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March 15, 2011

TO: HONORABLE NESTOR GARCIA, CHAIR ✓
ALL COUNCILMEMBERS
HONOLULU CITY COUNCIL

FROM: CHARMAINE T. DORAN, DIRECTOR 
IVAN KAISAN, ASSISTANT DIRECTOR 
OFFICE OF COUNCIL SERVICES

RE: **ISSUE PROFILE STATUS OF THE CITY'S FINANCES - MARCH 2011**

We are pleased to transmit to the Honolulu City Council copies of the *Issue Profile Status of the City's Finances* for 2011. Each year, the Office of Council Services (OCS) prepares this brief to aid Councilmembers during the city's annual budget cycle. The 2011 report presents the following: (1) a historical and comparative overview of city financial and budgetary trends; and (2) details about the status of the operating budget for the prior fiscal year; and (3) status of capital projects for the most recent fiscal year for which appropriations may have lapsed. As part of the overview, there is a special focus section which reviews the use of FY 2011 vacant funded monies at mid-year.

Two original copies of this report will be provided to each Councilmember's office. Additionally, as other city offices often request this report, we have also attached an unbound copy of the report to facilitate archiving by the City Clerk.

The 2011 profile is the 11th report prepared by OCS for the Council and represents the collective efforts of numerous personnel. We hope that you find the information provided useful during the FY 2012 budget cycle. If you have any questions, please do not hesitate to contact our office.

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Attachment(s)

ISSUE PROFILE

Status of the City's Finances

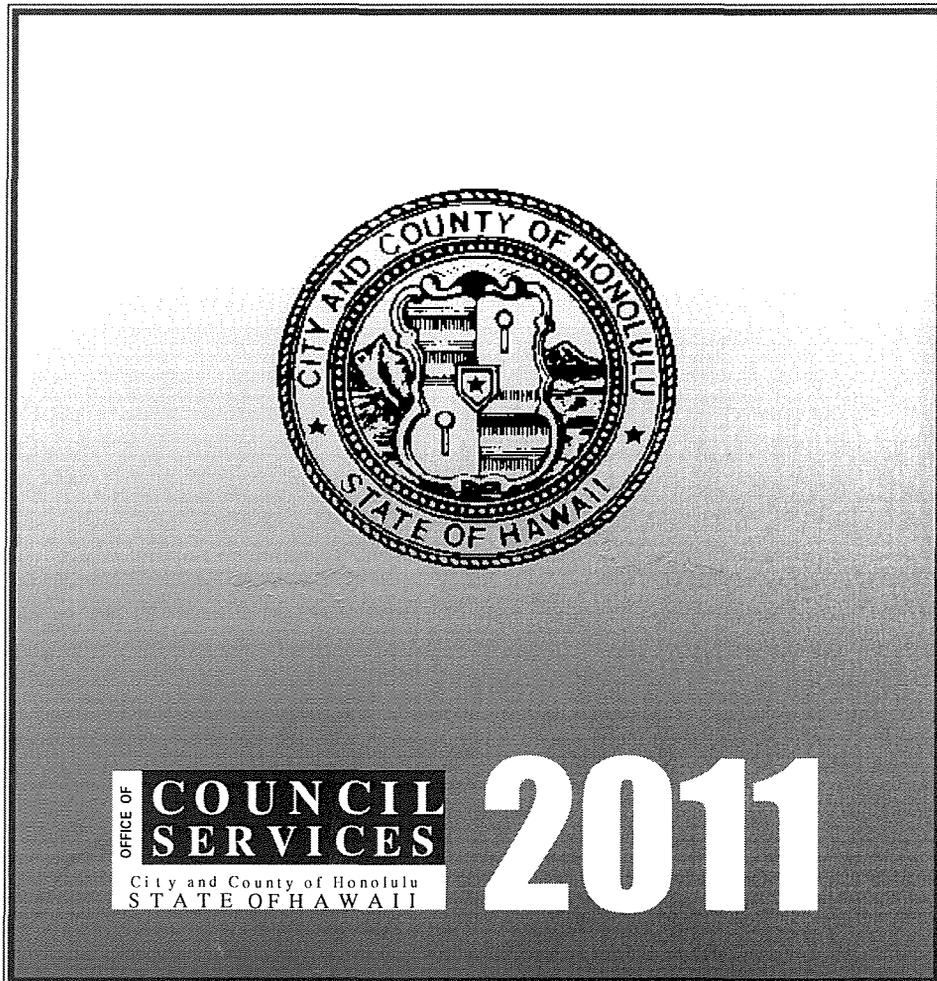


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I. Introduction

We are pleased to transmit to the Honolulu City Council the **Issue Profile: Status of the City's Finances** for 2011. Each year, the Office of Council Services (OCS) prepares this brief to aid Councilmembers during the city's annual budget cycle. The 2011 report presents the following: (1) a historical and comparative overview of city financial and budgetary trends; and (2) details about the status of the operating budget for the prior fiscal year; and (3) status of capital projects for the most recently ended appropriation period. As part of the report, there is a special focus section which details the use of FY 2011 vacant funded monies at December 31, 2010.

The 2011 report is the eleventh annual fiscal report prepared by the Office of Council Services for the Council. We hope that you find the information provided useful during the FY 2012 budget cycle.

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II. Budget Trends

This section provides a brief summary of the city's budget and financial status, as reflected in certain key statistics, and compares the city with other jurisdictions. This is intended to provide a historical and comparative perspective that may be useful for evaluating the specifics about the next fiscal year's city budget. The special focus section below highlights budget and financial issues that are more topical.

A. Special Focus Section

In this section, we review the status of moneys provided for vacant funded positions, city retiree health benefits, and funds for transit, affordable housing, and clean water and natural lands ("water and land"). Highlights:

- **At mid-year, only 13 percent of the budget for vacant positions had been tapped.**
- **Despite providing more funding for future retiree health benefit costs, the city's outstanding obligations are growing.**
- **The transit fund grows despite slowing revenues and higher spending; low or no expenditures from the funds for affordable housing and water and land.**

At mid-year,
only a small
portion of the
budget for
vacant positions
was used

**Amount of Vacant Funded Positions
Budget Used (7/1/10 to 12/31/10)**

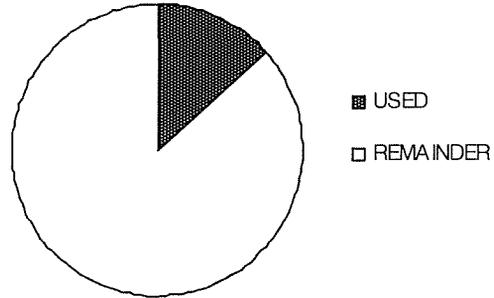
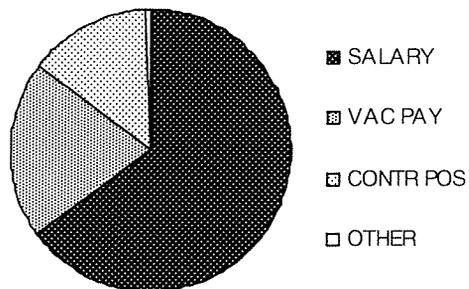


Figure A-1. To get a better understanding of how funding for positions that were currently vacant but expected to be filled during the budgeted year are used, the Council provided such funds in FY 2011 in separate line items for each executive agency. Accounting reports now show that during the first six months of FY 2011, only 13 percent of the budget for vacant positions had been used, with 87 percent of such funding remaining untapped as of December 31, 2010. If such funding goes unused, it will become part of the unbudgeted carryover for the following fiscal year's budget. See Figure F-1.

Figure A-2. Of that fraction of the budget used, two-thirds of the funding went to pay the salaries of new hires filling the vacant positions. The next largest use, 20 percent, went for vacation pay, presumably for the previous incumbents who vacated the positions, while 14 percent funded personal service contractors performing the work related to the vacant positions.

Vacant position
funds used for
salaries,
vacation pay,
and contract pay

**Use of Vacant Funded Positions
Budget (7/1/10 to 12/31/10)**



When Vacant Funded Positions Became Vacant (FY11 to 12/31/10)

Most vacancies receiving funds were older

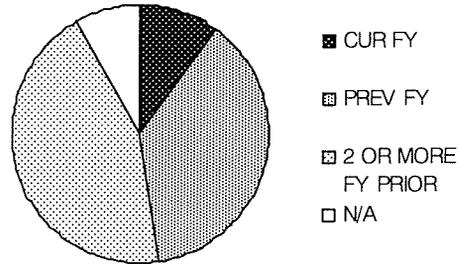
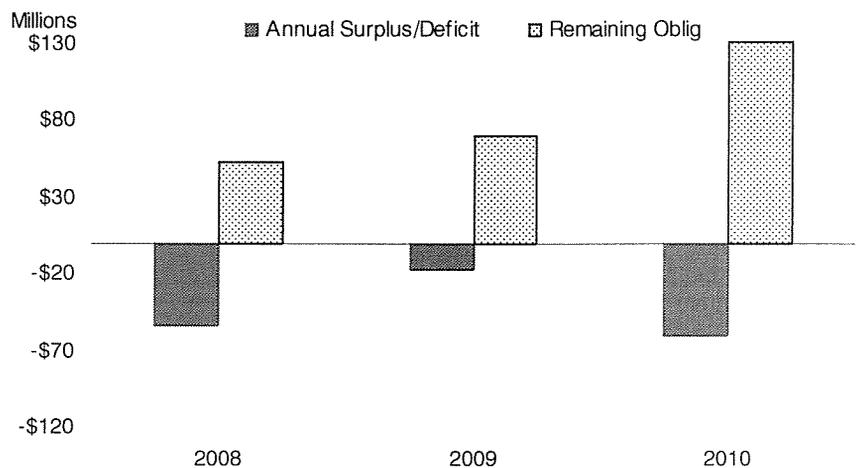


Figure A-3. Accounting reports for the first six months of FY 2011 show that for those vacant positions where funds were used, 43 percent of the vacancies occurred two or more fiscal years ago, 37 percent occurred in the prior fiscal year, and 10 percent occurred in the current fiscal year. Eight percent of the positions that were funded were either new positions for rail transit not related to a prior vacancy (AV 4812, 5061, 5086), or positions erroneously listed previously as vacant (AV 4765).

