HONOLULU CITY COUNCIL

KE KANIHELA O KE KALANA O HONOLULU

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May 1, 2026

TO: Kiana Pascal, Clerk to Budget Committee

FROM: Council Chair Tommy Waters

SUBJECT: Lapsed Funds by Character of Expenditure

Attached please find additional reports prepared by Council Support Services regarding lapsed general funds, organized by activity and character of expenditure.

The attachments are as follows:

Exhibit 1 2024 Lapse Summary Character of Expenditure
Exhibit 2 2025 Lapse Summary Character of Expenditure

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2024 Lapse Summary
Character of Expenditure

Source of Funds (Fund Name)	General Fund
Row Labels	**Sum of Appropriation Lapse (dollars)**
MAY	**2,558,156.05**
City Management	**679,385.32**
Current Expense	122,810.92
Salaries	556,574.40
Culture and the Arts	**70,876.57**
Current Expense	41,586.16
Equipment	0.00
Salaries	29,290.41
Mayor's Contingency Fund	**19,555.63**
Current Expense	19,555.63
Mayor's Office Administration	**12,667.27**
Current Expense	12,193.02
Salaries	474.25
Neighborhood Commission	**96,018.43**
Current Expense	2,978.42
Salaries	93,040.01
Office of Climate Change, Sustainability and Resiliency	**299,733.66**
Current Expense	113,789.24
Salaries	185,944.42
Office of Housing	**996,659.02**
Current Expense	933,717.05
Salaries	62,941.97
Royal Hawaiian Band	**383,260.15**
Current Expense	(11,105.14)
Equipment	21,499.00
Salaries	372,866.29
BFS	**2,742,913.14**
Accounting and Fiscal Services	**365,590.59**
Current Expense	20,537.50
Salaries	345,053.09
BFS Administration	**58,771.71**
Current Expense	15,332.55
Salaries	43,439.16
Budgetary Administration	**203,036.89**
Current Expense	5,485.14
Salaries	197,551.75
Fiscal/CIP Administration	**12,942.74**

2024 Lapse Summary
Character of Expenditure

Current Expense	6,449.17
Salaries	6,493.57
Internal Control	**252,283.68**
Current Expense	156.80
Salaries	252,126.88
Purchasing and General Services	**336,968.78**
Current Expense	18,241.95
Salaries	318,726.83
Real Property	**1,014,431.03**
Current Expense	108,742.21
Salaries	905,688.82
Treasury	**498,887.72**
Current Expense	357,685.39
Salaries	141,202.33
CCL	**2,722,376.50**
Accumulated Vacation Leave	**250,000.00**
Current Expense	250,000.00
Administration	**2,248,560.08**
Current Expense	2,088,537.36
Salaries	160,022.72
Council Allotment	**28,169.92**
Current Expense	28,169.92
Fica Tax: Employer's Share	**170,646.50**
Current Expense	170,646.50
Public Employees' Health Fund	**0.00**
Current Expense	0.00
Retirement System Contribution-Employer's Share	**0.00**
Current Expense	0.00
Unemployment Compensation	**25,000.00**
Current Expense	25,000.00
CLK	**1,547,629.27**
Administration	**48,654.68**
Current Expense	31,424.43
Salaries	17,230.25
Council Assistance	**288,714.26**
Current Expense	26,428.74
Salaries	262,285.52
Elections	**1,171,059.59**
Current Expense	983,634.60
Salaries	187,424.99

