trustees, shall ensure that OHA's Standard Operating Procedures (SOPs) are updated to reflect all requirements for repatriation events. Additionally, Memoranda of Understanding (MOUs) shall be established with all organizations partnering with OHA on repatriation efforts. The Board of Trustees must be notified within 60 days of any repatriation event, and the notification must include the names of all participants for whom OHA is providing funding. These requirements must be completed prior to any repatriation events scheduled for FY26 and FY27.	> FY26BR1: 6410 Admin Travel centralized in 8400 Ops	
6941	2026	930	TRUST	6410 COMPLIANCE ENFORCEMENT	TRAVEL	54550-CAR RENTAL - REPATRIATION	6410	160	-	-	-	The Compliance Archaeologist, in coordination with the Director of Advocacy and the Chairperson of the Board of Trustees, shall ensure that OHA's Standard Operating Procedures (SOPs) are updated to reflect all requirements for repatriation events. Additionally, Memoranda of Understanding (MOUs) shall be established with all organizations partnering with OHA on repatriation efforts. The Board of Trustees must be notified within 60 days of any repatriation event, and the notification must include the names of all participants for whom OHA is providing funding. These requirements must be completed prior to any repatriation events scheduled for FY26 and FY27.	> FY26BR1: 6410 Admin Travel centralized in 8400 Ops	

A	B	C	D	E	J	K	M	N.FY26 Original	N.1	N.3	N.4	V.ORIGINAL	V.1	V.2
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
6944	2026	930	TRUST	6410 COMPLIANCE ENFORCEMENT	TRAVEL	54560-TRANSPORTATION - INTERNATIONAL	6410	-	-	-	-	Move to new account code 54530: TRANSPORTATION - REPATRATION. The Compliance Archaeologist, in coordination with the Director of Advocacy and the Chairperson of the Board of Trustees, shall ensure that OHA's Standard Operating Procedures (SOPs) are updated to reflect all requirements for repatriation events. Additionally, Memoranda of Understanding (MOUs) shall be established with all organizations partnering with OHA on repatriation efforts. The Board of Trustees must be notified within 60 days of any repatriation event, and the notification must include the names of all participants for whom OHA is providing funding. These requirements must be completed prior to any repatriation events scheduled for FY26 and FY27.		
6945	2026	930	TRUST	6410 COMPLIANCE ENFORCEMENT	TRAVEL	54570-SUBSISTENCE - INTERNATIONAL	6410	-	-	-	-	Move to new account code 54540: SUBSISTENCE - REPATRATION. The Compliance Archaeologist, in coordination with the Director of Advocacy and the Chairperson of the Board of Trustees, shall ensure that OHA's Standard Operating Procedures (SOPs) are updated to reflect all requirements for repatriation events. Additionally, Memoranda of Understanding (MOUs) shall be established with all organizations partnering with OHA on repatriation efforts. The Board of Trustees must be notified within 60 days of any repatriation event, and the notification must include the names of all participants for whom OHA is providing funding. These requirements must be completed prior to any repatriation events scheduled for FY26 and FY27.		
6946	2026	930	TRUST	6410 COMPLIANCE ENFORCEMENT	TRAVEL	54580-CAR RENTAL - INTERNATIONAL	6410	-	-	-	-	Move to new account code 54550: CAR RENTAL - REPATRATION. The Compliance Archaeologist, in coordination with the Director of Advocacy and the Chairperson of the Board of Trustees, shall ensure that OHA's Standard Operating Procedures (SOPs) are updated to reflect all requirements for repatriation events. Additionally, Memoranda of Understanding (MOUs) shall be established with all organizations partnering with OHA on repatriation efforts. The Board of Trustees must be notified within 60 days of any repatriation event, and the notification must include the names of all participants for whom OHA is providing funding. These requirements must be completed prior to any		

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A	B	C	D	E	J	K	M	N.FY26 Original	N.1	N.3	N.4	V.ORIGINAL	V.1	V.2
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
6947	2026	930	TRUST	6410 COMPLIANCE ENFORCEMENT	TRAVEL	54610-CAR RENTAL - IN STATE	6410	2,720	-	-	-	6410 COMPLIANCE ENFORCEMENT TRAVEL	> FY26BR1: 6410 Admin Travel centralized in 8400 Ops	
6951	2026	930	TRUST	6410 COMPLIANCE ENFORCEMENT	TRAVEL	54830-OTHER TRAVEL INTERNATIONAL	6410	-	-	-	-	Move to new account code 54840: OTHER TRAVEL - REPATRATION. The Compliance Archaeologist, in coordination with the Director of Advocacy and the Chairperson of the Board of Trustees, shall ensure that OHA's Standard Operating Procedures (SOPs) are updated to reflect all requirements for repatriation events. [Administration Commitment] For each repatriation trip involving non-OHA travelers, a memorandum of agreement or understanding must be established no later than 60 days prior to departure. The MOA/MOU must identify all non-OHA participants, their roles and justification, and include provisions to protect OHA from liability and risk. Board of Trustees review and approval is required prior to trip commencement to ensure compliance and audit readiness. These		
6952	2026	930	TRUST	6410 COMPLIANCE ENFORCEMENT	TRAVEL	54840-OTHER TRAVEL-REPATRIATION	6410	34,779	-	-	-	The Compliance Archaeologist, in coordination with the Director of Advocacy and the Chairperson of the Board of Trustees, shall ensure that OHA's Standard Operating Procedures (SOPs) are updated to reflect all requirements for repatriation events. [Administration Commitment] For each repatriation trip involving non-OHA travelers, a memorandum of agreement or understanding must be established no later than 60 days prior to departure. The MOA/MOU must identify all non-OHA participants, their roles and justification, and include provisions to protect OHA from liability and risk. Board of Trustees review and approval is required prior to trip commencement to ensure compliance and audit readiness. These requirements must be completed prior to any repatriation events scheduled for FY26 and FY27.	> FY26BR1: 6410 Admin Travel centralized in 8400 Ops	
7050	2026	930	TRUST	6500 PUBLIC POLICY	PERSONNEL & FRINGE	52100-SALARIES	6500	589,680	457,228	457,228	-	(Department) Salary and Wages	> FY26BR1: PERSONNEL: Align to Actuals	
7051	2026	930	TRUST	6500 PUBLIC POLICY	PERSONNEL & FRINGE	52300-OVERTIME	6500	-	10,000	11,000	1,000	Use of overtime funds is limited to essential operational needs and requires prior written approval from the CEO. All requests must be documented, justified, and reported quarterly to ensure alignment with budget and priorities.	> FY26BR1: PERSONNEL: Align to Actuals	>FY26 BR3: PERSONNEL: Align to Preliminary Actuals
7052	2026	930	TRUST	6500 PUBLIC POLICY	PERSONNEL & FRINGE	57000-FRINGE BENEFITS	6500	378,874	278,039	278,039	-	(Department) Fringe Benefits	> FY26BR1: PERSONNEL: Align to Actuals	

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ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
7105	2026	930	TRUST	6500 PUBLIC POLICY	OVERHEAD	54150-PARKING VALIDATIONS	6500	1,500	1,500	1,500	-	Parking validation for leg & county councils hearings & community events ($10 x 30 events x 5 staff=$1,500)		
7119	2026	930	TRUST	6500 PUBLIC POLICY	PROGRAM	53400-BOOKS & REFERENCE MATLS	6500	2,000	2,000	2,000	-	Purchase of studies, reports, other resources for drafting informed, data-driven testimony		
7124	2026	930	TRUST	6500 PUBLIC POLICY	PROGRAM	53910-PRINTING	6500	2,500	2,500	2,500	-	OHA Policy Guides, Reports, Documents for distribution		
7125	2026	930	TRUST	6500 PUBLIC POLICY	PROGRAM	54010-ADVERTISING	6500	23,000	23,000	23,000	-	• OHA non-partisan public policy advertising and campaigns • Pae'aina-wide campaign to increase native Hawaiian vote and civic engagement		
7131	2026	930	TRUST	6500 PUBLIC POLICY	PROGRAM	57250-SEMINAR & CONFERENCE FEES	6500	10,500	10,500	10,500	-	Attendance at professional networking, training, and organizing events ($1,500x 7 staff)		
7132	2026	930	TRUST	6500 PUBLIC POLICY	PROGRAM	57255-CONFERENCES, MEETINGS, EVENTS-ORG BY OHA	6500	12,000	12,000	12,000	-	2 community empowerment events per six islands for 12 total events • 1st set of meetings RE: advocacy training and legislative priorities • 2nd set of meetings re: ocean policy and other topical trainings/forums		
7138	2026	930	TRUST	6500 PUBLIC POLICY	TRAVEL	54260-TRANSPORTATION - IN STATE	6500	2,800	-	-	-	6500 PUBLIC POLICY TRAVEL	> FY26BR1: 6500 Admin Travel centralized in 8400 Ops	
7139	2026	930	TRUST	6500 PUBLIC POLICY	TRAVEL	54310-SUBSISTENCE - IN STATE	6500	3,890	-	-	-	6500 PUBLIC POLICY TRAVEL	> FY26BR1: 6500 Admin Travel centralized in 8400 Ops	
7145	2026	930	TRUST	6500 PUBLIC POLICY	TRAVEL	54610-CAR RENTAL - IN STATE	6500	2,240	-	-	-	6500 PUBLIC POLICY TRAVEL	> FY26BR1: 6500 Admin Travel centralized in 8400 Ops	
7255	2026	203	FEDERAL	6600 PAPAHANAUMOKUAKEA	CONTRACTS	57110-SERVICES ON A FEE BASIS	6600	150,000	126,905	73,051	(53,854)	• $80K for CWG members to serve on specialty subcommittees • $20K for updated training video for cultural monitors and for permittees traveling to PMNM • $50K for continued contract for coordinator/facilitator to work with CWG	> FY26BR1: OCT25: Reallocate funds within 6600 PAPAHANAUMOKUAKEA for program needs	>FY26 BR3: Per BF #26-13: Approval of: (1) budget realignment and (2) distribution of funds to the Papahānaumokuākea Cultural Working Group through fiscal sponsor Nā Maka Onaona

