

# Department of Budget and Fiscal Services

Fiscal Year 2026 Budget Briefing Presentation

# Department of Budget and Fiscal Services

## FY 2026 Operating Budget

<b>BFS Excluding Liquor Commission</b>				
	<b>FY 2025 Appropriated</b>	<b>FY 2026 Budgeted</b>	<b>\$ Change</b>	<b>% Change</b>
Salaries	\$23,012,999	\$24,340,951	\$1,327,952	5.8%
Current Expenses	\$5,055,701	\$6,427,430	\$1,371,729	27.1%
Equipment	\$731,000	\$,670,000	(\$61,000)	(8.3%)
<b>Total</b>	<b>\$28,799,700</b>	<b>\$31,438,381</b>	<b>\$2,638,681</b>	<b>9.2%</b>

# Department of Budget and Fiscal Services

## FY 2026 Budget Highlights

### ➤ Administration

- Transit Construction Mitigation Fund Compliance: \$300,000 (CE)

### ➤ Accounting & Fiscal Services Division

- Fiscal Support for WorkHawaii: \$111,152 (S)
  - No longer an allowable expense from federal funds
- Space Study, Furniture Disposal & Replacement: \$595,020 (CE)
  - Reconfigure space for proportional equity and program/supervision efficiency

# Department of Budget and Fiscal Services

## FY 2026 Budget Highlights (cont.)

### ► Purchasing Division

#### ► Staffing: \$769,300 (S)

- 10 additional FTE positions: Executive Assistant, Procurement Officer, Supervisor, Procurement & Specifications Specialists, Procurement Clerk

#### ► Supplies for staff: \$56,700 (CE)

- New and replacement computers and software

#### ► Space Study, Furniture Disposal & Replacement: \$360,680 (CE)

- Reconfigure workspace to accommodate additional staff

#### ► National Institute of Government Purchasing (NIGP) Training: \$19,500 (CE)

- Provide developmental and professional procurement training to all staff

#### ► Consulting Services: \$300,000 (CE)

- To lead an end-to-end procurement process improvement plan (Phase I)

# Department of Budget and Fiscal Services

## FY 2026 Budget Highlights (cont.)

### ➤ Internal Control

- Certified Fraud Examiner Training & Resources - \$5,000 (CE)

### ➤ Treasury Division

- Staffing: \$290,148

- Six additional FTE positions: Accounting Technicians, Delinquent Tax Collection Assistants, Senior Account Clerks

- Supplies for new staff: \$38,000

- Desks, chairs, computers

# Department of Budget and Fiscal Services

## FY 2026 Vacancies

<b>BFS Vacancies since February 1</b>	
Vacant* as of 2/1/2025:	67
Less positions filled from 2/1 to date:	(16)
Plus positions vacated from 2/1 to date:	8
Total vacancies as of 3/10/2025:	59
To be filled by June 30, 2025:	44
To be filled in FY 2026:	10
Will not be filled (not funded):	5

\* *Excludes deactivated positions*

# Department of Budget and Fiscal Services

## FY 2026 Department Overtime

Fund	Non-Holiday OT (1102)		Holiday OT (1107)	
	Est. Hrs.	Budget	Est. Hrs.	Budget
110 – General	2,820	\$141,320	40	\$1,500
170 – Sewer	120	\$8,203	-	-
250 – Refuse General Operating	5	\$203	-	-
310 – Community Development	8	\$200	-	-
390 – Federal Grants	40	\$1,820	-	-
470 – Housing & Comm Section 8	80	\$4,340	-	-
<b>TOTAL</b>	<b>3,073</b>	<b>\$156,086</b>	<b>40</b>	<b>\$1,500</b>

# Department of Budget and Fiscal Services

## FY 2026 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 General Operating	5	\$203
390 – Federal Grants	40	\$1,820
470 – Housing & Comm Section 8	80	\$4,340
<b>TOTAL</b>	<b>930</b>	<b>\$58,493</b>

Purchasing & General Services		
Fund	Non-Holiday OT (1102)	
	Est. Hrs.	Budget
110 – General	145	\$10,018
170 – Sewer	115	\$8,000
<b>TOTAL</b>	<b>260</b>	<b>\$18,018</b>

Treasury		
Fund	Non-Holiday OT (1102)	
	Est. Hrs.	Budget
110 – General	110	\$5,000

Real Property				
Fund	Non-Holiday OT (1102)		Holiday OT (1107)	
	Est. Hrs.	Budget	Est. Hrs.	Budget
110 - General	1,420	\$57,500	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	145	\$5,700
310– Community Development	8	\$200
<b>TOTAL</b>	<b>153</b>	<b>\$5,900</b>



# Department of Budget and Fiscal Services

## FY 2026 Revenue Estimates

<b>Source of Receipts</b>	<b>FY 2025 Estimated</b>	<b>FY 2026 Estimated</b>	<b>\$ Change</b>	<b>% Change</b>
Real Property Tax	\$1,736,445,000	\$1,777,293,000	\$40,848,000	2.35%
Public Service Co. Tax	\$54,106,000	\$56,792,000	\$2,686,000	4.96%
County TAT	\$105,204,000	\$108,213,000	\$3,009,000	2.86%
Franchise Tax	\$60,600,000	\$60,700,000	\$100,000	0.17%
Fuel Tax	\$42,555,000	\$42,680,000	\$125,000	0.29%
Investments - Pool	\$120,116,000	\$53,154,000	(\$66,962,000)	(55.75%)

# Department of Budget and Fiscal Services

## FY 2026 Federal Funds by Department

Fund	FTE	Salaries	Current Expenses	Total
310 – Community Development	14.0	\$886,730	\$491,465	\$1,378,195
390 – Federal Grants	12.0	\$511,578	\$647,902	\$1,159,480
470 – Housing & Comm Section 8	2.0	\$132,620	\$92,936	\$225,556
<b>TOTAL</b>	<b>28.0</b>	<b>\$1,530,928</b>	<b>\$1,232,303</b>	<b>\$2,763,231</b>

# Department of Budget and Fiscal Services

## FY 2026 Federal Funds by Activity

Administration				
Fund	FTE	Salaries	Current Expenses	Total
390 – Federal Grants	7.0	\$222,900	\$507,406	\$730,306

Accounting & Fiscal Services				
Fund	FTE	Salaries	Current Expenses	Total
310 – Community Development	1.0	\$58,296	\$10,356	\$68,652
390 – Federal Grants	5.0	\$288,678	\$115,510	\$404,188
470 – Housing & Comm Section 8	2.0	\$132,620	\$72,936	\$205,556
<b>TOTAL</b>	<b>8.0</b>	<b>\$479,594</b>	<b>\$198,802</b>	<b>\$678,396</b>

# Department of Budget and Fiscal Services

## FY 2026 Federal Funds by Activity

Treasury				
Fund	FTE	Salaries	Current Expenses	Total
470 – Housing & Comm Dev Sec 8	--	--	\$20,000	\$20,000

Fiscal/CIP Administration				
Fund	FTE	Salaries	Current Expenses	Total
310 – Community Development	13.0	\$828,434	\$481,109	\$1,309,543
390 – Federal Grants	--	--	\$24,986	\$24,986
<b>TOTAL</b>	<b>13.0</b>			<b>\$1,334,529</b>

# Department of Budget and Fiscal Services

## FY 2026 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.	9,201,490	E	2,451,110 6,626,380 124,000	GI HI FG
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!