

**Committee on Resource Management**Trustee John Waihe'e IV, *At-Large* - ChairTrustee Luana Alapa, *Moloka'i / Lāna'i* - Vice Chair***Members***Trustee Dan Ahuna, *Kaua'i / Ni'ihau*Trustee Kaleihikina Akaka, *O'ahu*Trustee Keli'i Akina, *At-Large*Trustee Brickwood Galuteria, *At-Large*Trustee Carmen Hulu Lindsey, *Maui*Trustee J. Keoni Souza, *At-Large*Trustee Mililani Trask, *Hawai'i Island*

**STATE OF HAWAII  
OFFICE OF HAWAIIAN AFFAIRS**

**MEETING OF THE  
COMMITTEE ON RESOURCE MANAGEMENT (RM)**

**DATE:** Wednesday June 28, 2023**TIME:** 10:00 a.m.**PLACE:** Virtual Meeting

560 N. Nimitz Hwy., Honolulu, HI 96817

viewable at <https://www.oha.org/livestream> OR

Listen by phone: (213) 338-8477, Webinar ID: 847 7740 5851

**This virtual meeting can be viewed and observed via livestream on OHA's website at [www.oha.org/livestream](http://www.oha.org/livestream) or listened to by phone at: (213) 338-8477, Webinar ID: 847 7740 5851. A physical meeting location, open to members of the public who would like to provide oral testimony or view the virtual meeting, will be available at 560 N. Nimitz Hwy., Suite 200, Honolulu HI 96817.**

**AGENDA**

**I. Call to Order****II. Approval of Minutes - None****III. Unfinished Business - None****IV. New Business**

- A. Action Item RM #23-14: Approve the Awarding of 'Ahahui Grants, Cycle 3, from Solicitation #23-01.01, published April 19, 2023
- B. Action Item RM #23-15: OHA Fiscal Stabilization Policy, Unspent, Uncommitted, Unencumbered Funds from FY2021, for the Purpose of Addressing Projected Reorganization Related Costs
- C. Action Item RM #23-16: OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23) - Realignment #7 – Non-Core and Core Realignments
- D. Action Item RM #23-17: OHA Biennium Budget for the Fiscal Biennium Periods 2023-2024 (FY 24) and 2024-2025 (FY 25)

**V. Announcements****VI. Adjournment**

If you need an auxiliary aid/service or other accommodation due to a disability, please contact Everett Ohta at (808) 594-1988 or by email at [everetto@oha.org](mailto:everetto@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.

Meeting materials for this meeting will be available for the public to view 48 hours prior to this meeting at OHA's main office located at 560 N. Nimitz Hwy., Suite 200, Honolulu, HI 96817. Meeting materials will also be available to view at OHA's neighbor island offices and will be posted to OHA's website at: [www.oha.org/rm](http://www.oha.org/rm).

In the event that the livestream or the audiovisual connection is interrupted and cannot be restored, the meeting may continue as an audio-only meeting through the phone and Webinar ID listed at the beginning of this agenda. Meeting recordings are available upon request to [BOTmeetings@oha.org](mailto:BOTmeetings@oha.org) until the written meeting minutes are posted to OHA's website.

†Notice: The 72 Hour rule, pursuant to OHA BOT Operations Manual, Section 49, shall be waived for distribution of new committee



**STATE OF HAWAII'  
OFFICE OF HAWAIIAN AFFAIRS**

**Public Testimony** will be called for each agenda item and **must be limited** to those 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.

Testimony can be provided to the OHA Board of Trustees either as: (1) ***written testimony emailed*** at least 24 hours prior to the scheduled meeting, (2) ***written testimony mailed*** and received at least two business days prior to the scheduled meeting, or (3) live, ***oral testimony online*** or ***at the physical meeting location*** during the virtual meeting.

- (1) Persons wishing to provide ***written testimony*** on items listed on the agenda should submit testimony via ***email*** to [BOTmeetings@oha.org](mailto:BOTmeetings@oha.org) at least **24 hours prior** to the scheduled meeting or via ***postal mail*** to Office of Hawaiian Affairs, Attn: Meeting Testimony, 560 N. Nimitz Hwy., Suite 200, Honolulu, HI 96817 **to be received at least two business days prior** to the scheduled meeting. Any testimony received after these deadlines will be 'late' testimony and will be distributed to the Board members after the scheduled meeting.
- (2) Persons wishing to provide ***oral testimony online*** during the virtual meeting must first register at:

[https://us06web.zoom.us/webinar/register/WN\\_e6bSkGxYRP2dwuA-jNr8CQ](https://us06web.zoom.us/webinar/register/WN_e6bSkGxYRP2dwuA-jNr8CQ)

You need to register if you would like to ***orally testify online***. Once you have completed your registration, a confirmation email will be sent to you with a link to join the virtual meeting, along with further instructions on how to provide ***oral testimony online*** during the virtual meeting.

To provide ***oral testimony online***, you will need:

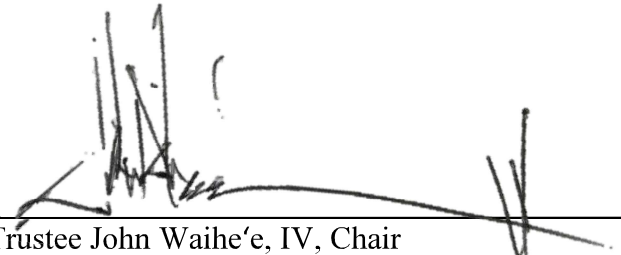
- (a) a computer or mobile device to connect to the virtual meeting;
- (b) internet access; and
- (c) a microphone to provide oral testimony.

Once your ***oral testimony online*** is completed, you will be asked to disconnect from the meeting. If you do not sign off on your own, support staff will remove you from the Zoom meeting. You can continue to view the remainder of the meeting on the livestream or by telephone, as provided at the beginning of this agenda.

- (3) Persons wishing to provide ***oral testimony at the physical meeting location*** can sign up the day-of the meeting at the Nā Lama Kukui OHA lobby.

***Oral testimony online*** or ***at the physical meeting location*** will be limited to five (5) minutes.

***Oral testimony*** by telephone/landline **will not** be accepted at this time.

  
\_\_\_\_\_  
Trustee John Waihe'e, IV, Chair  
Committee on Resource Management

06/22/2023

\_\_\_\_\_  
Date

June 28, 2023 - Continued

**Committee on Resource Management**Trustee John Waihe'e IV, *At-Large* - ChairTrustee Luana Alapa, *Moloka'i / Lāna'i* - Vice Chair**Members**Trustee Dan Ahuna, *Kaua'i / Ni'ihau*Trustee Kaleihikina Akaka, *O'ahu*Trustee Keli'i Akina, *At-Large*Trustee Brickwood Galuteria, *At-Large*Trustee Carmen Hulu Lindsey, *Maui*Trustee J. Keoni Souza, *At-Large*Trustee Mililani Trask, *Hawai'i Island*

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**AGENDA****I. Call to Order****II. Approval of Minutes - None****III. Unfinished Business - None****IV. New Business**

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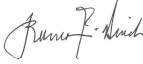
## **ACTION ITEM**


### **COMMITTEE ON RESOURCE MANAGEMENT June 28, 2023**


**RM #23-14**

**Action Item Issue:** Approve the Awarding of 'Ahahui Grants, Cycle 3, from Solicitation #23-01.01, published April 19, 2023

**Prepared by:**   
\_\_\_\_\_  
Sylvia M. Hussey, Ed.D. **6/23/2023**  
Pou Kāko'o Kaiāulu Kūikawā, Interim Grants Manager Date

**Reviewed by:**   
\_\_\_\_\_  
Ramona G. Hinck **6/23/2023**  
Ka Pou Kihi Kanaloa Wai, Chief Financial Officer Date

**Reviewed by:**   
\_\_\_\_\_  
Sylvia M. Hussey, Ed.D. **6/23/2023**  
Ka Pouhana, Chief Executive Officer Date

**Reviewed by:**   
\_\_\_\_\_  
John D. Waihee IV **6/23/2023**  
Luna Ho'omalu o ke Kōmike RM Date  
Committee on Resource Management, Chair



**Action Item RM #23-14: Approve the Awarding of ‘Ahahui Grants, Cycle 3, from Solicitation #23-01.01, published April 19, 2023**

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**I. PROPOSED ACTION**

Approve the following Fiscal Year 2023 ‘Ahahui Grant, Solicitation #23-01.01 (Cycle 3) disbursements totaling \$69,830 from Core Operating Budget (Object Code 56530):

<b>Organization Name</b>	<b>Event<sup>1</sup></b>	<b>Award Amount Recommendation</b>
1. Living Life Source Foundation	10/28/2023 Waiakeakua Forest in upper Manoa valley	\$9,830
2. Native Hawaiian Hospitality Association	09/30/23-10/01/23 Royal Hawaiian Center	\$10,000
3. Hana Arts	12/01/23 - 12/24/23 Hana High & Elementary School 4111 Hana Hwy, Hana, HI 96713	\$10,000
4. Kualoa-He'eia Ecumenical Youth Project	10/20/2023 KEY Project 47-200 Waihe'e Rd. Kāne'ohe, HI 96744.	\$10,000
5. Huliauapaa	11/02/2023 – 11/04/2023 Bernice Pauahi Bishop Museum 1525 Bernice St, Honolulu, HI 96817	\$10,000
6. Adult Friends for Youth	03/04/2024-03/12/24 PEARL Convention: 4 days virtual 1 day at the Neil Blaisdell Auditorium 777 Ward Avenue Honolulu, HI 96814 1 day at the Kauai War Memorial Convention Hall: 4191 Hardy St, Lihue, HI 96766	\$10,000
7. Ala Kukui Hāna Retreat	08/19/2023 Ala Kukui 4224 Hana Hwy Hana, HI 96713	\$10,000
<b>Total Recommendations (7)</b>		<b>\$69,830</b>

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<sup>1</sup> Refer to Attachment A for details.

**Action Item RM #23-14: Approve the Awarding of ‘Ahahui Grants, Cycle 3, from Solicitation #23-01.01, published April 19, 2023**

## II. ISSUE

Whether or not the Committee on Resource Management (RM), should approve and authorize Administration’s recommendation to award seven ‘Ahahui grants in the total amount of \$69,830 from Solicitation #23-01.01 (Cycle 3), published April 19, 2023.

## III. BACKGROUND AND CONTEXT

### A. Budget

**Authorization.** Via Action Item RM #21-08A - OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23), June 30, 2021, \$400,000 for the Biennium FY22 and FY 23 with \$100,000/cycle was allocated for operational planning purposes.

Table 8: Community Grants Program – 56530

Community Grants	Awarded	Awarded	Biennium Budget Request		FY22/FY23	%
	FY 20+	FY 21+	FY 22	FY 23	2-Year Total	
20-01: Culture	\$500,000	\$500,000	\$500,000	\$500,000	\$1,000,000	7%
20-02: Health	500,000	500,000	500,000	500,000	1,000,000	7%
20-03: Education	750,000	750,000	750,000	750,000	1,500,000	10%
20-04: Housing	500,000	500,000	1,500,000	1,500,000	3,000,000	21%
20-05: Income	750,000	750,000	750,000	750,000	1,500,000	10%
20-06: Land	500,000	500,000	500,000	500,000	1,000,000	7%
20-07: Ahahui	200,000	200,000	200,000	200,000	400,000	3%
Leverage Opportunities						0%
Higher Education Scholarships			500,000	500,000	1,000,000	7%
Homestead Community		250,000	300,000	300,000	600,000	4%
NH Teacher Education & Professional Development		250,000	250,000	250,000	500,000	3%
‘Ohana (including Impacts of Incarceration, Human Trafficking, LGBTQ)		250,000	750,000	750,000	1,500,000	10%
Iwi Kupuna Repatriation & Reinterment		144,079	300,000	300,000	600,000	4%
COVID-19 Impacts		500,000	500,000	500,000	1,000,000	7%
<b>Total Community Grants:</b>	<b>\$3,700,000</b>	<b>\$5,094,079</b>	<b>\$7,300,000</b>	<b>\$7,300,000</b>	<b>\$14,600,000</b>	<b>100%</b>

Figure 1. Table 8 from AI #21-08A

B. **‘Ahahui Grant – Purpose & Phases.** The ‘Ahahui Grant program provides funding support to nonprofit organizations hosting, generally, for a one-time community event<sup>2</sup> subject to available and authorized funding that:

- Aligns with OHA’s 2020-2035 Strategic Plan Framework;
- Provides significant benefits to the Native Hawaiian community; and
- Offers OHA valuable public relations, partnerships, and community engagement opportunities.

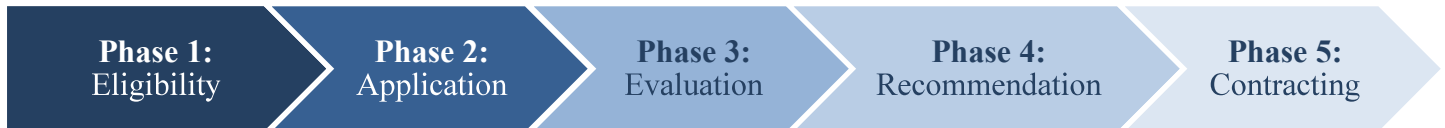
<sup>2</sup> Most applications are for one-time/day events, however, some applications describe events that are regularly scheduled (e.g., monthly farmers market) or simultaneously celebrated in different parts of the state (e.g., ulu celebration in multiple communities). Such applications are allowed and awarded in alignment with the ‘Ahahui grant criteria, and limited to the max award of \$10,000.

**Action Item RM #23-14: Approve the Awarding of ‘Ahahui Grants, Cycle 3, from Solicitation #23-01.01, published April 19, 2023**

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The applicant must be able to execute a community event that addresses the needs of the Native Hawaiian community by increasing access to public and private resources, programs, and information; celebrates or highlights ali‘i, historical community events, community gathering and/or Native Hawaiian practices or practitioners.

**Figure 2. Grants Program Phases**



- C. **‘Ahahui Grant – Solicitation #23-01.01.** Key published information<sup>3</sup> for the solicitation is summarized below:

**Table 1. Published Solicitation Information**

Activity	Key Dates (Cycle 3)
1. Grants Portal (Re) Opens (Phases 1, 2)	Friday, April 4, 2023
2. Orientation Recording Posted	Wednesday, March 15, 2023
3. Application Closes @ 2:00 p.m. HST	Friday, April 28, 2023
4. Application Review Period (Phase 3)	May 2023
5. Administration Recommendation, Board Action (Phase 3)	June 2023
6. Notification of Award, Non-Award (Phase 4)	June 2023
7. Contracting (Phase 5)	July 2023

- D. **‘Ahahui Grant – FY22-FY23 Biennium Budget.** OHA administers the ‘Ahahui Grant program through a competitive solicitation with awarding cycles over the fiscal biennium periods ending June 30, 2022, and 2023 to provide broader community planning and implementation opportunities for community events.

The maximum award amount is \$10,000 and cycle budgets are established to operationally allocate resources throughout the biennium period. For example, in the FY2022 and FY2023 total budget for ‘Ahahui grants was approved at \$400,000 (refer to Figure 1 above) and Administration operationalized each anticipated cycle at \$100,000/cycle.

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<sup>3</sup> Note: Published information is subject to adjustment based on organization, including Trustees/Board schedule.

**Action Item RM #23-14: Approve the Awarding of ‘Ahahui Grants, Cycle 3, from Solicitation #23-01.01, published April 19, 2023**

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The following is a table that tracks the approved programmatic budget and the subsequent Board approved (via Action Item) awards resulting in the remaining budget for this recommended action:

**Table 2. FY22-FY23 ‘Ahahui Budget vs Awarding Comparison**

<b>Line</b>	<b>Action Item</b>	<b>FY22 Amount</b>	<b>FY23 Amount</b>	<b>FY22, FY23 Running Total</b>
1	Action Item RM #21-08A - OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23), June 30, 2021,	\$200,000	\$200,000	\$400,000
2	Action Item RM #22-11: Approve the Awarding of ‘Ahahui Grants, Cycle 1, from Solicitation #22-08, published April 4, 2022, June 14, 2022	(\$72,170)	-	\$327,830
3	Action Item #23-10: Approve the Awarding of ‘Ahahui Grants, Cycle 2, from Solicitation #23-01, published March 15, 2023	(\$10,000)	-	<b>\$317,830</b>

**IV. ANALYSIS**

- A. **Overview.** Consistent with current Grants Program processes and practice, two external Native Hawaiian community members evaluated all applications after: signing and returning the Confidentiality and Conflict of Interest Disclosure forms; completing evaluator orientation and training; and programmatic review of documents to ensure there were no declared Conflict of Interest with any of the applicants.

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- B. Cycle Statistics.** Table 3 below provides statistics for each of the phases, including awarding recommendation.

**Table 3. Cycle Statistics**

<b>Description</b>	<b>Number</b>
<b>Phase 1 – Letter of Intent</b>	
A. Number of LOIs Started	<b>36</b>
1. Number of LOIs Completed (therefore, received application)	15
2. Number of LOIs Incomplete (did not receive application and eligible for next opportunity)	21
<b>Phase 2 - Application</b>	
B. Number of Applicants Provided Application from Phase 1	15
C. Number of Applications Submitted <sup>4</sup>	<b>12</b>
1. Number of Applications Submitted by Applicant and Forwarded to Evaluation Phase	7
2. Number of Applications Submitted by Applicant, Not Forwarded to Evaluation Phase	5
<b>Phase 3 – Evaluation</b>	
D. Number of Applications Evaluated Recommended for Awarding and \$ - See Attachment A for details	7 - \$69,830
E. Number of Applications Evaluated Not Recommended for Awarding and \$	N/A – all recommended for awarding

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<sup>4</sup> Applications submitted by Applicant Organizations (“AO”) are reviewed by the Grants Program for compliance with solicitation parameters (e.g., matching funds, administration %, eligible budget items, budgetary parameters) before being forwarded (or not) to the Evaluation Phase. Timing of communication to AOs are coordinated with evaluation phase activities and new timeline for solicitation(s).

**Action Item RM #23-14: Approve the Awarding of ‘Ahahui Grants, Cycle 3, from Solicitation #23-01.01, published April 19, 2023**

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- C. Convenings and Awarding Recommendations.** Assigned external evaluators complete their review, assessments and awarding, and facilitated by the assigned Grants Program staff member, then meet in formal convening meetings, at which time the evaluators meet each other for the first time, review the outcomes of the individual assessments (via matrix), including scores that vary between evaluators, awarding recommendations (e.g., award, partial award, do not award), and engage in discussion. Any subsequent **evaluator decision** to adjust score(s) are recorded (by the evaluator) in the Grants Portal prior to the system being closed for aggregation.<sup>5</sup>

Grants Program staff review the budgets for the external evaluator awarding recommendation (e.g., award, partial award) noting various budgetary items such as: a) Allowable budget line items; b) Reasonableness and relevancy of budget line items; and c) Alignment to solicitation purpose.

**Table 4. FY22-FY23 ‘Ahahui Budget vs Awarding Comparison Including this Action Item**

<b>Line</b>	<b>Action Item</b>	<b>FY22 Amount</b>	<b>FY23 Amount</b>	<b>FY22, FY23 Running Total</b>
1	Action Item RM #21-08A - OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23), June 30, 2021 - \$400,000	\$200,000	\$200,000	\$400,000
2	Action Item RM #22-11: Approve the Awarding of ‘Ahahui Grants, Cycle 1, from Solicitation #22-08, published April 4, 2022, June 14, 2022 - \$72,170	(\$72,170)	-	\$327,830
3	Action Item #23-10: Approve the Awarding of ‘Ahahui Grants, Cycle 2, from Solicitation #23-01, published March 15, 2023, June 21, 2023 - \$10,000	(\$10,000)	-	\$317,830
4	Action Item RM #23-14: Approve the Awarding of ‘Ahahui Grants, Cycle 3, from Solicitation #23-01.01, published April 19, 2023, June 28, 2023 - \$69,830	(\$69,830)	-	\$248,000

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<sup>5</sup> Note: Trustees were separately provided all evaluation sheets for applicants recommended for either awarding or non-awarding.

**Action Item RM #23-14: Approve the Awarding of ‘Ahahui Grants, Cycle 3, from Solicitation #23-01.01, published April 19, 2023**

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Line	Action Item	FY22 Amount	FY23 Amount	FY22, FY23 Running Total
	<b>Total Remaining Balance</b>	<b>\$48,830</b>	<b>\$200,000</b>	

Refer to Attachment A for detailed recommendations.

**V. REFERENCE**

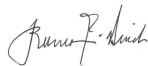
Grant Solicitation No. OHA 23-01.01, Cycle 3 ‘Ahahui Grant Program, Posted April 19, 2023

**VI. ALTERNATIVES TO RECOMMENDED ACTION**

- A. Approve and authorize additional awardee(s).
- B. Approve and authorize different (e.g., more or less) funding awards.
- C. Do not approve funding.

**VII. CERTIFICATION**

The following is the certification by the Chief Financial Officer that the funds are available for the awarding and funding recommendation:



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Ramona G. Hinck  
Chief Financial Officer  
Date: 6/23/2023

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**Action Item RM #23-14: Approve the Awarding of ‘Ahahui Grants, Cycle 3, from Solicitation #23-01.01, published April 19, 2023**

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**VII. RECOMMENDED ACTION**

Approve the following Fiscal Year 2023 ‘Ahahui Grant, Solicitation #23-01.01 (Cycle 3) disbursements totaling \$69,830 from Core Operating Budget (Object Code 56530):

<b>Organization Name</b>	<b>Event<sup>6</sup></b>	<b>Award Amount Recommendation</b>
1. Living Life Source Foundation	10/28/2023 Waiakeakua Forest in upper Manoa valley	\$9,830
2. Native Hawaiian Hospitality Association	09/30/23-10/01/23 Royal Hawaiian Center	\$10,000
3. Hana Arts	12/01/23 - 12/24/23 Hana High & Elementary School 4111 Hana Hwy, Hana, HI 96713	\$10,000
4. Kualoa-He'eia Ecumenical Youth Project	10/20/2023 KEY Project 47-200 Waihe'e Rd. Kāne'ohe, HI 96744.	\$10,000
5. Huliauapaa	11/02/2023 – 11/04/2023 Bernice Pauahi Bishop Museum 1525 Bernice St, Honolulu, HI 96817	\$10,000
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7. Ala Kukui Hāna Retreat	08/19/2023 Ala Kukui 4224 Hana Hwy Hana, HI 96713	\$10,000
<b>Total Recommendations (7)</b>		<b>\$69,830</b>

**VIII. Attachment**

Attachment - Awarding Recommendation Details

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<sup>6</sup> Refer to Attachment A for details.

**Action Item RM #23-14: Approve the Awarding of ‘Ahahui Grants, Cycle 3, from Solicitation #23-01.01, published April 19, 2023**  
**Attachment – Application Analysis**

**Solicitation #23-01.01**  
**Cycle 3**

Organization Name	Project Name	Island Location(s)	Event Date & Location	Strategic Direction	Applicant Request Amount	External Grant Reviewer (2) Score, Average	Award Amount Recommended
<b>Purpose Statement:</b> The purpose of this event is to restore the native Koa and ‘Ōhi‘a forests which once stood tall and proud in Mānoa Valley, the source of Waikīkī’s fresh water. Planting native trees to replace invasive species at Waiakeakua, provides healing to Native Hawaiians through the restoration of Wao Akua to perpetuate culture, restore connections to ancestors & akua, and provide increased habitat for native species.							
Living Life Source Foundation	Waiakeakua Reforestation	O’ahu	10/28/2023 Waiakeakua Forest in upper Manoa valley	Health, Education , Economic Stability, Outcomes	\$9,830.34	85, 90 Average = 88	\$ 9,831.
<b>Board, Executives:</b> Gary Akina, Eric Austin, Kehaulani Lum, Bruce Keaulani,							
<b>Purpose Statement:</b> The purpose of this event is to alleviate the impacts of a post-COVID Hawai‘i and target and energize cultural practitioners themselves, to elevate their knowledge, and to create space that supports reciprocal exchange and critical re-mapping and re-constituting of ancestral places. The Native Hawaiian community and the visitor industry is ripening for a deeper engagement with the wahi pana (sacred place) of Waikīkī.							
Native Hawaiian Hospitality Association	Hō‘ihi	O’ahu	09/30/23-10/01/23 Royal Hawaiian Center 2201 Kalakaua Ave Honolulu, HI 96815	Education al, Economic Stability Outcomes	\$10,000.00	92, 82 Average = 87	\$ 10,000.
<b>Board, Executives:</b> John KS Aeto, Phil Sammer, Jace McQuivey, Doug Chang, Kealii Haverly, Monte McComber II, Mālia Sanders							

**Action Item RM #23-14: Approve the Awarding of ‘Ahahui Grants, Cycle 3, from Solicitation #23-01.01, published April 19, 2023**  
**Attachment – Application Analysis**

<b>Purpose Statement:</b> The purpose of this program is to uplift the 'ohana of East Maui by supporting local traditions and creating income-generating opportunities through live music performances at the Hana Farmers Market and at Hana School. By bringing together local musicians, farmers, and students this program aims to promote community engagement, cultural education, and economic development.							
<b>Hana Arts</b>	Uplifting the East Maui Community through Music and Culture Community	Maui	12/01/23 - 12/24/23 Hana High & Elementary School 4111 Hana Hwy, Hana, HI 96713	Educational Health Economic Stability Outcomes,	\$10,000.00	83, 90 Average = 87	\$ 10,000
<b>Board, Executives:</b> Robin Newton, Blessing Hancock, Jessica Keay, Andrea Rodriguez, Kari Hagedorn, Sara Tobin, Keala Kristiansen, Becky Lind, Shari Berman, Pi'ilani Lua							
<b>Purpose Statement:</b> The purpose of the Ko'olau 'Ohana Festival is to showcase the strength of the Native Hawaiian/Pacific Islander culture and community that is prominent in KEY Project's service district of Kāne'ohe to Kahuku to provide a wholesome event for the entire 'ohana that caters to diversity and all socioeconomic statuses with a positive impact across mental, emotional, social, and recreational well being, as well as broaden a sense of place and kuleana.							
<b>Kualoa-He'eia Ecumenical Youth Project</b>	Ko'olau 'Ohana Festival	O'ahu	10/20/2023 KEY Project 47-200 Waihe'e Rd. Kāne'ohe, HI 96744	Health, Education Outcomes	\$10,000.00	83, 89 Average = 86	\$ 10,000
<b>Board, Executives:</b> Ka'anapu Jacobsen Lihla Noori, Umi Jensen, Sharon Lau, Carol Chang, Romeo Corpuz, Rich Vermeesch, Vanessa, Gorbea, Ku'ulei Miranda, Auli'i Dudoit, Ryan Catalani, Rainbow Uli'i, Kehaulani Volhein							

**Action Item RM #23-14: Approve the Awarding of ‘Ahahui Grants, Cycle 3, from Solicitation #23-01.01, published April 19, 2023**  
**Attachment – Application Analysis**

<b>Purpose Statement:</b> The purpose of this event is to provide a space that highlights the work wahi kūpuna stewards, Native Hawaiian communities, and stakeholders are doing across Hawai‘i to identify current management challenges and best practices within Cultural Resource Management and Wahi Kūpuna Stewardship.							
<b>Huliauapaa</b>	Kali‘uokapa‘akai Collective Wahi Kūpuna Stewardship Conference	O‘ahu	11/02/2023 – 11/04/2023 Bernice Pauahi Bishop Museum 1525 Bernice St, Honolulu, HI 96817	Educational Outcomes	\$10,000.00	83, 85 Average = 84	\$ 10,000
<b>Board, Executives:</b> Kekuewa Kikiloi, Kathy Kawelu, Tiffnie Kakalia, Kelley Uyeoka, Dominique Cordy							
<b>Purpose Statement:</b> The purpose of this event is to provide knowledge and tools to youth, including Native Hawaiian youth and the Native Hawaiian community, to make schools safer places where learning and growth can thrive by reducing bullying and violence from campuses. The PEARL accomplishes this goal by spreading the message of Peace (Maluhia), Empathy (Aloha), Acceptance (Ka ‘ae ‘ana), Respect (Ho‘ihi), and Love (Aloha nui).							
<b>Adult Friends for Youth</b>	PEARL Convention (Promoting Peace, Empathy, Acceptance, Respect, and Love)	Kaua‘i, O‘ahu	03/04/2024-03/12/24 PEARL Convention: 4 days virtual 1 day at the Neil Blaisdell Auditorium 777 Ward Avenue Honolulu, HI 96814 1 day at the Kauai War Memorial Convention Hall: 4191 Hardy St, Lihue, HI 96766	Educational Outcomes	\$10,000.00	82, 82 Average = 82	\$ 10,000

**Action Item RM #23-14: Approve the Awarding of ‘Ahahui Grants, Cycle 3, from Solicitation #23-01.01, published April 19, 2023**  
**Attachment A – Application Analysis**

**Board, Executives:** Malia Peters, Melanie Martin, Jean McIntosh, Steven Baldrige, Arnold M. Baptiste, Carolyn Berry Wilson, Reginald Castanares, Paul Cunney, Frank De Lima, Danny Dolan, Dennis Francis, Jeffrey A. Hawk, Timothy Michael Hogan, Jr, Garrett Iha, Keiko Kawaharada, William “Bill” Kawashima, Brad Myers, Maura Okamoto, Jason Shimizu, Thomas George Paris, Catherine Payne, Brad Harrison, Susan Spangler, Deborah L.K. Spencer Chun, McKay Schwenke, Lisa Tamashiro, Siutiti Takai, Solomona Levi

**Purpose Statement:** The purpose of the Hāna Kū Mele Series is to celebrate and inspire academic as well as place-based knowledge and education through an evening of live music, culture, and food, serving Hāna’s students, alumni, kaiāulu and our broader Hawai’i community.

<b>Ala Kukui Hāna Retreat</b>	Hāna Kū Mele Series	Maui	08/19/2023 Ala Kukui 4224 Hana Hwy Hana, HI 96713	Education, Health Outcomes	\$10,000.00	79, 85 Average = 82	\$ 10,000
<b>Board, Executives:</b> Kathleen Spalding, Rick Rutiz, Moani Aiona, Phillip O’Connor, Rozitta Hoopai, James Freudenberg Pu, Jamil Newirth, Kauai Kanakaole,							
7					\$69,830		\$79,831

**Committee on Resource Management**Trustee John Waihe'e IV, *At-Large* - ChairTrustee Luana Alapa, *Moloka'i / Lāna'i* - Vice Chair**Members**Trustee Dan Ahuna, *Kaua'i / Ni'ihau*Trustee Kaleihikina Akaka, *O'ahu*Trustee Keli'i Akina, *At-Large*Trustee Brickwood Galuteria, *At-Large*Trustee Carmen Hulu Lindsey, *Maui*Trustee J. Keoni Souza, *At-Large*Trustee Mililani Trask, *Hawai'i Island*

**STATE OF HAWAII  
OFFICE OF HAWAIIAN AFFAIRS**

**MEETING OF THE  
COMMITTEE ON RESOURCE MANAGEMENT (RM)**

**DATE:** Wednesday June 28, 2023**TIME:** 10:00 a.m.**PLACE:** Virtual Meeting

560 N. Nimitz Hwy., Honolulu, HI 96817

viewable at <https://www.oha.org/livestream> OR

Listen by phone: (213) 338-8477, Webinar ID: 847 7740 5851

**This virtual meeting can be viewed and observed via livestream on OHA's website at [www.oha.org/livestream](http://www.oha.org/livestream) or listened to by phone at: (213) 338-8477, Webinar ID: 847 7740 5851. A physical meeting location, open to members of the public who would like to provide oral testimony or view the virtual meeting, will be available at 560 N. Nimitz Hwy., Suite 200, Honolulu HI 96817.**

**AGENDA**

**I. Call to Order****II. Approval of Minutes - None****III. Unfinished Business - None****IV. New Business**

- A. Action Item RM #23-14: Approve the Awarding of 'Ahahui Grants, Cycle 3, from Solicitation #23-01.01, published April 19, 2023
- B. Action Item RM #23-15: OHA Fiscal Stabilization Policy, Unspent, Uncommitted, Unencumbered Funds from FY2021,**  
for the Purpose of Addressing Projected Reorganization Related Costs
- C. Action Item RM #23-16: OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23) - Realignment #7 – Non-Core and Core Realignments
- D. Action Item RM #23-17: OHA Biennium Budget for the Fiscal Biennium Periods 2023-2024 (FY 24) and 2024-2025 (FY 25)

**V. Announcements****VI. Adjournment**

If you need an auxiliary aid/service or other accommodation due to a disability, please contact Everett Ohta at (808) 594-1988 or by email at [everetto@oha.org](mailto:everetto@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.

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†Notice: The 72 Hour rule, pursuant to OHA BOT Operations Manual, Section 49, shall be waived for distribution of new committee




## ACTION ITEM


### COMMITTEE ON RESOURCE MANAGEMENT


June 28, 2023


RM #23-15

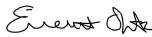
**Action Item Issue:** OHA Fiscal Stabilization Policy, Unspent, Uncommitted, Unencumbered Funds from FY2021, for the Purpose of Addressing Projected Reorganization Related Costs


Co-Prepared by:  6/23/2023  
Sylvia M. Hussey, Ed.D. Date  
Ka Pouhana, Chief Executive Officer

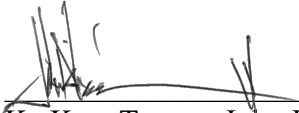
Reviewed by:  6/23/2023  
Kai Mana Peres-David Date  
Ka Hoakake'a, Human Resources Director

Co-Prepared & Reviewed by:  6/23/2023  
Ramona G. Hinck Date  
Pou Kāko'o Ho'opono Kūikawā, Interim Controller &  
Ka Pou Kihi Kanaloa Wai, Chief Financial Officer

Reviewed by:  6/23/2023  
Casey K. Brown Date  
Ka Pou Nui, Chief Operating Officer

Reviewed by:  6/23/2023  
Everett Ohta Date  
Ka Paepae Puka Kūikawā, Interim General Counsel

Reviewed by:  6/23/2023  
Sylvia M. Hussey, Ed.D. Date  
Ka Pouhana, Chief Executive Officer

Reviewed by:  6/23/2023  
Ke Kua, Trustee John D. Waihee, IV Date  
Luna Ho'omalua o ke Kōmike Resource Management  
Chair of the Committee on Resource Management



**Action Item RM #23-15: OHA Fiscal Stabilization Policy, Unspent, Uncommitted, Unencumbered Funds from FY2021, for the Purpose of Addressing Projected Reorganization Related Costs**

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**I. PROPOSED ACTION**

Administration recommends that the Board of Trustees carryover the FY21 \$1,000,000 budget, including unspent, uncommitted, unencumbered funds from Fiscal Biennium Period 2021-2022 (FY 22) and 2022-2023 (FY 23) to Fiscal Year 2023-2024 (FY 24), for the purpose of addressing and completing projected reorganization related activities and costs.

**II. ISSUE**

Whether or not the Board of Trustees should carryover the unspent, uncommitted, unencumbered funds from Fiscal Biennium Period 2021-2022 (FY 22) and 2022-2023 (FY 23) to Fiscal Year 2023-2024 (FY 24), for the purpose of addressing and completing projected reorganization related activities and costs.

**III. BACKGROUND & CONTEXT DISCUSSION**

**A. Budgetary Authorization – June 2021.** Via Action Item (“AI”) RM #21-08A: OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23), June 30, 2021, the Board of Trustees (“BOT” or “Board”) approved the carryover of \$1,000,000 in unspent, uncommitted, unencumbered funds from FY 2021 for the purpose of addressing projected reorganization related costs; the action authorized Administration to carryover, spend, commit, accrue, and encumber, \$1,000,000 from FY 2021 authorization to fund reorganization related costs (e.g., accrued vacation, health insurance premiums, separation pay, other) post FY 2021, in order to effect the organizational structure budgeted in Attachment #1 (of the Action Item), the OHA Biennium Budget for the Fiscal Biennium Period 2021-2022 (FY 22) and 2022-2023 (FY 23).

**B. Operational Budget – June 2021.** With the budgetary authorization, Administration initially operationalized the budget as detailed in Table 1 below, noting that the authority is under the current budget policies vs. the Fiscal Stabilization Policy:

**Table 1. Reorganization Separation Budget - 2021**

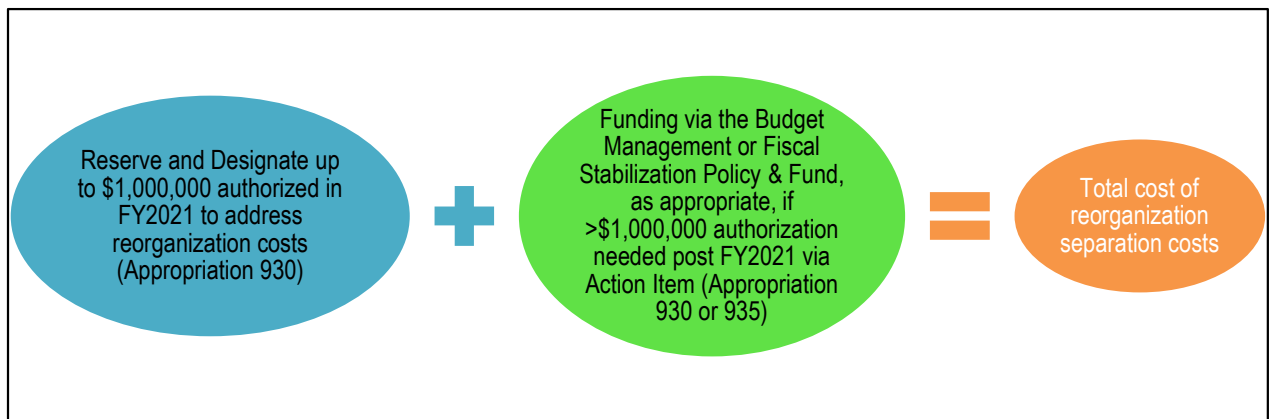
App	Year	Program Code	Account	Description	Service Code	Org	BUDGET
930	2021	2100	52070	52070 VACATION TRANSFERS	2100	00	100,000
930	2021	2510	52150	52150 SEVERANCE & RETIREMENT PROGRAM	2510	00	450,000
930	2021	2510	57015	57015 COBRA HEALTH INSURANCE	2510	00	325,000
				<b>SUBTOTAL SEVERANCE RELATED</b>			<b>\$875,000</b>

**Action Item RM #23-15: OHA Fiscal Stabilization Policy, Unspent, Uncommitted, Unencumbered Funds from FY2021, for the Purpose of Addressing Projected Reorganization Related Costs**

App	Year	Program Code	Account	Description	Service Code	Org	BUDGET
930	2021	2510	57110	57110 SERVICES ON A FEE BASIS - Career Transition Services	2510	00	100,000
930	2021	2510	57110	57110 SERVICES ON A FEE BASIS - Temp to Hire	2510	00	25,000
				<b>SUBTOTAL - CAREER PLACEMENT</b>			<b>\$125,000</b>
						<b>TOTAL</b>	<b>\$1,000,000</b>

C. **Fiscal Stabilization Policy, if in Excess of 2021 Budget.** With the above budgetary authorization, and consistent with current budget policy(ies), Administration understood, as detailed in Figure 1 below, that any amount for the purpose of reorganization separation costs, in excess of \$1,000,000, required authorization action via Action Item by the BOT<sup>1</sup>:

**Figure 1. Proposed Funding of Estimated Reorganization Costs**



D. **Action Item Reclassification Due to Operational Need – April 2022.** Via Action Item RM #22-07: Core Personnel, Non-Core Budget Adjustments for 2020-2021 (FY21), 2021-2022 (FY22) and 2022-2023 (FY23), April 12, 2022, and Motion #1 re: Core Personnel Reclassification, the Board approved the reclassification of \$300,000, from 52150 Severance & Retirement Program (\$150,000) and 57015 COBRA Health Insurance (\$150,000) to 57110 Services on a Fee Basis (\$300,000) within the FY 2020-2021 (FY21) Reorganization budget, for 3<sup>rd</sup> party contracting, to address unfilled, authorized positions, and the related operational impacts, processes, and functions.

<sup>1</sup> Via the Fiscal Stabilization Policy, Appropriation 935, if the criteria for such is met, or via the current budget construction, execution and management policies and processes.

**Action Item RM #23-15: OHA Fiscal Stabilization Policy, Unspent, Uncommitted, Unencumbered Funds from FY2021, for the Purpose of Addressing Projected Reorganization Related Costs**

**E. Reorganization and Separation Activities.** With the budgetary authorization, Administration operationalized the budget as detailed in Table 2 below adding the commitment<sup>2</sup>, encumbered<sup>3</sup> and accrued<sup>4</sup> information, projected as of June 30, 2023:

**Table 2. Re-Organization Separation Budget – Actual Spent, Committed, Encumbered, Accrued**

<b>DESCRIPTION</b>	<b>BUDGET [a]+[b]+[c]</b>	<b>SPENT [a]</b>	<b>RECLASSIFIED [b]</b>	<b>COMMITTED, ENCUMBERED, ACCRUED, TO BE RECLASSIFIED<sup>5</sup> [c]</b>
52070 VACATION TRANSFERS	\$100,000	\$26,766		\$73,234
52150 SEVERANCE & RETIREMENT PROGRAM	450,000	667,960	(\$150,000)	(\$367,960)
57015 COBRA HEALTH INSURANCE	325,000	83,839	(150,000)	\$91,161
<b>SUBTOTAL SEVERANCE RELATED</b>	<b>\$875,000</b>	<b>\$778,565</b>	<b>(\$300,000)</b>	<b>(\$203,565)</b>
57110 SERVICES ON A FEE BASIS - Career Transition Services	100,000	0		\$100,000
57110 SERVICES ON A FEE BASIS - Temp to Hire	25,000	20,000	\$300,000	305,000
<b>SUBTOTAL - CAREER PLACEMENT</b>	<b>\$125,000</b>	<b>\$20,000</b>	<b>\$300,000</b>	<b>\$405,000</b>
<b>TOTAL</b>	<b>\$1,000,000</b>	<b>\$798,565</b>	<b>\$0</b>	<b>\$201,435</b>

INTENTIONALLY LEFT BLANK

<sup>2</sup> Via Purchase Requisition

<sup>3</sup> Via Purchase Order

<sup>4</sup> Via Accounting Journal Entry

<sup>5</sup> Account review and related adjustments are routinely completed during the year end accounting process activities, including this account.

**Action Item RM #23-15: OHA Fiscal Stabilization Policy, Unspent, Uncommitted, Unencumbered Funds from FY2021, for the Purpose of Addressing Projected Reorganization Related Costs**

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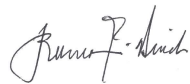
**IV. FUNDING SOURCE**

As noted above, Administration understood, that any amount for the purpose of reorganization separation costs, in excess of \$1,000,000, required authorization action via Action Item by the BOT<sup>6</sup> and at this time, no additional funding source(s) need to be identified to enable this action.

**V. CERTIFICATION**

The following is the certification by the Chief Financial Officer that:

The \$1,000,000 approved in FY2021, and the unspent, uncommitted, unencumbered, and accrued funds, from Fiscal Biennium Period 2021-2022 (FY 22) and 2022-2023 (FY 23) is available to be carried forward to Fiscal Year 2023-2024 (FY 24), for the purpose of addressing and completing projected reorganization related activities and costs.



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Ramona G. Hinck  
Chief Financial Officer  
Date: 6/23/2023

**VII. RECOMMENDED ACTION**

Administration recommends that the Board of Trustees carryover the FY21 \$1,000,000 budget, including unspent, uncommitted, unencumbered funds from Fiscal Biennium Period 2021-2022 (FY 22) and 2022-2023 (FY 23) to Fiscal Year 2023-2024 (FY 24), for the purpose of addressing and completing projected reorganization related activities and costs.

**VIII. ALTERNATIVE ACTIONS**

- A. Amend the recommended action.
- B. Do not approve the recommended action.

**IX. ATTACHMENT - NONE**

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<sup>6</sup> Via the Fiscal Stabilization Policy, Appropriation 935, if the criteria for such is met, or via the current budget construction, execution and management policies and processes.

**Committee on Resource Management**Trustee John Waihe'e IV, *At-Large* - ChairTrustee Luana Alapa, *Moloka'i / Lāna'i* - Vice Chair**Members**Trustee Dan Ahuna, *Kaua'i / Ni'ihau*Trustee Kaleihikina Akaka, *O'ahu*Trustee Keli'i Akina, *At-Large*Trustee Brickwood Galuteria, *At-Large*Trustee Carmen Hulu Lindsey, *Maui*Trustee J. Keoni Souza, *At-Large*Trustee Mililani Trask, *Hawai'i Island*

**STATE OF HAWAII  
OFFICE OF HAWAIIAN AFFAIRS**

**MEETING OF THE  
COMMITTEE ON RESOURCE MANAGEMENT (RM)**

**DATE:** Wednesday June 28, 2023**TIME:** 10:00 a.m.**PLACE:** Virtual Meeting

560 N. Nimitz Hwy., Honolulu, HI 96817

viewable at <https://www.oha.org/livestream> OR

Listen by phone: (213) 338-8477, Webinar ID: 847 7740 5851

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**AGENDA**

**I. Call to Order****II. Approval of Minutes** - None**III. Unfinished Business** - None**IV. New Business**

- A. Action Item RM #23-14: Approve the Awarding of 'Ahahui Grants, Cycle 3, from Solicitation #23-01.01, published April 19, 2023
- B. Action Item RM #23-15: OHA Fiscal Stabilization Policy, Unspent, Uncommitted, Unencumbered Funds from FY2021, for the Purpose of Addressing Projected Reorganization Related Costs
- C. **Action Item RM #23-16: OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23) - Realignment #7 – Non-Core and Core Realignments**
- D. Action Item RM #23-17: OHA Biennium Budget for the Fiscal Biennium Periods 2023-2024 (FY 24) and 2024-2025 (FY 25)

**V. Announcements****VI. Adjournment**

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## ACTION ITEM

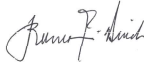
### COMMITTEE ON RESOURCE MANAGEMENT


June 28, 2023


RM #23-16

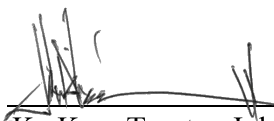
**Action Item Issue:** OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23) - Realignment #7 – Non-Core and Core Realignments

Co-Prepared by:  6/23/2023  
Grace Chen Date  
'Aho Hui Mo'ohelu, Reporting & Financial Analyst

Co-Prepared  
& Reviewed by:  6/23/2023  
Ramona G. Hinck Date  
Pou Kāko'o Ho'opono Kūikawā, Interim Controller &  
Ka Pou Kihi Kanaloa Wai, Chief Financial Officer

Reviewed by:  6/23/2023  
Casey K. Brown Date  
Ka Pou Nui, Chief Operating Officer

Reviewed by:  6/23/2023  
Sylvia M. Hussey, Ed.D. Date  
Ka Pouhana, Chief Executive Officer

Reviewed by:  6/23/2023  
Ke Kua, Trustee John D. Waihee, IV Date  
Luna Ho'omalua o ke Kōmike Resource Management  
Chair of the Committee on Resource Management

**Action Item RM #23-16: RM #23-16: OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23) - Realignment #7 – Non-Core and Core Realignments**

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**I. PROPOSED ACTION**

Approve the fiscal biennium budget realignment #7 for the fiscal biennium periods 2021-2022 (FY22) and 2022-2023 (FY23) as summarized at Attachment #1.

**II. ISSUE**

Whether or not the Committee on Resource Management (“CRM”) should approve and recommend to the Board of Trustees (“Board” or “BOT”), the approval of the FB22-23 budget realignment #7, summarized at Attachment #1.

**III. POLICY BASIS – Budget Construction & Management Policies**

- A. Budget Construction.** Via Action Item RM #18-12: Amendments to OHA’s Board of Trustees Executive Policy Manual (“EPM”) related to budget preparation, format and reporting requirements, September 26, 2018, the Board implemented changes to and renamed section 3040 to Planning, Programming, Budget (PPB)<sup>1</sup> (“Section 3040”). In general, section 3040 describes the biennium budget construction process, including sufficient detail planning, programming and financing to support OHA’s Strategic Plan priorities, results, programs and operations. Understanding the business model, time horizon and activities, work plans, etc. are important to be able to budget effectively. In addition, the budget should be able to be shared in a multiple ways— non-core, programmatic, strategy, overhead, personnel, non-personnel; and to multiple audiences (e.g., Board, administration, management, legislators, beneficiaries). Section 3040 of the EPM functions as the organization’s budget construction policy.
- B. Budget Management.** Once the biennium budget is constructed as outlined in Section 3040, implementation and execution of the budget take various forms such as management and monitoring of site operations and activities, payroll, purchase requisitions, purchase orders, disbursements and contracts. Each operational activity has related policies, processes and procedures. Observations, experiences and operations are supplemented with periodic (e.g., weekly, monthly) reports distributed to executives, directors and managers to monitor and manage strategic and tactical activities, purchase requisitions (representing commitments), purchase orders and contracts (representing encumbrances), budget variances (the difference between actual disbursements + commitments + encumbrances and budgets for the program, object code, contract).
- C. Budget Evaluation.** Reports provided and budget evaluation activities are intended to go hand in hand. Contract management is also part of budget monitoring and management. Evaluation activities consider questions such as:
- What is the dollar and percentage variance of each program?
  - What is the nature of that variance—positive, negative, temporary, permanent?
  - Should there be an adjustment to the process to spend (e.g., accelerate or slow the

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<sup>1</sup> Section 3040 related to Bylaws Review was deleted and moved to Series 1000 which is related to BOT responsibilities (Source: Action Item ARM 10-06 and page 19)



**Action Item RM #23-16: RM #23-16: OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23) - Realignment #7 – Non-Core and Core Realignments**

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procurement process) or the actual spend itself (e.g., service contract or other disbursement vehicle)?

- Are the program plans on track? Do we need to adjust our plans in order to deliver timely and completely?
- Was the intended outcome, deliverable provided? Is there a contract, purchase order or other adjustment to be completed?
- How are the expenditures and disbursements aligned tactically or strategically?

New Section 3045 functions as the organization's budget reporting, management and evaluation policy, collectively "Budget Management Policy".

**D. Executive Policy Manual.**

1. ***Aggregation and Distribution, February 2023.*** The OHA Board of Trustees (BOT) EPM was updated by OHA Administration to compile all of the new policies and policy amendments that have been approved by the Board of Trustees since the last comprehensive update to the EPM in February 2012. No new policies, other than those already approved by the BOT, are included in this update.

The EPM is to be used a reference document for OHA's BOT, CEO, staff and for working Councils and Committees. The EPM is designed to be utilized as a management tool for quick and easy access to OHA Bylaws and policies approved by the BOT. The guiding principles of OHA's policies established by the BOT are to provide the wider framework under which OHA operates as an organization. OHA's policies ensure the OHA mandate of the betterment of conditions of the native Hawaiians and Hawaiians is pursued in an efficient and effective manner. The BOT is guided by its vision, mission, and values in the development of OHA's policies.<sup>2</sup>

The updated EPM was distributed to Trustees and made available across the agency. These policies shall apply to the work and conduct of Trustees, staff, and associated Councils and Committees of OHA and considered in the hiring of contractors using OHA funds.

2. ***Budget Management Policy Updates re: Carryover Provisions, April 2022.*** The Board of Trustees ("BOT" or "Board"), via Action Item RM #22-06 - Budget Management Policy Updates re: Carryover Provisions, April 12, 2022<sup>3</sup>, approved the addition of item 3.45.g. to section 3045 Budget Management of the Executive Policy Manual as follows:

3.45.g. Multi-Year, Carryover. Multi-year budgets and/or carryover budget provisions (e.g., programs, projects), as a part of the budget evaluation activities described above, are to be presented to the Board for action including all projected impacts on related policies (e.g., spending, cash management) and other considerations (e.g., funding source).

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<sup>2</sup> Introduction (Guiding Principles), Office of Hawaiian Affairs Board of Trustees Executive Policy Manual (2023)

<sup>3</sup> 1st Reading, BOT Meeting, April 14, 2022; 2nd Reading, BOT Meeting, April 28, 2022

**Action Item RM #23-16: RM #23-16: OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23) - Realignment #7 – Non-Core and Core Realignments**

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- 3. Budget Management Policies, April 2021.** The Board, via Action Item RM #21-05 - Amendment to Executive Policy Manual Section, Budget Management Policy, April 20, 2021<sup>4</sup>, approved the expansion of Executive Policy Manual (EPM) to: (1) Add new section 3045 Budget Management; (2) Add new section 3046 Fiscal Stabilization Policy; (3) Relocate and renumber two sections currently located in *section 3050 Fiscal* to section *3040 Planning, Programming, Budget*; and (4) Relocate and renumber five sections currently located in section *3040 Planning, Programming, Budget* to new section *3045 Budget Management*.

- E. Working Definitions.** The following are working definitions that contextualize discussions related to budget realignment of the core and non-core budgets as provided by policy:

- “Expenditure” is when cash is disbursed or an accounting accrual is made to recognize the obligation;
- “Committed” is when a purchase requisition is processed; and
- “Encumbrance” is when a purchase order (and related contract if applicable) is completed and processed.

The total of “expenditure”, “committed” and “encumbrance” is collectively known as (projected) “consumption”. The aggregated, projected “consumption” is compared to the approved budget from the previous period and the amount available for realignment is determined.