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A	B	C	D	E	J	K	M	N.FY26 Original	N.1	N.3	N.4	V.ORIGINAL	V.1	V.2
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
7255.G1	2026	203	FEDERAL	6600 PAPAHANAUMO KUAKEA	GRANTS	56530-GRANTS IN AID - COMMUNITY GRANTS	6600			243,000	243,000			>FY26 BR3: Per BF #26-13: Approval of: (1) budget realignment and (2) distribution of funds to the Papahānaumokuākea Cultural Working Group through fiscal sponsor Nā Maka Onaona
7255.P1	2026	203	FEDERAL	6600 PAPAHANAUMO KUAKEA	PROGRAM	57255-CONFERENCES, MEETINGS, EVENTS-ORG BY OHA	6600	-	2,725	2,725	-	N/A	> FY26BR1: NOV25: Federal 6600 Papa Reallocate funds for conference	
7255.T1	2026	203	FEDERAL	6600 PAPAHANAUMO KUAKEA	TRAVEL	54810-OTHER TRAVEL - IN STATE	6600	-	20,370	1,788	(18,582)	N/A	> FY26BR1: OCT25: Reallocate funds within 6600 PAPAHANAUMOKUAKEA for program needs	>FY26 BR3: Per BF #26-13: Approval of: (1) budget realignment and (2) distribution of funds to the Papahānaumokuākea Cultural Working Group through fiscal sponsor Nā Maka Onaona
7432	2026	930	TRUST	6600 PAPAHANAUMO KUAKEA	PERSONNEL & FRINGE	52100-SALARIES	6600	130,260	84,721	84,721	-	(Department) Salary and Wages	> FY26BR1: PERSONNEL: Align to Actuals	
7433	2026	930	TRUST	6600 PAPAHANAUMO KUAKEA	PERSONNEL & FRINGE	52300-OVERTIME	6600	0	-	-	-	Use of overtime funds is limited to essential operational needs and requires prior written approval from the CEO. All requests must be documented, justified, and reported quarterly to ensure alignment with budget and priorities.		
7434	2026	930	TRUST	6600 PAPAHANAUMO KUAKEA	PERSONNEL & FRINGE	57000-FRINGE BENEFITS	6600	83,693	52,139	52,139	-	(Department) Fringe Benefits	> FY26BR1: PERSONNEL: Align to Actuals	
7442	2026	930	TRUST	7100 STRATEGY AND IMPLEMENTATION	PERSONNEL & FRINGE	52100-SALARIES	7100	206,904	194,904	194,904	-	(Department) Salary and Wages	> FY26BR1: PERSONNEL: Align to Actuals	
7443	2026	930	TRUST	7100 STRATEGY AND IMPLEMENTATION	PERSONNEL & FRINGE	52300-OVERTIME	7100	-	-	-	-	Use of overtime funds is limited to essential operational needs and requires prior written approval from the CEO. All requests must be documented, justified, and reported quarterly to ensure alignment with budget and priorities.		
7444	2026	930	TRUST	7100 STRATEGY AND IMPLEMENTATION	PERSONNEL & FRINGE	57000-FRINGE BENEFITS	7100	132,937	118,936	136,936	18,000	(Department) Fringe Benefits	> FY26BR1: PERSONNEL: Align to Actuals	>FY26 BR3: PERSONNEL: Align to Preliminary Actuals

A	B	C	D	E	J	K	M	N.FY26 Original	N.1	N.3	N.4	V.ORIGINAL	V.1	V.2
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
7447	2026	930	TRUST	7100 STRATEGY AND IMPLEMENTATION	CONTRACTS	57110-SERVICES ON A FEE BASIS	7100	210,000	210,000	210,000	-	Procure qualified vendor for the MIMO Data Dashboard that will be responsible for 1) design and develop the reporting platform via community-centered design, 2) data integration and mgmt, 3) reporting transparency and accountability, 4) reporting platform training and maintenance, 5) community tool kit and rollout support, 6) final transfer of files and ownership of platform to OHA S&I Team		
7455	2026	930	TRUST	7100 STRATEGY AND IMPLEMENTATION	EQUIPMENT	53530-SUBSCRIPTION BASED IT AGREEMENTS (SBITAs)	7100	2,376	2,376	2,376	-	Annual project management subscriptions at Pro or Business level: (just for Sr Dir and Admin)		
7487	2026	930	TRUST	7100 STRATEGY AND IMPLEMENTATION	OVERHEAD	53200-OTHER SUPPLIES	7100	6,000	6,000	6,000	-	Meeting materials and refreshments for 3 MiMO Data Dashboard rollout community engagement and training events - 1 per each of the three islands: O'ahu, Maui, Hawai'I Island for minimum 50 people per event ($6,000)		
7496	2026	930	TRUST	7100 STRATEGY AND IMPLEMENTATION	OVERHEAD	55640-RENTAL OF EQUIPMENT	7100	4,500	4,500	4,500	-	AV rental for 3 MiMO Data Dashboard rollout community engagement and training events - 1 per each of the three islands (O'ahu, Maui, Hawai'I Island) @ $1500 rental x 3 events = $4500		
7510	2026	930	TRUST	7100 STRATEGY AND IMPLEMENTATION	PROGRAM	53910-PRINTING	7100	1,250	1,250	1,250	-	Large banner printing of MiMO flow chart and dashboard reports		
7513	2026	930	TRUST	7100 STRATEGY AND IMPLEMENTATION	PROGRAM	55750-OTHER RENTALS	7100	6,000	6,000	6,000	-	Venue rental for MiMO Data Dashboard community rollout and training events; 3 events x $2,000 per event		
7519	2026	930	TRUST	7100 STRATEGY AND IMPLEMENTATION	PROGRAM	57256-CONFERENCES, MEETINGS, EVENTS-NOT ORG BY OHA	7100	3,190	3,190	3,190	-	Expenses related to Council of Native Hawaiian Advancement (CNHA) annual convention attendance in October 2025 in Tulalip, WA		
7524	2026	930	TRUST	7100 STRATEGY AND IMPLEMENTATION	TRAVEL	54260-TRANSPORTATION - IN STATE	7100	3,600	-	-	-	7100 STRATEGY AND IMPLEMENTATION TRAVEL	> FY26BR1: 7100 Admin Travel centralized in 8400 Ops	

A	B	C	D	E	J	K	M	N.FY26 Original	N.1	N.3	N.4	V.ORIGINAL	V.1	V.2
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
7525	2026	930	TRUST	7100 STRATEGY AND IMPLEMENTATION	TRAVEL	54310-SUBSISTENCE - IN STATE	7100	4,950	-	-	-	7100 STRATEGY AND IMPLEMENTATION TRAVEL	> FY26BR1: 7100 Admin Travel centralized in 8400 Ops	
7531	2026	930	TRUST	7100 STRATEGY AND IMPLEMENTATION	TRAVEL	54610-CAR RENTAL - IN STATE	7100	1,440	-	-	-	7100 STRATEGY AND IMPLEMENTATION TRAVEL	> FY26BR1: 7100 Admin Travel centralized in 8400 Ops	
7632	2026	930	TRUST	7110 EDUCATIONAL PATHWAYS	PERSONNEL & FRINGE	52100-SALARIES	7110	284,292	233,649	231,749	(1,900)	(Department) Salary and Wages	> FY26BR1: PERSONNEL: Align to Actuals	>FY26 BR3: PERSONNEL: Align to Preliminary Actuals
7633	2026	930	TRUST	7110 EDUCATIONAL PATHWAYS	PERSONNEL & FRINGE	52300-OVERTIME	7110	-	2,000	10,000	8,000	Use of overtime funds is limited to essential operational needs and requires prior written approval from the CEO. All requests must be documented, justified, and reported quarterly to ensure alignment with budget and priorities.	> FY26BR1: PERSONNEL: Align to Actuals	>FY26 BR3: PERSONNEL: Align to Preliminary Actuals
7634	2026	930	TRUST	7110 EDUCATIONAL PATHWAYS	PERSONNEL & FRINGE	57000-FRINGE BENEFITS	7110	182,659	142,259	142,259	-	(Department) Fringe Benefits	> FY26BR1: PERSONNEL: Align to Actuals	
7640	2026	930	TRUST	7110 EDUCATIONAL PATHWAYS	CONTRACTS	57110-SERVICES ON A FEE BASIS	7110	200,000	200,000	200,000	-	Includes professional services on a fee and project deliverables basis for the piloting of Cultural CTE (Curriculum Development and Implementation): Funds for 2 contractors to: 1) develop and implement culturally-grounded curricula in their respective CTE pathways; 2) coordinate logistics and subcontracts for hands-on learning experiences required to implement, 3) create and implement teacher professional development, 4) convene practitioners to develop culturally rigorous criteria for future teachers to be credentialed. In service of MiMO outcomes 1.2, 1.3, 2.3, 3.1, and 8.2		
7646	2026	930	TRUST	7110 EDUCATIONAL PATHWAYS	CONTRACTS	57110-SERVICES ON A FEE BASIS	7110	200,000	200,000	200,000	-	ʻAha ʻOpio 2026 - S&I in coordination with other PAIA divisions, and the BOT will plan, develop and execute ʻAha ʻOpio 2026 in the Summer of 2026 for 50 Native Hawaiian students who are in their Junior to Senior year in High School. It will take place on the island of Oʻahu and will include up to 20 chaperones, mentors and guest speakers. Draft agenda, curriculum and timeline will be completed by 12/31/25.		

A	B	C	D	E	J	K	M	N.FY26 Original	N.1	N.3	N.4	V.ORIGINAL	V.1	V.2
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
7647	2026	930	TRUST	7110 EDUCATIONAL PATHWAYS	CONTRACTS	57110-SERVICES ON A FEE BASIS	7110	35,000	-	-	-	Includes professional services on a fee and project deliverabes basis to contract a community educator and videographer for an Ahupuaʻa Moʻolelo project to: 1) coordinate logistics for kupuna oral history interviews, 2) conduct culturally appropriate oral history interviews, 3) complete edited video recordings to be shared online of all interviews. In service of MiMO outcomes 1.1, 1.2, 2.1, and 4.1	> FY26BR1: SEP25: Per BF 25-73: Reallocate funds within 7110: from Ahuapua'a Mo'olele ($30K) to Aloha Aina Leadership Award ($15,000) and Ola Ka 'I Event ($20,000)	
7652	2026	930	TRUST	7110 EDUCATIONAL PATHWAYS	CONTRACTS	57110-SERVICES ON A FEE BASIS	7110	100,000	100,000	100,000	-	MiMO 1.2 Grant funding for SATEP (Special Ed Add-a-Teaching-Field) tuition for beneficiary teachers willing to teach in HFCS or immersion- $4,000 towards program tuition for approx. 50 teachers		
7673	2026	930	TRUST	7110 EDUCATIONAL PATHWAYS	GRANTS	56530-GRANTS IN AID - COMMUNITY GRANTS	7110	310,000	310,000	310,000	-	Funding for Ka Haka ʻUla O Keʻelikōlani (University of Hawai'i Hilo's College of Hawaiian Language) Kahuawaiola (3-semester graduate certificate program, accredited by the World Indigenous Nations Higher Education Consortium): $200K per fiscal year for mentor stipends, materials/supplies, travel, and tuition support Hale Kuamo'o Hawaiian Language Center: $100K per fiscal year for student assistants, materials/supplies/travel, and website contracts		
7674	2026	930	TRUST	7110 EDUCATIONAL PATHWAYS	GRANTS	56530-GRANTS IN AID - COMMUNITY GRANTS	7110	210,000	210,000	210,000	-	OHA Washington DC Fellowship Program (Matching Funds w/NHO - $210,000): S&I in coordination with other PAIA and the BOT, will plan, develop, and execute this fellowship program. Starting in January 2026, OHA will provide up to 6 fully paid, 1-year fellowships in Washington DC in the Hawaiʻi CODEL offices or relevant congressional committees or government offices/agencies. Fellows will have completed their baccalaureate degree and must be of Native Hawaiian ancestry. Fellowship: $70K per fellow.		
7678	2026	930	TRUST	7110 EDUCATIONAL PATHWAYS	GRANTS	56530-GRANTS IN AID - COMMUNITY GRANTS	1100	250,000	250,000	250,000	-	Statewide and nationwide post-baccalaurate higher education scholarships for Native Hawaiian students.		