2024 Lapse Summary
Character of Expenditure

Support Services	**39,200.74**
Current Expense	30,355.65
Salaries	8,845.09
COR	**1,585,331.23**
Ethics Commission	**88,778.95**
Current Expense	55,231.69
Salaries	33,547.26
Legal Services	**1,496,552.28**
Current Expense	1,020,705.50
Salaries	475,846.78
CSD	**1,901,693.67**
Administration	**26,138.09**
Current Expense	8,372.07
Salaries	17,766.02
Motor Vehicle, Licensing & Permits	**1,291,999.22**
Current Expense	796,708.83
Equipment	1,065.14
Salaries	494,225.25
Public Communication	**168,170.27**
Current Expense	52,406.58
Salaries	115,763.69
Satellite City Hall	**415,386.09**
Current Expense	32,219.12
Salaries	383,166.97
DCS	**1,345,039.25**
Administration	**9,098.03**
Current Expense	8,628.17
Salaries	469.86
Community Assistance	**331,286.08**
Current Expense	33,165.15
Salaries	298,120.93
Community Based Development	**648,127.56**
Current Expense	648,127.56
Salaries	0.00
Elderly Services	**286,436.43**
Current Expense	5,469.33
Salaries	280,967.10
Office of Grants Management	**51,926.41**
Current Expense	30,295.68
Salaries	21,630.73

2024 Lapse Summary
Character of Expenditure

WorkHawaii	**18,164.74**
Current Expense	80.94
Salaries	18,083.80
DDC	**1,272,693.17**
Administration	**79,261.43**
Current Expense	66,722.46
Salaries	12,538.97
Land Services	**438,834.78**
Current Expense	38,855.61
Salaries	399,979.17
Project and Construction Management	**754,596.96**
Current Expense	333,745.46
Salaries	420,851.50
DEM	**387,741.27**
Emergency Management Coordination	**387,741.27**
Current Expense	221,223.93
Equipment	0.00
Salaries	166,517.34
DES	**0.00**
Golf Courses	**0.00**
Current Expense	0.00
DFM	**5,408,869.26**
Administration	**866,670.33**
Current Expense	113,563.12
Salaries	753,107.21
Automotive Equipment Services	**55,364.14**
Current Expense	(8,392.66)
Equipment	13,064.13
Salaries	50,692.67
Building and Electrical Maintenance	**3,025,394.24**
Current Expense	1,172,329.36
Equipment	65,863.90
Salaries	1,787,200.98
Road Maintenance	**1,461,440.55**
Current Expense	575,569.27
Equipment	20,000.00
Salaries	865,871.28
DHR	**788,382.26**
Administration	**186,225.30**
Current Expense	25,899.03

2024 Lapse Summary
Character of Expenditure

Equipment	0.00
Salaries	160,326.27
Classification & Pay	**79,547.53**
Current Expense	1,990.59
Salaries	77,556.94
Employment and Personnel Services	**409,434.92**
Current Expense	26,146.93
Salaries	383,287.99
Indust Safety & WC	**2,316.06**
Current Expense	2,128.82
Salaries	187.24
Relations and Training	**110,858.45**
Current Expense	34,208.03
Salaries	76,650.42
DIT	**2,257,837.83**
Administration	**1,355,418.78**
Current Expense	1,332,740.20
Equipment	2,515.45
Salaries	20,163.13
Applications	**359,546.51**
Salaries	359,546.51
Communications and Network	**296,008.39**
Salaries	296,008.39
ERP/CSR	**126,717.18**
Salaries	126,717.18
Operations	**78,875.80**
Salaries	78,875.80
Technical Support	**41,271.17**
Salaries	41,271.17
DLM	**3,148,595.87**
Administration	**3,148,595.87**
Current Expense	2,388,740.39
Equipment	(200.00)
Salaries	760,055.48
DPP	**11,232,870.41**
Administration	**5,411,896.43**
Current Expense	4,078,349.29
Equipment	11,000.00
Salaries	1,322,547.14
Building	**1,983,010.85**

2024 Lapse Summary
Character of Expenditure

Current Expense	84,223.36
Salaries	1,898,787.49
Customer Service Office	**1,589,128.58**
Current Expense	219,443.49
Salaries	1,369,685.09
Land Use Permits	**449,196.27**
Current Expense	88,342.22
Salaries	360,854.05
Planning	**1,597,707.71**
Current Expense	579,956.43
Salaries	1,017,751.28
Site Development	**201,930.57**
Current Expense	4,080.84
Salaries	197,849.73
DPR	**12,052,070.34**
Grounds Maintenance	**5,705,293.90**
Current Expense	1,265,099.97
Equipment	56,077.81
Salaries	4,384,116.12
Maintenance Support Services	**1,090,193.11**
Current Expense	82,650.98
Equipment	233,191.72
Salaries	774,350.41
Parks and Recreation Administration	**1,742,823.89**
Current Expense	1,580,365.85
Salaries	162,458.04
Recreation Services	**2,165,135.42**
Current Expense	111,696.67
Salaries	2,053,438.75
Urban Forestry Program	**1,348,624.02**
Current Expense	222,470.81
Equipment	45,182.71
Salaries	1,080,970.50
DTS	**145,207.08**
Transportation Engineering	**100,000.00**
Current Expense	100,000.00
Transportation Services Administration	**45,207.08**
Current Expense	43,577.80
Salaries	1,629.28
ESD	**2,249,556.54**

