

Honolulu. Office of the Mayor.

Report of the Mayor to the legislature  
of the Territory of Hawaii for the bi-  
ennial period ending December 31, 1916.

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REPORT OF THE

MAYOR

*Office of the Mayor*  
CITY AND COUNTY OF HONOLULU  
TERRITORY OF HAWAII

TO THE LEGISLATURE OF THE  
TERRITORY OF HAWAII

BIENNIAL PERIOD ENDED  
DECEMBER 31, 1916

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CITY AND COUNTY OF HONOLULU

OFFICE OF THE MAYOR

Honolulu, T. H., February 21, 1917.

To the Legislature of the Territory of Hawaii:

I have the honor to submit the following report for the biennial period ended December 31, 1916, setting forth certain facts relating to the condition of the City and County of Honolulu during said period and suggesting such legislation as will meet the immediate needs of said city and county.

LOCAL CONDITIONS.

It is eight years since the establishment of city and county government and twelve years since the creation of local government in Hawaii.

During the first few years of city and county government the main tendency seemed to have been to extend its powers and increase its revenues, but now that the novelty has worn off and experience has taught, attention is being turned more towards perfecting it. The large amount of legislation in the past was enacted with this end in view, and there are evidences that greater interest than usual will be taken in the election of competent men to city and county offices and in the enactment of salutary legislation in regard thereto at this session of the legislature.

FINANCES.

The financial status of the City and County of Honolulu, especially during the last two years, has been a subject of vital importance in consequence of growing needs. At first it has seemed as if little that was urgent had remained undone, and yet, with a small surplus left over by its predecessors, the present Board of Supervisors has been confronted with so many important problems which it has undertaken to solve under less auspicious conditions of proving equal to the situation.

The government cannot, any more than a private enterprise, be successfully financed on a small surplus with which to meet the absolutely necessary increase in expenditures. Such was the condition of affairs, however, which confronted the present administration of city and county government.

**Current Revenues and Expenditures.** The gap between needs and means ever tends to widen and is seldom bridged satisfactorily for any considerable period, while the task of making ends meet is perennial.

The total income of the city and county for the calendar year 1915 was inadequate to meet the expenditures for that year, and the same condition prevailed last year. Although the revenues from all sources show a steady increase, the necessary expenditures in consequence of growing needs show a greater increase.

The surplus at the end of each year since 1909, with the exception of 1915 and last year, showed a large margin, varying in amount from \$44,000.00 to \$114,500.00. In other words, every Board of Supervisors, with the exception of the last, left to its successors a large surplus. The present Board of Supervisors was left by its predecessors a balance of \$1,448.92 in the General Fund and \$1,417.00 in the Road Tax Fund, or a total of but \$2,865.92 with which to carry on the necessary functions of government and to meet the urgent needs of a growing city.

Necessary expenditures which did not exist prior to 1915 were imposed by the last legislature upon the city and county. For the six months ended December 31, 1915, immediately following the session of the last legislature, these items have amounted to \$12,925.00, and last year they have amounted to \$9,720.00.

Other necessary expenditures which were incurred for police and sanitation in order to meet the growth of the city and county amounted to \$32,773.02 in 1915, and last year they amounted to \$43,635.00.

It will be seen that for these additional expenditures which did not formerly exist the city and county was obliged to expend the sum of \$45,698.02 in 1915, and last year the sum of \$53,355.00 was expended for the same items.

**Bonded Indebtedness.** The bonded indebtedness incurred by the territory and assumed by the city and county through the transfer of the Honolulu Water and Sewer Works amounted to \$1,142,031.00 for the water works and \$352,580.33 for the sewer works, making a total of \$1,494,611.33 on December 31, 1916.

The objects for which this indebtedness has been incurred are revenue-producing, thus increasing the revenues with which to retire the bonds. Conservation, however, should prevail in the matter of increasing the bonded indebtedness. Furthermore, the bonds which the water and sewer works represent are territorial and should not be charged against the credit or the borrowing capacity of the city and county.

**Improvement Bonds.** Through the operation of the frontage tax law, rendered imperative to meet the rapid growth of the city and county, district improvement bonds have been

issued. These bonds are payable in a period of years sufficient to cover the number of instalment payments and redeemable only out of the moneys collected on account of assessments made for the improvements for which they are issued.

The authorized issues of last year under the improvement law are as follows: July 1, 1916, Manoa Improvement District Number One, \$146,000.00; September 15, 1916, Beach Walk Improvement District Number Two, \$28,000.00. The amount to be paid by the city and county on these improvement bonds is \$31,077.41.