ATTACHMENT #3

A	B	C	D	E	J	K	M	N.FY26 Original	N.1	N.3	N.4	V.ORIGINAL	V.1	V.2
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
7678.G1	2026	930	TRUST	7110 EDUCATIONAL PATHWAYS	GRANTS	56530-GRANTS IN AID - COMMUNITY GRANTS	7110	-	35,000	35,000	-	N/A	> FY26BR1: SEP25: Per BF 25-73: Reallocate funds within 7110: from Ahuapua'a Mo'olele ($30K) to Aloha Aina Leadership Award ($15,000) and Ola Ka 'I Event ($20,000)	
7678.G2	2026	930	TRUST	7110 EDUCATIONAL PATHWAYS	GRANTS	56540-GRANTS IN AID LEVEL II GRANTS	7110	-	50,000	50,000	-	N/A	> FY26BR1: FEB26: CORE Per BF #26-03 KALO Ku'I Ka Lono Conference, Reallocate within 7110	
7691	2026	930	TRUST	7110 EDUCATIONAL PATHWAYS	OVERHEAD	53100-OFFICE SUPPLIES	7110	2,000	2,000	2,000	-	Office Supplies		
7696	2026	930	TRUST	7110 EDUCATIONAL PATHWAYS	OVERHEAD	54150-PARKING VALIDATIONS	7110	2,000	2,000	2,000	-	Mimo 2.1, 2.2, 2.3 Use of Na Lama Kukui for HFCS meetings x 10 parking validations @ $33.33 ave cost per validation x 6 meetings = $2,000 Total		
7709	2026	930	TRUST	7110 EDUCATIONAL PATHWAYS	PROGRAM	53300-PROMOTIONAL ITEMS	7110	5,000	5,000	5,000	-	MiMO 1.1 Educational Pathways-program specific items for event distribution for community and school engagement event materials - stickers, color crayons, temporary tattoos, OHA education-branded bags @ ave cost $500 for items x 10 events = $5,000 Total;		
7710	2026	930	TRUST	7110 EDUCATIONAL PATHWAYS	PROGRAM	53400-BOOKS & REFERENCE MATLS	7110	500	500	500	-	MiMO 1.2 ,1.3 Books and reference materials for S&I Education staff		
7715	2026	930	TRUST	7110 EDUCATIONAL PATHWAYS	PROGRAM	53910-PRINTING	7110	3,000	3,000	3,000	-	MiMO 1.1, 1.2, 1.3 Printing and processing costs for educational materials provided at no-cost and distributed at community/beneficiary events (ex. Ola Ka 'I coloring books, materials, educational worksheets - 2,000 items @ $1.50/ea = $3,000 total)		

A	B	C	D	E	J	K	M	N.FY26 Original	N.1	N.3	N.4	V.ORIGINAL	V.1	V.2
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
7722	2026	930	TRUST	7110 EDUCATIONAL PATHWAYS	PROGRAM	57250-SEMINAR & CONFERENCE FEES	7110	5,000	5,000	5,000	-	MiMO 1.1, 1.2, 1.3 Printing and processing costs for educational materials provided at no-cost and distributed at community/beneficiary events (ex. Ola Ka 'l coloring books, materials, educational worksheets - 2,000 items @ $1.50/ea = $3,000 total)		
7723	2026	930	TRUST	7110 EDUCATIONAL PATHWAYS	PROGRAM	57255-CONFERENCES, MEETINGS, EVENTS-ORG BY OHA	7110	1,000	1,000	1,000	-	MiMO 1.1, 1.2, 2.3 Monthly meetings (e.g. beneficiary-led inquiry, DOE Ofc of Talent Mgmt, OHE, Early Childhood Action Network, possibly ICM-related) with school and community partners (10 mtg x 10 ppl per mtg x $10 per person = $1,000)		
7724	2026	930	TRUST	7110 EDUCATIONAL PATHWAYS	PROGRAM	57255-CONFERENCES, MEETINGS, EVENTS-ORG BY OHA	7110	50,000	-	-	-	23rd Annual Ku'i i Ka Lono 2026 Indigenous Education Conference: The Senior Director of S&I and the Dir of Education and Cultural-Based Learning shall plan and execute the Kui'i i Ka Lono Indigenous Education Conference and present the proposed implementation plan to the Board of Trustees no later than October 1, 2025.	> FY26BR1: FEB26: CORE Per BF #26-03 KALO Ku'I Ka Lono Conference, Reallocate within 7110	
7725	2026	930	TRUST	7110 EDUCATIONAL PATHWAYS	PROGRAM	57256-CONFERENCES, MEETINGS, EVENTS-NOT ORG BY OHA	7110	2,000	2,000	2,000	-	MiMO 1.1, 1.2, 1.3 Non-OHA Meetings and Convenings (Co-hosting conf/mtg - ex. HPAC Conf ($2,000), Project 2025 Task Force (time and expertise), PACE Commission (Promoting Advancement of Civic Education) partnership and program coordination for		
7729	2026	930	TRUST	7110 EDUCATIONAL PATHWAYS	TRAVEL	54130-PARKING	7110	1,600	-	-	-	7110 EDUCATIONAL PATHWAYS TRAVEL	> FY26BR1: 7110 Admin Travel centralized in 8400 Ops	
7730	2026	930	TRUST	7110 EDUCATIONAL PATHWAYS	TRAVEL	54260-TRANSPORTATION - IN STATE	7110	3,200	-	-	-	7110 EDUCATIONAL PATHWAYS TRAVEL	> FY26BR1: 7110 Admin Travel centralized in 8400 Ops	
7731	2026	930	TRUST	7110 EDUCATIONAL PATHWAYS	TRAVEL	54310-SUBSISTENCE - IN STATE	7110	7,480	-	-	-	7110 EDUCATIONAL PATHWAYS TRAVEL	> FY26BR1: 7110 Admin Travel centralized in 8400 Ops	
7732	2026	930	TRUST	7110 EDUCATIONAL PATHWAYS	TRAVEL	54460-TRANSPORTATION - OUT OF STATE	7110	1,400	-	-	-	7110 EDUCATIONAL PATHWAYS TRAVEL	> FY26BR1: 7110 Admin Travel centralized in 8400 Ops	

A	B	C	D	E	J	K	M	N.FY26 Original	N.1	N.3	N.4	V.ORIGINAL	V.1	V.2
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
7733	2026	930	TRUST	7110 EDUCATIONAL PATHWAYS	TRAVEL	54510-SUBSISTENCE - OUT OF STATE	7110	1,525	-	-	-	7110 EDUCATIONAL PATHWAYS TRAVEL	> FY26BR1: 7110 Admin Travel centralized in 8400 Ops	
7737	2026	930	TRUST	7110 EDUCATIONAL PATHWAYS	TRAVEL	54610-CAR RENTAL - IN STATE	7110	3,840	-	-	-	7110 EDUCATIONAL PATHWAYS TRAVEL	> FY26BR1: 7110 Admin Travel centralized in 8400 Ops	
7738	2026	930	TRUST	7110 EDUCATIONAL PATHWAYS	TRAVEL	54620-CAR RENTAL - OUT OF STATE	7110	370	-	-	-	7110 EDUCATIONAL PATHWAYS TRAVEL	> FY26BR1: 7110 Admin Travel centralized in 8400 Ops	
7850	2026	930	TRUST	7120 ECONOMICS RESILIENCE	PERSONNEL & FRINGE	52100-SALARIES	7120	298,332	286,583	286,583	-	(Department) Salary and Wages	> FY26BR1: PERSONNEL: Align to Actuals	
7851	2026	930	TRUST	7120 ECONOMICS RESILIENCE	PERSONNEL & FRINGE	52300-OVERTIME	7120	-	-	-	-	Use of overtime funds is limited to essential operational needs and requires prior written approval from the CEO. All requests must be documented, justified, and reported quarterly to ensure alignment with budget and priorities.		
7851	2026	930	TRUST	7120 ECONOMICS RESILIENCE	PERSONNEL & FRINGE	52070-VACATION TRANSFERS AND PAYOUTS	7120		3,000	3,000	-		> FY26BR1: PERSONNEL: Align to Actuals	
7852	2026	930	TRUST	7120 ECONOMICS RESILIENCE	PERSONNEL & FRINGE	57000-FRINGE BENEFITS	7120	191,679	173,927	173,927	-	(Department) Fringe Benefits	> FY26BR1: PERSONNEL: Align to Actuals	
7856	2026	930	TRUST	7120 ECONOMICS RESILIENCE	CONTRACTS	57110-SERVICES ON A FEE BASIS	7120	115,000	115,000	115,000	-	Supports the Kūlia Workforce initiative by funding paid internship placements for 10–15 Native Hawaiian college students in FY26. Internships will focus on high-wage, high-growth sectors such as Computer Science, Ag-Tech, Clean Energy, and Biosecurity, with stipend levels based on placement complexity, duration, and location. Funding also supports employer and intern onboarding, partner coordination, and outcome tracking. OHA's ECON team leads project management and ensures alignment with MiMO Strategic Outcomes 7.3, 7.4, 8.1, and 8.2.		

A	B	C	D	E	J	K	M	N.FY26 Original	N.1	N.3	N.4	V.ORIGINAL	V.1	V.2
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
7857	2026	930	TRUST	7120 ECONOMICS RESILIENCE	CONTRACTS	57110-SERVICES ON A FEE BASIS	7120	360,000	360,000	360,000	-	Supports scholarship funding for two aligned workforce and enterprise development pathways under ECON's Kulana ʻĀina strategy. Prior to execution, the program shall be presented for final approval via Action Item to the Board of Trustees. [Administration commitment] Administration will prepare an Action Item that presents the Kulana Aina program and describes due diligence performed, including identifying potential 3rd party collaborators, subject to conflict of interest checks.. • 30 scholarships for advanced culinary training through the Culinary Institute of the Pacific (CIP) in collaboration with the Culinary Institute of America (CIA). This five-day intensive course, led by CIA faculty, strengthens technical skills, kitchen operations, and leadership capacity within Hawaiʻi's		
7858	2026	930	TRUST	7120 ECONOMICS RESILIENCE	CONTRACTS	57110-SERVICES ON A FEE BASIS	7120	110,000	110,000	110,000	-	Supports pilot launch of a financial readiness and entrepreneurship program under ECON's Kulana ʻĀina strategy in FY26. Prior to execution, the program shall be presented for final approval via Action Item to the Board of Trustees. [Administration commitment] Administration will prepare an Action Item that presents the Kulana Aina program and describes due diligence performed, including identifying potential 3rd party collaborators, subject to conflict of interest checks. Funds the co-design, development, and delivery of a		
7860	2026	930	TRUST	7120 ECONOMICS RESILIENCE	CONTRACTS	57110-SERVICES ON A FEE BASIS	7120	15,000	15,000	15,000	-	Project Management Software Consultant (OHA-wide): Consultant on retainer to provide organization-wide support for project management software implementation and optimization. Estimated at $125/hour for up to 10 hours per month over 12 months; total projected cost: $15,000.		