2024 Lapse Summary
Character of Expenditure

Emergency Medical Services	**366,330.12**
Current Expense	22,436.15
Equipment	313,079.98
Salaries	30,813.99
Emergency Services Administration	**221,646.71**
Current Expense	179,168.38
Salaries	42,478.33
Health Services	**18,708.17**
Current Expense	497.26
Salaries	18,210.91
Ocean Safety	**1,642,871.54**
Current Expense	44,789.27
Equipment	10,041.53
Salaries	1,588,040.74
HFD	**2,001,727.97**
Administration	**37,150.87**
Current Expense	28,420.57
Salaries	8,730.30
Fire Commission	**16,863.79**
Current Expense	1,000.00
Salaries	15,863.79
Fire Communication Center	**10,357.77**
Current Expense	(2,125.64)
Salaries	12,483.41
Fire Operations	**1,742,705.66**
Current Expense	143,590.84
Equipment	3,538.73
Salaries	1,595,576.09
Fire Prevention	**1,798.98**
Current Expense	1,798.98
Salaries	0.00
Mechanic Shop	**115,721.00**
Current Expense	40,905.43
Salaries	74,815.57
Planning and Development	**7,547.28**
Current Expense	1,628.61
Salaries	5,918.67
Radio Shop	**39,939.02**
Current Expense	1,503.35
Equipment	1,924.67

2024 Lapse Summary
Character of Expenditure

Salaries	36,511.00
Radio System	**26,961.74**
Current Expense	2,529.81
Salaries	24,431.93
Training and Research	**2,681.86**
Current Expense	2,681.86
Salaries	0.00
HPD	**44,400,625.39**
Administrative Bureau	**9,611,601.95**
Current Expense	5,968,871.00
Equipment	0.00
Salaries	3,642,730.95
Investigative Bureau	**5,446,273.88**
Current Expense	1,516,138.75
Equipment	898.48
Salaries	3,929,236.65
Office of the Chief of Police	**2,459,754.27**
Current Expense	317,273.02
Salaries	2,142,481.25
Patrol Bureau	**14,950,378.29**
Current Expense	1,993,244.66
Equipment	0.00
Salaries	12,957,133.63
Police Commission	**185,406.45**
Current Expense	62,033.55
Salaries	123,372.90
Special Field Operations	**4,058,713.00**
Current Expense	324,820.79
Salaries	3,733,892.21
Support Services Bureau	**7,688,497.55**
Current Expense	3,045,796.55
Equipment	2,671.54
Salaries	4,640,029.46
MED	**192,601.94**
Medical Examiner	**192,601.94**
Current Expense	17,973.43
Equipment	36,988.31
Salaries	137,640.20
OCA	**221,306.03**
Audit	**169,411.85**

