REPORT OF THE COMMITTEE ON BUDGET

Voting Members:
Val A. Okimoto, Chair; Scott Y. Nishimoto, Vice Chair;
Radiant Cordero, Esther Kia'āina, Augie Tulba, Tommy Waters

Committee Meeting Held
August 25, 2026

Honorable Tommy Waters
Chair, City Council
City and County of Honolulu

Mr. Chair:

Your Committee on Budget, which considered Bill 33 (2026), CD1 entitled:

"A BILL FOR AN ORDINANCE RELATING TO FUNDS,"

which passed second reading and was the subject of a public hearing held at the July 8, 2026 Council meeting, reports as follows:

The purpose of the bill is to amend provisions related to City and County of Honolulu funds.

At your Committee's meeting on August 25, 2026, Laura Thielen, Director of Parks and Recreation, provided comments on the bill and answered questions.

Your Committee received no oral or written testimony on the bill.

Your Committee, at its meeting on July 14, 2026, considered and approved a posted proposed CD2 version, and then postponed action on the bill to allow more time to work on improving the measure, by proposing certain amendments to address concerns.

ADOPTED ON SEP 9 2026

COMMITTEE REPORT NO. 216(26)

At its meeting on August 25, 2026, your Committee considered and approved a proposed CD2 version that makes the following amendments:

A. In SECTION 2 of the bill:

1. Changes the name of the new fund to the "parks maintenance and recreation services special fund" (instead of the "parks maintenance and recreation services revolving fund"). Amends subsequent references to the fund accordingly.

2. In ROH Section 6-__.1, creates two separate accounts within the new Parks Maintenance and Recreation Services Special Fund: the "Waipio Peninsula Soccer Park account" and the "Patsy T. Mink Central Oahu Regional Park account."

3. In ROH Section 6-__.3(6), provides that contributions or other relevant funding directed to the Department of Parks and Recreation must be deposited into the Parks Maintenance and Recreation Services Special Fund, as determined by the Director of Budget and Fiscal Services.

4. In ROH Section 6-__.3(7) and (8), provides that proceeds from the Waipio Peninsula Soccer Park will be credited to the new Waipio Peninsula Soccer Park account, and that proceeds from the Patsy T. Mink Central Oahu Regional Park will be credited to the new Patsy T. Mink Central Oahu Regional Park account.

5. In ROH Section 6-__.3, specifies that any private grants that are specifically dedicated for deposit into the Parks Maintenance and Recreation Services Special Fund must be deposited into the Parks Maintenance and Recreation Services Special Fund; that federal grants will be deposited into the Federal Grants Fund and State of Hawai'i

("State") grants will be deposited into the Special Projects Fund; and that all proceeds derived from or dedicated to the Hanauma Bay Nature Preserve must be deposited into the Hanauma Bay Nature Preserve Fund.

6. In ROH Section 6-__.4(a)(1), provides that moneys on credit to the Waipio Peninsula Soccer Park account and the Patsy T. Mink Central Oahu Regional Park account in the new Parks Maintenance and Recreation Services Special Fund must be expended, as appropriated, for the improvement, maintenance, and repair of the Waipio Peninsula Soccer Park and the Patsy T. Mink Central Oahu Regional Park, respectively.

B. In SECTION 3 of the bill:

1. Changes the name of the new fund to the "botanical gardens and urban forestry special fund" (instead of the "botanical gardens and urban forestry revolving fund"). Amends subsequent references to the fund accordingly.

2. In ROH Section 6-__.3(6), provides that contributions or other relevant funding directed to the Department of Parks and Recreation must be deposited into the Botanical Gardens and Urban Forestry Special Fund, as determined by the Director of Budget and Fiscal Services.

3. In ROH Section 6-__.3, specifies that any private grants that are specifically dedicated for deposit into the Botanical Gardens and Urban Forestry Special Fund must be deposited into the Botanical Gardens and Urban Forestry Special Fund; and that federal grants will be deposited into the Federal Grants Fund and State grants will be deposited into the Special Projects Fund.