A	B	C	D	E	J	K	M	N.FY26 Original	N.1	N.3	N.4	V.ORIGINAL	V.1	V.2
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
7865	2026	930	TRUST	7120 ECONOMICS RESILIENCE	CONTRACTS	57110-SERVICES ON A FEE BASIS	7120	35,000	35,000	35,000	-	Supports the design and delivery of a pre-internship readiness series to prepare Native Hawaiian college students for placement in high-wage, high-growth sectors. Training will cover workplace fundamentals such as industry orientation, time management, communication, and digital tools. Funding covers program development, facilitation, and materials. ECON will lead co-design and project management, with feedback mechanisms for continuous improvement. Supports MiMO Strategic Outcomes 7.3, 7.4, 8.1, and 8.2.		
7889	2026	930	TRUST	7120 ECONOMICS RESILIENCE	GRANTS	56530-GRANTS IN AID - COMMUNITY GRANTS	7120	1,500,000	1,500,000	1,500,000	-	AHO (Access to Home Ownership) program: a deposit-backed pilot program designed to reduce barriers to home ownership for Native Hawaiians.		
7910	2026	930	TRUST	7120 ECONOMICS RESILIENCE	OVERHEAD	54150-PARKING VALIDATIONS	7120	150	150	150	-	Community and partner meetings @ $25 per parking validation x 6 mtgs. = $150 Total		
7935	2026	930	TRUST	7120 ECONOMICS RESILIENCE	PROGRAM	57240-OTHER EXPENSES	7120	600	600	600	-	ECON Activations: Estimated at $200 per instance for 3 activations. Funding supports culturally appropriate protocol (e.g., lei, opening practices), event supplies, signage, program materials, and logistical costs related to ECON's core tactics, including Financial Empowerment, Workforce Development, Entrepreneur Development, Creative Industries, Food Systems, and Regenerative Tourism.		
7936	2026	930	TRUST	7120 ECONOMICS RESILIENCE	PROGRAM	57250-SEMINAR & CONFERENCE FEES	7120	1,800	1,800	1,800	-	Certification for 3 staff (2 Strategy & Compliance, 1 Admin Assistant) in the monday.com project management platform (@ $600/person). Supports improved project execution, internal coordination, and performance management across teams.		
7946	2026	930	TRUST	7120 ECONOMICS RESILIENCE	TRAVEL	54130-PARKING	7120	1,300	-	-	-	7120 ECONOMICS RESILIENCE TRAVEL	> FY26BR1: 7120 Admin Travel centralized in 8400 Ops	

ATTACHMENT #3

A	B	C	D	E	J	K	M	N.FY26 Original	N.1	N.3	N.4	V.ORIGINAL	V.1	V.2
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
7947	2026	930	TRUST	7120 ECONOMICS RESILIENCE	TRAVEL	54260-TRANSPORTATION - IN STATE	7120	3,200	-	-	-	7120 ECONOMICS RESILIENCE TRAVEL	> FY26BR1: 7120 Admin Travel centralized in 8400 Ops	
7948	2026	930	TRUST	7120 ECONOMICS RESILIENCE	TRAVEL	54310-SUBSISTENCE - IN STATE	7120	9,540	-	-	-	7120 ECONOMICS RESILIENCE TRAVEL	> FY26BR1: 7120 Admin Travel centralized in 8400 Ops	
7949	2026	930	TRUST	7120 ECONOMICS RESILIENCE	TRAVEL	54460-TRANSPORTATION - OUT OF STATE	7120	1,400	-	-	-	7120 ECONOMICS RESILIENCE TRAVEL	> FY26BR1: 7120 Admin Travel centralized in 8400 Ops	
7950	2026	930	TRUST	7120 ECONOMICS RESILIENCE	TRAVEL	54510-SUBSISTENCE - OUT OF STATE	7120	1,525	-	-	-	7120 ECONOMICS RESILIENCE TRAVEL	> FY26BR1: 7120 Admin Travel centralized in 8400 Ops	
7954	2026	930	TRUST	7120 ECONOMICS RESILIENCE	TRAVEL	54610-CAR RENTAL - IN STATE	7120	3,040	-	-	-	7120 ECONOMICS RESILIENCE TRAVEL	> FY26BR1: 7120 Admin Travel centralized in 8400 Ops	
7955	2026	930	TRUST	7120 ECONOMICS RESILIENCE	TRAVEL	54620-CAR RENTAL - OUT OF STATE	7120	370	-	-	-	7120 ECONOMICS RESILIENCE TRAVEL	> FY26BR1: 7120 Admin Travel centralized in 8400 Ops	
8069	2026	930	TRUST	7130 HEALTH OUTCOMES	PERSONNEL & FRINGE	52100-SALARIES	7130	274,692	213,489	213,489	-	(Department) Salary and Wages	> FY26BR1: PERSONNEL: Align to Actuals	
8070	2026	930	TRUST	7130 HEALTH OUTCOMES	PERSONNEL & FRINGE	52300-OVERTIME	7130	-	8,000	8,000	-	Use of overtime funds is limited to essential operational needs and requires prior written approval from the CEO. All requests must be documented, justified, and reported quarterly to ensure alignment with budget and priorities.	> FY26BR1: PERSONNEL: Align to Actuals	
8070.P1	2026	930	TRUST	7130 HEALTH OUTCOMES	PERSONNEL & FRINGE	52070-VACATION TRANSFERS AND PAYOUTS	7130	-	3,000	3,000	-	N/A	> FY26BR1: PERSONNEL: Align to Actuals	
8071	2026	930	TRUST	7130 HEALTH OUTCOMES	PERSONNEL & FRINGE	57000-FRINGE BENEFITS	7130	176,491	130,017	130,017	-	(Department) Fringe Benefits	> FY26BR1: PERSONNEL: Align to Actuals	

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ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
8076	2026	930	TRUST	7130 HEALTH OUTCOMES	CONTRACTS	57110-SERVICES ON A FEE BASIS	7130	200,000	200,000	200,000	-	The Pu'uhonua Restorative Justice Program. Prior to execution, the program shall be presented for final approval via Action Item to the Board of Trustees. [Administration commitment] Administration will prepare an Action Item that presents the Pu'uhonua Restorative Justice program and describes due diligence performed, including identifying potential 3rd party collaborators, subject to conflict of interest checks. • Prog. Coord @ $100/hr x up to 1,000 hrs annually = $100K to oversee 1) Operationalize Pu'uhonua site(s); 2) Finalize practitioner contracts and deliverables, 3) Service delivery coordination, 4) Progress report and monitoring, 5) Partnership and stakeholder co-management, 6) Quarterly reports and presentations.		
8078	2026	930	TRUST	7130 HEALTH OUTCOMES	CONTRACTS	57110-SERVICES ON A FEE BASIS	7130	35,000	35,000	35,000	-	Develop a comprehensive curriculum to train law enforcement and professionals across a sampling of industries on the specific issues surrounding Missing and Murdered Native Hawaiian Women and Girls (MMNHWG) and sex trafficking.		
8079	2026	930	TRUST	7130 HEALTH OUTCOMES	CONTRACTS	57110-SERVICES ON A FEE BASIS	7130	50,000	-	-	-	Purchase Ki'i and Mea Kapu	> FY26BR1: DEC25: CORE 7130 HLTH - Per BF 25-97 Contracts to Grants	
8104	2026	930	TRUST	7130 HEALTH OUTCOMES	GRANTS	56530-GRANTS IN AID - COMMUNITY GRANTS	7130	668,800	668,800	668,800	-	Department of Native Hawaiian Health, John A. Burns School of Medicine, Kanaka ʻŌiwi physicians workforce development		
8104.G1	2026	930	TRUST	7130 HEALTH OUTCOMES	GRANTS	56530-GRANTS IN AID - COMMUNITY GRANTS	7130	-	50,000	50,000	-	N/A	> FY26BR1: DEC25: CORE 7130 HLTH - Per BF 25-97 Contracts to Grants	

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ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
8139	2026	930	TRUST	7130 HEALTH OUTCOMES	PROGRAM	53400-BOOKS & REFERENCE MATLS	7130	1,000	1,000	1,000	-	For the purchasing of various books and reference materials to assist in the development of strategies to assist the implementation of the MiMO Stategic Plan such as: - "Native Hawaiian Law: A Treatise" by Jonathan K. Osorio & Kapuaʻala Sproat - "Kapu Aloha: Hawaiian Wisdom for the Workplace" by Kumu Hula Leimomi R. Kawaiaea - "The Kingdom of Hawaiʻi" by Ralph S. Kuykendall - "'Āina: Through the Eyes of the Hawaiian People" by Mary Kawena Pukui - "The Hawaiian Way: Ancient Wisdom for Living in the Modern World" by Sonny Shimizu - "A Land of Our Own: The Politics of Hawaiian Land" by Donald R. Rubinstein - "Hoʻomana: The Art of Indigenous Hawaiian Healing" by Dr. Maka'ala Yates		
8158	2026	930	TRUST	7130 HEALTH OUTCOMES	TRAVEL	54110-MILEAGE	7130	66	-	-	-	7130 HEALTH OUTCOMES TRAVEL	> FY26BR1: 7130 Admin Travel centralized in 8400 Ops	
8159	2026	930	TRUST	7130 HEALTH OUTCOMES	TRAVEL	54130-PARKING	7130	1,800	-	-	-	7130 HEALTH OUTCOMES TRAVEL	> FY26BR1: 7130 Admin Travel centralized in 8400 Ops	
8160	2026	930	TRUST	7130 HEALTH OUTCOMES	TRAVEL	54260-TRANSPORTATION - IN STATE	7130	2,400	-	-	-	7130 HEALTH OUTCOMES TRAVEL	> FY26BR1: 7130 Admin Travel centralized in 8400 Ops	
8161	2026	930	TRUST	7130 HEALTH OUTCOMES	TRAVEL	54310-SUBSISTENCE - IN STATE	7130	4,000	-	-	-	7130 HEALTH OUTCOMES TRAVEL	> FY26BR1: 7130 Admin Travel centralized in 8400 Ops	
8162	2026	930	TRUST	7130 HEALTH OUTCOMES	TRAVEL	54460-TRANSPORTATION - OUT OF STATE	7130	5,600	-	-	-	7130 HEALTH OUTCOMES TRAVEL	> FY26BR1: 7130 Admin Travel centralized in 8400 Ops	
8163	2026	930	TRUST	7130 HEALTH OUTCOMES	TRAVEL	54510-SUBSISTENCE - OUT OF STATE	7130	6,560	-	-	-	7130 HEALTH OUTCOMES TRAVEL	> FY26BR1: 7130 Admin Travel centralized in 8400 Ops	
8167	2026	930	TRUST	7130 HEALTH OUTCOMES	TRAVEL	54610-CAR RENTAL - IN STATE	7130	1,760	-	-	-	7130 HEALTH OUTCOMES TRAVEL	> FY26BR1: 7130 Admin Travel centralized in 8400 Ops	
8168	2026	930	TRUST	7130 HEALTH OUTCOMES	TRAVEL	54620-CAR RENTAL - OUT OF STATE	7130	840	-	-	-	7130 HEALTH OUTCOMES TRAVEL	> FY26BR1: 7130 Admin Travel centralized in 8400 Ops	
8270	2026	930	TRUST	7140 QUALITY HOUSING	PERSONNEL & FRINGE	52100-SALARIES	7140	271,800	163,030	163,030	-	(Department) Salaries and Wages	> FY26BR1: PERSONNEL: Align to Actuals	

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ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
8271	2026	930	TRUST	7140 QUALITY HOUSING	PERSONNEL & FRINGE	52300-OVERTIME	7140	-	-	-	-	Use of overtime funds is limited to essential operational needs and requires prior written approval from the CEO. All requests must be documented, justified, and reported quarterly to ensure alignment with budget and priorities.		
8272	2026	930	TRUST	7140 QUALITY HOUSING	PERSONNEL & FRINGE	57000-FRINGE BENEFITS	7140	174,632	99,437	99,437	-	(Department) Fringe Benefits	> FY26BR1: PERSONNEL: Align to Actuals	
8300	2026	930	TRUST	7140 QUALITY HOUSING	GRANTS	56530-GRANTS IN AID - COMMUNITY GRANTS	1100	250,000	250,000	250,000	-	The Mālama Honua home improvement/renovation program is a statewide health and safety-focused home improvement/renovation program for Native Hawaiian homeowners who are otherwise ineligible for traditional loans due to income or credit limitations. Prior to execution, the program shall be presented for final approval via Action Item to the Budget and Finance Committee and the Board of Trustees. [Administration commitment] Administration will (1) coordinate with the BF Chair to develop the Malama Honua program and conduct due diligence, including identifying potential 3rd party collaborators, subject to conflict of interest checks and (2) ask DHHL to provide match funding or other collaboration toward the program. Eligible homeowners will be assessed based on		
8313	2026	930	TRUST	7140 QUALITY HOUSING	OVERHEAD	53100-OFFICE SUPPLIES	7140	2,700	2,700	2,700	-	Portable projector $1,000, portable hotspot @ $500, service for portable hotspot @ $1,000, laptop cases @ $100 x 2 = $3,700 total		
8332	2026	930	TRUST	7140 QUALITY HOUSING	PROGRAM	53400-BOOKS & REFERENCE MATLS	7140	1,000	1,000	1,000	-	To purchase various Housing books and reference materials to assist in strategy development. Purchase of (1) of each title in book form as many of these are not available in e-book to access online (e.g. "Native Hawaiian Law: A Treatise" by Jonathan K. Osorio & Kapuaʻala Sproat (est $100 ea), Indigenous Peoples and Real Estate Valuation (est. $80), Tribal Housing: Strategies for Building Homeownership in Native American Communities (est. 55) and other similar books, reference materials focused on Indigenous housing policy)		

