

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

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RICK BLANGIARDI
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MEIA



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DIRECTOR
PO'O

CARRIE CASTLE
DEPUTY DIRECTOR
HOPE PO'O

April 13, 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, 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 \$3,410,093 to the Honolulu Fire Department to cover Bargaining Unit 11 arbitration award increases 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.

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

Sincerely,

A handwritten signature in black ink, appearing to read "A. T. Kawano".
Andrew T. Kawano
Director

Attachment

APPROVED:

A handwritten signature in black ink, appearing to read "Michael D. Formby".

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

DEPT. COM. 264(26)



CITY COUNCIL

CITY AND COUNTY OF HONOLULU
HONOLULU, HAWAII

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 total 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 \$3,410,093 from the Provision for Salary Adjustments and Accrued Vacation Pay activity current expenses (CE) to the activities of the executive agencies salaries (S) is required to fund Bargaining Unit 11 arbitration award increases; now, therefore,

BE IT RESOLVED by the Council of the City and County of Honolulu that \$3,410,093 in General Fund (GN) monies be transferred between the following activities and characters of expenditure for Fiscal Year 2026:

From	To	Amount	Fund
<i>Provision for Salary Adjustments and Accrued Vacation Pay (CE)</i>	<i>Fire Department, Administration (S)</i>	<i>\$51,570</i>	<i>GN</i>
<i>Provision for Salary Adjustments and Accrued Vacation Pay (CE)</i>	<i>Fire Department, Fire Communication Center (S)</i>	<i>\$99,391</i>	<i>GN</i>
<i>Provision for Salary Adjustments and Accrued Vacation Pay (CE)</i>	<i>Fire Department, Fire Prevention (S)</i>	<i>\$144,053</i>	<i>GN</i>
<i>Provision for Salary Adjustments and Accrued Vacation Pay (CE)</i>	<i>Fire Department, Training and Research (S)</i>	<i>\$103,533</i>	<i>GN</i>
<i>Provision for Salary Adjustments and Accrued Vacation Pay (CE)</i>	<i>Fire Department, Fire Operations (S)</i>	<i>\$2,996,274</i>	<i>GN</i>



CITY COUNCIL

CITY AND COUNTY OF HONOLULU
HONOLULU, HAWAII

No. _____

RESOLUTION

From	To	Amount	Fund
<i>Provision for Salary Adjustments and Accrued Vacation Pay (CE)</i>	<i>Fire Department, Planning and Development (S)</i>	<i>\$15,272</i>	<i>GN</i>

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

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

INTRODUCED BY:

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 Fire Department.

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.