

DEPARTMENT OF BUDGET AND FISCAL SERVICES
CITY AND COUNTY OF HONOLULU
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KIRK CALDWELL
MAYOR

NELSON H. KOYANAGI, JR.
DIRECTOR

MANUEL T. VALBUENA
DEPUTY DIRECTOR

April 22, 2020

The Honorable Ikaika Anderson
Chair and Presiding Officer
and Members
Honolulu City Council
530 South King Street, Room 202
Honolulu, Hawaii 96813

'20APR22 PM 2:45 CITY CLERK

Dear Chair Anderson and Councilmembers:

SUBJECT: Proposed Amendments to Bill 20 (2020)
Proposed Amendments to Bill 21 (2020)
Executive Operating Budget and Program for Fiscal Year 2021
Executive Capital Budget and Program for Fiscal Year 2021

Due to the effect of the COVID-19 pandemic on the Hawaii economy, we reviewed the potential impact to the City's revenue sources. The attached proposed amendments adjust appropriations in Bill 20 (2020); Bill 21 (2020); and estimated revenues in the Detailed Statement of Revenues and Surplus due to the effects of the COVID-19 pandemic. There are two amendments to the Department of Transportation Services budget that do not contain information on the characters of expenditure. The information on the characters of expenditure for these amendments will be provided by Friday, April 24.

Should you have any questions regarding the proposed amendments, please contact me at 768-3901.

Sincerely,

A handwritten signature in black ink, appearing to read "Nelson H. Koyanagi, Jr.", written over a horizontal line.

Nelson H. Koyanagi, Jr.
Director

Attachments

APPROVED:

A handwritten signature in black ink, appearing to read "Roy K. Amemiya, Jr.", written over a horizontal line.

Roy K. Amemiya, Jr.
Managing Director

cc: Councilmember Joey Manahan, Chair
Budget Committee

I. AMENDMENTS TO EXECUTIVE OPERATING BUDGET AND PROGRAM

<u>FUNCTION/PROGRAM/AGENCY/ ACTIVITY</u>	<u>AMENDMENT</u>	<u>POS.</u>	<u>AMOUNT</u>	<u>COE</u>	<u>FUND</u>
GENERAL GOVERNMENT					
FINANCE					
<u>Department of Budget and Fiscal Services</u>					
Treasury	Increase in current expenses for OC 3787 - Interest		1,000,000	CE	GN
HUMAN SERVICES					
HUMAN SERVICES					
<u>Department of Community Services</u>					
Office of Grants Management	Reduce funding for current expenses for OC 3021-Sub Recipient Grants		(479,000)	CE	GR
Office of Grants Management	Reduce funding for current expenses for OC 3990-Other Fixed Charges		(7,539)	CE	GR
UTILITIES OR OTHER ENTERPRISES					
MASS TRANSIT					
<u>Department of Transportation Services</u>					
Transportation Planning	Reduce funding for current expenses for OC 3049 - Other Services - Not Classified		(1,205,000)	CE	BT
Transportation Planning	Reduce funding for current expenses for OC 3906 - Computer Software Maintenance Agreement		(95,000)	CE	BT
Transportation Mobility	Reduce funding for current expenses for OC 2505 - Maps and Signs		(225,000)	CE	BT
Transportation Mobility	Reduce funding for current expenses for OC 3049 - Other Services - Not Classified		(14,381,796)	CE	BT
Transportation Mobility	Reduce funding for current expenses for OC 3274 - Public Liability Insurance		(431,551)	CE	BT
Transportation Mobility	Reduce funding for current expenses for OC 3990 - Other Fixed Charges		(1,447,331)	CE	BT
Transportation Mobility	Reduce Transportation Fund		(71,170,145)		BT
Transportation Mobility	Increase Federal Grants Fund		71,170,145		FG
MISCELLANEOUS					
RETIREMENT AND PENSION CONTRIBUTIONS					
Retirement System Contribution--Employer's Share	Reduce funding for current expenses		(5,659,788)	CE	GN
	Reduce funding for current expenses		(1,684,348)	CE	HW
	Reduce funding for current expenses		(171,172)	CE	BT
	Reduce funding for current expenses		(73,489)	CE	WF-RC
	Reduce funding for current expenses		(480,949)	CE	WF-GN
	Reduce funding for current expenses		(116,280)	CE	PD
	Reduce funding for current expenses		(74,822)	CE	GC
	Reduce funding for current expenses		(139,152)	CE	SV
FICA Tax--Employer's Share	Reduce funding for current expenses		(1,804,057)	CE	GN
	Reduce funding for current expenses		(536,886)	CE	HW
	Reduce funding for current expenses		(54,561)	CE	BT
	Reduce funding for current expenses		(23,425)	CE	WF-RC
	Reduce funding for current expenses		(153,302)	CE	WF-GN
	Reduce funding for current expenses		(37,064)	CE	PD
	Reduce funding for current expenses		(23,849)	CE	GC
	Reduce funding for current expenses		(44,355)	CE	SV