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ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
8337	2026	930	TRUST	7140 QUALITY HOUSING	PROGRAM	53910-PRINTING	7140	2,300	2,300	2,300	-	For printing costs related to community events		
8344	2026	930	TRUST	7140 QUALITY HOUSING	PROGRAM	57250-SEMINAR & CONFERENCE FEES	7140	10,000	10,000	10,000	-	Conference fees for NAIHC Annual Convention & Tradeshow; World of Modular Annual Convention & Tradeshow, Annual Travois Conference, BIA Hawaii's BIG Home Building & Remodeling Show, and any other relevant housing, home financing, home building conferences, etc.		
8345	2026	930	TRUST	7140 QUALITY HOUSING	PROGRAM	57255-CONFERENCES, MEETINGS, EVENTS-ORG BY OHA	7140	25,000	25,000	25,000	-	OHA to host community engagement meetings hosted by partner organizations at 8 locations; $3,125 per meeting		
8347	2026	930	TRUST	7140 QUALITY HOUSING	PROGRAM	57256-CONFERENCES, MEETINGS, EVENTS-NOT ORG BY OHA	7140	25,000	25,000	25,000	-	OHA to support community engagement meetings hosted by partner organizations at 8 locations; $3,125 per meeting		
8351	2026	930	TRUST	7140 QUALITY HOUSING	TRAVEL	54130-PARKING	7140	600	-	-	-	7140 QUALITY HOUSING TRAVEL	> FY26BR1: 7140 Admin Travel centralized in 8400 Ops	
8352	2026	930	TRUST	7140 QUALITY HOUSING	TRAVEL	54260-TRANSPORTATION - IN STATE	7140	4,400	-	-	-	7140 QUALITY HOUSING TRAVEL	> FY26BR1: 7140 Admin Travel centralized in 8400 Ops	
8353	2026	930	TRUST	7140 QUALITY HOUSING	TRAVEL	54310-SUBSISTENCE - IN STATE	7140	1,980	-	-	-	7140 QUALITY HOUSING TRAVEL	> FY26BR1: 7140 Admin Travel centralized in 8400 Ops	
8354	2026	930	TRUST	7140 QUALITY HOUSING	TRAVEL	54460-TRANSPORTATION - OUT OF STATE	7140	5,600	-	-	-	7140 QUALITY HOUSING TRAVEL	> FY26BR1: 7140 Admin Travel centralized in 8400 Ops	
8355	2026	930	TRUST	7140 QUALITY HOUSING	TRAVEL	54510-SUBSISTENCE - OUT OF STATE	7140	6,030	-	-	-	7140 QUALITY HOUSING TRAVEL	> FY26BR1: 7140 Admin Travel centralized in 8400 Ops	
8359	2026	930	TRUST	7140 QUALITY HOUSING	TRAVEL	54610-CAR RENTAL - IN STATE	7140	3,520	-	-	-	7140 QUALITY HOUSING TRAVEL	> FY26BR1: 7140 Admin Travel centralized in 8400 Ops	
8360	2026	930	TRUST	7140 QUALITY HOUSING	TRAVEL	54620-CAR RENTAL - OUT OF STATE	7140	1,160	-	-	-	7140 QUALITY HOUSING TRAVEL	> FY26BR1: 7140 Admin Travel centralized in 8400 Ops	

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8456.C1	2026	930	TRUST	7170 MILITARY LEASE LAND INITIATIVE	CONTRACTS	57110-SERVICES ON A FEE BASIS	7170	-	410,570	410,570	-	N/A	> FY26BR1: FEB26: CORE Per BF 26-01 Military Lease Land - Program Code 7170 Add funds	
8456.P1	2026	930	TRUST	7170 MILITARY LEASE LAND INITIATIVE	PROGRAM	57255-CONFERENCES, MEETINGS, EVENTS-ORG BY OHA	7170	-	17,440	17,440	-	N/A	> FY26BR1: FEB26: CORE Per BF 26-01 Military Lease Land - Program Code 7170 Add funds	
8456.T1	2026	930	TRUST	7170 MILITARY LEASE LAND INITIATIVE	TRAVEL	54260-TRANSPORTATION - IN STATE	7170	-	15,505	15,505	-	N/A	> FY26BR1: FEB26: CORE Per BF 26-01 Military Lease Land - Program Code 7170 Add funds	
8456.T2	2026	930	TRUST	7170 MILITARY LEASE LAND INITIATIVE	TRAVEL	54310-SUBSISTENCE - IN STATE	7170	-	8,925	8,925	-	N/A	> FY26BR1: FEB26: CORE Per BF 26-01 Military Lease Land - Program Code 7170 Add funds	
8456.T3	2026	930	TRUST	7170 MILITARY LEASE LAND INITIATIVE	TRAVEL	54460-TRANSPORTATION - OUT OF STATE	7170	-	20,000	20,000	-	N/A	> FY26BR1: FEB26: CORE Per BF 26-01 Military Lease Land - Program Code 7170 Add funds	
8456.T4	2026	930	TRUST	7170 MILITARY LEASE LAND INITIATIVE	TRAVEL	54510-SUBSISTENCE - OUT OF STATE	7170	-	20,000	20,000	-	N/A	> FY26BR1: FEB26: CORE Per BF 26-01 Military Lease Land - Program Code 7170 Add funds	
8456.T5	2026	930	TRUST	7170 MILITARY LEASE LAND INITIATIVE	TRAVEL	54810-OTHER TRAVEL - IN STATE	7170	-	7,560	7,560	-	N/A	> FY26BR1: FEB26: CORE Per BF 26-01 Military Lease Land - Program Code 7170 Add funds	
8460	2026	930	TRUST	3800 GRANTS	PERSONNEL & FRINGE	52100-SALARIES	3800	614,437	529,272	529,272	-	(Department) Salaries and Wages	> FY26BR1: PERSONNEL: Align to Actuals	
8461	2026	930	TRUST	3800 GRANTS	PERSONNEL & FRINGE	52300-OVERTIME	3800	-	2,000	2,000	-	Use of overtime funds is limited to essential operational needs and requires prior written approval from the CEO. All requests must be documented, justified, and reported quarterly to ensure alignment with budget and priorities.	> FY26BR1: PERSONNEL: Align to Actuals	
8462	2026	930	TRUST	3800 GRANTS	PERSONNEL & FRINGE	57000-FRINGE BENEFITS	3800	394,780	322,560	322,560	-	(Department) Fringe Benefits	> FY26BR1: PERSONNEL: Align to Actuals	
8479	2026	930	TRUST	3800 GRANTS	EQUIPMENT	53530-SUBSCRIPTION BASED IT AGREEMENTS (SBITAs)	3800	16,000	14,000	7,788	(6,212)	Annual fee for grant management software	> FY26BR1: FEB26: CORE 3800 Grants Reallocate funds to cover Dues	>FY26 BR3: Reallocate surplus FY26 funds within Community Engagement Paia to cover Seminar & Conferences

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8498	2026	930	TRUST	3800 GRANTS	GRANTS	56530-GRANTS IN AID - COMMUNITY GRANTS	3800	176,500	176,500	176,500	-	Hakipuʻu Learning Center (Hawaiian-focused charter school) in Kāneʻohe, O'ahu (Programmatic or Faciity Funding) The Senior Director of S&I and the Grants Manager will oversee this grant to ensure compliance, requiring the grant recipient to submit semi-annual and final year-end expenditure reports. Additionally, assigned staff from the S&I Education Paia and Grants Paia will conduct quarterly in-person site visits to monitor compliance and strengthen relationships with school administration and staff.		
8499	2026	930	TRUST	3800 GRANTS	GRANTS	56530-GRANTS IN AID - COMMUNITY GRANTS	3800	176,500	176,500	176,500	-	Hālau Kū Māna (Hawaiian-focused charter school) in Makiki, O'ahu (Programmatic or Faciity Funding) The Senior Director of S&I and the Grants Manager will oversee this grant to ensure compliance, requiring the grant recipient to submit semi-annual and final year-end expenditure reports. Additionally, assigned staff from the S&I Education Paia and Grants Paia will conduct quarterly in-person site visits to monitor compliance and strengthen relationships with school administration and staff.		
8500	2026	930	TRUST	3800 GRANTS	GRANTS	56530-GRANTS IN AID - COMMUNITY GRANTS	3800	275,900	275,900	275,900	-	Ka Waihona o ka Naʻauao (Hawaiian-focused charter school) in Waiʻanae, O'ahu (Programmatic or Faciity Funding) The Senior Director of S&I and the Grants Manager will oversee this grant to ensure compliance, requiring the grant recipient to submit semi-annual and final year-end expenditure reports. Additionally, assigned staff from the S&I Education Paia and Grants Paia will conduct quarterly in-person site visits to monitor compliance and strengthen relationships with school administration and staff.		

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8501	2026	930	TRUST	3800 GRANTS	GRANTS	56530-GRANTS IN AID - COMMUNITY GRANTS	3800	274,300	274,300	274,300	-	Kamaile Academy (Hawaiian-focused charter school) in Waiʻanae, O'ahu (Programmatic or Faciity Funding) The Senior Director of S&I and the Grants Manager will oversee this grant to ensure compliance, requiring the grant recipient to submit semi-annual and final year-end expenditure reports. Additionally, assigned staff from the S&I Education Paia and Grants Paia will conduct quarterly in-person site visits to monitor compliance and strengthen relationships with school administration and staff.		
8502	2026	930	TRUST	3800 GRANTS	GRANTS	56530-GRANTS IN AID - COMMUNITY GRANTS	3800	176,500	176,500	176,500	-	Ke Kula ʻo Samuel M Kamakau (Hawaiian-focused charter school) in Kāneʻohe, O'ahu (Programmatic or Faciity Funding) The Senior Director of S&I and the Grants Manager will oversee this grant to ensure compliance, requiring the grant recipient to submit semi-annual and final year-end expenditure reports. Additionally, assigned staff from the S&I Education Paia and Grants Paia will conduct quarterly in-person site visits to monitor compliance and strengthen relationships with school administration and staff.		
8503	2026	930	TRUST	3800 GRANTS	GRANTS	56530-GRANTS IN AID - COMMUNITY GRANTS	3800	176,500	176,500	176,500	-	Mālama Hōnua (Hawaiian-focused charter school) in Waimānalo, O'ahu (Programmatic or Faciity Funding) The Senior Director of S&I and the Grants Manager will oversee this grant to ensure compliance, requiring the grant recipient to submit semi-annual and final year-end expenditure reports. Additionally, assigned staff from the S&I Education Paia and Grants Paia will conduct quarterly in-person site visits to monitor compliance and strengthen relationships with school administration and staff.		