Recent issues of improvement bonds are as follows: January 15, 1917, Lusitana Street Frontage Improvement Number One, \$8,795.00; January 15, 1917, King Street Extension Frontage Improvement Number Two, \$8,620.00; February 1, 1917, Sea-View Frontage Improvement Number Three, \$6,000.00. The share to be borne by the city and county on these recent issues amounts to \$25,782.00.

**Cash Basis Fund.** Under the provisions of Act 142, Session Laws of 1913, the city and county treasurer is authorized to create and maintain a permanent revolving fund known as the cash basis fund. This law is highly desirable since, in some cases at least, the temptation of an outgoing Board of Supervisors to spend all the funds available has proven too great, and the incoming board has been left in the lurch.

The amount to be set aside in this fund is 1/20 of 1% of the total assessed value of property in the city and county. On an assessed valuation of \$90,001,990.00 this has amounted to \$45,001.00 in 1915, and the amount set aside last year on an assessed valuation of \$96,568,330.00 was \$48,284.16. The cash basis fund amounted to \$157,072.36 on December 31, 1916.

The operation of the law creating this fund, while it has been found to be most desirable, has tended to further reduce the already inadequate income of the city and county by setting aside therefrom large sums of money. In order to relieve the situation it is deemed advisable to pass an act, not inconsistent with the provisions of said law, providing for the transfer to the general fund of the total amount in the cash basis fund on December 31, 1916, thereby releasing this large amount for the urgent needs of the city and county.

**Financial Statement.** A comparative statement of receipts and expenditures of the city and county for the biennial period ended December 31, 1916, is herewith appended.

## TAXATION.

For the proper development of sturdy local government the present tax system was deemed highly desirable. It was a

necessity in order to protect the territorial treasury and to make effective the present school law. Already it has enlivened interest in the betterment of the city and county government by fixing the responsibility and showing to the taxpayers the close relation between their pockets and the persons whom they elect to office.

**Tax Law.** Under the present tax law, however, there is no possibility of materially increasing the income of the city and county. Whatever the estimates of the Board of Supervisors may be with regard to the amount of money required, the law provides that the assessor shall reduce the amount required for general revenues to  $\frac{1}{2}$  of 1% and for general revenues and permanent improvements to  $\frac{2}{3}$  of 1% of the assessed valuation of property within the city and county. In other words, no matter how much the Board of Supervisors asks for, it can only receive  $\frac{2}{3}$  of 1%, and if it does not submit any estimates at all, the assessor fixes the rate at  $\frac{2}{3}$  of 1%. As a matter of practice, the rate has consistently remained at  $\frac{2}{3}$  of 1%. The result of this provision in the law is that, in spite of the fact that the city and county is growing rapidly, thereby increasing the necessary functions of government, the total income with which to meet the increased expenditures of the city and county government does not increase in proportion, since the tax rate still remains the same.

It will be seen that the income of the city and county increases only as the assessed valuation of property within the same is increased. Under the circumstances it is deemed advisable that the law, limiting the maximum rate to be assessed, be amended by raising the prescribed limit to a maximum that will meet the urgent needs of the city and county.

#### ELECTIONS.

Under the provisions of Act 160, Session Laws of 1915, all general elections of officers of the City and County of Honolulu, after 1915, shall be held in May, 1917, and biennially thereafter.

**Charter Convention.** In accordance with the provisions of Act 91, Session Laws of 1915, a convention was held in this city in September, 1915, to provide a charter for the government of the City and County of Honolulu, same to be presented at this session of the legislature.

In the proposed charter several important provisions were embodied, such as the election at large of a mayor and six supervisors, the transfer of the assessment and collection of city and county taxes from the territory to the city, the enlargement of the powers of the Board of Supervisors, and a

provision for the recall and referendum. It will be necessary to pass an act providing for the payment by the city and county of the expenses of this convention.

No doubt the new charter will receive the early attention of this legislature and will require considerable time for careful consideration. Under the circumstances it is deemed advisable that the general election of city and county officers to be held in May 1917, be postponed to a later date not inconsistent with the provisions of such charter.

**Issuance of Bonds.** In accordance with the provisions of Chapter 123, Revised Laws of Hawaii, 1915, as amended by Act 46, Session Laws of 1915, an election was held last November upon the question of the issuance of municipal bonds to the aggregate amount of \$480,000.00 for certain specific purposes, but it failed to receive the approval of the required sixty per centum of the registered voters of the city and county that voted at such election.