REPORT OF THE COMMITTEE ON BUDGET

Voting Members:
Val A. Okimoto, Chair; Scott Y. Nishimoto, Vice Chair;
Radiant Cordero, Esther Kia'āina, Augie Tulba, Tommy Waters

C. Removes SECTION 6 of the bill, which amended ROH Section 10-2.4 (relating to fees for attendant/custodian services).

D. Removes SECTION 7 of the bill, which amended ROH Section 10-2.10 (relating to fees for camping).

Renumbers subsequent SECTIONS accordingly.

E. In renumbered SECTION 6 of the bill, specifies that upon repeal of the Waipio Peninsula Soccer Park Fund and the Patsy T. Mink Central Oahu Regional Park Fund, any moneys remaining in these funds must be transferred to the new Waipio Peninsula Soccer Park account and the new Patsy T. Mink Central Oahu Regional Park account, respectively.

F. In renumbered SECTION 7 of the bill, deletes the portion of the Revisor's clause that refers to the Ramseyering in the former SECTIONS 6 and 7 of the bill.

G. Makes miscellaneous technical and nonsubstantive amendments.

Your Committee on Budget is in accord with the intent and purpose of Bill 33 (2026), CD1, as amended herein, and recommends that it pass third reading in the form attached hereto as Bill 33 (2026), CD2. (Ayes: Cordero, Nishimoto, Okimoto, Tulba, Waters – 5; Noes: None; Absent: Kia'āina – 1.)

Respectfully submitted,

Val A. Okimoto

Committee Chair

HONOLULU CITY COUNCIL
Ke Kanihela o ke Kalana o Honolulu
CITY AND COUNTY OF HONOLULU

ADOPTED ON SEP 9 2026

COMMITTEE REPORT NO. 216(26)

HONOLULU CITY COUNCIL

KE KANIHELA O KE KALANA O HONOLULU

CITY AND COUNTY OF HONOLULU

ORDINANCE _____

BILL **33 (2026), CD2**

A BILL FOR AN ORDINANCE

RELATING TO FUNDS.

BE IT ORDAINED by the People of the City and County of Honolulu:

SECTION 1. Purpose. The purpose of this ordinance is to amend provisions related to City and County of Honolulu funds.

SECTION 2. Chapter 6, Revised Ordinances of Honolulu 2021 ("Funds, Fees, and Loan Programs"), is amended by adding a new article to be appropriately designated by the Revisor of Ordinances and to read as follows:

"ARTICLE __: PARKS MAINTENANCE AND RECREATION SERVICES SPECIAL FUND

§ 6-__.1 Creation.

There is created and established a special fund to be known as the "parks maintenance and recreation services special fund." Within the parks maintenance and recreation services special fund, there are established separate accounts to be designated as the "Waipio Peninsula Soccer Park account," the "Patsy T. Mink Central Oahu Regional Park account," and such additional accounts as may be established by the director of budget and fiscal services.

§ 6-__.2 Purpose.

The purpose of the parks maintenance and recreation services special fund is to enable certain revenues and proceeds to be used to supplement the operations of the department of parks and recreation, including but not limited to: supporting the development and implementation of an asset management approach to maintaining park improvements, facilities, programs, and green spaces; improving the equitable distribution of recreational improvements; improving programmatic opportunities across the city; and addressing emerging needs based upon changes in climate and demographic factors.

§ 6-__.3 Deposits.

All proceeds collected by the department of parks and recreation relating to the use of lands dedicated for park use or for park maintenance and recreation services that involve any park user, permit, parking, or entry fees; any lease or concession agreements; the sale of any article purchased from the department of parks and

recreation to benefit departmental programs relating to park maintenance and recreation services; any gifts or contributions; and any portion of the transient accommodations tax revenues allocated to support the restoration, operations, and maintenance of parks and beaches or that are otherwise earmarked or dedicated for the restoration, operation, or maintenance of parks and beaches under the jurisdiction of the department of parks and recreation, must be deposited into the parks maintenance and recreation services special fund, including but not limited to:

(1) Program fees;

(2) Entrance fees, permit fees, facility rental fees, user fees, and miscellaneous revenues generated from the operations of parks and recreational facilities under the jurisdiction of the department of parks and recreation;

(3) Any leases, concessions, or parking fees relating to the use of lands under the jurisdiction of the department of parks and recreation; provided that no fees, revenues, or receipts collected or received by the department of enterprise services will be deposited into the parks maintenance and recreation services special fund, unless otherwise designated by law or memorandum of agreement between the department of parks and recreation and the department of enterprise services;

