

REPORT OF THE COMMITTEE ON BUDGET

Voting Members:

Val A. Okimoto, Chair; Scott Y. Nishimoto, Vice Chair;
Radiant Cordero, Esther Kia'aina, 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 26-93 entitled:

"RESOLUTION RELATING TO THE TRANSFER OF FUNDS,"

transmitted by Departmental Communication 278 (2026), dated April 21, 2026, from the Department of Parks and Recreation ("DPR") and introduced on April 22, 2026, reports as follows:

The purpose of the resolution is to authorize a transfer of funds not to exceed \$1,300,000 in General Fund monies from the DPR, Recreation Services activity (Current Expenses ("CE") character of expenditure ("COE")) to the DPR, Grounds Maintenance activity (CE COE) for Fiscal Year 2026, required to meet a budget shortfall in water costs.

Kēhaulani Pu'u, Deputy Director of Parks and Recreation, provided comments on the resolution.

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. In the BE IT RESOLVED clause, amends the table by adding references to the "Department of Parks and Recreation" in the FROM column and the TO column.

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

ADOPTED ON **MAY 13 2026**

COMMITTEE REPORT NO. **103(26)**

REPORT OF THE COMMITTEE ON BUDGET

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B. Makes miscellaneous technical and nonsubstantive amendments.

Your Committee on Budget is in accord with the intent and purpose of Resolution 26-93, as amended herein, and recommends its adoption in the form attached hereto as Resolution 26-93, CD1. (Ayes: Cordero, Kia'āina, Nishimoto, Okimoto, Tulba, Waters – 6; Noes: None.)

Respectfully submitted,

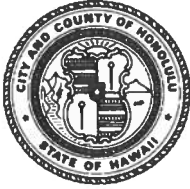


Committee Chair

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

ADOPTED ON MAY 13 2026

COMMITTEE REPORT NO. 103(26)



HONOLULU CITY COUNCIL
KE KANIHELA O KE KALANA O HONOLULU
CITY AND COUNTY OF HONOLULU

No. 26-93, 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, the Department of Parks and Recreation has requested the transfer of funds in order to meet budget shortfalls in current expenses for Fiscal Year 2026; and

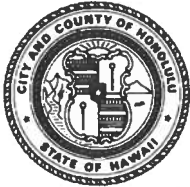
WHEREAS, a transfer of \$1,300,000 in electricity savings from the Recreation Services activity (current expenses ("CE") character of expenditure) to the Grounds Maintenance activity (CE character of expenditure) for Fiscal Year 2026 is required to meet a budget shortfall in water costs; now, therefore,

BE IT RESOLVED by the Council of the City and County of Honolulu that \$1,300,000 in General Fund ("GN") moneys be transferred between the following activities and characters of expenditure:

From	To	Amount	Fund
Department of Parks and Recreation, Recreation Services (CE)	Department of Parks and Recreation, Grounds Maintenance (CE)	\$1,300,000	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. 26-93, CD1

RESOLUTION

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

INTRODUCED BY:

Tommy Waters (br)

DATE OF INTRODUCTION:

April 22, 2026
Honolulu, Hawai'i

Councilmembers

Report Title:

Department of Parks and Recreation ("DPR"); Department of Budget and Fiscal Services ("BFS"); General Fund ("GN"); Grounds Maintenance; Recreation Services; Transfer of Funds

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