Another election was called thereafter to be held February 21, 1917, for a municipal bond issue of the same amount for certain public improvements of a revenue-producing character that are required immediately in the interests both of the present and the future. It is to be hoped that the result of this election will be favorable in order to meet these urgent needs of the city and county.

#### PUBLIC IMPROVEMENTS.

During the last two years several public improvements of a permanent nature have been undertaken by the city and county. Some of these have been completed, and some are still in course of construction. These improvements, rendered imperative to meet the rapid growth of the city and county, have required vast expenditures and have tended to further reduce the already inadequate income of the city and county.

**Street Improvements.** Under the operation of the improvement law, commonly known as the frontage tax law, the permanent improvement of streets in the District of Honolulu has commenced. Preliminary reports have been prepared and hearings held on fourteen improvement districts.

The improvement projects which are in course of construction or for which contracts have been awarded are as follows: Manoa Improvement District Number One, \$194,530.95; Frontage Improvement Number One—King Street Extension, \$32,942.88; Beach Walk Improvement District Number Two, \$33,264.17; Frontage Improvement Number Three—Sea-View, \$8,586.33; Frontage Improvement Number Four—Kala-

kaua Avenue, \$96,290.00, and Frontage Improvement Number Five—Beretania Street, \$33,000.00, amounting in the aggregate to \$438,531.13. The amount to be borne by the city and county on these improvements is \$119,215.09 or 27.1% of the total cost.

**Frontage Tax Law.** The frontage tax law contains several provisions which, in the light of experience in its operation, should be amended or revised. For instance, whenever the improvement of streets, other than maintenance or repairs, is required, it cannot be legally done by the city and county without going through the expensive requirements of the frontage tax law. Some provision should be made to allow immediate reconstruction of streets, or portions thereof, that are gutted by unusual storms. Furthermore, each step of the proceedings had under the law must be advertised for ten successive days. The time consumed in advertising alone delays the actual progress of the work for, at least, seven weeks, allowing, in addition, three or four weeks for each necessary rehearing. The expense involved is quite considerable, resulting in great waste of time and money.

Under the law the city and county is obliged to pay all expenses on all public lands, street intersections and lands exempt from taxation. In other words, the city and county pays all expenses on all lands owned by the territory and those exempted from taxation by territorial laws, which should be borne by the territory. Again, the contractor is required under the law to furnish bond in a sum equal to the amount of the bid, while on the territorial work the bidder furnishes bond in a sum equal to just one-half of the amount bid. It is needless to say that this extra amount of the bond is charged in the amount of the contract.

**Honolulu Water and Sewer Works.** The Honolulu Water and Sewer Works were transferred to the City and County of Honolulu on June 30, 1914, with the obligation to meet the interest and sinking fund on the bonds which they represent. These works have been considerably extended. There is, however, pressing need of further extensions and improvements in the water works in order to reduce the cost of operation, afford greater protection from fire, reduce insurance rates, and keep pace with the needs of a rapidly growing city. There is even greater need of the extension of the sewer system for sanitary reasons. The pending improvement of large areas in the District of Honolulu under the frontage tax law renders it imperative that additional extensions and alterations of the sewer lines be carried on at the same time with, if not prior to, such improvements. Under the present finan-

cial status of the city and county, however, this cannot be done.

In order to meet the pressing need of further extensions and improvements of the water and sewer works it is estimated that a bond issue of \$480,000.00 will be required. This question has been submitted to the vote of the people at the election to be held February 21, 1917.

**City Hall.** The desirability of acquiring a suitable site and building for a City Hall for the City and County of Honolulu is becoming more urgent on account of the rapid growth of the city and the increased functions of the city and county government.

Honolulu is enlarging its accommodations for tourists and providing means of entertainment. In order to add to the charm and attraction of a growing city, provision must be made for a suitable site and building for a City Hall.

## MUNICIPAL GOVERNMENT.

The work accomplished by the various departments of the city and county has been highly satisfactory in view of the entirely inadequate means with which to carry on the necessary functions of government.

**The Mayor.** Under the present charter of the city and county the dual system of executive and legislative bodies usual in local government is displaced by that of a single business body. The Mayor is president of the Board of Supervisors with a veto power and no vote. In order that business might not be clogged by red tape it was deemed best that the city and county government should not be made top-heavy with the machinery of state and that the majority should shoulder full responsibility and control policies in order to be able to proceed in a businesslike way.