(4) Any portion of revenues collected from the transient accommodations tax pursuant to § 8A-1.1(3) to mitigate the impacts of visitors on public facilities and natural resources, including the restoration, operations, and maintenance of beaches and parks that are dedicated to parks maintenance and recreation services;

(5) Gifts, contributions, or sponsorships directed to the department of parks and recreation; provided that the gifts, contributions, or sponsorships are specifically dedicated for deposit into the parks maintenance and recreation services special fund;

(6) Contributions or other relevant funding directed to the department of parks and recreation, as determined by director of budget and fiscal services;

(7) All proceeds generated from or dedicated to the Waipio Peninsula Soccer Park, plus any interest earned on deposits thereof, which will be credited to the "Waipio Peninsula Soccer Park account";

(8) All proceeds generated from or dedicated to the Patsy T. Mink Central Oahu Regional Park, plus any interest earned on deposits thereof, which will be credited to the "Patsy T. Mink Central Oahu Regional Park account";

(9) All proceeds generated from or dedicated for the purposes of park maintenance and recreation services, plus any interest earned on deposits thereof; and

(10) Any interest earned on moneys deposited into the parks maintenance and recreation services special fund;

provided that any private grants that are specifically dedicated for deposit into the parks maintenance and recreation services special fund must be deposited into the parks maintenance and recreation services special fund; provided further that federal grants will be deposited into the federal grants fund and State grants will be deposited into the special projects fund; and provided further that all proceeds derived from or dedicated to the Hanauma Bay Nature Preserve must be deposited into the Hanauma Bay Nature Preserve fund.

§ 6-__.4 Expenditures.

(a) Except as otherwise provided in this article, parks maintenance and recreation services special fund moneys, as appropriated, may only be expended for the operations of the department of parks and recreation, and parks and recreational facilities and programs under the jurisdiction of the department of parks and recreation, including but not limited to:

(1) Maintenance, repair, replacement, restoration, renovation, improvement, construction, additions, and extensions of parks and park facilities, infrastructure, and other improvements, including landscaping and active and passive recreational areas; provided that:

(A) All moneys on credit to the "Waipio Peninsula Soccer Park account" must be expended, as appropriated, for the improvement, maintenance, and repair of the Waipio Peninsula Soccer Park. All appropriations for the Waipio Peninsula Soccer Park must be used to supplement, and not supplant, other city fund appropriations for the Waipio Peninsula Soccer Park; and

(B) All moneys on credit to the "Patsy T. Mink Central Oahu Regional Park account" must be expended, as appropriated, for the improvement, maintenance, and repair of the Patsy T. Mink Central Oahu Regional Park. All appropriations for the Patsy T. Mink Central Oahu Regional Park must be used to supplement, and not supplant, other city fund appropriations for the Patsy T. Mink Central Oahu Regional Park;

(2) Operational costs for city parks programs, including but not limited to supplies, equipment, transportation, public outreach, and planning expenses;

(3) Planning and development of park events;

(4) Professional services and contract services supporting the operations or long-range planning for the department of parks and recreation; and

(5) Administrative costs of the department of parks and recreation.

(b) Expenditures from the parks maintenance and recreation services special fund, as appropriated, must be used for the maintenance and programs of city parks and recreation services as authorized in subsection (a).

§ 6-__.5 Administration.

The director of budget and fiscal services shall administer the parks maintenance and recreation services special fund in accordance with prescribed laws and procedures applicable to expenditures of city funds.

§ 6-__.6 Report.

The department of parks and recreation shall submit an annual report to the council by September 30 detailing all revenues generated by or received from the operations of the department of parks and recreation and expenditures made from the parks maintenance and recreation services special fund during the prior fiscal year. The report must specify the amount of the unreserved fund balance carried over from the prior fiscal year and how the revenues were expended."

SECTION 3. Chapter 6, Revised Ordinances of Honolulu 2021 ("Funds, Fees, and Loan Programs"), is amended by adding a new article to be appropriately designated by the Revisor of Ordinances and to read as follows:

A BILL FOR AN ORDINANCE

"ARTICLE __: BOTANICAL GARDENS AND URBAN FORESTRY SPECIAL FUND

§ 6-__.1 Creation.

There is created and established a special fund to be known as the "botanical gardens and urban forestry special fund."

