

DEPARTMENT OF PARKS AND RECREATION
KA 'OIHANA MĀLAMA PĀKA A ME NĀ HANA HO'ONANEA
CITY AND COUNTY OF HONOLULU

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March 30, 2026

The Honorable Val Okimoto, Chair
Committee on Budget
and Members
Honolulu City Council
530 South King Street, Suite 202
Honolulu, Hawaii 96813

Dear Chair Okimoto and Councilmembers:

SUBJECT: Bill 22 (2026), Relating to the Executive Operating Budget and Program for the Fiscal Year July 1, 2026 to June 30, 2027

During the March 10, 2026 City Council Budget Committee hearing of Bill 22 (2026), the Department of Parks and Recreation (DPR) was asked how the Administration proposed to allocate the Transient Accommodations Tax (TAT) revenues dedicated to parks and natural resources.¹ We are providing this written detail to supplement the information shared during that hearing.

In Fiscal Year 2027 (FY27), the Administration proposed allocating the full 8.34% of the TAT to the Department of Parks and Recreation (DPR) for its emerging asset management and preventive maintenance program. DPR's original asset management project list, in the Administration budget, included \$1,450,000 for fencing projects, \$2,450,000 for painting projects; \$1,500,000 for paving and asphalt-concrete projects, and \$3,500,000 for roofing projects. *Please see Operating Budget Details of Line Items Exceeding \$50,000, pages 151 and 152 of 206, Object Code 3049 Other Services – Not Classified MSS Work Program Project.*

As discussed during the budget hearings, DPR received the initial Asset Management Report, assessing of the condition of 400 DPR building roofs (out of a total of 495 buildings), after finalizing the budget. Of the 400 buildings assessed, 129 require

¹ Revised Ordinances of Honolulu (ROH) 21-33 allocates eight-point thirty-four percent (8.34%) of the Transient Accommodations Tax (TAT) revenues to "supplement, not supplant, actions to mitigate the impacts of visitors on public facilities and natural resources, including the restoration, operations and maintenance of beaches and parks."

re-roofing within the next five years. DPR will receive the final assessment of the remaining 95 building roofs, which includes many of the City's Summer Fun sites, by the end of June 2026. Of the remaining 95 buildings to be assessed, given that 30% of the initial 400 building assessed require immediate repairs or replacement, DPR anticipates that 25 - 30 roofs will also need replacement within 5 years or sooner. This means the City will need to plan for and complete a total of 154-159 roofing jobs in the next five years to ensure these City park and botanical garden buildings remain open and to protect their structural integrity and contents.

In FY27, DPR will implement the first year of its roofing asset management initiative, focusing on major repairs to roofs in the poorest condition at the highest-use park facilities across the island. Based on previous fiscal years, DPR anticipates completing or encumbering approximately 25 major roof repairs in FY27, contingent upon full funding of the 8.4% of TAT.

DPR is currently revising its FY27 project list to prioritize replacing/restoring at least 25 building roofs. DPR will identify which of the 129 buildings most highly used and those with contents that will be costly to repair if damaged by water (ex: gymnasium wooden floors). When DPR receives the report on the remaining 95 buildings, it will update its project list to prioritize any of the buildings used for Summer Fun or other highly utilized public spaces, should their roofs require replacement within 5 years or less. Accordingly, the department will not have the final project list until after the close of the FY27 budget.

DPR commits to spreading the roofing work between Council Districts, around the island in as equitable manner as possible, so that each Council District receives as even an allocation as possible in terms of budget expenditure, or number of roof repairs, given the differences that exist between construction projects.

DPR also commits to transparency and accountability in delivering this program. Within 30 days after the end of FY27, it will provide the Council with a report identifying all roofing projects completed or encumbered utilizing the TAT revenue.

Council District	129 Building Roofs
1	12
2	16
3	14
4	24
5	18
6	17
7	2
8	21
9	5

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DPR thanks the Council for its longstanding support of parks and gardens across the island. We are excited to begin this shift to an asset management and preventative maintenance approach to ensure facilities remain safe and open to the public, with minimal interruption, in the most cost-efficient manner possible, for every one of your constituents across Oahu.

Sincerely,


Laura H. Thielen
Director

cc: Andy Kawano, Director
Department of Budget and Fiscal Services

APPROVED:


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