Now that the novelty of city and county government has worn off and experience has taught, it is found that, while this provision of the charter would not detract from the power or dignity of the office of the Mayor, who could still be elected as such, be the presiding officer of the Board of Supervisors and have a general supervision over the work of the city and county, the dual system of executive and legislative powers is necessary in the successful administration of the affairs of the city and county.

The charter provides that the Mayor shall be the Chief Executive and prescribes his powers and duties which are not so broad in scope and limited in authority. If the Mayor of the City and County of Honolulu is its Chief Executive Officer, then he should be vested with full executive power in

order to fix on him the responsibility for all the operations of the city and county over which he has the general supervision. As it is the Mayor bears the brunt of the responsibility which should fall on the Board of Supervisors. The city and county must either have a Mayor with real executive power or none at all.

**Civil Service.** Under Act 51, Session Laws of 1913, civil service was inaugurated in the police and fire departments of the City and County of Honolulu.

The advantage of the merit system are so obvious that it ought not to be a matter of argument. It means the selection of officers in public service upon the grounds of fitness rather than extraneous considerations. It promotes efficiency by affording that sense of security and hope of promotion which enables officers to devote their undivided attention to their public duties and inspires them to do their best. It helps to eliminate from politics the baneful influence of job-chasing and efforts at political control for ulterior purposes.

The Honolulu Civil Service Commission, created under this law, has fairly illustrated the advantages of the merit system. It has been claimed, however, that the operation of this law should not apply to the Police Department. The City and County Sheriff, who is elected by the people, is the head of this department and, as such, should have the sole power to employ or discharge the men under him.

**City Planning Commission.** More than a year ago a city planning commission was established by ordinance, whose duties involve the beautification of the City of Honolulu and its suburbs.

The question of the improvement and beautification of the city and its surrounding country is one that has attended so much interest of late, and it might be appropriate to include in its consideration a discussion of its future as the playground of the well-to-do and the popular resort for the tourist travel that is to flow in growing volume across the Pacific. Whatever development is under contemplation should be first of all for the comfort and enjoyment of its people. If the city is made more beautiful to them, adding to their contentment and happiness, then it becomes more attractive to strangers.

With this end in view this commission has prepared a new map of the city and has under consideration several improvement plans which, if fully carried out, would make the City of Honolulu more attractive. In order that the work of this commission may not be clogged by red tape, it is deemed advisable that such commission be created by law providing for its appointment by the Mayor and prescribing its powers and duties.

**Water Commission.** By virtue of a resolution of the Board of Supervisors a commission of five members was appointed to investigate into the water resources and water supply of the City and County of Honolulu.

The question of water supply is of prime importance to the community. Investigations have been carried on in the past for the utilization of all water, both surface and underground, in the Honolulu basin, to show not only the amount of water available, now being utilized and now being wasted, but also an approximation of the value of the water. The commission is now at work preparing complete data, facts and features which will be of the utmost value to the community.

## PUBLIC SCHOOLS.

I commend to your careful consideration the report of the superintendent of public instruction on the schools within and under the care and maintenance of the city and county.

**School Budget.** Under the provisions of Act 8, Session Laws of 1915, the situation with regard to the school budget was altered so that any unexpended balance remaining in the fund for any specific purpose at the end of the biennial period should remain in the treasury of the city and county, subject to re-appropriation by the Board of Supervisors, not only for the purpose set forth in the budget in which the item was contained, but also for any other purpose either in that budget or the succeeding one. This was an excellent provision and eminently satisfactory to the Department of Public Instruction and the Board of Supervisors.

But Act 90, Session Laws of 1915, provided that any such balance should be reported to the auditor and deducted from the amount to be collected for the purpose of the next budget. This provision has destroyed the entire effect of Act 8 and should be repealed.

## PUBLIC HEALTH.

Nine years ago there were transferred from the territory to the city and county the inspection of fish, meat and cattle in coöperation with the territorial bureau of agriculture and forestry; dairies in coöperation with the federal and territorial food commissioner and analyst; building, plumbing, house sewers, the licensing of restaurants and laundries, subject to the approval of the territorial board of health as to suitability of locality; and the maintenance of hospitals.

These transfers, considering the extremely cosmopolitan population, the sub-tropical climatic conditions, and the loca-

tion of Hawaii at the crossways of the Pacific, made the subject of public health one of imperative moment, especially as a duty of self-preservation locally.