A	B	C	D	E	J	K	M	N.FY26 Original	N.1	N.3	N.4	V.ORIGINAL	V.1	V.2
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
8504	2026	930	TRUST	3800 GRANTS	GRANTS	56530-GRANTS IN AID - COMMUNITY GRANTS	3800	176,500	176,500	176,500	-	Ka ʻUmeke Kāʻeo (Hawaiian-focused charter school) in Hilo, Hawai'i (Programmatic or Faciity Funding) The Senior Director of S&I and the Grants Manager will oversee this grant to ensure compliance, requiring the grant recipient to submit semi-annual and final year-end expenditure reports. Additionally, assigned staff from the S&I Education Paia and Grants Paia will conduct quarterly in-person site visits to monitor compliance and strengthen relationships with school administration and staff.		
8505	2026	930	TRUST	3800 GRANTS	GRANTS	56530-GRANTS IN AID - COMMUNITY GRANTS	3800	269,493	269,493	269,493	-	Kanu o ka ʻĀina (Hawaiian-focused charter school) in Waimea, Hawai'i (Programmatic or Faciity Funding) The Senior Director of S&I and the Grants Manager will oversee this grant to ensure compliance, requiring the grant recipient to submit semi-annual and final year-end expenditure reports. Additionally, assigned staff from the S&I Education Paia and Grants Paia will conduct quarterly in-person site visits to monitor compliance and strengthen relationships with school administration and staff.		
8506	2026	930	TRUST	3800 GRANTS	GRANTS	56530-GRANTS IN AID - COMMUNITY GRANTS	3800	176,500	176,500	176,500	-	Ke Ana Laʻahana (Hawaiian-focused charter school) in Hilo, Hawai'i (Programmatic or Faciity Funding) The Senior Director of S&I and the Grants Manager will oversee this grant to ensure compliance, requiring the grant recipient to submit semi-annual and final year-end expenditure reports. Additionally, assigned staff from the S&I Education Paia and Grants Paia will conduct quarterly in-person site visits to monitor compliance and strengthen relationships with school administration and staff.		

A	B	C	D	E	J	K	M	N.FY26 Original	N.1	N.3	N.4	V.ORIGINAL	V.1	V.2
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
8507	2026	930	TRUST	3800 GRANTS	GRANTS	56530-GRANTS IN AID - COMMUNITY GRANTS	3800	275,900	275,900	275,900	-	Ke Kula ʻo Nāwahīokalaniopuʻu (Hawaiian-focused charter school) in Keaʻau, Hawaiʻi (Programmatic or Faciity Funding) The Senior Director of S&I and the Grants Manager will oversee this grant to ensure compliance, requiring the grant recipient to submit semi-annual and final year-end expenditure reports. Additionally, assigned staff from the S&I Education Paia and Grants Paia will conduct quarterly in-person site visits to monitor compliance and strengthen relationships with school administration and staff.		
8508	2026	930	TRUST	3800 GRANTS	GRANTS	56530-GRANTS IN AID - COMMUNITY GRANTS	3800	176,500	176,500	176,500	-	Kua o Ka Lā (Hawaiian-focused charter school) in Pāhoa, Hawaiʻi (Programmatic or Faciity Funding) The Senior Director of S&I and the Grants Manager will oversee this grant to ensure compliance, requiring the grant recipient to submit semi-annual and final year-end expenditure reports. Additionally, assigned staff from the S&I Education Paia and Grants Paia will conduct quarterly in-person site visits to monitor compliance and strengthen relationships with school administration and staff.		
8509	2026	930	TRUST	3800 GRANTS	GRANTS	56530-GRANTS IN AID - COMMUNITY GRANTS	3800	176,500	176,500	176,500	-	Waimea Middle School (Hawaiian-focused charter school) in Waimea, Hawai'i (Programmatic or Faciity Funding) The Senior Director of S&I and the Grants Manager will oversee this grant to ensure compliance, requiring the grant recipient to submit semi-annual and final year-end expenditure reports. Additionally, assigned staff from the S&I Education Paia and Grants Paia will conduct quarterly in-person site visits to monitor compliance and strengthen relationships with school administration and staff.		

A	B	C	D	E	J	K	M	N.FY26 Original	N.1	N.3	N.4	V.ORIGINAL	V.1	V.2
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
8510	2026	930	TRUST	3800 GRANTS	GRANTS	56530-GRANTS IN AID - COMMUNITY GRANTS	3800	176,500	176,500	176,500	-	Kawaikini (Hawaiian-focused charter school) in Līhuʻe, Kauaʻi (Programmatic or Faciity Funding) The Senior Director of S&I and the Grants Manager will oversee this grant to ensure compliance, requiring the grant recipient to submit semi-annual and final year-end expenditure reports. Additionally, assigned staff from the S&I Education Paia and Grants Paia will conduct quarterly in-person site visits to monitor compliance and strengthen relationships with school administration and staff.		
8511	2026	930	TRUST	3800 GRANTS	GRANTS	56530-GRANTS IN AID - COMMUNITY GRANTS	3800	176,500	176,500	176,500	-	Kanuikapono (Hawaiian-focused charter school) in Anahola, Kauaʻi (Programmatic or Faciity Funding) The Senior Director of S&I and the Grants Manager will oversee this grant to ensure compliance, requiring the grant recipient to submit semi-annual and final year-end expenditure reports. Additionally, assigned staff from the S&I Education Paia and Grants Paia will conduct quarterly in-person site visits to monitor compliance and strengthen relationships with school administration and staff.		
8512	2026	930	TRUST	3800 GRANTS	GRANTS	56530-GRANTS IN AID - COMMUNITY GRANTS	3800	176,500	176,500	176,500	-	Ke Kula Niʻihau o Kekaha (Hawaiian-focused charter school) in Kekaha, Kauaʻi (Programmatic or Faciity Funding) The Senior Director of S&I and the Grants Manager will oversee this grant to ensure compliance, requiring the grant recipient to submit semi-annual and final year-end expenditure reports. Additionally, assigned staff from the S&I Education Paia and Grants Paia will conduct quarterly in-person site visits to monitor compliance and strengthen relationships with school administration and staff.		

ATTACHMENT #3

A	B	C	D	E	J	K	M	N.FY26 Original	N.1	N.3	N.4	V.ORIGINAL	V.1	V.2
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
8513	2026	930	TRUST	3800 GRANTS	GRANTS	56530-GRANTS IN AID - COMMUNITY GRANTS	3800	176,500	176,500	176,500	-	Kula Aupuni Niʻihau A Kahelelani Aloha (Hawaiian-focused charter school) in Kekaha, Kauaʻi (Programmatic or Faciity Funding) The Senior Director of S&I and the Grants Manager will oversee this grant to ensure compliance, requiring the grant recipient to submit semi-annual and final year-end expenditure reports. Additionally, assigned staff from the S&I Education Paia and Grants Paia will conduct quarterly in-person site visits to monitor compliance and strengthen relationships with school administration and staff.		
8514	2026	930	TRUST	3800 GRANTS	GRANTS	56530-GRANTS IN AID - COMMUNITY GRANTS	3800	176,500	176,500	176,500	-	Kualapuʻu Elementary (Hawaiian-focused charter school) in Kualapuʻu, Molokaʻi (Programmatic or Faciity Funding) The Senior Director of S&I and the Grants Manager will oversee this grant to ensure compliance, requiring the grant recipient to submit semi-annual and final year-end expenditure reports. Additionally, assigned staff from the S&I Education Paia and Grants Paia will conduct quarterly in-person site visits to monitor compliance and strengthen relationships with school administration and staff.		
8514.A1	2026	930	TRUST	3800 GRANTS	GRANTS	56530-GRANTS IN AID - COMMUNITY GRANTS	3800	-	135,100	135,100	-	N/A	> FY26BR1: BJE 26-11-05NOV25 Add Funds per BF 25-75: $135K Aina Aupuni	
8515	2026	930	TRUST	3800 GRANTS	GRANTS	56540-GRANTS IN AID LEVEL II GRANTS	3800	3,000,000	3,000,000	3,000,000	-	Debt service on Department of Hawaiian Home Lands (DHHL) bonds, ending 6/30/2031		
8517	2026	930	TRUST	3800 GRANTS	GRANTS	56560-GRANTS IN AID - SPONSORSHIPS	3800	635,000	635,000	635,000	-	Hoʻākoakoa Lāhui Event Sponsorships		

A	B	C	D	E	J	K	M	N.FY26 Original	N.1	N.3	N.4	V.ORIGINAL	V.1	V.2
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
8518	2026	930	TRUST	3800 GRANTS	GRANTS	56560-GRANTS IN AID - SPONSORSHIPS	3800	25,000	25,000	25,000	-	Merrie Monarch Hula Festival Must be a nonprofit, community-based organization in the State of Hawaiʻi verifiable by a required IRS letter of determination. Must complete the Office of Hawaiian Affairs' Hoʻākoakoa Lāhui event application. Must submit a certificate of vendor compliance. Must submit a W-9. Must comply with all HRS 10-17 requirements.		
8519	2026	930	TRUST	3800 GRANTS	GRANTS	56560-GRANTS IN AID - SPONSORSHIPS	3800	35,000	35,000	35,000	-	Council of Native Hawaiian Affairs Annual Convention Must be a nonprofit, community-based organization in the State of Hawaiʻi verifiable by a required IRS letter of determination. Must complete the Office of Hawaiian Affairs' Hoʻākoakoa Lāhui event application. Must submit a certificate of vendor compliance. Must submit a W-9. Must comply with all HRS 10-17 requirements.		
8520	2026	930	TRUST	3800 GRANTS	GRANTS	56560-GRANTS IN AID - SPONSORSHIPS	3800	10,000	10,000	10,000	-	Eddie Aikau Big Wave Invitational Must be a nonprofit, community-based organization in the State of Hawaiʻi verifiable by a required IRS letter of determination. Must complete the Office of Hawaiian Affairs' Hoʻākoakoa Lāhui event application. Must submit a certificate of vendor compliance. Must submit a W-9. Must comply with all HRS 10-17 requirements.		

A	B	C	D	E	J	K	M	N.FY26 Original	N.1	N.3	N.4	V.ORIGINAL	V.1	V.2
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
8521	2026	930	TRUST	3800 GRANTS	GRANTS	56560-GRANTS IN AID - SPONSORSHIPS	3800	10,000	10,000	10,000	-	Ke Ali`i Maka`ainana Hawaiian Civic Club - Washington, DC King Kamehameha Lei Draping Must be a nonprofit, community-based organization in the State of Hawai'i verifiable by a required IRS letter of determination. Must complete the Office of Hawaiian Affairs' Ho'ākoakoa Lāhui event application. Must submit a certificate of vendor compliance. Must submit a W-9. Must comply with all HRS 10-17 requirements.		
8522	2026	930	TRUST	3800 GRANTS	GRANTS	56560-GRANTS IN AID - SPONSORSHIPS	3800	15,000	15,000	15,000	-	'Iolani Palace - Queen Kapiolani Night Tours Must be a nonprofit, community-based organization in the State of Hawai'i verifiable by a required IRS letter of determination. Must complete the Office of Hawaiian Affairs' Ho'ākoakoa Lāhui event application. Must submit a certificate of vendor compliance. Must submit a W-9. Must comply with all HRS 10-17 requirements.		
8523	2026	930	TRUST	3800 GRANTS	GRANTS	56560-GRANTS IN AID - SPONSORSHIPS	3800	15,000	15,000	15,000	-	King Lunalilo Trust's Annual 'Aha 'Aina Hōuluulu Kālā no ka Lani Lunalilo Event Must be a nonprofit, community-based organization in the State of Hawai'i verifiable by a required IRS letter of determination. Must complete the Office of Hawaiian Affairs' Ho'ākoakoa Lāhui event application. Must submit a certificate of vendor compliance. Must submit a W-9. Must comply with all HRS 10-17 requirements.		

