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DEPARTMENT OF BUDGET AND FISCAL SERVICES
KA 'OIHANA MĀLAMA MO'OHELU A KĀLĀ
CITY AND COUNTY OF HONOLULU

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February 11, 2026

The Honorable Tommy Waters
Chair and Presiding Officer
and Members
Honolulu City Council
530 South King Street, Room 202
Honolulu, Hawai'i 96813

Dear Chair Waters and Councilmembers:

SUBJECT: Resolution Relating to the Transfer of Funds

In accordance with Section 2-17.2 (c)(1) and Section 2-17.2 (c)(2) of the Revised Ordinances of Honolulu 2021 ("ROH"), your approval of the attached resolution, authorizing the transfer of funds from the Provision for Salary Adjustments and Accrued Vacation Pay account to the executive agencies is requested.

The requested resolution is needed to transfer a total of $165,000 to the Department of Human Resources to meet the increased costs of authorized pay increases and accrued vacation payments in Fiscal Year 2026. Funding for this purpose was appropriated in the Provision for Salary Adjustments and Accrued Vacation Pay account, for subsequent transfer once the increased amounts could be determined for each agency and activity.

The salary funds are needed to meet the estimated FY2026 payroll costs for identified activities relating to Collective Bargaining Agreements ("CBA").

Salaries were not specifically identified and included within the proposed Mayor's budget submittal due to negotiations of CBA for HGEA Units 2,3,4, and 13 not being finalized at that time. The HGEA collective bargaining agreements were approved via RESO 25-138, adopted on 6/4/25.

DEPT. COM. 79(26)

If you have any questions, please contact me by telephone at (808) 768-3901 or by email at andy.kawano@honolulu.gov.

Sincerely,

Andrew T. Kawano
Director

Attachment

APPROVED:

Michael D. Formby, Managing Director
Office of the Managing Director

CITY COUNCIL

CITY AND COUNTY OF HONOLULU
HONOLULU, HAWAI'I

No. _____

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 transfer not to exceed *$165,000* from the *Provision for Salary Adjustments and Accrued Vacation Pay Activity* to *the activities of the executive agencies* 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 *$165,000* in General Funds ("GN") monies be transferred between the following activities and characters of expenditure for Fiscal Year 2026:

From	To	Amount	Fund
Provision for Salary Adjustments and Accrued Vacation Pay (CE)	*Department of Human Resources, Administration (S)*	*$13,000*	*GN*
Provision for Salary Adjustments and Accrued Vacation Pay (CE)	*Department of Human Resources, Classification and Pay (S)*	*$32,000*	*GN*
Provision for Salary Adjustments and Accrued Vacation Pay (CE)	*Department of Human Resources, Industrial Safety and Workers' Compensation (S)*	*$39,000*	*GN*
Provision for Salary Adjustments and Accrued Vacation Pay (CE)	*Department of Human Resources, Labor Relations and Training (S)*	*$81,000*	*GN*

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

CITY COUNCIL

CITY AND COUNTY OF HONOLULU
HONOLULU, HAWAI'I

No. _____

RESOLUTION

BE IT FINALLY RESOLVED that a copy of this resolution be transmitted to the Director of the Department of Human Resources and the Director of the Department of Budget and Fiscal Services.

INTRODUCED BY:

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_____

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_____

DATE OF INTRODUCTION: _____

_____

_____ _____

Honolulu, Hawai'i Councilmembers

Report Title:
Relating to the Transfer of Funds for the provision for salary adjustments and accrued vacation pay for the Department of Human Resources.

Description:
Relating to the Transfer of Funds; Executive Operating Budget Ordinance; Provision for Salary Adjustments and Accrued Vacation Pay.

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