- F. Budget Realignments.** The OHA biennium budget is prepared every two years for the ensuing two years, as aligned with the State of Hawaii’s biennium budget construction process. The current biennium budget covers the periods from July 1, 2021, through June 30, 2022 (FY 2022) and July 1, 2022, through June 30, 2023 (FY 2023) and was approved by the BOT on June 30, 2021<sup>5</sup>. As the budget is prepared only once every two years, adjustments are often required to update the budget to current conditions. The process of updating a budget that has already been approved is referred to internally as a “Budget Realignment”.

- 1. Budget Realignment #1 – October 2021.** Administration analyzed the necessity of budget realignments for both “Core” and “Non-Core”<sup>6</sup> budgets. Via Action Item RM #21-17: FB22-23 Non-Core Budget Realignment #1, October 26, 2021, the first realignment action was focused on non-core budgets, including the adjustments for changes in occupancy conditions, consulting and other professional services for further

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<sup>4</sup> 1st Reading, BOT Meeting, April 22, 2021; 2nd Reading, BOT Meeting, April 29, 2021

<sup>5</sup> Action Item RM #21-08A: OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23), June 30, 2021.

<sup>6</sup> For discussion purposes, the reference to “Non-Core” is used to describe budgets and activities for Kaka’ako Makai, Na Lama Kukui, 500 N. Nimitz, 501 Sumner, Native Hawaiian Revolving Loan Fund, Halawa-Luluku Interpretive Development, Wao Kele o Puna and Palaeua. All other budgets and activities are collectively considered “Core”.

**Action Item RM #23-16: RM #23-16: OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23) - Realignment #7 – Non-Core and Core Realignments**

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planning, signage, and other activities in the area and major repairs, following the recording of operating budgets for the Iwilei properties.<sup>7</sup>

2. **Budget Realignment #2 – February 2022.** This action item specifically addressed the fiscal period, from July 1, 2021, through June 30, 2022 (FY 2022), and July 1, 2022, through June 30, 2023 (FY 2023), and sought approval for the realignment of the core and non-core budgets, including adjustments for reclassifications between contracts and equipment object codes, adjustments for recognizing reorganization related costs in prior year budget (from current year expenditures) and additional budget for commercial property related planning and other operational adjustments.
3. **Budget Realignment #3 – May 2022.** Via Action Item RM #22-09: OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23) - Realignment #3, realignment actions for fiscal period, from July 1, 2021, through June 30, 2022 (FY 2022), and July 1, 2022, through June 30, 2023 (FY 2023) were approved, including new federal grant received for Papahānaumokuākea related work, carryforward to 2022-2023 (FY23) budget, an estimated amount of \$100,000 of uncommitted, unencumbered, unaccrued amounts related to reorganization costs; and carryforward from 2021-2022 (FY22) budget to 2022-2023 (FY23) budget any uncommitted, unencumbered, unaccrued, declined or unspent amounts in Appropriation 930, Program 3800 – Grants, Object Code 56510 Grants in Aid Program & Proviso Grants, 56530 Grants in Aid – Community Grants, 56540 Grants in Aid – Level II Grants, 56560 Grants in Aid – Sponsorships, and/or 56570 Grants in Aid – Disaster Aid.
4. **Budget Realignment #4 – September 2022.** Via Action Item RM #22-23: OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23) - Realignment #4, realignment actions for fiscal period, from July 1, 2021, through June 30, 2022 (FY 2022), and July 1, 2022, through June 30, 2023 (FY 2023) were approved, including: Increase of \$6.4MM in public land trust proceeds as a result of Act 226 (2022); Restoration of operating amounts for purposes such as Ka Wai Ola production, international iwi kupuna repatriation; Reflection of previously approved action item for Kaka‘ako Makai; Carryforward amount to 2022-2023 (FY23) budget, of an estimated amount of \$148,000 to address unfilled positions, vacancies and compensation study; Reclassification of grants to proper classifications and approval of an additional \$10,000 sponsorship for the Association of Hawaiian Civic Clubs; and the cash payoff of approximately \$1.2 million of debt currently held by American Savings Bank, which represented the former Bank of Hawaii debt used to finance the 2016 Native Hawaiian ‘Aha, to be compliant with the Debt Management Policy.
5. **Budget Realignment #5 – October 2022.** Via Action Item RM #22-23D OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23) - Realignment #5, realignment actions were approved to: 1) Carryforward budget from 2021-2022 (FY22) to 2022-2023 (FY23) for any unspent, uncommitted, unencumbered, and

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<sup>7</sup> Action Item RM #21-16: Iwilei Commercial Properties Non-Core Operating Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23), October 26, 2021

**Action Item RM #23-16: RM #23-16: OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23) - Realignment #7 – Non-Core and Core Realignments**

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unaccrued amounts in Appropriation 930 in an estimated aggregate amount of \$1,418,000 for legal, legacy lands, major repairs & maintenance, construction in progress; 2) Carryforward budget from 2021-2022 (FY22) to 2022-2023 (FY23), any unspent, uncommitted, unencumbered, and unaccrued amounts in Appropriation 901 (Public Land Trust) in an estimated aggregate amount of \$8,600,000 for Grants; 3) Carryforward from 2021-2022 (FY22) budget to 2022-2023 (FY23) budget, any unspent, uncommitted, unencumbered, and unaccrued amounts for Appropriation 938 (Kaka‘ako Makai), 939 (Nā Lama Kukui), 950 (500 N Nimitz) and 951 (501 Sumner); 4) Designate \$200,000, General Funds, Appropriation 100 for Object Code 57110 SERVICES ON A FEE BASIS to provide additional legal services for beneficiaries consistent with the legal provision.

6. **Budget Realignment #6 – January 2023.** Via Action Item RM #23-01: OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23) - Realignment #6 – Non-Core and Core Realignments, January 23, 2023, realignment actions were approved to: 1) Reclassify non-core budget amount of \$296,500, Appropriation 938, Kaka‘ako Makai from Equipment to Contracts; 2) reclassify non-core budget amount of \$61,000, Appropriation 950, 500 N. Nimitz Highway, from Equipment and Program categories to cover shortfall in Real Property Tax; 3) Reclassify non-core budget amount of \$118,000 Appropriation 951, 501 Sumner Street, \$31,000 from Overhead and Contracts for property management fees and \$87,000 from Equipment to Program to cover Real Property Tax expense; 4) Reclassify \$860,000 within the Core Budget, from Personnel, to Contracts, Grants (Sponsorships), Overhead and Program expenses; and 5) Approve additional and new programmatic sponsorships (e.g., Merrie Monarch, Papa Ola Lokahi – Aha Ho‘olokahi, 46<sup>th</sup> Annual Nā Hōkū Hanohano Awards).

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**Action Item RM #23-16: RM #23-16: OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23) - Realignment #7 – Non-Core and Core Realignments**

**IV. FISCAL BIENNIUM 22-23 REALIGNMENT #7 - DISCUSSION**

**A. OHA’s Budget, Available Funds and OHA’s Spending Limit**

An *appropriation* is an authorization granted by the OHA Board of Trustees or Hawai‘i State Legislature permitting the agency, within established fiscal and budgetary controls, to incur obligations and to make expenditures for specific purposes. An *appropriation* is usually limited in amount and period of time during which it may be expended. The sources of funding available for spending include the following *appropriations* detailed in **Table 1** below:

**Table 1: Sources of Funding**

Type	Description	Appropriation Number
Core Operating Budget	General Fund appropriations drawn from the State of Hawai‘i	100/175
	Public Land Trust Revenues (PLT) received annually from various State Agencies conducting business on PLT lands	901
	Matching Fund appropriations by the State of Hawai‘i but drawn on the Native Hawaiian Trust Fund (NHTF)	910
	A portion of the NHTF which includes revenues received primarily from past-due settlements dividend and interest earnings received thereon plus ten (10) percent of estimated lease and other revenues generated from OHA-owned Kaka‘ako Makai parcels allocated to maintain our legacy lands.	930
Fiscal Stabilization Fund	Funds needed to address unexpected shortfalls in available funding that have significant effects on budget(s), as well as emergencies.	935
Commercial Property	Kaka‘ako Makai (KM) Revenues generated from OHA-owned parcels	938
	Nä Lama Kukui (NLK) Revenues generated from its investment (formerly known as Gentry Pacific Design)	939
	Iwilei Property: 500 North Nimitz Revenues generated from its investment	950
	Iwilei Property: 501 Sumner Revenues generated from its investment	951
Non-Core Legacy Property <sup>8</sup>	Palauea Cultural Preserve – includes a percentage of all home sales within the development	310

<sup>8</sup> Core Legacy properties include: Kukaniloko, Pahua Heiau, Hoomana and Waialua Courthouse.

**Action Item RM #23-16: RM #23-16: OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23) - Realignment #7 – Non-Core and Core Realignments**

Type	Description	Appropriation Number
	Wao Kele O Puna Management Fund – includes previously-authorized Board appropriations for current and future programmatic needs	315
Other OHA Programs Budget – <i>Federal</i>	Federal-fund appropriations for the Hālawā Lūluku Interpretive Development (HLID) Project, Federal Highway Administration – U.S. Department of Transportation	200
	Federal-fund appropriations for the Native Hawaiian Revolving Loan Fund (NHRLF) Program – U.S. Department of Health and Human Services	202
	Federal-fund appropriations for Papahānaumokuākea Marine National Monument (PMNM) – U.S. Department of Commerce	203
	Federal-fund appropriations for Wao Kelo O Puna (WKOP) – U.S. Department of Interior	205
	Federal-fund appropriations for Administration for Children and Families (ACF), Administration for Native Americans (ANA) – U.S. Department of Health and Human Services	209
Other Programs Budget – <i>Other</i>	Others – includes funds primarily collected from Ka Wai Ola advertisement sales and miscellaneous income	320
	Mainly the Native Hawaiian Trust Fund.	902

OHA’s biennium budget’s Spending Limit is comprised of all five *Sources of Funding* as summarized in **Table 2** below, and is discussed herein, to include the following:

1. Core Operating Budget
2. Fiscal Stabilization Authorizations
3. Commercial Properties
4. Legacy Properties
5. Other OHA Budget – Federal and Others

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**Action Item RM #23-16: RM #23-16: OHA Biennium Budget for the Fiscal Biennium Periods  
2021-2022 (FY 22) and 2022-2023 (FY 23) - Realignment #7 – Non-Core and Core Realignments**

**Table 2: Spending Limit for FY 2023 Total Operating Budget**

FY 2023 Spending Limit	FY 2023					
	Approved Budget	Approved Realignment #4	Approved Realignment #5	Approved Realignment #6	Proposed Realignment #7	Adjustments
	AI RM #21-08A	AI RM #22-23A	AI RM #22-23D	AI RM #23-01	AI RM #23-16	
	(a)	(c)	(f)	(g)	(h)	(e) = ( d - c)
<b>1. Core Operating Budget</b>						
5% of Investment Portfolio	18,615,394	18,615,394	18,615,394	18,615,394	18,615,394	0
Public Land Trust Revenues	15,100,000	21,500,000	21,500,000	21,500,000	21,500,000	0
State of Hawai'i General Funds	2,254,400	2,254,400	2,254,400	2,254,400	2,254,400	0
Allocation of Kaka'ako Makai Revenues	1,363,861	440,604	440,604	440,604	369,200	(71,404)
<b>Sub-total - Core Operating:</b>	<b>\$37,333,655</b>	<b>\$42,810,398</b>	<b>\$42,810,398</b>	<b>\$42,810,398</b>	<b>\$42,738,994</b>	<b>(\$71,404)</b>
<b>2. Commercial Property</b>						
Kaka'ako Makai	11,265,822	5,909,419	5,909,419	5,909,419	5,909,419	0
Nā Lama Kukui	6,455,044	7,632,587	7,632,587	7,632,587	7,632,587	0
<b>Sub-total – Commercial Property:</b>	<b>\$17,720,866</b>	<b>\$13,542,006</b>	<b>\$13,542,006</b>	<b>\$13,542,006</b>	<b>\$13,542,006</b>	<b>\$0</b>
<b>3. Iwilei Property</b>						
500 North Nimitz	0	3,817,475	3,817,475	3,817,475	3,817,475	0
501 Sumner	0	166,404	166,404	166,404	166,404	0
<b>Sub-total – Iwilei Property:</b>	<b>\$0</b>	<b>\$3,983,879</b>	<b>\$3,983,879</b>	<b>\$3,983,879</b>	<b>\$3,983,879</b>	<b>\$0</b>
<b>4. Legacy Properties</b>						
Palaua Culture Preserve	321,059	361,617	361,617	361,617	361,617	0
Wao Kele O Puna Management Fund	0	20,831	20,831	20,831	20,831	0
<b>Sub-total – Special-Legacy Properties:</b>	<b>\$321,059</b>	<b>\$382,448</b>	<b>\$382,448</b>	<b>\$382,448</b>	<b>\$382,448</b>	<b>\$0</b>
<b>5. Other OHA Programs</b>						
<i>Federal-Funded</i>						
Halawa Luluku Interpretive Development	266,358	222,280	222,280	222,280	222,280	0
Native Hawaiian Revolving Loan Fund	1,394,419	1,386,669	1,386,669	1,386,669	847,783	(538,886)
US Department of Interior (WKOP Mngt Fund)	0	231,045	231,045	231,045	231,045	0
<b>Sub-total – Federal-Funded:</b>	<b>\$1,660,777</b>	<b>\$1,839,994</b>	<b>\$1,839,994</b>	<b>\$1,839,994</b>	<b>\$1,301,108</b>	<b>(\$538,886)</b>
<i>Others</i>	56,000	56,000	56,000	56,000	56,000	0
<b>Sub-total – Other OHA</b>	<b>\$1,716,777</b>	<b>\$1,895,994</b>	<b>\$1,895,994</b>	<b>\$1,895,994</b>	<b>\$1,357,108</b>	<b>(\$538,886)</b>
<b>Total Operating Budget:</b>	<b>\$57,092,357</b>	<b>\$62,614,725</b>	<b>\$62,614,725</b>	<b>\$62,614,725</b>	<b>\$62,004,435</b>	<b>(\$610,290)</b>



**Action Item RM #23-16: RM #23-16: OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23) - Realignment #7 – Non-Core and Core Realignments**

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1. **Core Operating Budget.** Reflects the primary budget consisting of three budget types: operating, project and capital budgets. Operating budget consists of payroll, operations, and program expenditures. A project budget is made up of planned expenditures for particular deliverables having a beginning, middle and end for a duration of 1 to 2-year period (e.g., professional services, other contractors, software, or hardware). Capital budget consists of significant expenditures to acquire, construct or maintain land, buildings, structures and equipment for the duration of 3 or more years. Core budget includes the following four (4) funding sources:
- ***Withdrawals from the Native Hawaiian Trust Fund (NHTF)*** are limited by the Native Hawaiian Trust Fund Spending Policy. This policy limits the withdrawal to five (5) percent of the NHTF's twenty-quarter (20-quarter) rolling average market value, as defined, to ensure that resources held within the trust are available for future spending.
  - ***Public Land Trust (PLT) Revenues*** are received from the State of Hawai'i and had been set at \$15,100,000 (Act 178, SLH 2006) per year. On June 27, 2022, SOH Act 226 "Relating to Increasing the payment amount for the OHA's pro rate share of the Public Land Trust": i) Appropriated \$64,000,000 as partial proceeds of 20% of the gross amount of Public Land Trust (PLT) income and proceeds owed to OHA, and ii) Beginning FY23 OHA's PLT revenue is stated as an interim amount of \$21,500,000 per year.
  - ***Kaka'ako Makai (KM) Revenues*** are allocated to OHA's Core Budget for Legacy Property management funding. The Board approved allocation of sixty (60)<sup>9</sup> percent net income to OHA's FY 22 FY 22 Legacy Land Program.
  - ***State of Hawai'i General Fund*** appropriations are determined by the legislature during each Biennium. The current State Legislature authorized a total of \$2,254,400 for the fiscal period 2021-2022 (FY 2022) and \$2,254,500 for the fiscal period 2022-2023 (FY 2023).

HB204 SD2 CD1, now known as Act 29 (2021), OHA's Budget Bill for the FY22 and FY23 period, from the 2021 Legislative session, contains \$2,054,400 in education, social services, legal and housing provisos plus an additional \$200,000, for fiscal year 2021-2022 to conduct or contract for a follow-up contract and disbursement review of the CLA – OHA & LLCs Contract and Disbursement Review – Report, dated December 4, 2019 ("CLA Report"); and includes the substitution of the CLA Report with the Act 37 financial and management audit, that was not completed by the State Auditor.

***CLA Report Follow Up Contract and Disbursement Review:*** In February 2022, OHA contracted Plante Moran ("PM") for \$178,350 to conduct a follow up contract and disbursement review of the CLA report – OHA & LLC's Contract and Disbursement Review Report ("CLA Report"), dated December 4, 2019, specifically on 38 items flagged for possible fraud, waste, and abuse. PM has experience with forensic, accounting, audit, and related type engagements utilizing standards in accordance with the Statement on Standards for Forensic Services, established by the American

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<sup>9</sup>Action Item #21-04: Approval of a Third Amendment to BOT #12-05 – Kaka'ako Makai Policy Relating to the Allocation of Revenue from Kaka'ako Makai Properties to the Land Legacy Program, April 20, 2021

**Action Item RM #23-16: RM #23-16: OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23) - Realignment #7 – Non-Core and Core Realignments**

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Institute of Certified Public Accountants (AICPA) Council, Forensic and Valuation Services Executive Committee, which provides guidance and establishes enforceable standards for members performing certain forensic and valuation services.

As noted in PM's report issued in October 2022, PM: obtained relevant electronic data, including emails and personal working folders on the OHA network, for select OHA employees; conducted interviews with key OHA personnel, including staff and select members of the Board of Trustees, performed background research on select individuals and businesses involved in the flagged transactions; compiled key words lists and search criteria to analyze emails and working folder contents; analyzed relevant supporting documentation for the transactions; and PM engagement team members were on site at Nā Lama Kukui in May and October 2022. As a result of the contracted work completed, PM identified evidence that fraud, waste and abuse occurred in 22 of 38 transactions and the Plante Moran Report link is noted for the reader's convenience here and below: [Contract #4262 – 38 Transactions Analysis Report, Dated October 31, 2022 by Plante Moran, Including Administration Response](#)

2. ***Fiscal Stabilization Authorizations.*** Historically, OHA has required funds to address unexpected shortfalls in available funding that had a significant effect on budget, as well as emergencies. OHA historically used "OHA's Native Hawaiian Trust Fund Spending Policy's Fiscal Reserve Management Guidelines" (the Guidelines) to address funding needs, but the guidelines were viewed as overly broad and unclear. The Fiscal Stabilization policy supersedes the guidelines and established a Fiscal Stabilization Fund (FSF) and the rules for its governance and maintenance, to enable OHA to have funds available for budget stabilization and emergencies, but under stricter fiscal limitations. Definitions, concepts, criteria and other elements found in the Guidelines have been mapped to the Fiscal Stabilization Policy (FSP).
3. ***Commercial Property.*** Reflects the revenues generated on OHA-owned commercial property lands, Kaka'ako Makai, Nā Lama Kukui, Iwilei (North Nimitz and Sumner) properties, and is summarized as follows:
  - ***Kaka'ako Makai (KM) Revenues*** are from lease revenues. Sixty (60) percent of all net revenues are allocated to OHA's Core Operating Budget for Legacy Land Program. **Realized surplus is to be retained for contribution to future expenditures on its parcels.**
  - ***Nā Lama Kukui (NLK) Revenues*** are from lease revenues. **Realized surplus is retained for remaining debt service payments** incurred from the purchase of the property and its Honolulu office build-out.
  - ***500 North Nimitz Revenues*** are from lease revenues. **Realized surplus is retained for remaining debt service payments** incurred from the purchase of the property.
  - ***501 Sumner Revenues*** are from lease revenues. **Realized surplus is retained for remaining debt service payments** incurred from the purchase of the property.

**Action Item RM #23-16: RM #23-16: OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23) - Realignment #7 – Non-Core and Core Realignments**

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**4. Legacy Property.** Reflects the funds designated for use on specific legacy property.

- ***Palaukea Cultural Preserve Revenues*** are derived from the sale of homes in an affluent area on Maui. The .05% of each sale has been deposited into an account for which the funds are to be used for the upkeep and long-term stewardship of this historical site.
- ***Wao Kele O Puna Management Fund*** balances consist of previously authorized Board appropriations for current and future programmatic needs. The spending limit balance as reflected in **Table 2** above includes known and estimated available funding as of June 2022, updated as needed at each realignment point.

**5. Other OHA Programs Budget**

- ***Other OHA Programs - Federal:*** Reflects the basic operating budget consisting of payroll, operations, and program expenditures for federally funded OHA Projects & Programs including:
  - Hālawa Lūluku Interpretive Development (HLID) Project;
  - Native Hawaiian Revolving Loan Fund (NHRLF) Program;
  - Papahānaumokuākea Marine National Monument (PMNM); and
  - Wao Kele O Puna (WKOP) Project.

The amount of federal funding available each year for these Programs is based on budgets submitted by OHA and approved by the respective grantors.

- ***Other Programs Budget – Others:*** Reflects programs funded through other sources of income including: Ka Wai Ola advertisement sales; Conference sponsorships; and Other miscellaneous income.

These amounts are considered other program income and not part of the NHTF. Expenditure of these funds is authorized through BOT approval of the Other Programs Budget.

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**Action Item RM #23-16: RM #23-16: OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23) - Realignment #7 – Non-Core and Core Realignments**

**B. Total Operating Budget Adjustments – FY 2023**

**B1. FY2023.** The following sections outline and provide explanation on the major adjustments (increases/decreases) to the budget as a result of this realignment. Proposed adjustments to OHA's FY 2023 Total Budget are outlined in **Table 4** below and outlined in **Attachment #1**:

**Table 4: FY23 Approved Total Operating Budget and Realignments**

FY 2023 Total Operating Budget	FY 2023					
	Approved Budget	Approved Realignment #4	Approved Realignment #5	Approved Realignment #6	Proposed Realignment #7	Adjustments
	AI RM #21-08A	AI RM #22-23A	AI RM #22-23D	AI RM #23-01	AI RM #23-16	
	(a)	(e)	(f)	(g)	(h)	(e) = (d - c)
<b>1. Core Operating Budget</b>						
Personnel (Fringe 52%)	\$13,253,145	\$13,253,145	\$13,253,145	\$12,393,145	\$12,198,672	(\$194,473)
Non-Personnel	24,080,510	27,089,670	27,089,670	28,059,670	28,224,899	165,229
<b>Sub-total – Core Operating:</b>	<b>\$37,333,655</b>	<b>\$40,342,815</b>	<b>\$40,342,815</b>	<b>\$40,452,815</b>	<b>\$40,423,571</b>	<b>(\$29,244)</b>
<b>2. Commercial Property</b>						
Kaka'ako Makai	1,821,814	5,997,822	5,997,822	5,997,822	5,980,822	(17,000)
Na Lama Kukui	5,780,184	3,561,344	3,561,344	3,561,344	3,561,344	-
<b>Sub-total – Commercial Property:</b>	<b>\$7,601,998</b>	<b>\$9,559,166</b>	<b>\$9,559,166</b>	<b>\$9,559,167</b>	<b>\$9,542,167</b>	<b>(\$17,000)</b>
<b>3. Iwilei Property (1)</b>						
500 North Nimitz		1,922,350	1,922,350	1,986,475	1,986,475	-
501 Sumner		855,553	855,553	984,553	984,553	-
<b>Sub-total – Iwilei Property:</b>		<b>\$2,777,903</b>	<b>\$2,777,903</b>	<b>\$2,971,028</b>	<b>\$2,971,028</b>	<b>\$0</b>
<b>4. Legacy Properties</b>						
Palauea Culture Preserve	74,740	131,790	131,790	131,790	129,462	(2,328)
Wao Kele O Puna Management Fund (2)						-
<b>Sub-total – Legacy Properties:</b>	<b>\$74,740</b>	<b>\$131,790</b>	<b>\$131,790</b>	<b>\$131,790</b>	<b>\$129,462</b>	<b>(\$2,328)</b>
<b>5. Other OHA Programs</b>						
Federal-Funded						
Halawa Luluku Interpretive Development	266,358	222,280	222,280	222,280	150,591	(71,689)
Native Hawaiian Revolving Loan Fund	1,394,419	1,386,669	1,386,669	1,394,419	847,783	(546,636)

**Action Item RM #23-16: RM #23-16: OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23) - Realignment #7 – Non-Core and Core Realignments**

FY 2023 Total Operating Budget	FY 2023					
	Approved Budget	Approved Realignment #4	Approved Realignment #5	Approved Realignment #6	Proposed Realignment #7	Adjustments
	AI RM #21-08A	AI RM #22-23A	AI RM #22-23D	AI RM #23-01	AI RM #23-16	
	(a)	(e)	(f)	(g)	(h)	(e) = (d - c)
US Dept of Interior (WKOP)		231,045	231,045	231,045	231,045	-
<b>Sub-total – Federal-Funded:</b>	<b>\$1,660,777</b>	<b>\$1,839,994</b>	<b>\$1,839,994</b>	<b>\$1,847,744</b>	<b>\$1,229,419</b>	<b>(618,326)</b>
<b>Total Operating Budget:</b>	<b>\$46,671,170</b>	<b>\$54,651,668</b>	<b>\$54,651,668</b>	<b>\$54,962,544</b>	<b>\$54,295,646</b>	<b>(\$666,898)</b>

**C. Core Operating Budget Adjustments – FY2023**

The Core Budget consists of payroll, operations, and program expenditures. The sections following outline and provide explanation of the major adjustments (increases/decreases) in **Table 5** because of this realignment and reflect projections for FY 2023.

**Table 5: FY2023 Approved Budget and Realignment Core Budget Comparison**

CORE OPERATING BUDGET	FY 2023					
	Approved Budget (RM #21-08A)	Approved Realignment #4 (RM #22-23A)	...	Approved Realignment #6 (RM #23-01)	Proposed Realignment #7 (RM #23-16)	Adjustments
	(a)	(b)		(c)	(d)	(e) = (d - c)
Contracts	\$3,689,337	\$4,869,888		\$5,542,388	\$5,505,171	(\$37,217)
Debt Service	531,742	1,029,097		1,029,097	1,044,597	15,500
Equipment	583,348	1,181,363		1,175,363	1,280,084	104,721
Grants	15,173,500	15,173,500		15,203,500	15,203,500	0
Overhead	3,063,757	3,194,871		3,276,871	3,517,627	240,756
Personnel & Fringe	13,253,145	13,253,145		12,393,145	12,198,672	(194,473)
Program	591,590	1,186,623		1,378,123	1,234,278	(143,845)
Travel	447,235	454,327		454,327	439,642	(14,685)
<b>Total</b>	<b>\$37,333,655</b>	<b>\$40,342,815</b>		<b>\$40,452,815</b>	<b>\$40,423,571</b>	<b>(\$29,244)</b>

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**Action Item RM #23-16: RM #23-16: OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23) - Realignment #7 – Non-Core and Core Realignments**

**D. Core Personnel Budget Adjustments**

Personnel costs includes all expenditures directly related to personnel and comprises of Salaries & Fringe, Student Helper Program, Vacation Payments (including transfer of vacation leave to other State agencies), Employee Continued Education Program and Workers' Compensation Payments. The Core Personnel Budget has been adjusted to reflect estimated needs for FY 2023. Core Personnel Budget Adjustments are summarized in **Table 6**. Figures reflect updated forecast of year end spend.

**Table 6: FY2023 Approved Budget and Realignment Core Personnel Budget Comparison**

CORE PERSONNEL & FRINGE	FY 2023						FN
	Approved Budget (RM #21-08A)	Approved Realignment #4 (RM #22-23A)	...	Approved Realignment #6 (RM #23-01)	Proposed Realignment #7 (RM #23-16)	Adjustments	
	(a)	(b)		(c)	(d)	(e) = (d - c)	
52070 VACATION TRANSFERS AND PAYOUTS	\$150,000	\$150,000		\$250,000	\$250,000	\$0	
52100 SALARIES	8,570,295	8,570,295		7,693,812	7,782,056	88,244	[1]
52110 SALARIES - STUDENT HELPER PROGRAM	36,050	36,050		255,386	240,386	(15,000)	[2]
52130 EMPLOYEE INCENTIVE PROGRAM	1,500	1,500		1,500	1,500	0	
52150 SEVERANCE & RETIREMENT PROGRAM	0	0		0	0	0	
52300 OVERTIME	20,000	20,000		20,000	0	(20,000)	[3]
57000 FRINGE BENEFITS	4,456,554	4,456,554		4,135,947	3,888,230	(247,717)	[4]
57011 FRINGE BENEFITS - STUDENT HELPER PROGRAM	18,746	18,746		36,500	36,500	0	
<b>TOTAL</b>	<b>\$13,253,145</b>	<b>\$13,253,145</b>		<b>\$12,393,145</b>	<b>\$12,198,672</b>	<b>(\$194,473)</b>	

Footnotes

[1], [2], and [4] - Reclassifying based on actual expenditures.

[3] - Staff overtime figures are reported in the Salaries, in State of Hawaii's new payroll system, Hawaii Information Portal, rolled out in August 2021.

**Action Item RM #23-16: RM #23-16: OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23) - Realignment #7 – Non-Core and Core Realignments**

**E. Contracts Budget Adjustments**

The Contracts Budget includes Services on a Fee and Legal Services as summarized in **Table 7** below. Figures reflect updated forecast of year end spend.

**Table 7: FY2023 Approved Budget and Realignment Contracts Budget Comparison**

CONTRACTS	FY 2023						FN
	Approved Budget (RM #21-08A)	Approved Realignment #4 (RM #22-23A)	...	Approved Realignment #6 (RM #23-01)	Proposed Realignment #7 (RM #23-16)	Adjustments	
	(a)	(b)		(c)	(d)	(e) = (d - c)	
57110 SERVICES ON A FEE BASIS	\$2,938,337	\$4,318,888		\$4,991,388	\$4,804,171	(\$187,217)	[1]
57115 LEGAL SERVICES	751,000	551,000		551,000	701,000	150,000	[1]
<b>TOTAL - CONTRACTS</b>	<b>\$3,689,337</b>	<b>\$4,869,888</b>		<b>\$5,542,388</b>	<b>\$5,505,171</b>	<b>(\$37,217)</b>	

Footnote

[1] - Reclassification of funds for legal services and for other programmatic needs.

**F. Debt Service Adjustments**

Includes all expenditures associated with the payment of debt service for BOT-approved obligations in Table 8.

**Table 8: FY2023 Approved Budget and Realignment Debt Service Budget Comparison**

DEBT SERVICE	FY 2023						FN
	Approved Budget (RM #21-08A)	Approved Realignment #4 (RM #22-23A)	...	Approved Realignment #6 (RM #23-01)	Proposed Realignment #7 (RM #23-16)	Adjustments	
	(a)	(b)		(c)	(d)	(e) = (d - c)	
59020 INTEREST EXPENSE	\$24,993	\$8,331		\$8,331	\$23,831	\$15,500	[1]
59030 PRINCIPAL EXPENSE	506,749	1,020,766		1,020,766	1,020,766	0	
<b>TOTAL - DEBT SERVICE</b>	<b>\$531,742</b>	<b>\$1,029,097</b>		<b>\$1,029,097</b>	<b>\$1,044,597</b>	<b>\$15,500</b>	

Footnote

[1]: Reallocate funds for interest expense due to timing of loan repayment.

**Action Item RM #23-16: RM #23-16: OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23) - Realignment #7 – Non-Core and Core Realignments**

**G. Equipment Budget Adjustments**

The Equipment Budget includes Repair & Maintenance, Furniture, Fixtures, and Software and Equipment in Table 9. Figures reflect updated forecast of year end spend.

**Table 9: FY2023 Approved Budget and Realignment Equipment Budget Comparison**

EQUIPMENT	FY 2023						FN
	Approved Budget (RM #21-08A)	Approved Realignment #4 (RM #22-23A)	...	Approved Realignment #6 (RM #23-01)	Proposed Realignment #7 (RM #23-16)	Adjustments	
	(a)	(b)		(c)	(d)	(e) = (d - c)	
55810 REPAIR & MAINTENANCE	\$489,837	\$1,043,177		\$1,034,177	\$1,138,732	\$104,555	[1]
58300 FURNITURE & FIXTURES	0	10,000		10,000	10,000	0	
58400 SOFTWARE & EQUIPMENT	93,511	128,187		131,187	131,353	166	
<b>TOTAL - EQUIPMENT</b>	<b>\$583,348</b>	<b>\$1,181,363</b>		<b>\$1,175,363</b>	<b>\$1,280,084</b>	<b>\$104,721</b>	

Footnote

[1] - Reallocate to Operations for janitorial and handyman services use (vs. Facilities Coordinator position); Reallocate to Kukaniloko for on-going vegetation maintenance and vegetation continuum.

**H. Grants Budget Adjustments**

Includes all beneficiary and community investments via the grants and sponsorships in alignment with OHA's strategic foundations--‘ohana, mo‘omeheu, and ‘āina, and strategic directions—educational pathways, health outcomes, quality housing and economic stability. There are no adjustments to the budget in this realignment.

**Table 10: FY2023 Approved Budget and Realignment Grants Budget Comparison**

GRANTS	FY 2023						FN
	Approved Budget (RM #21-08A)	Approved Realignment #4 (RM #22-23A)	...	Approved Realignment #6 (RM #23-01)	Proposed Realignment #7 (RM #23-16)	Adjustments	
	(a)	(b)		(c)	(d)	(e) = (d - c)	
56510 GRANTS IN AID PROGRAM & PROVISIO GRANTS	\$830,000	\$1,830,000		\$1,830,000	\$1,830,000	\$0	
56530 GRANTS IN AID -	7,300,000	5,745,921		5,745,921	5,745,921	0	



**Action Item RM #23-16: RM #23-16: OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23) - Realignment #7 – Non-Core and Core Realignments**

GRANTS	FY 2023						FN
	Approved Budget (RM #21-08A)	Approved Realignment #4 (RM #22-23A)	...	Approved Realignment #6 (RM #23-01)	Proposed Realignment #7 (RM #23-16)	Adjustments	
	(a)	(b)		(c)	(d)	(e) = (d - c)	
COMMUNITY GRANTS							
56540 GRANTS IN AID LEVEL II GRANTS	6,500,000	7,250,000		7,250,000	7,250,000	0	
56560 GRANTS IN AID - SPONSORSHIPS	410,921	215,000		245,000	245,000	0	
56570 GRANTS IN AID - DISASTER AID	132,579	132,579		132,579	132,579	0	
<b>TOTAL - GRANTS</b>	<b>\$15,173,500</b>	<b>\$15,173,500</b>		<b>\$15,203,500</b>	<b>\$15,203,500</b>	<b>\$0</b>	

### I. Overhead Budget Adjustments

Overhead includes all expenditures associated with office rents and utilities, communication costs, insurance, supplies, and postage and is detailed in Table 11 below. Figures reflect updated forecast of year end spend.

**Table 11: FY2023 Approved Budget and Realignment Overhead Budget Comparison**

OVERHEAD	FY 2023						FN
	Approved Budget (RM #21-08A)	Approved Realignment #4 (RM #22-23A)	...	Approved Realignment #6 (RM #23-01)	Proposed Realignment #7 (RM #23-16)	Adjustments	
	(a)	(b)		(c)	(d)	(e) = (d - c)	
53100 OFFICE SUPPLIES	\$16,060	\$16,060		\$16,360	\$14,420	(\$1,940)	[1]
53200 OTHER SUPPLIES	18,975	55,975		57,175	24,275	(\$32,900)	[1]
53750 POSTAGE	13,520	16,520		16,720	15,280	(\$1,440)	[1]
53810 TELEPHONE & RELATED SVCS	176,506	148,990		148,990	140,390	(\$8,600)	[1]
53850 CELLULAR PHONE	30,000	40,000		40,000	40,000	\$0	
54150 PARKING VALIDATIONS	37,000	38,200		38,500	38,000	(\$500)	[1]
55010 ELECTRICITY	330,790	242,365		242,365	188,665	(\$53,700)	[1]
55200 WATER	1,766	6,166		6,166	4,777	(\$1,389)	[1]
55510 RENTAL OF LAND & BUILDING	1,181,071	1,318,674		1,233,674	1,466,874	\$233,200	[2]

**Action Item RM #23-16: RM #23-16: OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23) - Realignment #7 – Non-Core and Core Realignments**

OVERHEAD	FY 2023						FN
	Approved Budget (RM #21-08A)	Approved Realignment #4 (RM #22-23A)	...	Approved Realignment #6 (RM #23-01)	Proposed Realignment #7 (RM #23-16)	Adjustments	
	(a)	(b)		(c)	(d)	(e) = (d - c)	
55515 RENTAL OF LAND & BUILDING - CAM & MISC	722,377	722,876		722,876	722,876	\$0	
55640 RENTAL OF EQUIPMENT	88,642	88,642		88,642	91,142	\$2,500	
55910 INSURANCE	417,051	437,903		601,903	581,903	(\$20,000)	[1]
56810 SETTLEMENT - LAWSUITS	30,000	30,000		30,000	100,000	\$70,000	[3]
58200 LEASEHOLD IMPROVEMENTS	0	25,000		25,000	80,000	\$55,000	[4]
59015 BANK FEES	0	7,500		8,500	9,025	\$525	
<b>TOTAL - OVERHEAD</b>	<b>\$3,063,757</b>	<b>\$3,194,871</b>		<b>\$3,276,871</b>	<b>\$3,517,627</b>	<b>\$240,756</b>	

**Footnotes:**

[1]: To repurpose surplus funds for other programmatic uses.

[2]: To reallocate funds to cover office rent increase, not included in the original FY23 budget request.

[3], [4]: To rebalance to cover budget shortfalls, that is higher than the original FY23 budget request.

**J. Program Budget Adjustments**

The Program Budget includes Conferences, Meetings, Events – Not Org by OHA, Other Expenses, and so on as summarized in **Table 12**. Figures reflect updated forecast of year end spend.

**Table 12: FY2023 Approved Budget and Realignment Program Budget Comparison**

PROGRAM	FY 2023						FN
	Approved Budget (RM #21-08A)	Approved Realignment #4 (RM #22-23A)	...	Approved Realignment #6 (RM #23-01)	Proposed Realignment #7 (RM #23-16)	Adjustments	
	(a)	(b)		(c)	(d)	(e) = (d - c)	
53300 PROMOTIONAL ITEMS	\$8,000	\$6,000		\$6,000	\$5,000	(\$1,000)	
53400 BOOKS & REFERENCE MATLS	4,110	3,395		3,395	700	(2,695)	
53510 DUES	32,840	47,120		47,120	40,275	(6,845)	
53520 SUBSCRIPTION	50,080	68,066		70,266	47,403	(22,863)	[1]

**Action Item RM #23-16: RM #23-16: OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23) - Realignment #7 – Non-Core and Core Realignments**

PROGRAM	FY 2023						FN
	Approved Budget (RM #21-08A)	Approved Realignment #4 (RM #22-23A)	...	Approved Realignment #6 (RM #23-01)	Proposed Realignment #7 (RM #23-16)	Adjustments	
	(a)	(b)		(c)	(d)	(e) = (d - c)	
53610 FREIGHT & DELIVERY	5,990	53,990		83,990	41,140	(42,850)	[2]
53710 BULK MAIL	181,232	240,000		215,000	379,880	164,880	[3]
53910 PRINTING	8,860	209,010		389,010	236,466	(152,544)	[4]
54010 ADVERTISING	48,988	276,488		276,488	229,197	(47,291)	[5]
54190 AUTO ALLOWANCE	3,912	3,912		3,912	3,912	0	
55750 OTHER RENTALS	21,444	30,694		30,694	19,221	(11,473)	[6]
57120 HONORARIUM	25,210	35,920		32,280	28,030	(4,250)	
57220 VOLUNTEER STIPEND	1,760	160		160	0	(160)	
57240 OTHER EXPENSES	15,307	20,457		32,457	39,738	7,281	
57250 SEMINAR & CONFERENCE FEES	64,707	60,707		55,707	47,687	(8,020)	
57255 CONFERENCES, MEETINGS, EVENTS-ORG BY OHA	91,500	93,925		90,365	85,575	(4,790)	
57256 CONFERENCES, MEETINGS, EVENTS-NOT ORG BY OHA	11,450	20,580		25,080	13,855	(11,225)	[7]
57280 TRUSTEE ALLOWANCE REPORTS	16,200	16,200		16,200	16,200	0	
<b>TOTAL - PROGRAM</b>	<b>\$591,590</b>	<b>\$1,186,623</b>		<b>\$1,378,123</b>	<b>\$1,234,278</b>	<b>(\$143,845)</b>	

Footnotes:

[1], [5], [6], [7] - To rebalance for other programmatic needs based on updated forecast of year end spend.

[2], [3], [4] - To re-allocate amounts based on actual and/or projected year end spend amount(s)

**Action Item RM #23-16: RM #23-16: OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23) - Realignment #7 – Non-Core and Core Realignments**

**K. Travel Budget Adjustments**

The Travel Budget includes all expenditures associated with In-State and Out-Of-State travel to include transportation, accommodation, car rental, parking, mileage, and subsistence and as summarized in Table 13a and Table 13b. Figures reflect updated forecast of year end spend.

**Table 13a: FY2023 Approved Budget and Realignment Travel Budget Comparison**

TRAVEL	FY 2023						FN
	Approved Budget (RM #21-08A)	Approved Realignment #4 (RM #22-23A)	...	Approved Realignment #6 (RM #23-01)	Proposed Realignment #7 (RM #23-16)	Adjustments	
	(a)	(b)		(c)	(d)	(e) = (d - c)	
54110 MILEAGE	\$1,887	\$4,900		\$4,900	\$3,000	(\$1,900)	
54130 PARKING	\$7,082	\$7,081		7,081	6,581	(500)	
54260 TRANSPORTATION - IN STATE	\$62,936	\$64,061		64,061	59,836	(4,225)	[1]
54310 SUBSISTENCE - IN STATE	\$89,632	\$91,957		91,957	85,537	(6,420)	[2]
54460 TRANSPORTATION - OUT OF STATE	\$94,440	\$94,440		94,440	94,440	0	
54510 SUBSISTENCE - OUT OF STATE	\$119,774	\$119,774		119,774	119,774	0	
54610 CAR RENTAL - IN STATE	\$36,632	\$37,262		37,262	35,622	(1,640)	
54620 CAR RENTAL - OUT OF STATE	\$18,040	\$18,040		18,040	18,040	0	
54810 OTHER TRAVEL IN STATE	\$6,572	\$6,572		6,572	6,572	0	
54820 OTHER TRAVEL OUT OF STATE	\$10,240	\$10,240		10,240	10,240	0	
<b>TOTAL - TRAVEL</b>	<b>\$447,235</b>	<b>\$454,327</b>		<b>\$454,327</b>	<b>\$439,642</b>	<b>(\$14,685)</b>	

Footnotes

[1], [2] - To rebalance based on updated forecast of year end spend.

**Action Item RM #23-16: RM #23-16: OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23) - Realignment #7 – Non-Core and Core Realignments**

**Table 13b: FY2023 Approved Budget and Realignment Travel Budget Comparison (by Expenditure Type)**

TRAVEL	FY 2023					
	Approved Budget (RM #21-08A)	Approved Realignment #4 (RM #22-23A)	...	Approved Realignment #6 (RM #23-01)	Proposed Realignment #7 (RM #23-16)	Adjustments
	(a)	(b)		(c)	(d)	(e) = (d - c)
In-State Employee Travel	\$198,169	\$205,261		\$205,261	\$190,576	(\$14,685)
Out-of-State Employee Travel	232,254	232,254		232,254	232,254	0
Other and Non-Employee Travel	16,812	16,812		16,812	16,812	0
<b>Total Core Travel Budget:</b>	<b>\$447,235</b>	<b>\$454,327</b>		<b>\$454,327</b>	<b>\$439,642</b>	<b>(\$14,685)</b>

**L. Commercial Property Budget Adjustments – FY2023**

The Commercial Property Budget consists of Hakuone (formerly known as Kaka‘ako Makai) and Nā Lama Kukui’s revised operational costs to reflect estimated needs through June 30, 2023.

**L1. Hakuone**

Table 14a compares figures from FY 2022 Approved, Realignment, to unaudited Actuals. Table 14b show summary figures of FY2023 Hakuone Budget and by Hakuone LOT A.

**Table 14a compares consolidated figures from FY 2023 Approved, Realignment, to unaudited Actuals.**

Hakuone	FY 2023						
	Approved Budget (RM #21-08A)	Approved Realignment #4 (RM #22-23A)	...	Approved Realignment #6 (RM #23-01)	Proposed Realignment #7 (RM #23-16)	Adjustments	FN
	(a)	(b)		(c)	(d)	(e) = (d - c)	
<b>Beginning Balance</b>	\$7,567,524	\$3,508,476		\$3,508,476	\$3,508,476	\$0	
Gross Projected Revenue	4,688,134	2,841,547		2,841,547	2,841,547	0	
<b>Sub-total Available Funds:</b>	<b>\$12,255,658</b>	<b>\$6,350,023</b>		<b>\$6,350,023</b>	<b>\$6,350,023</b>	<b>\$0</b>	
<i>Less: Expenses</i>							
Contracts	944,443	2,749,443		3,039,443	3,039,443	0	
Equipment	250,352	2,437,352		2,140,852	2,005,852	(135,000)	
Grants	0	0		0	0	0	

**Action Item RM #23-16: RM #23-16: OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23) - Realignment #7 – Non-Core and Core Realignments**

Hakuone	FY 2023						
	Approved Budget (RM #21-08A)	Approved Realignment #4 (RM #22-23A)	...	Approved Realignment #6 (RM #23-01)	Proposed Realignment #7 (RM #23-16)	Adjustments	FN
	(a)	(b)		(c)	(d)	(e) = (d - c)	
Overhead	458,644	510,424		510,424	644,424	134,000	
Personnel	105,904	116,494		116,494	99,494	(17,000)	
Program	62,471	99,271		105,771	105,771	0	
Travel	0	0		0	0	0	
<b>Sub-total Expenditures:</b>	<b>\$1,821,814</b>	<b>\$5,912,985</b>		<b>\$5,912,985</b>	<b>\$5,894,985</b>	<b>(\$18,000)</b>	
<i>Less: Debt Service</i>	0	84,838		84,838	85,838	1,000	
<b>Total Expenditures:</b>	<b>\$1,821,814</b>	<b>\$5,997,822</b>		<b>\$5,997,822</b>	<b>\$5,980,822</b>	<b>(\$17,000)</b>	
<b>Net Operating Income:</b>	<b>\$10,433,844</b>	<b>\$352,200</b>		<b>\$352,200</b>	<b>\$369,200</b>	<b>\$17,000</b>	
Less: 60% Hakuone Net Operating Income (for Legacy Land Use)	(1,363,861)	(440,604)		(440,604)	(369,200)	71,404	
<b>Estimated Net Available Funds:</b>	<b>\$9,069,983</b>	<b>(\$88,404)</b>		<b>(\$88,404)</b>	<b>\$0</b>	<b>\$88,404</b>	

Table 14b below illustrates information for 1) Hakuone Other than Lot A and 2) Hakuone Lot A.

HAKUONE	FY 2023						
	Approved Budget (RM #21-08A)	Approved Realignment #4 (RM #22-23A)	...	Approved Realignment #6 (RM #23-01)	Proposed Realignment #7 (RM #23-16)	Adjustments	FN
	(a)	(b)		(c)	(d)	(e) = (d - c)	
<b>8210 HAKUONE OTHER THAN LOT A</b>							
Contracts	\$944,443	\$2,749,443		\$3,039,443	\$3,039,443	\$0	
Debt Service	0	0		0	0	0	
Equipment	250,352	2,265,352		1,908,852	1,794,852	(114,000)	[1]
Grants	0	0		0	0	0	
Overhead	458,644	486,424		486,424	600,424	114,000	[1]
Personnel	105,904	116,494		116,494	99,494	(17,000)	[2]
Program	62,471	91,271		97,771	97,771	0	
Travel	0	0		0	0	0	
<b>Sub-total HAKUONE Other than Lot A:</b>	<b>\$1,821,814</b>	<b>\$5,708,985</b>		<b>\$5,648,985</b>	<b>\$5,631,985</b>	<b>(\$17,000)</b>	

**Action Item RM #23-16: RM #23-16: OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23) - Realignment #7 – Non-Core and Core Realignments**

HAKUONE	FY 2023						
	Approved Budget (RM #21-08A)	Approved Realignment #4 (RM #22-23A)	...	Approved Realignment #6 (RM #23-01)	Proposed Realignment #7 (RM #23-16)	Adjustments	FN
	(a)	(b)		(c)	(d)	(e) = (d - c)	
<b>8211 HAKUONE LOT A</b>							
Contracts		0		0	0	0	
Debt Service		84,838		84,838	85,838	1,000	[3]
Equipment		172,000		232,000	211,000	(21,000)	[4]
Grants		0		0	0	0	
Overhead		24,000		24,000	44,000	20,000	[4]
Personnel		0		0	0	0	
Program		8,000		8,000	8,000	0	
Travel		0		0	0	0	
<b>Sub-total HAKUONE Lot A:</b>	<b>\$0</b>	<b>\$288,838</b>		<b>\$348,838</b>	<b>\$348,838</b>	<b>\$0</b>	
<b>HAKUONE TOTAL</b>	<b>\$1,821,814</b>	<b>\$5,997,822</b>		<b>\$5,997,822</b>	<b>\$5,980,822</b>	<b>(\$17,000)</b>	

Footnotes:

[1], [4] - To rebalance from surplus budgeted funds in Equipment and Program to cover Overhead's increase in utility fees due to recent rate hikes.

[2] - To reflect surplus budget due to staff vacancy.

[3] - To reallocate to cover interest expense.

**L2. Nā Lama Kukui**

**Table 15 compares figures from FY 2023 Approved, Realignment, to unaudited Actuals.**

Na Lama Kukui	FY 2023						
	Approved Budget (RM #21-08A)	Approved Realignment #4 (RM #22-23A)	...	Approved Realignment #6 (RM #23-01)	Proposed Realignment #7 (RM #23-16)	Adjustments	FN
	(a)	(b)		(c)	(d)	(e) = (d - c)	
<b>Beginning Balance</b>	\$1,060,531	\$2,442,784		\$2,442,784	\$2,442,784	\$0	
Gross Projected Revenue	5,189,803	5,189,803		5,189,803	5,189,803	0	
<b>Sub-total Available Funds:</b>	<b>\$6,250,334</b>	<b>\$7,632,587</b>		<b>\$7,632,587</b>	<b>\$7,632,587</b>	<b>\$0</b>	
<i>Less: Expenses</i>							

**Action Item RM #23-16: RM #23-16: OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23) - Realignment #7 – Non-Core and Core Realignments**

Na Lama Kukui	FY 2023						FN
	Approved Budget (RM #21-08A)	Approved Realignment #4 (RM #22-23A)	...	Approved Realignment #6 (RM #23-01)	Proposed Realignment #7 (RM #23-16)	Adjustments	
	(a)	(b)		(c)	(d)	(e) = (d - c)	
Contracts	612,407	518,765		518,765	518,765	0	
Equipment	1,228,093	1,214,493		1,214,493	1,071,493	(143,000)	[1]
Grants	0	0		0	0	0	
Overhead	958,973	797,003		797,003	973,703	176,700	[2]
Personnel	99,704	109,674		109,674	125,674	16,000	[3]
Program	370,055	368,409		368,409	318,409	(50,000)	[4]
Travel	0	0		0	0	0	
<b>Sub-total Expenditures:</b>	<b>\$3,269,232</b>	<b>\$3,008,344</b>		<b>\$3,008,344</b>	<b>\$3,008,044</b>	<b>(\$300)</b>	
<b>Less: Debt Service</b>	<b>2,510,952</b>	<b>553,000</b>		<b>553,000</b>	<b>553,000</b>	<b>0</b>	
<b>Total Expenditures:</b>	<b>\$5,780,184</b>	<b>\$3,561,344</b>		<b>\$3,561,344</b>	<b>\$3,561,044</b>	<b>(\$300)</b>	
<b>Estimated Net Available Funds:</b>	<b>\$470,150</b>	<b>\$753,939</b>		<b>\$753,939</b>	<b>\$753,939</b>	<b>\$300</b>	

**Footnotes:**

[1], [2], [4] - To rebalance from surplus budgeted funds in Equipment and Program to cover Overhead's increase in utility fees due to recent rate hikes.

[3] - To reallocate funds to cover staff overtime pay, not included in the original FY23 budget request.

**M. Iwilei Properties Budget Adjustments**

The Iwilei Properties Budget consists of 500 N. Nimitz and 501 Sumner operational costs to reflect estimated needs through June 30, 2023 in Tables 16a and 16b.

