

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 26-94 entitled:

"RESOLUTION RELATING TO THE TRANSFER OF FUNDS,"

transmitted by Departmental Communication 279 (2026), dated April 16, 2026, from the Department of Budget and Fiscal Services ("BFS") and introduced on April 22, 2026, reports as follows:

The purpose of the resolution is to authorize a transfer of funds not to exceed \$1,200,000 in General Fund monies from the Provision for Salary Adjustments and Accrued Vacation Pay activity (Current Expenses ("CE") character of expenditure ("COE")) to the Department of Emergency Services ("ESD"), Emergency Medical Services activity (Salaries ("S") COE) for Fiscal Year 2026 to cover the projected shortfall caused by unbudgeted incentive pay per the Alternate Work Schedule agreement, as well as overtime overages caused by emergencies such as the Kona Low Storms.

Ian Santee, Deputy Director of Emergency Services, provided comments on the resolution and answered questions from the Committee.

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

HONOLULU CITY COUNCIL

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

ADOPTED ON **MAY 13 2026**

COMMITTEE REPORT NO. **104(26)**

REPORT OF THE COMMITTEE ON BUDGET

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

- A. In the fourth WHEREAS clause, clarifies that the transfer from the Provision for Salary Adjustments and Accrued Vacation Pay activity will be from the Current Expense ("CE") character of expenditure ("COE") for the Fiscal Year 2026 to the Department of Emergency Services ("ESD"), Emergency Medical Services activity Salaries ("S") COE.
- B. In the BE IT RESOLVED clause, clarifies the recipient department is the ESD.
- C. Makes miscellaneous technical and nonsubstantive amendments.

Your Committee on Budget is in accord with the intent and purpose of Resolution 26-94, as amended herein, and recommends its adoption in the form attached hereto as Resolution 26-94, CD1. (Ayes: Cordero, Kia'āina, Nishimoto, Okimoto, Tulba, Waters – 6; Noes: None.)

Respectfully submitted,

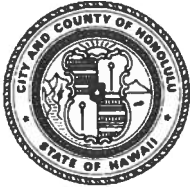


Committee Chair

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

ADOPTED ON MAY 13 2026

COMMITTEE REPORT NO. 104(26)



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

No. 26-94, 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 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 Emergency Services ("ESD") is requesting a transfer to cover the projected shortfall caused by unbudgeted incentive pay per the Alternate Work Schedule agreement, as well as overtime overages caused by emergencies such as the Kona Low Storms; and

WHEREAS, a transfer not to exceed \$1,200,000 from the Provision for Salary Adjustments and Accrued Vacation Pay activity (current expense ("CE") character of expenditure ("COE")) for the Fiscal Year 2026 to the ESD, Emergency Medical Services activity (Salaries ("S") COE) to cover the projected shortfall; now, therefore,

BE IT RESOLVED by the Council of the City and County of Honolulu that \$1,200,000 in General Fund ("GN") monies be transferred between the following activities and characters of expenditure:

From	To	Amount	Fund
Provision for Salary Adjustments and Accrued Vacation Pay (CE)	Department of Emergency Services, Emergency Medical Services (S)	\$1,200,000.00	GN

; and



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

No. 26-94, CD1

RESOLUTION

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 copies of this resolution be transmitted to the Director of Emergency Services and the Director of Budget and Fiscal Services.

INTRODUCED BY:

Tommy Waters (br)

DATE OF INTRODUCTION:

April 22, 2026
Honolulu, Hawaii

Councilmembers

Report Title:

Transfer of Funds; Provision for Salary Adjustments and Accrued Vacation Pay; General Fund ("GN"); Department of Budget and Fiscal Services ("BFS"); Emergency Services Department ("ESD"); Emergency Medical Services; Current Expenses; Salaries

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