2024 Lapse Summary
Character of Expenditure

Salaries	169,411.85
City Auditor-Administration	**38,594.18**
Current Expense	33,094.22
Salaries	5,499.96
Financial Audit	**13,300.00**
Current Expense	13,300.00
OCS	**639,755.38**
Administration	**227,525.78**
Current Expense	180,131.31
Salaries	47,394.47
Legal Assistance	**176,478.50**
Salaries	176,478.50
Research and Analysis	**183,951.60**
Salaries	183,951.60
Revisor of Ordinances	**51,799.50**
Salaries	51,799.50
PAT	**3,938,087.41**
Prosecuting Attorney Administration	**529,848.37**
Current Expense	385,432.17
Equipment	0.00
Salaries	144,416.20
Prosecution	**2,949,007.33**
Salaries	2,949,007.33
Victim Witness Kokua Service	**459,231.71**
Salaries	459,231.71
PRV	**197,130,420.41**
Bond Principal and Interest; City and County Bonds	**90,490,008.85**
Current Expense	90,490,008.85
County Pension and Related Expenses	**0.00**
Current Expense	0.00
Fica Tax - Employer's Share	**5,299,642.18**
Current Expense	5,299,642.18
HART Share-County Transient Accommodation Tax	**0.00**
Current Expense	0.00
Hawaii Employer-Union Health Benefits Trust Fund	**12,311,194.71**
Current Expense	12,311,194.71
Provision For Energy Costs	**4,820,000.00**
Current Expense	4,820,000.00
Provision for Grants, Partnerships, and Security	**4,191,212.64**
Current Expense	4,191,212.64

2024 Lapse Summary
Character of Expenditure

Provision for Judgement and Losses	**2,408,444.54**
Current Expense	2,408,444.54
Provision for Other Post Employment Benefits	**0.00**
Current Expense	0.00
Provision for Salary Adjustments and Accrued Vacation	**4,835,000.00**
Current Expense	4,835,000.00
Provision for Vacant Positions	**6,813,836.00**
Current Expense	6,813,836.00
Reserve for Fiscal Stability Fund	**0.00**
Current Expense	0.00
Retirement System Contributions - Employer's Share	**63,343,828.10**
Current Expense	63,343,828.10
Risk Management	**1,114,464.00**
Current Expense	1,114,464.00
Transfer to Affordable Housing Fund	**0.00**
Current Expense	0.00
Transfer to Bikeway Fund	**0.00**
Current Expense	0.00
Transfer to Clean Water and Natural Lands Fund	**0.00**
Current Expense	0.00
Transfer to Golf Fund For Golf Subsidy	**0.00**
Current Expense	0.00
Transfer to Grants in Aid Fund	**0.00**
Current Expense	0.00
Transfer to Housing Development Special Fund	**0.00**
Current Expense	0.00
Transfer to Solid Waste Special Fund	**0.00**
Current Expense	0.00
Transfer to Special Events Fund	**0.00**
Current Expense	0.00
Transfer to Transportation Fund for Bus Subsidy	**0.00**
Current Expense	0.00
Transfer to Zoo Fund	**0.00**
Current Expense	0.00
Unemployment Compensation	**796,649.21**
Current Expense	796,649.21
Workers' Compensation	**706,140.18**
Current Expense	706,140.18
Grand Total	**301,871,487.67**

2025 Lapse Summary
Character of Expenditure

Source of Funds (Fund Name)	General Fund

Row Labels	Sum of Appropriation Lapse (dollars)
MAY	**1,479,232.31**
City Management	**113,268.56**
Current Expense	4,856.06
Salaries	108,412.50
Culture and the Arts	**73,401.15**
Current Expense	50,170.77
Salaries	23,230.38
Mayor's Contingency Fund	**4,587.49**
Current Expense	4,587.49
Mayor's Office Administration	**11,353.43**
Current Expense	10,173.42
Salaries	1,180.01
Neighborhood Commission	**92,076.41**
Current Expense	53,950.56
Salaries	38,125.85
Office of Climate Change, Sustainability and Resiliency	**341,139.15**
Current Expense	133,628.00
Salaries	207,511.15
Office of Economic Revitalization	**448,591.75**
Current Expense	7,083.08
Salaries	441,508.67
Office of Housing	**210,806.29**
Current Expense	38,100.77
Salaries	172,705.52
Royal Hawaiian Band	**184,008.08**
Current Expense	63,692.99
Salaries	120,315.09
BFS	**3,152,169.38**
Accounting and Fiscal Services	**745,659.75**
Current Expense	110,656.09
Salaries	635,003.66
BFS Administration	**86,325.83**
Current Expense	21,068.76
Salaries	65,257.07
Budgetary Administration	**212,626.38**
Current Expense	9,394.94
Salaries	203,231.44

