

January 08, 2015
Item IV.A.

MEMO TO: KIRC Commissioners

FROM: Michael K. Nāho‘opi‘i, Executive Director

SUBJECT: Amend Fiscal Year 2015 Budget

RECOMMENDED MOTION:

To amend the Fiscal Year 2015 Budget from \$2,892,091.63 to \$3,226,682.25 effective through June 30, 2015.

BACKGROUND:

The FY 2015 budget was approved for \$2,959,107.63. This budget amendment requests to increase the FY 2015 to \$3,226,682.25, an increase of \$267,574.62. This increase is primarily due to the award of the following grants:

- IMLS Grant (\$50,000) allocated to Commission Program Budget;
- Two Hawaii Tourism Authority Grants (\$40,000) allocated mostly to the Culture Program Budget but also allocated to the Administration and Reserve Operation Budgets;
- Atherton Grant (\$10,000) allocated to the Culture Program Budget;
- Alu Like/Hui Kāpehe Continuing Technical Education Grant (\$302,837) primarily allocated to the Culture Program Budget, but also distributed throughout all the program areas.

SUMMARY OF CHANGES

The following table and graph identified the changes to the FY2015 budget that are proposed in this amendment:

	Personnel Cost Change	Non-Personnel Cost Change	Net Change	Cause of Change
Commission	\$ -	\$ 7,964.00	\$ 7,964.00	IMLS Grant
Administration	\$ -	\$ 17,743.00	\$17,743.00	NFWF, Hui Kāpehe & HTA
Operations	\$ (49,714.00)	\$ 2,500.62	\$ (47,213.38)	HTA, NOAA & Hui Kāpehe
Ocean	\$ -	\$ -	\$ -	No Changes
Restoration	\$ -	\$ 16,286.00	\$16,286.00	NFWF
Culture	\$ -	\$ 272,795.00	\$272,795.00	HTA, Atherton, Hui Kāpehe,
Total Change	\$ (49,714.00)	\$ 317,288.62	\$ 267,574.62	

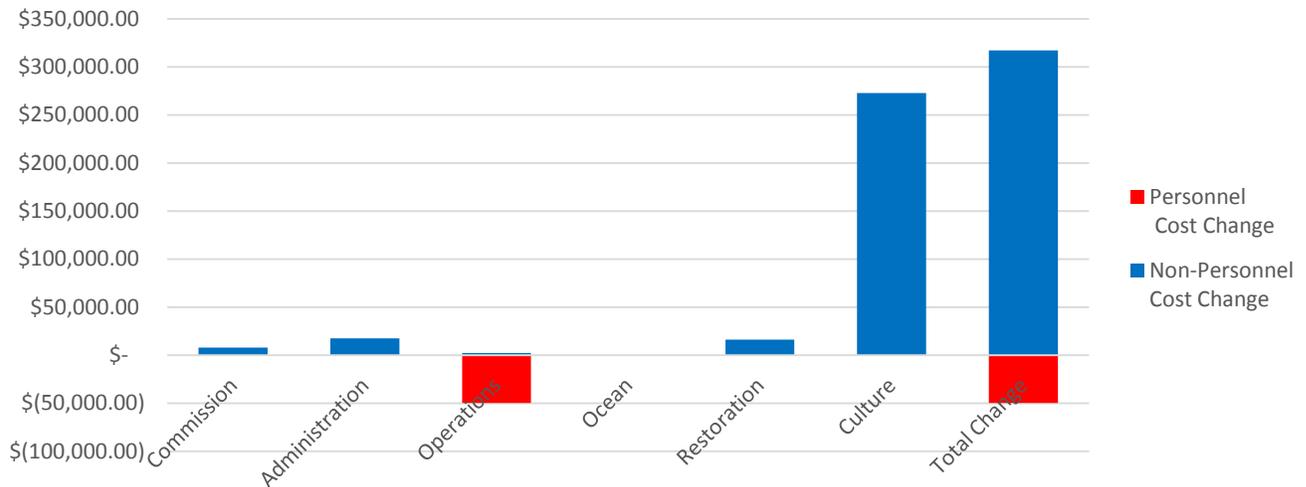
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Budget Amendment Summary



The overall increase to the FY 2015 budget is \$267,574.62. Included in the budget increase is approximately \$640,000 in reimbursable expenses that overall reduces the net effect to the trust fund by \$37,341 (FY15 Approved Net: -\$2,345,810 verse FY15 Amended Net:-\$2,383,151).