ATTACHMENT #3

A	B	C	D	E	J	K	M	N.FY26 Original	N.1	N.3	N.4	V.ORIGINAL	V.1	V.2
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
8524	2026	930	TRUST	3800 GRANTS	GRANTS	56560-GRANTS IN AID - SPONSORSHIPS	3800	15,000	15,000	15,000	-	ʻAha Pūnana Leo (Pūlama Mauli Ola) Must be a nonprofit, community-based organization in the State of Hawaiʻi verifiable by a required IRS letter of determination. Must complete the Office of Hawaiian Affairs' Hoʻākoakoa Lāhui event application. Must submit a certificate of vendor compliance. Must submit a W-9. Must comply with all HRS 10-17 requirements.		
8525	2026	930	TRUST	3800 GRANTS	GRANTS	56560-GRANTS IN AID - SPONSORSHIPS	3800	5,000	5,000	5,000	-	Gabby Pahinui Waimānalo Kanikapila Must be a nonprofit, community-based organization in the State of Hawaiʻi verifiable by a required IRS letter of determination. Must complete the Office of Hawaiian Affairs' Hoʻākoakoa Lāhui event application. Must submit a certificate of vendor compliance. Must submit a W-9. Must comply with all HRS 10-17 requirements.		
8526	2026	930	TRUST	3800 GRANTS	GRANTS	56560-GRANTS IN AID - SPONSORSHIPS	3800	15,000	15,000	15,000	-	Nā Hōkū Hanohano Awards Show Must be a nonprofit, community-based organization in the State of Hawaiʻi verifiable by a required IRS letter of determination. Must complete the Office of Hawaiian Affairs' Hoʻākoakoa Lāhui event application. Must submit a certificate of vendor compliance. Must submit a W-9. Must comply with all HRS 10-17 requirements.		
8527	2026	930	TRUST	3800 GRANTS	GRANTS	56560-GRANTS IN AID - SPONSORSHIPS	3800	15,000	15,000	15,000	-	Association of Hawaiian Civic Clubs Annual Convention Must be a nonprofit, community-based organization in the State of Hawaiʻi verifiable by a required IRS letter of determination. Must complete the Office of Hawaiian Affairs' Hoʻākoakoa Lāhui event application. Must submit a certificate of vendor compliance. Must submit a W-9. Must comply with all HRS 10-17 requirements.		

A	B	C	D	E	J	K	M	N.FY26 Original	N.1	N.3	N.4	V.ORIGINAL	V.1	V.2
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
8528	2026	930	TRUST	3800 GRANTS	GRANTS	56560-GRANTS IN AID - SPONSORSHIPS	3800	15,000	15,000	15,000	-	Sovereign Council of Hawaiian Homestead Associations Annual Convention Must be a nonprofit, community-based organization in the State of Hawaiʻi verifiable by a required IRS letter of determination. Must complete the Office of Hawaiian Affairs' Hoʻākoakoa Lāhui event application. Must submit a certificate of vendor compliance. Must submit a W-9. Must comply with all HRS 10-17 requirements.		
8529	2026	930	TRUST	3800 GRANTS	GRANTS	56560-GRANTS IN AID - SPONSORSHIPS	3800	15,000	15,000	15,000	-	Annual Queen Liliʻuokalani Keiki Hula Competition Must be a nonprofit, community-based organization in the State of Hawaiʻi verifiable by a required IRS letter of determination. Must complete the Office of Hawaiian Affairs' Hoʻākoakoa Lāhui event application. Must submit a certificate of vendor compliance. Must submit a W-9. Must comply with all HRS 10-17 requirements.		
8530	2026	930	TRUST	3800 GRANTS	GRANTS	56560-GRANTS IN AID - SPONSORSHIPS	3800	15,000	15,000	15,000	-	Prince Lot Hula Festival Must be a nonprofit, community-based organization in the State of Hawaiʻi verifiable by a required IRS letter of determination. Must complete the Office of Hawaiian Affairs' Hoʻākoakoa Lāhui event application. Must submit a certificate of vendor compliance. Must submit a W-9. Must comply with all HRS 10-17 requirements.		
8531	2026	930	TRUST	3800 GRANTS	GRANTS	56560-GRANTS IN AID - SPONSORSHIPS	3800	10,000	10,000	10,000	-	Native Hawaiian Chamber of Commerce Annual Convention Must be a nonprofit, community-based organization in the State of Hawaiʻi verifiable by a required IRS letter of determination. Must complete the Office of Hawaiian Affairs' Hoʻākoakoa Lāhui event application. Must submit a certificate of vendor compliance. Must submit a W-9. Must comply with all HRS 10-17 requirements.		

ATTACHMENT #3

A	B	C	D	E	J	K	M	N.FY26 Original	N.1	N.3	N.4	V.ORIGINAL	V.1	V.2
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
8532	2026	930	TRUST	3800 GRANTS	GRANTS	56560-GRANTS IN AID - SPONSORSHIPS	3800	15,000	15,000	15,000	-	Polynesian Voyaging Society Must be a nonprofit, community-based organization in the State of Hawai'i verifiable by a required IRS letter of determination. Must complete the Office of Hawaiian Affairs' Ho'ākoakoa Lāhui event application. Must submit a certificate of vendor compliance. Must submit a W-9. Must comply with all HRS 10-17 requirements.		
8533	2026	930	TRUST	3800 GRANTS	GRANTS	56560-GRANTS IN AID - SPONSORSHIPS	3800	15,000	15,000	15,000	-	'Onipa'a; Hawai'i Pono'i Coalition Must be a nonprofit, community-based organization in the State of Hawai'i verifiable by a required IRS letter of determination. Must complete the Office of Hawaiian Affairs' Ho'ākoakoa Lāhui event application. Must submit a certificate of vendor compliance. Must submit a W-9. Must comply with all HRS 10-17 requirements.		
8537	2026	930	TRUST	3800 GRANTS	GRANTS	56570-GRANTS IN AID - DISASTER AID	3800	410,407	410,407	410,407	-	Reserve for disaster aid		
8537.A1	2026	930	TRUST	3800 GRANTS	GRANTS	56570-GRANTS IN AID - DISASTER AID	3800	-	1,103,000	1,103,000	-	N/A	> FY26BR1: JUL25: Per BF 25-52 Maui DAD Carryover for FY26 Use	
8537.A2	2026	930	TRUST	3800 GRANTS	GRANTS	56570-GRANTS IN AID - DISASTER AID	3800	-	6,100,000	6,100,000	-	N/A	> FY26BR1: NOV25: Per BOT #25-13: $6.1M Emergency Assistance - from Prior Year Grants Carryover	
8573	2026	930	TRUST	3800 GRANTS	PROGRAM	57250-SEMINAR & CONFERENCE FEES	3800	7,500	7,500	7,500	-	Add $1,250 x 6 staff FY26/27		
8573.P1	2026	930	TRUST	3800 GRANTS	PROGRAM	53510-DUES	3800	-	2,000	2,000	-	N/A	> FY26BR1: FEB26: CORE 3800 Grants Reallocate funds to cover Dues	
8578	2026	930	TRUST	3800 GRANTS	TRAVEL	54110-MILEAGE	3800	2,358	-	-	-	3800 GRANTS TRAVEL	> FY26BR1: 3800 Admin Travel centralized in 8400 Ops	
8580	2026	930	TRUST	3800 GRANTS	TRAVEL	54260-TRANSPORTATION - IN STATE	3800	5,600	-	-	-	3800 GRANTS TRAVEL	> FY26BR1: 3800 Admin Travel centralized in 8400 Ops	

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ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
8581	2026	930	TRUST	3800 GRANTS	TRAVEL	54310-SUBSISTENCE - IN STATE	3800	21,440	-	-	-	3800 GRANTS TRAVEL	> FY26BR1: 3800 Admin Travel centralized in 8400 Ops	
8587	2026	930	TRUST	3800 GRANTS	TRAVEL	54610-CAR RENTAL - IN STATE	3800	6,720	-	-	-	3800 GRANTS TRAVEL	> FY26BR1: 3800 Admin Travel centralized in 8400 Ops	
8730	2026	930	TRUST	3820 GRANTS - CIP	GRANTS	56530-GRANTS IN AID - COMMUNITY GRANTS	1100	2,550,000	2,550,000	2,550,000	-	CIP Grant Projects: No later that December 31, 2025, the Senior Director of S & I and the Grants Manager shall develop and formalize an OHA Community CIP Grants Program, which shall begin accepting applications from the community by January 1, 2026, for CIP projects to be considered for OHA funding. All proposed community CIP grant projects must meet the requirements set forth in HRS §24F-103 and must, at the time of application, have a CIP appropriation award by the Hawai'i State Legislature to be eligible. The CIP Grants Program and process must include the comoponents for: (1) Application and Award, (2) Eligibility Information, (3) Release of Funds, (4) Contract Execution, (5) Contract Administration/Expenditure, and (6) Contract Closing.		
8734.P1	2026	930	TRUST	3860 DISASTER ASSISTANCE	PROGRAM	57255-CONFERENCES, MEETINGS, EVENTS-ORG BY OHA	3860	-	-	10,000	10,000			>FY26 BR3: Moving funds to Program 3860 Disaster Relief Adit to support OHA's recovery efforts following the March 2026 Kona Low Storms
8736	2026	930	TRUST	1100 BOT OFFICE	PERSONNEL & FRINGE	52100-SALARIES	1100	874,476	874,476	874,476	-	(Department) Salary and Wages		
8738	2026	930	TRUST	1100 BOT OFFICE	PERSONNEL & FRINGE	57000-FRINGE BENEFITS	1100	561,855	531,851	531,851	-	(Department) Fringe Benefits	> FY26BR1: PERSONNEL: Align to Actuals	
8748	2026	930	TRUST	1100 BOT OFFICE	CONTRACTS	57110-SERVICES ON A FEE BASIS	1100	20,000	20,000	20,000	-	Professional consultant to assist the BOT with the performance appraisal of the CEO and contract negotiation		
8749	2026	930	TRUST	1100 BOT OFFICE	CONTRACTS	57110-SERVICES ON A FEE BASIS	1100	20,000	20,000	20,000	-	Quarterly professional development for Trustees and BOT staff		
8750	2026	930	TRUST	1100 BOT OFFICE	CONTRACTS	57110-SERVICES ON A FEE BASIS	1100	5,300	5,300	5,300	-	One set of professional photos		
8754	2026	930	TRUST	1100 BOT OFFICE	CONTRACTS	57115-LEGAL SERVICES	1100	150,000	150,000	150,000	-	Board legal counsel services		

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8758	2026	930	TRUST	1100 BOT OFFICE	EQUIPMENT	53530-SUBSCRIPTION BASED IT AGREEMENTS (SBITAs)	1100	600	600	600	-			
8759	2026	930	TRUST	1100 BOT OFFICE	EQUIPMENT	53530-SUBSCRIPTION BASED IT AGREEMENTS (SBITAs)	1100	3,400	3,400	2,400	(1,000)			>FY26 BR3: Reallocate per BOT 26-06: Approval of the use of up to $250,000 to fund a statewide, primetime-broadcast Primary Debate on July 20, 2026
8760	2026	930	TRUST	1100 BOT OFFICE	EQUIPMENT	53530-SUBSCRIPTION BASED IT AGREEMENTS (SBITAs)	1100	1,000	1,000	1,000	-			
8765	2026	930	TRUST	1100 BOT OFFICE	EQUIPMENT	53530-SUBSCRIPTION BASED IT AGREEMENTS (SBITAs)	1100	9,000	9,000	-	(9,000)	30 subscriptions for AI software (ex. ChatGPT) x $25 per subscription x 12 months		>FY26 BR3: Reallocate per BOT 26-06: Approval of the use of up to $250,000 to fund a statewide, primetime-broadcast Primary Debate on July 20, 2026
8765.O1	2026	930	TRUST	1100 BOT OFFICE	OVERHEAD	53100-OFFICE SUPPLIES	1100	-	1,200	1,200	-	N/A	> FY26BR1: FEB26: CORE Reallocate from 3900 Procurement to 1100 BOT for office supplies	
8807	2026	930	TRUST	1100 BOT OFFICE	PROGRAM	53510-DUES	1100	2,500	2,500	2,500	-	To cover, for example, the HSBA bar fees of COS and (new) Board Counsel and other professional credits/licensing of other BOT Staff to carry out their professional responsibilities		
8810	2026	930	TRUST	1100 BOT OFFICE	PROGRAM	53610-FREIGHT & DELIVERY	1100	12,000	12,000	2,000	(10,000)	Mailing BOT agendas and other items to beneficiaries (USPS, FedEx,UPS); $4,000 per quarter		>FY26 BR3: Reallocate per BOT 26-06: Approval of the use of up to $250,000 to fund a statewide, primetime-broadcast Primary Debate on July 20, 2026