**Emergency Hospital.** More than a year ago the city and county established by ordinance an emergency hospital, with accessories for the proper treatment of emergency cases, which is maintained and operated in connection with the Police Department.

#### LABOR COMMISSION.

Seldom have strikes occurred in Hawaii and labor conditions are improving. The strike of the stevedores last year, which threatened to tie up all shipping in the port of Honolulu, was averted through the efforts of the Mayor and the business interests to bring about an adjustment of the differences between the shippers and the stevedores.

There is reason to believe, however, that much good might be accomplished in the interests of laborers by the creation of a commission with broad powers to include the settlement of disputes and other matters. It is a question how far and in what directions such legislation might be enacted here. The subject is one that calls for careful investigation.

#### CONCLUSION.

It is impossible to review in a report of this character the work accomplished during the last two years, or to refer to all subjects upon which there should be legislation. Some of these will be brought to your attention through other channels.

The last legislature has set a high mark of accomplishment for the present one to surpass. This legislature could not want for a better opportunity—let it but be guided solely by a patriotic resolve to serve only the public weal.

Respectfully submitted,

JOHN C. LANE,  
Mayor, City and County of Honolulu.

## APPENDIX

### STATEMENT OF RECEIPTS AND DISBURSEMENTS OF THE CITY AND COUNTY OF HONOLULU, BIENNIAL PERIOD ENDED DECEMBER 31, A. D. 1916.

	1915	1916
<b>GENERAL FUND.</b>		
<b>Receipts:</b>		
Balance, January 1.....\$	1,448.92	\$.....
Auditor's Office .....		44.10
Clerk's Office .....	545.70	408.70
Treasurer's Office .....	52.46	1,157.76
Electric Light Department .....		20.00
Fees, Building .....	3,835.90	5,202.40
Fees, Excavation .....	1,214.87	1,062.70
Fees, Garbage .....	14,859.40	15,007.90
Fees, License, General..	105,894.73	110,715.85
Fees, License, Liquor...	46,635.00	45,820.00
Fees, Plumbing .....	2,241.00	1,007.00
Fines and Costs, First Circuit Court .....	13,511.05	7,871.09
Fines and Costs, Honolulu District Court...	21,546.75	18,088.55
Fines and Costs, Ewa District Court .....	3,017.75	3,333.95
Fines and Costs, Waianae District Court...	203.60	168.95
Fines and Costs, Wai- alua District Court...	1,792.69	1,261.42
Fire Department .....	110.45	40.80
Honolulu Jail .....	1,102.55	1,514.80
Hospital .....	30.00	159.00
Park, Kapiolani .....	625.10	2,044.56
Parks .....		81.40
Police Department .....	18,034.55	20,363.10
Public Baths .....	3,299.49	3,857.75
Road Department, Honolulu District .....	1,131.85	1,890.02
Road Department, Wai- alua District .....	617.28	86.25
Road Department, Koo- lauloa District .....		251.19
Road Department, Koo- laupoko District .....	98.60	
Taxes .....	498,872.24	494,203.30
Transfer, Improvement District Fund .....		6,453.58
Transfer, School Fund..	4,247.59	
<b>Total Receipts .....</b>	<b>\$ 744,990.77</b>	<b>\$ 742,116.02</b>

