

CITY COUNCIL
REFERRAL APPEAL FORM

DATE: April 7, 2026

TO: COUNCIL CHAIR
FROM: VAL AQUINO OKIMOTO
COMMITTEE CHAIR

BILL/RESOLUTION/COMMUNICATION AND SUBJECT:
RESOLUTION 26-78 - RELATING TO TRANSFER OF FUNDS.

STATUS (Reading/PH):

Introduced on 4/7/26 by TW by request; Transmitted by Communiation D-237(26)

CURRENTLY REFERRED TO
COMMITTEE(S):

Committee on Budget

☐ DESIRED COMMITTEE(S)
RE-REFERRED TO:

OR

☒ DIRECT REFERRAL TO COUNCIL
FLOOR

Reason(s) for Appeal:

At the request of the Committee Chair.



Committee Chair (Requestor)

Committee Chair



Council Chair



Date

Granted ☒
Denied ☐

cc: Councilmembers
City Clerk
Council Assistance

(Rev. 9/23/05)

COUNCIL COM. 69(26)

26APR 8 PM 1:16 CITY CLERK



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

No. 26 - 78

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 the Medical Examiner (MED) has determined that aging morgue equipment is beyond repair and must be replaced, including broken body racks located in the refrigerated trailers; and

WHEREAS, MED has recently hired additional staff and must procure necessary office furniture, phones, and computers to support these employees; and

WHEREAS, these necessary operational purchases, together with the replacement of outdated morgue equipment, have resulted in an anticipated Q3 shortfall in the MED's current expenses budget; and

WHEREAS, a transfer of funds not to exceed \$200,000 from Salaries ("S") to Current Expenses ("CE") for Fiscal Year 2026 is required to support the purchase of office furniture and equipment and the replacement of essential morgue equipment;

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

MEDTRANSFERFUNDS.R26

D-237(26)
BUD



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

No. 26-78

RESOLUTION

From	To	Amount	Fund
Department of the Medical Examiner, Salaries (S)	Department of the Medical Examiner, Current Expenses (CE)	\$200,000	(GN)

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 Medical Examiner and the Director of Budget and Fiscal Services.

INTRODUCED BY:

Tony Wata

(br)

DATE OF INTRODUCTION:

APR 7 2026

Honolulu, Hawai'i

Councilmembers

MEDTRANSFERFUNDS.R26

'26APR01 PM 2:03 CITY CLERK
DEPARTMENT OF THE MEDICAL EXAMINER
KA 'OIHANA O KE KAUKA KILO KUPAPA'U
CITY AND COUNTY OF HONOLULU

650 WILEI ROAD, SUITE 205 • HONOLULU, HAWAII 96817
TELEPHONE: (808) 768-3090 • FAX: (808) 768-3099 • WEBSITE: honolulu.gov

RICK BLANGIARDI
MAYOR
MEIA



MASAHICO KOBAYASHI, M.D., Ph.D.
MEDICAL EXAMINER
KAUKA KILO KUPAPA'U

SASHA BRELAND, M.D.
DEPUTY MEDICAL EXAMINER
HOPE KAUKA KILO KUPAPA'U

IN REPLY REFER TO:
26-113

March 18, 2026

The Honorable Tommy Waters
Chair and Presiding Officer
and Members
Honolulu City Council
530 South King Street, Room 202
Honolulu, Hawaii 96813

Dear Chair Waters and Councilmembers:

SUBJECT: Request to Transfer Funds

Submitted for your consideration is a resolution to authorize the transfer of funds from the Department of the Medical Examiner (MED) salary character of expenditure to MED current expenses character of expenditure for Fiscal Year 2026.

This resolution is a requirement of Section 2-17.2(c)(2) of the Revised Ordinances of Honolulu (ROH), which requires that the Council approve by resolution any transfer of funds between characters of expenditure within the same activity whenever the cumulative amount of the 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.

MED requests approval to transfer \$200,000 from Salaries to Current Expenses to support current Q4 expenditures by reallocating available balances from Q1, Q2, and Q3. This request is submitted to address a Q3 funding shortfall resulting from necessary operational purchases, including furniture, phones, and computers to support newly hired staff. In addition, funds were required to replace aging morgue equipment valued at less than \$10,000. Specifically, several body racks located in refrigerated trailers were determined to be broken beyond repair and required replacement to maintain operational functionality.

Approval of this transfer will allow MED to reconcile the Q3 shortfall and ensure sufficient funding is available to meet remaining Q4 operational needs.

DEPT. COM. 237(26)

BUD

The Honorable Tommy Waters
Chair and Presiding Officer
and Members
March 18, 2026
Page 2

Should you have any questions, please call me at (808) 768-3063 or email
mkobayashi@honolulu.gov.

Sincerely,



Digitally signed by
Kobayashi, Masahiko
Date: 2026.03.18
06:48:20 -10'00'

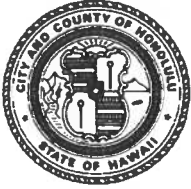
Masahiko Kobayashi, M.D., Ph.D.
Medical Examiner

Attachment

APPROVED:



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



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

No. _____

RESOLUTION

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WHEREAS, MED has recently hired additional staff and must procure necessary office furniture, phones, and computers to support these employees; and

WHEREAS, these necessary operational purchases, together with the replacement of outdated morgue equipment, have resulted in an anticipated Q3 shortfall in the MED's current expenses budget; and

WHEREAS, a transfer of funds not to exceed \$200,000 from Salaries ("S") to Current Expenses ("CE") for Fiscal Year 2026 is required to support the purchase of office furniture and equipment and the replacement of essential morgue equipment;

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MEDTRANSFERFUNDS.R26

D-237(26)



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

No. _____

RESOLUTION

From	To	Amount	Fund
Department of the Medical Examiner, Salaries (S)	Department of the Medical Examiner, Current Expenses (CE)	\$200,000	(GN)

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 Medical Examiner and the Director of Budget and Fiscal Services.

INTRODUCED BY:

DATE OF INTRODUCTION:

Honolulu, Hawai'i

Councilmembers

MEDTRANSFERFUNDS.R26