**Table 16a: FY2023 Approved Budget and Realignment 500 N Nimitz Comparison**

500 N Nimitz	FY 2023						FN
	Approved Budget (RM #21-08A)	Approved Realignment #4 (RM #22-23A)	...	Approved Realignment #6 (RM #23-01)	Proposed Realignment #7 (RM #23-16)	Adjustments	
	(a)	(b)		(c)	(d)	(e) = (d - c)	
CONTRACTS	\$411,000	\$411,000		\$468,853	\$468,853	\$0	
DEBT SERVICE	713,836	771,710		771,710	771,710	0	
EQUIPMENT	194,572	194,572		135,507	135,507	0	
GRANTS	0	0		0	0	0	



**Action Item RM #23-16: RM #23-16: OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23) - Realignment #7 – Non-Core and Core Realignments**

500 N Nimitz	FY 2023						FN
	Approved Budget (RM #21-08A)	Approved Realignment #4 (RM #22-23A)	...	Approved Realignment #6 (RM #23-01)	Proposed Realignment #7 (RM #23-16)	Adjustments	
	(a)	(b)		(c)	(d)	(e) = (d - c)	
OVERHEAD	160,068	165,068		169,405	169,405	0	
PERSONNEL	0	0		0	0	0	
PROGRAM	252,264	380,000		19,000	19,000	0	
TRAVEL	0	0		0	0	0	
<b>TOTAL</b>	<b>\$1,731,740</b>	<b>\$1,922,350</b>		<b>\$1,564,475</b>	<b>\$1,564,475</b>	<b>\$0</b>	

No budget adjustments for the 500 N. Nimitz property.

**Table 16b: FY2023 Approved Budget and Realignment 501 Sumner Comparison**

501 Sumner	FY 2023						FN
	Approved Budget (RM #21-08A)	Approved Realignment #4 (RM #22-23A)	...	Approved Realignment #6 (RM #23-01)	Proposed Realignment #7 (RM #23-16)	Adjustments	
	(a)	(b)		(c)	(d)	(e) = (d - c)	
CONTRACTS	\$61,000	\$61,000		\$215,861	\$280,861	\$65,000	[1]
DEBT SERVICE	\$290,890	\$315,797		\$315,797	\$315,797	\$0	
EQUIPMENT	\$272,981	\$272,981		\$185,981	\$120,981	(\$65,000)	[1]
GRANTS	\$0	\$0		\$0	\$0	\$0	
OVERHEAD	\$106,070	\$112,570		\$86,709	\$86,709	\$0	
PERSONNEL	\$0	\$0		\$0	\$0	\$0	
PROGRAM	\$33,205	\$93,205		\$6,205	\$6,205	\$0	
TRAVEL	\$0	\$0		\$0	\$0	\$0	
<b>TOTAL</b>	<b>\$764,146</b>	<b>\$855,553</b>		<b>\$810,553</b>	<b>\$810,553</b>	<b>\$0</b>	

**Footnote:**

[1]: To reclassify from Equipment to Contracts to align to accounting records. The property's AOAO fees, for repairs and maintenance of common areas, were originally requested as an EQUIPMENT

**Action Item RM #23-16: RM #23-16: OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23) - Realignment #7 – Non-Core and Core Realignments**

Repairs and Maintenance expense. Colliers, property management, recorded the expense in CONTRACTS as a Service on a Fee Basis.

**N. Legacy Property Budget Adjustments**

The Legacy Property Budget consists of operational costs associated with the long-term stewardship kuleana of these historical sites—Kukaniloko, Waiialua Courthouse, Pahua Heiau, Ho’omana.

**N1. Palauea Culture Preserve**

Revised needs through June 30, 2023 are estimated and summarized in **Table 17**.

**Table 17: FY2023 Approved Budget and Realignment Palauea Culture Preserve Comparison**

Palauea Culture Preserve	FY 2023						FN
	Approved Budget (RM #21-08A)	Approved Realignment #4 (RM #22-23A)	...	Approved Realignment #6 (RM #23-01)	Proposed Realignment #7 (RM #23-16)	Adjustments	
	(a)	(b)		(c)	(d)	(e) = (d - c)	
<b>Beginning Balance</b>	\$255,489	\$296,047		\$296,047	\$296,047	\$0	
Gross Projected Revenue	65,570	65,570		65,570	65,570	0	
Add: Unspent FY22 (unaudited)							
<b>Sub-total Available Funds:</b>	<b>\$321,059</b>	<b>\$361,617</b>		<b>\$361,617</b>	<b>\$361,617</b>	<b>\$0</b>	
CONTRACTS	33,600	20,000		20,000	20,000	0	
DEBT SERVICE	0	0		0	0	0	
EQUIPMENT	31,550	103,200		103,200	103,200	0	
GRANTS	0	0		0	0	0	
OVERHEAD	6,000	6,150		6,150	6,150	0	
PERSONNEL	0	0		0	0	0	
PROGRAM	1,250	0		0	0	0	
TRAVEL	2,340	2,440		2,440	112	(2,328)	
<b>Sub-total PCP:</b>	<b>\$74,740</b>	<b>\$131,790</b>		<b>\$131,790</b>	<b>\$129,462</b>	<b>(\$2,328)</b>	
<b>Net Available Funds:</b>	<b>\$246,319</b>	<b>\$229,827</b>		<b>\$229,827</b>	<b>\$232,155</b>	<b>\$2,328</b>	

**Action Item RM #23-16: RM #23-16: OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23) - Realignment #7 – Non-Core and Core Realignments**

**N2. Wao Kele O Puna Management Fund**

Included in OHA's Biennium Budget, BOT #15-02 approved on June 25, 2015, was the establishment of the Wao Kele O Puna (WKOP) Management Fund to include previously authorized Board appropriations for current and future programmatic needs.

Revised needs through June 30, 2023 are estimated and summarized in Table 18 for the Wao Kele O Puna program and includes **a financial support of \$195,275** from the Native Hawaiian Trust Fund as the WKOP Fund is fully spent. On September 15, 2022, the Wao Kele O Puna program was awarded a federal grant from the US Department of Interior's US Fish and Wildlife Service, an amount of \$231,045.10 for WKOP Deer Fence Project at Puu Hei.

**Table 18: FY2023 Approved Budget and Realignment WKOP Comparison**

Wao Kele O Puna Management Fund	FY 2023						FN
	Approved Budget (RM #21-08A)	Approved Realignment #4 (RM #22-23A)	...	Approved Realignment #6 (RM #23-01)	Proposed Realignment #7 (RM #23-16)	Adjustments	
	(a)	(b)		(c)	(d)	(e) = (d - c)	
<b>Beginning Balance</b>	\$0	\$20,831		\$20,831	\$20,831	\$0	
Funding Support from Native Hawaiian Trust Fund	207,505	195,275		195,275	195,275	0	
Add: Federal Dept of Interior (IUS Fish and Wildlife Service)		231,045		231,045	231,045	0	
<b>Sub-total Available Funds:</b>	<b>\$207,505</b>	<b>\$447,150</b>		<b>\$447,151</b>	<b>\$447,151</b>	<b>\$0</b>	
CONTRACTS	14,850.00	241,045.10		241,045	231,045	(10,000)	[1]
DEBT SERVICE	-	-		0	0	0	
EQUIPMENT	186,300.00	200,000.00		200,000	210,625	10,625	[1]
GRANTS	-	-		0	0	0	
OVERHEAD	-	-		0	0	0	
PERSONNEL	-	-		0	0	0	
PROGRAM	2,275.00	2,025.00		2,025	1,028	(998)	[1]
TRAVEL	4,080.00	4,080.00		4,080	0	(4,080)	[2]
<b>Sub-total WKOP:</b>	<b>\$207,505</b>	<b>\$447,150</b>		<b>\$447,150</b>	<b>\$442,698</b>	<b>(\$4,453)</b>	
<b>Net Available Funds:</b>	<b>\$0</b>	<b>\$0</b>		<b>\$1</b>	<b>\$4,453</b>	<b>\$4,453</b>	

**Action Item RM #23-16: RM #23-16: OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23) - Realignment #7 – Non-Core and Core Realignments**

**Footnotes:**

[1] - To reclass from Contracts to Equipment for accounting purpose.

[2] - To update budget based on projected year end spend.

**O. Other OHA Programs Budget Adjustments**

OHA's Other OHA Programs Budget reflects budgets for other programs funded through non-trust-fund sources, including federal funds and other fund sources.

**O1. Other OHA Programs Budget – Federal-funded**

**Table 19a** reflects updates in the Halawa Luluku Interpretive Development (HLID) FY2023 budget.

**Table 19a: Other OHA Programs Budget – Federal-funded - HLID**

HLID Project	FY 2023						FN
	Approved Budget (RM #21-08A)	Approved Realignment #4 (RM #22-23A)	...	Approved Realignment #6 (RM #23-01)	Proposed Realignment #7 (RM #23-16)	Adjustments	
	(a)	(b)		(c)	(d)	(e) = (d - c)	
CONTRACTS	\$115,000	\$60,000		\$49,550	\$0	(\$49,550)	[1]
DEBT SERVICE	0	0		0	0	0	
EQUIPMENT	0	14,000		24,450	24,551	101	[1]
GRANTS	0	0		0	0	0	
OVERHEAD	11,598	25,980		25,980	9,492	(16,488)	[1]
PERSONNEL	134,560	112,560		112,560	112,560	0	
PROGRAM	5,200	9,740		9,740	3,988	(5,752)	[1]
TRAVEL	0	0		0	0	0	
<b>TOTAL - HLID</b>	<b>\$266,358</b>	<b>\$222,280</b>		<b>\$222,280</b>	<b>\$150,591</b>	<b>(\$71,689)</b>	

**Footnote:**

[1] - To update budget based on projected year end spend.

**Table 19b** reflects updates in the Native Hawaiian Revolving Loan Fund. The Administration for Native Americans (ANA) approved NHRLF's FY23 budget on January 16, 2023. This realignment is to align OHA's budgeted figures to ANA's approved budget, and as noted in FN [1].

**Action Item RM #23-16: RM #23-16: OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23) - Realignment #7 – Non-Core and Core Realignments**

**Table 19b: Other OHA Programs Budget – Federal-funded – NHRLF**

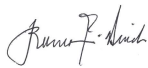
NHRLF	FY 2023						FN
	Approved Budget (RM #21-08A)	Approved Realignment #4 (RM #22-23A)	...	Approved Realignment #6 (RM #23-01)	Proposed Realignment #7 (RM #23-16)	Adjustments	
	(a)	(b)		(c)	(d)	(e) = (d - c)	
CONTRACTS	\$376,188	\$376,188		\$376,188	\$205,555	(\$170,633)	[1]
DEBT SERVICE	\$0	\$0		\$0	\$0	\$0	
EQUIPMENT	\$0	\$0		\$0	\$26,291	\$26,291	[1]
GRANTS	\$0	\$0		\$0	\$0	\$0	
OVERHEAD	\$49,303	\$49,303		\$49,303	\$55,114	\$5,811	[1]
PERSONNEL	\$803,161	\$803,161		\$803,161	\$448,226	(\$354,935)	[1]
PROGRAM	\$118,807	\$118,807		\$118,807	\$85,722	(\$33,085)	[1]
TRAVEL	\$39,210	\$39,210		\$39,210	\$3,220	(\$35,990)	[1]
<b>TOTAL - HLID</b>	<b>\$1,386,669</b>	<b>\$1,386,669</b>		<b>\$1,386,669</b>	<b>\$824,128</b>	<b>(\$562,541)</b>	

Footnote:

[1] - To update budget based on projected year end spend.

**V. 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:



Ramona G Hinck

Chief Financial Officer

Date: 06/23/2023

**Action Item RM #23-16: RM #23-16: OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23) - Realignment #7 – Non-Core and Core Realignments**

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**VI. REFERENCES**

The following action items are provided as references for this and future budget realignment actions:

- A. **Action Item RM #23-01:** OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23) - Realignment #6 – Non-Core and Core Realignments, January 25, 2023;
- B. **Action Item RM #23-02:** OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23) - Realignment #7 – Designation of the Unencumbered Balance of the Fiscal Year 22 General Funds Appropriation of \$200,000, Program ID 175 Beneficiary Advocacy in Act 29 (21), HB204 SD2 CD1, January 25, 2023;
- C. **Action Item RM #22-23D:** OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23) - Realignment #5, October 11, 2022;
- D. **Action Item RM #22-23E:** OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY22) and 2022-2023 (FY23) – Legacy Land Program Carryover Budgets, October 11, 2022;
- E. **Action Item RM #22-23A:** OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23) - Realignment #4, September 27, 2022;
- F. **Action Item RM #22-23B:** OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23) – Repurposing Previously Designated COVID-19 Reserve, September 27, 2022;
- G. **Action Item RM #22-23C:** OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23), Fiscal Stabilization Policy, September 27, 2022;
- H. **Action Item BAE-RM #22-03:** Approve Non-Core Budget for Kaka‘ako Makai Legislative Activities and the Renaming of Kaka‘ako Makai, September 20, 2022;
- I. **Action Item RM #22-09:** OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23) - Realignment #3, May 31, 2022;
- J. **Action Item RM #22-07:** Core Personnel, Non-Core Budget Adjustments for 2020-2021 (FY21), 2021-2022 (FY22) and 2022-2023 (FY23), April 12, 2022;
- K. **Action Item RM #22-06:** Budget Management Policy Updates re: Carryover Provisions, April 12, 2022;
- L. **Action Item RM #22-05:** Kaka‘ako Makai Site A, 1101 Ala Moana Blvd, Activation of Business Plan and Nā Lama Kukui Debt Service, Non-Core Operating Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23), April 12, 2022;
- M. **Action Item RM #22-01:** OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23) - Realignment #2, February 22, 2022;
- N. **Action Item RM #21-17:** FB22-23 Non-Core Budget Realignment #1, October 26, 2021;

**Action Item RM #23-16: RM #23-16: OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23) - Realignment #7 – Non-Core and Core Realignment**

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- O. **Action Item RM #21-16:** Iwilei Commercial Properties Non-Core Operating Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23), October 26, 2021; and
- P. **Action Item RM #21-08A:** OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23), June 30, 2021.

**VII. RECOMMENDED ACTION**

Approve the fiscal biennium budget realignment #7 for the fiscal biennium periods 2021-2022 (FY22) and 2022-2023 (FY23) as summarized at Attachment #1.

**VIII. ALTERNATE ACTIONS**

- A. Amend the recommended action(s); or
- B. Do not approve the recommended action, and FY 23 operational activities will be limited.

**IX. ATTACHMENTS – NONE**

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OFFICE OF HAWAIIAN AFFAIRS  
FY 2022 AND FY 2023 BUDGET REALIGNMENT #7

ATTACHMENT 1

2021-2022 (FY22) Core and Non-Core Budgets and 2022-2023 (FY23) Core and Non-Core Budgets - Realignment #7

Table 1. FY2022 REALIGNMENT #7 (June 2023)

FY 2022 Realignment #7	FTE	Core	Commercial Property Budget		Iwilei Properties Budget		Legacy Property Budget		Other OHA Programs Budget			FY 2022 Total Operating Budget
			Kaka'ako Makai	Nä Lama Kukui	500 N Nimitz	501 Sumner	Palauea Culture Preserve	WKOP Mgmt Fund*	Federal HLID	Federal NHRLF	Federal Papahānaumoku ūakea	
Personnel & Fringe	153	\$12,811,457	\$102,819	\$96,800	\$0	\$0	\$0	\$0	\$133,887	\$665,928	-	13,810,891
Program		849,395	81,341	520,697	415,615	112,758	-	300	10,400	138,128	-	2,128,634
Contracts		3,053,985	5,540,344	665,664	318,750	48,250	35,000	-	546,500	414,000	175,000	10,797,493
Grants		15,173,500	-	-	-	-	-	-	-	-	-	15,173,500
Travel		248,424	-	-	-	-	2,394	4,080	-	10,000	-	264,898
Equipment		1,283,077	1,175,879	1,391,934	166,854	154,735	1,000	53,739	100,315	54,800	-	4,382,333
Overhead		2,853,316	633,065	807,479	149,500	79,553	5,580	-	21,078	70,950	-	4,620,521
Debt Service		408,359	26,600	2,013,821	528,069	215,178	-	-	-	-	-	3,192,027
Subtotals:		\$36,681,513	\$7,560,048	\$5,496,395	\$1,578,788	\$610,474	\$43,974	\$58,119	\$812,180	\$1,353,806	\$175,000	\$54,370,297
WKOP Fund (FY22; \$143,136)			-	-	-	-	-	-	-	-	-	
<b>Totals:</b>		<b>\$36,681,513</b>	<b>\$7,560,048</b>	<b>\$5,496,395</b>	<b>\$1,578,788</b>	<b>\$610,474</b>	<b>\$43,974</b>	<b>\$58,119</b>	<b>\$812,180</b>	<b>\$1,353,806</b>	<b>\$175,000</b>	<b>\$54,370,297</b>

(1) WKOP Management Fund depleted. In FY2022, Core to provide financial support of \$143,136.

Table 2. FY2023 REALIGNMENT #7 (June 2023)

FY 2023 Realignment #7	FTE	Core	Commercial Property Budget		Iwilei Properties Budget		Legacy Property Budget		Other OHA Programs Budget			FY 2023 Total Operating Budget
			Hakuone	Nä Lama Kukui	500 N Nimitz	501 Sumner	Palauea Culture Preserve	WKOP Mgmt Fund	Federal HLID	Federal NHRLF	Federal WKOP	
Personnel & Fringe	153	\$ 12,198,672	\$ 99,494	\$ 125,674	\$ -	\$ -	\$ -	\$ -	\$ 112,560	\$ 448,226	\$ -	12,984,627
Program		1,234,278	105,771	318,709	441,000	180,205	0	-	3,988	85,722	-	2,369,673
Contracts		5,505,171	3,039,443	518,765	468,853	280,861	20,000	-	-	205,555	231,045	10,269,693
Grants		15,203,500	0	0	0	0	0	-	-	-	-	15,203,500
Travel		439,642	0	0	0	0	112	-	-	3,220	-	442,974
Equipment		1,280,084	2,005,852	1,071,493	135,507	120,981	103,200	-	24,551	26,291	-	4,767,959
Overhead		3,517,627	644,424	973,703	169,405	86,709	6,150	-	9,492	78,769	-	5,486,279
Debt Service		1,044,597	85,838	553,000	771,710	315,797	0	-	-	-	-	2,770,942
Subtotals:		\$ 40,423,571	\$ 5,980,822	\$3,561,344	\$1,986,475	\$984,553	\$129,462	\$0	\$150,591	\$847,783	\$231,045	\$ 54,295,646
WKOP Fund (FY23; \$195,275)												
<b>Totals:</b>		<b>\$ 40,423,572</b>	<b>\$ 5,980,822</b>	<b>\$ 3,561,344</b>	<b>\$ 1,986,475</b>	<b>\$ 984,553</b>	<b>\$ 129,462</b>	<b>\$ -</b>	<b>\$ 150,591</b>	<b>\$ 847,783</b>	<b>\$ 231,045</b>	<b>\$ 54,295,647</b>

(2) WKOP Management Fund depleted. In FY2023, Core to provide financial support of \$195,275, and US Department of Interior's US Fish & Wildlife Service federal grant to provide financial support of \$231,045, for a total of \$426,320.

<b>2-Year Totals:</b>		<b>\$77,105,085</b>	<b>\$13,540,870</b>	<b>\$9,057,739</b>	<b>\$3,565,263</b>	<b>\$1,595,027</b>	<b>\$173,436</b>	<b>\$58,119</b>	<b>\$962,771</b>	<b>\$2,201,589</b>	<b>\$406,045</b>	<b>\$108,665,944</b>
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**Committee on Resource Management**Trustee John Waihe'e IV, *At-Large* - ChairTrustee Luana Alapa, *Moloka'i / Lāna'i* - Vice Chair**Members**Trustee Dan Ahuna, *Kaua'i / Ni'ihau*Trustee Kaleihikina Akaka, *O'ahu*Trustee Keli'i Akina, *At-Large*Trustee Brickwood Galuteria, *At-Large*Trustee Carmen Hulu Lindsey, *Maui*Trustee J. Keoni Souza, *At-Large*Trustee Mililani Trask, *Hawai'i Island*

**STATE OF HAWAII  
OFFICE OF HAWAIIAN AFFAIRS**

**MEETING OF THE  
COMMITTEE ON RESOURCE MANAGEMENT (RM)**

**DATE:** Wednesday June 28, 2023**TIME:** 10:00 a.m.**PLACE:** Virtual Meeting

560 N. Nimitz Hwy., Honolulu, HI 96817

viewable at <https://www.oha.org/livestream> OR

Listen by phone: (213) 338-8477, Webinar ID: 847 7740 5851

**This virtual meeting can be viewed and observed via livestream on OHA's website at [www.oha.org/livestream](http://www.oha.org/livestream) or listened to by phone at: (213) 338-8477, Webinar ID: 847 7740 5851. A physical meeting location, open to members of the public who would like to provide oral testimony or view the virtual meeting, will be available at 560 N. Nimitz Hwy., Suite 200, Honolulu HI 96817.**

**AGENDA**

**I. Call to Order****II. Approval of Minutes - None****III. Unfinished Business - None****IV. New Business**

- A. Action Item RM #23-14: Approve the Awarding of 'Ahahui Grants, Cycle 3, from Solicitation #23-01.01, published April 19, 2023
- B. Action Item RM #23-15: OHA Fiscal Stabilization Policy, Unspent, Uncommitted, Unencumbered Funds from FY2021, for the Purpose of Addressing Projected Reorganization Related Costs
- C. Action Item RM #23-16: OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY 22) and 2022-2023 (FY 23) - Realignment #7 – Non-Core and Core Realignments
- D. Action Item RM #23-17: OHA Biennium Budget for the Fiscal Biennium Periods 2023-2024 (FY 24) and 2024-2025 (FY 25)

**V. Announcements****VI. Adjournment**

If you need an auxiliary aid/service or other accommodation due to a disability, please contact Everett Ohta at (808) 594-1988 or by email at [everetto@oha.org](mailto:everetto@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.

Meeting materials for this meeting will be available for the public to view 48 hours prior to this meeting at OHA's main office located at 560 N. Nimitz Hwy., Suite 200, Honolulu, HI 96817. Meeting materials will also be available to view at OHA's neighbor island offices and will be posted to OHA's website at: [www.oha.org/rm](http://www.oha.org/rm).

In the event that the livestream or the audiovisual connection is interrupted and cannot be restored, the meeting may continue as an audio-only meeting through the phone and Webinar ID listed at the beginning of this agenda. Meeting recordings are available upon request to [BOTmeetings@oha.org](mailto:BOTmeetings@oha.org) until the written meeting minutes are posted to OHA's website.

†Notice: The 72 Hour rule, pursuant to OHA BOT Operations Manual, Section 49, shall be waived for distribution of new committee




## ACTION ITEM

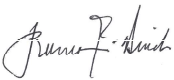
### COMMITTEE ON RESOURCE MANAGEMENT


June 28, 2023

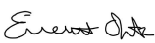
RM #23-17


**Action Item Issue:** OHA Biennium Budget for the Fiscal Biennium Periods 2023-2024 (FY 24) and 2024-2025 (FY 25)


Co-Prepared by:   
6/23/2023  
Grace Chen  
Date  
'Aho Hui Mo'ohelu, Reporting & Financial Analyst

Co-Prepared  
& Reviewed by:   
6/23/2023  
Date  
Ramona G. Hinck  
Pou Kāko'o Ho'opono Kūikawā, Interim Controller &  
Ka Pou Kihi Kanaloa Wai, Chief Financial Officer

Reviewed by:   
6/23/2023  
Date  
Casey K. Brown  
Ka Pou Nui, Chief Operating Officer

Reviewed by:   
6/23/2023  
Date  
Everett Ohta  
Ka Paepae Puka Kūikawā, Interim General Counsel

Reviewed by:   
6/23/2023  
Date  
Sylvia M. Hussey, Ed.D.  
Ka Pouhana, Chief Executive Officer

Reviewed by:   
6/23/2023  
Date  
Ke Kua, Trustee John D. Waihee, IV  
Luna Ho'omalua o ke Kōmike Resource Management  
Chair of the Committee on Resource Management

**Action Item RM #23-17: OHA Biennium Budget for the Fiscal Biennium Periods 2023-2024 (FY 24) and 2024-2025 (FY 25)**

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**I. PROPOSED ACTION**

Administration recommends the Board of Trustees approve the OHA Biennium Budget for the Fiscal Biennium Period 2023-2024 (FY 24) and 2024-2025 (FY 25) as outlined in Attachment #1.

**II. ISSUE**

Whether or not the Committee on Resource Management should approve and recommend to the Board of Trustees (“BOT”) approval of the Total Operating Budget for the Fiscal Biennium Period 2023-2024 (FY 24) and 2024-2025 (FY 25) as outlined in Attachment #1.

**III. ACTION ITEM ORGANIZATION**

Action Item RM #23-17 is organized in the following manner to support the above recommended action:

Section IV – BACKGROUND - POLICY BASIS – Budget Construction & Management Policies

Section V - FISCAL BIENNIUM 2023-2024 (FY 24) and 2024-2025 (FY 25) DISCUSSION

Section VI – RECOMMENDED ACTION

Section VII – ALTERNATIVE ACTIONS

Section VIII – ATTACHMENTS

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## Action Item RM #23-17: OHA Biennium Budget for the Fiscal Biennium Periods 2023-2024 (FY 24) and 2024-2025 (FY 25)

### IV. BACKGROUND - POLICY BASIS – Budget Construction & Management Policies

**A. Aggregation and Distribution, February 2023.** The OHA Board of Trustees (BOT) Executive Policy Manual (“EPM”) was updated by OHA Administration to compile all of the new policies and policy amendments that have been approved by the Board of Trustees since the last comprehensive update to the EPM in February 2012. No new policies, other than those already approved by the BOT, are included in this update.

The EPM is to be used as a reference document for OHA’s BOT, CEO, staff and for working Councils and Committees. The EPM is designed to be utilized as a management tool for quick and easy access to OHA Bylaws and policies approved by the BOT. The guiding principles of OHA’s policies established by the BOT are to provide the wider framework under which OHA operates as an organization. OHA’s policies ensure the OHA mandate of the betterment of conditions of the native Hawaiians and Hawaiians is pursued in an efficient and effective manner. The BOT is guided by its vision, mission, and values in the development of OHA’s policies.<sup>1</sup>

3040 Planning, Programming, Budgeting System (PPBS).....	33
Financial Planning.....	37
3045 Budget Management Policy.....	38
Budget Management .....	39
Budget Evaluation .....	39
Biennium Budget Realignment and Adjustments .....	39
Multi-Year, Carryover.....	41
3046 Fiscal Stabilization Policy.....	41
Purpose and Intent.....	41

The updated EPM was distributed to Trustees and made available across the agency. These policies shall apply to the work and conduct of Trustees, staff, and associated Councils and Committees of OHA and considered in the hiring of contractors using OHA funds.

**Figure 1. EPM Excerpt**

Figure 1. EPM Excerpt outlines the applicable sections of the EPM discussed in further detail below.

**B. Budget Construction.** Via Action Item RM #18-12: Amendments to OHA’s Board of Trustees Executive Policy Manual (“EPM”) related to budget preparation, format and reporting requirements, September 26, 2018, the Board implemented changes to and renamed section 3040 to Planning, Programming, Budget (PPB)<sup>2</sup> (“Section 3040”). In general, section 3040 describes the biennium budget construction process, including sufficient detail planning, programming and financing to support OHA’s Strategic Plan priorities, results, programs and operations. Understanding the business model, time horizon and activities, work plans, etc. are important to be able to budget effectively. In addition, the budget should be able to be shared

<sup>1</sup> Introduction (Guiding Principles), Office of Hawaiian Affairs Board of Trustees Executive Policy Manual (2023)

<sup>2</sup> Section 3040 related to Bylaws Review was deleted and moved to Series 1000 which is related to BOT responsibilities (Source: Action Item ARM 10-06 and page 19)

## Action Item RM #23-17: OHA Biennium Budget for the Fiscal Biennium Periods 2023-2024 (FY 24) and 2024-2025 (FY 25)

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in a multiple ways— non-core, programmatic, strategy, overhead, personnel, non-personnel; and to multiple audiences (e.g., Board, administration, management, legislators, beneficiaries). Section 3040 of the EPM functions as the organization’s budget construction policy.

**C. Budget Management.** Once the biennium budget is constructed as outlined in Section 3040, implementation and execution of the budget take various forms such as management and monitoring of site operations and activities, payroll, purchase requisitions, purchase orders, disbursements and contracts. Each operational activity has related policies, processes and procedures. Observations, experiences and operations are supplemented with periodic (e.g., weekly, monthly) reports distributed to executives, directors and managers to monitor and manage strategic and tactical activities, purchase requisitions (representing commitments), purchase orders and contracts (representing encumbrances), budget variances (the difference between actual disbursements + commitments + encumbrances and budgets for the program, object code, contract).

**D. Budget Evaluation.** Reports provided and budget evaluation activities are intended to go hand in hand. Contract management is also part of budget monitoring and management. Evaluation activities consider questions such as:

- What is the dollar and percentage variance of each program?
- What is the nature of that variance—positive, negative, temporary, permanent?
- Should there be an adjustment to the process to spend (e.g., accelerate or slow the procurement process) or the actual spend itself (e.g., service contract or other disbursement vehicle)?
- Are the program plans on track? Do we need to adjust our plans in order to deliver timely and completely?
- Was the intended outcome, deliverable provided? Is there a contract, purchase order or other adjustment to be completed?
- How are the expenditures and disbursements aligned tactically or strategically?

New Section 3045 functions as the organization’s budget reporting, management and evaluation policy, collectively “Budget Management Policy”.

**E. Budget Management Policy Updates re: Carryover Provisions, April 2022.** The Board of Trustees (“BOT” or “Board”), via Action Item RM #22-06 - Budget Management Policy Updates re: Carryover Provisions, April 12, 2022<sup>3</sup>, approved the addition of item 3.45.g. to section 3045 Budget Management of the Executive Policy Manual as follows:

3.45.g. Multi-Year, Carryover. Multi-year budgets and/or carryover budget provisions (e.g., programs, projects), as a part of the budget evaluation activities described above, are to be presented to the Board for action including all projected impacts on related policies (e.g., spending, cash management) and other considerations (e.g., funding source).

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<sup>3</sup> 1st Reading, BOT Meeting, April 14, 2022; 2nd Reading, BOT Meeting, April 28, 2022

**Action Item RM #23-17: OHA Biennium Budget for the Fiscal Biennium Periods 2023-2024 (FY 24) and 2024-2025 (FY 25)**

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F. **Budget Management Policies, April 2021.** The Board, via Action Item RM #21-05 - Amendment to Executive Policy Manual Section, Budget Management Policy, April 20, 2021<sup>4</sup>, approved the expansion of Executive Policy Manual (EPM) to: (1) Add new section 3045 Budget Management; (2) Add new section 3046 Fiscal Stabilization Policy; (3) Relocate and renumber two sections currently located in *section 3050 Fiscal* to section *3040 Planning, Programming, Budget*; and (4) Relocate and renumber five sections currently located in section *3040 Planning, Programming, Budget* to new section *3045 Budget Management*.

G. **Working Definitions.** The following are working definitions that contextualize discussions related to budget realignment of the core and non-core budgets as provided by policy:

- “Expenditure” is when cash is disbursed or an accounting accrual is made to recognize the obligation;
- “Committed” is when a purchase requisition is processed; and
- “Encumbrance” is when a purchase order (and related contract if applicable) is completed and processed.

The total of “expenditure”, “committed” and “encumbrance” is collectively known as (projected) “consumption”. The aggregated, projected “consumption” is compared to the approved budget from the previous period and the amount available for realignment is determined.

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<sup>4</sup> 1st Reading, BOT Meeting, April 22, 2021; 2nd Reading, BOT Meeting, April 29, 2021

**Action Item RM #23-17: OHA Biennium Budget for the Fiscal Biennium Periods 2023-2024 (FY 24) and 2024-2025 (FY 25)**

**V. FISCAL BIENNIUM 2023-2024 (FY 24) and 2024-2025 (FY 25) DISCUSSION**

**A. SPENDING LIMIT**

Spending Limit Summary	BOT APPROVED		PRELIMINARY		FY24 FY25 Total
	FY22 Realignment #3	FY23 Realignment #4	FY 2024 Spending Limit	FY 2025 Spending Limit	
	AI RM #21- 08A	AI RM #22- 23A			
	(a)	(b)	(c )	(d )	e = c + d
<b>1. Core Operating Budget</b>					
NHTF - 5% of Investment Portfolio	\$17,963,254	\$18,615,394	\$19,909,252	\$20,945,804	40,855,056
Public Land Trust Revenues	15,100,000	21,500,000	21,500,000	21,500,000	43,000,000
State of Hawai`i General Funds	2,254,400	2,254,400	3,000,000	3,000,000	6,000,000
Allocation of Kaka`ako Makai Revenues (60% Net Revenue)	1,363,861	440,604	776,290	1,066,569	1,842,859
<b>Sub-total - Core Operating:</b>	<b>\$36,681,515</b>	<b>\$42,810,398</b>	<b>\$45,185,542</b>	<b>\$46,512,373</b>	<b>\$91,697,915</b>
<b>2. Fiscal Stability Fund</b>					
Fiscal Stability Fund	\$0	\$0	\$0	\$0	\$0
<b>Sub-total – Fiscal Stability Fund</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>3. Commercial Property</b>					
Kaka'ako Makai	\$9,737,807	\$5,909,419	\$3,009,425	\$2,801,464	\$5,810,889
Nā Lama Kukui	6,250,334	7,632,587	9,005,168	11,075,619	20,080,787
500 North Nimitz Hwy	2,639,294	3,817,475	4,866,708	6,369,717	11,236,425
501 Sumner St	183,753	166,404	284,221	284,211	568,432
<b>Sub-total –Commercial Property:</b>	<b>\$18,811,188</b>	<b>\$17,525,885</b>	<b>\$17,165,522</b>	<b>\$20,531,011</b>	<b>\$37,696,533</b>
<b>4. Legacy Properties</b>					
Palauea Culture Preserve	\$330,229	\$361,617	\$648,388	\$519,788	\$1,168,175
Wao Kele O Puna Management Fund	61,244	20,831	241,379	198,000	439,379
<b>Sub-total -Legacy Properties:</b>	<b>\$391,473</b>	<b>\$382,448</b>	<b>\$321,059</b>	<b>\$717,788</b>	<b>\$1,607,554</b>
<b>5. Other OHA Programs</b>					
<i>Federal-Funded</i>					
Halawa Luluku Interpretive Development	\$812,180	\$222,280	\$136,300	\$0	\$136,300
Native Hawaiian Revolving Loan Fund	1,353,806	1,386,669	1,059,773	1,073,138	2,132,911

**Action Item RM #23-17: OHA Biennium Budget for the Fiscal Biennium Periods 2023-2024 (FY 24) and 2024-2025 (FY 25)**

Spending Limit Summary	BOT APPROVED		PRELIMINARY		FY24 FY25 Total
	FY22 Realignment #3	FY23 Realignment #4	FY 2024 Spending Limit	FY 2025 Spending Limit	
	AI RM #21- 08A	AI RM #22- 23A			
	(a)	(b)	(c )	(d )	e = c + d
US Department of Commerce - National Oceanic and Atmospheric Administration (Papahanamokuakea)	175,000	0	0	0	0
US Department of Interior - US Fish and Wildlife Service (Wao Kele O Puna)	0	231,045	0	0	0
<b>Sub-total – Federal- Funded:</b>	<b>\$2,340,986</b>	<b>\$1,839,994</b>	<b>\$1,196,073</b>	<b>\$1,073,138</b>	<b>\$2,269,211</b>
<i>Others</i>	34,000	66,600	199,833	66,600	266,433
<b>Sub-total – Other OHA</b>	<b>\$2,374,986</b>	<b>\$1,906,594</b>	<b>\$1,395,906</b>	<b>\$1,139,738</b>	<b>\$2,535,644</b>
<b>Total Operating Budget:</b>	<b>\$58,259,162</b>	<b>\$62,625,325</b>	<b>\$64,068,029</b>	<b>\$68,900,909</b>	<b>\$133,537,646</b>

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**Action Item RM #23-17: OHA Biennium Budget for the Fiscal Biennium Periods 2023-2024 (FY 24) and 2024-2025 (FY 25)**

**B. TOTAL OPERATING BUDGET SUMMARY**

Total Operating Budget Summary	FY 22 Actuals	Projected FY 23	PRELIMINARY		Total FY24/FY25	%
			FY 24	FY 25		
<b>1. Core Operating Budget</b>						
Personnel (including 52% fringe)	\$12,265,248	\$12,201,443	\$13,696,430	\$13,771,210	\$27,467,640	
Non-Personnel	13,077,822	27,145,434	31,152,859	30,089,249	61,242,108	
<b>Sub-total – Core Operating Budget:</b>	<b>\$25,343,070</b>	<b>\$39,346,877</b>	<b>44,849,289</b>	<b>43,860,459</b>	<b>\$88,709,748</b>	<b>81%</b>
<b>2. Fiscal Stability Fund</b>						
Fiscal Stability Fund	0	0	0	0	0	
<b>Sub-total – FSF:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>3. Commercial Property</b>						
Kaka'ako Makai	\$3,590,535	\$3,005,000	\$2,226,672	\$1,357,423	\$3,584,094	
Na Lama Kukui	23,617,246	2,209,491	3,788,140	3,752,203	7,540,343	
500 North Nimitz Hwy	35,339,675	1,381,389	2,333,878	2,664,643	4,998,520	
501 Sumner St.	14,160,978	625,377	1,001,282	1,205,822	2,207,104	
<b>Sub-total – Commercial Property:</b>	<b>\$76,708,434</b>	<b>\$7,221,257</b>	<b>\$9,349,971</b>	<b>\$8,980,090</b>	<b>\$18,330,061</b>	<b>17%</b>
<b>4. Legacy Land Programs Budget</b>						
Palauca Culture Preserve	77,087	4,220	128,600	126,600	255,200	
Wao Kele O Puna Management Fund	143,588	205,771	96,010	198,000	294,010	
<b>Sub-total - Legacy Lands:</b>	<b>\$220,675</b>	<b>\$209,991</b>	<b>\$224,610</b>	<b>\$324,600</b>	<b>\$549,210</b>	<b>0%</b>
<b>5. Other OHA Programs Budget</b>						
<b>a. Federal-Funded Programs Budget</b>						
Halawa Luluku Interpretive Development	172,126	168,196	136,300	0	136,300	
Native Hawaiian Revolving Loan Fund	842,780	611,076	1,059,773	1,073,138	2,132,911	
US Department of Commerce - National Oceanic and Atmospheric Administration (Papahānaumokuākea)	175,000	0	0	0	0	
US Department of Interior - US Fish and Wildlife Service (Wao Kele O Puna)	0	231,045	0	0	0	
<b>Sub-total – Federal Programs Budget:</b>	<b>\$1,189,906</b>	<b>\$1,010,317</b>	<b>\$1,196,073</b>	<b>\$1,073,138</b>	<b>\$2,269,211</b>	<b>2%</b>
<b>b. Other OHA Programs Budget</b>						
Other OHA Programs	0	0	0	0	0	
<b>Sub-total – Other OHA Programs Budget:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>

**Action Item RM #23-17: OHA Biennium Budget for the Fiscal Biennium Periods 2023-2024 (FY 24) and 2024-2025 (FY 25)**

Total Operating Budget Summary	FY 22 Actuals	Projected FY 23	PRELIMINARY		Total FY24/FY25	%
			FY 24	FY 25		
Sub-total - #2 - #5	\$78,119,015	\$8,441,565	\$10,770,654	\$10,377,828	\$21,148,482	
<b>Total Operating Budget:</b>	<b>\$103,462,085</b>	<b>\$47,788,442</b>	<b>\$55,619,943</b>	<b>\$54,238,287</b>	<b>\$109,858,230</b>	<b>100%</b>

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**Action Item RM #23-17: OHA Biennium Budget for the Fiscal Biennium Periods 2023-2024 (FY 24) and 2024-2025 (FY 25)**

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### C. Core Operating Budget

**Core Operating Budget:** Reflects the basic operating budget consisting of payroll, operations, and program expenditures and includes the following four (4) funding sources:

- ***Withdrawals from the Native Hawaiian Trust Fund*** (NHTF) are limited by the Native Hawaiian Trust Fund Spending Policy. This policy limits the withdrawal to five (5) percent of the NHTF's twenty-quarter (20-quarter) rolling average market value, as defined, to ensure that resources held within the trust are available for future spending.

**Table 1: Calculation of 5% of the NHTF's Twenty (20) Quarter Rolling Market Value**

<b>FY 2024</b>	<b>Market Value</b>	<b>FY 2025</b>	<b>Market Value</b>
Jun-17	\$354,826,696	Jun-18	\$374,937,631
Sep-17	364,342,282	Sep-18	378,612,814
Dec-17	375,820,258	Dec-18	357,887,387
Mar-18	367,614,957	Mar-19	376,157,559
Jun-18	374,937,631	Jun-19	383,880,451
Sep-18	378,612,814	Sep-19	385,009,338
Dec-18	357,887,387	Dec-19	396,793,723
Mar-19	376,157,559	Mar-20	347,806,871
Jun-19	383,880,451	Jun-20	370,981,092
Sep-19	385,009,338	Sep-20	388,087,563
Dec-19	396,793,723	Dec-20	427,201,350
Mar-20	347,806,871	Mar-21	433,623,283
Jun-20	370,981,092	Jun-21	465,989,670
Sep-20	388,087,563	Sep-21	469,794,162
Dec-20	427,201,350	Dec-21	479,677,618
Mar-21	433,623,283	Mar-22	464,656,121
Jun-21	465,989,670	Jun-22	426,686,690
Sep-21	469,794,162	Sep-22	478,163,105
Dec-21	479,677,618	Dec-22	494,211,890
Mar-22	464,656,121	Mar-23	509,829,100
<b>Average:</b>	<b>\$398,185,041</b>	<b>Average:</b>	<b>\$420,499,371</b>
<b>5%:</b>	<b>\$19,909,252</b>	<b>5%:</b>	<b>\$20,945,804</b>

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**Action Item RM #23-17: OHA Biennium Budget for the Fiscal Biennium Periods 2023-2024 (FY 24) and 2024-2025 (FY 25)**

- **Public Land Trust (PLT) Revenues** are received from the State of Hawai‘i and have been set at \$21,500,000 (Act 226, SLH 2022) per year, until further legislative action. Operationally, PLT revenues have been dedicated to fund grants, including sponsorships and other beneficiary and community investments.
- **Kaka‘ako Makai (KM) Revenues** are allocated to OHA’s Core Operating Budget in two ways, as outlined in BOT approved April 20, 2021, Action Item #21-05, Approval of an OHA Board of Trustees Policy Amendment relating to an allocation of revenue from OHA’s Kaka‘ako Makai properties: eliminate the allocation of the gross revenue from Kaka‘ako Makai to OHA’s Grant program, and increase the allocation of the net revenue to OHA’s Legacy Land Program (LLP) from 50% to 60%.

**Table 2: Funding from Kaka‘ako Makai Revenues**

FUNDING SOURCE	BOT Approved		PRELIMINARY		FY22/FY23	FY24/FY25
	FY22 Realignment #3	FY23 Realignment #4	FY 24	FY 25	2-Year Total	2-Year Total
	AI RM #22-09	AI RM #22-23A				
60% Kaka'ako Makai Net Revenue (Legacy Lands Use)	1,363,861	440,604	776,290	1,066,569	1,804,465	1,842,859

- **State of Hawai‘i General Fund** appropriations are determined by the legislature during each Biennium. OHA budget request was \$3,000,000 for each fiscal year of FY24 and FY25 via HB133 HD1 SD2 CD1 all in Program ID - OHA175 - Beneficiary Advocacy as detailed in Figure 3 below, and signed into law as Act 71 (2023)

Legislative Provision (Proviso)	Prog ID	FY2023-2024 (FY24)	FY2024-2025 (FY25)
Occupancy Ready	OHA 175 – Beneficiary Advocacy	\$500,000	\$500,000
Social Services		\$415,000	\$415,000
Education		\$615,000	\$615,000
Legal Services		\$600,000	\$600,000
<u>‘Āina</u> , Addressing impacts of Climate Change		\$500,000	\$500,000
<u>‘Ōhana</u> Economic Stability		\$370,000	\$370,000
Total		\$3,000,000	\$3,000,000

Table 1. – FY24 and FY25 General Funds

**Action Item RM #23-17: OHA Biennium Budget for the Fiscal Biennium Periods 2023-2024 (FY 24) and 2024-2025 (FY 25)**

**D. Sources for Core Operating Budget Funding**

**Table 3: Spending Limit for OHA's Core Operating Budget**

SOURCES OF FUNDING	FY22 Realignment #3	FY23 Realignment #4	PRELIMINARY		FY22/FY23	FY24/FY25
			FY 24	FY 25	2-Year Total	2-Year Total
	FN[1]	FN[2]				
5% of Investment Portfolio	\$17,963,254	\$18,615,394	\$19,909,252	\$20,945,804	\$36,578,648	\$40,855,056
Public Land Trust Revenues FN[3]	15,100,000	21,500,000	21,500,000	21,500,000	36,600,000	43,000,000
State of Hawai'i General Fund FN[4]	2,254,400	2,254,400	3,000,000	3,000,000	4,508,800	6,000,000
Allocation of Kaka'ako Makai Revenues for Legacy Land Use [5]	1,363,861	440,604	776,290	1,066,569	1,804,465	1,842,859
<b>Total - Core Operating Budget:</b>	<b>\$36,681,515</b>	<b>\$42,810,398</b>	<b>\$45,185,542</b>	<b>\$46,512,373</b>	<b>\$79,491,913</b>	<b>\$91,697,915</b>

NOTES:

[1] Figures approved on 6/2/22 in BOT Action Item RM #22-09: OHA Biennium Budget for the Fiscal Biennium Periods (FY22) and 2022-2023 (FY23) - Realignment #3.

[2] Figures approved on 9/29/22 in BOT Action Item RM #22-23A: OHA Biennium Budget for the Fiscal Biennium Periods (FY22) and 2022-2023 (FY23) - Realignment #4.

[3] On June 27, 2022, SOH Act 226 "Relating to Increasing the payment amount for the OHA's pro rate share of the Public Land Trust" i) appropriated \$64,000,000 as partial proceeds of 20% of the gross amount of Public Land Trust (PLT) income and proceeds owed to OHA, ii) beginning FY23 OHA's PLT revenue is stated as an interim amount of \$21,500,000 per year.

[4] a) General Funds FY22, FY23 figures reflect Section 10 of Act 29 approved 5/28/2021, 2021 HB204 SD2 CD1, Relating to the Budget of the Office of Hawaiian Affairs. b) General Funds FY24 and 25 figures presented are preliminary and subject to change.

[5] Per Action Item #21-05, Approval of an OHA Board of Trustees Policy Amendment relating to an allocation of revenue from OHA's Kaka'ako Makai , April 20, 2021.

**Action Item RM #23-17: OHA Biennium Budget for the Fiscal Biennium Periods 2023-2024 (FY 24) and 2024-2025 (FY 25)**

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**D. Core Operating Budget**

The Core Operating Budget (COB) reflects the basic operating budget consisting of payroll, operations, and program expenditures and is presented in **Table 4** below:

**Table 4: Core Operating Budget (by Category)**

CORE OPERATING BUDGET	ACTUAL FY22	PROJECTED FY23*	PRELIMINARY BUDGET REQUEST		FY24/FY25	%
			FY 24	FY 25	2-Year Total	
Contracts	\$2,354,575	5,505,171	\$6,985,926	\$6,279,900	\$13,265,826	15%
Debt Service	1,298,705	1,044,597	-	-	-	0%
Equipment	579,407	1,280,084	1,155,030	959,530	2,114,560	2%
Grants	4,725,554	15,203,500	17,585,921	17,585,921	35,171,842	40%
Overhead	2,668,207	3,517,627	3,270,804	3,217,431	6,488,234	7%
Personnel	12,265,248	12,198,672	13,696,430	13,771,210	27,467,640	31%
Program	716,544	1,237,278	1,393,276	1,348,025	2,741,301	3%
Travel	207,513	439,642	761,902	698,442	1,460,344	2%
<b>TOTAL CORE OPERATING BUDGET</b>	<b>\$24,815,754</b>	<b>\$40,426,571</b>	<b>\$44,849,289</b>	<b>\$43,860,459</b>	<b>\$88,709,748</b>	<b>100%</b>

\*As of 6/20/23

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**Action Item RM #23-17: OHA Biennium Budget for the Fiscal Biennium Periods 2023-2024 (FY 24) and 2024-2025 (FY 25)**

**E. Core Personnel Budget**

Personnel costs includes all expenditures directly related to personnel and comprise of Salaries & Fringe, Student Intern Program, Vacation Payments (including transfer of vacation leave to other State agencies), Employee Continuing Education Program and Overtime.

**Table 5a: Core Operating Budget (by Category)**

CORE OPERATING BUDGET	ACTUAL FY22	PROJECTED FY23*	PRELIMINARY BUDGET REQUEST		FY24/FY25	%
			FY 24	FY 25	2-Year Total	
Contracts	\$2,354,575	5,505,171	\$6,985,926	\$6,279,900	\$13,265,826	15%
Debt Service	1,298,705	1,044,597	-	-	-	0%
Equipment	579,407	1,280,084	1,155,030	959,530	2,114,560	2%
Grants	4,725,554	15,203,500	17,585,921	17,585,921	35,171,842	40%
Overhead	2,668,207	3,517,627	3,270,804	3,217,431	6,488,234	7%
Personnel	12,265,248	12,198,672	13,696,430	13,771,210	27,467,640	31%
Program	716,544	1,237,278	1,393,276	1,348,025	2,741,301	3%
Travel	207,513	439,642	761,902	698,442	1,460,344	2%
<b>TOTAL CORE OPERATING BUDGET</b>	<b>\$24,815,754</b>	<b>\$40,426,571</b>	<b>\$44,849,289</b>	<b>\$43,860,459</b>	<b>\$88,709,748</b>	<b>100%</b>

\*As of 6/20/23

**Table 5b : Core Personnel Budget – by Expenditure Type**

PERSONNEL	ACTUAL FY22	PROJECTED FY23*	PRELIMINARY BUDGET REQUEST		FY24/FY25	%
			FY 24	FY 25	2-Year Total	
52070 VACATION TRANSFERS AND PAYOUTS	\$247,899	250,000	250,000	250,000	\$500,000	2%
52100 SALARIES	7,866,492	7,782,056	8,485,000	8,534,000	17,019,000	62%
52110 SALARIES - STUDENT HELPER PROGRAM	146,324	240,386	250,000	250,000	500,000	2%
52130 EMPLOYEE INCENTIVE PROGRAM	0	1,500	10,000	10,000	20,000	0%
52300 OVERTIME	2,196	-	200,000	200,000	400,000	1%
57000 FRINGE BENEFITS	3,968,853	3,888,230	4,463,930	4,489,710	8,953,640	33%
57011 FRINGE BENEFITS - STUDENT HELPER PROGRAM	33,485	36,500	37,500	37,500	75,000	0%
<b>TOTAL PERSONNEL</b>	<b>\$12,265,248</b>	<b>\$12,198,672</b>	<b>\$13,696,430</b>	<b>\$13,771,210</b>	<b>\$27,467,640</b>	<b>100%</b>

\*As of 6/20/23

**Action Item RM #23-17: OHA Biennium Budget for the Fiscal Biennium Periods 2023-2024 (FY 24) and 2024-2025 (FY 25)**

## F. Core Grants Budget

Includes all grant opportunities in support of our Native Hawaiian communities to create systemic change.