IMPACT TO TRUST FUND:

Starting Balance FY15 (estimate)		\$3,123,151
Revenue:		
Grant income (estimate)	\$640,000	
Trust Fund Interest (estimate)	\$20,000	
Other Revenue (estimate)	\$80,000	
Expenditures:		\$3,226,682
Net Income:		(2,383,151)
Ending Balance FY15 (estimate)		<u>\$636,469</u>

LEGAL AUTHORITY:

The relevant provisions of Chapter 6K, Hawai`i Revised Statutes, read as follows:

[§6K-9.5] Kaho`olawe rehabilitation trust fund. (b) The commission may use moneys in the trust fund to carry out the purposes of this chapter, including hiring employees, specialist and consultants necessary to complete projects relating to the purposes of this chapter.

**FY 2015 Proposed Budget
April 15, 2014**

	FY2015 Approved Budget	FY2015 Revised Budget	Notes
COMMISSION	\$ 63,898.00	\$ 71,862.00	2%
Personnel	\$ 48,748.00	\$ 48,748.00	
Non-Personnel	\$ 15,150.00	\$ 23,114.00	Approx \$49K reimbursed by grant funds
ADMINISTRATION	\$ 746,682.25	\$ 764,425.25	24%
Personnel	\$ 560,568.00	\$ 560,568.00	Approx. \$35K of personnel cost reimbursed by grant funds
Non-Personnel	\$ 186,114.25	\$ 203,857.25	
OPERATIONS	\$ 1,374,069.38	\$ 1,326,856.00	41%
Personnel	\$ 286,216.00	\$ 236,502.00	Deleted Logistic Specialist salary
Non-Personnel	\$ 1,087,853.38	\$ 1,090,354.00	Approx. \$23K reimbursed by program grants
OCEAN	\$ 236,608.00	\$ 236,608.00	7%
Personnel	\$ 150,983.00	\$ 150,983.00	
Non-Personnel	\$ 85,625.00	\$ 85,625.00	Approx. \$82K reimbursed by grant funds
RESTORATION	\$ 363,543.00	\$ 446,845.00	14%
Personnel	\$ 309,329.00	\$ 309,329.00	
Non-Personnel	\$ 54,214.00	\$ 137,516.00	Approx. \$151K reimbursed by grant funds
CULTURE	\$ 107,291.00	\$ 380,086.00	12%
Personnel	\$ 70,531.00	\$ 70,531.00	
Non-Personnel	\$ 36,760.00	\$ 309,555.00	Approx \$300K reimbursed by grant funds
TOTAL	\$ 2,892,091.63	\$ 3,226,682.25	Approx \$640K reimbursed by grants (Approx \$2.586M)
Personnel	\$ 1,426,375.00	\$ 1,376,661.00	48%
Non-Personnel	\$ 1,465,716.63	\$ 1,850,021.25	64%
COMMISSION			
COMMISSIONER MEETING TRAVEL			
Airfare	\$ 7,875.00	\$ 7,875.00	(35/RT X \$225) 7 mtgs. includes Commission Coord. Travel
Car Rental	\$ 225.00	\$ 225.00	5 Meetings
Subsistence	\$ 700.00	\$ 700.00	(35/each x \$20) Same day travel meal allowance
Mileage and Parking	\$ 300.00	\$ 300.00	(17/each x \$10) + (2/each x \$15)
Total Travel Interisland - Commission Mtgs.	\$ 9,100.00	\$ 9,100.00	
IMLS GRANT - Virtual Museum Pilot Project			New Grant awarded June 19, 2014 (not included in org. budget draft)
Labor		\$ 45,007.00	
Travel			
Airfare		\$ 1,000.00	
Subsistence		\$ 1,015.00	
Ground Transport		\$ 557.00	
Total Travel		\$ 2,572.00	
Materials and Supplies		\$ 2,356.00	
Other Direct Cost		\$ 3,036.00	
Total IMLS Grant		\$ 52,971.00	reimbursed \$49,935; cost to KIRC \$3,036 to digitize library(partical)
STRATEGIC PLANNING			
Labor	\$ 3,850.00	\$ 3,850.00	Working Group Meetings and Telecons (ED & AO)
Travel			
Airfare	\$ 4,725.00	\$ 4,725.00	(21/RT @ \$225) 4 WG mtgs. + 3 CG Sessions
Car Rental	\$ 270.00	\$ 270.00	6/mtgs @ \$45
Parking	\$ 210.00	\$ 210.00	21/each x \$10
Subsistence	\$ 320.00	\$ 320.00	16/each X \$20
Total Travel	\$ 5,525.00	\$ 5,525.00	
Other Direct Costs			
Total Strategic Planning	\$ 5,525.00	\$ 5,525.00	Includes Commissioners/Support Staff Costs
CONFERENCE/REGISTRATION	\$ 375.00	\$ 375.00	1 cmsnr/year @ \$375/ea
OTHER DIRECT COSTS	\$ 150.00	\$ 150.00	Mtg Room Rental & other expenses
COMMISSION PERSONNEL	\$ 48,748.00	\$ 3,741.00	Commission Coordinator 100%
COMMISSION TOTAL	\$ 63,898.00	\$ 71,862.00	