Figure A-4. Each year, as city employees earn another increment of their future retirement health care benefits (termed Other Post Employment Benefits, or OPEB), the city increases its financial obligation to pay for these eventual costs. The annual required contribution is the amount the city should set aside to cover the cost for the year for which benefits are now payable, plus a portion of the future obligation. In FY 2008, new accounting rules required the city to begin disclosing whether it was meeting this requirement. In FY 2010, the city’s payment of \$57 million was \$61 million less than the annual required contribution. As a result, the city’s cumulative obligation outstanding almost doubled from \$70 million in FY 2009 to \$131 million in FY 2010.

Unpaid obligations for retiree health care rise despite higher payments

Status of Retiree Health Benefit Payments



Transit fund continues to grow despite opposing trends

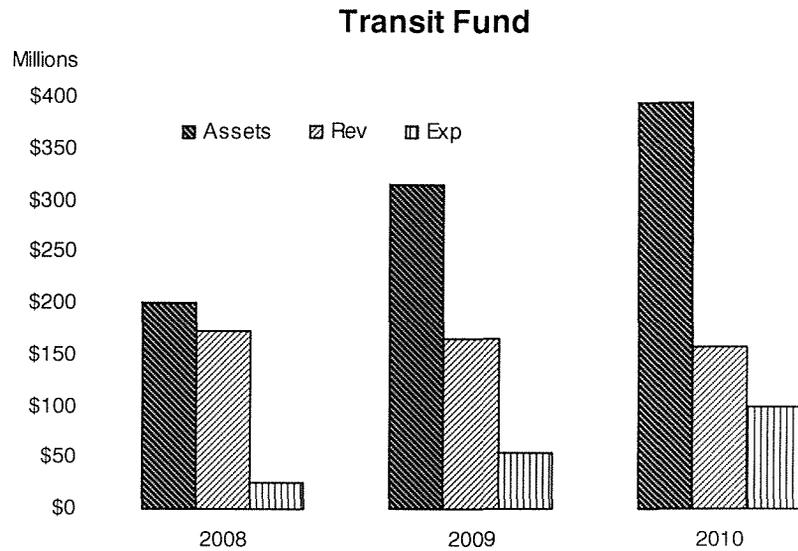
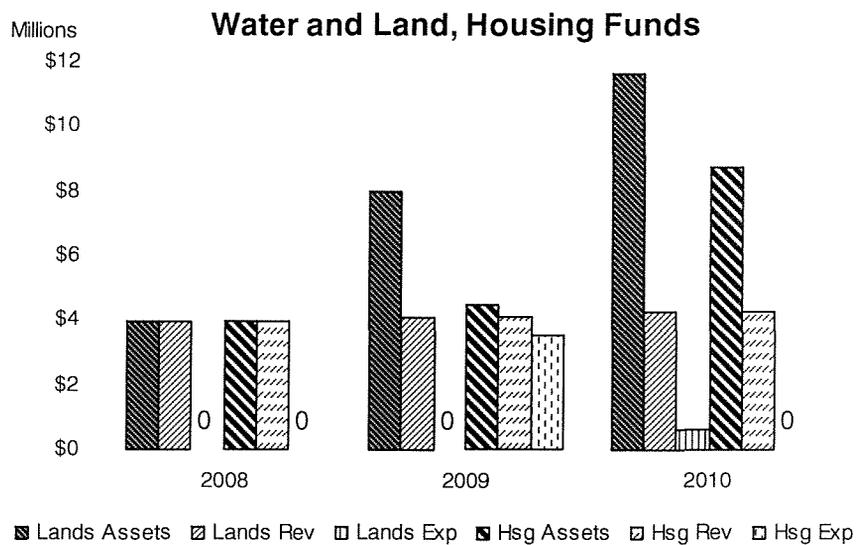


Figure A-5. The city's transit fund accumulated \$395 million in assets by the end of FY 2010, up from \$315 million in FY 2009. The slowing economy pulled transit fund revenues to \$158 million in FY 2010, down from \$164 million in FY 2009. Expenditures nearly doubled in FY 2010 at \$99 million compared to \$54 million in FY 2009.

Figure A-6. In FY 2010, the clean water and natural lands ("water and land") fund continued to rise in assets up to \$11.6 million. It also recorded the amount of \$600,000 as its first expenditure. The affordable housing fund's assets grew to \$8.7 million in FY 2010, but no expenditures were made. Both funds were created as a result of charter amendments approved in 2006 by the voters.

No or small expenditures were made from the water and land and housing funds in FY 2010



B. Size of the City Budget

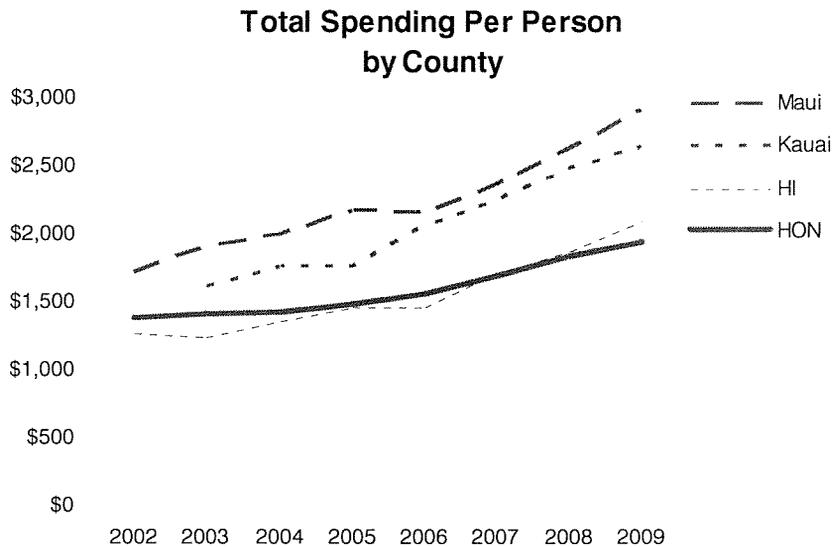
- **Is city spending high or low? Depends on what it's compared to.**

One way to measure the size and level of activity of a government entity is by examining the amount of government spending and taxation. Spending and taxation can be viewed as the most basic measure of government since the level of spending drives tax policy, debt policy, and employment policy.

Government spending on operations is controlled through the operating budget. In this section, spending on operations is examined to see how the City and County of Honolulu's spending and taxation have grown over time, and how it compares to the incomes of residents and to other jurisdictions.

Figure B-1. Over the last several years, the trend for all counties was steadily upward in the amount of spending on operations per resident. In FY 2009, Honolulu per person spending was \$1, 940 and Hawaii County was \$2,093, while Maui and Kauai spent \$2,905 and \$2,651 per resident, respectively.

The city's per-person spending is relatively low but heading upward



City taxes and fees grow faster than resident incomes

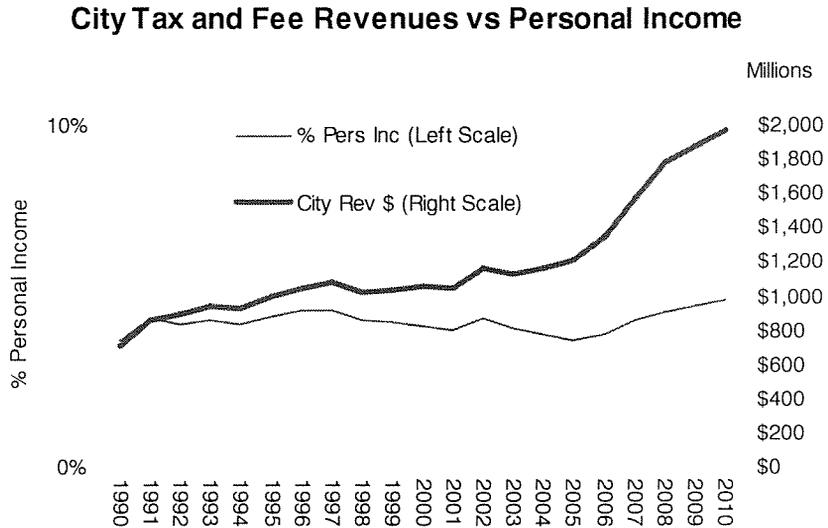
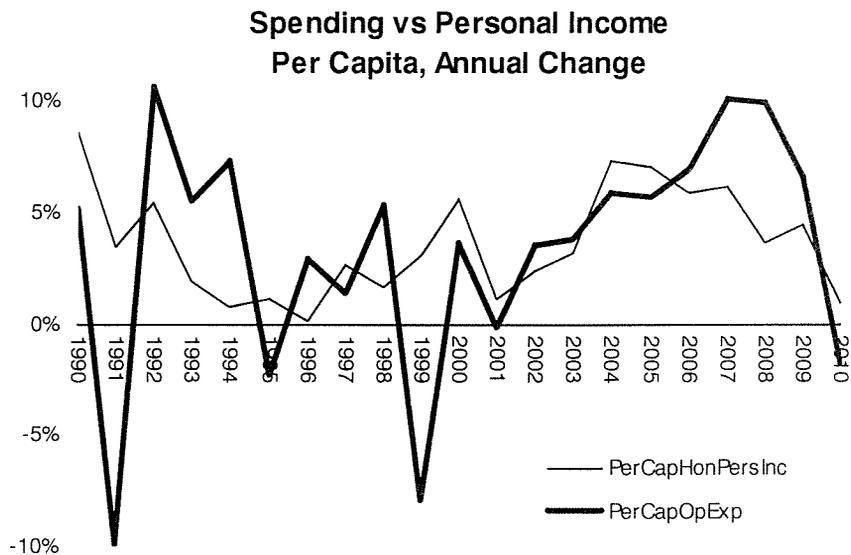


Figure B-2. One way to measure the cost of government is to see how its revenues (city taxes and fees excluding transfers from the state and federal governments) compare over time to the incomes of the people it serves (and taxes). From FY 1990 through FY 2005, city revenues grew roughly at or slower than the pace of personal incomes of Honolulu residents. This resulted in the ratio of revenues to incomes declining over the period. Revenues climbed sharply thereafter, pushing the ratio to a new high of 4.8 percent of personal income in FY 2010.