I. AMENDMENTS TO EXECUTIVE OPERATING BUDGET AND PROGRAM

<u>FUNCTION/PROGRAM/AGENCY/ ACTIVITY</u>	<u>AMENDMENT</u>	<u>POS.</u>	<u>AMOUNT</u>	<u>COE</u>	<u>FUND</u>
OTHER MISCELLANEOUS					
Provision for Salary Adjustments and Accrued Vacation Pay	Reduce funding for current expenses		(8,500,000)	CE	GN
	Reduce funding for current expenses		(1,000,000)	CE	HW
	Reduce funding for current expenses		(300,000)	CE	WF-GN
	Reduce funding for current expenses		(100,000)	CE	GC
	Reduce funding for current expenses		(100,000)	CE	SV
Provision for Vacant Positions	Reduce funding for current expenses		(15,725,592)	CE	GN
	Reduce funding for current expenses		(6,215,524)	CE	HW
	Reduce funding for current expenses		(736,209)	CE	BT
	Reduce funding for current expenses		(1,788,767)	CE	WF-GN
	Reduce funding for current expenses		(321,104)	CE	WF-RC
	Reduce funding for current expenses		(491,200)	CE	PD
	Reduce funding for current expenses		(222,275)	CE	GC
	Reduce funding for current expenses		(499,329)	CE	SV
TRANSFERS TO OTHER FUNDS					
Transfer to Golf Fund Subsidy	Increase Transfer to Golf Fund Subsidy		4,284,934	CE	GN
Transfer to Special Events Fund Subsidy	Increase Transfer to Special Events Fund Subsidy		3,653,762	CE	GN
Transfer to Solid Waste Special Fund for Solid Waste Subsidy	Decrease Transfer to Solid Waste Special Fund for Solid Waste Subsidy		(2,661,036)	CE	GN
Transfer to Transportation Fund Subsidy	Decrease Transfer to Bus Transportation Fund for Bus Subsidy		(80,218,530)	CE	GN
	Decrease Transfer to Bus Transportation Fund for Bus Subsidy		(8,331,095)	CE	HW
Transfer to Grants In Aid Fund	Decrease Transfer to Grants In Aid Fund		(518,675)	CE	GN
Transfer to Clean Water and Natural Lands Fund	Decrease Transfer to Clean Water and Natural Lands Fund		(390,513)	CE	GN
Transfer to Affordable Housing Fund	Decrease Transfer to Affordable Housing Fund		(390,513)	CE	GN
Transfer to Honolulu Zoo Fund	Decrease Transfer to Honolulu Zoo Fund		(390,513)	CE	GN
Transfer to Honolulu Zoo Fund Subsidy	Increase Transfer to Honolulu Zoo Fund Subsidy		3,529,698	CE	GN