**Table 6a: Core Operating Budget (by Category)**

CORE OPERATING BUDGET	ACTUAL FY22	PROJECTED FY23*	PRELIMINARY BUDGET REQUEST		FY24/FY25	%
			FY 24	FY 25	2-Year Total	
Contracts	\$2,354,575	5,505,171	\$6,985,926	\$6,279,900	\$13,265,826	15%
Debt Service	1,298,705	1,044,597	-	-	-	0%
Equipment	579,407	1,280,084	1,155,030	959,530	2,114,560	2%
Grants	4,725,554	15,203,500	17,585,921	17,585,921	35,171,842	40%
Overhead	2,668,207	3,517,627	3,270,804	3,217,431	6,488,234	7%
Personnel	12,265,248	12,198,672	13,696,430	13,771,210	27,467,640	31%
Program	716,544	1,237,278	1,393,276	1,348,025	2,741,301	3%
Travel	207,513	439,642	761,902	698,442	1,460,344	2%
<b>TOTAL CORE OPERATING BUDGET</b>	<b>\$24,815,754</b>	<b>\$40,426,571</b>	<b>\$44,849,289</b>	<b>\$43,860,459</b>	<b>\$88,709,748</b>	<b>100%</b>

\*As of 6/20/23

**Table 6b: Core Grants Budget - by Expenditure Type  
FY22 Actual/FY23 Projected/FY24 FY25 Budget Request**

GRANTS	ACTUAL FY22	PROJECTED FY23*	PRELIMINARY BUDGET REQUEST		FY24/FY25	%
			FY 24	FY 25	2-Year Total	
56510 PROGRAM & PROVISIO GRANTS	\$634,150	1,830,000	5,300,000.00	\$5,300,000	\$10,600,000	30%
56530 COMMUNITY GRANTS	61,728	5,745,921	4,350,000	4,350,000	8,700,000	25%
56540 LEVEL II GRANTS SYSTEM	3,850,677	7,250,000	6,250,000	6,250,000	12,500,000	36%
56560 SPONSORSHIPS	96,000	245,000	535,921	535,921	1,071,842	3%
56570 DISASTER AID	83,000	132,579	150,000	150,000	300,000	1%
56578 COLLABORATIONS	0	-	1,000,000	1,000,000	2,000,000	6%
<b>TOTAL GRANTS</b>	<b>\$4,725,554</b>	<b>\$15,203,500</b>	<b>17,585,921</b>	<b>17,585,921</b>	<b>35,171,842</b>	<b>100%</b>

\*As of 6/20/23



**Action Item RM #23-17: OHA Biennium Budget for the Fiscal Biennium Periods 2023-2024 (FY 24) and 2024-2025 (FY 25)**

**Table 6c: Core Grants Budget - by Expenditure Type  
Approved FY22/ Approved FY23/ FY24 FY25 Budget Request**

GRANTS	Approved	Approved	Biennium Budget Request		FY24/FY25	%
	FY 22	FY 23	FY 24	FY 25	2-Year Total	
56510 PROGRAM & PROVISIO GRANTS	\$1,830,000	\$1,330,000	\$5,300,000	\$5,300,000	\$10,600,000	30%
56530 COMMUNITY GRANTS	6,800,000	6,995,921	4,350,000	4,350,000	8,700,000	25%
56540 LEVEL II GRANTS SYSTEM	6,500,000	6,500,000	6,250,000	6,250,000	12,500,000	36%
56560 SPONSORSHIPS	410,921	215,000	535,921	535,921	1,071,842	3%
56570 DISASTER AID	132,579	132,579	150,000	150,000	300,000	1%
56578 COLLABORATIONS	0	0	1,000,000	1,000,000	2,000,000	6%
<b>TOTAL GRANTS</b>	<b>\$15,673,500</b>	<b>\$15,173,500</b>	<b>\$17,585,921</b>	<b>\$17,585,921</b>	<b>\$35,171,842</b>	<b>100%</b>

**Table 6d: Program & Proviso Grants– 56510**

56510 PROGRAM & PROVISIO GRANTS	Approved	Approved	Biennium Budget Request		FY24/FY25	%
	FY 22	FY 23	FY 24	FY 25	2-Year Total	
Housing Proviso	\$1,000,000	\$500,000	\$1,500,000	\$1,500,000	\$3,000,000	28%
Social Service Proviso	830,000	830,000	830,000	830,000	1,660,000	16%
Education Proviso			1,230,000	1,230,000	2,460,000	23%
‘Āina: Climate Change Adaptation & Mitigation Strategies and Practices			1,000,000	1,000,000	2,000,000	19%
Ohana Economic Stability Proviso			740,000	740,000	1,480,000	14%
<b>TOTAL - PROGRAM &amp; PROVISIO GRANTS</b>	<b>\$1,830,000</b>	<b>\$1,330,000</b>	<b>\$5,300,000</b>	<b>\$5,300,000</b>	<b>\$10,600,000</b>	<b>44%</b>

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**Action Item RM #23-17: OHA Biennium Budget for the Fiscal Biennium Periods 2023-2024 (FY 24) and 2024-2025 (FY 25)**

**Table 6e: Community Grants Program – 56530**

56530 COMMUNITY GRANTS	Approved	Approved	Biennium Budget Request		FY24/FY25	%
	FY 22	FY 23	FY 24	FY 25	2-Year Total	
Mo'omeheu	\$500,000	\$500,000	\$500,000	\$500,000	\$1,000,000	11%
Health	500,000	500,000	500,000	500,000	1,000,000	11%
Education	750,000	750,000			0	0%
Housing	1,000,000	1,000,000			0	0%
Economic Stability	750,000	750,000	300,000	300,000	600,000	7%
‘Āina	500,000	500,000			0	0%
‘Ahahui (In-State)	200,000	200,000	200,000	200,000	400,000	5%
‘Ahahui (Out-of-state)			50,000	50,000	100,000	1%
<b>Leverage Opportunities</b>					0	0%
Post Secondary Education	500,000	500,000	500,000	500,000	1,000,000	11%
Homestead Community	300,000	300,000	300,000	300,000	600,000	7%
Iwi Kupuna Repatriation & Reinterment	300,000	300,000	300,000	300,000	600,000	7%
NH Teacher Education & Professional Development	250,000	250,000			0	0%
‘Ohana (including Impacts of Incarceration, Human Trafficking, LGBTQ)	750,000	1,250,000			0	0%
COVID-19 Impacts	500,000	0			0	0%
Ohana Grants (\$750K Grants, \$250K NH Teacher Education + \$500K Kulia)			1,500,000	1,500,000	3,000,000	34%
Kako'o Grants	0	195,921	200,000	200,000	400,000	5%
<b>TOTAL - COMMUNITY GRANTS</b>	<b>\$6,800,000</b>	<b>\$6,995,921</b>	<b>\$4,350,000</b>	<b>\$4,350,000</b>	<b>\$8,700,000</b>	<b>100%</b>

**Action Item RM #23-17: OHA Biennium Budget for the Fiscal Biennium Periods 2023-2024 (FY 24) and 2024-2025 (FY 25)**

**Table 6f: Level II Grants -56540**

<b>56540 LEVEL II GRANTS SYSTEM</b>	<b>Approved</b>	<b>Approved</b>	<b>Biennium Budget Request</b>		<b>FY24/FY25</b>	<b>%</b>
	<b>FY 22</b>	<b>FY 23</b>	<b>FY 24</b>	<b>FY 25</b>	<b>2-Year Total</b>	
Department of Hawaiian Home Lands (DHHL)	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$6,000,000	48%
Hawaiian-Focused Public Charter Schools	3,000,000	3,000,000			0	0%
Hawaiian-Focused Public Charter Schools - Federal Advocacy			250,000	250,000	500,000	4%
Hawaiian-Focused Public Charter Schools (Per Pupil)			1,500,000	1,500,000	3,000,000	24%
Hawaiian-Focused Public Charter Schools - Facilities			1,500,000	1,500,000	3,000,000	24%
Kulia	500,000	500,000			0	0%
<b>TOTAL - LEVEL II GRANTS</b>	<b>\$6,500,000</b>	<b>\$6,500,000</b>	<b>\$6,250,000</b>	<b>\$6,250,000</b>	<b>\$12,500,000</b>	<b>100%</b>

**Table 6g: Sponsorships – 56560**

<b>56560 SPONSORSHIPS</b>	<b>Approved</b>	<b>Approved</b>	<b>Biennium Budget Request</b>		<b>FY24/FY25</b>	<b>%</b>
	<b>FY 22</b>	<b>FY 23</b>	<b>FY 24</b>	<b>FY 25</b>	<b>2-Year Total</b>	
BOT - Sponsorships	\$135,000	\$0	\$135,000	\$135,000	\$270,000	
Kaiaulu/CEO - Sponsorships	70,921	0	70,921	70,921	141,842	
<b>SUBTOTAL</b>	<b>\$205,921</b>	<b>\$0</b>	<b>\$205,921</b>	<b>\$205,921</b>	<b>\$411,842</b>	<b>38%</b>
Association of Hawaiian Civic Clubs	10,000	20,000	15,000	15,000	30,000	

**Action Item RM #23-17: OHA Biennium Budget for the Fiscal Biennium Periods 2023-2024 (FY 24) and 2024-2025 (FY 25)**

<b>56560 SPONSORSHIPS</b>	<b>Approved</b>	<b>Approved</b>	<b>Biennium Budget Request</b>		<b>FY24/FY25</b>	<b>%</b>
	<b>FY 22</b>	<b>FY 23</b>	<b>FY 24</b>	<b>FY 25</b>	<b>2-Year Total</b>	
Council for Native Hawaiian Advancement	10,000	10,000	15,000	15,000	30,000	
Onipa'a Celebration	5,000	5,000	0	0	0	
SCHHA Homestead Summit	10,000	10,000	15,000	15,000	30,000	
Native Hawaiian Chamber of Commerce	5,000	5,000	10,000	10,000	20,000	
Moanalua Gardens, Prince Lot	15,000	15,000	15,000	15,000	30,000	
Merrie Monarch	15,000	15,000	25,000	25,000	50,000	
Queen Liliuokalani Keiki Hula	15,000	15,000	15,000	15,000	30,000	
Lunalilo Home Event, Project, Program	15,000	15,000	15,000	15,000	30,000	
Iolani Palace Event, Project, Program	15,000	15,000	15,000	15,000	30,000	
Aha Punana Leo Event, Project, Program	15,000	15,000	15,000	15,000	30,000	
Polynesian Voyaging Society Event, Project, Program	15,000	15,000	15,000	15,000	30,000	
Rural Community Based Sponsorship, < \$1,000; 6 island communities	30,000	30,000	30,000	30,000	60,000	
Aha Hoolokahi: Native Hawaiian Health & Wellness Summit	0	0	15,000	15,000	30,000	
Na Hoku Hanohano Awards	0	0	15,000	15,000	30,000	
Eddie Aikau Big Wave Invitational	0	0	10,000	10,000	20,000	
Gabby Pahinui Waimanalo Event	0	0	5,000	5,000	10,000	

**Action Item RM #23-17: OHA Biennium Budget for the Fiscal Biennium Periods 2023-2024 (FY 24) and 2024-2025 (FY 25)**

<b>56560 SPONSORSHIPS</b>	<b>Approved</b>	<b>Approved</b>	<b>Biennium Budget Request</b>		<b>FY24/FY25</b>	<b>%</b>
	<b>FY 22</b>	<b>FY 23</b>	<b>FY 24</b>	<b>FY 25</b>	<b>2-Year Total</b>	
Hawaii State Legislature, January 17 <sup>th</sup> Recognition, Onipa'a	0	0	20,000	20,000	40,000	
Kamehameha Lei-Draping Ceremonies in Washington, D.C.	0	0	10,000	10,000	20,000	
Education - Kanaeokana Aloha Aina Student Leader Awards	0	0	10,000	10,000	20,000	
Education - Culturally Relevant Evaluation and Assessment Conference	0	0	15,000	15,000	30,000	
<b>SUBTOTAL</b>	<b>\$175,000</b>	<b>\$185,000</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$600,000</b>	<b>56%</b>
Advocacy - Papahanaumokuakea	15,000	15,000	15,000	15,000	30,000	
Advocacy - Alaska Federation of Natives	5,000	5,000	5,000	5,000	10,000	
Advocacy - National Congress of American	5,000	5,000	5,000	5,000	10,000	
Advocacy - National Indian Education Association	5,000	5,000	5,000	5,000	10,000	
<b>SUBTOTAL</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$60,000</b>	<b>6%</b>
<b>TOTAL - SPONSORSHIPS</b>	<b>\$410,921</b>	<b>\$215,000</b>	<b>\$535,921</b>	<b>\$535,921</b>	<b>\$1,071,842</b>	<b>100%</b>

**Table 6h: Disaster Aid – 56570**

<b>56570 DISASTER AID</b>	<b>Awarded</b>	<b>Awarded</b>	<b>Biennium Budget Request</b>		<b>FY24/FY25</b>	<b>%</b>
	<b>FY 22</b>	<b>FY 23</b>	<b>FY 24</b>	<b>FY 25</b>	<b>2-Year Total</b>	
<b>Placeholder for Disaster Aid</b>	<b>\$132,579</b>	<b>\$132,579</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$300,000</b>	<b>100%</b>

**Table 6i: Collaborations – 56578**

**Action Item RM #23-17: OHA Biennium Budget for the Fiscal Biennium Periods 2023-2024 (FY 24) and 2024-2025 (FY 25)**

<b>56578 COLLABORATIONS</b>	<b>Awarded</b>	<b>Awarded</b>	<b>Biennium Budget Request</b>		<b>FY24/FY25</b>	<b>%</b>
	<b>FY 22</b>	<b>FY 23</b>	<b>FY 24</b>	<b>FY 25</b>	<b>2-Year Total</b>	
Festival of the Pacific - FESTPAC			\$250,000	\$250,000	\$500,000	25%
Polynesian Voyaging Society - Moananuiakea Voyage			250,000	250,000	500,000	25%
International Event(s) Sponsorship			500,000	500,000	1,000,000	50%
<b>TOTAL - COLLABORATIONS</b>	<b>-</b>	<b>-</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$2,000,000</b>	<b>100%</b>

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**Action Item RM #23-17: OHA Biennium Budget for the Fiscal Biennium Periods 2023-2024 (FY 24) and 2024-2025 (FY 25)**

**G. Core Contracts Budget**

Includes all expenditures directly related to implementing program activities and includes professional services for professional speakers, consultants, advisors, etc., or any service rendered for which there is an established fee.

**Table 7a: Core Operating Budget (by Category)**

CORE OPERATING BUDGET	ACTUAL FY22	PROJECTED FY23*	PRELIMINARY BUDGET REQUEST		FY24/FY25	%
			FY 24	FY 25	2-Year Total	
Contracts	\$2,354,575	5,505,171	\$6,985,926	\$6,279,900	\$13,265,826	15%
Debt Service	1,298,705	1,044,597	-	-	-	0%
Equipment	579,407	1,280,084	1,155,030	959,530	2,114,560	2%
Grants	4,725,554	15,203,500	17,585,921	17,585,921	35,171,842	40%
Overhead	2,668,207	3,517,627	3,270,804	3,217,431	6,488,234	7%
Personnel	12,265,248	12,198,672	13,696,430	13,771,210	27,467,640	31%
Program	716,544	1,237,278	1,393,276	1,348,025	2,741,301	3%
Travel	207,513	439,642	761,902	698,442	1,460,344	2%
<b>TOTAL CORE OPERATING BUDGET</b>	<b>\$24,815,754</b>	<b>\$40,426,571</b>	<b>\$44,849,289</b>	<b>\$43,860,459</b>	<b>\$88,709,748</b>	<b>100%</b>

\*As of 6/20/23

**Table 7b: Core Contracts Budget – by Expenditure Type**

CONTRACTS	ACTUAL FY22	PROJECTED FY23*	PRELIMINARY BUDGET REQUEST		FY24/FY25	%
			FY 24	FY 25	2-Year Total	
57110 SERVICES ON A FEE BASIS	\$2,109,567	4,804,171	6,404,926.00	\$5,698,900	\$12,103,826	91%
57115 LEGAL SERVICES	245,009	701,000	581,000	581,000	1,162,000	9%
<b>TOTAL CONTRACTS</b>	<b>\$2,354,575</b>	<b>\$5,505,171</b>	<b>\$6,985,926</b>	<b>\$6,279,900</b>	<b>\$13,265,826</b>	<b>100%</b>

\*As of 6/20/23

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**Action Item RM #23-17: OHA Biennium Budget for the Fiscal Biennium Periods 2023-2024 (FY 24) and 2024-2025 (FY 25)**

**Table 7c: Beneficiary & Community Investments in Contracts**

CONTRACTS	PRELIMINARY BUDGET REQUEST		FY24/FY25	%
	FY 24	FY 25	2-Year Total	
57110 SERVICES ON A FEE BASIS	\$6,404,926	\$5,698,900	\$12,103,826	
Comprised of:				
1. Beneficiary & Community Investments (B&CI)				
...Legal Beneficiary Services	1,250,000	1,250,000	2,500,000	
...Native Hawaiian Law Training	115,000	115,000	230,000	
...Community Legal Resources	135,000	135,000	270,000	
<b>SUBTOTAL - in BC&amp;I:</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>\$3,000,000</b>	<b>23%</b>
2. OTHERS:	4,904,926	4,198,900	9,103,826	69%
<b>SUBTOTAL - SERVICES ON A FEE BASIS</b>	<b>\$6,404,926</b>	<b>\$5,698,900</b>	<b>\$12,103,826</b>	
57115 LEGAL SERVICES	581,000	581,000	1,162,000	9%
<b>TOTAL CONTRACTS</b>	<b>\$6,985,926</b>	<b>\$6,279,900</b>	<b>\$13,265,826</b>	<b>100%</b>

**Table 7d: Core Contracts Budget – By Expenditure in Detail**

ITEM ID	GL ACCOUNT DESC	OHA ELT	PROGRAM DESC	EXPENSE DESCRIPTION	FY24 BUDGET PROPOSED	FY25 BUDGET PROPOSED
1	<b>57110-SERVICES ON A FEE BASIS</b>	<b>BOT</b>	1100 BOARD OF TRUSTEES	Financial Advisor	\$90,000	\$90,000
2				Investment Consultant	100,000	100,000
3				Professional Consultant to assist the BOT with the performance appraisal of the CEO	40,000	40,000
4				Boardroom Reconfiguration - AV Related	90,926	



**Action Item RM #23-17: OHA Biennium Budget for the Fiscal Biennium Periods 2023-2024 (FY 24) and 2024-2025 (FY 25)**

ITEM ID	GL ACCOUNT DESC	OHA ELT	PROGRAM DESC	EXPENSE DESCRIPTION	FY24 BUDGET PROPOSED	FY25 BUDGET PROPOSED
5		<b>BOT Total</b>			<b>\$320,926</b>	<b>\$230,000</b>
6		CCO	2300 CORPORATE COUNSEL	Ao Aku Ao Mai Initiative - NH Law Clinics	\$135,000	\$135,000
7				NH Law Training Courses	115,000	110,000
8				Direct legal services for OHA beneficiaries	1,250,000	1,250,000
9			2500 HUMAN RESOURCES	Applicant Tracking System. Budget request is an approximation. Vendor and actual annual cost TBD by end of FY23.	100,000	100,000
10				LumiSight wellness application	20,000	20,000
11				EAP	4,000	4,000
12			2510 HUMAN RESOURCES EXTENSION	Headhunter services (for filling executive and leadership positions)	50,000	50,000
13				Org-wide compensation analysis to determine wage band adjustments (and therefore overall salary costs) for FY26-27.		50,000
14				Temporary staffing services	450,000	450,000
15		<b>CCO Total</b>			<b>\$2,124,000</b>	<b>\$2,169,000</b>
16		CEO	3800 GRANTS	Foundant Consultant	120,000	120,000
17				Grants Administration Consultant	510,000	510,000
18				Advocacy - Federal Navigator	250,000	250,000
19				Advocacy - Federal Consultation	250,000	250,000
20				Grants Technical Assistance	100,000	100,000

**Action Item RM #23-17: OHA Biennium Budget for the Fiscal Biennium Periods 2023-2024 (FY 24) and 2024-2025 (FY 25)**

ITEM ID	GL ACCOUNT DESC	OHA ELT	PROGRAM DESC	EXPENSE DESCRIPTION	FY24 BUDGET PROPOSED	FY25 BUDGET PROPOSED
21			4210 COMMUNICATIONS	Aurora Web Design		20,000
22				KWO Freelancers	25,000	25,000
23				Web Contractor - Aurora Design \$20K	20,000	
24				OHA Videos	20,000	20,000
25			4510 BENEFICIARY SERVICES	Previous expenses for office remodel	3,000	-
26				HRP buildout in Salesforce FY24: \$98,000; FY25 \$50,000	-	-
27				HRP buildout in Salesforce FY24: \$98,000; FY25 \$75,000	98,000	75,000
28			6200 WDC BUREAU	Office Manager Contract		85,000
29		<b>CEO Total</b>			<b>\$1,396,000</b>	<b>\$1,455,000</b>
30		<b>CFO</b>	3200 FINANCIAL SERVICES	Accountant consultants	\$740,000	\$740,000
31				Annual external financial auditor	115,000	120,750
32				Fusion enhancement consultant		80,000
33				Oracle Fusion consultant (Budgeting, Expenses, GL Enhancements, Training)	300,000	
34				Oracle software consultant	40,000	40,000
35		<b>CFO Total</b>			<b>1,195,000</b>	<b>980,750</b>
36		<b>COO</b>	2700 OFFICE OF STRATEGY MANAGEMENT	Contract to complete a map of all Native Hawaiian education programs and organizations	\$50,000	

**Action Item RM #23-17: OHA Biennium Budget for the Fiscal Biennium Periods 2023-2024 (FY 24) and 2024-2025 (FY 25)**

ITEM ID	GL ACCOUNT DESC	OHA ELT	PROGRAM DESC	EXPENSE DESCRIPTION	FY24 BUDGET PROPOSED	FY25 BUDGET PROPOSED
37				Contract to conduct OHA grantee impact evaluations or internal OHA process evaluations	200,000	200,000
38				Contract to develop a Native Hawaiian Social Justice Platform	200,000	
39			3600 OFFICE OF TECHNOLOGY SERVICES	Chatbot for oha.org, enabling intelligent conversation between OHA.org visitors and the robot	80,000	25,000
40				Managed Detection and Response (MDR) Cyber Security Service	60,000	55,000
41				Travel App and SharePoint forms maintenance	18,000	12,000
42			5100 RESEARCH DIRECTOR	Contract with Kamehameha Schools to conduct the 'Imi Pono Survey	25,000	25,000
43				Obtain licenses for new collections to Papakilo	50,000	50,000
44				Papakilo server & maintenance	80,000	80,000
45				Vendor to assess, recommend, and work with staff to implement an upgrade to the Native Hawaiian Data Book	100,000	100,000
46			5210 RESEARCH DIVISION		-	
47				Vendor to survey & respondent incentive	130,000	-
48			6100 CHIEF ADVOCATE	Contract lobbying and public policy work	78,000	78,000
49			6500 PUBLIC POLICY - MISSION	Jupiter Solutions LLC (Hawaii Legislative Tracker)	20,500	20,500

**Action Item RM #23-17: OHA Biennium Budget for the Fiscal Biennium Periods 2023-2024 (FY 24) and 2024-2025 (FY 25)**

ITEM ID	GL ACCOUNT DESC	OHA ELT	PROGRAM DESC	EXPENSE DESCRIPTION	FY24 BUDGET PROPOSED	FY25 BUDGET PROPOSED
50				To advance the Public Policy Framework Development for Critical Gap Areas Impacting Native Hawaiians project (which includes acquiring project management, report drafting, and other related services. Project focuses on developing a framework for NH Housing-Food Systems-Economy and NH Health Ecosystem (emphasis on workforce infrastructure development, rural health, and intellectual and developmental health) inclusive of 2025 OHA package bill campaign.	100,000	100,000
51			8300 LEGACY & PROGRAMMATIC LANDS	USGS Stream Monitoring Services at Waimea Valley	30,500	31,650
52			8303 KUKANILOKO	Kukaniloko - Wahiawa Lands Business Plan	60,000	
53			8400 OFFICE OF OPERATIONS	Facilities Handyman	87,000	87,000
54		<b>COO Total</b>			<b>\$1,369,000</b>	<b>\$864,150</b>
55	<b>57110-SERVICES ON A FEE BASIS Total</b>				<b>\$6,404,926</b>	<b>\$5,698,900</b>
56	<b>57115-LEGAL SERVICES</b>	<b>BOT</b>	1100 BOARD OF TRUSTEES	Board Counsel - legal services for BOT	200,000	200,000
57		<b>BOT Total</b>			<b>200,000</b>	<b>200,000</b>

**Action Item RM #23-17: OHA Biennium Budget for the Fiscal Biennium Periods 2023-2024 (FY 24) and 2024-2025 (FY 25)**

<b>ITEM ID</b>	<b>GL ACCOUNT DESC</b>	<b>OHA ELT</b>	<b>PROGRAM DESC</b>	<b>EXPENSE DESCRIPTION</b>	<b>FY24 BUDGET PROPOSED</b>	<b>FY25 BUDGET PROPOSED</b>
58		<b>CCO</b>	2300 CORPORATE COUNSEL	Professional legal services from external legal counsel to support emerging litigation and legal needs	351,000	351,000
59			2500 HUMAN RESOURCES	Legal services from ES&A	30,000	30,000
60		<b>CCO Total</b>			<b>381,000</b>	<b>381,000</b>
61	<b>57115-LEGAL SERVICES Total</b>				<b>\$581,000</b>	<b>\$581,000</b>
	<b>Grand Total</b>				<b>6,985,926</b>	<b>6,279,900</b>

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**Action Item RM #23-17: OHA Biennium Budget for the Fiscal Biennium Periods 2023-2024 (FY 24) and 2024-2025 (FY 25)**

## H. Core Overhead Budget

Includes all expenditures associated with office rents and utilities, communication costs, insurance, supplies, and postage.

**Table 8a: Core Operating Budget (by Category)**

CORE OPERATING BUDGET	ACTUAL FY22	PROJECTED FY23*	PRELIMINARY BUDGET REQUEST		FY24/FY25	%
			FY 24	FY 25	2-Year Total	
Contracts	\$2,354,575	5,505,171	\$6,985,926	\$6,279,900	\$13,265,826	15%
Debt Service	1,298,705	1,044,597	-	-	-	0%
Equipment	579,407	1,280,084	1,155,030	959,530	2,114,560	2%
Grants	4,725,554	15,203,500	17,585,921	17,585,921	35,171,842	40%
Overhead	2,668,207	3,517,627	3,270,804	3,217,431	6,488,234	7%
Personnel	12,265,248	12,198,672	13,696,430	13,771,210	27,467,640	31%
Program	716,544	1,237,278	1,393,276	1,348,025	2,741,301	3%
Travel	207,513	439,642	761,902	698,442	1,460,344	2%
<b>TOTAL CORE OPERATING BUDGET</b>	<b>\$24,815,754</b>	<b>\$40,426,571</b>	<b>\$44,849,289</b>	<b>\$43,860,459</b>	<b>\$88,709,748</b>	<b>100%</b>

\*As of 6/20/23

**Table 8b: Core Overhead Budget - by Expenditure Type**

OVERHEAD	ACTUAL FY22	PROJECTED FY23*	PRELIMINARY BUDGET REQUEST		FY24/FY25	%
			FY 24	FY 25	2-Year Total	
53100 OFFICE SUPPLIES	\$6,278	14,420	20,320	20,320	\$40,640	1%
53200 OTHER SUPPLIES	12,233	24,275	20,200	19,200	39,400	1%
53750 POSTAGE	68	15,280	33,200	30,200	63,400	1%
53810 TELEPHONE & RELATED SVCS	122,387	140,390	61,981	61,981	123,962	2%
53850 CELLULAR PHONE	28,486	40,000	30,000	30,000	60,000	1%
54150 PARKING VALIDATIONS	40,295	38,000	89,400	36,600	126,000	2%
55010 ELECTRICITY	154,822	188,665	182,960	201,340	384,300	6%
55200 WATER	3,450	4,777	3,385	4,060	7,445	0%
55510 RENTAL OF LAND & BUILDING	1,145,824	1,466,874	1,314,280	1,309,981	2,624,262	41%

**Action Item RM #23-17: OHA Biennium Budget for the Fiscal Biennium Periods 2023-2024 (FY 24) and 2024-2025 (FY 25)**

OVERHEAD	ACTUAL FY22	PROJECTED FY23*	PRELIMINARY BUDGET REQUEST		FY24/FY25	%
			FY 24	FY 25	2-Year Total	
55515 RENTAL OF LAND & BUILDING - CAM & MISC	642,553	722,876	701,067	706,138	1,407,205	22%
55640 RENTAL OF EQUIPMENT	59,298	91,142	77,510	77,510	145,021	2%
55910 INSURANCE	411,186	581,903	550,500	600,500	1,151,000	18%
56810 SETTLEMENT - LAWSUITS	0	100,000	60,000	30,000	90,000	1%
58200 LEASEHOLD IMPROVEMENTS	29,566	80,000	120,000	83,600	203,600	3%
59015 BANK FEES	11,762	9,025	6,000	6,000	12,000	0%
<b>TOTAL - OVERHEAD</b>	<b>\$2,668,207</b>	<b>\$3,517,627</b>	<b>\$3,270,804</b>	<b>\$3,217,431</b>	<b>\$6,478,234</b>	<b>100%</b>

\*As of 6/20/23

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**Action Item RM #23-17: OHA Biennium Budget for the Fiscal Biennium Periods 2023-2024 (FY 24) and 2024-2025 (FY 25)**

## I. Core Program Budget

Includes all expenditures directly related to implementing program activities and comprises of such expenditures as promotional items, printing, advertising, bulk mail, conference, and seminar fees.

**Table 9a: Core Operating Budget (by Category)**

CORE OPERATING BUDGET	ACTUAL FY22	PROJECTED FY23*	PRELIMINARY BUDGET REQUEST		FY24/FY25	%
			FY 24	FY 25	2-Year Total	
Contracts	\$2,354,575	5,505,171	\$6,985,926	\$6,279,900	\$13,265,826	15%
Debt Service	1,298,705	1,044,597	-	-	-	0%
Equipment	579,407	1,280,084	1,155,030	959,530	2,114,560	2%
Grants	4,725,554	15,203,500	17,585,921	17,585,921	35,171,842	40%
Overhead	2,668,207	3,517,627	3,270,804	3,217,431	6,488,234	7%
Personnel	12,265,248	12,198,672	13,696,430	13,771,210	27,467,640	31%
Program	716,544	1,237,278	1,393,276	1,348,025	2,741,301	3%
Travel	207,513	439,642	761,902	698,442	1,460,344	2%
<b>TOTAL CORE OPERATING BUDGET</b>	<b>\$24,815,754</b>	<b>\$40,426,571</b>	<b>\$44,849,289</b>	<b>\$43,860,459</b>	<b>\$88,709,748</b>	<b>100%</b>

\*As of 6/20/23

**Table 9b: Core Program Budget - by Expenditure Type**

PROGRAM	ACTUAL FY22	PROJECTED FY23*	PRELIMINARY BUDGET REQUEST		FY24/FY25	%
			FY 24	FY 25	2-Year Total	
53300 PROMOTIONAL ITEMS	\$4,512	\$5,000	\$25,000	\$20,000	\$45,000	2%
53400 BOOKS & REFERENCE MATLS	283	700	2,980	2,980	5,960	0%
53510 DUES	27,534	40,275	49,625	48,540	98,165	4%
53520 SUBSCRIPTION	32,680	47,403	49,645	48,045	97,690	4%
53610 FREIGHT & DELIVERY	28,160	41,140	50,400	51,600	102,000	4%
53710 BULK MAIL	243,213	379,880	282,000	290,000	572,000	21%
53910 PRINTING	182,333	236,466	233,000	227,500	460,500	17%
54010 ADVERTISING	91,823	229,197	232,500	212,500	445,000	16%
54190 AUTO ALLOWANCE	3,912	3,912	3,912	3,912	7,824	0%
55750 OTHER RENTALS	21,654	19,221	24,804	22,308	47,112	2%
57120 HONORARIUM	11,211	28,030	59,100	29,800	88,900	3%
57240 OTHER EXPENSES	16,958	39,738	42,020	47,020	89,040	3%
57250 SEMINAR & CONFERENCE FEES	26,835	47,687	131,190	116,720	247,910	9%



**Action Item RM #23-17: OHA Biennium Budget for the Fiscal Biennium Periods 2023-2024 (FY 24) and 2024-2025 (FY 25)**

PROGRAM	ACTUAL FY22	PROJECTED FY23*	PRELIMINARY BUDGET REQUEST		FY24/FY25	%
			FY 24	FY 25	2-Year Total	
57255 CONFERENCES, MEETINGS, EVENTS- ORG BY OHA	18,268	85,575	108,300	129,800	238,100	9%
57256 CONFERENCES, MEETINGS, EVENTS- NOT ORG BY OHA	2,979	16,855	34,000	32,500	66,500	2%
57280 TRUSTEE ALLOWANCE REPORTS	2,722	16,200	64,800	64,800	129,600	5%
58100 BUILDING	1,466	-	-	-	0	0%
<b>TOTAL PROGRAM</b>	<b>\$716,544</b>	<b>\$1,237,278</b>	<b>\$1,393,276</b>	<b>\$1,348,025</b>	<b>\$2,741,301</b>	<b>100%</b>

\*As of 6/20/23

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**Action Item RM #23-17: OHA Biennium Budget for the Fiscal Biennium Periods 2023-2024 (FY 24) and 2024-2025 (FY 25)**

**J. Core Equipment Budget**

Includes all expenditures associated with repair and maintenance, furniture and fixtures, and software and equipment. This category also includes funding from OHA's Core Operating Budget that has been allocated to support OHA's limited liability companies.

**Table 10a: Core Operating Budget (by Category)**

CORE OPERATING BUDGET	ACTUAL FY22	PROJECTED FY23*	PRELIMINARY BUDGET REQUEST		FY24/FY25	%
			FY 24	FY 25	2-Year Total	
Contracts	\$2,354,575	5,505,171	\$6,985,926	\$6,279,900	\$13,265,826	15%
Debt Service	1,298,705	1,044,597	-	-	-	0%
Equipment	579,407	1,280,084	1,155,030	959,530	2,114,560	2%
Grants	4,725,554	15,203,500	17,585,921	17,585,921	35,171,842	40%
Overhead	2,668,207	3,517,627	3,270,804	3,217,431	6,488,234	7%
Personnel	12,265,248	12,198,672	13,696,430	13,771,210	27,467,640	31%
Program	716,544	1,237,278	1,393,276	1,348,025	2,741,301	3%
Travel	207,513	439,642	761,902	698,442	1,460,344	2%
<b>TOTAL CORE OPERATING BUDGET</b>	<b>\$24,815,754</b>	<b>\$40,426,571</b>	<b>\$44,849,289</b>	<b>\$43,860,459</b>	<b>\$88,709,748</b>	<b>100%</b>

\*As of 6/20/23

**Table 10b : Core Equipment Budget - by Expenditure Type**

EQUIPMENT	ACTUAL FY22	PROJECTED FY23*	PRELIMINARY BUDGET REQUEST		FY24/FY25	%
			FY 24	FY 25	2-Year Total	
53530-SUBSCRIPTION BASED IT AGREEMENTS*			\$365,540	\$390,540	\$756,080	36%
55810 REPAIR & MAINTENANCE	\$471,727	1,138,731.51	595,130	410,130	1,005,260	48%
58300 FURNITURE & FIXTURES	33,612	10,000.00	64,900	30,600	95,500	5%
58400 SOFTWARE & EQUIPMENT	74,068	131,352.95	129,460	128,260	257,720	12%
<b>TOTAL EQUIPMENT</b>	<b>\$579,407</b>	<b>\$1,280,084</b>	<b>\$1,155,030</b>	<b>\$959,530</b>	<b>\$2,114,560</b>	<b>100%</b>

\*As of 6/20/23

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**Action Item RM #23-17: OHA Biennium Budget for the Fiscal Biennium Periods 2023-2024 (FY 24) and 2024-2025 (FY 25)**

**K. Core Debt Service Budget**

Represents line of credit repayment for the related governance planning, paid off in fiscal year 2023.

**Table 11a: Core Operating Budget (by Category)**

CORE OPERATING BUDGET	ACTUAL FY22	PROJECTED FY23*	PRELIMINARY BUDGET REQUEST		FY24/FY25	%
			FY 24	FY 25	2-Year Total	
Contracts	\$2,354,575	5,505,171	\$6,985,926	\$6,279,900	\$13,265,826	15%
Debt Service	1,298,705	1,044,597	-	-	-	0%
Equipment	579,407	1,280,084	1,155,030	959,530	2,114,560	2%
Grants	4,725,554	15,203,500	17,585,921	17,585,921	35,171,842	40%
Overhead	2,668,207	3,517,627	3,270,804	3,217,431	6,488,234	7%
Personnel	12,265,248	12,198,672	13,696,430	13,771,210	27,467,640	31%
Program	716,544	1,237,278	1,393,276	1,348,025	2,741,301	3%
Travel	207,513	439,642	761,902	698,442	1,460,344	2%
<b>TOTAL CORE OPERATING BUDGET</b>	<b>\$24,815,754</b>	<b>\$40,426,571</b>	<b>\$44,849,289</b>	<b>\$43,860,459</b>	<b>\$88,709,748</b>	<b>100%</b>

\*As of 6/20/23

**Table 11b: Core Debt Service Budget - by Expenditure Type**

DEBT SERVICE	ACTUAL FY22	PROJECTED FY23*	PRELIMINARY BUDGET REQUEST		FY24/FY25	%
			FY 24	FY 25	2-Year Total	
59020 INTEREST EXPENSE	\$34,619	23,831	\$0	\$0	\$0	-
59030 PRINCIPAL EXPENSE	1,264,086	1,020,766	0	0	-	-
<b>TOTAL DEBT SERVICE</b>	<b>\$1,298,705</b>	<b>\$1,044,597</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>

\*As of 6/20/23

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**Action Item RM #23-17: OHA Biennium Budget for the Fiscal Biennium Periods 2023-2024 (FY 24) and 2024-2025 (FY 25)**

**J. Core Travel Budget**

Includes all expenditures associated with in-state and out-of-state travel to include transportation, accommodation, car rental, parking, mileage, and subsistence and includes an increased demand for professional training and staff development not available within the State of Hawai‘i.

**Table 12a: Core Operating Budget (by Category)**

CORE OPERATING BUDGET	ACTUAL FY22	PROJECTED FY23*	PRELIMINARY BUDGET REQUEST		FY24/FY25	%
			FY 24	FY 25	2-Year Total	
Contracts	\$2,354,575	5,505,171	\$6,985,926	\$6,279,900	\$13,265,826	15%
Debt Service	1,298,705	1,044,597	-	-	-	0%
Equipment	579,407	1,280,084	1,155,030	959,530	2,114,560	2%
Grants	4,725,554	15,203,500	17,585,921	17,585,921	35,171,842	40%
Overhead	2,668,207	3,517,627	3,270,804	3,217,431	6,488,234	7%
Personnel	12,265,248	12,198,672	13,696,430	13,771,210	27,467,640	31%
Program	716,544	1,237,278	1,393,276	1,348,025	2,741,301	3%
Travel	207,513	439,642	761,902	698,442	1,460,344	2%
<b>TOTAL CORE OPERATING BUDGET</b>	<b>\$24,815,754</b>	<b>\$40,426,571</b>	<b>\$44,849,289</b>	<b>\$43,860,459</b>	<b>\$88,709,748</b>	<b>100%</b>

\*As of 6/20/23

**Table 12b: Core Travel Budget – By Expenditure Type**

TRAVEL	ACTUAL FY22	PROJECTED FY23*	PRELIMINARY BUDGET REQUEST		FY24/FY25	%
			FY 24	FY 25	2-Year Total	
54110 MILEAGE	\$31	3,000	5,242	5,307	\$10,549	1%
54130 PARKING	831	6,581	19,890	19,200	39,090	3%
54260 TRANSPORTATION - IN STATE	44,077	59,836	126,600	120,600	247,200	17%
54310 SUBSISTENCE - IN STATE	96,446	85,537	261,490	242,640	504,130	35%
54460 TRANSPORTATION - OUT OF STATE	13,365	94,440	93,600	81,000	174,600	12%
54510 SUBSISTENCE - OUT OF STATE	29,465	119,774	146,100	127,445	273,545	19%
54610 CAR RENTAL - IN STATE	21,836	35,622	90,260	83,240	173,500	12%
54620 CAR RENTAL - OUT OF STATE	601	18,040	15,640	14,820	30,460	2%

**Action Item RM #23-17: OHA Biennium Budget for the Fiscal Biennium Periods 2023-2024 (FY 24) and 2024-2025 (FY 25)**

TRAVEL	ACTUAL FY22	PROJECTED FY23*	PRELIMINARY BUDGET REQUEST		FY24/FY25	%
			FY 24	FY 25	2-Year Total	
54810 OTHER TRAVEL - IN STATE	790	6,572	1,250	2,360	3,610	0%
54820 OTHER TRAVEL - OUT OF STATE	70	10,240	1,830	1,830	3,660	0%
<b>TOTAL TRAVEL</b>	<b>\$207,513</b>	<b>\$439,642</b>	<b>761,902</b>	<b>\$698,442</b>	<b>\$1,460,344</b>	<b>100%</b>

\*As of 6/20/23

**Table 12c: Core Travel Budget – by Classification**

TRAVEL	ACTUAL FY22	PROJECTED FY23*	PRELIMINARY BUDGET REQUEST		FY24/FY25	%
			FY 24	FY 25	2-Year Total	
In-State Employee Travel	\$163,222	\$190,576	503,482	470,987	\$974,469	67%
Out-of-State Employee Travel	43,430	232,254	255,340	223,265	478,605	33%
Other and Non-Employee Travel	860	16,812	3,080	4,190	7,270	0%
<b>TOTAL TRAVEL</b>	<b>\$207,513</b>	<b>\$439,642</b>	<b>\$761,902</b>	<b>\$698,442</b>	<b>\$1,460,344</b>	<b>100%</b>

\*As of 6/20/23

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## Action Item RM #23-17: OHA Biennium Budget for the Fiscal Biennium Periods 2023-2024 (FY 24) and 2024-2025 (FY 25)

### K. Core Legacy Land Budget

Via Action Item RM #22-23E: OHA Biennium Budget for the Fiscal Biennium Periods 2021-2022 (FY22) and 2022-2023 (FY23) – Legacy Land Program Carryover Budget, October 11, 2022 was noted, and a future action item will be brought forward for approval of the BOT.

Office of Hawaiian Affairs  
Legacy Land Carryforward  
As on June 30, 2022

ATTACHMENT 1

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Projected FY 2023	
<u>To Grants:</u>												
(A) & (B) 10% Gross Allocation to Grants	No impact on CF>>>	\$ 167,433	\$ 210,324	\$ 250,501	\$ 357,575	\$ 433,997	\$ 440,709	N/A	N/A	N/A	N/A	
(C) 50% Net Allocation to Legacy Lands												
<u>To Legacy Lands:</u>												
(D) 60% Net Allocation to Legacy Lands								\$ 1,654,297	\$ 1,514,931	\$ 1,363,861	\$ 440,694	
Legacy Land Actuals (Net)	Source: Trial Balance of FY20, FY21, FY22. Filtered for appropriation 910 and program: 8300-8365 (Core Legacy Lands)							\$ 441,886	\$ 653,910	\$ 761,158	\$ 629,053	
Allocation > Actual								Annual Amount (Deficit)	\$ 1,112,411	\$ 861,021	\$ 602,703	\$ (188,449)
Carryforward								Cumulative Amount	\$ 1,112,411	\$ 1,973,432	\$ 2,576,135	\$ 2,387,687

Notes:

(A) KM Policy Section 3.A.2, originally adopted on September 20, 2012:  
Allocate 10% of gross net revenue for grants.

(B) AIRM #17-05 (note, 10% gross for Grants remained the same and did not change to net per second reading):  
  
On August 1, 2017, the BOT approved to amend the KM Policy, originally adopted in September 20, 2012, to allocate 10% of gross revenue funds from KM to Grants and add a 30% of net operating income to Legacy Lands. The allocation terminated at the end of FY19.  
  
Note: The 30% of NOI to Legacy Lands were not allocated as part of the Spending Limit.

(C) AIRM #19-10:  
  
On August 21, 2019, the BOT approved a second amendment to the KM Policy of September 20, 2012, and allocated 20% of gross revenue funds from KM to Grants and 50% of net operating income to Legacy Lands. The allocation terminated at the end of FY21.

(D) On June 30, 2021, the BOT approved a third amendment to the KM Policy of September 20, 2012, that removed the 20% of gross revenue funds from KM to Grants and increased the percentage to 60% of net operating income to Legacy Lands.

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**Action Item RM #23-17: OHA Biennium Budget for the Fiscal Biennium Periods 2023-2024 (FY 24) and 2024-2025 (FY 25)**

**L. Non-Core Commercial Property Budget**

The non-core Commercial Property Budget consists of Kaka‘ako Makai’s, Nā Lama Kukui and Iwilei Properties individual operational costs to reflect estimated needs for FY 24 and FY 25. The collective Commercial Property Budget requests are summarized individually in **Tables 19, 20 and 21.**

**Table 13: Kaka‘ako Makai Budget – FY 24 & FY 25**

ITEM ID	Kaka'ako Makai	ACTUAL FY22	PROJECTED FY23*	PRELIMINARY		FN
				FY 24	FY 25	
1	<b>Beginning (Cash) Balance, 7/1/2021</b>	<b>\$11,356,256</b>	<b>\$1,612,317</b>	<b>\$214,425</b>	<b>\$6,464</b>	
2a	Gross Projected Revenue	2,818,922	2,040,000	2,795,000	2,795,000	[1]
2b	Interest & Dividend Income	254,017	1,500			
2c	Change in Investment	1,822				
2d	Proceeds from Debt Financing	3,000,000				
2	Total Revenue: (=a+b+c+d)	6,074,760	2,041,500	2,795,000	2,795,000	
3	<b>Sub-total Available Funds: (#3 = #1 + #2)</b>	<b>\$17,431,016</b>	<b>\$3,653,817</b>	<b>\$3,009,425</b>	<b>\$2,801,464</b>	
4	<b>Less: Expenses</b>					
5	Contracts	2,250,893	1,748,912	742,140	355,265	
6	Equipment	819,768	358,000	647,253	198,489	
7	Grants	0	0	0	0	
8	Overhead	382,835	644,424	530,713	496,685	
9	Personnel	102,344	56,741	94,620	94,620	
10	Program	8,852	105,711	122,786	123,204	
11	Travel	(45)	0	1,160	1,160	
12	<b>Sub-total: (#12 = #5+....+#11)</b>	<b>\$3,564,647</b>	<b>\$2,913,788</b>	<b>\$2,138,672</b>	<b>\$1,269,423</b>	
13	Less: Debt Service	25,887	85,000	88,000	88,000	
14	<b>Sub-total Expenditure: (#14 = #12 + #13)</b>	<b>\$3,590,535</b>	<b>\$2,998,788</b>	<b>\$2,226,672</b>	<b>\$1,357,423</b>	

**Action Item RM #23-17: OHA Biennium Budget for the Fiscal Biennium Periods 2023-2024 (FY 24) and 2024-2025 (FY 25)**

ITEM ID	Kaka'ako Makai	ACTUAL FY22	PROJECTED FY23*	PRELIMINARY		FN
				FY 24	FY 25	
15	<i>Less: Intra-Company Transfers</i>					
16	KM funding for Iwilei Properties Purchase	\$7,500,000				
17	KM to support Core	\$2,000,000				[2]
18	<b>Sub-total Transfers: (#18 = #16 + #17)</b>	<b>\$9,500,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
19	<b>Sub-total Expenditures: (#19 = #14 + #18)</b>	<b>\$13,090,535</b>	<b>\$2,998,788</b>	<b>\$2,226,672</b>	<b>\$1,357,423</b>	
20	<b>Net Available Funds: (#20 = #3 - #19)</b>	<b>\$4,340,481</b>	<b>\$655,029</b>	<b>\$782,753</b>	<b>\$1,444,041</b>	
21	Less: Kakaako Makai Net Revenue (Legacy Use - 60%)	1,363,861	440,604	776,290	1,066,569	[3]
22	<b>Estimated Net Available Funds: (#22 = #20-#21)</b>	<b>\$2,976,620</b>	<b>\$214,425</b>	<b>\$6,464</b>	<b>\$377,472</b>	

\*As of 6/20/23

[1]: In FY2021, OHA began to revisit its previous planning and development efforts and FY24 FY25 reported using FY23 figure.

[2]: Cash transfer from KM to Core Operating Account as approved in Item #2 in BOT approved Action Item RM #19-17 Realignment #1 of the OHA Budget for FY20 FY21 (attachment #4, p. 40/61), dated September 26, 2019.

[3]: Allocate 60% of net revenue for OHA's Legacy Land Program (net revenue equals gross revenue minus direct operating expenses, excluding Kaka'ako Makai planning and development-related costs.

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**Action Item RM #23-17: OHA Biennium Budget for the Fiscal Biennium Periods 2023-2024 (FY 24) and 2024-2025 (FY 25)**

**Table 14: Nā Lama Kukui Budget – FY 24 & FY 25**

ITEM ID	Na Lama Kukui	ACTUAL FY22	PROJECTED FY23	PRELIMINARY		FN
				FY 24	FY 25	
1	<b>Beginning (Cash) Balance, 7/1/2021</b>	<b>\$4,034,724</b>	<b>\$2,458,591</b>	<b>\$3,233,157</b>	<b>\$5,217,028</b>	
2a	Gross Projected Revenue	5,231,496	4,335,910	5,772,011	5,858,591	
2b	Interest & Dividend Income	313,395				
2c	Change in Investment	729				
2d	Proceeds from Debt Financing	20,479,334				
2	Total Revenue: (a + b + c + d)	26,024,953	4,335,910	5,772,011	5,858,591	
3	<b>Sub-total Available Funds:</b>	<b>\$30,059,678</b>	<b>\$6,794,501</b>	<b>\$9,005,168</b>	<b>\$11,075,619</b>	
4	<b>Less: Expenses</b>					
5	Contracts	543,120	518,765	590,872	536,244	
6	Equipment	938,950	1,071,493	1,126,110	1,116,500	
7	Grants	0	0	0	0	
8	Overhead	830,170	973,703	1,089,007	1,063,276	
9	Personnel	103,004	125,674	103,770	103,770	
10	Program	438,927	318,709	325,293	329,301	
11	Travel	0	0	0	0	
12	<b>Sub-total:</b>	<b>\$2,854,171</b>	<b>\$3,008,344</b>	<b>\$3,235,052</b>	<b>\$3,149,091</b>	
13	Less: Debt Service	20,763,075	553,000	553,088	603,112	
14	<b>Sub-total Expenditure:</b>	<b>\$23,617,246</b>	<b>\$3,561,344</b>	<b>\$3,788,140</b>	<b>\$3,752,203</b>	
15	<b>Estimated Net Available Funds:</b>	<b>\$6,442,431</b>	<b>\$3,233,157</b>	<b>\$5,217,028</b>	<b>\$7,323,416</b>	

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**Action Item RM #23-17: OHA Biennium Budget for the Fiscal Biennium Periods 2023-2024 (FY 24) and 2024-2025 (FY 25)**

**Table 15a: Iwilei Properties – 500 North Nimitz Hwy - FY 24 & FY 25**

ITEM ID	500 N NIMITZ	ACTUAL FY22	PROJECTED FY23 (12 mos)	PRELIMINARY		FN
				FY 24	FY 25	
1	<b>Beginning (Cash) Balance, 9/30/2021</b>	<b>\$0</b>	<b>\$6,710,122</b>	<b>\$1,029,820</b>	<b>\$2,532,830</b>	[1]
2a	Gross Projected Revenue	2,417,673	2,609,824	3,836,887	3,836,887	[2]
2b	Interest Income	402,200				
2c	Debt Financing	25,043,510				
2	<b>Total Revenue: (a + b + c)</b>	<b>\$27,863,382</b>	<b>\$2,609,824</b>	<b>\$3,836,887</b>	<b>\$3,836,887</b>	
3	<b>Sub-total Available Funds:</b>	<b>\$27,863,382</b>	<b>\$2,609,824</b>	<b>\$4,866,708</b>	<b>\$6,369,717</b>	
4	<b>Less: Expenses</b>					
5	Contracts	333,835	468,854	557,161	568,388	
6	Equipment	14,183	135,507	234,751	34,863	
7	Grants	0	0	0	0	
8	Overhead	145,663	169,405	132,390	136,344	
9	Personnel	0	0	0	0	
10	Program	34,318,137	441,000	631,933	649,217	
11	Travel	0	0	0	0	
12	<b>Sub-total Expenditures:</b>	<b>34,811,818</b>	<b>808,294</b>	<b>1,556,235</b>	<b>1,388,812</b>	
13	<b>Less: Debt Service</b>	<b>527,857</b>	<b>771,710</b>	<b>777,643</b>	<b>1,275,831</b>	
14	<b>Total Expenditures:</b>	<b>\$35,339,675</b>	<b>\$1,580,004</b>	<b>\$2,333,878</b>	<b>\$2,664,643</b>	
	<b>Estimated Net Available Funds</b>	<b>(\$7,476,292)</b>	<b>\$1,029,820</b>	<b>\$2,532,830</b>	<b>\$3,705,075</b>	

[1] OHA acquired property on 500 N. Nimitz on 9/30/2021.

[2] FY23 revenue figures used for FY24-FY25 and based on rent roll.

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**Action Item RM #23-17: OHA Biennium Budget for the Fiscal Biennium Periods 2023-2024 (FY 24) and 2024-2025 (FY 25)**

**Table 15b: Iwilei Properties – 501 Sumner Street - FY 24 & FY 25**

ITEM ID	501 SUMNER	ACTUAL FY22	PROJECTED FY23	PRELIMINARY		FN
				FY 24	FY 25	
1	<b>Beginning (Cash) Balance, 9/30/2021</b>	<b>\$0</b>	<b>\$164,052</b>	<b>(\$636,056)</b>	<b>(\$1,353,117)</b>	[1]
2a	Gross Projected Revenue	124,032	418,526	284,221	284,221	[2]
2b	Debt Financing	10,206,490				
2	<b>Total Revenue: (a + b)</b>	<b>\$10,330,522</b>	<b>\$418,526</b>	<b>\$284,221</b>	<b>\$284,221</b>	
3	<b>Sub-total Available Funds:</b>	<b>\$10,330,522</b>	<b>\$582,578</b>	<b>(\$351,835)</b>	<b>(\$1,068,896)</b>	
4	<b><i>Less: Expenses</i></b>					
5	Contracts	57,640	280,861	361,000	361,000	
	Debt Service		315,797			
6	Equipment	92,434	120,981	54,761	55,908	
7	Grants	0	0	0	0	
8	Overhead	22,687	86,709	88,458	88,860	
9	Personnel	0	0	0	0	
10	Program	13,988,217	180,205	180,205	180,205	
11	Travel	0	0	0	0	
12	<b>Sub-total Expenditures:</b>	<b>14,160,978</b>	<b>984,553</b>	<b>684,424</b>	<b>685,973</b>	
13	<b><i>Less: Debt Service</i></b>	215,290	234,081	316,858	519,849	
14	<b>Total Expenditures:</b>	<b>\$14,376,268</b>	<b>\$1,218,634</b>	<b>\$1,001,282</b>	<b>\$1,205,822</b>	
	<b>Estimated Net Available Funds</b>	<b>(\$4,045,747)</b>	<b>(\$636,056)</b>	<b>(\$1,353,117)</b>	<b>(\$2,274,718)</b>	

[1] OHA acquired property on 501 Sumner Street on 9/30/2021.