§ 6-__.2 Purpose.

The purpose of the botanical gardens and urban forestry special fund is to enable certain revenues and proceeds to be used to supplement the operations of the department of parks and recreation, including but not limited to: supporting the development and implementation of an asset management approach to maintaining garden improvements, facilities, programs, plant collections, and green spaces; improving the equitable distribution of recreational improvements; improving programmatic opportunities across the city; and addressing emerging needs based upon changes in climate and demographic factors.

§ 6-__.3 Deposits.

All proceeds collected by the department of parks and recreation relating to the use of lands dedicated for botanical gardens, community gardens, and urban forestry programs and operations that involve any garden user, permit, parking, or entry fees; any lease or concession agreements; the sale of any article purchased from the department of parks and recreation to benefit departmental programs relating to botanical gardens, community gardens, and urban forestry; any gifts or contributions; and any portion of the transient accommodations tax revenues allocated to support the restoration, operations, and maintenance of gardens and park and street trees, or that are otherwise earmarked or dedicated for the restoration, operation, or maintenance of gardens and park and street trees under the jurisdiction of the department of parks and recreation, must be deposited into the botanical gardens and urban forestry special fund, including but not limited to:

(1) Program fees;

(2) Entrance fees, permit fees, facility rental fees, user fees, and miscellaneous revenues generated from the operations of gardens and urban forestry programs under the jurisdiction of the department of parks and recreation;

(3) Any leases, concessions, or parking fees relating to the use of lands under the jurisdiction of the department of parks and recreation;

(4) Any portion of revenues collected from the transient accommodations tax pursuant to § 8A-1.1(3) to mitigate the impacts of visitors on public facilities and natural resources, including the restoration, operations, and maintenance of gardens and park and street trees;

(5) Gifts, contributions, or sponsorships directed to the department of parks and recreation; provided that the gifts, contributions, or sponsorships are specifically dedicated for deposit into the botanical gardens and urban forestry special fund;

(6) Contributions or other relevant funding directed to the department of parks and recreation, as determined by the director of budget and fiscal services;

(7) All proceeds generated from or dedicated to the city's botanical gardens under Chapter 9, plus any interest earned on deposits thereof;

(8) All proceeds generated from or dedicated to horticultural services provided under the department of parks and recreation's division of urban forestry, plus any interest earned on deposits thereof; and

(9) Any interest earned on moneys deposited into the botanical gardens and urban forestry special fund;

provided that any private grants that are specifically dedicated for deposit into the botanical gardens and urban forestry special fund must be deposited into the botanical gardens and urban forestry special fund; and provided further that federal grants will be deposited into the federal grants fund and State grants will be deposited into the special projects fund.

§ 6-__.4 Expenditures.

(a) Except as otherwise provided in this article, botanical gardens and urban forestry special fund moneys, as appropriated, may only be expended for the operations of the department of parks and recreation's division of urban forestry, and garden facilities and programs under the jurisdiction of the department of parks and recreation, including but not limited to:

(1) Maintenance, repair, replacement, restoration, renovation, improvement, construction, additions, and extensions of garden facilities, infrastructure, and other improvements, including landscaping and active and passive recreational areas;

(2) Operational costs for city garden and urban forestry programs, including but not limited to supplies, equipment, transportation, public outreach, and planning expenses;

(3) Maintaining and enhancing tree canopies, addressing and mitigating impacts of invasive species and climate change, and preserving and enhancing the botanical garden collection;

(4) Planning and development of garden and urban forestry events;

(5) Professional services and contract services supporting the operations or long-range planning for the department of parks and recreation's division of urban forestry; and

(6) Administrative costs of the department of parks and recreation's division of urban forestry.

(b) All moneys on credit to the Honolulu botanical gardens must be expended, as appropriated, for the botanical gardens.

(c) All moneys on credit to the department of parks and recreation's division of urban forestry must be expended, as appropriated, by the department of parks and recreation's division of urban forestry to provide horticultural services.

(d) Expenditures from the botanical garden and urban forestry special fund, as appropriated, must be used for the maintenance and programs of the department of parks and recreation's division of urban forestry, and the garden facilities and programs under the jurisdiction of the department of parks and recreation, as authorized in subsection (a).

§ 6-__.5 Administration.