	1915		1916	
<b>Disbursements:</b>				
<b>Office of the Mayor—</b>				
Salary of Mayor.....	\$ 3,000.00		\$ 3,000.00	
Salary of Secretary.....	1,800.00		1,800.00	
Salary of Chauffeur.....	900.00		900.00	
Automobile Expense ...	1,445.90		1,684.59	
Entertainment Expense..	960.72		1,325.55	
Entertainment, Distin- guished Visitors.....	1,880.69		.....	
Equipments, Addition to	2,547.20		.....	
Office Expense.....	682.47	\$ 13,216.98	894.13	\$ 9 604.27
<b>Supervisors—</b>				
Salary of Supervisors...\$	4,200.00		\$ 4,110.45	
Salary of Purchasing Agent . . . . .	1,725.00		1,800.00	
Salary of Purchasing Agent Assistant.....	520.00		897.50	
Mileage, Country Member	22.50		.....	
Equipments, Addition to	1,281.50		.....	
Incidentals . . . . .	470.77	8,219.77	58.04	6,865.99
<b>Office of the Clerk—</b>				
Salary of Clerk.....\$	2,700.00		\$ 3,000.00	
Salary of Deputies and Clerks . . . . .	6,990.00		7,290.00	
Equipment, Addition to..	564.00		120.00	
Office Expense.....	911.70	11,165.70	818.39	11,228.39
<b>Office of the Auditor—</b>				
Salary of Auditor.....\$	3,000.00		\$ 3,000.00	
Salary of Deputy and Clerks . . . . .	6,150.00		6,600.00	
Equipment, Addition to.	793.85		120.75	
Office Expense.....	1,271.27	11,215.12	1,089.22	10,809.97
<b>Office of the Attorney—</b>				
Salary of Attorney.....\$	3,600.00		\$ 3,600.00	
Salary of Deputies and Clerks . . . . .	10,971.90		11,460.00	
Equipment, Addition to.	1,378.08		681.10	
Office Expense.....	646.67		515.63	
Court Expenses.....	942.86	17,539.51	883.48	17,554.23
<b>Office of the Treasurer—</b>				
Salary of Treasurer...\$	3,000.00		\$ 3,000.00	
Salary of Deputy and Clerks . . . . .	5,625.00		5,887.50	
Equipment, Addition to.	282.55		.....	
Office Expense.....	1,169.14	10,076.69	1,105.73	9,993.23
<b>Office of the Sheriff—</b>				
Salary of Sheriff.....\$	3,000.00		\$ 3,000.00	
Salary of Deputies.....	7,260.00	10,260.00	7,260.00	10,260.00

<b>Municipal Building—</b>				
Office Rent .....	\$ 3,840.00		\$ 3,840.00	
Pay of Janitor.....	780.00		960.00	
Office Expense.....	6.20	4,626.20	.....	4,800.00
<b>District Court—</b>				
Salary of District Magis- trates . . . . .	\$ 7,394.00		\$ 7,406.33	
Salary of Clerks.....	4,440.00		3,540.00	
Salary of Interpreters...	3,060.50		4,772.50	
Office Expense.....	416.93		503.80	
Equipment, Addition to.	517.28	15,828.71	55.10	16,27
<b>First Circuit Court—</b>				
Salary of Clerks.....\$	13,779.17		\$ 13,425.00	
Salary of Stenographers.	6,300.00		6,300.00	
Salary of Interpreters...	4,900.00		6,066.00	
Salary of Probation Offi- cers . . . . .	2,700.00		2,583.03	
Pay of Grand Jurors....	4,538.20		2,205.60	
Pay of Trial Jurors.....	15,441.11		3,349.80	
Pay of Assigned Counsels	550.00		225.00	
Pay of Extra Clerks....	2,069.00		1,150.00	
Equipment, Addition to.	621.75		650.00	
Office Expense.....	1,689.50		2,195.30	
Expense, Probation Offi- cers . . . . .	322.40		.....	
Salary of Matron, Shelter Home . . . . .	.....	52,911.13	181.46	38,331.69
<b>Police Department—</b>				
Payroll . . . . .	\$122,467.30		\$131,097.65	
Incidentals . . . . .	14,054.29		14,550.64	
Equipment, Addition to.	2,227.69	138,749.28	4,990.32	1 8.61
<b>Fire Department—</b>				
Payroll . . . . .	\$ 54,967.81		\$ 55,202.00	
Incidentals . . . . .	9,787.70		8,841.57	
Equipment, Addition to.	3,454.23	68,209.74	32,749.70	96,793.27
<b>Police and Fire Alarm System—</b>				
Payroll . . . . .	\$ 2,640.00		\$ 2,640.00	
Incidentals . . . . .	1,599.97		1,174.53	
Equipment, Addition to.	152.30	4,392.27	447.84	4,262.37
<b>Jails—</b>				
Payroll . . . . .	\$ 12,714.40		\$ 12,767.10	
Incidentals . . . . .	92.14		579.01	
Support of Prisoners....	8,526.78		9,183.85	
Equipment, Addition to.	13.65	21,346.97	45.00	22,574.96
<b>Garbage Department—</b>				
Payroll . . . . .	\$ 18,345.90		\$ 19,720.00	
Incidentals . . . . .	4,714.99		5,184.16	
Equipment, Addition to.	399.05	23,459.94	2,369.36	27,273.52