2025 Lapse Summary
Character of Expenditure

Fiscal/CIP Administration	**11,687.68**
Current Expense	10,582.98
Salaries	1,104.70
Internal Control	**48,166.89**
Current Expense	541.89
Salaries	47,625.00
Purchasing and General Services	**237,220.94**
Current Expense	5,709.38
Salaries	231,511.56
Real Property	**1,140,384.56**
Current Expense	165,815.77
Salaries	974,568.79
Treasury	**670,097.35**
Current Expense	389,269.95
Salaries	280,827.40
COR	**3,194,110.32**
Ethics Commission	**107,778.16**
Current Expense	53,515.91
Salaries	54,262.25
Legal Services	**3,086,332.16**
Current Expense	2,571,898.50
Salaries	514,433.66
CSD	**1,428,778.76**
Administration	**183,478.02**
Current Expense	109,101.18
Salaries	74,376.84
Motor Vehicle, Licensing & Permits	**597,903.70**
Current Expense	557,442.85
Salaries	40,460.85
Public Communication	**125,479.13**
Current Expense	82,562.57
Salaries	42,916.56
Satellite City Hall	**521,917.91**
Current Expense	40,134.49
Salaries	481,783.42
DCS	**3,145,590.83**
Administration	**242,046.54**
Current Expense	220,183.61
Salaries	21,862.93
Community Assistance	**362,239.55**

2025 Lapse Summary
Character of Expenditure

Current Expense	27,167.27
Salaries	335,072.28
Community Based Development	**2,249,314.42**
Current Expense	2,164,771.80
Salaries	84,542.62
Elderly Services	**236,690.76**
Current Expense	22,004.93
Salaries	214,685.83
Office of Grants Management	**22,018.80**
Current Expense	7,999.61
Salaries	14,019.19
WorkHawaii	**33,280.76**
Current Expense	4,644.43
Salaries	28,636.33
DDC	**2,518,810.99**
Administration	**222,694.13**
Current Expense	33,944.23
Salaries	188,749.90
Land Services	**463,221.90**
Current Expense	30,572.96
Salaries	432,648.94
Project and Construction Management	**1,832,894.96**
Current Expense	830,289.14
Salaries	1,002,605.82
DEM	**97,235.89**
Emergency Management Coordination	**97,235.89**
Current Expense	(14,262.90)
Salaries	111,498.79
DES	**100,000.00**
Enterprise Services Administration	**100,000.00**
Current Expense	100,000.00
DFM	**7,609,654.53**
Administration	**2,261,213.39**
Current Expense	1,416,131.67
Salaries	845,081.72
Automotive Equipment Services	**327,122.45**
Current Expense	78,215.35
Salaries	248,907.10
Building and Electrical Maintenance	**3,039,331.13**
Current Expense	711,307.55

2025 Lapse Summary
Character of Expenditure

Salaries	2,328,023.58
Road Maintenance	**1,981,987.56**
Current Expense	1,018,917.64
Salaries	963,069.92
DHR	**721,386.04**
Administration	**117,775.62**
Current Expense	2,075.03
Salaries	115,700.59
Classification & Pay	**20,423.38**
Current Expense	1,475.86
Salaries	18,947.52
Employment and Personnel Services	**262,159.50**
Current Expense	8,446.56
Salaries	253,712.94
Indust Safety & WC	**81,633.14**
Current Expense	266.99
Salaries	81,366.15
Relations and Training	**239,394.40**
Current Expense	47,533.87
Salaries	191,860.53
DIT	**1,462,002.95**
Administration	**514,800.89**
Current Expense	514,792.66
Salaries	8.23
Applications	**122,688.47**
Salaries	122,688.47
Communications and Network	**148,145.11**
Salaries	148,145.11
ERP/CSR	**419,814.88**
Salaries	419,814.88
Operations	**113,060.16**
Salaries	113,060.16
Technical Support	**143,493.44**
Salaries	143,493.44
DLM	**4,045,831.51**
Administration	**4,045,831.51**
Current Expense	3,278,379.38
Salaries	767,452.13
DPP	**9,180,411.53**
Administration	**4,840,068.50**