Figure B-3. Comparing per capita operating expenditures to personal income is another way to evaluate government cost trends. The annual change in such spending shows sharp swings up and down over the last 20 years until FY 2001. After that year, annual increases in per capita spending began to accelerate for a time, reaching a 10 percent annual increase in FY 2007. In contrast, per capital personal income has shown almost consistently positive growth over the 20 years. A slowing economy reduced income gains after FY 2004, barely remaining in positive territory in FY 2010. Spending slowed more recently and shrunk 2 percent in FY 2010.

City spending shrinks as income growth weakens



Property tax growth has caught up with spending growth

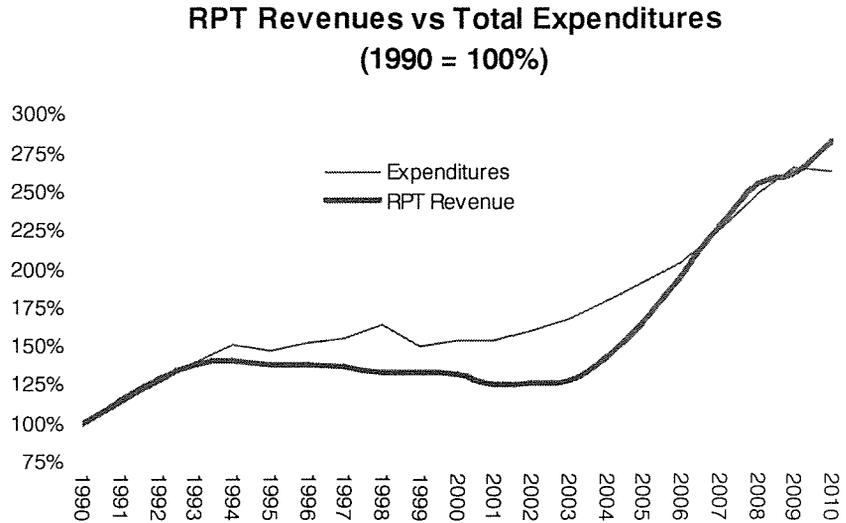
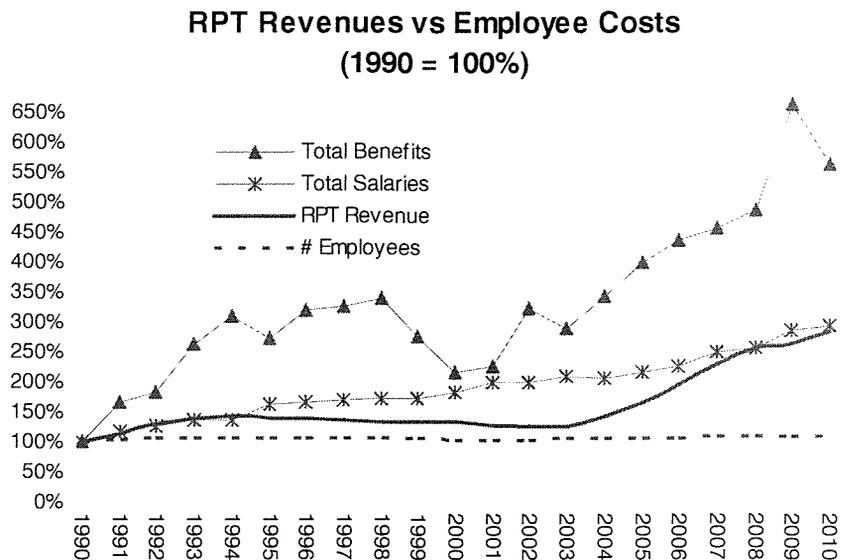


Figure B-4. The city’s operating expenses largely reflect the cost of salaries and benefits (including benefits for retired employees). The largest single revenue source is the property tax, which accounts for over a third of operating budget resources. The sharp rise in property tax revenues in recent years has caught up to city operating expenditures, even overtaking expenditures in FY 2010. At least for now, the period of structural deficits last seen in the late 1990s to mid-2000s seems to have ended.

Figure B-5. While the number of city employees has remained steady, employee benefit costs since the early 1990’s have increased much faster than property tax revenues, leading to structural deficits. While the recent jump in property tax revenues has closed much of that gap, divergent growth rates between benefit costs and tax revenues show that structural deficits are still possible.

The threat of structural deficits from employee benefit costs persists



Debt service growing much faster than other costs

City Spending Per Person (1990 = 100%)

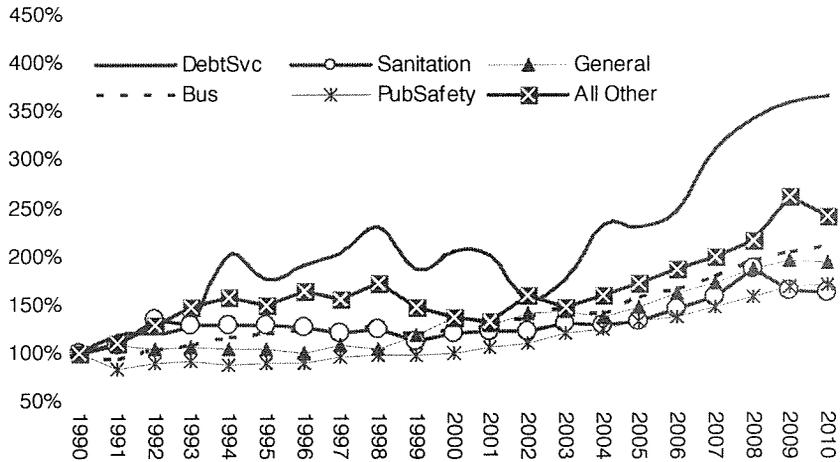
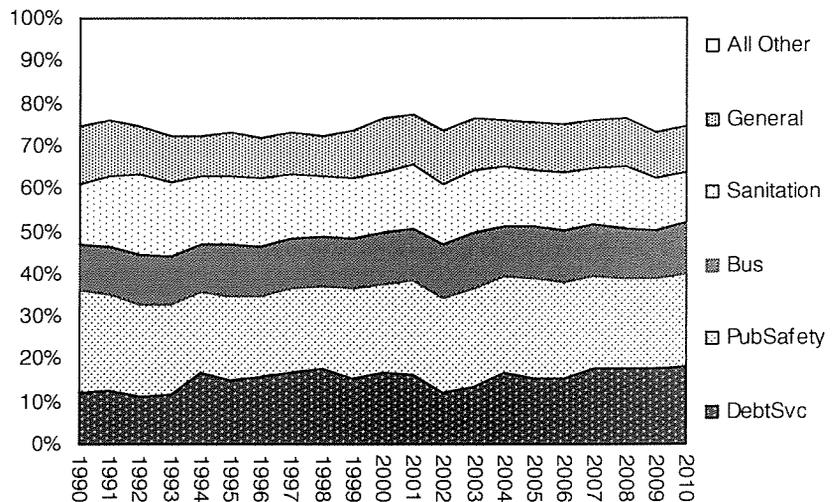


Figure B-6. Looking at the long term spending trends of the city according to budget function, by far the fastest growing component has been debt service, which has grown by a multiple of nearly 3.6 times over the last 20 years. In contrast, most other components have roughly only doubled.

Figure B-7. Over the past 20 years, although the major components of city spending have shown substantial consistency, debt service accounts for the most consistent growth in relative size over the period. However, public safety remains the single largest spending component.

Public Safety is still the largest area of spending

Composition of City Spending



C. Financial Position – Net Assets

- **The city adds to net assets for the fourth straight year.**

In its annual accounting reports, the city’s financial position is reported as a computation of “net assets”. The amount of net assets is what results after subtracting what the city owes (termed “liabilities”, such as outstanding bills, bonds, and claims and judgments against the city) from what it owns (termed “assets”, such as cash, investments, and the value of land, buildings, and infrastructure). The size of the net asset figure can be interpreted as representing the city’s ability to cover its costs and continue to pay for services in the future. Increases or decreases in net assets over time indicate whether the city’s financial position is improving or deteriorating.

The city’s net assets are divided into those supported primarily by taxes, termed governmental activities, versus those that are supported at least to some extent by user fees, termed business activities. The city’s enterprise funds for housing and the bus, solid waste, and sewer systems are classified as the business activities of the city.¹

¹ The Board of Water Supply is a semi-autonomous agency of the city and is not included in the financial results reported here. The board reports on its finances separately from the city.

In FY 2010,
the city's asset
growth
moderated...

