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Department of Budget and Fiscal Services

Fiscal Year 2027 Budget Briefing Presentation

March 9, 2026

DEPT. COM. 165(26)
BUD

Department of Budget and Fiscal Services
FY 2027 Operating Budget

BFS Excluding Liquor Commission				
	FY 2026 Appropriated	**FY 2027 Budgeted**	**$ Change**	**% Change**
Salaries	$ 24,858,642	$ 24,871,089	$ 12,447	0.05%
Current Expenses	$ 6,577,429	$ 5,938,874	$ (638,555)	-9.71%
Equipment	$ -	$ 45,000	$ 45,000	--
Total	$ 31,436,071	$ 30,854,963	$ (581,108)	-1.85%

Department of Budget and Fiscal Services
FY 2027 Budget Issues

- Purchasing & General Services
  - Procurement Improvement Initiative: $673,469
    - Consulting Services: $300,000
    - Procurement Software: $300,000
    - Workspace Capacity: $73,469
- Real Property Assessment
  - Vehicle Replacement: $45,000
    - Replace 13-year old vehicle

Department of Budget and Fiscal Services
FY 2027 Budget Issues

- Budgetary Administration
  - Budget Book Automation: $150,000

- Treasury
  - Business Improvement District: $430,736
    - Supervising Accountant (1.0 FTE): $80,736
    - Workspace Capacity: $20,000
    - Consultant Services: $100,000
    - Software: $230,000

Department of Budget and Fiscal Services
FY 2027 Vacancies

Vacancies*	
Vacant as of 2/1/2026:	63
Less positions filled from 2/1 to date:	-14
Plus positions vacated from 2/1 to date:	6
Total vacancies as of 3/9/2026:	55
To be filled by June 30, 2026:	37
To be filled in FY 2027:	12
Will not be filled (not funded):	6

** Excludes deactivated positions*

Department of Budget and Fiscal Services
FY 2027 Department Overtime

Fund	Non-Holiday OT (1102)		Holiday OT (1107)	
	Est. Hrs.	Budget	Est. Hrs.	Budget
110 – General Fund (GN)	3,220	$ 164,002	25	$ 1,500
170 – Sewer Fund (SW)	120	$ 8,203	--	--
250 – Refuse Gen Op SWSF (WF)	5	$ 203	--	--
310 – Community Development (CD)	6	$ 350	--	--
390 – Federal Grants (FG)	40	$ 1,820	--	--
470 – Housing & Comm Section 8 (SE)	80	$ 4,340	--	--
TOTAL	3,471	$ 178,918	25	$ 1,500

Department of Budget and Fiscal Services
FY 2027 Overtime by Activity

Accounting & Fiscal Services		
Fund	Non-Holiday OT (1102)	
	Est. Hrs.	Budget
110 – General (GN)	800	$51,927
170 – Sewer (SW)	5	$203
250 – Refuse Gen Op SWSF (WF)	5	$203
310 – Community Development (CD)	40	$1,820
470 – Housing & Comm Section 8 (SE)	80	$4,340
TOTAL	**930**	**$58,493**

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

Treasury		
Fund	Non-Holiday OT (1102)	
	Est. Hrs.	Budget
110 – General (GN)	100	$5,000

Real Property				
Fund	Non-Holiday OT (1102)		Holiday OT (1107)	
	Est. Hrs.	Budget	Est. Hrs.	Budget
110 – General (GN)	1,900	$80,000	25	$1,500

Budgetary Administration		
Fund	Non-Holiday OT (1102)	
	Est. Hrs.	Budget
110 – General (GN)	180	$11,175

Fiscal/CIP Administration		
Fund	Non-Holiday OT (1102)	
	Est. Hrs.	Budget
110 – General (GN)	95	$5,900
310 – Community Development (CD)	6	$350
TOTAL	**101**	**$6,250**

