# HONOLULU CITY COUNCIL

***KE KANIHELA O KE KALANA O HONOLULU***

530 S. KING ST. STE. 202, HONOLULU, HI 96813

**TOMMY WATERS**
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November 12, 2025

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Andrew T. Kawano
Director
Department of Budget and Fiscal Services
530 South King Street
Room 208
Honolulu, HI 96813

SUBJECT: Transfers of Funds

Dear Director Kawano:

As you are aware, the Council is considers Bill 65 (2025) which would require the Department of Budget and Fiscal Services (BFS) Director to compile and transmit to the Council a consolidated report of all individual transfers of funds between activities and all individual transfers of funds between characters of expenditure within the same activity occurring within each quarter.

Currently, the Council receives reports on transfers that require Council approval by resolution for any transfer of funds between activities or between characters of expenditures whenever the cumulative amount of transfers from or to an activity totals in excess of $100,000 or 10 percent of the amount appropriated for that activity in the executive operating budget ordinance, as it may be amended, whichever is less.

However, transfers which do not meet this reporting threshold are not reported individually to the Council, but are included in the *Annual Comprehensive Financial Report* only as a cumulative total that does not include the details necessary for the Council to effectively manage the City's budget.

To facilitate the Council's discussion and consideration of Bill 65, I am requesting that BFS provide the cumulative number and total dollar amount of all transfers of funds for the last three years (2022,2023 and 2024) as well as the year to date amount for 2025 in an accessible data format such as XLSX (Excel), CSV (Comma Separated Values) or other ODF (OpenDocument Format).

Because the Council is considering this legislation in the Budget Committee meeting on Tuesday, November 18, 2025, please respond with the requested information as quickly as possible, as but no later than Monday, November 17, 2025.

Thank you for your attention to this request. If you have any questions, please contact my Chief of Staff, Duncan Osorio, at 808-768-5095.

Sincerely,

Tommy Waters
Chair and Presiding Officer
Honolulu City Council

COUNCIL COM. 245

cc: Mayor Rick Blangiardi
Managing Director Mike Formby