REPORT OF THE COMMITTEE ON BUDGET

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

Committee Meeting Held
January 13, 2026

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

Mr. Chair:

Your Committee on Budget, which considered Resolution 26-5 entitled:

"RESOLUTION RELATING TO THE TRANSFER OF FUNDS,"

transmitted by Departmental Communication 7 (26), dated January 5, 2026, from the Department of Budget and Fiscal Services and introduced on January 7, 2026, reports as follows:

The purpose of the resolution is to authorize a transfer (totaling $15,193,210) not to exceed $15,143,120 in General Fund monies, $12,750 in Liquor Commission Fund monies, $35,780 in Transportation Fund monies, and $1,560 in Solid Waste Special Fund monies from the Provision for Salary Adjustments and Accrued Vacation Pay activity (current expenses character of expenditure ("COE")) to the activities of the executive agencies (salaries COE) to fund authorized pay increases and accrued vacation payouts.

Your Committee considered and approved a hand-carried proposed CD1 version that makes the following amendments:

A. In the third WHEREAS clause, clarifies that the transfers from the Provision for Salary Adjustments and Accrued Vacation Pay activity will be from the Current Expenses ("CE") character of expenditure ("COE") to the Salaries ("S") COE of the various executive agencies.

B. In the BE IT RESOLVED clause, corrects the source of funds from "Liquor Funds" to "Liquor Commission Fund."

ADOPTED ON JAN 28 2026

COMMITTEE REPORT NO 8(26)

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C. Makes miscellaneous technical and nonsubstantive amendments.

Your Committee on Budget is in accord with the intent and purpose of Resolution 26-5, as amended herein, and recommends its adoption in the form attached hereto as Resolution 26-5, CD1. (Ayes: Kia'āina, Nishimoto, Okimoto, Tulba, Waters – 5; Noes: None.)

Respectfully submitted,

Val A. Okimoto

Committee Chair

HONOLULU CITY COUNCIL

KE KANIHELA O KE KALANA O HONOLULU

CITY AND COUNTY OF HONOLULU

No. **26-5, CD1**

RESOLUTION

RELATING TO THE TRANSFER OF FUNDS.

WHEREAS, Section 2-17.2(c)(1), Revised Ordinances of Honolulu 2021 ("ROH"), requires that the City Council ("Council") approve by resolution any transfer of funds between activities 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; and

WHEREAS, ROH Section 2-17.2(c)(2) requires that the Council approve by resolution any transfer of funds between characters of expenditure within the same activity whenever the cumulative amount of transfers from or to a character of expenditure exceeds the lesser of: (a) $100,000; or (b) the greater of: (i) 10 percent of the appropriation for either the originating or receiving character of expenditure; or (ii) $10,000; and

WHEREAS, a cumulative transfer not to exceed $15,193,210 from the Provision for Salary Adjustments and Accrued Vacation Pay activity (Current Expenses ["CE"] character of expenditure ["COE"]) for the Fiscal Year 2026 to the activities of various executive agencies (Salaries ["S"] COE) is required to fund authorized pay increases and accrued vacation payouts; now, therefore,

BE IT RESOLVED by the Council of the City and County of Honolulu that $15,143,120 in General Fund ("GN") monies, $12,750 in Liquor Commission Fund ("LC") monies, $35,780 in Transportation Fund ("BT") monies, and $1,560 in Solid Waste Special Fund ("WF") monies be transferred between the following activities and characters of expenditure:

From	To	Amount	Fund
Provision for Salary Adjustments and Accrued Vacation Pay (CE)	Mayor, Administration (S)	$12,000	GN
Provision for Salary Adjustments and Accrued Vacation Pay (CE)	Department of Customer Services, Administration (S)	$30,990	GN
Provision for Salary Adjustments and Accrued Vacation Pay (CE)	Department of Customer Services, Public Communication (S)	$143,176	GN

RESOLUTION

From	To	Amount	Fund
Provision for Salary Adjustments and Accrued Vacation Pay (CE)	Department of Budget and Fiscal Services, Administration (S)	$33,213	GN
Provision for Salary Adjustments and Accrued Vacation Pay (CE)	Department of Budget and Fiscal Services, Fiscal/CIP Administration (S)	$53,364	GN
Provision for Salary Adjustments and Accrued Vacation Pay (CE)	Department of Budget and Fiscal Services, Accounting and Fiscal Services (S)	$5,981	GN
Provision for Salary Adjustments and Accrued Vacation Pay (CE)	Department of Information Technology, ERP-CSR (S)	$12,750	LC
Provision for Salary Adjustments and Accrued Vacation Pay (CE)	Department of Information Technology, ERP-CSR (S)	$1,560	WF
Provision for Salary Adjustments and Accrued Vacation Pay (CE)	Police Department, Patrol (S)	$12,850,000	GN
Provision for Salary Adjustments and Accrued Vacation Pay (CE)	Police Department, Investigations (S)	$750,000	GN
Provision for Salary Adjustments and Accrued Vacation Pay (CE)	Police Department, Support Services (S)	$1,250,000	GN
Provision for Salary Adjustments and Accrued Vacation Pay (CE)	Department of Transportation Services, Administration (S)	$14,396	GN
Provision for Salary Adjustments and Accrued Vacation Pay (CE)	Department of Transportation Services, Transportation Performance & Development (S)	$35,780	BT

; and

BE IT FURTHER RESOLVED that the Mayor, or the Mayor's designee, is hereby authorized to carry out the provisions of this resolution; and

HONOLULU CITY COUNCIL

KE KANIHELA O KE KALANA O HONOLULU

CITY AND COUNTY OF HONOLULU

No. **26-5, CD1**

RESOLUTION

BE IT FINALLY RESOLVED that copies of this resolution be transmitted to the Director of Budget and Fiscal Services.

INTRODUCED BY:

Tommy Waters (br)

DATE OF INTRODUCTION:

January 7, 2026
Honolulu, Hawai'i

Councilmembers

Report Title:
Transfer of Funds; Provision for Salary Adjustments and Accrued Vacation Pay; General Fund ("GN"); Liquor Commission Fund ("LC"); Transportation Fund ("BT"); Solid Waste Special Fund ("WF"); Office of the Mayor ("MAY"); Department of Customer Services ("CSD"); Department of Budget and Fiscal Services ("BFS"); Department of Information Technology ("DIT"); Police Department ("HPD"); Department of Transportation Services ("DTS")

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