II. AMENDMENT RELATING TO DETAILED STATEMENT OF REVENUES AND SURPLUS

<u>FUND</u>	<u>AMENDMENT</u>	<u>AMOUNT</u>	<u>FUND</u>
General Fund	Decrease "Real Property Tax-Current"	(78,102,640)	GN
General Fund	Decrease "Transient Accomodations Tax"	(22,711,500)	GN
General Fund	Decrease "Building Permits"	(2,180,350)	GN
General Fund	Decrease "Motor Vehicle Registration - Annual Fee"	(740,510)	GN
General Fund	Decrease "Interfund Transfer" to Transportation Fund	80,218,530	GN
General Fund	Increase "Interfund Transfer" to Golf Fund	(4,284,934)	GN
General Fund	Increase "Interfund Transfer" to Special Events Fund	(3,653,762)	GN
General Fund	Decrease "Interfund Transfer" to Solid Waste Special Fund	2,661,036	GN
General Fund	Decrease "Interfund Transfer" to Grants In Aid Fund	518,675	GN
General Fund	Decrease "Interfund Transfer" to Clean Water and Natural Lands Fund	390,513	GN
General Fund	Decrease "Interfund Transfer" to Affordable Housing Fund	390,513	GN
General Fund	Decrease "Interfund Transfer" to Honolulu Zoo Fund	390,513	GN
General Fund	Increase "Interfund Transfer" to Honolulu Zoo Fund Subsidy	(3,529,698)	GN
Highway Fund	Decrease "Fuel Tax"	(7,790,262)	HW
Highway Fund	Decrease "Motor Vehicle Weight Tax"	(9,221,591)	HW
Highway Fund	Decrease "Street Parking Meter"	(756,000)	HW
Highway Fund	Decrease "Interfund Transfer" to Transportation Fund	8,331,095	HW
Transportation Fund	Decrease "Bus Fare"	(1,368,140)	BT
Transportation Fund	Decrease "Bus Subsidy-General Fund"	(80,218,530)	BT
Transportation Fund	Decrease "Bus Subsidy-Highway Fund"	(8,331,095)	BT
Grants In Aid Fund	Decrease "Transfer from General Fund"	(518,675)	GR
Solid Waste Special Fund	Decrease "Disposal Charges"	(480,000)	WF-GN
Solid Waste Special Fund	Decrease "Transfer from General Fund"	(2,243,018)	WF-GN
Solid Waste Special Fund	Decrease "Transfer from General Fund"	(418,018)	WF-RC
Clean Water and Natural Lands Fund	Decrease "Transfer from General Fund"	(390,513)	CF
Affordable Housing Fund	Decrease "Transfer from General Fund"	(390,513)	AF
Honolulu Zoo Fund	Decrease "Honolulu Zoo"	(2,500,000)	PD
Honolulu Zoo Fund	Decrease "Honolulu Zoo Food Concession"	(162,500)	PD
Honolulu Zoo Fund	Increase "Transfer from General Fund - Subsidy"	3,529,698	PD
Honolulu Zoo Fund	Decrease "Transfer from General Fund"	(390,513)	PD
Honolulu Zoo Fund	Decrease "Unreserved Fund Balance"	(1,121,229)	PD
Golf Fund	Decrease "Golf Course Fees"	(2,128,986)	GC
Golf Fund	Decrease "Golf Cart Rentals"	(808,727)	GC
Golf Fund	Decrease "Golf Food Concession"	(32,460)	GC
Golf Fund	Decrease "Golf Course Driving Range"	(159,000)	GC
Golf Fund	Decrease "Other"	(2,520)	GC
Golf Fund	Increase "Transfer from General Fund"	4,284,934	GC
Golf Fund	Decrease "Unreserved Fund Balance"	(1,574,187)	GC
Special Events Fund	Decrease "Arena"	(325,000)	SV

II. AMENDMENT RELATING TO DETAILED STATEMENT OF REVENUES AND SURPLUS

<u>FUND</u>	<u>AMENDMENT</u>	<u>AMOUNT</u>	<u>FUND</u>
Special Events Fund	Decrease "Concert Hall"	(212,500)	SV
Special Events Fund	Decrease "Food Concessions-Auditorium"	(225,000)	SV
Special Events Fund	Decrease "Parking-Auditoriums"	(1,100,000)	SV
Special Events Fund	Decrease "Waikiki Beach Concessions"	(800,000)	SV
Special Events Fund	Decrease "Other"	(1,592,100)	SV
Special Events Fund	Increase "Transfer from General Fund"	3,653,762	SV
Special Events Fund	Decrease "Unreserved Fund Balance"	(181,998)	SV
Federal Grants Fund	Increase "FTA-49 USC Chapter 53"	71,170,145	FG
Hanauma Bay Nature Preserve Fund	Decrease "Unreserved Fund Balance"	(1,819,490)	HN

III. AMENDMENTS TO THE EXECUTIVE CAPITAL BUDGET

<u>FUNCTION/PROGRAM/PROJECT</u>	<u>AMENDMENT</u>	<u>AMOUNT</u>	<u>PH</u>	<u>AMOUNT</u>	<u>FD</u>
HUMAN SERVICES					
HUMAN SERVICES					
<u>Community Services</u>					
2016001 AFFORDABLE HOUSING STRATEGIC DEVELOPMENT PROGRAM	Reduce funding for project.	(386,000)	X	(386,000)	AF
CULTURE-RECREATION					
PARTICIPANT, SPECTATOR AND OTHER RECREATION					
<u>Design and Construction</u>					
2009041 PRESERVATION AND CONSERVATION LANDS	Reduce funding for project.	(318,000)	X	(318,000)	CF