Department of Budget and Fiscal Services
FY 2027 Revenue Estimates

Source of Receipts	FY 2026 Estimated	FY 2027 Estimated	$ Change	% Change
Real Property Tax	$ 1,777,293,000	$ 1,796,678,000	$ 19,385,000	1.09%
Public Svc Co. Tax	$ 56,792,000	$ 52,000,000	$ (4,792,000)	-8.44%
County TAT	$ 104,603,000	$ 106,674,000	$ 2,071,000	1.98%
Franchise Tax	$ 57,470,000	$ 57,500,000	$ 30,000	0.05%
Fuel Tax	$ 41,200,000	$ 41,200,000	$ -	0.00%
Investments-Pool	$ 92,872,000	$ 49,590,000	$ (43,282,000)	-46.60%

Department of Budget and Fiscal Services
FY 2027 Federal Funds by Department

Fund	FTE	Salaries	Current Expenses	Total
310 – Community Development (CD)	14.0	$956,292	$412,450	$1,368,742
390 – Federal Grants (FG)	10.0	$438,586	$565,186	$1,003,772
470 – Housing & Comm Section 8 (SE)	2.0	$140,324	$97,076	$237,400
TOTAL	**26.0**	**$1,535,202**	**$1,074,712**	**$2,609,914**

Department of Budget and Fiscal Services
FY 2027 Federal Funds by Activity

Administration				
Fund	**FTE**	**Salaries**	**Current Expenses**	**Total**
390 – Federal Grants (FG)	7.0	$229,116	$510,646	$739,762

Accounting & Fiscal Services				
Fund	**FTE**	**Salaries**	**Current Expenses**	**Total**
310 – Community Development (CD)	1.0	$61,284	$10,896	$72,180
390 – Federal Grants (FG)	3.0	$183,332	$54,540	$237,872
470 – Housing & Comm Section 8 (SE)	2.0	$140,324	$77,076	$217,400
TOTAL	**6.0**	**$384,940**	**$142,512**	**$527,452**

Department of Budget and Fiscal Services
FY 2027 Federal Funds by Activity

Treasury				
Fund	**FTE**	**Salaries**	**Current Expenses**	**Total**
470 – Housing & Comm Section 8 (SE)	-	-	$20,000	$20,000

Fiscal/CIP Administration				
Fund	**FTE**	**Salaries**	**Current Expenses**	**Total**
310 – Community Development (CD)	13.0	$895,008	$401,554	$1,296,562
390 – Federal Grants (FG)	-	$26,138	-	$26,138
TOTAL	**13.0**	**$921,146**	**$401,554**	**$1,322,700**

Department of Budget and Fiscal Services
FY 2027 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
2027011	PROCUREMENT OF MAJOR EQUIPMENT-CSD Acquisition of vehicles for the Department of Customer Services operations.	171,000	E	171,000	GI
2027012	PROCUREMENT OF MAJOR EQUIPMENT-DEM Acquisition of a vehicle for the Department of Emergency Management operations.	62,500	E	62,500	GI

Department of Budget and Fiscal Services
FY 2027 Capital Budget

Project Number	Project	Work Phase		Source of Funds	
2026012	PROCUREMENT OF MAJOR EQUIPMENT-DES Acquisition of vehicles for the Department of Enterprise Services operations.	68,050	E	68,050	GI
2026013	PROCUREMENT OF MAJOR EQUIPMENT-DFM Acquisition of vehicles for the Department of Facility Maintenance operations.	8,771,000	E	2,362,000 6,409,000	GI HI
2026014	PROCUREMENT OF MAJOR EQUIPMENT-DPR Acquire vehicles for the Department of Parks and Recreation operations.	1,437,040	E	1,437,040	GI

Department of Budget and Fiscal Services
FY 2027 Capital Budget

Project Number	Project	Work Phase		Source of Funds	
2026015	PROCUREMENT OF MAJOR EQUIPMENT-DTS Acquisition of vehicles for the Department of Transportation Services operations.	665,000	E	665,000	BT
2026016	PROCUREMENT OF MAJOR EQUIPMENT-RHB Acquisition of vehicles for the Department of Royal Hawaiian Band operations.	140,000	E	140,000	GI
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!