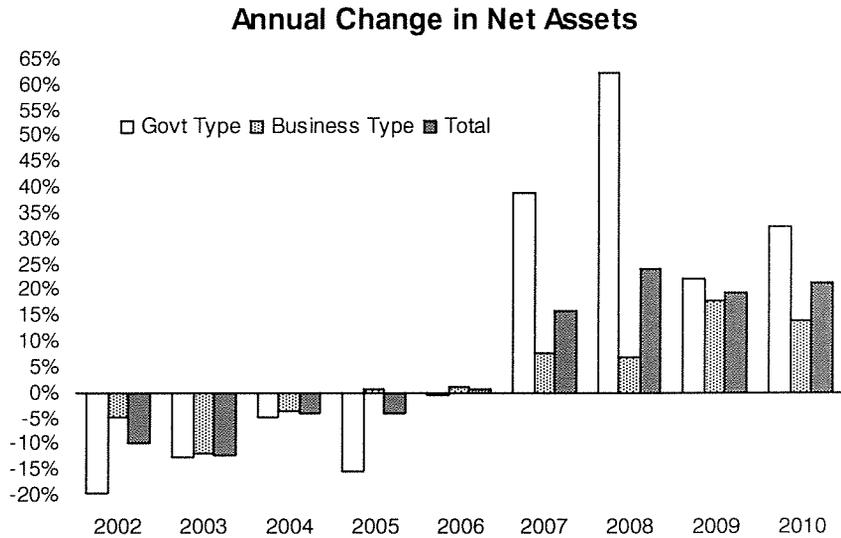
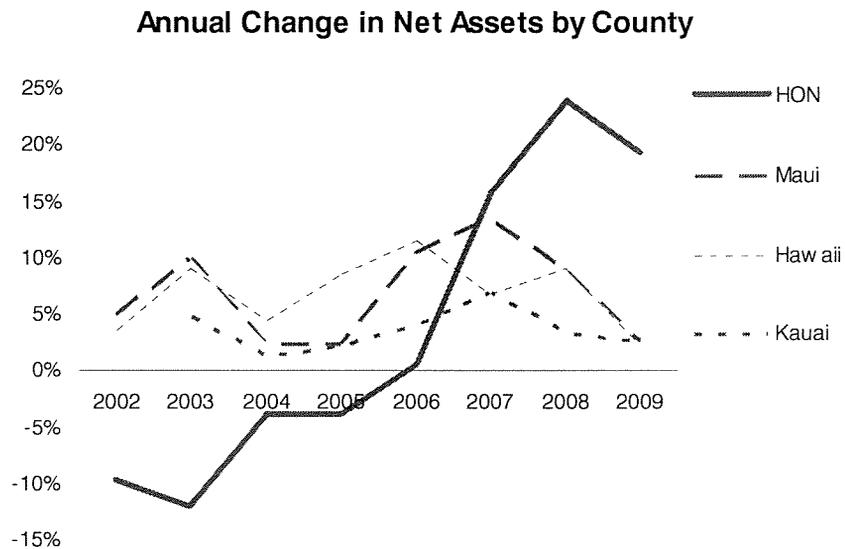


Figure C-1. In FY 2010, the city saw net assets up 22 percent overall, caused by gains in real property tax collections, restricted expenditures, and higher sewer revenues. This was the fourth straight year of positive gains.

Figure C-2. Since asset size began to be measured in FY 2002 (2003 for Kauai), net assets have increased for most counties. For Honolulu, however, net assets shrunk year over year until FY 2006, when it recorded its first annual gain, just barely. In FY 2009, the city's 19 percent return compared to the less than 3 percent rise of the neighbor island counties.

...but its
performance
still surpassed
the neighbor
islands



D. Debt Service and Total Debt

- **City debt accelerates with rail transit.**

Most spending on construction and other long-lived assets in the capital budget is financed by bonds and other debt instruments. The repayment of the principal and interest on those debt instruments is called debt service.

Typically, most of the capital budget results in expenditures. The rest, usually between 10 and 20 percent, lapses, meaning certain projects or part of the appropriations therefor were not implemented because priorities changed, projects were found to be unaffordable, or appropriations were not used because actual spending requirements were less than expected. Of the amount that is expended, the money usually comes from the issuance of bonds and other debt instruments. A portion of the rest of the budget is funded by cash from federal or state grant funds, or from the sewer fees deposited in the sewer fund.

The amount of debt that is authorized to be incurred by the city is made up of bonds already issued and bonds not yet issued. The amount of unissued bonds represents past capital budget appropriations that have not lapsed and are to be financed by bonds that have not yet been issued. It thus represents a backlog of debt to be incurred if the capital projects they fund move forward.

Relationship to construction spending. Spending on debt service as part of operations is distinct but related to spending on construction projects. Construction spending occurs first, and is authorized in the capital budget. That expenditure is mostly financed by incurring debt in the form of bonds, notes and commercial paper. A few years after the capital budget takes effect, repayment of the principal amount of the debt to finance the budget begins. Debt service payments are made from the operating budget. The debt service for any particular municipal bond issued by the city is paid over a long period, typically 30 years or more.

Construction spending information is recorded and reported in the city's financial reports in several ways: as an initial capital budget appropriation, as expenditures made pursuant to the appropriation, as a yearly stream of repayments included in the operating budget to retire the debt that financed the initial outlay, and as an addition to the city's capital assets when a facility is completed followed by annual reductions thereto to record depreciation of the facility. Care must be taken to avoid confusing these numbers.

Debt per person, already high, jumped in FY 2010

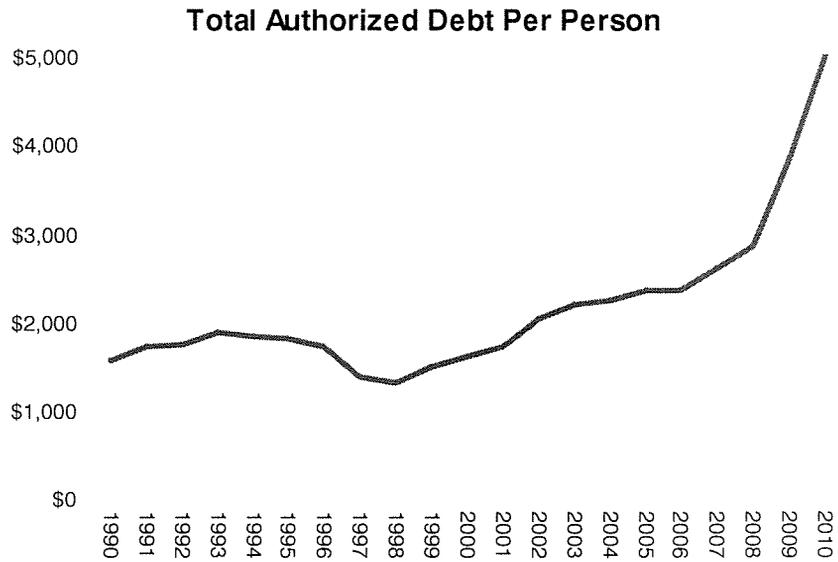
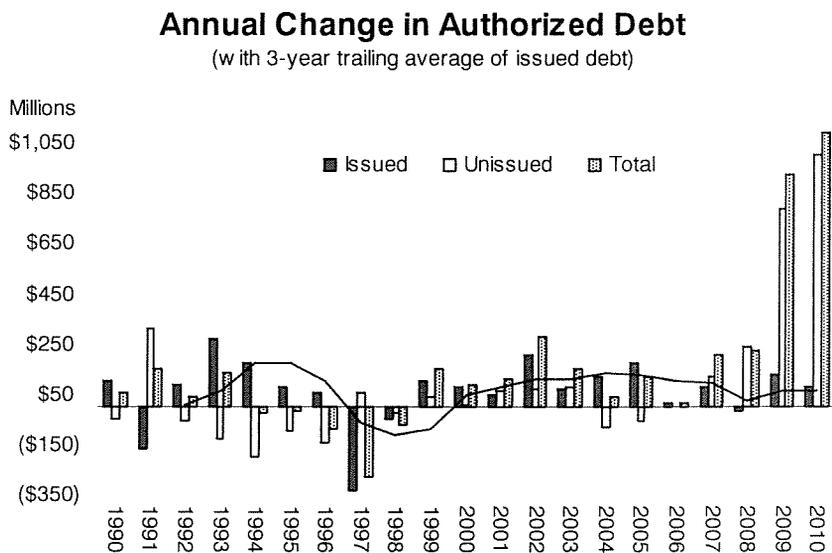


Figure D-1. The chart reflects the total amount of general debt authorized per Honolulu resident. On December 31, 2010, authorized debt hit \$5,043 per resident, up nearly \$1,200 from the year before. The primary contributor to this figure was the recent authorization of nearly \$2 billion in bonds for the rail transit project. However, no bonds for that project had yet been issued by that date.

Figure D-2. This chart shows the annual change in the amount of debt authorized for the city over the last 20 years. In 2010, the amount of debt **issued** was only \$82 million, compared to the \$1 billion that was **authorized but unissued** through December 31, 2010. Total authorized debt for 2010 of \$1.1 billion is a historic high for Honolulu.

Figures show impact of \$2 billion in bonds for rail transit



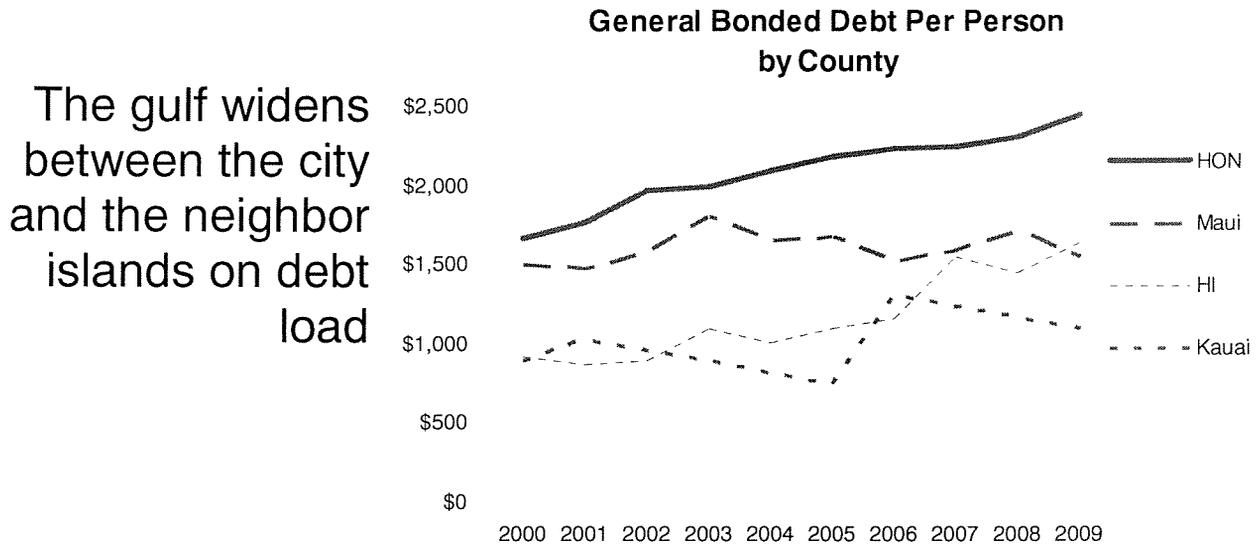


Figure D-3. Issued debt whose debt service payments are to be paid with property tax revenues is called net general bonded debt. In 2009, Honolulu widened the gap between it and Hawaii’s four counties in the amount of such debt when calculated on a per-resident basis (even though no transit related bonds had yet been issued by Honolulu by that point). Honolulu’s \$2,445 per resident compared to Hawaii at \$1,638, Maui at \$1,556, and Kauai at \$1,099. Further, the debt of Maui and Kauai decreased compared to the year before, while the debt of Honolulu and Hawaii county climbed. Honolulu and Hawaii show a steady rising trend in debt burden over time, while Maui and Kauai show flat or mixed results.

