

2009-2010 HAWAI'I COUNTY CHARTER COMMISSION
CHARTER AMENDMENT PROPOSAL FORM

1. GENERAL INFORMATION

Name of Commission Member: Casey Jarman

2. If applicable, list the charter provision(s) to be deleted or amended:
Add sub-section (d) to Sec. 10-3

3. Provide a brief description of the purpose of the proposed charter amendment; include a description of the issue the proposal would address:

The purpose is to increase the budgetary independence of the legislative auditor from the executive branch and the county council by calculating the allocation for the office of the legislative auditor as a percentage of the total of the operating and special funds budgets. The actual funds will come from the general fund.

4. If the proposal is based on a provision(s) in the charter or law of another jurisdiction, name the jurisdiction and, if possible, attach a copy of the relevant provision(s).

Toronto, Canada budget
San Francisco, California budget

5. If the proposal is based on any written materials you have, please attach a copy with a citation to its source.

See reverse side

Amendments to Existing Charter Provisions

Any language being proposed to be added to the Charter shall be underscored.

Any language being proposed to be deleted from the Charter shall be [bracketed].

Replacing Existing Charter Provisions in their Entirety

Clearly indicate the article(s), chapter(s), and/or section(s) of the Charter to be proposed to be deleted, and provide the text of any provisions proposed to replace the deleted material.

New Charter Provisions

Provide the text of the new provision(s) and, if possible, indicate where in the Charter the new material should be inserted.

CHARTER AMENDMENT NO.

BE IT ENACTED BY THE PEOPLE OF THE COUNTY OF HAWAI'I:

Section 1. Article X, section 10-3, Hawai'i County Charter, is amended by adding subsection (d) to read as follows, with added language underscored and deleted language bracketed and stricken through:

“Section 10-3. Scope of Operating Budget; Operating Program; Mayor’s Message.

- (a) The operating budget shall present a complete financial plan for the current operations of the county and its agencies and executive agencies in the ensuing fiscal year, showing all funds and reserves. Capital expenditures to be financed from current revenues in the ensuing fiscal year shall be included in the operating budget as well as in the capital budget. Appropriations for such expenditures shall be included in the operating budget. Except as otherwise provided by law, the operating budget shall contain at least the following:
- (1) A simple, clear, general summary of the detailed contents of the operating budget. Such summary shall itemize all new positions being requested.
 - (2) The proposed expenditures, including provision for any estimated cash deficit for the fiscal year currently ending, debt service requirements for the ensuing fiscal year, and all other expenditures for the ensuing fiscal year, capital and otherwise, to be met from current revenues; and the proposed expenditures shall be shown by agencies and programs.
 - (3) A comparative statement of the actual expenditures for the preceding fiscal year, and the estimated expenditures for the fiscal year currently ending and the ensuing fiscal year.
 - (4) The sums recommended for appropriation on the basis of the proposed expenditures, which sums need not be itemized further than by agencies and programs.
 - (5) The estimated revenues shown by estimated cash surplus, if any, for the fiscal year currently ending, proposed tax levies and other sources.
 - (6) A comparative statement of the actual revenues for the preceding fiscal year, and the estimated revenues for the fiscal year currently ending and the ensuing year. The estimated revenues for ensuing fiscal year shall be at least equal in amount to the proposed expenditures.
- (b) The operating program shall present a complete financial plan for the operations of the county and its agencies and executive agencies in the ensuing three fiscal years, showing all funds and reserves. The operating

program shall be used by the council for informational purposes and as a guide for the estimated costs of operating the county government for the ensuing three fiscal years and shall contain at least the following:

- (1) A simple, clear, general summary of the detailed contents of the operating program.
 - (2) The proposed expenditures, including debt service requirements and all other expenditures for the ensuing three fiscal years, capital and otherwise; and the proposed expenditures, year by year, shall be shown by agencies and programs.
 - (3) The estimated revenues shown by estimated cash surplus, if any, proposed tax levies and other sources for the ensuing three fiscal years.
 - (4) Such other information as the council or mayor may request.
- (c) The mayor's message shall explain the operating budget and capital budget both in fiscal terms and in terms of work to be done. It shall outline the proposed financial policies of the county for the ensuing fiscal year, describe the important features of the operating budget and capital budget and means of financing the budgets. It shall indicate any major changes in financial policies and in expenditures, appropriations and revenues as compared with the fiscal year currently ending, and shall set forth the reasons for the changes. As to capital budget, the message shall include a list of pending and proposed capital improvements together with the mayor's comments on such list. It shall itemize and explain each pending capital improvement and each capital improvement proposed to be undertaken within the ensuing fiscal year, showing the estimated cost of each improvement and the pending or proposed method of financing it. The message shall also include such other supporting or explanatory material as the mayor deems desirable. The mayor's budget message which accompanies the amendments to the operating budget and to the capital budget shall describe the changes in proposed expenditures and in revenue projections from the budgets which had been submitted on or before March 1, and shall describe the intervening changes in circumstances which justify the changes in the proposed expenditures and projected revenues.
- (d) Notwithstanding any other provision, the annual operating budget shall include an allocation to cover the expenses of the office of the legislative auditor.
- (1) The basis for the calculation of funding for the office of the legislator auditor shall be a percentage of the combined total of the operating and special funds budgets.
 - (2) The percentage calculated from the combined total of the operating and special funds budgets shall be a minimum of one-quarter of one percent (0.0025). This percentage shall be allocated from the general fund.

- (3) Any unexpended or unencumbered funds shall revert to the general fund balance.”
- (4) Funds that are not anticipated to be used by the office of the legislative auditor may be returned to the general fund at any time, at the discretion of the legislative auditor.

Section 2. This amendment shall take effect upon approval by the electorate.