[2] FY23 revenue figures used for FY24-FY25 and based on rent roll.

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**Action Item RM #23-17: OHA Biennium Budget for the Fiscal Biennium Periods 2023-2024 (FY 24) and 2024-2025 (FY 25)**

**M. Non-Core Land Legacy Property Operating Budget**

The Legacy Property Budget consists of operational costs associated with the long-term stewardship kuleana of the Palauea Cultural Preserve on the island of Maui as well as Wao Kele O Puna (WKOP) in the Puna district of the island of Hawai‘i.

The Legacy Property Budget requests are summarized in **Tables 21 and 22** below.

**Table 16: Palauea Culture Preserve – FY 24 & FY 25**

ITEM ID	Palauea Culture Preserve	ACTUAL FY22	PROJECTED FY23	PRELIMINARY		FN
				FY 24	FY 25	
1	<b>Beginning (Cash) Balance, 7/1/2021</b>	326,783	445,000	648,388	519,788	
2	Gross Projected Revenue	208,550	207,608	0	0	[1]
3	<b><i>Sub-total Available Funds:</i></b>	<b>\$535,333</b>	<b>\$652,608</b>	<b>\$648,388</b>	<b>\$519,788</b>	
4	<b><i>Less: Expenses</i></b>					
5	Contracts	56,035	0	50,000	48,000	
6	Debt Service	0		0	0	
7	Equipment	14,590	900	68,000	68,000	
8	Grants	0	0	0	0	
9	Overhead	4,681	3,208	6,000	6,000	
10	Personnel	0	0	0	0	
11	Program	0	0	1,000	1,000	
12	Travel	1,780	112	3,600	3,600	
13	<b><i>Sub-total Expenditures:</i></b>	<b>\$77,087</b>	<b>\$4,220</b>	<b>\$128,600</b>	<b>\$126,600</b>	
14	<b>Estimated Net Available Funds:</b>	<b>\$458,246</b>	<b>\$648,388</b>	<b>\$519,788</b>	<b>\$393,188</b>	

NOTES:

[1] Proceeds from FY24 FY25 resale for Palauea. Fluctuate between years and therefore are not considered for projection purposes.

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**Action Item RM #23-17: OHA Biennium Budget for the Fiscal Biennium Periods 2023-2024 (FY 24) and 2024-2025 (FY 25)**

**N. Non-Core Wao Kele O Puna Management Fund**

Included in OHA’s Biennium Budget, BOT #15-02 approved on June 25, 2015, was the establishment of the Wao Kele O Puna (WKOP) Management Fund to include previously authorized Board appropriations for current and future programmatic needs.

WKOP will require support in FY22 and FY23 from the Native Hawaiian Trust Fund to meet its operational needs. An assessment of the continuing plans for Wao Kele O Puna, including future funding, will be addressed in OHA’s fiscal biennium budget for 2022-2023.

**Table 17: Wao Kele O Puna (WKOP) Management Fund – FY 24 & FY 25**

ITEM ID	Wao Kele O Puna Fund	ACTUAL FY22	PROJECTED FY23	PRELIMINARY		FN
				FY 24	FY 25	
1	<b>Beginning (Cash) Balance, 7/1/2021</b>	\$0	(\$0)	\$241,379	\$145,369	[1]
2	Add: Financial Support from KM Net Revenue for Legacy Land Use	143,588	216,105		52,631	
3	Add: Financial Support from Federal Dept of Interior		231,045			
4	<b>Sub-total Available Funds:</b>	143,588	447,150	241,379	198,000	
5	<b>Less: Expenses</b>					
6	Contracts	0	895	10,000		
7	Debt Service	0				
8	Equipment	143,183	204,687	84,000	196,250	
9	Grants	0	0			
10	Overhead	0	0			
11	Personnel	0				
12	Program	0	189	1,500	1,750	
13	Travel	405	0	510	0	
14	<b>Sub-total Expenditures:</b>	<b>143,588</b>	<b>205,771</b>	<b>96,010</b>	<b>198,000</b>	
15	<b>Estimated Net Available Funds:</b>	<b>(\$0)</b>	<b>\$241,379</b>	<b>\$145,369</b>	<b>(\$0)</b>	

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**Action Item RM #23-17: OHA Biennium Budget for the Fiscal Biennium Periods 2023-2024 (FY 24) and 2024-2025 (FY 25)**

**O. Other OHA Programs Budget**

OHA's Other OHA Programs Budget reflects budgets for special programs funded through non-trust-fund sources, including federal funds and other fund sources. OHA's Other OHA Budget requests are summarized in **Tables 23**.

**Table 18a: Federal-Funded – Native Hawaiian Revolving Loan Fund - FY24 & FY25**

ITEM ID	NHRLF	ACTUAL FY22	PROJECTED FY23	PRELIMINARY		FN
				FY 24	FY 25	
1	Contracts	\$297,325	\$177,540	\$314,200	\$314,200	
2	Debt Service	0	0			
3	Equipment	0	0	28,000	28,000	
4	Grants	0	0			
5	Overhead	63,277	53,783	88,460	88,460	
6	Personnel	316,207	375,745	517,350	526,500	
7	Program	165,970	2,839	87,855	87,855	
8	Travel	0	1,170	23,908	28,123	
9	<b>Total - NHRLF:</b>	<b>\$842,780</b>	<b>\$611,076</b>	<b>\$1,059,773</b>	<b>\$1,073,138</b>	

**Table 18b: Federal-Funded – Halawa Luluku Interpretive Development Project - FY24 & FY25**

ITEM ID	HLID Project	ACTUAL FY22	PROJECTED FY23	PRELIMINARY		FN
				FY 24	FY 25	
1	Contracts	\$50,703	\$51,352	\$10,000		
2	Debt Service	0	0			
3	Equipment	315	0	300		
4	Grants	0	0			
5	Overhead	16,507	8,462	12,400		
6	Personnel	98,994	105,294	108,350		
7	Program	5,606	3,088	5,250		
8	Travel	0	0	-		
9	<b>Total - HLID:</b>	<b>\$172,126</b>	<b>\$168,196</b>	<b>\$136,300</b>	<b>\$0</b>	

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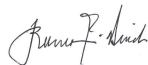
**Action Item RM #23-17: OHA Biennium Budget for the Fiscal Biennium Periods 2023-2024 (FY 24) and 2024-2025 (FY 25)**

**Table 19: Other OHA Programs Budget - Others – FY 24 & FY 25**

ITEM ID	Other OHA Program	ACTUAL FY22	PROJECTED FY23	PRELIMINARY		FN
				FY 24	FY 25	
1	<b>Beginning (Cash) Balance, 7/1/2021</b>	<b>\$6,346,744</b>	<b>\$7,383,637</b>	<b>\$3,376,558</b>	<b>\$3,443,158</b>	
2	Ka Wai Ola Revenues	\$66,633	<b>\$57,858</b>	\$66,600	\$66,600	
4	<b><i>Sub-total Available Funds:</i></b>	<b>\$6,413,377</b>	<b>\$7,441,495</b>	<b>\$3,443,158</b>	<b>\$3,509,758</b>	
5	<b><i>Less: Expenses</i></b>					
6	Hi'ilei Aloha & Subsidiaries Net Income	4,259,201	4,064,937	0	0	
7	Ho'okele Pono & Subsidiaries Net Loss	(3,320)	0	0	0	
8	<b><i>Sub-total Other:</i></b>	<b>\$4,255,881</b>	<b>\$4,064,937</b>	<b>\$0</b>	<b>\$0</b>	
9	<b>Estimated Net Available Funds:</b>	<b>\$2,157,496</b>	<b>\$3,376,558</b>	<b>\$3,443,158</b>	<b>\$3,509,758</b>	

**IV. CHIEF FINANCIAL OFFICER CERTIFICATION**

The following is the certification by the Chief Financial Officer that the funds are available to effect the OHA Biennium Budget for the Fiscal Biennium Periods 2023-2024 (FY 24) and 2024-2025 (FY 25):



Ramona G Hinck

Chief Financial Officer

Date: 06/23/2023

**Action Item RM #23-17: OHA Biennium Budget for the Fiscal Biennium Periods 2023-2024 (FY 24) and 2024-2025 (FY 25)**

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**VI. RECOMMENDED ACTION**

Administration recommends the Board of Trustees approve the OHA Biennium Budget for the Fiscal Biennium Period 2023-2024 (FY 24) and 2024-2025 (FY 25) as outlined in Attachment #1.

**VII. ALTERNATIVE ACTIONS**

- A. Amend the recommended action; or
- B. Do not approve the recommended action.

**VIII. ATTACHMENTS**

- A. **ATTACHMENT 1** – 2023-2024 (FY24) Core and Non-Core Budgets and 2024-2025 (FY25) Core and Non-Core Budgets
- B. **ATTACHMENT 2** – Fiscal Year 2024 and 2025 Preliminary Biennium Budget Trustee Preview Prior to Community Input
- C. **ATTACHMENT 3** – Response to Beneficiary Comments
- D. **ATTACHMENT 4** – Organization Charts
- E. **ATTACHMENT 5** – Core Operating Budget Summary by Paia
- F. **ATTACHMENT 6** – Core Operating Program Expenditures

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**ATTACHMENT 1**

**2023-2024 (FY24) Core and Non-Core Budgets and 2024-2025 (FY25) Core and Non-Core Budgets**

**OFFICE OF  
HAWAIIAN AFFAIRS  
FY 2024 AND FY 2025**

**ATTACHMENT #1  
FY24, FY25 (AI RM #23-17)**

**Table 1. FY2024 Budget (June 2023)**

FY 2024	FTE	Core	Commercial Property				Legacy Property		Other OHA Programs - Federal Funded		FY 2024 Total Operating Budget
			Kaka'ako Makai	Nä Lama Kukui	Iwilei Properties		Palauea Culture Preserve	WKOP Mgmt Fund	HLID	NHRLF	
					500 N Nimitz	501 Sumner					
Contracts		\$6,985,926	\$742,140	\$590,872	\$557,161	\$361,000	\$50,000	\$10,000	\$10,000	\$314,200	\$9,621,299
Debt Service		-	88,000	553,088	777,643	316,858	0	0	0	0	1,735,589
Equipment		1,155,030	647,253	1,126,110	234,751	54,761	68,000	84,000	300	28,000	3,398,205
Grants		17,585,921	0	0	0	0	0	0	0	0	17,585,921
Overhead		3,270,804	530,713	1,089,007	132,390	88,458	6,000	0	12,400	88,460	5,218,232
Personnel	153	13,696,430	94,620	103,770	0	0	0	0	108,350	517,350	14,520,520
Program		1,393,276	122,786	325,293	631,933	180,205	1,000	1,500	5,250	87,855	2,749,098
Travel		761,902	1,160	0	0	0	3,600	510	0	23,908	791,080
Totals:		\$44,849,289	\$2,226,672	\$3,788,140	\$2,333,878	\$1,001,282	\$128,600	\$96,010	\$136,300	\$1,059,773	\$55,619,943

**Table 2. FY2025 Budget (June 2023)**

FY 2025	FTE	Core	Commercial Property				Legacy Property		Other OHA Programs - Federal Funded		FY 2025 Total Operating Budget
			Kaka'ako Makai	Nā Lama Kukui	Iwilei Properties		Palauea Culture Preserve	WKOP Mgmt Fund	HLID	NHRLF	
					500 N Nimitz	501 Sumner					
Contracts		\$6,279,900	\$355,265	\$536,244	\$568,388	\$361,000	\$48,000	\$0	\$0	\$314,200	\$8,462,997
Debt Service		0	88,000	603,112	1,275,831	519,849	0	0	0	0	2,486,792
Equipment		959,530	198,489	1,116,500	34,863	55,908	68,000	196,250	0	28,000	2,657,540
Grants		17,585,921	0	0	0	0	0	0	0	0	17,585,921
Overhead		3,217,431	496,685	1,063,276	136,344	88,860	6,000	0	0	88,460	5,097,056
Personnel	153	13,771,210	94,620	103,770	0	0	0	0	0	526,500	14,496,100
Program		1,348,025	123,204	329,301	649,217	180,205	1,000	1,750	0	87,855	2,720,557
Travel		698,442	1,160	0	0	0	3,600	0	0	28,123	731,325
Totals:		\$43,860,459	\$1,357,423	\$3,752,203	\$2,664,643	\$1,205,822	\$126,600	\$198,000	\$0	\$1,073,138	\$54,238,287
2-Year Totals:		\$88,709,748	\$3,584,094	\$7,540,343	\$4,998,520	\$2,207,104	\$255,200	\$294,010	\$136,300	\$2,132,911	\$109,858,230

# Mana i Mauli Ola

OHA's 15-YEAR STRATEGIC PLAN  
FOR 2020-2035



## Fiscal Year 2024 and 2025 Preliminary Biennium Budget Trustee Preview Prior to Community Input



## Executive Summary

In 2020, the Office of Hawaiian Affairs' (OHA) new Strategic Plan, entitled Mana i Maui Ola (Strength to Wellbeing) was launched. This plan includes three foundations: 'Ohana (family), Mo'omeheu (culture), and 'Āina (land and water). OHA recognizes these foundations have the power to affect the wellbeing of Native Hawaiians. Therefore, they are woven into OHA's plans to affect change in the areas of education, health, housing, and economics. Over the next 12 years, OHA will be continuing to implement strategies, aligned with our foundations and directions to achieve our envisioned outcomes for a thriving and abundant Lāhui.

The Fiscal Years 2024 and 2025 biennium core budget is the financial expression of OHA's plans to implement this Strategic Plan and includes aligned spending priorities and contributing funding sources. The spending priorities for this biennium are to **Continue Beneficiary and Community Investments** to support Native Hawaiian 'ohana and communities; and to **Maximize Personnel Utilization and Contracts** to provide beneficiary services in communities and affect systemic policy change. Therefore, annual Beneficiary and Community Investments core budget increases to \$35.8 million, which continues to represent the largest share of OHA's core operating budget and includes OHA's prior year funding from the Public Land Trust Revenues, plus additional trust funds.



OHA's funding sources dictate the financial resources available to implement Mana i Maui Ola, and annually include: 5% of the Native Hawaiian Trust Fund investment portfolio; a fixed \$21.5 million of Public Land Trust revenues; appropriations of State of Hawai'i general funds of \$3 million; and Kaka'ako Makai's net resource allocation estimated at \$1.4 million. As OHA is able to increase these sources, so to will the services to Native Hawaiian beneficiaries be able to be expanded.

# DRAFT

## Table of Contents

<b>01</b>	<b>02</b>	<b>03</b>	<b>04</b>	<b>05</b>	<b>06</b>	<b>05</b>	<b>06</b>
Purpose	Structure	Strategic Plan	Budget Process	Spending Priorities	Key Constraints	Funding	Operating Budget
Page 3	Pages 4 - 6	Page 7	Page 8	Page 9	Page 10	Pages 11 - 15	Pages 16 - 28

## Purpose



The purpose of this document is to explain more about OHA and its proposed budget for the next two years. OHA acknowledges its accountability to beneficiaries and communities, therefore, provides this explanation of the preliminary biennium budget for Fiscal Year (FY) 2024 and 2025. This description is part of OHA's community input phase and will allow greater accessibility, transparency and detailed level of information to beneficiaries.

Questions and comments are important and OHA welcomes them. This feedback will serve as an assessment of the preliminary budget and may inform revisions prior to Board action.

Please send your questions and comments to [ohabudget@oha.org](mailto:ohabudget@oha.org) or visit [www.oha.org/budget](http://www.oha.org/budget) for more information.

### The Office of Hawaiian Affairs

OHA grew out of organized efforts in the 1970s to right past wrongs suffered by Native Hawaiians for over 100 years. Hawaiians' newfound activism brought their plight to the consciousness of the general public, leading grassroots leaders to propose that income from land taken from the illegal overthrow of the Hawaiian Kingdom be used to benefit Hawaiians. After voters of all backgrounds agreed, OHA was born in 1978.

### Nu'ukia (Vision)

Ho'oulu Lāhui Aloha - To Raise a Beloved Lāhui

He 'ōlelo mākia 'o "Ho'oulu Lāhui" na ke Ali'i Nui Kalākaua; a he kia ho'omana'o 'o. "Aloha" no ko ke Ali'i Nui Lili'uokalani 'ano kū a mau.

"Ho'oulu Lāhui" was King Kalākaua's motto. Aloha expresses the high values of Queen Lili'uokalani.

### Ala Nu'ukia (Mission)

E ho'omalu i ko Hawai'i kanaka me ona mau waiwai honua a pau – pau pū nō me ko ke Ke'ena mau waiwai lewa me nā waiwai pa'a iho nō – e ō aku ai ka nohona mo'omeheu, e 'oi aku ai ka nohona kū i ka wā, a e malu iho ai ka nohona welo ho'oilina ma ka mea e ho'olaupa'i mau a'e ai he lāhui lamalama i 'ike 'ia kona kanaka mai 'ō a 'ō o ka poepoe honua nei he kanaka ehuehu, he kanaka ho'ohuliāmahi, he kanaka Hawai'i.

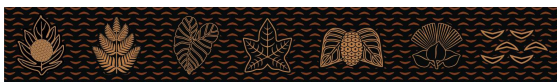
To mālama Hawai'i's people and environmental resources, and OHA's assets, toward ensuring the perpetuation of the culture, the enhancement of lifestyle and the protection of entitlements of Native Hawaiians, while enabling the building of a strong and healthy Hawaiian people and lāhui, recognized nationally and internationally.



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## Governance Structure



The Office of Hawaiian Affairs is a public agency with a high degree of autonomy, principally responsible for the betterment of conditions of Native Hawaiians. OHA is governed by a Board of Trustees (BOT) made up of nine (9) members who are elected statewide to serve four-year terms, setting policy for the agency. The agency is administered by a Chief Executive Officer (Ka Pouhana) who is appointed by the BOT to oversee operations, including staffing.

### Board of Trustees

Four of the nine positions on the Board are designated as at-large seats representing the state as whole, while the five other trustees represent each of the following districts: Hawai'i Island, Maui, Moloka'i and Lāna'i, O'ahu, and Kaua'i and Ni'ihau. While there are residency requirements for candidates seeking the district seats, all voters statewide are permitted to vote in each of the OHA races.

The BOT is responsible for setting OHA policy and determining the strategies of the agency's trust. The Board meets regularly at the agency's headquarters in Honolulu, and at least once annually on each of the major islands. Board meetings are currently held virtually, and proceedings live streamed.

Each of the trustees sits on the Board's two standing committees: Resource Management (RM) and Beneficiary Advocacy and Empowerment (BAE).

The RM Committee handles all fiscal and budgetary matters and ensures proper management, planning, evaluation, investment and use of OHA's trust funds, acquisition expenditures, including policies, related to real estate, debt management, economic development, investment and spending policies.

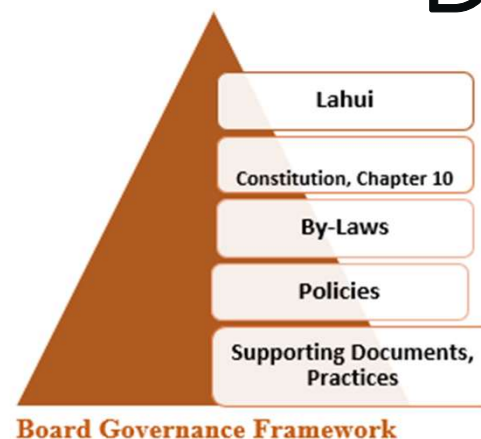
The BAE Committee focuses on the agency's legislative and advocacy efforts, that encourage Hawaiians to participate in governance; as well as programs that address issues relating to beneficiary health, human services, economic stability, education, native rights, housing, environment and natural resources.

The RM and BAE Committees convene regularly and approve actions and recommendations that are forwarded to the full Board for further consideration, if necessary, and action.

The Board's Governance Framework articulates OHA's dual identity as an organization serving the lāhui, balanced with its legal mandates as a state agency, its fiduciary duties as a trust, and its operating values, policies and practices.



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## Administration Leadership Structure



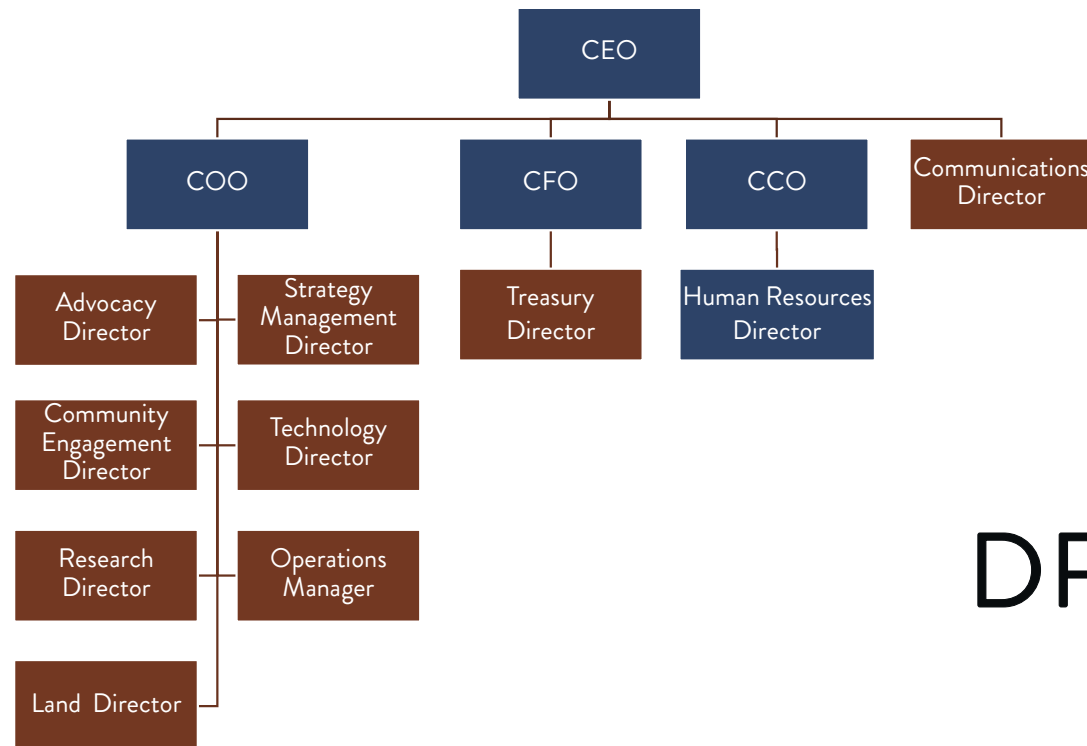
In FY2021, OHA underwent a reorganization which reduced the number of full-time positions to 153; and realigned the organization to ensure effective and efficient implementation of the new Mana i Maui Ola Strategic Plan. Like many organizations, OHA's position vacancy rate is higher than expected and intensified recruitment, 3<sup>rd</sup> party resourcing and other measures continue.

### Executive Leadership Team

Five executives currently make up Administration's Executive Leadership Team (ELT). OHA's ELT provides the authority needed to guide the implementation of the strategic direction of the organization. This team is led by a Chief Executive Officer (CEO), who is appointed by the Board of Trustees. The CEO selects the other members of the ELT, which include the Chief Operating Officer (COO), the Chief Financial Officer (CFO), General Counsel (functioning as the Chief Compliance Officer (CCO) and the Human Resources Director.

### Ka 'Aha

The Executive Leadership Team is supported by Ka 'Aha Team, which include nine Directors and one Manager. Together, OHA leadership works as a team to bring the right combination of staff skills, experiences and leadership to implement policies, perform various operational functions, and help OHA achieve its goals.

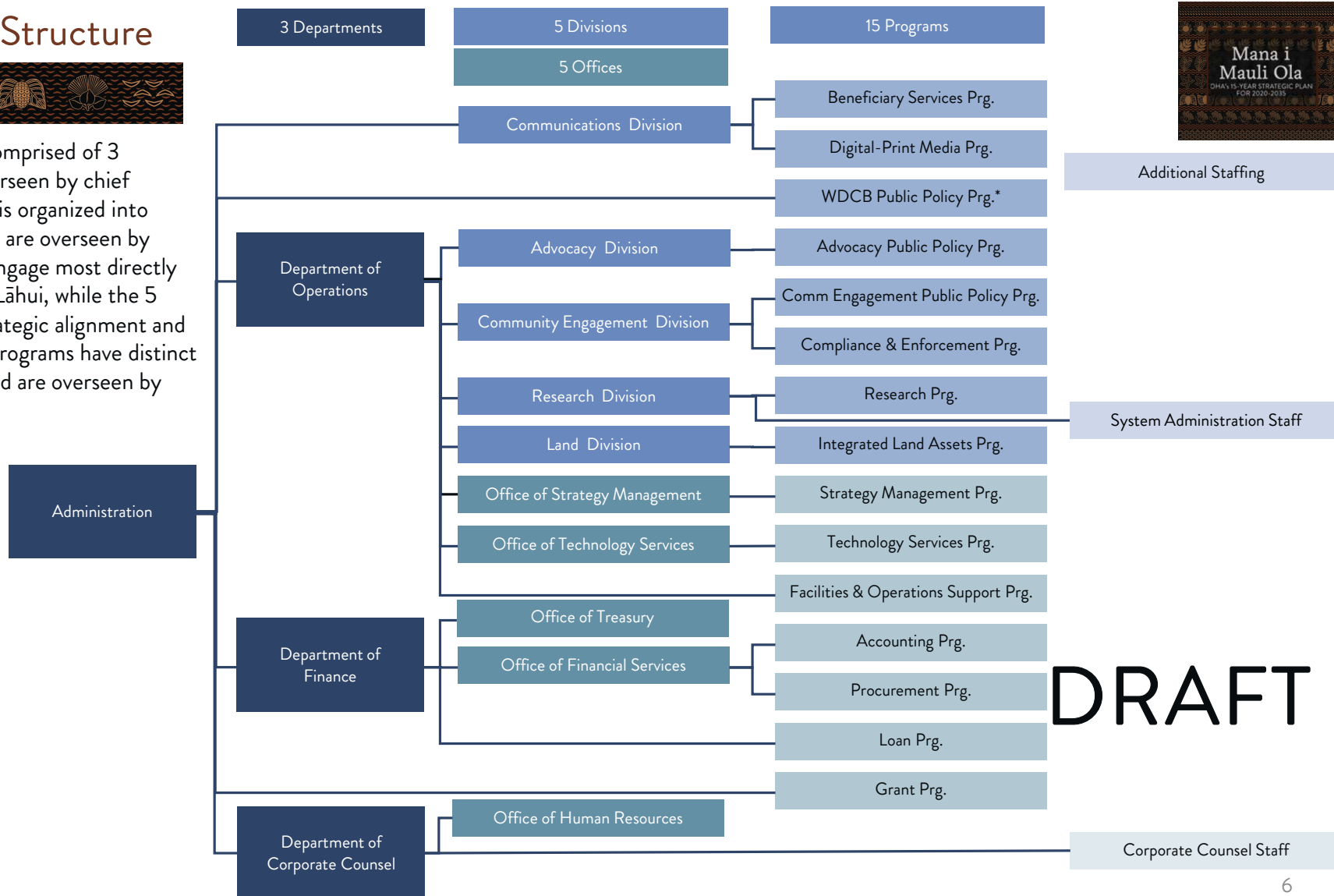


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# Organizational Structure

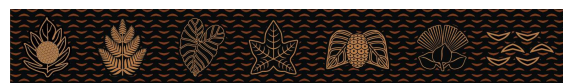


OHA's administration is comprised of 3 departments which are overseen by chief officers. Each department is organized into divisions and offices, which are overseen by directors. The 5 divisions engage most directly with beneficiaries and the Lāhui, while the 5 offices provide internal strategic alignment and infrastructure. OHA's 15 programs have distinct programmatic functions and are overseen by Managers.



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# Mana i Maui Ola: OHA's 15-Year Strategic Plan For 2020-2035



OHA's Strategic Plan "Mana i Maui Ola" (Strength to Wellbeing) recognizes three foundations of historical strengths of the Native Hawaiian community as 'Ōhana (family), Mo'omeheu (culture), and 'Āina (land and water). The Mana i Maui Ola Strategies aim to build upon these foundations in order to overcome current barriers and disparities in the areas of education, health, housing, and economics. By relying on the traditional strengths (mana) of our communities within each of our four directions, OHA will affect positive change towards Native Hawaiian total wellbeing (maui ola).

Over 15 years, OHA is implementing eight external strategies aligned with our foundations and directions to achieve our envisioned outcomes for a thriving and abundant Lāhui. Additionally, the Board approved an additional endowment strategy, complemented by Administration's operational, internal strategy focused on strengthening human capital and operational capacity.

## Directions:



### Educational Pathways

STRATEGY 1:	STRATEGY 2:
Educational Resources	Hawaiian- Language Medium & Hawaiian Focused Charter Schools



### Health Outcomes

STRATEGY 3:	STRATEGY 4:
Physical, Spiritual, Mental & Emotional Health	Health of the 'Āina (Land & Water) and Mo'omeheu (Culture)



### Quality Housing

STRATEGY 5:	STRATEGY 6:
'Ōhana Resource Management & Housing	Hawaiian Homes Commission Act & Housing Supply



### Economic Stability

STRATEGY 7:	STRATEGY 8:
'Ōhana's Economic Pathways	Community Economic Development



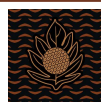
### OHA Endowment

STRATEGY 9:	STRATEGY 10:
Financial & Commercial Resources	Land Resources

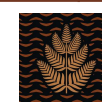
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<https://www.oha.org/strategicplan/>

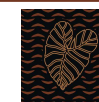
## Foundations:



'Ōhana



Mo'omeheu



'Āina



## Biennium Budget Construction Process



The development of OHA's biennium budget begins with the Strategic Plan. From this starting point, the Implementation Plan and tactics were created to guide all operational activities and projects that OHA intends to undertake in the next two fiscal years. The budget is the financial expression of these plans and activities.

The budget construction starts with all the funding sources available, i.e., a percentage of OHA's Investment Portfolio, Public Land Trust amount, General Funds appropriations, and Commercial Property revenue. These funding sources create the ceiling for budget expenditures. Beneficiary and Community Investments, non-personnel, and personnel related budgets are constructed with related assumptions. Non-personnel budgets and recurring expenses, which account for on-going operations, are accounted for first. Any remaining identified funds at this stage are allocated to specific projects in alignment with the Implementation Plan.

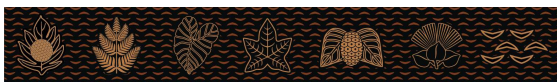
In alignment with Board approved strategies, Administration determines where resources are optimally deployed to achieve strategic outcomes. We are seeking community input on the development of the biennium budget. This step will help to inform Administration of observations and mana'o prior to the submission of the final biennium budget to the Board of Trustees for action in June 2023.

Please send questions and comments to [ohabudget@oha.org](mailto:ohabudget@oha.org) or visit [www.oha.org/budget](http://www.oha.org/budget) for more information.

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## Spending Priorities



As part of the budget construction process, the Executive Leadership Team balances the budget based upon the following priorities and constraints.

OHA has a range of functions and related activities it performs. Spending priorities are identified as a way to illustrate certain activities (among many) OHA will focus on over the biennium. For this biennium, OHA identified three priorities aligned with Mana i Maui Ola:

1. **Strengthen grants deployment.**
2. **Strengthen stewardship of land assets** across legacy and commercial portfolios (e.g., policy update, portfolio strategy dvlpt, Hakuone development).
3. **Solidify infrastructure.** Continue to focus on recruit, retain and reward program design(s), update IT systems, procurement and payment process improvements, budget and reporting functionality.

Each direction within Mana i Maui Ola contains two distinct Strategies. The first Strategy in each direction outlines OHA's work to improve Native Hawaiian conditions through supporting individual and 'ohana level change.

The second Strategy within each direction outlines OHA's work to change the systems that create or contribute to unequitable or unjust conditions for Native Hawaiians. Therefore, this budget proposes a **balance between individual support and system change**. To create this balance, the annual Beneficiary and Community Investments budget includes \$15.1 million, equal to 100% of the prior year Public Land Trust Fund revenue amount plus additional trust fund amounts. Beneficiary and Community Investments funds are allocated to traditional grant programs, event sponsorships, and other funding mechanism to support the Department of Hawaiian Homelands. This funding increase moves the Beneficiary and Community Investments allocations to become the ***largest share of OHA's core operating budget***. Additionally, personnel and contract costs are streamlined and refocused to increase services OHA directly provides to beneficiaries.

Correspondingly, personnel and contract costs are streamlined and refocused to strategically affect systemic policy change. This work includes ceded lands and public land trust work (e.g., inventory, working group); research to identify systemic disparities and barriers to Native Hawaiian equality and justice; advocacy to implement policy change and protect Native Hawaiian rights and land; and convening community groups to amplify Native Hawaiian voice in all public spheres.



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## Key Constraints



Once spending priorities are identified, constraints on funding sources and spending decisions are considered. Constraints include both restrictions on the funds that OHA receives, as well as previous commitments the agency has made to further the mandate and mission. Therefore, constraints need not be viewed as negative, but rather a part of the process to determine the additional budgetary decisions that must be made.



**First**, in 2006, the state set the interim native Hawaiians' pro rata share of Public Land Trust revenues at \$15.1m annually. This amount is outdated and represents a fraction of what Native Hawaiians should be receiving, thereby significantly restricting OHA's resources. In 2022, via Act 226, the interim amount was increased to \$21.5m annually.

**Second**, OHA adheres to a Spending Policy, that is calculated to spend up to 5% of a rolling 20 quarter average of the Native Hawaiian Trust Fund.



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**Third**, the budget accounts for the actual calculated fringe benefit rate of 52.6%. This adds a significant amount to Payroll. Every \$1 of salary requires \$0.526 of fringe benefits. The approved rate from the state was 63.28% which was lowered to 52.83% due to COVID; the interim FY23 rate of 52.6% is used for budgeting purposes; and the actual rate must be recognized when paid.

**Fourth**, OHA honors large standing commitments, including provisos from the state general fund appropriations with matching funds from OHA; DHHL debt servicing agreement, and pledging over \$19 million each year to beneficiary and community investments.



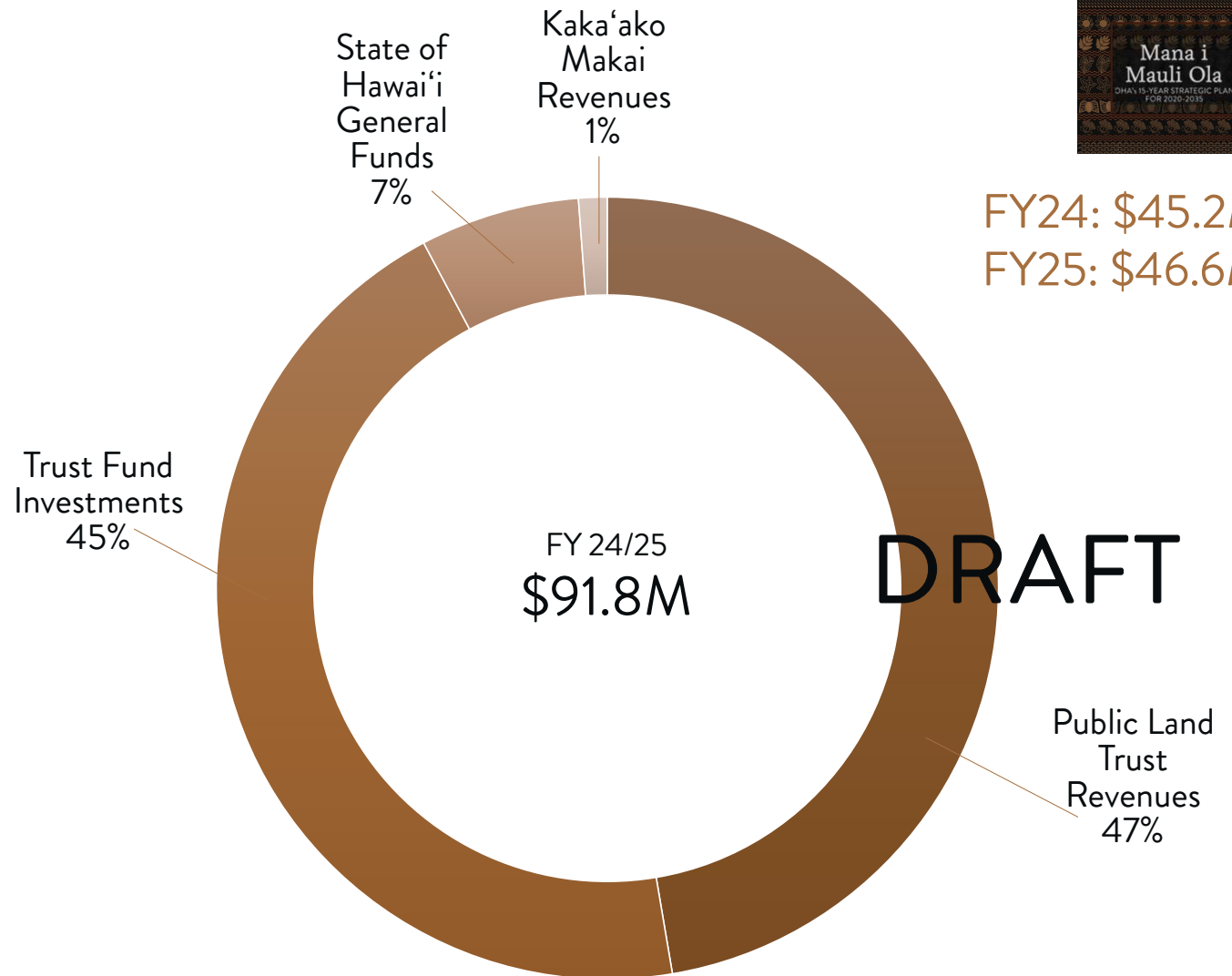
## Core Funding



OHA operation consists of “core” and “non-core” budgets. Items in the non-core operating budget have their own designated funding sources, these include revenues from commercial leasing activities and federal grants received. OHA’s core operating budget is dependent upon four sources of funding including:

1. Public Land Trust (PLT) allotments (\$43M);
2. A percentage of the investment portfolio (Native Hawaiian Trust Fund) (\$41M);
3. Appropriations of State of Hawai‘i general fund (\$6M); and
4. Kaka‘ako Makai allocated resources (\$1.8M).

These sources are projected to generate approximately \$91.8 million in FY24 and FY25.



Budget data presented are preliminary and subject to change

## Core Funding



### 1. Annual Public Land Trust Revenues

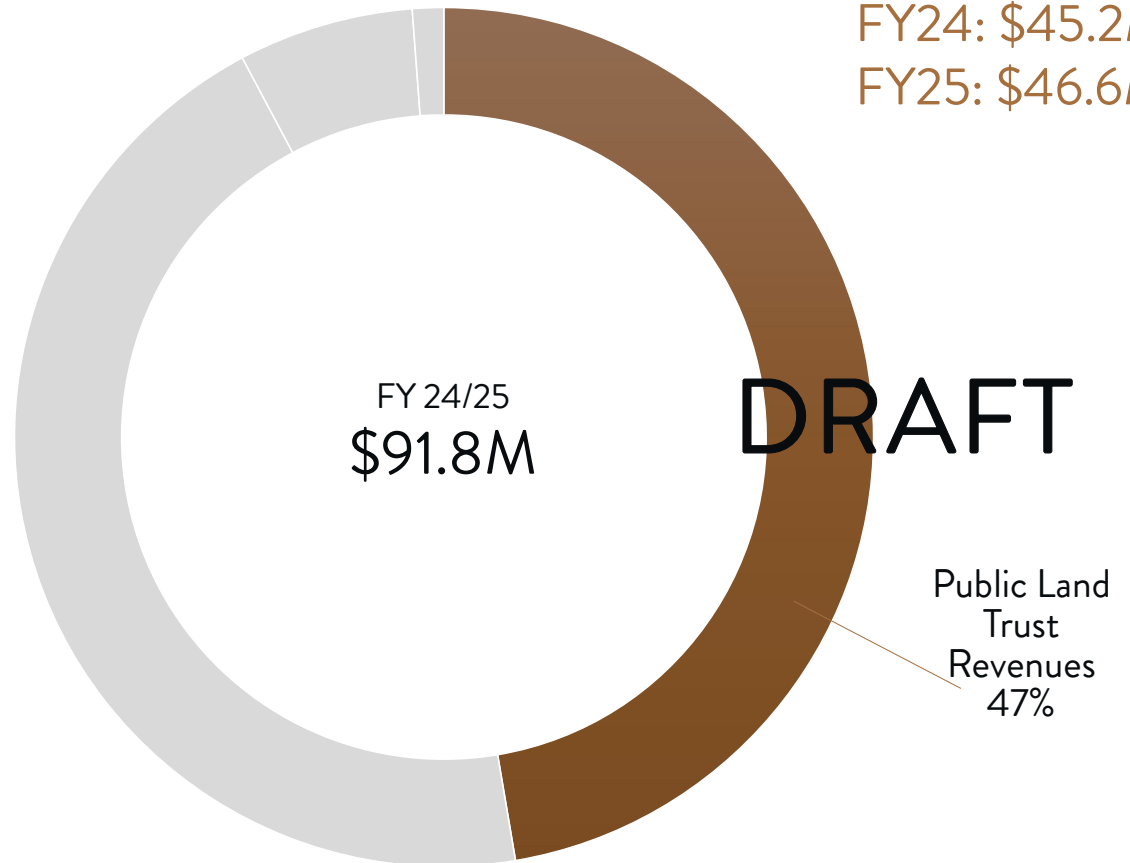
The Public Land Trust (PLT) is a subset of ceded lands which is held in trust for the betterment of the conditions of Native Hawaiians, and the general public. PLT lands are comprised of former Crown and Government lands of the Hawaiian Kingdom.

Hawai'i's constitution establishes OHA in part to receive and administer Native Hawaiians' pro rata share of revenues derived from the PLT. The pro rata share is generally understood to be 20% of the revenues from PLT lands. How this 20% should be calculated is a matter of longstanding debate between OHA and the State.

In 2022, via Act 226, the State of Hawai'i increased the fixed annual revenue payments to OHA at \$21.5 million as a temporary approximation of the PLT share. At 47% of OHA core operating budget, for the first time PLT revenues constitute OHA's largest source of funding. Act 226 also established a working group to account for all ceded lands, account for all income and proceeds; and subsequently determine the twenty percent pro rata share of income and proceeds.



FY24: \$45.2M  
FY25: \$46.6M



Budget data presented are preliminary and subject to change

## Core Funding



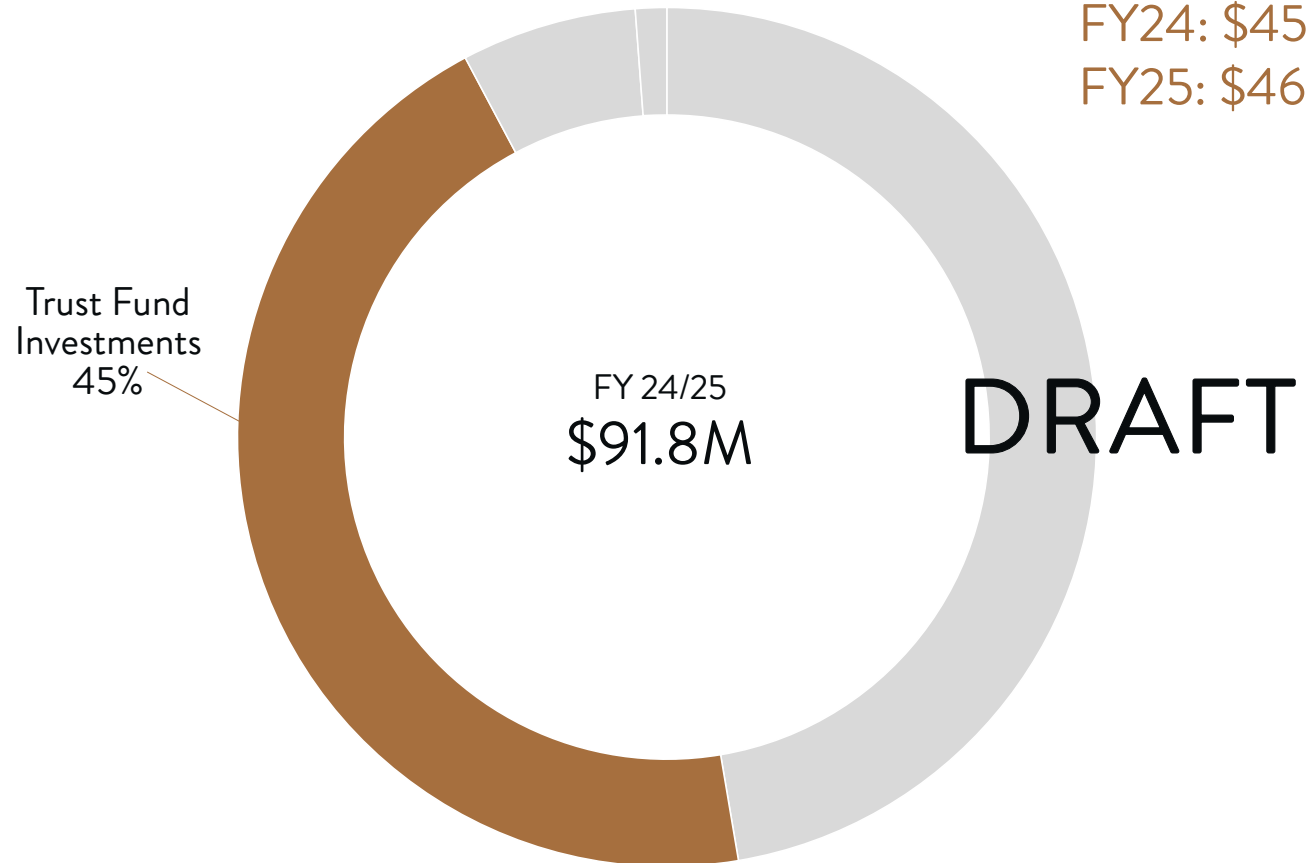
### 2. Investment Portfolio

The second largest source of funding is derived from OHA's Native Hawaiian Trust Fund investments, pursuant to its Spending Policy, which allows for a maximum 5% allocation of funding based upon a 20-quarter rolling average market value.

For FY24, the 5% spending amounts to approximately \$19.9 million. For FY25, the computed 5% spending increased to \$21.0 million for a total of \$40.9 million over the two-year period or 45% of OHA's total core operating budget.



FY24: \$45.2M  
FY25: \$46.6M



Budget data presented are preliminary and subject to change

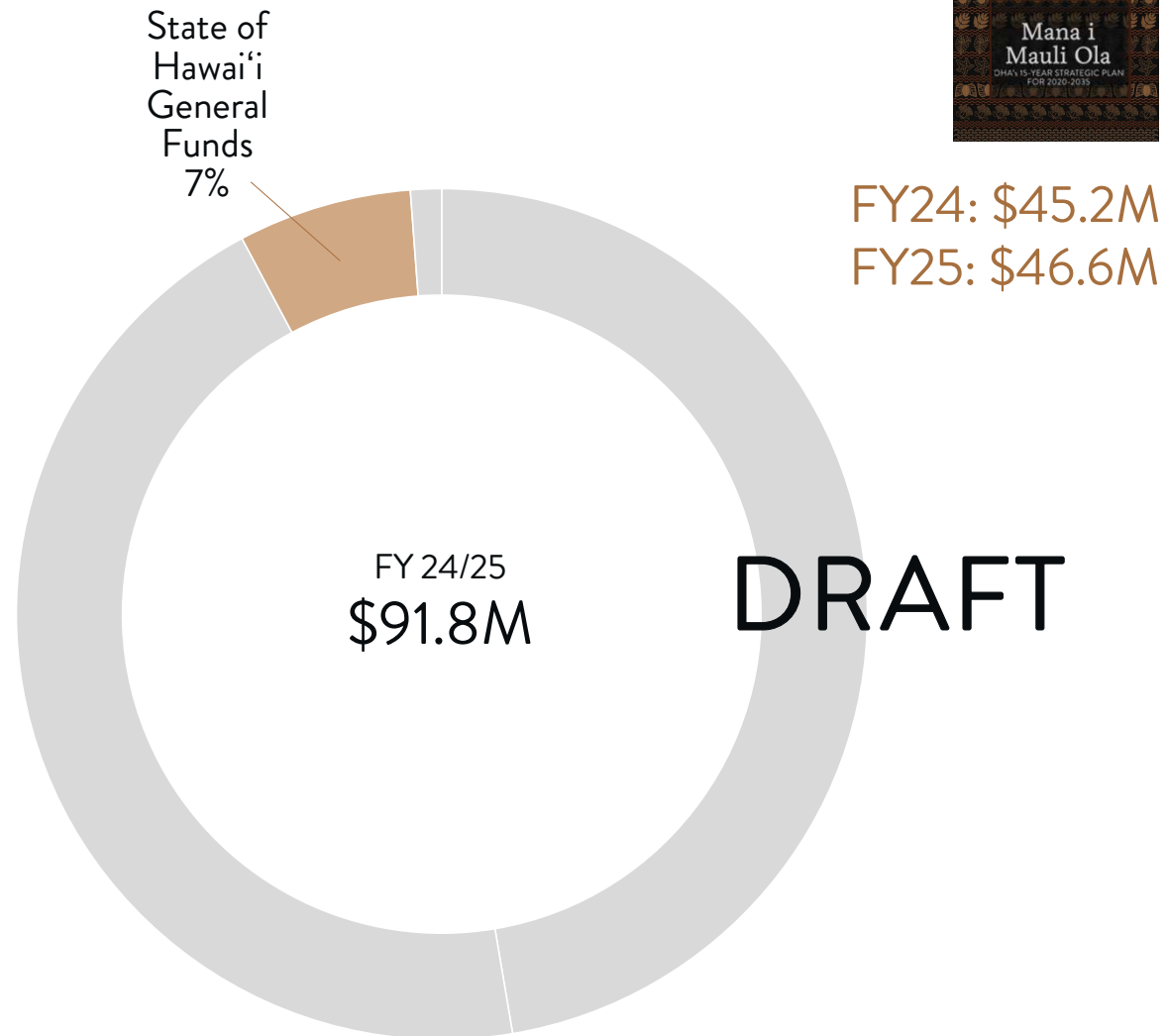
## Core Funding



### 3. State of Hawai'i General Funds

The third source of funding is provided through the State of Hawai'i General Funds. OHA fulfills its fiduciary responsibilities to beneficiaries by advocating at the state legislature each year for general fund appropriations.

In FY22 FY23, OHA received \$2.3 million in general fund appropriations annually. For FY24 and FY25, OHA anticipates an annual funding of approximately \$3 million; for a total of \$6 million over the two years, constituting 7% of OHA's core operating budget.



Budget data presented are preliminary and subject to change



## Core Funding



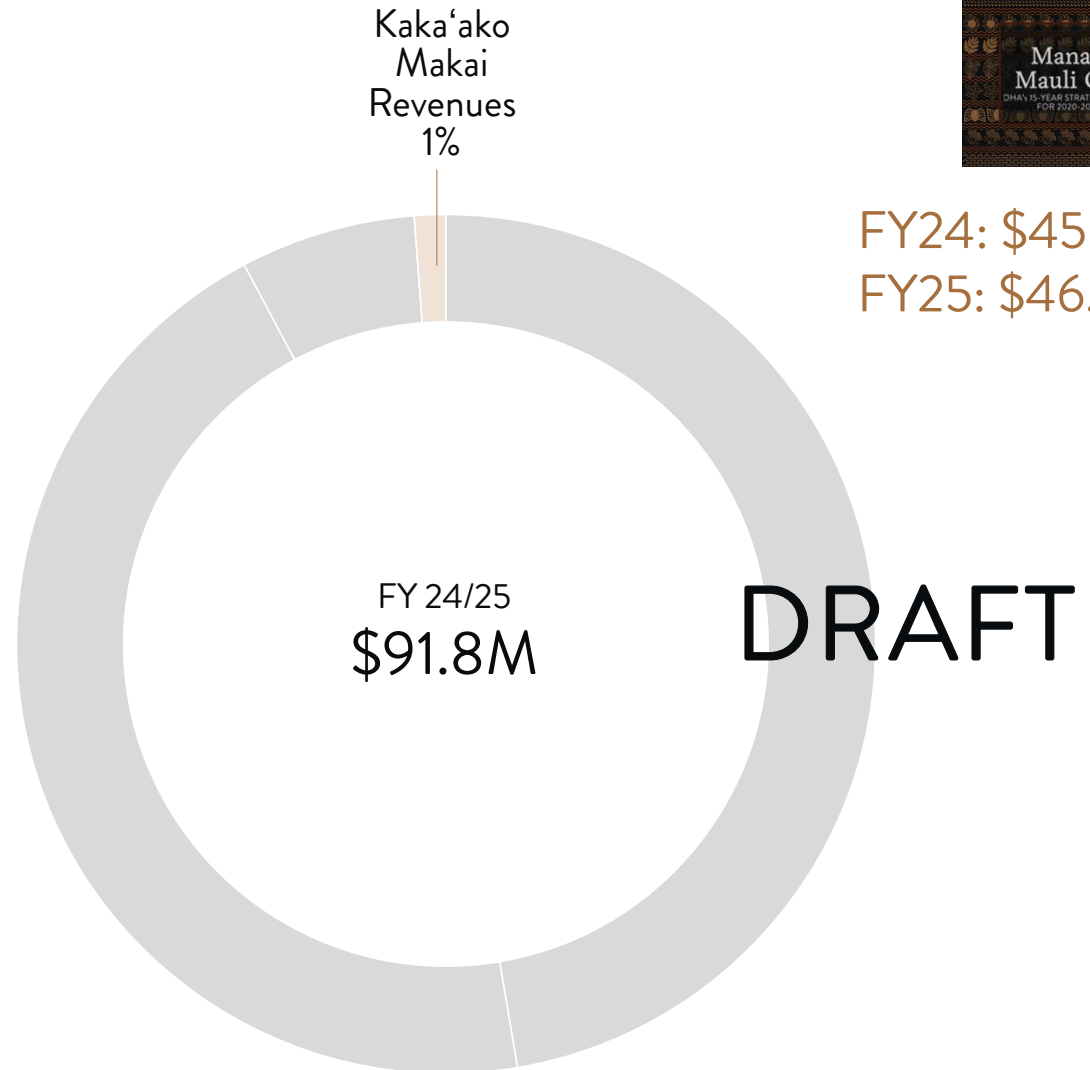
### 4. Kaka‘ako Makai Revenues

The final source of funding, albeit a small percentage of OHA’s total core operating budget, reflects a commitment by OHA’s Board of Trustees to ensure maximum funding for stewardship of legacy lands.