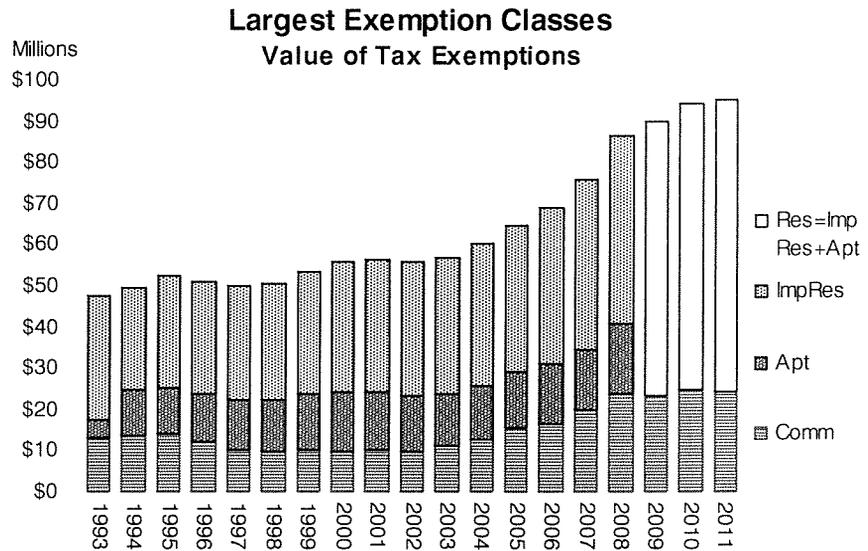
E. Real Property Taxes

- **The recession leads to lower assessment values and tax bills.**

At 41 percent of operating revenues in FY 2010, property taxes remain the city's largest single source of revenues. Property tax revenues are generated by applying tax rates, which are set annually by the City Council for each of the eight classes of real property, to the assessed value of each parcel of taxable real property, net of any applicable exemptions. That value is established by the city's real property assessment division according to prevailing market values for land and replacement cost for improvements.

Figure E-1. As with values in the overall real estate market and property tax assessments, the mid-decade hike in the value of property tax exemptions (i.e. value of exempt properties multiplied by the otherwise applicable tax rate) has slowed since FY 2008. Nearly all tax exemptions (95 percent of total exemption value in FY 2011) benefit the residential and commercial classes of properties, with residential accounting for by far the greater share. In FY 2011, property tax exemptions represented foregone revenues of \$95 million, or 12 percent of anticipated property tax receipts.

Tax exemptions hold even at 12 percent of tax receipts



Property tax revenues from most classes fell in FY 2011

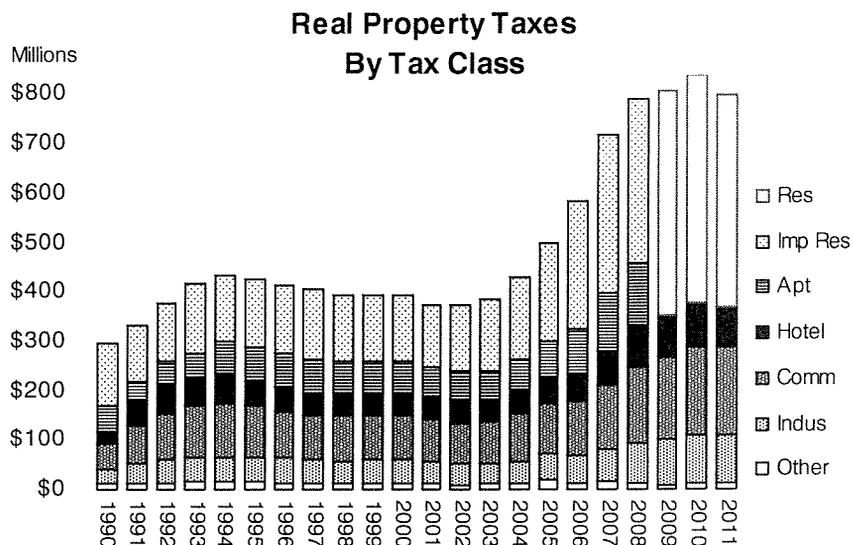
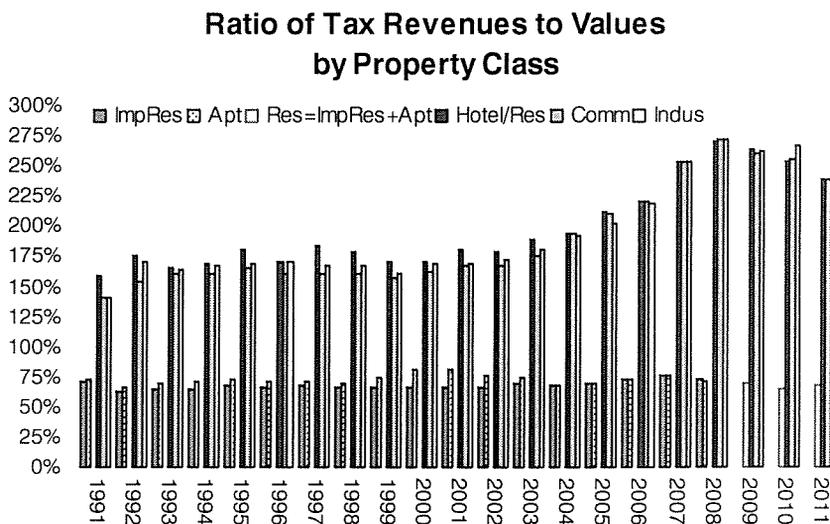


Figure E-2. In FY 2011, property tax revenues dipped by 6.4 percent, pulled down by sagging returns from both residential and hotel properties. This was the first decline in property tax collections since FY 2001.

Figure E-3. Because the city has long adopted lower rates for residential properties as compared to business properties, residential properties have had a much lower ratio of revenue share to value share. That ratio is a measure of relative tax burden between such properties. (A class of property that generated 10 percent of total tax revenues and represented 10 percent of total property value would have a 100 percent ratio of revenue share to value share.) In FY 2011, the gap in tax burden between the two types of properties narrowed. In that year, residential properties provided 54 percent of tax revenues while representing 80 percent of property values, producing a share ratio of 67 percent. In contrast, industrial properties provided 12 percent of revenues while representing just 5 percent of valuations, a share ratio of 237 percent, down 30 percentage points from the previous year.

A smaller gap between residential and business tax burdens



The recession brings lower taxes for residential properties

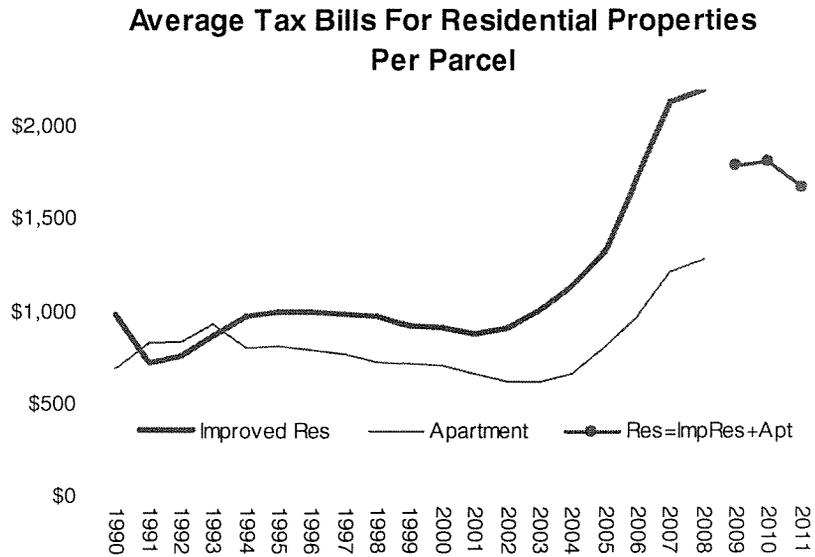
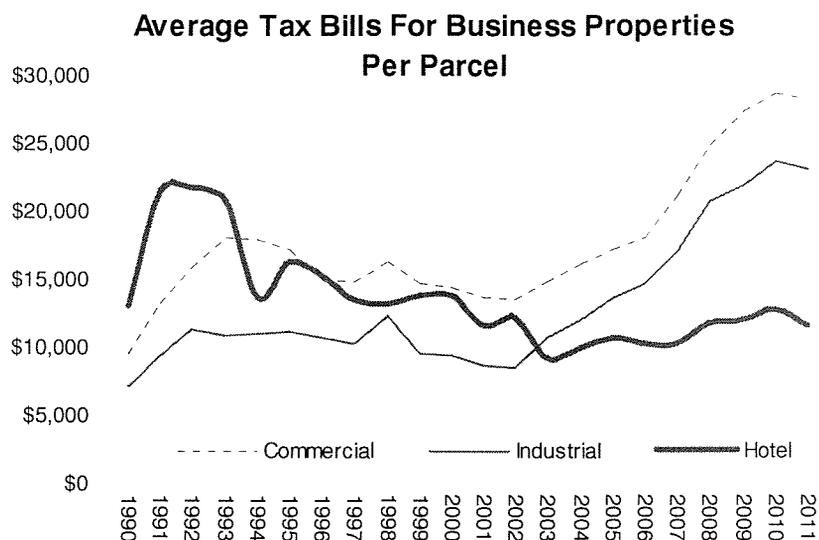


Figure E-4. The average tax bill for residential properties fell 7 percent in FY 2011, averaging \$1,675 compared to \$1,802 in FY 2010. The figure for FY 2011 combines average tax bills for the Homeowner and Nonhomeowner classes.