The director of budget and fiscal services shall administer the botanical gardens and urban forestry special fund in accordance with prescribed laws and procedures applicable to expenditures of city funds.

§ 6-__.6 Report.

The department of parks and recreation shall submit an annual report to the council by September 30 detailing all revenues generated by or received from the operations of the department of parks and recreation and expenditures made from the botanical gardens and urban forestry special fund during the prior fiscal year. The report must specify the amount of the unreserved fund balance carried over from the prior fiscal year and how the revenues were expended."

SECTION 4. Chapter 6, Article 28, Revised Ordinances of Honolulu 2021 ("The Waipio Peninsula Soccer Park Fund"), is repealed.

SECTION 5. Chapter 6, Article 31, Revised Ordinances of Honolulu 2021 ("The Patsy T. Mink Central Oahu Regional Park Fund"), is repealed.

SECTION 6. Upon repeal of the Waipio Peninsula Soccer Park Fund and the Patsy T. Mink Central Oahu Regional Park Fund, all moneys remaining in these funds must be transferred to the parks maintenance and recreation services special fund; provided that:

(1) Any remaining moneys in the Waipio Peninsula Soccer Park fund must be credited to the "Waipio Peninsula Soccer Park account"; and

(2) Any remaining moneys in the Patsy T. Mink Central Oahu Regional Park fund must be credited to the "Patsy T. Mink Central Oahu Regional Park account."

SECTION 7. The Revisor of Ordinances shall, pursuant to the Revisor's authority under SECTION 2 of Ordinance 23-7, update the Reporting Requirements Table to include the reporting requirements enacted by SECTIONS 2 and 3 of this ordinance.

HONOLULU CITY COUNCIL

KE KANIHELA O KE KALANA O HONOLULU

CITY AND COUNTY OF HONOLULU

ORDINANCE _____

BILL **33 (2026), CD2**

A BILL FOR AN ORDINANCE

SECTION 8. This ordinance takes effect on July 1, 2027; provided that SECTIONS 4 and 5 take effect only upon the transfer of any and all moneys remaining in the Waipio Peninsula Soccer Park Fund and the Patsy T. Mink Central Oahu Regional Park Fund to the special fund established in SECTION 2 of this ordinance as provided therein.

INTRODUCED BY:

Andria Tupola

DATE OF INTRODUCTION:

March 17, 2026
Honolulu, Hawai'i

Councilmembers

APPROVED AS TO FORM AND LEGALITY:

Deputy Corporation Counsel

APPROVED this _____day of _____, 20 ___.

RICK BLANGIARDI, Mayor
City and County of Honolulu

Report Title:
Funds; Fees; Parks; Botanical Gardens; Revenues; Department of Parks and Recreation ("DPR"); Department of Budget and Fiscal Services ("BFS"); Waipio Peninsula Soccer Park; Patsy T. Mink Central Oahu Regional Park ("CORP"); Transient Accommodations Tax ("TAT"); Reporting Requirements

Description:
Establishes a special fund to be called the Parks Maintenance and Recreation Services Special Fund for the deposit of all revenues and proceeds generated by the DPR relating to the use of lands dedicated for park use or for park maintenance and recreation services, or otherwise earmarked for the restoration, operation, or maintenance of beaches and parks under the jurisdiction of the DPR, to be expended for DPR operations, parks maintenance and recreational facilities, and programs under the jurisdiction of the DPR. Establishes a special fund to be called the Botanical Gardens and Urban Forestry Special Fund for the deposit of all revenues and proceeds relating to the use of lands dedicated for botanical gardens, community gardens, and urban forestry programs and operations generated by the DPR, or otherwise earmarked for the restoration, operation, or maintenance of gardens and park and street trees under the jurisdiction of the DPR, to be expended for the operations of the DPR's Division of Urban Forestry and for garden facilities and programs under the jurisdiction of the DPR. Specifies that any TAT revenues allocated to the DPR must be deposited into the appropriate special fund. Repeals the Waipio Peninsula Soccer Park Fund and the Patsy T. Mink Central Oahu Regional Park Fund after moneys from the funds are transferred to the new Parks Maintenance and Recreation Services Special Fund. Adds reporting requirements. Takes effect on July 1, 2027.

The summary description of legislation appearing on this page is for informational purposes only and is not legislation or evidence of legislative intent.