'26MAY13 PM 3:15 CITY CLERK

DEPARTMENT OF BUDGET AND FISCAL SERVICES
KA ʻOIHANA MĀLAMA MOʻOHELU A KĀLĀ
CITY AND COUNTY OF HONOLULU

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May 12, 2026

The Honorable Tommy Waters
Chair and Presiding Officer
and Members
Honolulu City Council
530 South King Street, Room 202
Honolulu, Hawaiʻi 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 to the salary character of expenditure and shall not exceed the following amounts: $11,500 Liquor Commission Funds to the Department of the Corporation Counsel ("COR"); $310,500 General Funds to Honolulu Fire Department ("HFD"); $950,000 General Funds and $50,000 Hanauma Bay Nature Preserve Funds to the Ocean Safety Department ("OSD").

The requested resolution is needed for COR and HFD to cover anticipated shortfalls due to accrued vacation payments in Fiscal Year 2026. The proposed resolution for OSD provides funding for the estimated Bargaining Unit 15 collective bargaining settlement. 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,

Andrew T. Kawano
Director

Attachment

APPROVED:

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

DEPT. COM. 335(26)

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 *$1,322,000* from the *Provision for Salary Adjustments and Accrued Vacation Pay Activity* to *the Department of the Corporation Counsel ("COR"), Fire Department ("HFD"), and Ocean Safety Department ("OSD")* is required to fund accrued vacation payments and anticipated arbitration salary increase payments; now, therefore,

BE IT RESOLVED by the Council of the City and County of Honolulu that *$11,500* in Liquor Commission Fund (LC), $1,260,500 in General Fund (GN), and $50,000 in Hanauma Bay Nature Preserve Fund (HN) 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 the Corporation Counsel, Legal Services (S)*	*$11,500*	*LC*
Provision for Salary Adjustments and Accrued Vacation Pay (CE)	*Fire Department, Fire Communication Center (S)*	*$70,000*	*GN*
Provision for Salary Adjustments and Accrued Vacation Pay (CE)	*Fire Department, Fire Prevention (S)*	*$240,500*	*GN*
Provision for Salary Adjustments and Accrued Vacation Pay (CE)	*Ocean Safety Department, Ocean Safety (S)*	*$950,000*	*GN*

CITY COUNCIL

CITY AND COUNTY OF HONOLULU
HONOLULU, HAWAI'I

No. _____

RESOLUTION

From	To	Amount	Fund
Provision for Salary Adjustments and Accrued Vacation Pay (CE)	*Ocean Safety Department, Ocean Safety (S)*	*$50,000*	*HN*

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 Director of Budget and Fiscal Services.

INTRODUCED BY:

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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 the Corporation Counsel, Fire Department, and Ocean Safety 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.