Figure E-5. Commercial, industrial, and hotel properties enjoyed lower tax bills on average in FY 2011. Hotel properties saw average tax bills shrink 9 percent in FY 2011 from the previous year, while industrial properties retreated 2 percent and commercial properties dipped 1 percent. Both commercial and industrial properties remain near historical highs in average tax bills while hotel properties are far below their historical highs. Average hotel properties are now about half their value in 1991.

Business properties also see lower taxes



Residential tax bills continue to fall in all counties

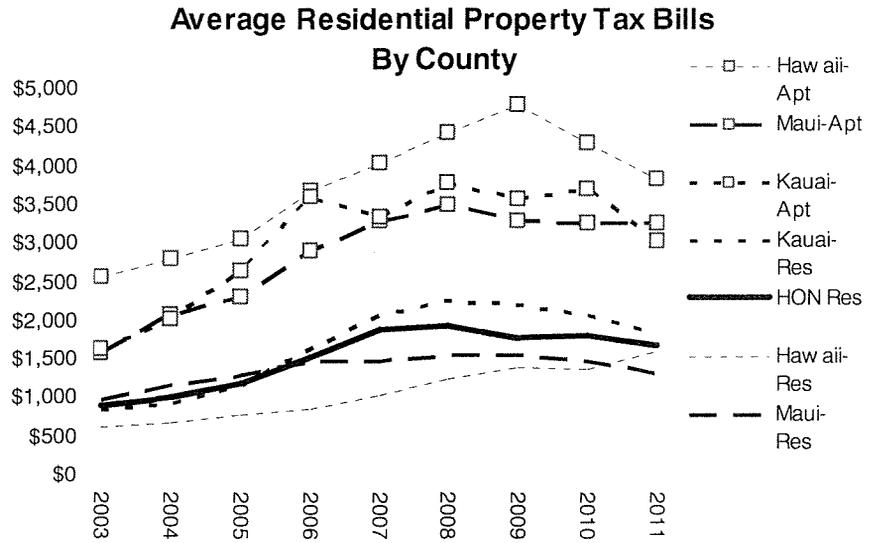
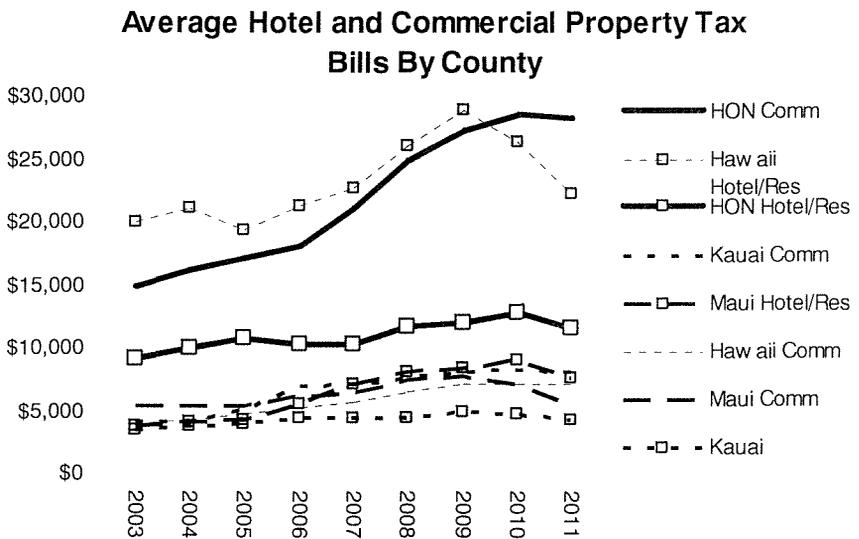


Figure E-6. County residential taxes show the impact of the recession, with most showing reductions in average tax bills from as early as FY 2009. Honolulu residential tax bills are in the lower cost group, along with Hawaii, Maui, and Kauai residential taxes. Hawaii, Maui, and Kauai apartment classes form the high cost group, due to high assessed values per parcel.

Figure E-7. In FY 2011, despite the recession, Honolulu’s average property tax bills for hotel/resort and commercial parcels continued to exceed those of most of the neighbor islands, primarily because of Honolulu’s higher tax rates. The exception was Hawaii County’s hotel tax bills, which were double those of Honolulu, primarily because of Hawaii County’s high average hotel value of \$2.2 million, nearly 2.5 times Honolulu’s average hotel value of \$0.9 million.

County business tax bills also see declines



F. Fund Balance and Budgeted Property Taxes

- **A smaller unbudgeted year-end balance in the general fund, and a more accurate property tax estimate.**

The general fund is the primary fund in the operating budget. It is a recommended budget practice and advantageous for bond ratings that there be a reserve amount in the general fund to pay for unexpected costs. The Government Finance Officers Association recommends a minimum amount of unrestricted fund balance of about 17 percent of annual revenues or expenditures, whichever is more predictable. Other sources recommend a range of 5 to 15 percent. The city has not adopted a policy on the minimum general fund balance.

The city's practice has been to budget practically all of the revenues of the general fund for expenditure each fiscal year, thereby leaving no reserve or fund balance. Yet by year's end, the city's general fund often has a large unbudgeted balance that is carried over to the next fiscal year. In fact, this carryover amount from the previous year is usually the second largest anticipated revenue source for the operating budget, next to property taxes. For FY 2011, the carryover from the previous year was forecast to account for 15 percent of operating resources.

While positive and reasonable balances in the general fund are desirable, wide disparities between budgeted and actual balances in the general fund are not. They indicate that substantial amounts of appropriations in the operating budget are not being implemented, or that revenues are being substantially under-estimated, or both. While some level of over-estimation of expenditures and under-estimation of revenues can be prudent, processes that lead to substantially and systemically skewed results can be problematic. Thus, although conservative estimation helps to avoid mid-year deficits, taken too far, that means that city services that were budgeted were not provided despite the availability of resources, or that projections of resources were found to be unreliable and risky.

Unbudgeted
year-end
general fund
reserves pulled
back from
record highs

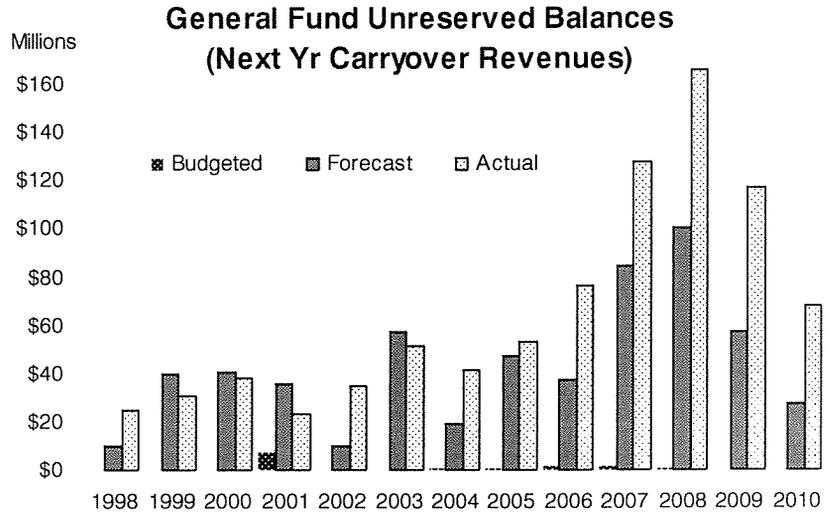
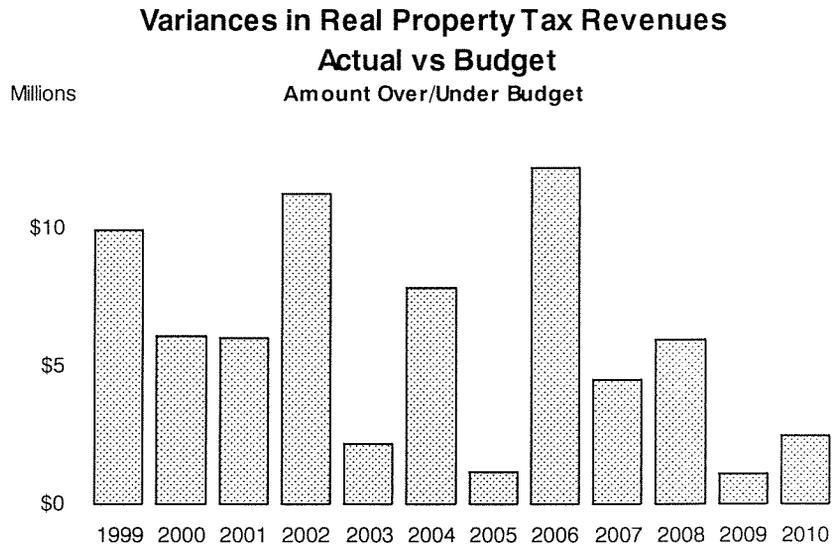


Figure F-1. The trend in unbudgeted general fund balances continued to fall in FY 2010. The city’s actual unreserved fund balance of \$68 million contrasts with \$117 million in the prior year. That amount is equivalent to just over nine percent of general fund expenditures for FY 2010. In the chart, the lack of a visible bar for the budgeted amount of general fund unreserved balance for a fiscal year means it was near zero. That was true for almost all years in the chart.

Figure F-2. The amount by which actual real property tax receipts have exceeded the budgeted amount has been significantly reduced. The overage in FY 2010 was \$2.5 million, small compared to the record overage of \$12 million set in FY 2006. This minimal overage means that the unbudgeted general fund balance for FY 2010 (see Figure F-1) cannot be attributed to under-estimation of property tax revenues.

