REPORT OF THE COMMITTEE ON BUDGET

Voting Members:
Val A. Okimoto, Chair; Scott Y. Nishimoto, Vice Chair;
Radiant Cordero, Esther Kiaʻāina, Augie Tulba, Tommy Waters

Committee Meeting Held
April 28, 2026

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

Mr. Chair:

Your Committee on Budget, which considered Resolution 26-87 entitled:

"RESOLUTION RELATING TO THE TRANSFER OF FUNDS,"

by Departmental Communication 266 (2026), dated April 17, 2026, from the Department of Budget and Fiscal Services ("BFS") and introduced on April 20, 2026, reports as follows:

The purpose of the resolution is to authorize a transfer of funds not to exceed $222,000 in General Fund monies from the Provision for Energy Costs activity (Current expenses ("CE") character of expenditure ("COE")) to the Department of Enterprise Services ("DES"), Auditoriums and Golf Courses activities (CE COE) for Fiscal Year 2026, required to cover the Department's fuel and electricity shortages.

Dita Holifield, Director of Enterprise Services, provided comments on the resolution and answered questions from the Committee.

Your Committee received no oral or written testimony on the resolution.

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

A. Amends the third WHEREAS clause to specify the receiving activities and characters of expenditure.

ADOPTED ON MAY 13 2026

COMMITTEE REPORT NO. 101(26)

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B. In the BE IT RESOLVED clause, amends the table to correct the name of the originating activity (Provision for Energy Costs).

C. In the BE IT FINALLY RESOLVED clause, adds the Director of Enterprise Services as a recipient of a copy of the resolution.

D. Makes miscellaneous technical and nonsubstantive amendments.

Your Committee on Budget is in accord with the intent and purpose of Resolution 26-87, as amended herein, and recommends its adoption in the form attached hereto as Resolution 26-87, CD1. (Ayes: Cordero, Kia'āina, Nishimoto, Okimoto, Tulba, Waters – 6; Noes: None.)

Respectfully submitted,

Val A. Okimoto

Committee Chair

At the 5/13/26 Council meeting, the Resolution was further amended and was subsequently adopted as Resolution 26-87, CD1, FD1.

HONOLULU CITY COUNCIL
Ke Kanihela o ke Kalana o Honolulu
CITY AND COUNTY OF HONOLULU

ADOPTED ON MAY 13 2026

COMMITTEE REPORT NO. 101(26)

HONOLULU CITY COUNCIL

KE KANIHELA O KE KALANA O HONOLULU

CITY AND COUNTY OF HONOLULU

No. **26-87, 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 transfer not to exceed $222,000 in General Fund ("GN") moneys from the Provision for Energy Costs activity (current expenses ("CE") character of expenditure) to the Department of Enterprise Services, Auditoriums activity (CE character of expenditure) and the Department of Enterprise Services, Golf Courses activity (CE character of expenditure) for the Fiscal Year 2026 is required to cover fuel and electricity shortages; now, therefore,

BE IT RESOLVED by the Council of the City and County of Honolulu that $222,000 in General Fund ("GN") moneys be transferred between the following activities and characters of expenditure:

From	To	Amount	Fund
Provision for Energy Costs (CE)	Department of Enterprise Services, Auditoriums (CE)	$160,000	GN
Provision for Energy Costs (CE)	Department of Enterprise Services, Golf Courses (CE)	$62,000	GN

; 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. **26-87, CD1**

RESOLUTION

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

INTRODUCED BY:

Tommy Waters (br)

DATE OF INTRODUCTION:

April 20, 2026
Honolulu, Hawai'i

Councilmembers

Report Title:
Transfer of Funds; Provision for Energy Costs; Department of Enterprise Services ("DES"); Department of Budget and Fiscal Services ("BFS"); General Fund ("GN")

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