2025 Lapse Summary
Character of Expenditure

Current Expense	4,008,920.07
Salaries	831,148.43
Building	**1,584,647.67**
Current Expense	286,452.76
Salaries	1,298,194.91
Customer Service Office	**971,403.32**
Current Expense	42,919.91
Salaries	928,483.41
Land Use Permits	**436,792.95**
Current Expense	287,407.51
Salaries	149,385.44
Planning	**1,100,205.90**
Current Expense	133,578.49
Salaries	966,627.41
Site Development	**247,293.19**
Current Expense	5,168.92
Salaries	242,124.27
DPR	**9,621,663.01**
Grounds Maintenance	**5,241,690.40**
Current Expense	574,177.51
Salaries	4,667,512.89
Maintenance Support Services	**1,056,843.89**
Current Expense	280,008.34
Salaries	776,835.55
Parks and Recreation Administration	**240,794.64**
Current Expense	103,071.18
Salaries	137,723.46
Recreation Services	**2,454,194.75**
Current Expense	383,053.78
Salaries	2,071,140.97
Urban Forestry Program	**628,139.33**
Current Expense	64,168.64
Salaries	563,970.69
DTS	**234,484.68**
Transportation Planning	**50,000.00**
Current Expense	50,000.00
Transportation Services Administration	**184,484.68**
Current Expense	183,994.17
Salaries	490.51
ESD	**1,083,516.20**

2025 Lapse Summary
Character of Expenditure

Emergency Medical Services	**88,895.64**
Current Expense	2,119.00
Salaries	86,776.64
Emergency Services Administration	**827,283.55**
Current Expense	4,113.77
Salaries	823,169.78
Health Services	**49,083.93**
Current Expense	4.30
Salaries	49,079.63
Ocean Safety	**118,253.08**
Current Expense	40,506.53
Salaries	77,746.55
HFD	**1,989,141.44**
Administration	**124,381.91**
Current Expense	(7,326.64)
Salaries	131,708.55
Fire Commission	**15,274.81**
Current Expense	214.69
Salaries	15,060.12
Fire Communication Center	**236,644.57**
Current Expense	181,041.93
Salaries	55,602.64
Fire Operations	**1,279,054.88**
Current Expense	1,001.29
Salaries	1,278,053.59
Fire Prevention	**38,191.35**
Current Expense	8,769.27
Salaries	29,422.08
Mechanic Shop	**57,244.71**
Current Expense	20,387.31
Salaries	36,857.40
Planning and Development	**32,771.94**
Current Expense	4,355.96
Salaries	28,415.98
Radio Shop	**37,085.96**
Current Expense	3.63
Salaries	37,082.33
Radio System	**28,401.66**
Current Expense	1,799.24
Salaries	26,602.42

2025 Lapse Summary
Character of Expenditure

Training and Research	**140,089.65**
Current Expense	71,652.43
Salaries	68,437.22
HPD	**20,260,072.08**
Administrative Bureau	**7,793,975.01**
Current Expense	1,085,486.16
Salaries	6,708,488.85
Investigative Bureau	**2,041,313.24**
Current Expense	451,434.67
Salaries	1,589,878.57
Office of the Chief of Police	**1,276,540.47**
Current Expense	735,027.76
Salaries	541,512.71
Patrol Bureau	**5,423,540.08**
Current Expense	1,485,333.91
Salaries	3,938,206.17
Police Commission	**292,098.60**
Current Expense	91,679.59
Salaries	200,419.01
Special Field Operations	**1,573,830.75**
Current Expense	381,646.51
Salaries	1,192,184.24
Support Services Bureau	**1,858,773.93**
Current Expense	223,093.81
Salaries	1,635,680.12
MED	**97,898.98**
Medical Examiner	**97,898.98**
Current Expense	21,320.27
Salaries	76,578.71
PAT	**2,893,992.49**
Prosecuting Attorney Administration	**458,542.94**
Current Expense	126,551.87
Salaries	331,991.07
Prosecution	**2,108,884.27**
Current Expense	174.00
Salaries	2,108,710.27
Victim Witness Kokua Service	**326,565.28**
Salaries	326,565.28
Grand Total	**74,315,983.92**