Estimation of
property tax
revenues has
greatly
improved



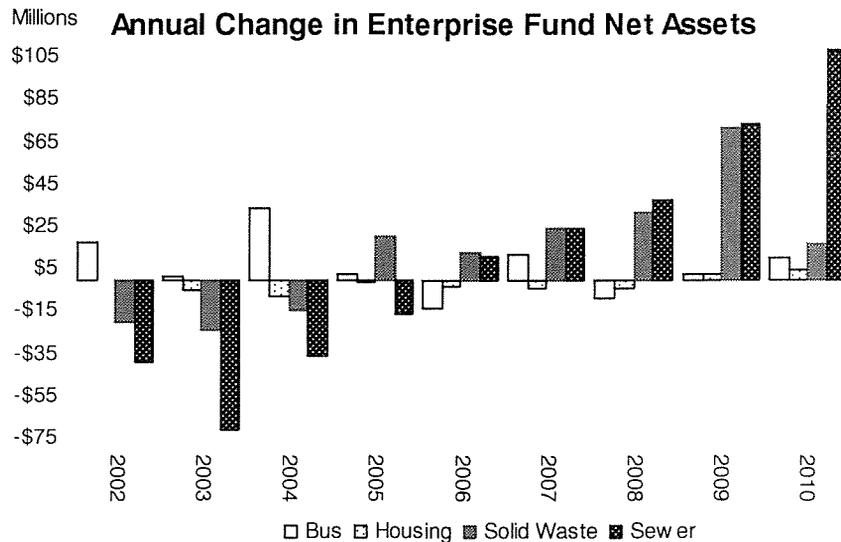
G. Enterprise Funds

- Higher fees lead to surging sewer fund results.

Enterprise funds are used to account for certain government activities that are run like businesses and charge fees to offset operating costs. The city has four enterprise funds: one each for the bus system, the solid waste collection and disposal system (including the H-Power garbage to energy plant), housing projects, and the sewer system. The significance of an enterprise fund's net asset amount is that it shows the financial position of the activity if operations ceased at the end of the period. For example, a positive net asset amount for the year ending June 30 would indicate that as of that date, the city could repay all outstanding debts of the activity and still fully own the buildings and equipment used by the activity. In contrast, a negative net asset amount would indicate that if operations ceased as of that date, the city would owe money to others. The annual change in net assets shows whether the fund financially improved or deteriorated during the subject year.

Figure G-1. The net assets of the city's enterprise funds turned in positive results in FY 2010 compared to the year before. Net assets for the sewer fund led the group, up \$108 million due to an increase in fees effective FY 2010. The solid waste, housing and bus funds showed much smaller gains.

Sewer fund leads positive year-over-year results



III. Executive Operating Budget

Actual Versus Budgeted Revenues And Expenditures, FY 2010 And FY 2011

This is a comparison of actual versus budgeted revenues and expenditures for the executive operating budget. The review covers all of FY 2010 and six months of FY 2011 through December 31, 2010. Our review is based on the information in the FY 2010 and FY 2011 Executive Program and Budget documents, the executive operating budget ordinances (Ordinance 09-11 for FY 2010, and Ordinance 10-11 for FY 2011), unaudited financial statements for FY 2010, and the December 2010 accounting reports for FY 2011 from the Department of Budget and Fiscal Services. Our review of expenditures includes all fund sources, while the review of revenues only covers the general fund.

Overview:

- In FY 2010, the largest general fund revenue variances were because repayments of debt service from enterprise funds were not collected.
- Also in FY 2010, the largest appropriation lapse was \$31 million lapsing from the \$331 million appropriation for bond principal and interest. In percentage terms, the largest lapse over \$1 million was the \$6.2 million provisional appropriation for energy costs, where the entire amount lapsed.
- Of the major general fund revenue assumptions made in the FY 2011 budget, the largest discrepancy at mid-year (December 31, 2010) was the budgeted recovery of \$63.6 million in debt service from the highway fund, where only \$10 million was received by that date.

A. Review of FY 2010

1. General Fund Overview

Overall, for FY 2010, actual general fund revenues totaled \$1.356 billion, which was \$53.1 million less than the \$1.409 billion estimated in the budget (these figures include revenues, other financing sources (i.e. sale of assets), transfers in, and unreserved fund balance from prior year). Actual general fund expenditures for executive and legislative departments, miscellaneous expenses and debt service totaled \$1.261 billion, which was \$147.8 million lower than the \$1.409 billion budgeted (these figures include expenditures from departments, miscellaneous and debt service; other financing uses; and transfers out). The actual unreserved and undesignated fund balance for FY 2009, an amount which was carried over into FY 2010, totaled \$67.8 million, which was \$8.1 million more than the budgeted fund balance of \$59.8 million¹. The \$67.8 million fund balance computes to 5.4 percent of expenditures, a favorable increase over the 4.2 percent ratio that was budgeted.²

2. Significant Revenue Variances for General Fund, FY 2010

The following table shows general fund revenue sources with a variance of \$1 million and five percent or more between actual and budgeted revenue amounts for FY 2010. Negative amounts mean actual revenues were below the amounts budgeted.

¹ This budgeted fund balance is estimated by the administration around February for the fiscal year preceding the budgeted year. It becomes the budgeted year's **beginning** balance and is distinct from the fund balance that is the subject of Figure F-1 in Chapter II. The latter is the budgeted year's **end** balance after the council determines the year's appropriations in May or June.

² The Government Finance Officers Association, a standard-setting professional association, recommends an unreserved fund balance in the general fund of no less than five to 15 percent of operating revenues.

**Table III-1. FY 2010 Major
General Fund Revenue Variances**

General Fund Revenue Source	Variance From Budget	Percent of Budgeted Amt
Building Permits	\$-1,488,000	-11%
Reimbursement from State for Fireboat operations	-1,373,000	-43%
Transient Accommodations Tax	-2,548,000	-6%
Recovery from State – Emergency Ambulance Service	-3,294,000	-9%
Recovery of Debt Service Charges: Enterprise Funds (Sewer)	-14,411,000	-100%
Recovery of Debt Service Charges: Enterprise Funds (Solid Waste)	-31,898,000	-100%
Recovery of Debt Service Charges: Enterprise Funds (Housing)	-11,110,000	-100%
Sundry refunds	1,328,000	163%

3. Major Appropriation Lapses by Activity, FY 2010

In Table III-2 below, we have highlighted the major appropriation lapses for FY 2010, by budgeted activity, based on the detailed information in Table III-3 that follows. We included lapses that were at least \$1 million and five percent of adjusted appropriations, only included budgeted activities, and excluded federal and state grants from funds such as the Federal Grants Fund and the Special Projects Fund.

**Table III-2. FY 2010 Major
Appropriation Lapses by Activity**

Dept/Activity	Adjusted Appropriation	Lapsed Amt	Percent of Appropriation
General Government/Department of Budget and Fiscal Services/Liquor Commission	\$4,082,591	\$1,213,387	29.7%
General Government/Department of the Corporation Counsel/Legal Services	9,324,916	2,191,093	23.5%
General Government/Department of Planning and Permitting/Planning	3,889,547	1,512,825	38.9%
Highways and Streets/Department of Facility Maintenance/Road Maintenance	24,381,746	3,663,041	15.0%
General Government/Department of Facility Maintenance/Public Building and Electrical Maintenance	23,312,598	3,404,474	14.6%
General Government/Department of Design and Construction/Project and Construction Management	20,343,876	2,982,848	14.7%
Public Safety/Police Department/Narcotics and Vice	8,900,910	1,140,698	12.8%
Public Safety/Police Department/Records and Identification	7,244,088	1,057,033	14.6%
Public Safety/Police Department/Training	12,729,663	4,501,558	35.4%
Public Safety/Police Department/Finance	7,483,074	1,134,111	15.2%
Public Safety/Fire Department/Fire Operations	79,426,568	5,482,694	6.9%
Public Safety/Fire Department/Fireboat	3,216,515	1,668,966	51.9%
Public Safety/Department of Emergency Services/Emergency Medical Services	25,964,817	2,480,667	9.6%
Culture and Recreation/Department of Parks and Recreation/Urban Forestry	9,291,999	1,126,079	12.1%
Culture and Recreation/Department of Parks and Recreation/Grounds Maintenance	25,493,777	1,589,999	6.2%

**Table III-2. FY 2010 Major
Appropriation Lapses by Activity**

Dept/Activity	Adjusted Appropriation	Lapsed Amt	Percent of Appropriation
Culture and Recreation/Department of Parks and Recreation/Recreation Services	22,781,260	2,547,100	11.2%
Utilities and Other Enterprises/Department of Transportation Services/Rapid Transit	8,464,557	4,732,700	55.9%
Sanitation/Department of Environmental Services/Refuse Collection and Disposal	136,208,480	22,402,653	16.4%
Sanitation/Department of Environmental Services/Administration	10,408,038	3,398,383	32.7%
Sanitation/Department of Environmental Services/Environmental Quality	14,581,074	4,682,895	32.1%
Sanitation/Department of Environmental Services/Collection System Maintenance	13,160,207	2,123,620	16.1%
Sanitation/Department of Environmental Services/Treatment and Disposal	71,215,317	14,773,039	20.7%
Debt Service/Bond Principal and Interest	331,137,000	30,979,164	9.4%
Miscellaneous/FICA	26,143,000	2,681,546	10.3%
Miscellaneous/Hawaii Employer-Union Health Benefits Trust Fund	102,318,000	8,719,380	8.5%
Miscellaneous/Workers' Compensation	14,100,000	2,836,307	20.1%
Miscellaneous/Salary Adjustment and Accrued Vacation Pay ³	2,000,000	1,790,000	89.5%
Miscellaneous/Risk Management	8,381,000	1,443,351	17.2%
Miscellaneous/ Provision for Energy Costs	6,230,000	6,230,000	100.0%

³ Unlike other line items, here the adjusted appropriation is treated as the amount expended because it is the amount transferred to other line items for expenditure. The lapsed amount, then, is the difference between the budgeted appropriation and the adjusted appropriation. The percent lapsed is computed based on the budgeted appropriation, rather than on the adjusted appropriation.

5. Detailed Expenditure Results by Activity, FY 2010

Table III-3 displays expenditure results of activities in the FY 2010 executive operating budget ordinance, listed by agency in the order it appears in the ordinance. In addition, the activity "Other Grants", which is an unbudgeted item found occasionally only in the accounting reports, is added under the appropriate agency. For each activity, the amounts appropriated, expended/encumbered, and lapsed in the fiscal year are shown. Included is the percentage of the activity's appropriation that the lapsed amount represents. Activities where the lapsed amount equaled or exceeded \$1 million and five percent of the adjusted appropriation are highlighted, but only if the lapsed amount and percentage continue to meet the criteria after excluding grant funds from any source.⁴ For each activity, the following information is provided regarding its status at the end of the fiscal year:

- (1) Total appropriated amount as shown in the budget ordinance.
- (2) The total appropriated amount as may be adjusted by any transfers and grants, whether from state or federal sources. The adjusted amount may be higher than the initial appropriation if a transfer or grant added to the amount appropriated. Alternatively, the adjusted amount may be lower than the initial appropriation if a transfer reduced the amount appropriated to that activity or if a grant was less than budgeted.
- (3) The amount of the adjusted appropriation that was expended or encumbered during the fiscal year.
- (4) The amount that lapsed at the end of the fiscal year and its percentage of the adjusted appropriation.

