

Department of Budget and Fiscal Services

Fiscal Year 2025 Budget Briefing

March 11, 2024

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Department of Budget and Fiscal Services

FY 2025 Operating Budget

BFS EXCLUDING LIQUOR COMMISSION				
	FY 2024	FY 2025	\$ Change	% Change
Salaries	21,866,104	23,012,999	1,146,895	5.25%
Current Expenses	4,006,554	4,805,701	799,147	19.95%
Equipment	703,000	731,000	28,000	3.98%
Total	26,575,658	28,549,700	1,974,042	7.43%

BFS TOTAL INCLUDING LIQUOR COMMISSION				
	FY 2024	FY 2025	\$ Change	% Change
Salaries	25,387,496	26,646,680	1,259,184	4.96%
Current Expenses	5,102,204	5,906,341	804,137	15.76%
Equipment	828,000	947,800	119,800	14.47%
Total	31,317,700	33,500,821	2,183,121	6.97%

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FY 2025 Budget Issues

▶ Accounting & Fiscal Services

▶ Salaries: \$109,512

- ▶ \$58,296 for 1.0 FTE Accountant III (SR20) to assist with the additional reporting requirements and payables relating to Skyline operations
- ▶ \$51,216 for 1.0 FTE Accountant IV (SR22) to support SLFRF grant administration

▶ Current Expenses: \$152,000

- ▶ To procure services to resolve payroll issues, to provide as needed consultation on complex payroll and payroll tax matters, and to function as an on-site subject matter expert to create reports, evaluate data, and conduct quality control.

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FY 2025 Budget Issues

▶ Purchasing & General Services

- ▶ Current Expenses: \$500,000

- ▶ Procure services to provide relocation advisory assistance related to Affordable Housing acquisitions

▶ Real Property Appraisal System: \$150,000

- ▶ Real Property Assessment Division Current Expenses: \$100,000

- ▶ Treasury Division Current Expenses: \$50,000

- ▶ Migrate services from Department of Information Technology to cloud-based platform to resolve current reporting issues and allow for more timely security updates, fixes, and upgrades

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FY 2025 Vacancies

BFS Vacancies	Positions
Vacant as of 1/31/2024:	68
Positions filled from 1/31 to date:	8
Positions vacated from 1/31 to date:	6
Total vacancies as of 3/11/2024:	66
To be filled by July 1, 2024:	44
To be filled in FY 2025:	16
Not funded grant positions:	6
Positions to be abolished:	0

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FY 2025 Department Overtime

Fund	Non-Holiday OT (1102)		Holiday OT (1107)	
	Est. Hrs	Budget	Est. Hrs.	Budget
110 – General	3,208	\$156,162	40	\$1,500
170 – Sewer	120	\$8,203	-	-
250 – Refuse Gen Op SWSF	5	\$203	-	-
310 – Community Development	9	\$300	-	-
390 – Federal Grants	40	\$1,820	-	-
470 – Housing & Comm Section 8	80	\$4,340	-	-
TOTAL	3,462	\$171,028	40	\$1,500

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FY 2025 Overtime by Activity

Accounting & Fiscal Services		
Fund	Non-Holiday OT (1102)	
	Est. Hrs.	Budget
110 – General	800	\$51,927
170 – Sewer	5	\$203
250 – Refuse Gen Op SWSF	5	\$203
390 – Federal Grants	40	\$1,820
470 – Housing & Comm Section 8	80	\$4,340
TOTAL	930	\$58,493

Purchasing & General Services		
Fund	Non-Holiday OT (1102)	
	Est. Hrs.	Budget
110 – General	145	\$10,000
170 – Sewer	115	\$8,000
TOTAL	260	\$18,000

Real Property				
Fund	Non-Holiday OT (1102)		Holiday OT (1107)	
	Est. Hrs.	Budget	Est. Hrs.	Budget
110 - General	1,920	\$77,400	40	\$1,500

Budgetary Administration		
Fund	Non-Holiday OT (1102)	
	Est. Hrs.	Budget
110 – General	200	\$11,175

Fiscal/CIP Administration		
Fund	Non-Holiday OT (1102)	
	Est. Hrs.	Budget
110 – General	143	\$5,660
310 – Community Development	9	\$300
TOTAL	152	\$5,960

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FY 2025 Revenue Estimates

Source of Receipts	FY 2024	FY 2025	\$ Change	% Change
Real Property Tax	1,666,439,300	1,731,456,000	65,016,700	3.9%
Public Service Co. Tax	48,127,000	48,065,000	(62,000)	-0.1%
County TAT	95,861,000	93,865,000	(1,996,000)	-2.1%
Franchise Tax	61,357,922	61,800,000	442,078	0.7%
Fuel Tax	45,857,000	42,696,000	(3,161,000)	-6.9%
Investments - Pool	78,923,000	25,814,000	(53,109,000)	-67.3%

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FY 2025 Capital Budget

Project Number	Project	Work Phase		Source of Funds	
2019011	HONOLULU AUTHORITY FOR RAPID TRANSIT PROJECT CONTINGENCY Provision of funds to the Honolulu High Capacity Transit Project.	10,000,000	X	10,000,000	GI
1998602	PROCUREMENT OF MAJOR EQUIPMENT Acquisition of major equipment for agencies/departments to deliver services to the public in a timely and cost effective manner.	10,777,600	E	4,712,600 6,065,000	GI HI
1979110	PROJECT ADJUSTMENTS ACCOUNT Funding for any project cost exceeding the estimate for land acquisition, planning, design, construction, inspection, other equipment, and relocation for projects included in the capital budget.	2,000	X	1,000 1,000	GI HI

Questions?

Mahalo!