A	B	C	D	E	J	K	M	N.FY26 Original	N.1	N.3	N.4	V.ORIGINAL	V.1	V.2
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
8816	2026	930	TRUST	1100 BOT OFFICE	PROGRAM	57120-HONORARIUM	1100	2,000	2,000	2,000	-	Stipend, fee, or lei • $100 per person x 10 people • $200 per person x 5 people		
8823	2026	930	TRUST	1100 BOT OFFICE	PROGRAM	57250-SEMINAR & CONFERENCE FEES	1100	4,800	4,800	(15,200)	(20,000)	Professional development for Chair Kahele and 3 staff; $1,200 per person		>FY26 BR3: Reallocate per BOT 26-06: Approval of the use of up to $250,000 to fund a statewide, primetime-broadcast Primary Debate on July 20, 2026
8824	2026	930	TRUST	1100 BOT OFFICE	PROGRAM	57250-SEMINAR & CONFERENCE FEES	1100	3,600	3,600	3,600	-	Professional development for Vice Chair Souza and 2 staff; $1,200 per person		
8825	2026	930	TRUST	1100 BOT OFFICE	PROGRAM	57250-SEMINAR & CONFERENCE FEES	1100	3,600	3,600	3,600	-	Professional development for Trustee Ahuna and 2 staff; $1,200 per person		
8826	2026	930	TRUST	1100 BOT OFFICE	PROGRAM	57250-SEMINAR & CONFERENCE FEES	1100	3,600	3,600	3,600	-	Professional development for Trustee Akaka and 2 staff; $1,200 per person		
8827	2026	930	TRUST	1100 BOT OFFICE	PROGRAM	57250-SEMINAR & CONFERENCE FEES	1100	3,600	3,600	3,600	-	Professional development for Trustee Akina and 2 staff; $1,200 per person		
8828	2026	930	TRUST	1100 BOT OFFICE	PROGRAM	57250-SEMINAR & CONFERENCE FEES	1100	3,600	3,600	3,600	-	Professional development for Trustee Alapa and 2 staff; $1,200 per person		
8829	2026	930	TRUST	1100 BOT OFFICE	PROGRAM	57250-SEMINAR & CONFERENCE FEES	1100	3,600	3,600	3,600	-	Professional development for Trustee Galuteria and 2 staff; $1,200 per person		
8830	2026	930	TRUST	1100 BOT OFFICE	PROGRAM	57250-SEMINAR & CONFERENCE FEES	1100	3,600	3,600	3,600	-	Professional development for Trustee Lindsey and 2 staff; $1,200 per person		
8831	2026	930	TRUST	1100 BOT OFFICE	PROGRAM	57250-SEMINAR & CONFERENCE FEES	1100	3,600	3,600	3,600	-	Professional development for Trustee Waihe'e and 2 staff; $1,200 per person		
8831.P2	2026	930	TRUST	1100 BOT OFFICE	PROGRAM	57255-CONFERENCES, MEETINGS, EVENTS-ORG BY OHA	1100	-	7,000	7,000	-	N/A	> FY26BR1: Repurpose surplus funds to cover 12/19's All OHA Stand Down and Service Award Ceremony	
8831.P3	2026	930	TRUST	1100 BOT OFFICE	PROGRAM	57256-CONFERENCES, MEETINGS, EVENTS-NOT ORG BY OHA	1100	-	5,000	5,000	-	N/A	> FY26BR1: SEP25: Per BF 25-76 Add funds for 1100 BOT - Chief War Screening	
8843	2026	930	TRUST	1100 BOT OFFICE	PROGRAM	57280-TRUSTEE ALLOWANCE REPORTS	1100	7,200	7,200	7,200	-	Trustee Allowance: Chair Kahele		

ATTACHMENT #3

A	B	C	D	E	J	K	M	N.FY26 Original	N.1	N.3	N.4	V.ORIGINAL	V.1	V.2
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
8844	2026	930	TRUST	1100 BOT OFFICE	PROGRAM	57280-TRUSTEE ALLOWANCE REPORTS	1100	7,200	7,200	7,200	-	Trustee Allowance: Vice Chair Souza		
8845	2026	930	TRUST	1100 BOT OFFICE	PROGRAM	57280-TRUSTEE ALLOWANCE REPORTS	1100	7,200	7,200	7,200	-	Trustee Allowance: Trustee Ahuna		
8846	2026	930	TRUST	1100 BOT OFFICE	PROGRAM	57280-TRUSTEE ALLOWANCE REPORTS	1100	7,200	7,200	7,200	-	Trustee Allowance: Trustee Akaka		
8847	2026	930	TRUST	1100 BOT OFFICE	PROGRAM	57280-TRUSTEE ALLOWANCE REPORTS	1100	7,200	7,200	7,200	-	Trustee Allowance: Trustee Akina		
8848	2026	930	TRUST	1100 BOT OFFICE	PROGRAM	57280-TRUSTEE ALLOWANCE REPORTS	1100	7,200	7,200	7,200	-	Trustee Allowance: Trustee Alapa		
8849	2026	930	TRUST	1100 BOT OFFICE	PROGRAM	57280-TRUSTEE ALLOWANCE REPORTS	1100	7,200	7,200	7,200	-	Trustee Allowance: Trustee Galuteria		
8850	2026	930	TRUST	1100 BOT OFFICE	PROGRAM	57280-TRUSTEE ALLOWANCE REPORTS	1100	7,200	7,200	7,200	-	Trustee Allowance: Trustee Lindsey		

A	B	C	D	E	J	K	M	N.FY26 Original	N.1	N.3	N.4	V.ORIGINAL	V.1	V.2
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
8851	2026	930	TRUST	1100 BOT OFFICE	PROGRAM	57280-TRUSTEE ALLOWANCE REPORTS	1100	7,200	7,200	7,200	-	Trustee Allowance: Trustee Waihe'e		
8854	2026	930	TRUST	1100 BOT OFFICE	TRAVEL	54130-PARKING	1100	28,250	28,250	8,250	(20,000)	1100 BOT OFFICE TRAVEL		>FY26 BR3: Reallocate per BOT 26-06: Approval of the use of up to $250,000 to fund a statewide, primetime-broadcast Primary Debate on July 20, 2026
8855	2026	930	TRUST	1100 BOT OFFICE	TRAVEL	54260-TRANSPORTATION - IN STATE	1100	64,400	64,400	64,400	-	1100 BOT OFFICE TRAVEL		
8856	2026	930	TRUST	1100 BOT OFFICE	TRAVEL	54310-SUBSISTENCE - IN STATE	1100	97,230	97,230	82,230	(15,000)	1100 BOT OFFICE TRAVEL		>FY26 BR3: Reallocate per BOT 26-06: Approval of the use of up to $250,000 to fund a statewide, primetime-broadcast Primary Debate on July 20, 2026
8857	2026	930	TRUST	1100 BOT OFFICE	TRAVEL	54460-TRANSPORTATION - OUT OF STATE	1100	32,200	32,200	27,200	(5,000)	1100 BOT OFFICE TRAVEL		>FY26 BR3: Reallocate per BOT 26-06: Approval of the use of up to $250,000 to fund a statewide, primetime-broadcast Primary Debate on July 20, 2026
8858	2026	930	TRUST	1100 BOT OFFICE	TRAVEL	54510-SUBSISTENCE - OUT OF STATE	1100	37,985	37,985	17,985	(20,000)	1100 BOT OFFICE TRAVEL		>FY26 BR3: Reallocate per BOT 26-06: Approval of the use of up to $250,000 to fund a statewide, primetime-broadcast Primary Debate on July 20, 2026
8859	2026	930	TRUST	1100 BOT OFFICE	TRAVEL	54560-TRANSPORTATION - INTERNATIONAL	1100	1,500	1,500	1,500	-	1100 BOT OFFICE TRAVEL		
8860	2026	930	TRUST	1100 BOT OFFICE	TRAVEL	54570-SUBSISTENCE - INTERNATIONAL	1100	2,125	2,125	2,125	-	1100 BOT OFFICE TRAVEL		

ATTACHMENT #3

A	B	C	D	E	J	K	M	N.FY26 Original	N.1	N.3	N.4	V.ORIGINAL	V.1	V.2
ROW	Fiscal Year	APPR	FUND	REQUEST PROGRAM DESC	EXPENSE CATEGORY	GL ACCOUNT DESC	SERVICE CODE	FY2026 BUDGET Approved BF#25-51	FY2026 BR1 Approved BF #26-06	FY2026 BR3 PROPOSED BF #26-16	FY26 BR1 & FY26 BR3 CHANGE	ORIGINAL: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR1: EXPENSE DESCRIPTION / BUDGET PROVISO	FY26 BR3: EXPENSE DESCRIPTION / BUDGET PROVISO
8861	2026	930	TRUST	1100 BOT OFFICE	TRAVEL	54580-CAR RENTAL - INTERNATIONAL	1100	50	50	50	-	1100 BOT OFFICE TRAVEL		
8862	2026	930	TRUST	1100 BOT OFFICE	TRAVEL	54610-CAR RENTAL - IN STATE	1100	39,760	39,760	39,760	-	1100 BOT OFFICE TRAVEL		
8863	2026	930	TRUST	1100 BOT OFFICE	TRAVEL	54620-CAR RENTAL - OUT OF STATE	1100	7,440	7,440	7,440	-	1100 BOT OFFICE TRAVEL		
8864	2026	930	TRUST	1100 BOT OFFICE	TRAVEL	54810-OTHER TRAVEL - IN STATE	1100	1,093	1,093	1,093	-	1100 BOT OFFICE TRAVEL		
9003	2026	930	TRUST	1200 BOT OFFICE STAFF	PERSONNEL & FRINGE	52100-SALARIES	1200	1,756,140	1,696,640	1,678,400	(18,240)	(Department) Salaries and Wages	> FY26BR1: 1) PERSONNEL: Align to Actuals; 2) Per BF #26-01 Amendment #1 - To support temporary staffing	>FY26 BR3: PERSONNEL: Align to Preliminary Actuals
9003	2026	930	TRUST	1200 BOT OFFICE STAFF	PERSONNEL & FRINGE	52070-VACATION TRANSFERS AND PAYOUTS	1200			10,540	10,540			>FY26 BR3: PERSONNEL: Align to Preliminary Actuals
9005	2026	930	TRUST	1200 BOT OFFICE STAFF	PERSONNEL & FRINGE	57000-FRINGE BENEFITS	1200	1,128,329	1,030,820	1,038,520	7,700	(Department) Fringe Benefits	> FY26BR1: 1) PERSONNEL: Align to Actuals; 2) Per BF #26-01 Amendment #1 - To support temporary staffing	>FY26 BR3: PERSONNEL: Align to Preliminary Actuals
9051	TOTAL			TOTAL	TOTAL			**72,447,328**	**78,493,518**	**78,664,082**	**170,564**			