	1915		1916
<b>Building and Plumbing Department—</b>			
Payroll . . . . .	\$ 3,662.50	\$	3,647.50
Incidentals . . . . .	767.63		859.83
Equipment, Addition to.	632.75	5,062.88	8.58
			4,515.91
<b>Health Department—</b>			
Payroll . . . . .	\$ 12,643.42	\$	11,739.00
Incidentals . . . . .	30,811.32		33,153.99
Equipment, Addition to.	792.95	43,486.94	
			44,892.99
<b>Donations—</b>			
Associated Charities . . . . .	\$ 800.00	\$	800.00
Free Kindergarten . . . . .			200.00
Humane Society . . . . .	400.00		400.00
Hawaii Promotion Committee . . . . .	3,250.00		3,000.00
Salvation Army Home, Manoa . . . . .	400.00		400.00
Children's Hospital . . . . .	250.00		1,200.00
Palama Clinic . . . . .		5,100.00	550.00
			6,550.00
<b>Hawaiian Band—</b>			
Payroll . . . . .	\$ 26,028.15	\$	24,923.00
Incidentals . . . . .	996.67		614.12
Equipment, Addition to.	488.85	27,513.67	165.00
			25,702.12
<b>Public Parks—</b>			
Payroll . . . . .	\$ 17,894.94	\$	21,719.04
Incidentals . . . . .	9,057.15		9,967.34
Equipment, Addition to.	2,219.50	29,171.59	2,655.90
			34,342.28
<b>Public Schools—</b>			
Payroll, Janitors . . . . .	\$ 9,478.00	\$	11,894.65
Supplies, Janitors . . . . .	1,482.82		2,092.25
Equipment, Janitors . . . . .	583.12		
New Buildings . . . . .	47,671.84		41,503.29
Furniture and Fixtures . . . . .	13,316.88		8,897.88
Repairs and Maintenance of Buildings and Grounds . . . . .	8,721.68		18,358.17
Water Rates . . . . .	1,744.50	82,998.84	
			82,746.24
<b>Engineer Department—</b>			
Payroll . . . . .	\$ 14,158.55	\$	8,100.00
Incidentals . . . . .	2,386.00		2,013.60
Equipment, Addition to.	545.07	17,089.62	445.44
			10,559.04
<b>Road Department—</b>			
Honolulu District . . . . .	\$166,080.69	\$	122,484.67
Ewa District . . . . .	22,980.31		17,594.33
Wahiawa District . . . . .	1,266.85		1,070.69
Waianae District . . . . .	8,097.37		9,172.36
Waialua District . . . . .	12,743.16		12,902.72
Koolauloa District . . . . .	12,393.50		12,513.57
Koolaupoko District . . . . .	12,532.59		13,195.69
Waimanalo District . . . . .	1,717.79	237,812.26	1,897.57
			190,831.60

<b>Electric Light Department—</b>			
Payroll . . . . .	\$ 13,519.54	\$	14,482.98
Incidentals . . . . .	12,386.23		12,116.46
Equipment, Addition to.	54.17	25,959.94	400.00
			26,999.44
<b>Frontage Tax Projects—</b>			
Manoa . . . . .		\$	36,924.74
Lusitana Street . . . . .			21,373.01
Kalakaua Avenue . . . . .			8,999.65
King Street Extension . . . . .			29,808.90
Beach Walk . . . . .			3,438.74
Sea View . . . . .			5,558.55
			106,103.59
<b>Miscellaneous—</b>			
Liquor Commissioners, Board of . . . . .	6,947.59		5,501.80
Bank Examiner . . . . .	400.00		400.00
Interest, Registered Warrants . . . . .	2,284.08		5,968.44
Advertising . . . . .	7,275.04		6,838.69
Premium on Bonds . . . . .	3,342.04		198.65
Premium on Insurance . . . . .	173.40		109.50
Civil Service Commission . . . . .	1,066.58		874.50
Witness Fees . . . . .	2,006.30		1,069.30
<b>Water Rates, Court Houses . . . . .</b>			
	75.25		29.40
<b>Purchasing Agent, Incidentals . . . . .</b>			
	166.90		425.78
<b>Examiner of Automobiles . . . . .</b>			
	98.25		
<b>League California Municipalities . . . . .</b>			
	30.00		
<b>Subscription, Pacific Municipalities . . . . .</b>			
			30.00
<b>City Hall, Incidentals . . . . .</b>			
	179.55		204.28
<b>Water and Sewer Rates . . . . .</b>			
	196.00		6,158.60
<b>Live Stock . . . . .</b>			
	2,175.00		
<b>Equipment . . . . .</b>			
	2,879.50		
<b>Repairs, Police Station Building . . . . .</b>			
			70.45
<b>Repairs, Makiki Fire Station . . . . .</b>			
			745.28
<b>Hospital and Medical Fees, A. McDuffie . . . . .</b>			
			68.50
<b>Dairy Stock Inspector, Transportation . . . . .</b>			
			600.00
<b>Comfort Station, Kapiolani Park . . . . .</b>			
			754.28
<b>Curbing Central Grammar School Grounds . . . . .</b>			
			315.00
<b>Curbing Liliuokalani School Grounds . . . . .</b>			
			262.50
<b>Street Lighting . . . . .</b>			
			423.75
<b>Curbing Kanahulu Road . . . . .</b>			
			2,971.77
<b>Improvement, Kalakaua Avenue . . . . .</b>			
			8.50
<b>Manoa Improvement District No. 1 . . . . .</b>			
			71.50