In 2012, OHA officially took title of 30 acres of prime real estate in Kaka‘ako Makai as a settlement amount from the State of Hawai‘i. Prior to any substantive development activity, the estimated net revenue amount is approximately \$776 thousands in FY24 and \$1.1 million in FY25, for a total of \$1.1 million.



FY24: \$45.2M  
FY25: \$46.6M



Budget data presented are preliminary and subject to change



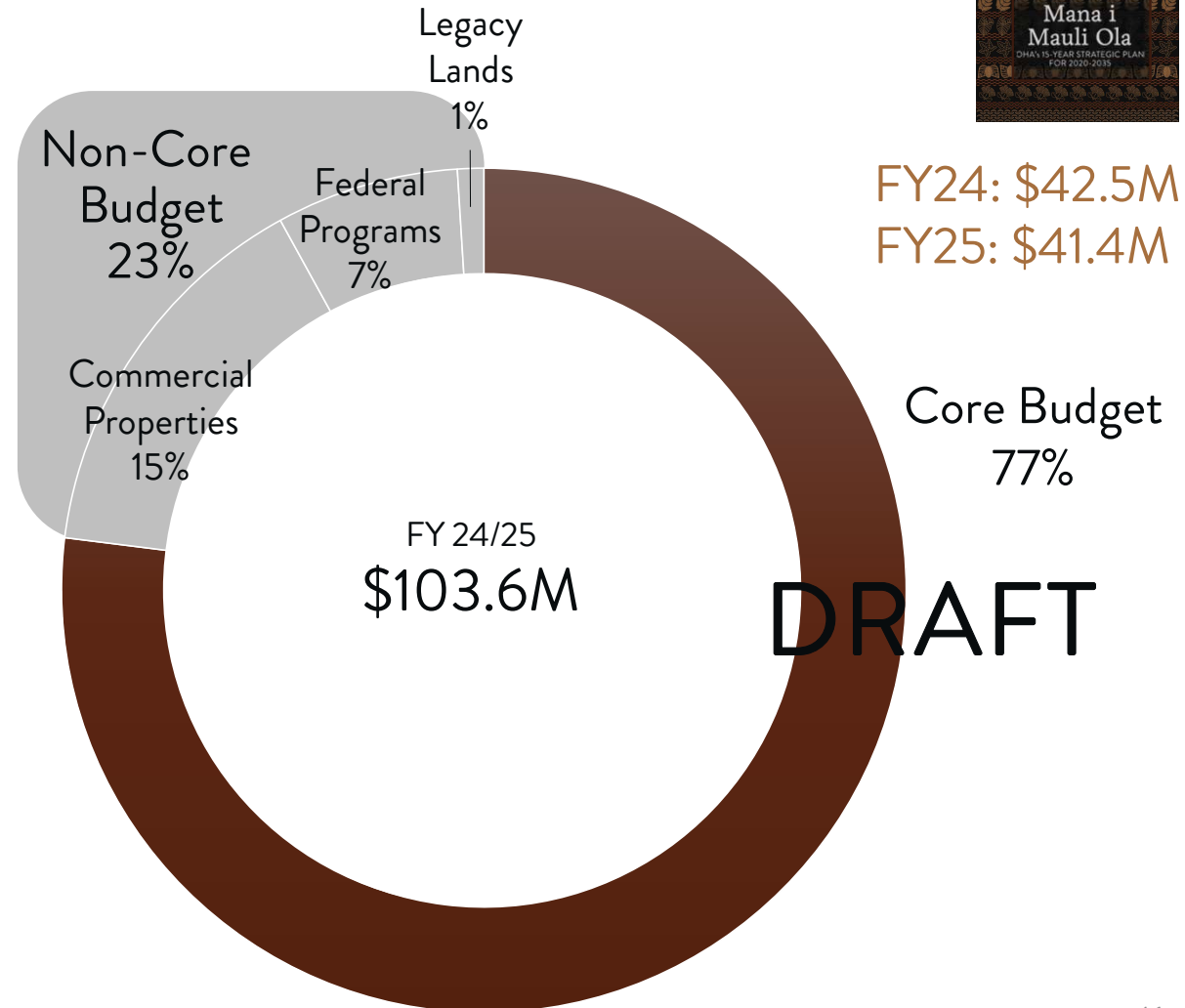
## Total Operating Budget



OHA's total operating budget consists of core and non-core budget items. The two-year core operating budget (\$83.9M) is the focus of this document, as the non-core operating budget items are those that have their own designated funding source and operations.

The non-core budget contains designated separate revenue sources: for its two-year budget - commercial properties (\$16.8M), federal programs (\$2.3M), and other programs (\$549K).

OHA's legacy land program expenses are not reflected in the core operating budget as they are covered by a portion of commercial property net income and accounted for in the Legacy Land Program budget.



Budget data presented are preliminary and subject to change

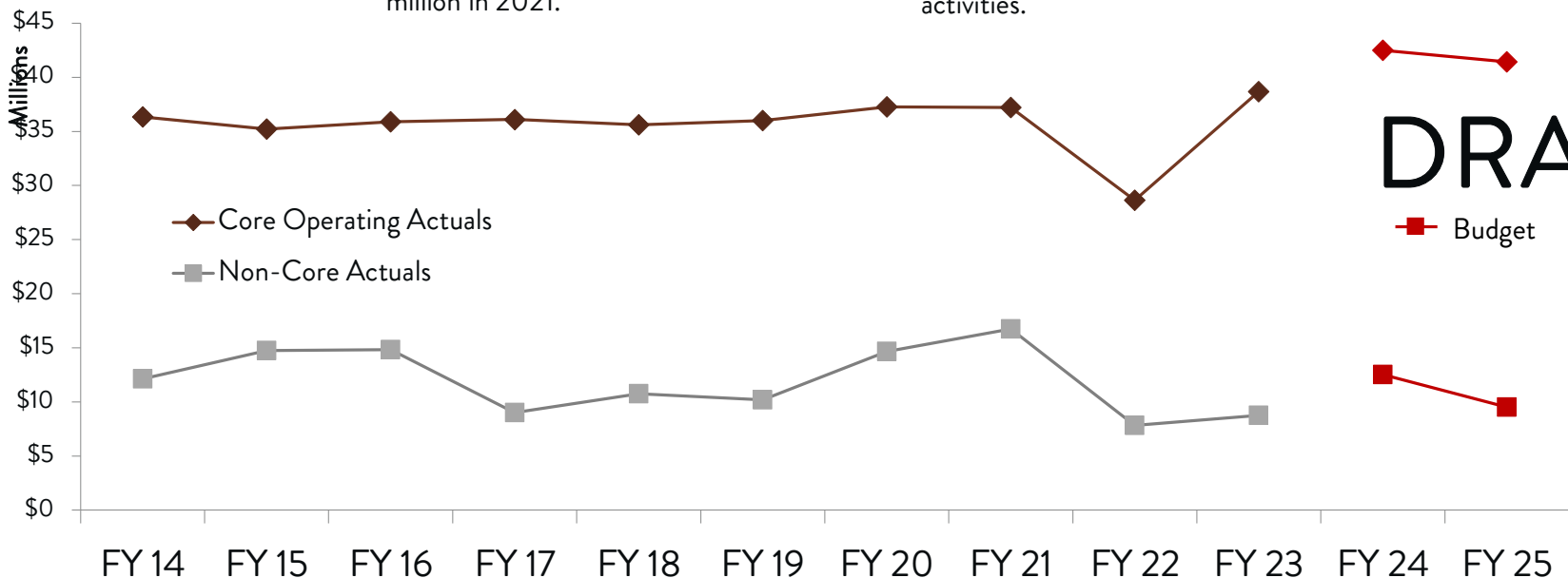
## Historical Operating Actuals and FY24/ FY25 Budget



As shown in the figure below, the core operating budget has remained fairly consistent between FY12 and FY23, ranging between \$35-37 million, with the increase in inflation, the operating budgets absorbed the increasing costs without a corresponding increase in an overall amount.

The non-core budget has fluctuated over time, increasing from \$5.6 million in 2012, to \$14.8 million in 2016, primarily due to increased revenues and expenses in commercial properties and federal funds, including acquisition activities. Since 2016, these amounts dropped in 2017 and then steadily increased until they reached \$16.7 million in 2021.

Moving forward, OHA projects another increase in the non-core budget to approximately \$12.5 million in 2024, then slightly decreasing to \$9.5 million in 2025. Again, commercial properties and other program budgets are based on their own revenues and thus self-sustaining and does not reflect any development activities.



**DRAFT**

— Budget

\* FY22 Non-Core operational actuals do not include \$69.1M in Iwilei purchase and related Loan Refinancing. Budget data presented are preliminary and subject to change

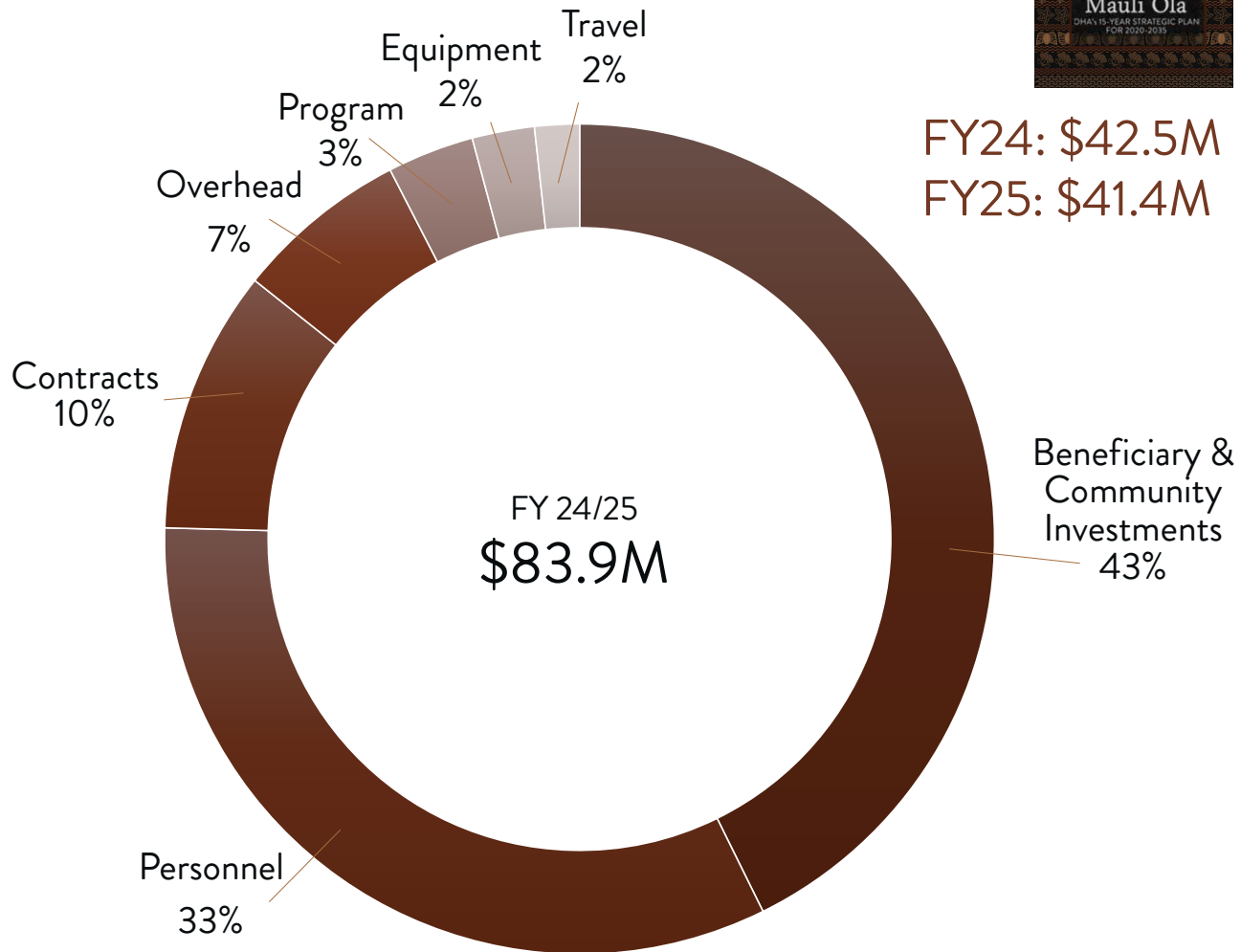
## Core Operating Budget



Over the next two fiscal years, OHA allocates 43% of its core operating budget to its beneficiary and community investments (\$35.8m), 33% to personnel (\$27.5m), 10% to contracts (\$8.6m), and 7% to overhead costs (\$5.7m). The smaller categories include 3% for programs (\$2.8m), 2% for equipment (\$2.0m), and 2% for travel costs (\$1.5m).

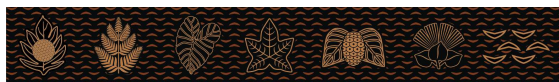
The following slides will provide a more detailed breakdown of each category.

# DRAFT



Budget data presented are preliminary and subject to change

# Beneficiary & Community Investments Portfolio



In FY23, OHA continued to better define and expand the budget category of Beneficiary & Community Investments. This work has clearly delineated both Beneficiary & Community Investments Classifications, based on funding recipient, and Funding Mechanisms, based on the procurement code authority.

## Beneficiary & Community Investments Definition:

OHA funds disbursed:

- To **Native Hawaiian individuals, organizations, and systems**;
- For the **direct and primary benefit** of OHA beneficiaries and Native Hawaiian communities;
- Through **diverse funding mechanisms**, such as procurement by competitive means or exemptions to the Procurement Code in HRS §103D-102 including grants, loans, etc. Beneficiary and Community Investments funds do not include OHA personnel and administrative costs to disburse funds.

# DRAFT



Funding Mechanisms	Classifications		
	DIRECT BENEFICIARY AID	ORGANIZATION IMPACT FUNDING	SYSTEM STRENGTHENING INVESTMENTS
Solicited Grants	Emergency Financial Assistance	Project Support Grants	
		Event Support Grants	
		Capacity Building Grants	
Board Directed Grants		Emergency Aid Grants	Hawaiian Focused Charter School (HFCS) Grants
		Community Grants	
		Legacy Grants	
Loans	OHA Personal Loans		
	OHA Business Loans		
Intra-Government Funding		Community Legal Resources Funding	Dept. of Hawaiian Homelands Funding Native Hawaiian Law Training Funding
Procured Contracts		Beneficiary Legal Service Funding	

## Beneficiary & Community Investments



In the FY24-FY25 biennium budget, OHA allocates \$35.8 million to various beneficiary and community investments, which constitutes 43% of the core operating budget. An additional \$3M will also be disbursed via OHA Loan Programs. There are three major classification within this category:

### **DIRECT BENEFICIARY AID** (\$1.6M +\$3M in Lending):

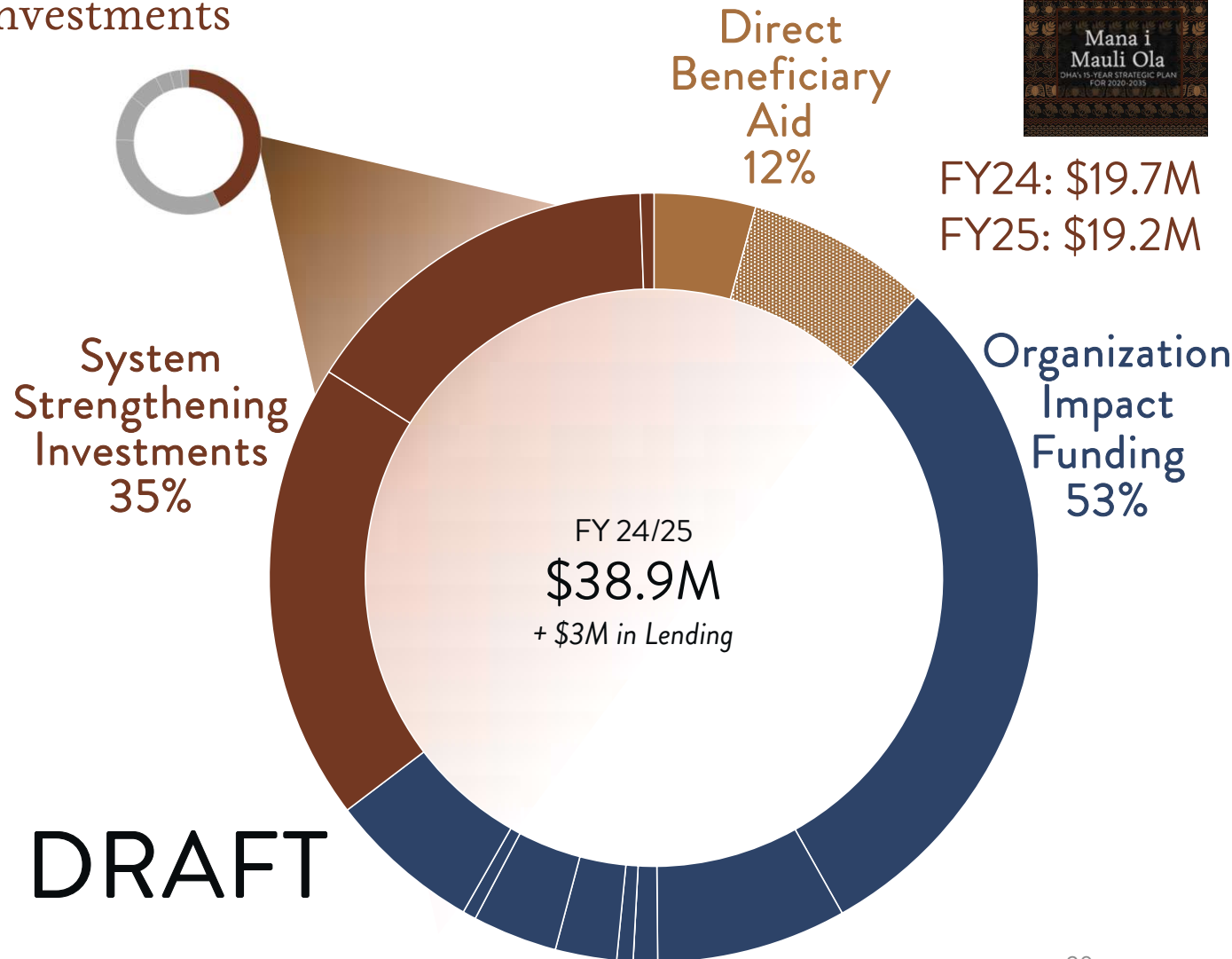
To a **Native Hawaiian individual**; for the betterment of conditions of an OHA beneficiary individual, family, or household demonstrating an **unmet need**.

### **ORGANIZATION IMPACT FUNDING**

**(\$20.5M):** To **organizations**; for the support of **recipient activities** that are consistent with OHA's purposes, including the betterment of conditions of Native Hawaiians.

### **SYSTEM STRENGTHENING INVESTMENTS** (\$13.7M):

To **institutions**, and multi-organization **collaborations**; for the strengthening of **community-wide structural systems** that address complex Native Hawaiian conditions.



## Beneficiary & Community Investments



Of this budget: \$4.6 million is allocated to **Direct Beneficiary Aid**. \$1.7 million is allocated to OHA's own Emergency Financial Assistance program (4%) and \$3 million will be disbursed through loans directly to Native Hawaiian individuals and business (not reflected in the overall Core Budget).

\$20.5 million is allocated to **Organization Impact Funding**, with \$11.6 million for Project Grants aligned with OHA Mana i Maui Ola (30%), \$3.1 million for Special Populations (8%), and \$400 thousand to support community events (1%). Additionally, \$133 thousand is allocated to Emergency Grants (1%), \$500 thousand for Higher Education Scholarship Grants (3%), and \$941 thousand for Legacy Grants (4%). Finally, one investment is made through an Intra-Government Funding agreement for Legal Resources for the community (\$220K, 1%) and one investment through a Procured Contract to provide direct legal services to beneficiaries.

Under the **System Strengthening Investments**, \$7.5 million is allocated to support Hawaiian Focus Charter Schools (19%), \$6 million will be disbursed through an Intra-Government Funding agreement to Department of Hawaiian Homelands (15%), and \$220 thousand to support Native Hawaiian Law Trainings.

Beneficiary Legal Services 6%  
Community Legal Resources 1%  
Legacy Grants 4%  
Scholarship Grant 3%  
Emergency Grants 1%

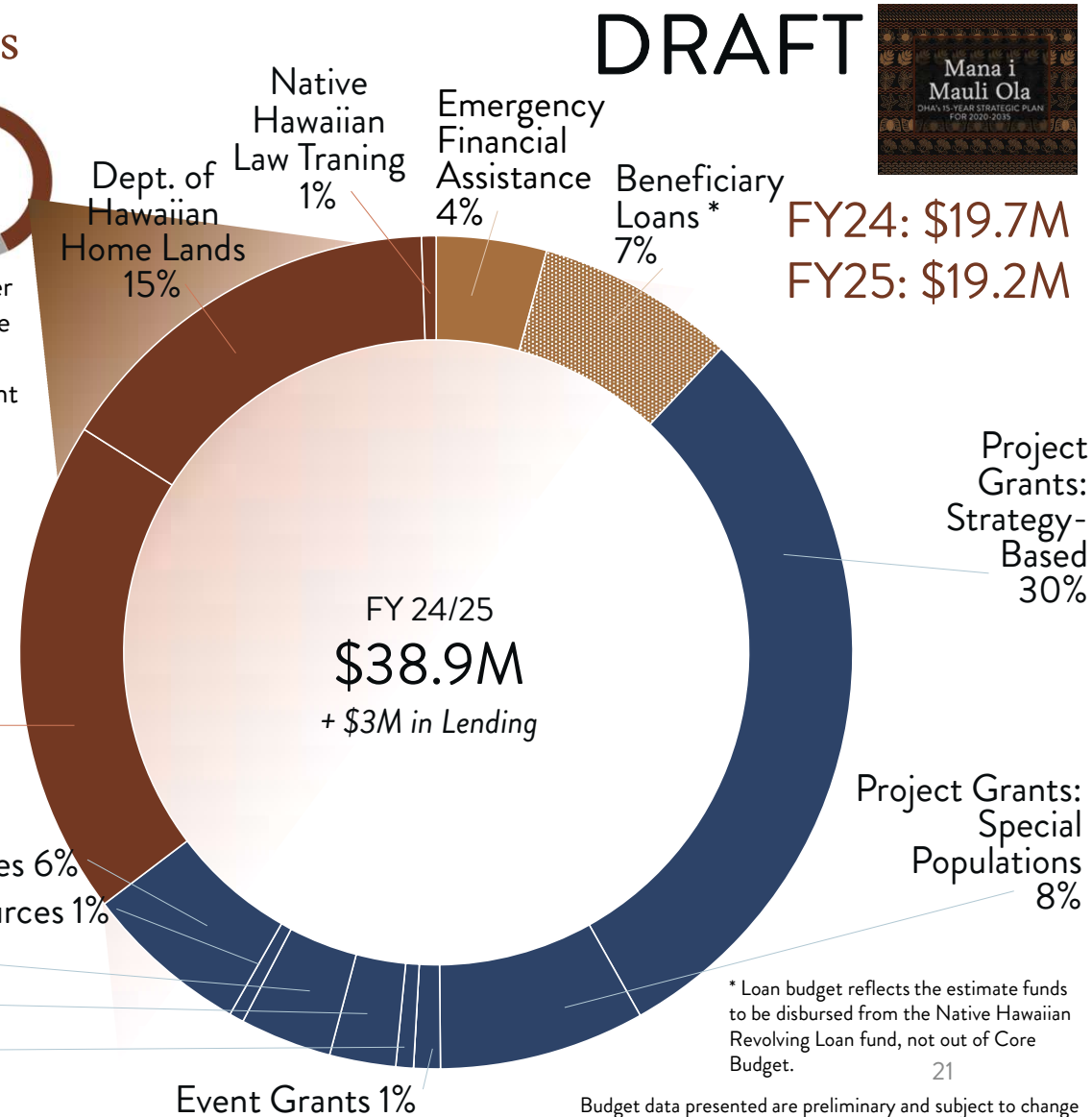
Hawaiian Focused Charter Schools 19%

Dept. of Hawaiian Home Lands 15%

Native Hawaiian Law Training 1%

Emergency Financial Assistance 4%

Beneficiary Loans \* 7%



\* Loan budget reflects the estimate funds to be disbursed from the Native Hawaiian Revolving Loan fund, not out of Core Budget.



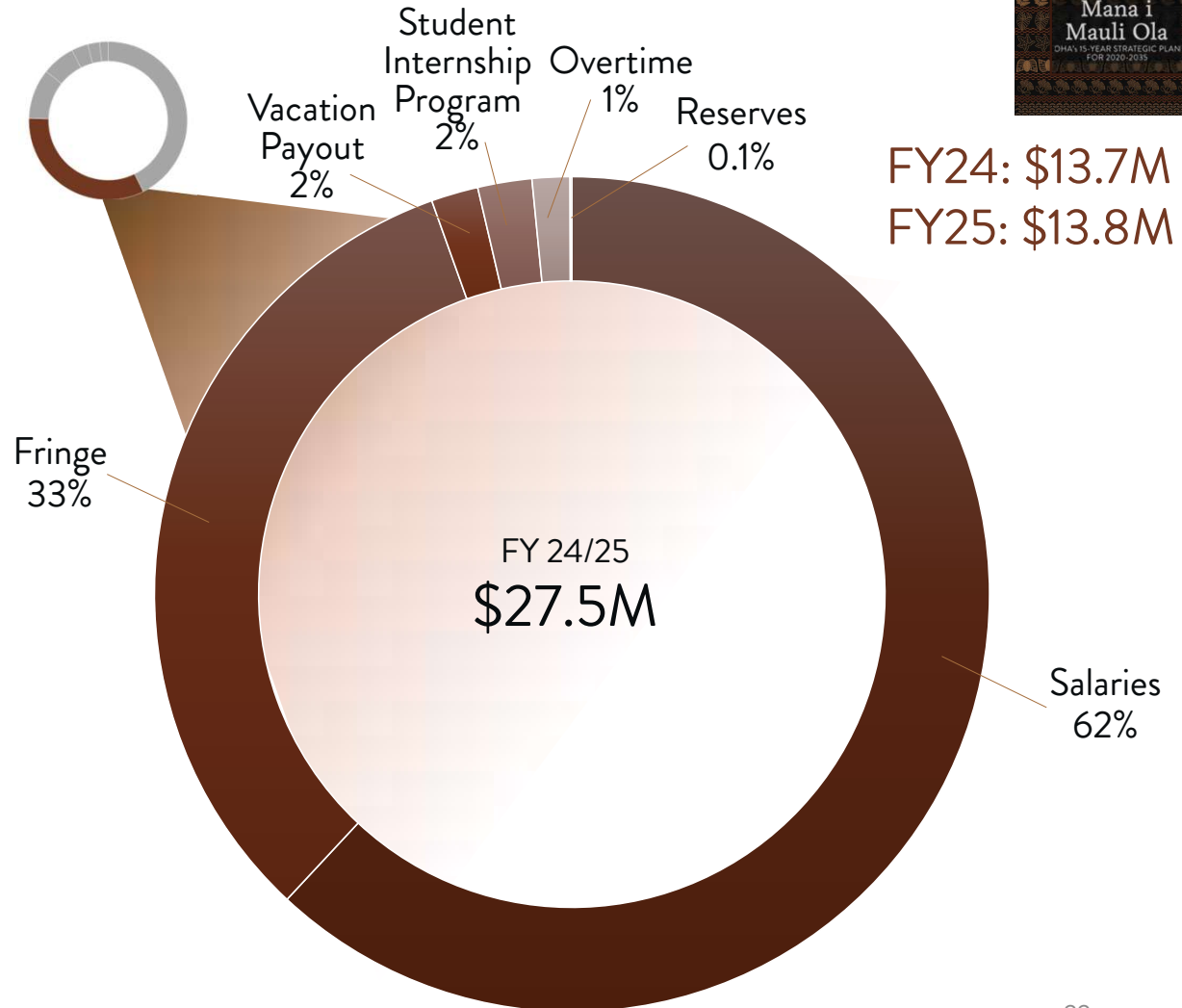
## Personnel



OHA allocates approximately \$27.5 million of the biennium budget to personnel costs, including the 53% fringe benefit rate, in support of employees under the core budget; constituting 33% of the core operating budget. This core budget does not include non-core employees whose positions are either funded by commercial properties or federal grants. The personnel budget construction is based on a 25% vacancy rate.

\$17 million of the personnel cost is employee salaries (62%), and \$9 million goes to fringe benefits (33%), based on the actual benefit load rate of FY23. Small portions are allotted to fund the internship program (\$575K), vacation payouts (\$500), and reserves for overtime and other costs (\$420K).

# DRAFT

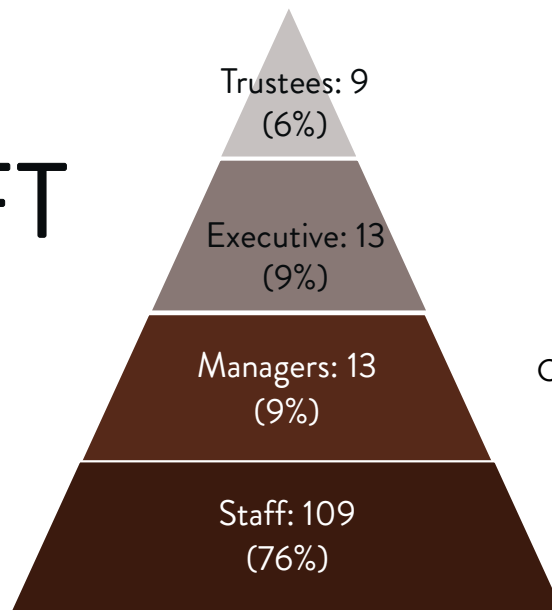


Budget data presented are preliminary and subject to change

## Personnel

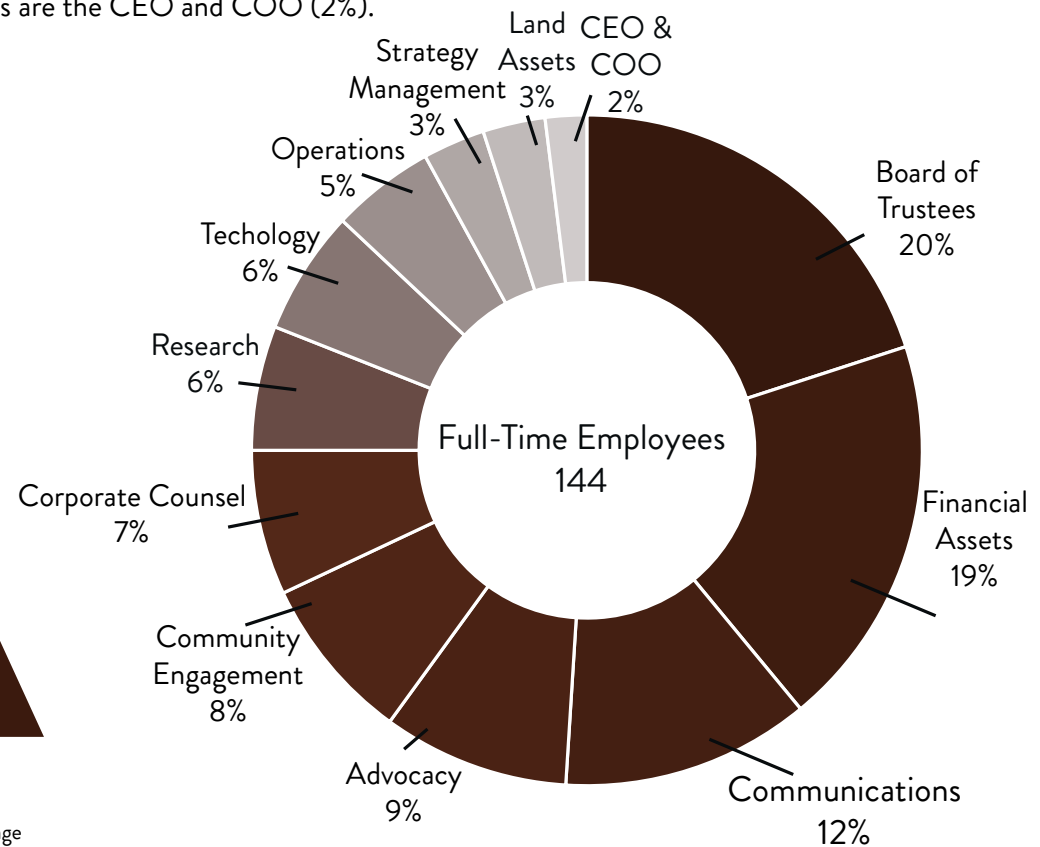
Of OHA's proposed 144 employees under the core budget, 109 are staff members, including Board support staff (76% of employees); 13 are managers (9%); 13 are executives (9%); and 9 are Trustees (6%). The figure below represent an average ratio of approximately 1 manager for every 8 staff.

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Budget data presented are preliminary and subject to change

Of OHA's proposed 144 employees: 29 are Trustees and related Board support staff, which was not impacted by reorganization activities; 27 are within Financial Assets (19%) which includes 11 Grants staff; 17 are within Communications (12%) which includes 9 Beneficiary Service Staff; 13 are within Advocacy (9%); 12 are within Community Engagement (8%); 10 within Corporate Counsel, including Human Resources; 9 are within Research (6%); 8 are within Technology (6%); 7 are within Operations (7%); 5 are within Strategy Management (3%); 5 are within Land Assets (3%); and the remaining 2 positions are the CEO and COO (2%).



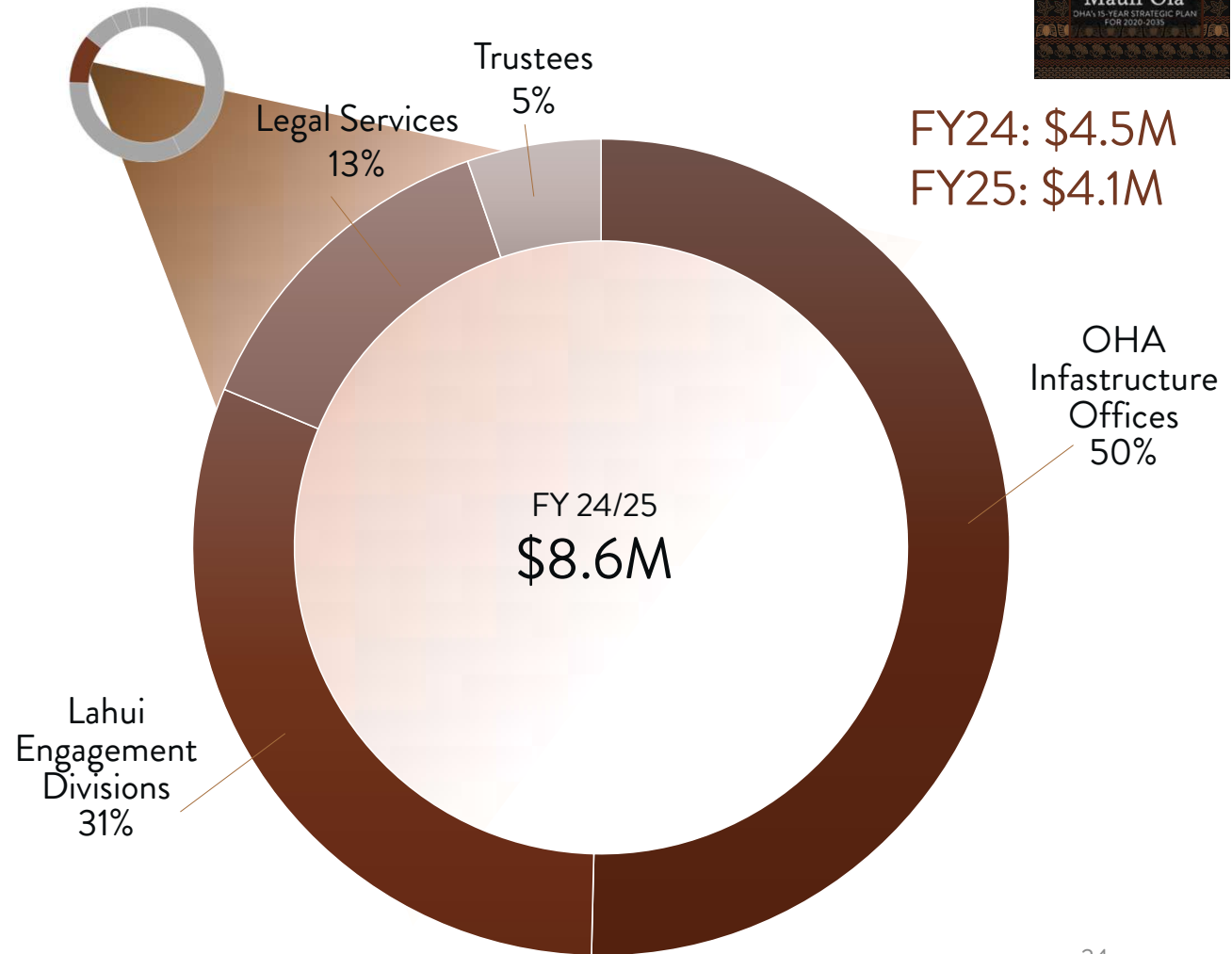


## Contracts



Contracts constitute 10% of OHA's core operating budget. Approximately, \$4.5 million of the Contracts budget is allocated to support the work of OHA Offices focusing on internal Infrastructure (50%), including Financial Services, Human Resources, Strategy Management, and Technology Services. While \$2.6 million is allocated to support the work of the OHA Divisions and Program focused Lāhui engagement (31%), including Communications, Advocacy, Land, the Grants Program, and the Washington D.C. Bureau Program. \$1.1 million of the Contract budget is used for OHA Legal Services, which includes outside attorneys for consultation (13%); and \$460 thousand is used for Board-related contracts.

# DRAFT



Budget data presented are preliminary and subject to change

## Overhead

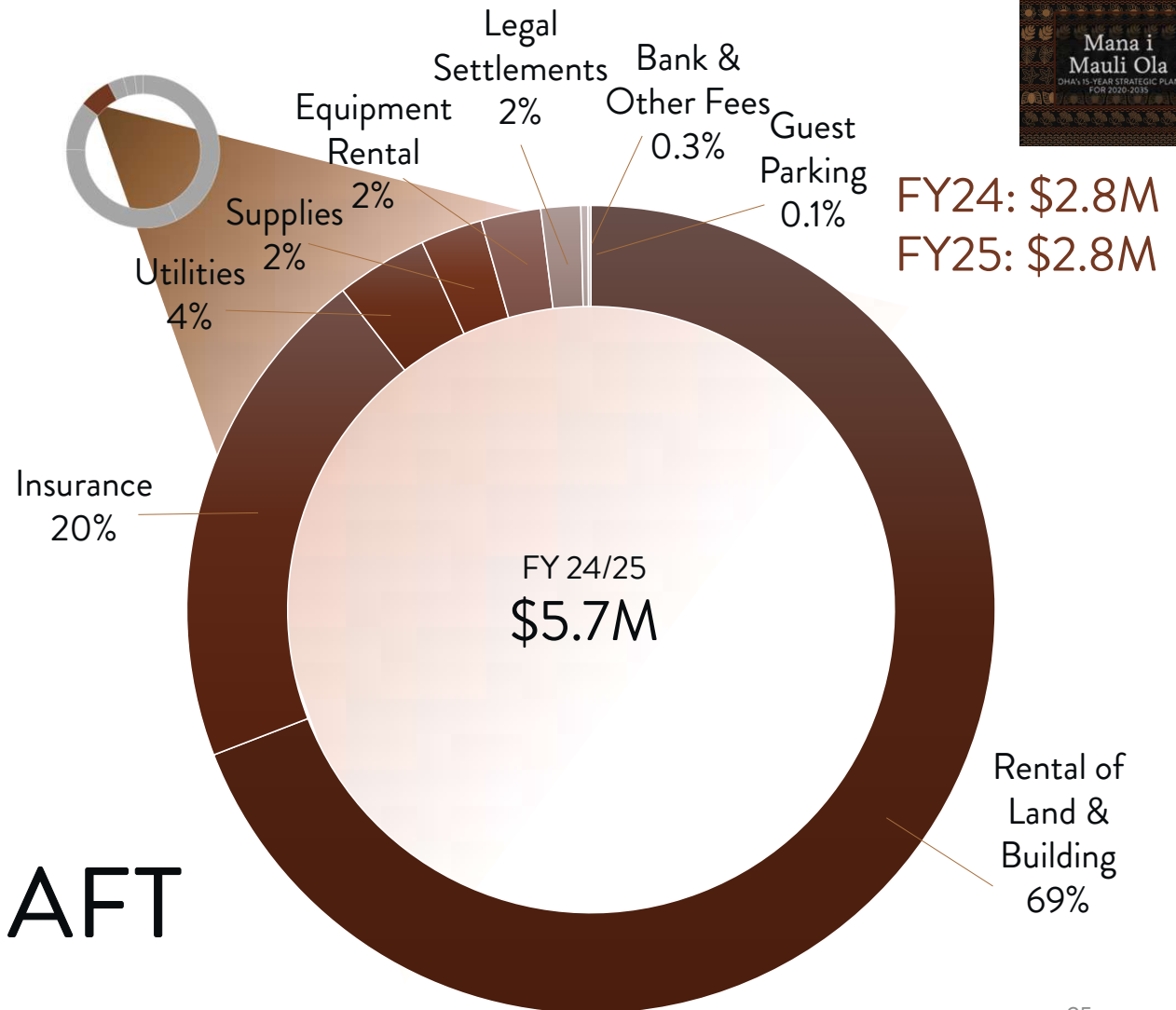


OHA allocates approximately \$5.7 million to Overhead or 7% of the core biennium budget. Of these amounts, office leases account for \$3.9 million (69%) which support six (6) offices across the State of Hawai'i, and 1 office in Washington, D.C. Utilities for these offices make up another \$200 thousand (4%) and include electricity, telephone / internet services, and water.

\$1.2 million is insurance premiums for liability insurance, workers compensation, board and officer insurance, and other related coverages (20%).

Additionally, \$100 thousand to office and other supplies (2%), \$135 thousand is allocated to rental equipment for offices (2%), \$90 thousand to legal settlements (2%), \$16 thousand to Bank and Other Fee, and \$7 thousand to parking validations for stakeholders and beneficiaries (1%).

# DRAFT



Budget data presented are preliminary and subject to change

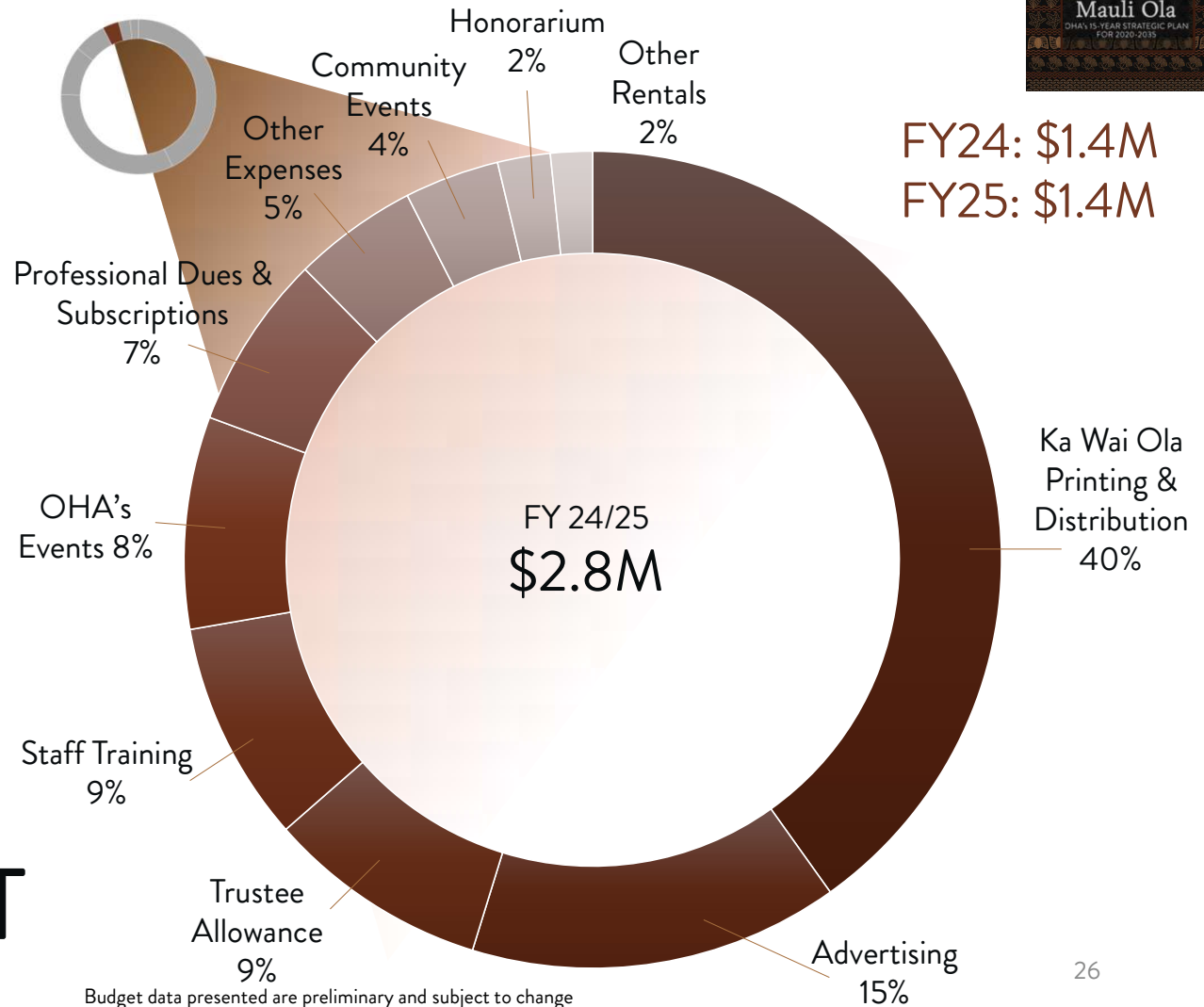
## Program

The next budget category is Program, to which OHA allocates approximately \$2.8 million or 3% of the core biennium budget. These are costs directly related to programs such as printing and distributing of Ka Wai Ola publications (\$1.14M), advertising for OHA initiatives (\$415K), trustee protocol allowance (\$248K), staff training (\$248K), hosting conferences, meetings, and events (\$238K), professional dues and subscriptions (\$196K), other expenses (\$140K) including promotional items, books and reference materials, freight and delivery, and automobile allowance, partnering with community organizations to host events (\$106K), honorarium for OHA event participants (\$59K), and other rentals needed to conduct business (\$47K).

The quarterly utilization (or non-utilization) of the Trustee Protocol Allowance is reported on the organization's website under the Financial Transparency link:

<https://www.oa.org/financials>

# DRAFT



## Equipment



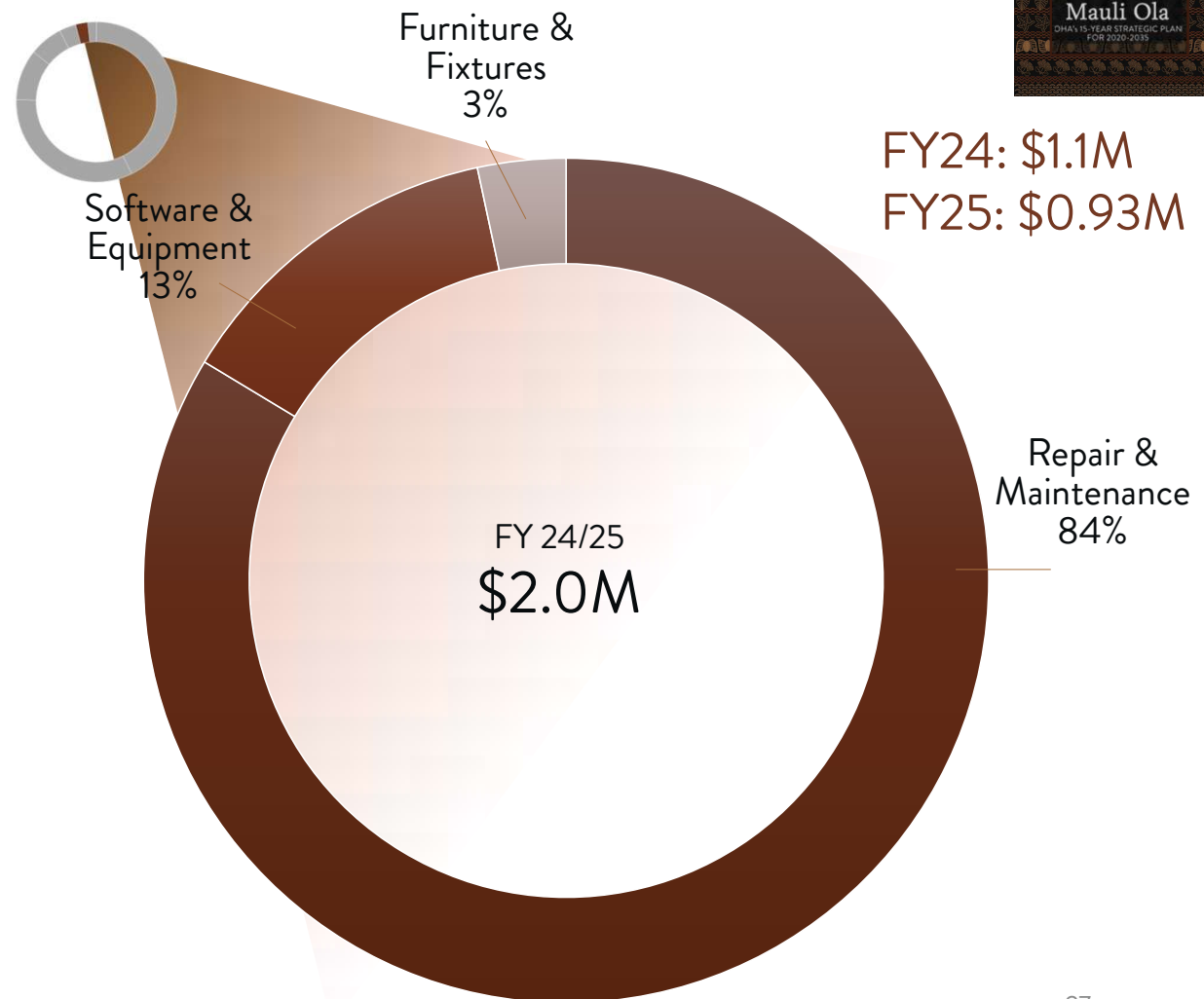
OHA allocates \$2.0 million or 2% of the core biennium budget to equipment; including repair & maintenance, and software & equipment.

Repair & maintenance includes various upkeep work for OHA's facilities (\$1.7M).

Software and equipment includes IT software, hardware and other purchases required for on-going operations (\$264K).

While \$68.7 thousand of the equipment budget is reserved for needed office furniture & fixtures.

# DRAFT



Budget data presented are preliminary and subject to change

## Equipment



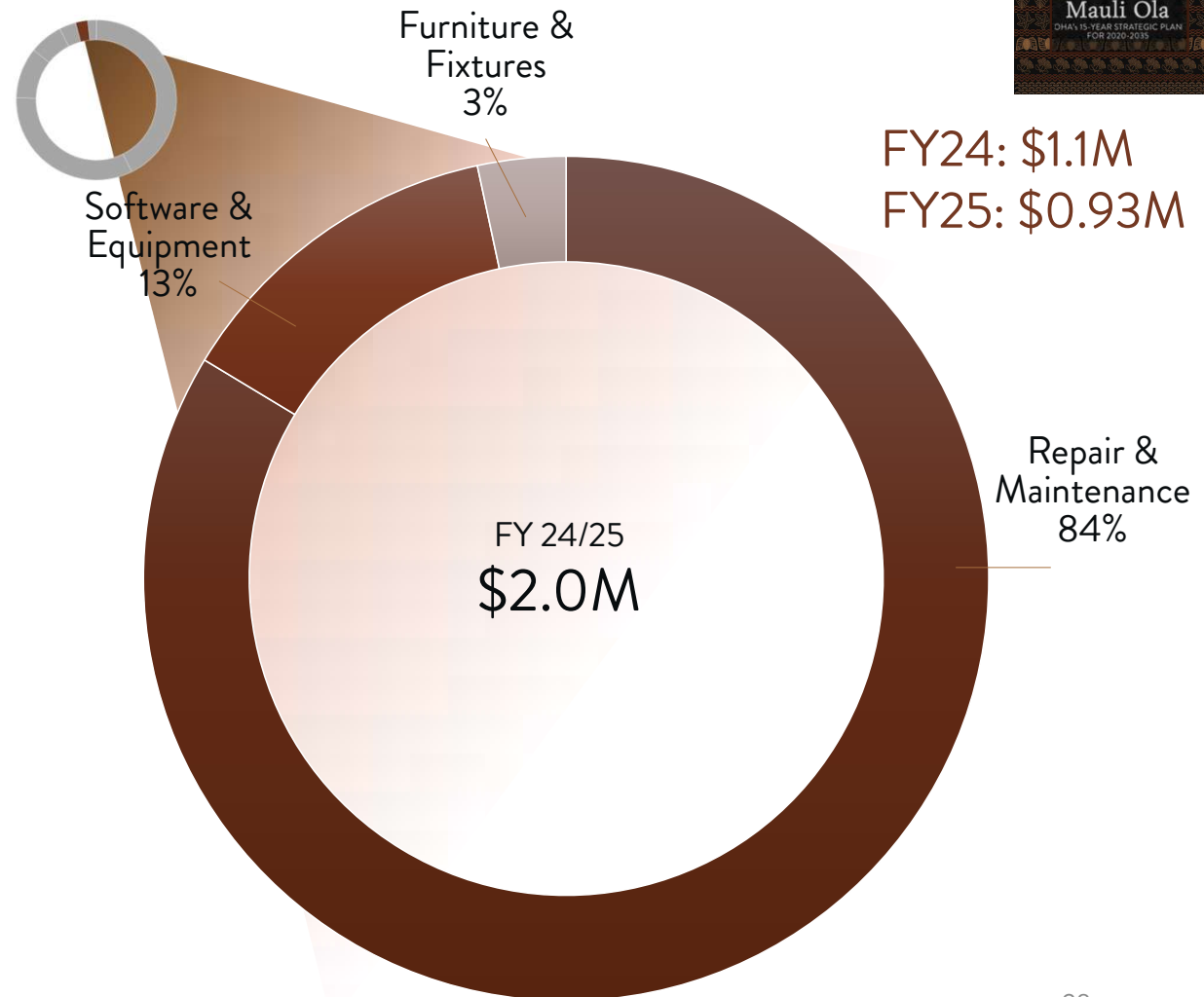
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# DRAFT



Budget data presented are preliminary and subject to change

Please send your questions and comments to [ohabudget@oha.org](mailto:ohabudget@oha.org) or visit [www.oha.org/budget](http://www.oha.org/budget) for more information.

A schedule of Zoom meetings (varying days and times) will also be announced for more interactive opportunities to learn about and provide feedback regarding the 2024-2025 biennium budget.





he nīnau kau  
a me mahalo



Tuesday, 5/16/2023, 2:02 p.m. E-mail via [ohabudget@oha.org](mailto:ohabudget@oha.org)

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Aloha,

Thank you for the distribution of this document. After reviewing it I had the following concerns.

1) Charter Schools

Of the \$38.9mil, \$7.5mil will be directed to charter schools. What is this investment buying? What are the expected metrics as compared to the historical metrics? How many schools will benefit? Will all islands gain from this investment? How was it identified as \$7.5 mil to be awarded?

6/18/2023 OHA Administration: It looks like your comments reference Slide 21, however, not sure where the \$38.9mil is on the slide. Investments in Charter Schools are specifically focused on the 17 Hawaiian Focused Public Charter Schools, listed below, and provide supports in two key ways: 1) Resources allocated to each school on a per pupil basis (based on their reported enrollment) for programmatic operations; and 2) Resources allocated to each school evenly (same amount) to address facilities related needs. The \$7.5 mil identified is based on historical need and awarding levels.

School	Island
1. Hakipu'u Learning Center	O'ahu
2. Hālau Kū Mana Public Charter School	O'ahu
3. Ka 'Umeke Kā'eo	Hawai'i Island
4. Ka Waihona o ka Na'auao Public Charter School	O'ahu
5. Kamaile Academy Public Charter School	O'ahu
6. Kula Aupuni Ni'ihau A Kahelelani Aloha	Kaua'i
7. Kanuikapono Public Charter School	Kaua'i
8. Kawaikini New Century Public Charter School	Kaua'i
9. Ke Ana La'ahana Public Charter School	Hawai'i Island
10. Ke Kula 'o Nāwahīokalani'ōpu'u Iki Lab Public Charter School	Hawai'i Island



School	Island
11. Ke Kula ‘o Samuel M. Kamakau Laboratory Public Charter School	O‘ahu
12. Ke Kula Ni‘ihau o Kekaha Learning Center	Kaua‘i
13. Kua o ka Lā New Century Public CharterSchool	Hawai‘i Island
14. Kualapu‘u School: A Public Conversion Charter	Moloka‘i
15. Mālama Honua	O‘ahu
16. Waimea Middle Public Conversion CharterSchool	Hawai‘i Island
17. Kanu o ka ‘Āina New Century Public Charter School	Hawai‘i Island

## 2) Personnel

The projection of the personnel budget. Is this to assume all vacancies are filled? Or is this demonstrating current operations with vacancies not accounted for?

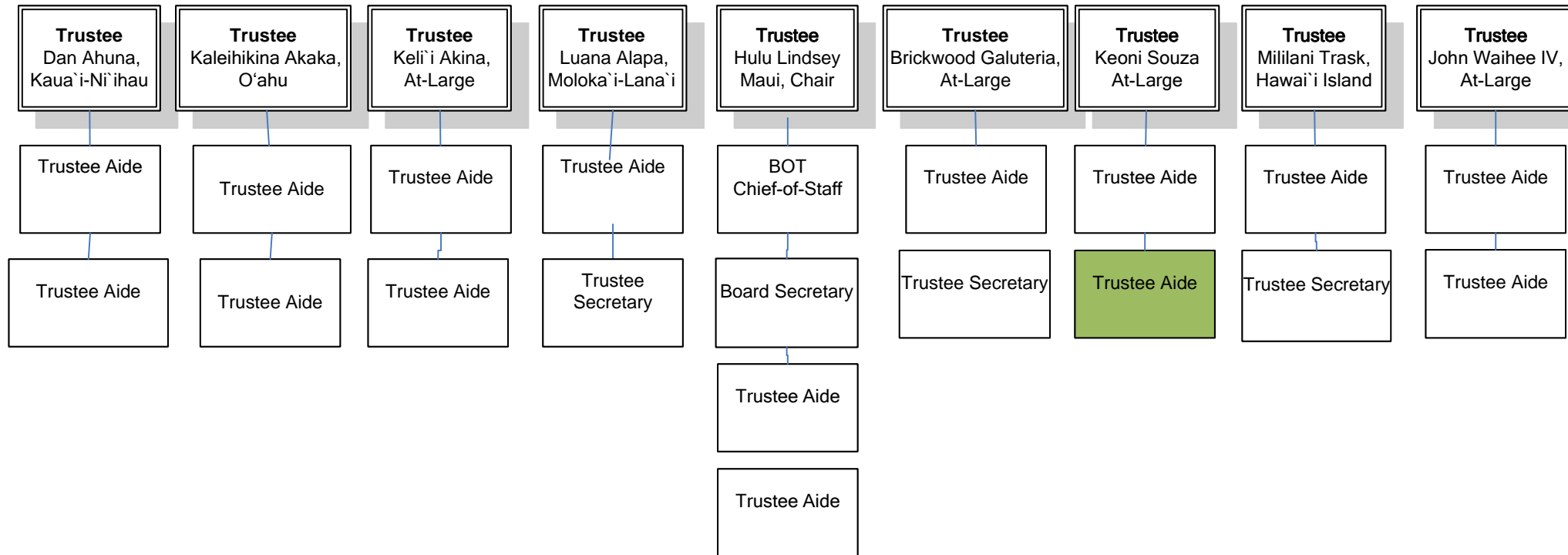
6/18/2023 OHA Administration: The current operating vacancy rate is approximately 30% and the projected personnel budget for FY24 and FY25 projects a vacancy rate of 20%. While Administration continues to recruit for all open positions, it projects that the difficulty in filling all positions will persist.

## 3) Equipment

Are there any major expected maintenance/availability costs in the foreseeable future? Should this be accounted for/broken out in this section?

6/18/2023 OHA Administration: This category accounts for expenditures associated with repair and maintenance, furniture and fixtures, and software and equipment. Therefore, repairs and maintenance and related resourcing for OHA offices statewide (Kaua‘i, O‘ahu, Moloka‘i, Maui, Kona and Hilo) and in Washington, D.C., along with software and hardware needs for a technology enabled workforce, is accounted for in this category.

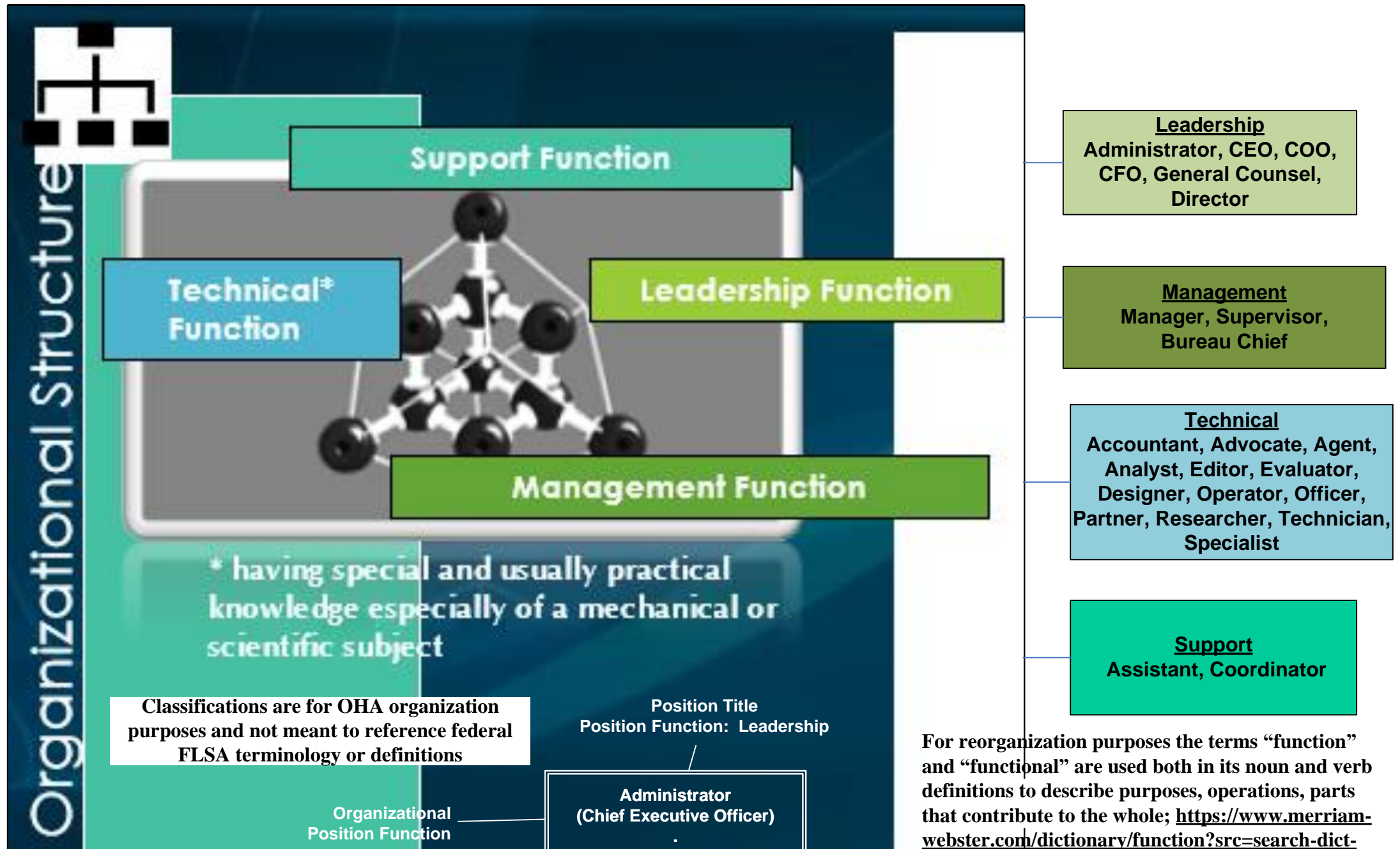
# BOARD OF TRUSTEES

**Legend**

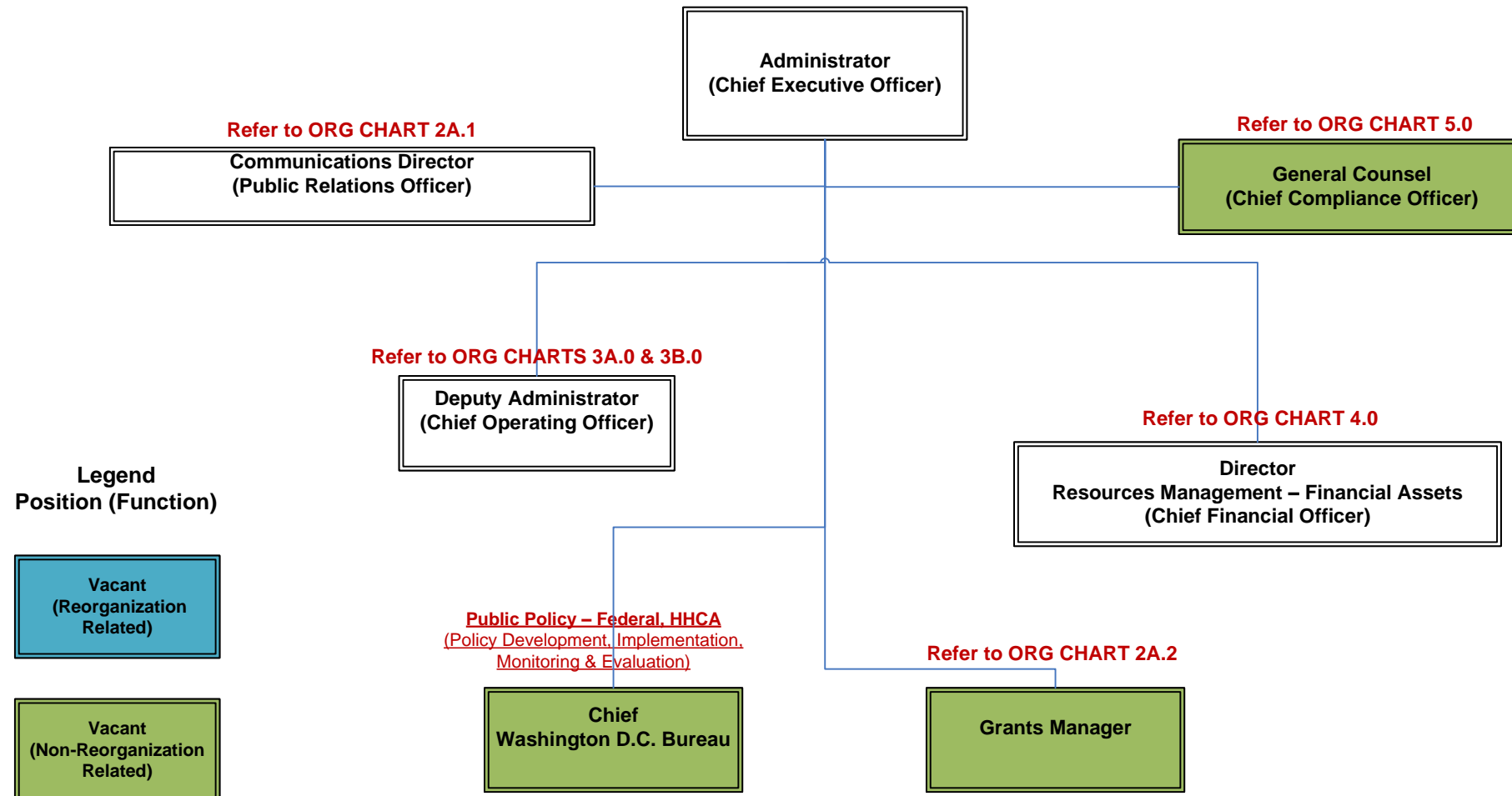
**Vacant  
(Non-Reorganization  
Related)**

# ADMINISTRATION

## POSITION FUNCTIONAL STRUCTURE – POSITION TITLES

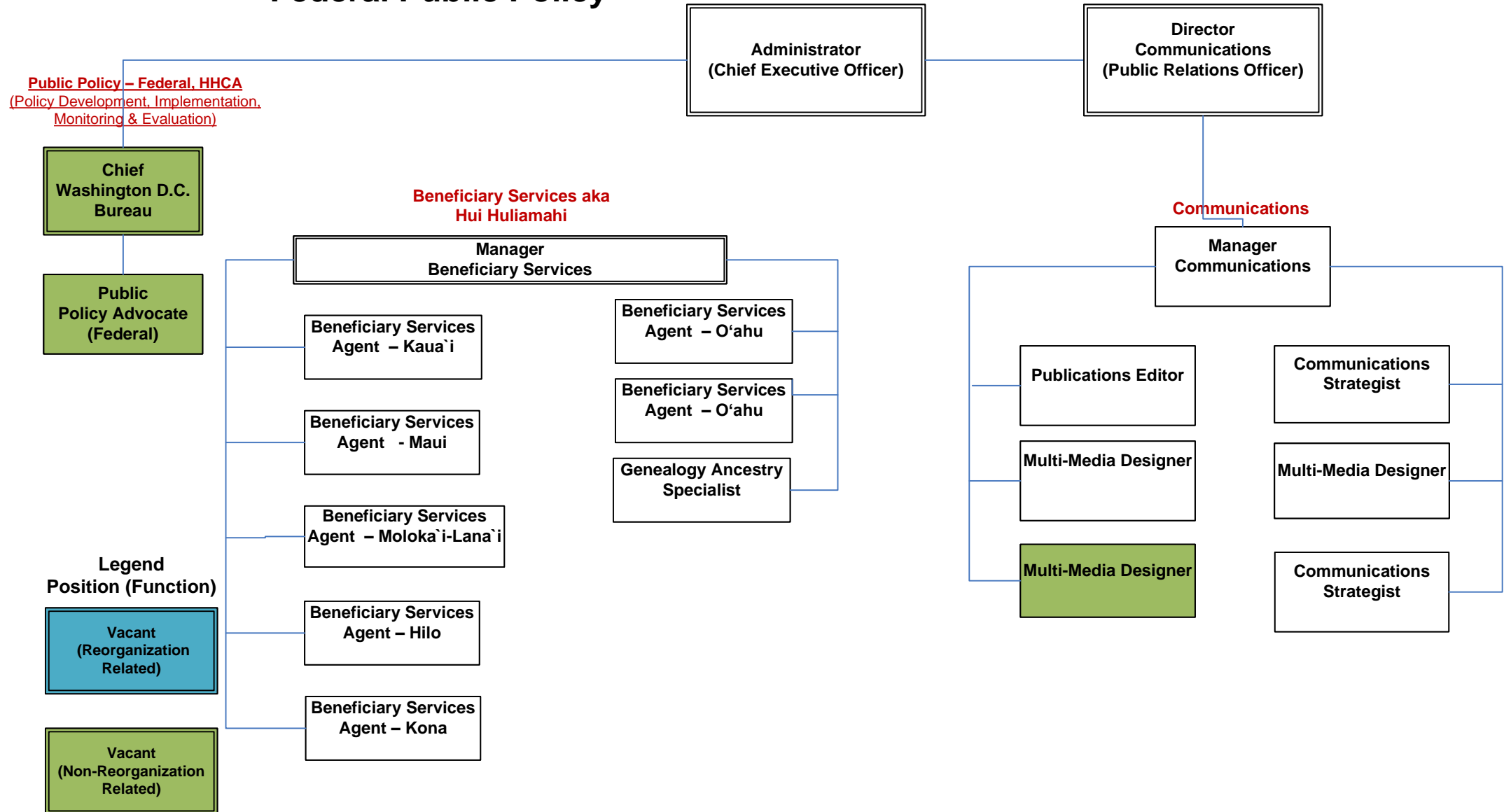


# Administrator, CEO



# Administrator, CEO

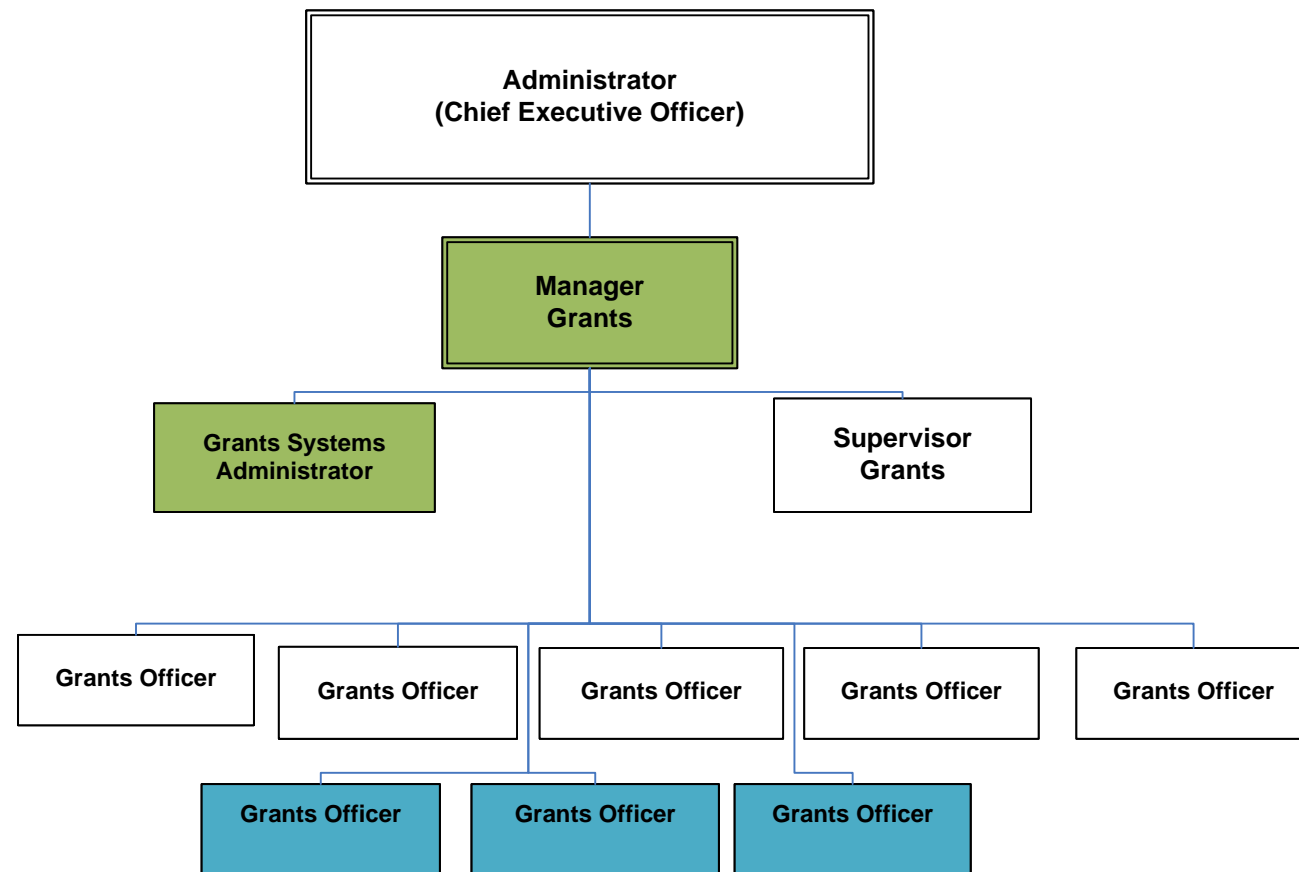
Functions: Beneficiary Services, Communications,  
Federal Public Policy



**ADMINISTRATOR, CEO  
Grants Program****Legend  
Position (Function)**

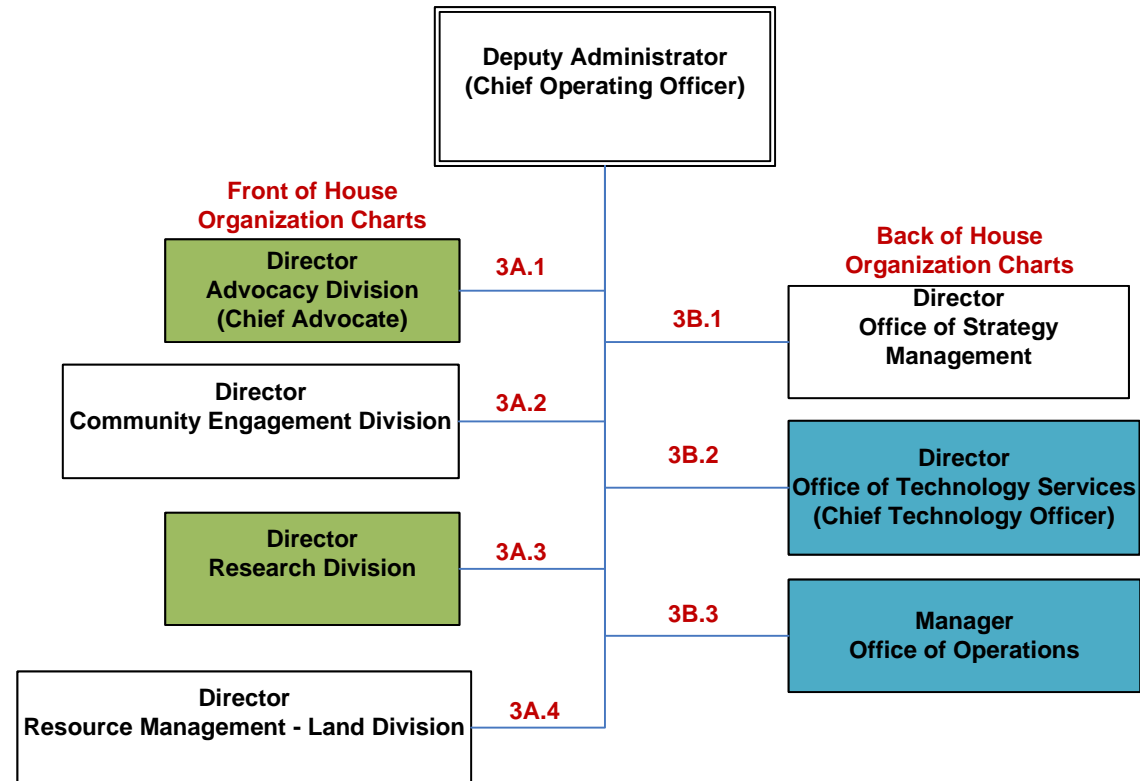
Vacant  
(Reorganization  
Related)

Vacant  
(Non-Reorganization  
Related)



# Deputy Administrator, COO

## Functions: Front of House, Back of House

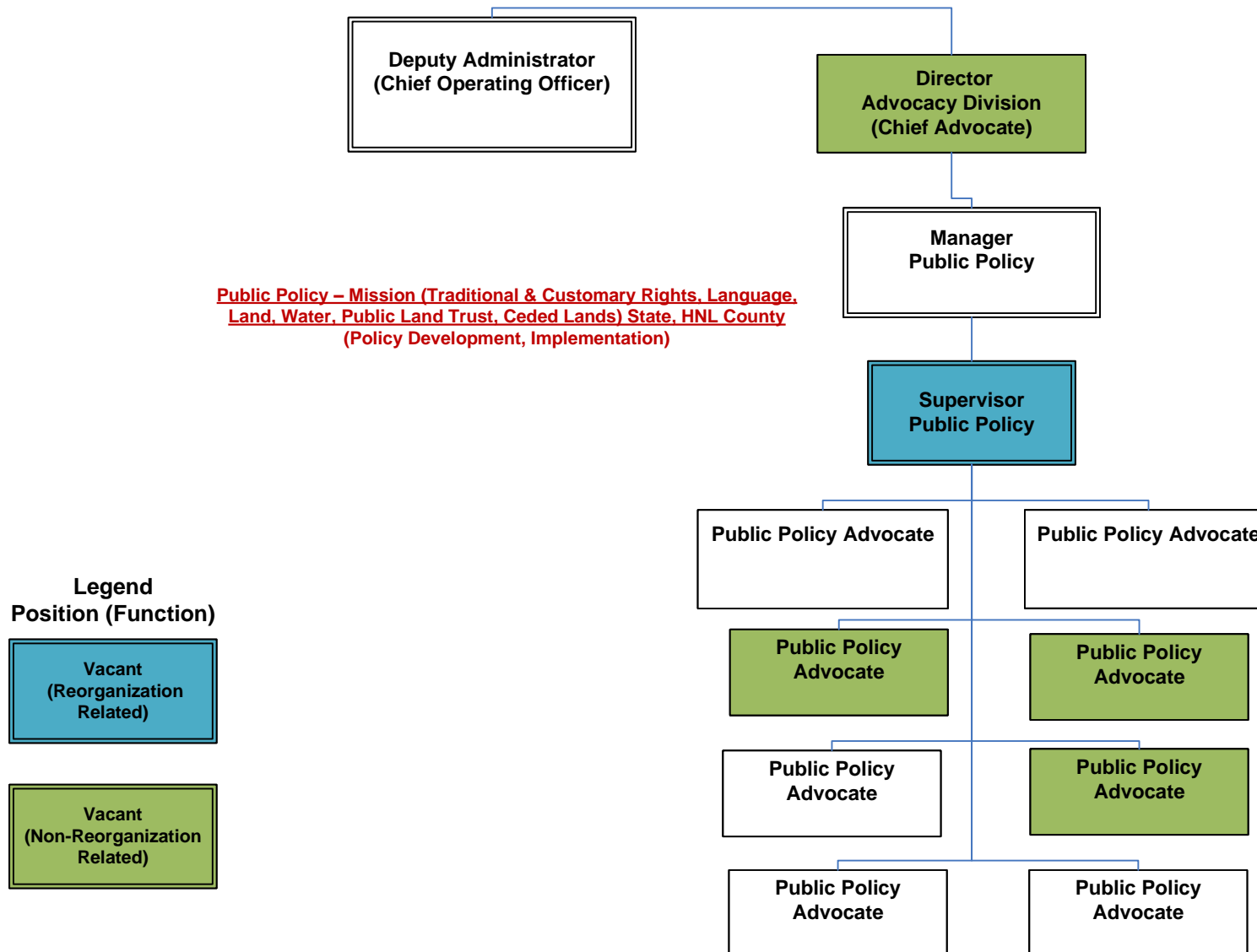
ORG CHART 3A.0, 3B.0  
06/2023

### Legend

#### Position (Function)

Vacant  
(Reorganization  
Related)

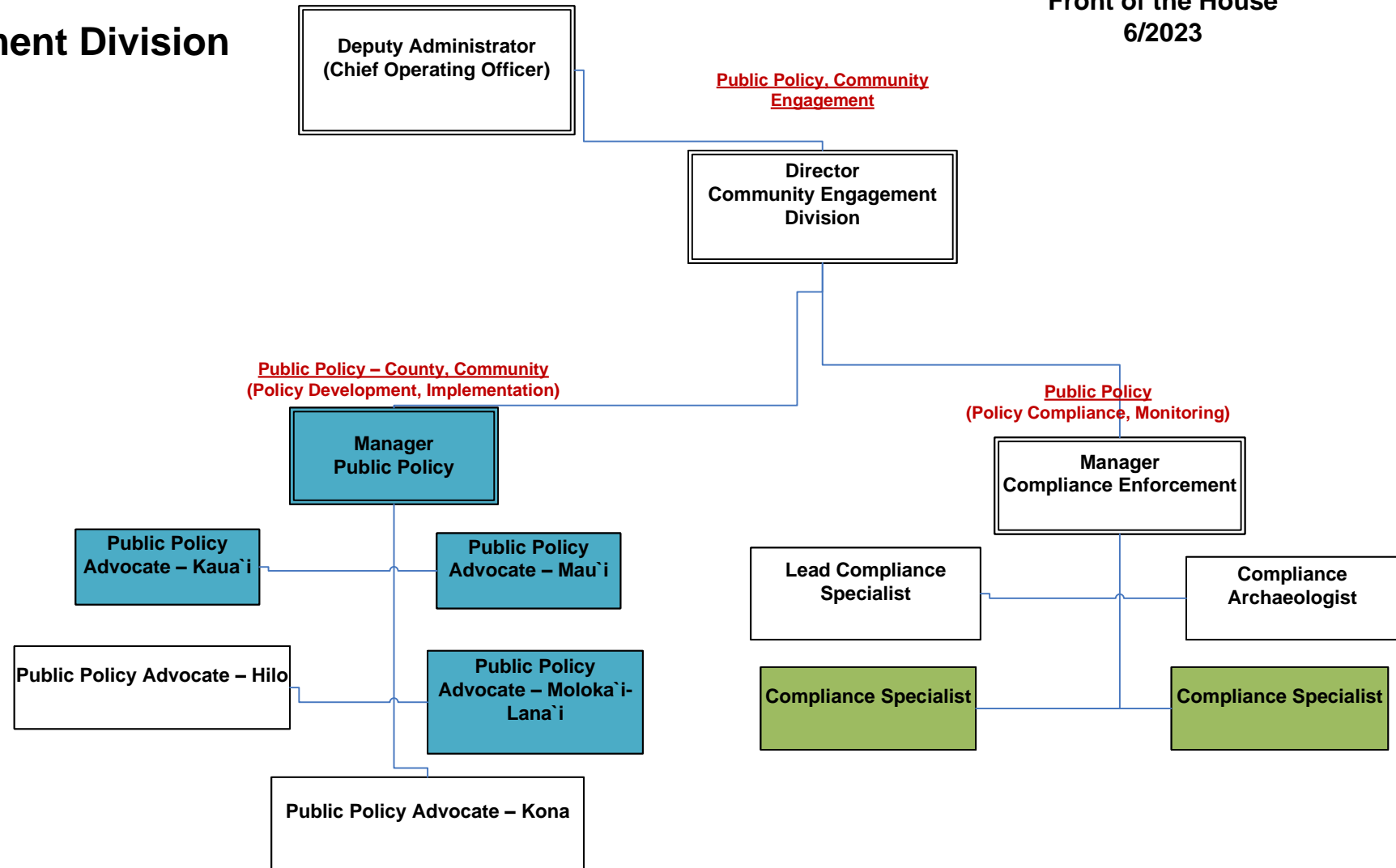
Vacant  
(Non-Reorganization  
Related)





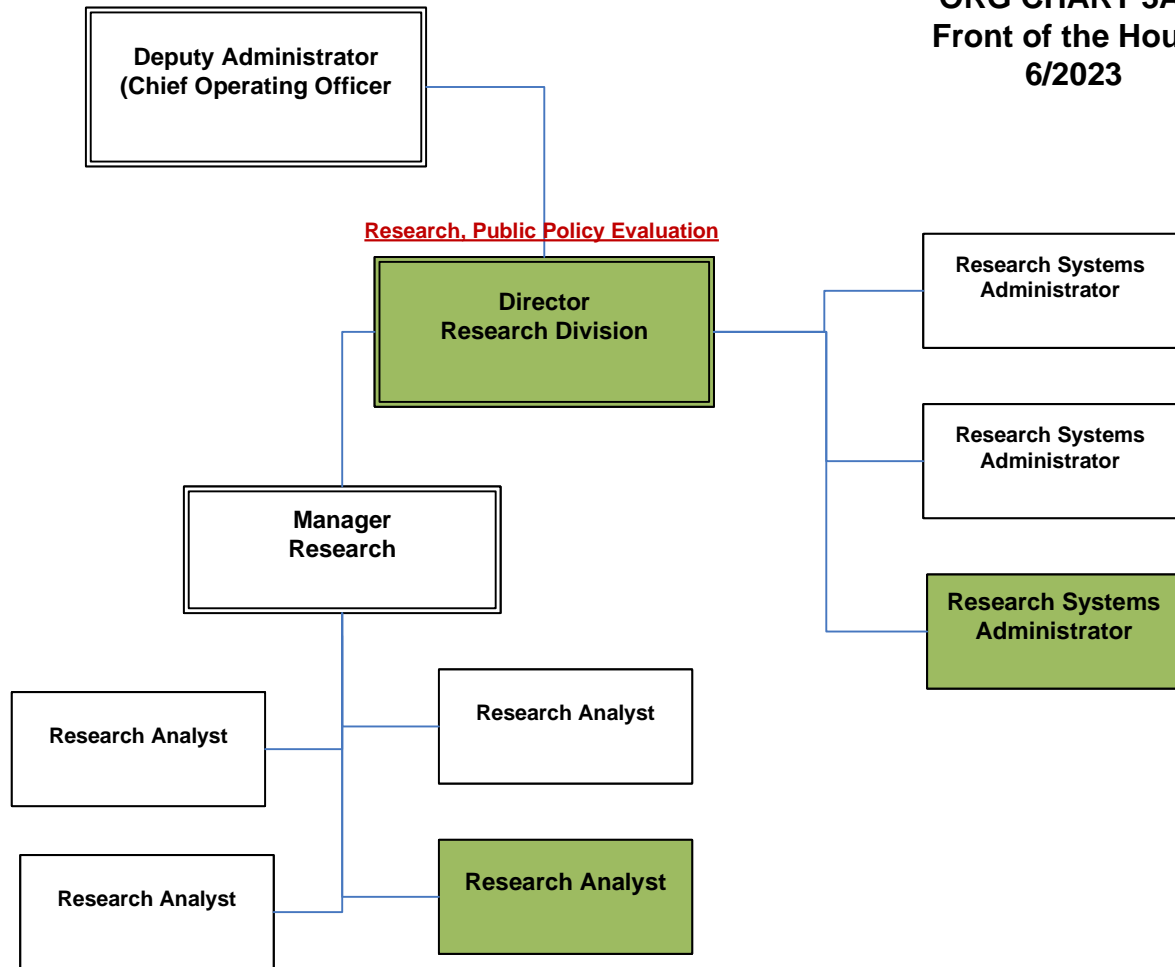
# Community Engagement Division

ORG CHART 3A.2  
Front of the House  
6/2023



# Research Division

ORG CHART 3A.3  
Front of the House  
6/2023

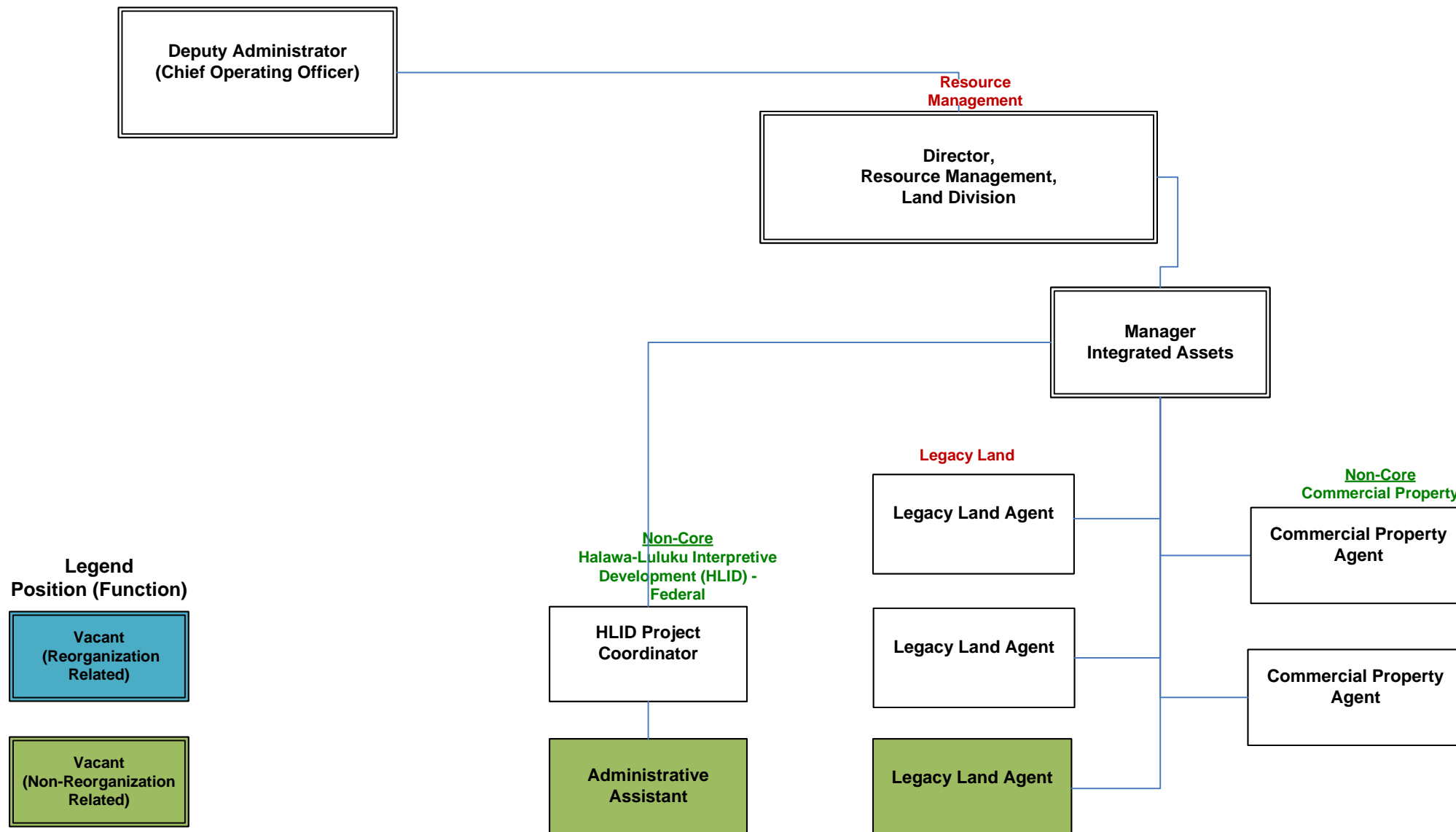


## Legend Position (Function)

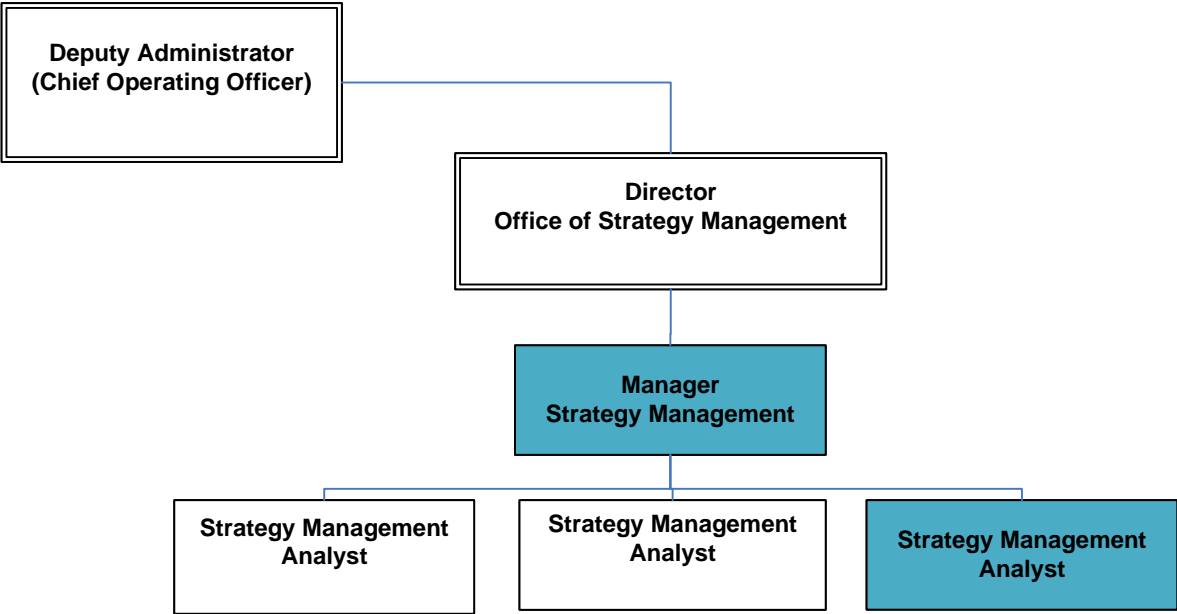
Vacant  
(Reorganization  
Related)

Vacant  
(Non-Reorganization  
Related)

# Resource Management – Land Division



Office of Strategy Management



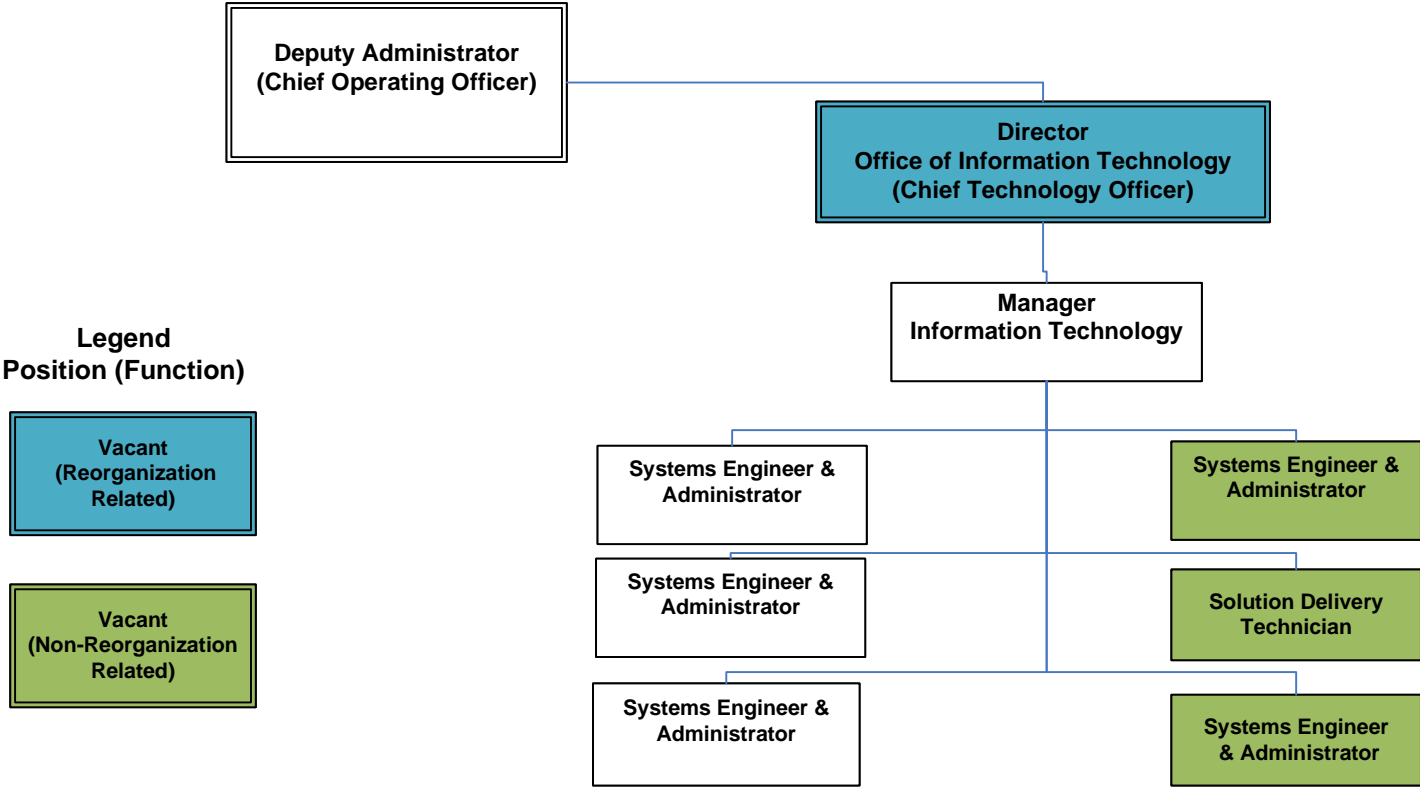
**Legend**  
**Position (Function)**

Vacant  
(Reorganization  
Related)

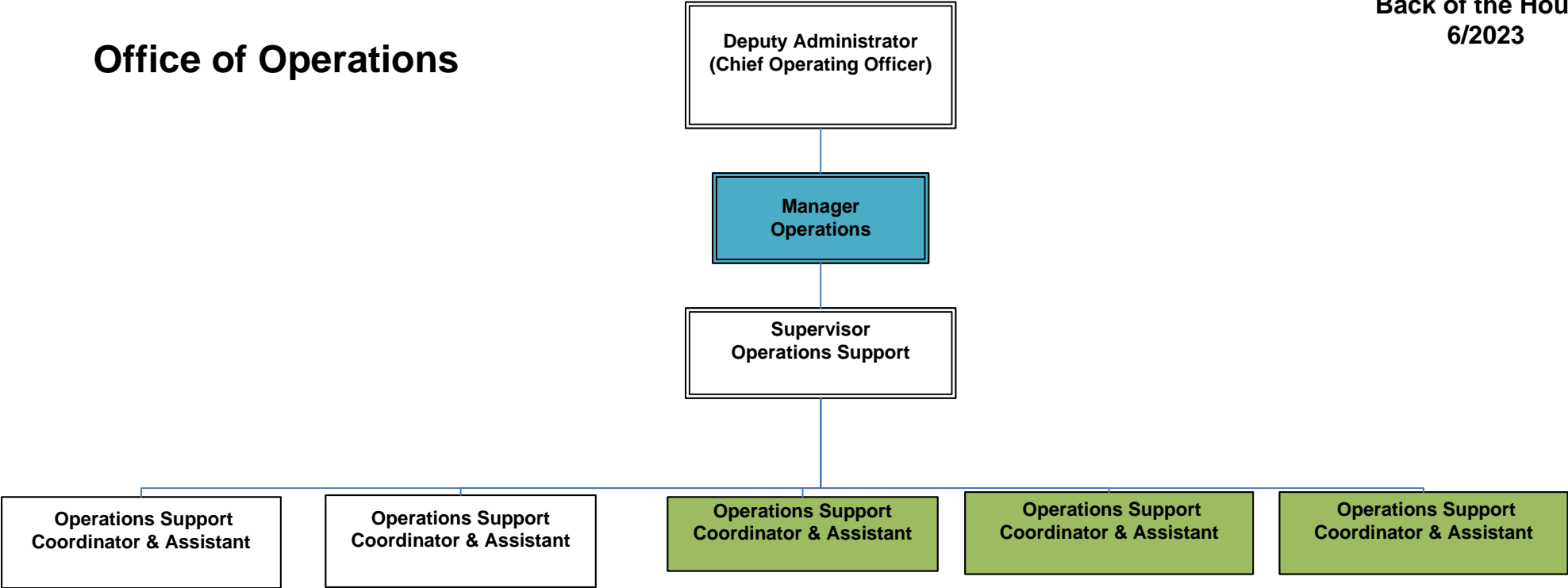
Vacant  
(Non-Reorganization  
Related)