Miscellaneous—Cont.				
Purchasing Property, Ma- noa Improvement Dis- trict No. 1.....				1,255.25
Road Widening, Lusitana Street .....				304.50
Care of Dependent Chil- dren .....				5,885.83
City Planning Commission Extradition and Criminal Investigation .....				10.25
Investigation, Available Water Supply .....				869.55
Workmen's Compensation Act .....				3,936.87
Workmen's Compensation Act Permanent Settle- ment .....				588.00
Fees, Plumbing Examin- ers .....				764.20
Maintenance and Upkeep of Auto, Board and Treasurer .....				15.00
Damages, E. P. Low....				1,006.48
Premium on Auto Insur- ance .....				169.70
Auto Number Plates....				584.60
Repairs, Plumbing In- spector's Buggy .....				1,734.00
Expense, Weighing Autos Maintenance of Autom- obiles .....				82.25
Fire Hose, Fish Market..				865.00
Realizations, Treasurer's Office, Returned.....				2,802.38
Defense, Injunction Suit, Brown vs. Ahia.....				41.50
Expense, Special Commit- tee, Hilo.....				31.40
Expense, Special Commit- tee, Wailuku.....				250.00
Installation, Electric Fix- tures, McIntyre Build- ing .....				30.00
Completion, New Build- ing, High School.....				20.00
Repairs, Storm Sewer, Police Station .....				203.36
Maintenance, Shelter Home .....				200.00
Registration and Election Expense .....				102.39
Sundry Accounts.....				2,712.48
Water Works Depart- ment—				5,844.91
Payroll .....	\$ 65,952.09	\$ 71,663.90		14,222.80
Material and Supplies...	91,316.21	126,718.78		
Permanent Outlays.....	29,098.95	186,367.25	6,426.25	204,808.93

Sewer Works Depart- ment—				
Payroll .....	\$ 12,464.88		\$ 13,568.52	
Material and Supplies..	24,388.01		32,814.49	
Permanent Outlays.....	2,428.34	39,381.23		46,383.01
Permanent Improvements—				
Sundry Accounts.....		116,698.61		163,529.33
Importation and Pres- ervation of Game Birds—				
Sundry Accounts.....		471.13		1,719.05
Grand Total.....		\$ 1,275,661.32		\$ 1,452,737.04
Fund Receipts Expenditures Overdraft Balance				
1915				
General .....	\$ 699,989.77	\$ 774,903.97	\$ 74,914.20	\$ .....
Road Tax.....	92,434.37	79,444.42		\$ 12,989.95
School .....	78,494.71	78,494.71		
Water Works.....	195,542.26	186,367.25		9,175.01
Sewer Works.....	21,665.11	39,281.23	17,616.12	
Permanent Improvement	159,815.40	116,698.61		43,116.79
Game Bird .....	2,123.22	471.13		1,652.09
Cash Basis.....	108,788.20			108,788.20
Total .....	\$ 1,358,453.04	\$ 1,275,661.32	\$ 92,530.32	\$ 175,722.67
1916				
General .....	\$ 664,993.82	\$ 746,674.19	\$ 81,680.37	\$ .....
Road Tax.....	117,585.03	100,772.70		16,812.33
School Fund.....	83,298.00	82,746.24		551.81
Water Works.....	216,204.18	204,808.93		11,395.25
Sewer Works.....	20,926.73	46,383.01	25,456.28	
Permanent Improvement	123,482.85	163,529.33	40,046.48	
Game Bird .....	2,292.09	1,719.05		573.04
Cash Basis .....	157,072.36			157,072.36
Special Improvement....	319,647.66	106,103.59		213,544.07
Total .....	\$ 1,705,502.72	\$ 1,452,737.04	\$ 147,183.13	\$ 399,928.86

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