# Office of Information Technology

ORG CHART 3B.2  
Back of the House  
6/2023

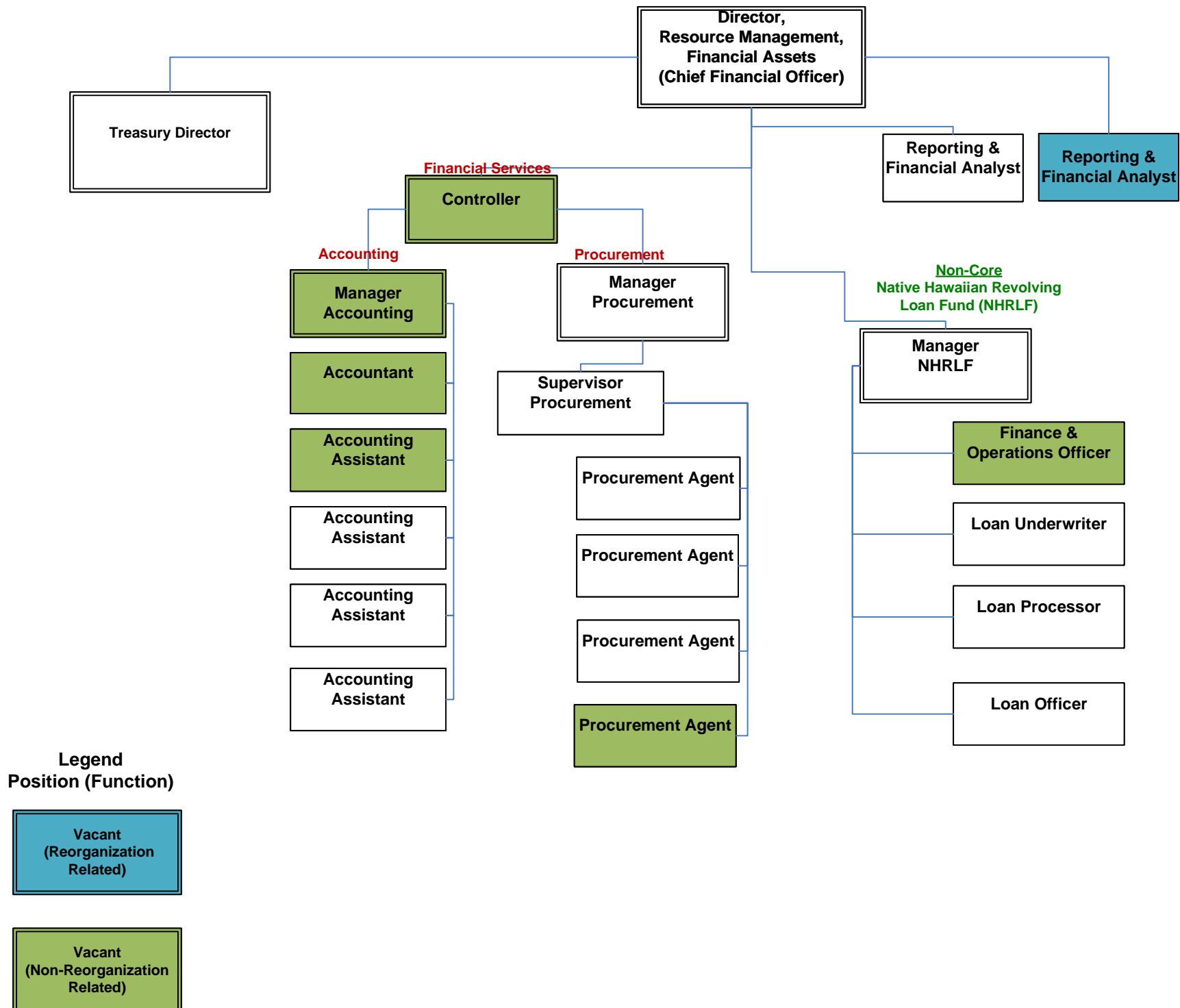


Office of Operations



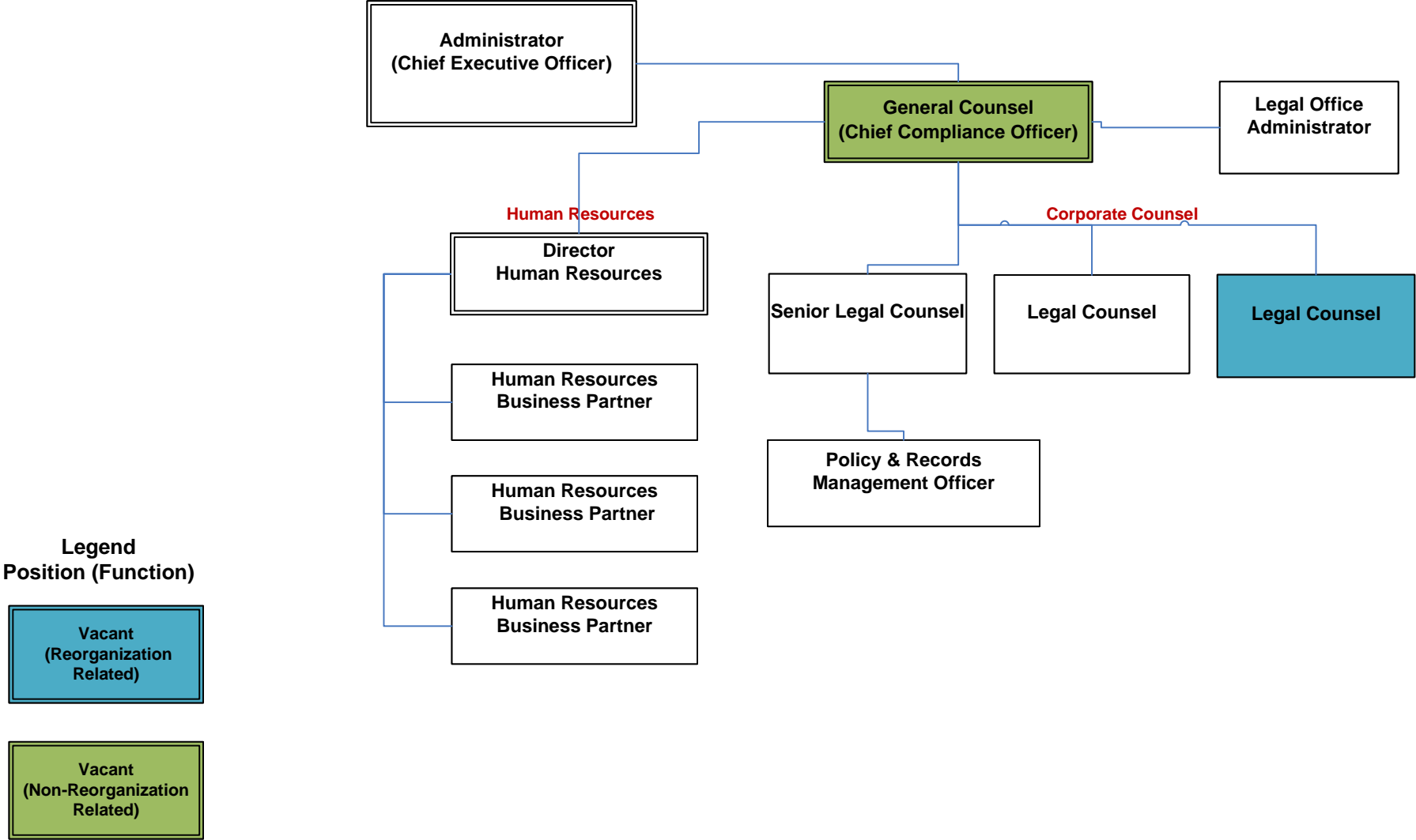
Legend  
Position (Function)



**RESOURCE MANAGEMENT-FINANCIAL  
ASSETS DIVISION**

Corporate Counsel

ORG CHART 5.0  
06/2023





**CORE OPERATING BUDGET SUMMARY**

CORE OPERATING BUDGET by PROGRAM	FY22-Actual	FY23 - Projected	FY24	FY25
Beneficiary & Community Investment	10,334,241	18,689,408	22,456,299	22,420,379
Board of Trustee	2,763,834	2,883,022	3,839,306	3,736,216
CFO w/o Beneficiary & Community Investment	2,147,033	3,264,912	2,774,405	2,558,905
COO - Back of the House	3,969,747	5,420,938	5,845,230	5,345,077
COO - Front of the House	3,755,945	3,580,609	4,102,367	3,894,511
Executive	2,104,039	1,804,818	805,912	805,912
General Counsel	3,554,720	4,676,210	5,025,770	5,099,460
<b>Grand Total</b>	<b>\$28,629,559</b>	<b>\$40,319,918</b>	<b>\$44,849,289</b>	<b>\$43,860,459</b>

**CORE OPERATING BUDGET SUMMARY**

CORE OPERATING BUDGET by COST CATEGORY by PROGRAM	FY22-Actual	FY23 - Projected	FY24	FY25
<b>CONTRACTS</b>	<b>3,469,106</b>	<b>5,505,171</b>	<b>6,985,926</b>	<b>6,279,900</b>
Beneficiary & Community Investment	165,487	225,556	1,396,000	1,370,000
Board of Trustee	214,723	350,000	520,926	430,000
CFO w/o Beneficiary & Community Investment	622,746	1,462,616	1,195,000	980,750
COO - Back of the House	135,257	274,000	695,000	379,000
COO - Front of the House	692,337	623,199	674,000	570,150
Executive	0	0	0	0
General Counsel	1,638,556	2,569,800	2,505,000	2,550,000
<b>DEBT SERVICE</b>	<b>1,300,477</b>	<b>1,044,597</b>	<b>0</b>	<b>0</b>
COO - Back of the House	6,210	0	0	0
COO - Front of the House	3,476	0	0	0
Executive	1,290,791	1,044,597	0	0
<b>EQUIPMENT</b>	<b>675,112</b>	<b>1,069,459</b>	<b>1,155,030</b>	<b>959,530</b>
Beneficiary & Community Investment	45,712	16,750	22,000	21,000
Board of Trustee	0	0	30,000	2,200
CFO w/o Beneficiary & Community Investment	154	0	0	0
COO - Back of the House	459,902	697,288	900,380	715,380
COO - Front of the House	168,774	351,372	180,650	200,650
Executive	0	0	0	0
General Counsel	571	4,050	22,000	20,300
<b>GRANTS</b>	<b>7,182,715</b>	<b>15,203,500</b>	<b>17,585,921</b>	<b>17,585,921</b>
Beneficiary & Community Investment	7,162,715	15,203,500	17,585,921	17,585,921
COO - Front of the House	20,000	0	0	0
<b>OVERHEAD</b>	<b>2,642,520</b>	<b>3,622,627</b>	<b>3,270,804</b>	<b>3,217,431</b>
Beneficiary & Community Investment	3,622	6,700	1,500	1,000
Board of Trustee	0	0	3,000	3,000
CFO w/o Beneficiary & Community Investment	33,059	48,645	30,300	30,300
COO - Back of the House	2,105,961	2,792,023	2,532,759	2,536,711
COO - Front of the House	73,483	85,856	86,125	9,800
Executive	10,752	7,500	6,000	6,000
General Counsel	415,643	681,903	611,120	630,620
<b>PERSONNEL &amp; FRINGE</b>	<b>12,020,779</b>	<b>12,198,672</b>	<b>13,696,430</b>	<b>13,771,210</b>
Beneficiary & Community Investment	2,357,551	2,258,157	2,437,160	2,452,420
Board of Trustee	2,543,641	2,509,672	2,820,230	2,820,230
CFO w/o Beneficiary & Community Investment	1,298,546	1,308,330	1,504,720	1,524,570
COO - Back of the House	1,001,328	1,619,612	1,587,150	1,587,150
COO - Front of the House	2,601,569	2,451,549	2,859,910	2,876,690
Executive	794,110	743,229	764,290	764,290
General Counsel	1,424,034	1,308,123	1,722,970	1,745,860
<b>PROGRAM</b>	<b>752,246</b>	<b>1,236,250</b>	<b>1,393,276</b>	<b>1,348,025</b>
Beneficiary & Community Investment	599,155	978,745	887,775	872,675
Board of Trustee	5,470	23,350	113,400	121,400
CFO w/o Beneficiary & Community Investment	2,997	6,680	12,000	10,000
COO - Back of the House	21,152	37,015	52,985	50,030
COO - Front of the House	39,171	68,634	149,024	127,828
Executive	8,385	9,492	13,412	13,412
General Counsel	75,916	112,334	164,680	152,680
<b>TRAVEL</b>	<b>189,529</b>	<b>439,642</b>	<b>761,902</b>	<b>698,442</b>
Beneficiary & Community Investment	0	0	125,943	117,363
Board of Trustee	0	0	351,750	359,386
CFO w/o Beneficiary & Community Investment	189,529	438,642	32,385	13,285
COO - Back of the House	0	1,000	76,956	76,806
COO - Front of the House	0	0	152,658	109,393
Executive	0	0	22,210	22,210
General Counsel	0	0	0	0
<b>Grand Total</b>	<b>\$28,232,485</b>	<b>\$40,319,918</b>	<b>\$44,849,289</b>	<b>\$43,860,459</b>

ITEM ID	OHA ELT	STEP 1 PROGRAM DESC	Step 2 EXPENSE CATEGORY	GL ACCOUNT DESC	FY24	FY25
1	BOT	1100 BOARD OF TRUSTEES	CONTRACTS	57110-SERVICES ON A FEE BASIS	320,926	230,000
2				57115-LEGAL SERVICES	200,000	200,000
3			CONTRACTS Total		520,926	430,000
4			EQUIPMENT	55810-REPAIR & MAINTENANCE	2,200	2,200
5				58300-FURNITURE & FIXTURES	27,800	
6			EQUIPMENT Total		30,000	2,200
7			OVERHEAD	53200-OTHER SUPPLIES	3,000	3,000
8			OVERHEAD Total		3,000	3,000
9			PERSONNEL & FRIN	52100-SALARIES	539,000	539,000
10				57000-FRINGE BENEFITS	283,570	283,570
11			PERSONNEL & FRINGE Total		822,570	822,570
12			PROGRAM	53520-SUBSCRIPTION	800	800
13				57120-HONORARIUM	1,500	4,500
14				57240-OTHER EXPENSES	13,000	8,000
15				57250-SEMINAR & CONFERENCE FEES	22,500	22,500
16				57255-CONFERENCES, MEETINGS, EVENTS-ORG BY OHA	10,800	20,800
17				57280-TRUSTEE ALLOWANCE REPORTS	64,800	64,800
18			PROGRAM Total		113,400	121,400
19			TRAVEL	54110-MILEAGE		66
20				54130-PARKING	5,760	6,060
21				54260-TRANSPORTATION - IN STATE	65,400	66,600
22				54310-SUBSISTENCE - IN STATE	137,060	141,540
23				54460-TRANSPORTATION - OUT OF STATE	32,400	32,400
24				54510-SUBSISTENCE - OUT OF STATE	59,810	59,810
25				54610-CAR RENTAL - IN STATE	39,600	40,080
26				54620-CAR RENTAL - OUT OF STATE	8,640	8,640
27				54810-OTHER TRAVEL - IN STATE	1,250	2,360
28				54820-OTHER TRAVEL - OUT OF STATE	1,830	1,830
29			TRAVEL Total		351,750	359,386
30			<b>1100 BOARD OF TRUSTEES Total</b>		<b>1,841,646</b>	<b>1,738,556</b>
31		1200 BOARD OF TR	PERSONNEL & FRIN	52100-SALARIES	1,309,000	1,309,000
32				57000-FRINGE BENEFITS	688,660	688,660
33			PERSONNEL & FRINGE Total		1,997,660	1,997,660
34			<b>1200 BOARD OF TRUSTEES - STAFF Total</b>		<b>1,997,660</b>	<b>1,997,660</b>
35		<b>BOT Total</b>			<b>3,839,306</b>	<b>3,736,216</b>
36	CCO	2300 CORPORATE COUNSEL	CONTRACTS	57110-SERVICES ON A FEE BASIS	1,500,000	1,495,000
37				57115-LEGAL SERVICES	351,000	351,000
38			CONTRACTS Total		1,851,000	1,846,000
39			EQUIPMENT	58400-SOFTWARE & EQUIPMENT	15,000	15,000
40			EQUIPMENT Total		15,000	15,000
41			OVERHEAD	53100-OFFICE SUPPLIES	120	120
42				55910-INSURANCE	550,000	600,000
43				56810-SETTLEMENT - LAWSUITS	60,000	30,000
44			OVERHEAD Total		610,120	630,120
45			PERSONNEL & FRIN	52100-SALARIES	375,000	381,000
46				57000-FRINGE BENEFITS	197,290	200,440
47			PERSONNEL & FRINGE Total		572,290	581,440
48			PROGRAM	53400-BOOKS & REFERENCE MATLS	480	480
49				53510-DUES	2,200	2,200
50				53520-SUBSCRIPTION	15,000	15,000
51				55750-OTHER RENTALS	18,000	18,000
52				57250-SEMINAR & CONFERENCE FEES	1,500	1,500
53			PROGRAM Total		37,180	37,180

ITEM ID	OHA ELT	STEP 1 PROGRAM DESC	Step 2 EXPENSE CATEGORY	GL ACCOUNT DESC	FY24	FY25
54	CCO	<b>2300 CORPORATE COUNSEL Total</b>			<b>3,085,590</b>	<b>3,109,740</b>
55		2500 HUMAN RESOURCES	CONTRACTS	57110-SERVICES ON A FEE BASIS	124,000	124,000
56				57115-LEGAL SERVICES	30,000	30,000
57			CONTRACTS Total		154,000	154,000
58			EQUIPMENT	55810-REPAIR & MAINTENANCE	4,000	4,000
59				58300-FURNITURE & FIXTURES	2,500	1,000
60				58400-SOFTWARE & EQUIPMENT	500	300
61			EQUIPMENT Total		7,000	5,300
62			OVERHEAD	53200-OTHER SUPPLIES	1,000	500
63			OVERHEAD Total		1,000	500
64			PERSONNEL & FRIN	52100-SALARIES	428,000	437,000
65				52110-SALARIES - STUDENT HELPER PROGRAM	250,000	250,000
66				52130-EMPLOYEE INCENTIVE PROGRAM	10,000	10,000
67				52300-OVERTIME	200,000	200,000
68				57000-FRINGE BENEFITS	225,180	229,920
69				57011-FRINGE BENEFITS - STUDENT HELPER PROGRAM	37,500	37,500
70			PERSONNEL & FRINGE Total		1,150,680	1,164,420
71			PROGRAM	53300-PROMOTIONAL ITEMS	2,500	2,500
72				53510-DUES	31,000	31,000
73				53910-PRINTING	8,000	8,000
74				54010-ADVERTISING	10,000	10,000
75				57240-OTHER EXPENSES	8,500	8,500
76				57250-SEMINAR & CONFERENCE FEES	57,000	45,000
77				57255-CONFERENCES, MEETINGS, EVENTS-ORG BY OHA	500	500
78				57256-CONFERENCES, MEETINGS, EVENTS-NOT ORG BY OHA	10,000	10,000
79			PROGRAM Total		127,500	115,500
80		<b>2500 HUMAN RESOURCES Total</b>			<b>1,440,180</b>	<b>1,439,720</b>
81		2510 HUMAN RESOURCES EXTENSION	CONTRACTS	57110-SERVICES ON A FEE BASIS	500,000	550,000
82			CONTRACTS Total		500,000	550,000
83		<b>2510 HUMAN RESOURCES EXTENSION Total</b>			<b>500,000</b>	<b>550,000</b>
84		4110 PUBLIC RELATIONS OFFICER	TRAVEL	54110-MILEAGE	66	66
85				54130-PARKING	570	570
86				54260-TRANSPORTATION - IN STATE	1,500	1,500
87				54310-SUBSISTENCE - IN STATE	2,500	2,500
88				54460-TRANSPORTATION - OUT OF STATE	1,800	1,800
89				54510-SUBSISTENCE - OUT OF STATE	1,825	1,825
90				54610-CAR RENTAL - IN STATE	1,300	1,300
91				54620-CAR RENTAL - OUT OF STATE	310	310
92			TRAVEL Total		9,871	9,871
93		<b>4110 PUBLIC RELATIONS OFFICER Total</b>			<b>9,871</b>	<b>9,871</b>
94		4210 COMMUNICATIONS	TRAVEL	54110-MILEAGE	131	131
95				54130-PARKING	3,030	2,670
96				54260-TRANSPORTATION - IN STATE	6,300	5,100
97				54310-SUBSISTENCE - IN STATE	15,600	11,880
98				54460-TRANSPORTATION - OUT OF STATE	10,800	10,800
99				54510-SUBSISTENCE - OUT OF STATE	13,870	13,870
100				54610-CAR RENTAL - IN STATE	6,300	4,980
101				54620-CAR RENTAL - OUT OF STATE	2,140	2,140

ITEM ID	OHA ELT	STEP 1 PROGRAM DESC	Step 2 EXPENSE CATEGORY	GL ACCOUNT DESC	FY24	FY25
102	CCO	4210 COMMUNICATIONS	TRAVEL Total		58,171	51,571
103		<b>4210 COMMUNICATIONS Total</b>			<b>58,171</b>	<b>51,571</b>
104		4510 BENEFICIARY SERVICES	TRAVEL	54110-MILEAGE	197	197
105				54130-PARKING	2,610	2,700
106				54260-TRANSPORTATION - IN STATE	6,600	6,900
107				54310-SUBSISTENCE - IN STATE	22,060	19,360
108				54460-TRANSPORTATION - OUT OF STATE	5,400	5,400
109				54510-SUBSISTENCE - OUT OF STATE	9,685	9,685
110				54610-CAR RENTAL - IN STATE	6,980	7,310
111				54620-CAR RENTAL - OUT OF STATE	90	90
112			TRAVEL Total		53,622	51,642
113		<b>4510 BENEFICIARY SERVICES Total</b>			<b>53,622</b>	<b>51,642</b>
114	CCO Total				5,147,433	5,212,543
115	CEO	2100 CHIEF EXECUTIVE OFFICER	OVERHEAD	59015-BANK FEES	6,000	6,000
116			OVERHEAD Total		6,000	6,000
117			PERSONNEL & FRIN	52070-VACATION TRANSFERS AND PAYOUTS	250,000	250,000
118				52100-SALARIES	171,000	171,000
119				57000-FRINGE BENEFITS	89,960	89,960
120			PERSONNEL & FRINGE Total		510,960	510,960
121			PROGRAM	53510-DUES	1,000	
122				53520-SUBSCRIPTION		1,000
123				54190-AUTO ALLOWANCE	3,912	3,912
124				57120-HONORARIUM	1,500	1,500
125				57250-SEMINAR & CONFERENCE FEES	3,000	3,000
126			PROGRAM Total		9,412	9,412
127			TRAVEL	54260-TRANSPORTATION - IN STATE	1,500	1,500
128				54310-SUBSISTENCE - IN STATE	3,780	3,780
129				54460-TRANSPORTATION - OUT OF STATE	3,600	3,600
130				54510-SUBSISTENCE - OUT OF STATE	5,890	5,890
131				54610-CAR RENTAL - IN STATE	600	600
132				54620-CAR RENTAL - OUT OF STATE	960	960
133			TRAVEL Total		16,330	16,330
134		<b>2100 CHIEF EXECUTIVE OFFICER Total</b>			<b>542,702</b>	<b>542,702</b>
135		3800 GRANTS	CONTRACTS	57110-SERVICES ON A FEE BASIS	1,230,000	1,230,000
136			CONTRACTS Total		1,230,000	1,230,000
137			EQUIPMENT	53530-SUBSCRIPTION BASED IT AGREEMENTS	16,000	16,000
138				55810-REPAIR & MAINTENANCE	-	-
139			EQUIPMENT Total		16,000	16,000
140			GRANTS	56510-GRANTS IN AID PROGRAM & PROVISIO GRANTS	5,300,000	5,300,000
141				56530-GRANTS IN AID - COMMUNITY GRANTS	4,350,000	4,350,000
142				56540-GRANTS IN AID LEVEL II GRANTS	6,250,000	6,250,000
143				56560-GRANTS IN AID - SPONSORSHIPS	535,921	535,921
144				56570-GRANTS IN AID - DISASTER AID	150,000	150,000
145				56578-GRANTS IN AID - COLLABORATIONS	1,000,000	1,000,000
146				56580-GRANTS IN AID - FEDERAL GRANTS	-	-
147			GRANTS Total		17,585,921	17,585,921
148			PERSONNEL & FRIN	52100-SALARIES	423,000	427,000
149				57000-FRINGE BENEFITS	222,540	224,640
150			PERSONNEL & FRINGE Total		645,540	651,640
151			PROGRAM	57120-HONORARIUM	8,000	8,000
152			PROGRAM Total		8,000	8,000

ITEM ID	OHA ELT	STEP 1 PROGRAM DESC	Step 2 EXPENSE CATEGORY	GL ACCOUNT DESC	FY24	FY25
153	CEO	3800 GRANTS	TRAVEL	54130-PARKING	180	180
154				54260-TRANSPORTATION - IN STATE	900	900
155				54310-SUBSISTENCE - IN STATE	2,420	2,420
156				54610-CAR RENTAL - IN STATE	780	780
157			TRAVEL Total		4,280	4,280
158		<b>3800 GRANTS Total</b>			<b>19,489,741</b>	<b>19,495,841</b>
159		4110 PUBLIC RELATIONS OFFICER	OVERHEAD	53200-OTHER SUPPLIES	500	
160			OVERHEAD Total		500	
161			PERSONNEL & FRIN	52100-SALARIES	134,000	134,000
162				57000-FRINGE BENEFITS	70,500	70,500
163			PERSONNEL & FRINGE Total		204,500	204,500
164			PROGRAM	53400-BOOKS & REFERENCE MATLS	200	200
165				57240-OTHER EXPENSES		500
166				57250-SEMINAR & CONFERENCE FEES	300	800
167			PROGRAM Total		500	1,500
168		<b>4110 PUBLIC RELATIONS OFFICER Total</b>			<b>205,500</b>	<b>206,000</b>
169		4210 COMMUNICATIONS	CONTRACTS	57110-SERVICES ON A FEE BASIS	65,000	65,000
170			CONTRACTS Total		65,000	65,000
171			EQUIPMENT	58400-SOFTWARE & EQUIPMENT	6,000	5,000
172			EQUIPMENT Total		6,000	5,000
173			OVERHEAD	53100-OFFICE SUPPLIES	300	300
174				53200-OTHER SUPPLIES	500	500
175				53750-POSTAGE	200	200
176			OVERHEAD Total		1,000	1,000
177			PERSONNEL & FRIN	52100-SALARIES	475,000	479,000
178				57000-FRINGE BENEFITS	249,890	251,990
179			PERSONNEL & FRINGE Total		724,890	730,990
180			PROGRAM	53510-DUES	1,500	1,500
181				53520-SUBSCRIPTION	8,000	8,000
182				53610-FREIGHT & DELIVERY	45,000	46,200
183				53710-BULK MAIL	280,000	290,000
184				53910-PRINTING	210,000	210,000
185				54010-ADVERTISING	220,000	200,000
186				57120-HONORARIUM	7,000	7,000
187				57240-OTHER EXPENSES	3,000	3,000
188				57250-SEMINAR & CONFERENCE FEES	5,000	5,000
189			PROGRAM Total		779,500	770,700
190		<b>4210 COMMUNICATIONS Total</b>			<b>1,576,390</b>	<b>1,572,690</b>
191		4510 BENEFICIARY SERVICES	CONTRACTS	57110-SERVICES ON A FEE BASIS	101,000	75,000
192			CONTRACTS Total		101,000	75,000
193			EQUIPMENT	55810-REPAIR & MAINTENANCE	-	-
194			EQUIPMENT Total		-	-
195			PERSONNEL & FRIN	52100-SALARIES	565,000	567,000
196				57000-FRINGE BENEFITS	297,230	298,290
197			PERSONNEL & FRINGE Total		862,230	865,290
198			PROGRAM	53300-PROMOTIONAL ITEMS	12,000	12,000
199				53400-BOOKS & REFERENCE MATLS	-	-
200				53510-DUES	1,000	1,000
201				53520-SUBSCRIPTION	3,475	3,475
202				53610-FREIGHT & DELIVERY	1,000	1,000
203				53710-BULK MAIL	-	-

ITEM ID	OHA ELT	STEP 1 PROGRAM DESC	Step 2 EXPENSE CATEGORY	GL ACCOUNT DESC	FY24	FY25
204	CEO	4510 BENEFICIARY	PROGRAM	53910-PRINTING	-	-
205				54010-ADVERTISING	-	-
206				54190-AUTO ALLOWANCE	-	-
207				55750-OTHER RENTALS	1,500	1,500
208				57120-HONORARIUM	8,300	6,000
209				57220-VOLUNTEER STIPEND	-	-
210				57240-OTHER EXPENSES	-	10,000
211				57250-SEMINAR & CONFERENCE FEES	-	-
212				57255-CONFERENCES, MEETINGS, EVENTS- ORG BY OHA	66,000	51,000
213				57256-CONFERENCES, MEETINGS, EVENTS- NOT ORG BY OHA	6,500	6,500
214				57280-TRUSTEE ALLOWANCE REPORTS	-	-
215				58800-REAL PROPERTY TAXES	-	-
216			PROGRAM Total		99,775	92,475
217			<b>4510 BENEFICIARY SERVICES Total</b>		<b>1,063,005</b>	<b>1,032,765</b>
218		6200 WDC BUREAU	CONTRACTS	57110-SERVICES ON A FEE BASIS		85,000
219			CONTRACTS Total			85,000
220			EQUIPMENT	55810-REPAIR & MAINTENANCE	5,890	5,890
221				58300-FURNITURE & FIXTURES	600	600
222				58400-SOFTWARE & EQUIPMENT	960	960
223			EQUIPMENT Total		7,450	7,450
224			OVERHEAD	55010-ELECTRICITY	170	
225				55510-RENTAL OF LAND & BUILDING	34,380	
226			OVERHEAD Total		34,550	
227			PERSONNEL & FRIN	52100-SALARIES	86,000	86,000
228				57000-FRINGE BENEFITS	45,240	45,240
229			PERSONNEL & FRINGE Total		131,240	131,240
230			PROGRAM	53520-SUBSCRIPTION	9,300	9,300
231			PROGRAM Total		9,300	9,300
232			<b>6200 WDC BUREAU Total</b>		<b>182,540</b>	<b>232,990</b>
233			<b>CEO Total</b>		<b>23,059,878</b>	<b>23,082,988</b>
234	CFO	3100 CHIEF FINANCIAL OFFICER	PERSONNEL & FRIN	52100-SALARIES	244,000	249,000
235				57000-FRINGE BENEFITS	128,360	131,000
236			PERSONNEL & FRINGE Total		372,360	380,000
237			PROGRAM	57250-SEMINAR & CONFERENCE FEES	5,500	4,500
238			PROGRAM Total		5,500	4,500
239			TRAVEL	54460-TRANSPORTATION - OUT OF STATE	5,400	1,800
240				54510-SUBSISTENCE - OUT OF STATE	8,275	2,385
241				54620-CAR RENTAL - OUT OF STATE	90	30
242			TRAVEL Total		13,765	4,215
243			<b>3100 CHIEF FINANCIAL OFFICER Total</b>		<b>391,625</b>	<b>388,715</b>
244		3200 FINANCIAL SERVICES	CONTRACTS	57110-SERVICES ON A FEE BASIS	1,195,000	980,750
245			CONTRACTS Total		1,195,000	980,750
246			PERSONNEL & FRIN	52100-SALARIES	247,000	247,000
247				57000-FRINGE BENEFITS	129,950	129,950
248			PERSONNEL & FRINGE Total		376,950	376,950
249			PROGRAM	57250-SEMINAR & CONFERENCE FEES	2,500	1,500
250			PROGRAM Total		2,500	1,500
251			TRAVEL	54460-TRANSPORTATION - OUT OF STATE	3,600	
252				54510-SUBSISTENCE - OUT OF STATE	5,890	
253				54620-CAR RENTAL - OUT OF STATE	60	
254			TRAVEL Total		9,550	

ITEM ID	OHA ELT	STEP 1 PROGRAM DESC	Step 2 EXPENSE CATEGORY	GL ACCOUNT DESC	FY24	FY25
255	CFO	3200 FINANCIAL SERVICES Total			1,584,000	1,359,200
256		3400 INVESTMENT	PERSONNEL & FRIN	52100-SALARIES	153,000	153,000
257				57000-FRINGE BENEFITS	80,490	80,490
258			PERSONNEL & FRINGE Total		233,490	233,490
259			PROGRAM	53520-SUBSCRIPTION	1,000	1,000
260				57256-CONFERENCES, MEETINGS, EVENTS- NOT ORG BY OHA	3,000	3,000
261			PROGRAM Total		4,000	4,000
262			TRAVEL	54460-TRANSPORTATION - OUT OF STATE	3,600	3,600
263				54510-SUBSISTENCE - OUT OF STATE	5,110	5,110
264				54620-CAR RENTAL - OUT OF STATE	360	360
265			TRAVEL Total		9,070	9,070
266		3400 INVESTMENT Total			246,560	246,560
267		3900 PROCUREMENT	OVERHEAD	53100-OFFICE SUPPLIES	15,000	15,000
268				53200-OTHER SUPPLIES	10,000	10,000
269				53750-POSTAGE	-	-
270				54150-PARKING VALIDATIONS	300	300
271				55640-RENTAL OF EQUIPMENT	5,000	5,000
272			OVERHEAD Total		30,300	30,300
273			PERSONNEL & FRIN	52100-SALARIES	342,000	350,000
274				57000-FRINGE BENEFITS	179,920	184,130
275			PERSONNEL & FRINGE Total		521,920	534,130
276		3900 PROCUREMENT Total			552,220	564,430
277	CFO Total				2,774,405	2,558,905
278	COO	2200 CHIEF OPERATING OFFICER	PERSONNEL & FRIN	52100-SALARIES	166,000	166,000
279				57000-FRINGE BENEFITS	87,330	87,330
280			PERSONNEL & FRINGE Total		253,330	253,330
281			PROGRAM	53510-DUES	500	500
282				57240-OTHER EXPENSES	3,000	3,000
283				57255-CONFERENCES, MEETINGS, EVENTS- ORG BY OHA	500	500
284			PROGRAM Total		4,000	4,000
285			TRAVEL	54260-TRANSPORTATION - IN STATE	1,500	1,500
286				54310-SUBSISTENCE - IN STATE	3,780	3,780
287				54610-CAR RENTAL - IN STATE	600	600
288			TRAVEL Total		5,880	5,880
289		2200 CHIEF OPERATING OFFICER Total			263,210	263,210
290		2700 OFFICE OF STRATEGY MANAGEMENT	CONTRACTS	57110-SERVICES ON A FEE BASIS	450,000	200,000
291			CONTRACTS Total		450,000	200,000
292			EQUIPMENT	53530-SUBSCRIPTION BASED IT AGREEMENTS	3,340	3,340
293				58400-SOFTWARE & EQUIPMENT	-	-
294			EQUIPMENT Total		3,340	3,340
295			PERSONNEL & FRIN	52100-SALARIES	308,000	308,000
296				57000-FRINGE BENEFITS	162,040	162,040
297			PERSONNEL & FRINGE Total		470,040	470,040
298			PROGRAM	53510-DUES	1,375	1,390
299				53910-PRINTING	1,000	1,000
300				57250-SEMINAR & CONFERENCE FEES	8,140	5,670
301			PROGRAM Total		10,515	8,060

ITEM ID	OHA ELT	STEP 1 PROGRAM DESC	Step 2 EXPENSE CATEGORY	GL ACCOUNT DESC	FY24	FY25
302	COO	2700 OFFICE OF ST	TRAVEL	54110-MILEAGE	131	131
303				54130-PARKING	300	300
304				54260-TRANSPORTATION - IN STATE	900	900
305				54310-SUBSISTENCE - IN STATE	3,330	3,330
306				54460-TRANSPORTATION - OUT OF STATE	5,400	5,400
307				54510-SUBSISTENCE - OUT OF STATE	7,400	7,400
308				54610-CAR RENTAL - IN STATE	990	990
309				54620-CAR RENTAL - OUT OF STATE	240	240
310			TRAVEL Total		18,691	18,691
311			<b>2700 OFFICE OF STRATEGY MANAGEMENT Total</b>		<b>952,586</b>	<b>700,131</b>
312		3600 OFFICE OF TECHNOLOGY SERVICES	CONTRACTS	57110-SERVICES ON A FEE BASIS	158,000	92,000
313			CONTRACTS Total		158,000	92,000
314			EQUIPMENT	53530-SUBSCRIPTION BASED IT AGREEMENTS	346,200	371,200
315				55810-REPAIR & MAINTENANCE	58,000	8,000
316				58300-FURNITURE & FIXTURES		
317				58400-SOFTWARE & EQUIPMENT	95,000	95,000
318			EQUIPMENT Total		499,200	474,200
319			OVERHEAD	53810-TELEPHONE & RELATED SVCS	56,000	56,000
320				53850-CELLULAR PHONE	30,000	30,000
321			OVERHEAD Total		86,000	86,000
322			PERSONNEL & FRIN	52100-SALARIES	422,000	422,000
323				57000-FRINGE BENEFITS	222,020	222,020
324			PERSONNEL & FRINGE Total		644,020	644,020
325			PROGRAM	53400-BOOKS & REFERENCE MATLS	800	800
326				53510-DUES	250	250
327				53520-SUBSCRIPTION	2,000	2,000
328				53610-FREIGHT & DELIVERY	2,000	2,000
329				57120-HONORARIUM	500	500
330				57250-SEMINAR & CONFERENCE FEES	5,000	5,000
331			PROGRAM Total		10,550	10,550
332			TRAVEL	54130-PARKING	510	360
333				54260-TRANSPORTATION - IN STATE	3,000	3,000
334				54310-SUBSISTENCE - IN STATE	7,350	7,350
335				54460-TRANSPORTATION - OUT OF STATE	1,800	1,800
336				54510-SUBSISTENCE - OUT OF STATE	2,945	2,945
337				54610-CAR RENTAL - IN STATE	2,390	2,390
338				54620-CAR RENTAL - OUT OF STATE	30	30
339			TRAVEL Total		18,025	17,875
340			<b>3600 OFFICE OF TECHNOLOGY SERVICES Total</b>		<b>1,415,795</b>	<b>1,324,645</b>
341		5100 RESEARCH DIRECTOR	CONTRACTS	57110-SERVICES ON A FEE BASIS	255,000	255,000
342			CONTRACTS Total		255,000	255,000
343			EQUIPMENT	58400-SOFTWARE & EQUIPMENT	1,000	1,000
344			EQUIPMENT Total		1,000	1,000
345			OVERHEAD	54150-PARKING VALIDATIONS	150	150
346			OVERHEAD Total		150	150
347			PERSONNEL & FRIN	52100-SALARIES	134,000	134,000
348				57000-FRINGE BENEFITS	70,500	70,500
349			PERSONNEL & FRINGE Total		204,500	204,500
350			PROGRAM	53400-BOOKS & REFERENCE MATLS	250	250
351				53510-DUES	400	300
352				53520-SUBSCRIPTION	2,520	2,520
353				53710-BULK MAIL	-	-
354				53910-PRINTING	-	-
355				57240-OTHER EXPENSES	-	-



ITEM ID	OHA ELT	STEP 1 PROGRAM DESC	Step 2 EXPENSE CATEGORY	GL ACCOUNT DESC	FY24	FY25
356	COO	5100 RESEARCH DI	PROGRAM	57250-SEMINAR & CONFERENCE FEES	3,000	3,000
357				57255-CONFERENCES, MEETINGS, EVENTS-ORG BY OHA	3,500	
358				57256-CONFERENCES, MEETINGS, EVENTS-NOT ORG BY OHA	11,500	10,000
359			PROGRAM Total		21,170	16,070
360			TRAVEL	54460-TRANSPORTATION - OUT OF STATE	3,600	1,800
361				54510-SUBSISTENCE - OUT OF STATE	6,015	2,800
362				54620-CAR RENTAL - OUT OF STATE	160	80
363			TRAVEL Total		9,775	4,680
364			<b>5100 RESEARCH DIRECTOR Total</b>		<b>491,595</b>	<b>481,400</b>
365		5210 RESEARCH DIVISION	CONTRACTS	57110-SERVICES ON A FEE BASIS	130,000	-
366			CONTRACTS Total		130,000	-
367			OVERHEAD	53750-POSTAGE	3,000	
368				54150-PARKING VALIDATIONS	150	150
369			OVERHEAD Total		3,150	150
370			PERSONNEL & FRIN	52100-SALARIES	424,000	428,000
371				57000-FRINGE BENEFITS	223,060	225,160
372			PERSONNEL & FRINGE Total		647,060	653,160
373			PROGRAM	53300-PROMOTIONAL ITEMS	1,500	1,500
374				53400-BOOKS & REFERENCE MATLS	250	250
375				53510-DUES	400	400
376				53520-SUBSCRIPTION	500	500
377				53710-BULK MAIL	2,000	
378				53910-PRINTING	5,000	2,000
379				57120-HONORARIUM	30,000	
380				57250-SEMINAR & CONFERENCE FEES	3,000	3,000
381			PROGRAM Total		42,650	7,650
382			TRAVEL	54130-PARKING	360	120
383				54260-TRANSPORTATION - IN STATE	600	600
384				54310-SUBSISTENCE - IN STATE	360	360
385				54460-TRANSPORTATION - OUT OF STATE	3,600	
386				54510-SUBSISTENCE - OUT OF STATE	3,660	
387				54610-CAR RENTAL - IN STATE	520	520
388				54620-CAR RENTAL - OUT OF STATE	620	
389			TRAVEL Total		9,720	1,600
390			<b>5210 RESEARCH DIVISION Total</b>		<b>832,580</b>	<b>662,560</b>
391		6100 CHIEF ADVOCATE	CONTRACTS	57110-SERVICES ON A FEE BASIS	78,000	78,000
392			CONTRACTS Total		78,000	78,000
393			OVERHEAD	54150-PARKING VALIDATIONS	500	500
394			OVERHEAD Total		500	500
395			PROGRAM	53300-PROMOTIONAL ITEMS	5,000	2,000
396				53910-PRINTING	2,000	2,000
397				57250-SEMINAR & CONFERENCE FEES	2,250	2,250
398			PROGRAM Total		9,250	6,250
399			TRAVEL	54110-MILEAGE	800	800
400				54130-PARKING	1,140	1,140
401				54260-TRANSPORTATION - IN STATE	3,300	3,300
402				54310-SUBSISTENCE - IN STATE	3,040	3,040
403				54460-TRANSPORTATION - OUT OF STATE	3,600	3,600
404				54510-SUBSISTENCE - OUT OF STATE	5,600	5,600
405				54610-CAR RENTAL - IN STATE	2,440	2,440
406				54620-CAR RENTAL - OUT OF STATE	760	760
407			TRAVEL Total		20,680	20,680
408			<b>6100 CHIEF ADVOCATE Total</b>		<b>108,430</b>	<b>105,430</b>

ITEM ID	OHA ELT	STEP 1 PROGRAM DESC	Step 2 EXPENSE CATEGORY	GL ACCOUNT DESC	FY24	FY25
409	COO	6400 POLICY POLICY - COMMUNITY ENGAGEMENT DIR	OVERHEAD	54150-PARKING VALIDATIONS	500	500
410			OVERHEAD Total		500	500
411			PERSONNEL & FRIN	52100-SALARIES	106,000	106,000
412				57000-FRinge BENEFITS	55,770	55,770
413			PERSONNEL & FRINGE Total		161,770	161,770
414			PROGRAM	53300-PROMOTIONAL ITEMS	4,000	2,000
415				53520-SUBSCRIPTION	600	
416				53910-PRINTING	2,000	2,000
417				57120-HONORARIUM	1,800	1,800
418				57250-SEMINAR & CONFERENCE FEES	3,000	3,000
419				57255-CONFERENCES, MEETINGS, EVENTS-ORG BY OHA	2,000	2,000
420			PROGRAM Total		13,400	10,800
421			TRAVEL	54110-MILEAGE	3,181	3,181
422				54130-PARKING	1,830	1,530
423				54260-TRANSPORTATION - IN STATE	6,300	6,300
424				54310-SUBSISTENCE - IN STATE	10,100	10,100
425				54460-TRANSPORTATION - OUT OF STATE	3,600	3,600
426				54510-SUBSISTENCE - OUT OF STATE	5,600	5,600
427				54610-CAR RENTAL - IN STATE	5,460	5,460
428				54620-CAR RENTAL - OUT OF STATE	760	760
429			TRAVEL Total		36,831	36,531
430			<b>6400 POLICY POLICY - COMMUNITY ENGAGEMENT DIR Total</b>		<b>212,501</b>	<b>209,601</b>
431		6410 POLICY POLICY - COMPLIANCE ENFORCEMENT	PERSONNEL & FRIN	52100-SALARIES	257,000	261,000
432				57000-FRinge BENEFITS	135,210	137,310
433			PERSONNEL & FRINGE Total		392,210	398,310
434			PROGRAM	53520-SUBSCRIPTION	250	250
435				57250-SEMINAR & CONFERENCE FEES	1,500	1,500
436			PROGRAM Total		1,750	1,750
437			TRAVEL	54110-MILEAGE	607	607
438				54130-PARKING	1,770	1,770
439				54260-TRANSPORTATION - IN STATE	3,000	3,000
440				54310-SUBSISTENCE - IN STATE	3,370	3,370
441				54460-TRANSPORTATION - OUT OF STATE	5,400	5,400
442				54510-SUBSISTENCE - OUT OF STATE	4,525	4,525
443				54610-CAR RENTAL - IN STATE	2,320	2,320
444				54620-CAR RENTAL - OUT OF STATE	420	420
445			TRAVEL Total		21,412	21,412
446			<b>6410 POLICY POLICY - COMPLIANCE ENFORCEMENT Total</b>		<b>415,372</b>	<b>421,472</b>
447		6420 POLICY POLICY - COUNTY,COMMUNITY	PERSONNEL & FRIN	52100-SALARIES	136,000	136,000
448				57000-FRinge BENEFITS	71,550	71,550
449			PERSONNEL & FRINGE Total		207,550	207,550
450			<b>6420 POLICY POLICY - COUNTY,COMMUNITY Total</b>		<b>207,550</b>	<b>207,550</b>
451		6500 PUBLIC POLICY - MISSION	CONTRACTS	57110-SERVICES ON A FEE BASIS	120,500	120,500
452			CONTRACTS Total		120,500	120,500
453			EQUIPMENT	58300-FURNITURE & FIXTURES	10,000	5,000

ITEM ID	OHA ELT	STEP 1 PROGRAM DESC	Step 2 EXPENSE CATEGORY	GL ACCOUNT DESC	FY24	FY25
454	COO	6500 PUBLIC POLIC	EQUIPMENT	58400-SOFTWARE & EQUIPMENT	5,000	5,000
455			EQUIPMENT Total		15,000	10,000
456			OVERHEAD	53100-OFFICE SUPPLIES	2,500	2,500
457				55910-INSURANCE	500	500
458			OVERHEAD Total		3,000	3,000
459			PERSONNEL & FRIN	52100-SALARIES	400,000	400,000
460				57000-FRINGE BENEFITS	210,450	210,450
461			PERSONNEL & FRINGE Total		610,450	610,450
462			PROGRAM	53400-BOOKS & REFERENCE MATLS	1,000	1,000
463				53520-SUBSCRIPTION	3,700	1,700
464				53910-PRINTING	5,000	2,500
465				54010-ADVERTISING	2,500	2,500
466				57250-SEMINAR & CONFERENCE FEES	5,000	5,000
467				57255-CONFERENCES, MEETINGS, EVENTS-ORG BY OHA	10,000	10,000
468				57256-CONFERENCES, MEETINGS, EVENTS-NOT ORG BY OHA	1,000	1,000
469			PROGRAM Total		28,200	23,700
470			TRAVEL	54260-TRANSPORTATION - IN STATE	7,200	1,800
471				54310-SUBSISTENCE - IN STATE	19,650	3,010
472				54610-CAR RENTAL - IN STATE	7,500	1,560
473			TRAVEL Total		34,350	6,370
474			<b>6500 PUBLIC POLICY - MISSION Total</b>		<b>811,500</b>	<b>774,020</b>
475		8100 LAND ASSETS DIRECTOR	PERSONNEL & FRIN	52100-SALARIES	109,000	109,000
476				57000-FRINGE BENEFITS	57,340	57,340
477			PERSONNEL & FRINGE Total		166,340	166,340
478			PROGRAM	57250-SEMINAR & CONFERENCE FEES		1,500
479				57255-CONFERENCES, MEETINGS, EVENTS-ORG BY OHA		30,000
480			PROGRAM Total			31,500
481			TRAVEL	54110-MILEAGE	131	131
482				54130-PARKING	810	810
483				54260-TRANSPORTATION - IN STATE	3,000	3,000
484				54310-SUBSISTENCE - IN STATE	900	900
485				54610-CAR RENTAL - IN STATE	2,740	2,740
486			TRAVEL Total		7,581	7,581
487			<b>8100 LAND ASSETS DIRECTOR Total</b>		<b>173,921</b>	<b>205,421</b>
488		8300 LEGACY & PROGRAMMATIC LANDS	CONTRACTS	57110-SERVICES ON A FEE BASIS	30,500	31,650
489			CONTRACTS Total		30,500	31,650
490			EQUIPMENT	55810-REPAIR & MAINTENANCE	8,000	6,000
491			EQUIPMENT Total		8,000	6,000
492			OVERHEAD	58200-LEASEHOLD IMPROVEMENTS	40,000	
493			OVERHEAD Total		40,000	
494			PERSONNEL & FRIN	52100-SALARIES	222,000	225,000
495				57000-FRINGE BENEFITS	116,790	118,370
496			PERSONNEL & FRINGE Total		338,790	343,370
497			PROGRAM	53510-DUES	10,000	10,000
498				53520-SUBSCRIPTION	2,500	2,500
499				55750-OTHER RENTALS	5,304	2,808
500				57255-CONFERENCES, MEETINGS, EVENTS-ORG BY OHA	500	500
501				57256-CONFERENCES, MEETINGS, EVENTS-NOT ORG BY OHA	2,000	2,000

ITEM ID	OHA ELT	STEP 1 PROGRAM DESC	Step 2 EXPENSE CATEGORY	GL ACCOUNT DESC	FY24	FY25
502	COO	8300 LEGACY & PROGRAM	PROGRAM Total		20,304	17,808
503			TRAVEL	54130-PARKING	60	30
504				54260-TRANSPORTATION - IN STATE	4,200	3,300
505				54310-SUBSISTENCE - IN STATE	2,050	1,780
506				54610-CAR RENTAL - IN STATE	2,520	1,950
507			TRAVEL Total		8,830	7,060
508		8300 LEGACY & PROGRAMMATIC LANDS	Total		446,424	405,888
509		8303 KUKANILOKO	CONTRACTS	57110-SERVICES ON A FEE BASIS	60,000	
510			CONTRACTS Total		60,000	
511			EQUIPMENT	55810-REPAIR & MAINTENANCE	116,000	102,000
512			EQUIPMENT Total		116,000	102,000
513			PROGRAM	57120-HONORARIUM	500	500
514				57255-CONFERENCES, MEETINGS, EVENTS-ORG BY OHA	1,000	1,000
515			PROGRAM Total		1,500	1,500
516			TRAVEL	54260-TRANSPORTATION - IN STATE	1,800	1,800
517				54310-SUBSISTENCE - IN STATE	540	540
518				54610-CAR RENTAL - IN STATE	1,140	1,140
519			TRAVEL Total		3,480	3,480
520		8303 KUKANILOKO	Total		180,980	106,980
521		8304 PAHUA HEIAU	EQUIPMENT	55810-REPAIR & MAINTENANCE	21,000	47,000
522			EQUIPMENT Total		21,000	47,000
523			OVERHEAD	55010-ELECTRICITY	650	1,200
524				55200-WATER	325	1,000
525			OVERHEAD Total		975	2,200
526			PROGRAM	57255-CONFERENCES, MEETINGS, EVENTS-ORG BY OHA	1,500	1,500
527			PROGRAM Total		1,500	1,500
528		8304 PAHUA HEIAU	Total		23,475	50,700
529		8305 WAIALUA COURTHOUSE	EQUIPMENT	55810-REPAIR & MAINTENANCE	12,200	27,200
530			EQUIPMENT Total		12,200	27,200
531			OVERHEAD	53810-TELEPHONE & RELATED SVCS	400	400
532				55010-ELECTRICITY	1,700	1,700
533				55200-WATER	1,200	1,200
534			OVERHEAD Total		3,300	3,300
535		8305 WAIALUA COURTHOUSE	Total		15,500	30,500
536		8400 OFFICE OF OPERATIONS	CONTRACTS	57110-SERVICES ON A FEE BASIS	87,000	87,000
537			CONTRACTS Total		87,000	87,000
538			EQUIPMENT	55810-REPAIR & MAINTENANCE	367,840	207,840
539				58300-FURNITURE & FIXTURES	24,000	24,000
540				58400-SOFTWARE & EQUIPMENT	6,000	6,000
541			EQUIPMENT Total		397,840	237,840
542			OVERHEAD	53100-OFFICE SUPPLIES	2,400	2,400
543				53200-OTHER SUPPLIES	5,200	5,200
544				53750-POSTAGE	30,000	30,000
545				53810-TELEPHONE & RELATED SVCS	5,581	5,581
546				54150-PARKING VALIDATIONS	87,800	35,000
547				55010-ELECTRICITY	180,440	198,440
548				55200-WATER	1,860	1,860
549				55510-RENTAL OF LAND & BUILDING	1,279,900	1,309,981
550				55515-RENTAL OF LAND & BUILDING - CAM & MISC	701,067	706,138
551				55640-RENTAL OF EQUIPMENT	72,510	72,510
552				58200-LEASEHOLD IMPROVEMENTS	80,000	83,600
553			OVERHEAD Total		2,446,759	2,450,711
554			PERSONNEL & FRIN	52100-SALARIES	310,000	310,000

## CORE OPERATING BUDGET by PROGRAM - by EXPENDITURE

ITEM ID	OHA ELT	STEP 1 PROGRAM DESC	Step 2 EXPENSE CATEGORY	GL ACCOUNT DESC	FY24	FY25
555	COO	8400 OFFICE OF OF	PERSONNEL & FRIN	57000-FRINGE BENEFITS	163,090	163,090
556			PERSONNEL & FRINGE Total		473,090	473,090
557			PROGRAM	53610-FREIGHT & DELIVERY	2,400	2,400
558				57240-OTHER EXPENSES	14,520	14,020
559				57250-SEMINAR & CONFERENCE FEES	3,000	3,000
560				57255-CONFERENCES, MEETINGS, EVENTS-ORG BY OHA	12,000	12,000
561			PROGRAM Total		31,920	31,420
562			TRAVEL	54130-PARKING	960	960
563				54260-TRANSPORTATION - IN STATE	9,600	9,600
564				54310-SUBSISTENCE - IN STATE	23,600	23,600
565				54610-CAR RENTAL - IN STATE	6,080	6,080
566			TRAVEL Total		40,240	40,240
567			8400 OFFICE OF OPERATIONS Total		3,476,849	3,320,301
568			COO Total		10,028,267	9,269,807
569			Grand Total		\$44,849,289	\$43,860,459