⁴ Unbudgeted grant and special projects funds are excluded.

Table III-4
EXECUTIVE OPERATING BUDGET
Appropriations for FY 2010, All Funds

Budgeted Activity	Approp.	Net Approp.	Expend./ Encumb.	Lapsed	% Lapsed
<u>Mayor</u>					
Administration	580,548	580,548	567,967	12,581	2.2%
Contingency	25,500	25,500	25,278	222	0.9%
<u>Managing Director</u>					
City Management	1,963,414	1,963,414	1,807,124	156,290	8.0%
Culture and the Arts	752,114	752,114	717,228	34,886	4.6%
Neighborhood Commission	902,097	902,097	784,549	117,548	13.0%
Royal Hawaiian Band	2,150,443	2,150,443	2,072,936	77,507	3.6%
Other Grants		507,400	477,400	30,000	5.9%
<u>Department of Customer Services</u>					
Administration	526,822	579,504	565,281	14,223	2.5%
Public Communication	2,077,384	2,077,384	1,948,802	128,582	6.2%
Satellite City Hall	4,388,336	4,357,654	4,212,726	144,928	3.3%
Motor Vehicle, Licensing and Permits	15,242,337	15,220,337	14,270,953	949,384	6.2%
<u>Department of Budget and Fiscal Services</u>					
Administration	1,008,432	1,083,362	1,067,577	15,785	1.5%
Internal Control	852,422	767,180	723,722	43,458	5.7%
Fiscal/CIP Administration	1,465,820	1,828,891	1,211,595	617,296	33.8%
Budgetary Administration	897,260	897,260	884,222	13,038	1.5%
Accounting and Fiscal Services	4,707,011	4,707,011	4,229,953	477,058	10.1%
Purchasing and General Services	1,658,194	1,668,506	1,572,947	95,559	5.7%
Real Property	6,248,636	6,248,636	5,596,166	652,470	10.4%
Treasury	2,663,791	2,663,791	2,227,772	436,019	16.4%
Liquor Commission	4,082,591	4,082,591	2,869,204	1,213,387	29.7%
Other Grants		231,473	-	1	0.0%
<u>Department of Information Technology</u>					
Administration	10,110,286	10,110,286	9,206,017	904,269	8.9%
Applications	4,417,383	4,417,383	4,195,593	221,790	5.0%
Technical Support	2,181,734	2,181,734	1,985,105	196,629	9.0%
Operations	1,895,902	1,895,902	1,719,240	176,662	9.3%
Other Grants		2,321,500	1,338,771	982,729	42.3%
<u>Department of the Corporation Counsel</u>					
Legal Services	9,324,916	9,324,916	7,133,823	2,191,093	23.5%
Ethics Commission	209,027	209,027	180,391	28,636	13.7%

Table III-4 (continued)
EXECUTIVE OPERATING BUDGET
Appropriations for FY 2010, All Funds

Budgeted Activity	Approp.	Adjusted Approp.	Expend./ Encumb.	Lapsed	% Lapsed
<u>Department of the Prosecuting Attorney</u>					
Administration	4,175,145	4,175,145	3,822,582	352,563	8.4%
Prosecution	13,103,514	14,545,552	13,520,400	1,025,152	7.0%
Victim/Witness Assistance	1,987,445	2,965,057	2,554,835	410,222	13.8%
<u>Department of Human Resources</u>					
Administration	937,020	967,020	894,868	72,152	7.5%
Employment and Personnel Services	1,641,588	1,611,588	1,382,168	229,420	14.2%
Classification and Pay	681,550	681,550	618,356	63,194	9.3%
Health Services	726,877	726,877	702,715	24,162	3.3%
Industrial Safety and Workers'					
Compensation	1,147,872	1,147,872	1,107,651	40,221	3.5%
Labor Relations and Training	1,149,607	1,149,607	995,825	153,782	13.4%
<u>Department of Planning and Permitting</u>					
Administration	2,902,645	2,852,645	2,286,948	565,697	19.8%
Site Development	3,745,627	3,745,627	3,426,737	318,890	8.5%
Land Use Permits	1,329,437	1,329,437	1,258,545	70,892	5.3%
Planning	3,889,547	3,889,547	2,376,722	1,512,825	38.9%
Customer Service Office	3,284,030	3,299,030	3,097,301	201,729	6.1%
Building	5,487,922	5,522,922	5,451,194	71,728	1.3%
Other Grants		50,000		50,000	
<u>Department of Facility Maintenance</u>					
Administration	1,431,384	1,431,384	1,237,674	193,710	13.5%
Road Maintenance	24,381,746	24,381,746	20,718,705	3,663,041	15.0%
Pub Building and Electrical Maint	23,312,598	23,312,598	19,908,124	3,404,474	14.6%
Automotive Equipment Services	17,429,017	17,429,017	16,514,859	914,158	5.2%
<u>Department of Design and Construction</u>					
Administration	972,344	972,344	908,339	64,005	6.6%
Project and Construction Mgmt	20,311,010	20,343,876	17,361,028	2,982,848	14.7%
Land Services	2,683,940	2,683,940	2,375,644	308,296	11.5%

Table III-4 (continued)
EXECUTIVE OPERATING BUDGET
Appropriations for FY 2010, All Funds

Budgeted Activity	Approp.	Adjusted Approp.	Expend./ Encumb.	Lapsed	% Lapsed
<u>Police Department</u>					
Police Commission	520,765	520,765	495,028	25,737	4.9%
Office of the Chief of Police	7,359,942	7,359,942	6,926,588	433,354	5.9%
Patrol	110,980,139	110,910,785	110,088,434	822,351	0.7%
Traffic	10,899,422	10,899,422	10,261,460	637,962	5.9%
Specialized Services	6,948,134	6,948,134	6,464,295	483,839	7.0%
Central Receiving	6,973,740	6,973,740	6,628,653	345,087	4.9%
Criminal Investigation	12,951,605	12,951,605	12,267,873	683,732	5.3%
Juvenile Services	4,945,043	4,945,043	4,299,945	645,098	13.0%
Narcotics/Vice	8,900,910	8,900,910	7,760,212	1,140,698	12.8%
Scientific Investigation	2,932,060	2,932,060	2,411,002	521,058	17.8%
Communications	9,617,983	9,617,983	8,989,497	628,486	6.5%
Records and Identification	7,244,088	7,244,088	6,187,055	1,057,033	14.6%
Telecommunications Systems	2,366,474	2,366,474	1,925,102	441,372	18.7%
Vehicle Maintenance	2,868,168	2,937,522	2,796,032	141,490	4.8%
Human Resources	2,903,236	2,903,236	2,648,117	255,119	8.8%
Training	12,729,663	12,729,663	8,228,105	4,501,558	35.4%
Finance	7,483,074	7,483,074	6,348,963	1,134,111	15.2%
Information Technology	5,641,336	5,641,336	5,116,012	525,324	9.3%
Other Grants		14,918,151	7,875,734	7,042,417	47.2%
<u>Fire Department</u>					
Fire Commission	7,719	7,719	2,846	4,873	63.1%
Administration	2,953,919	3,128,919	2,962,586	166,333	5.3%
Fire Communication Center	2,242,033	2,242,033	1,941,006	301,027	13.4%
Fire Prevention	3,658,485	3,658,485	3,275,880	382,605	10.5%
Mechanic Shop	2,043,168	2,043,168	2,015,103	28,065	1.4%
Training and Research	2,299,601	2,299,601	1,876,873	422,728	18.4%
Radio Shop	282,450	282,450	280,735	1,715	0.6%
Fire Operations	79,504,204	79,426,568	73,943,874	5,482,694	6.9%
Fireboat	3,216,515	3,216,515	1,547,549	1,668,966	51.9%
City Radio System	241,065	241,065	172,434	68,631	28.5%
Other Grants		476,665	156,846	319,819	67.1%
<u>Department of Emergency Services</u>					
Administration	583,152	583,152	519,042	64,110	11.0%
Emergency Medical Services	25,964,817	25,964,817	23,484,150	2,480,667	9.6%
Ocean Safety	8,904,890	8,904,890	8,830,540	74,350	0.8%
Other Grants		50,000	-	50,000	100.0%
<u>Department of Emergency Management</u>					
Emergency Management Coordination	1,277,104	21,724,956	11,162,320	10,562,636	48.6%
Other Grants		158,046	44,549	113,497	71.8%

Table III-4 (continued)
EXECUTIVE OPERATING BUDGET
Appropriations for FY 2010, All Funds

Budgeted Activity	Approp.	Adjusted Approp.	Expend./ Encumb.	Lapsed	% Lapsed
<u>Department of the Medical Examiner</u>					
Investigation of Deaths	1,473,131	1,473,131	1,419,718	53,413	3.6%
Other Grants			-		
<u>Department of Community Services</u>					
Administration	757,789	766,213	736,755	29,458	3.8%
Office of Special Projects	4,583,075	5,340,075	3,104,469	2,235,606	41.9%
Oahu Workforce Investment Board	345,013	1,256,604	1,132,617	123,987	9.9%
Community Assistance	52,943,366	52,924,842	48,482,501	4,442,341	8.4%
Elderly Services	8,493,458	8,490,547	7,268,274	1,222,273	14.4%
Community Based Development	4,634,442	5,759,213	5,715,611	43,602	0.8%
WorkHawaii	9,388,565	10,250,965	8,657,886	1,593,079	15.5%
Other grants		576,950	393,630	183,320	31.8%
<u>Department of Parks and Recreation</u>					
Administration	2,275,028	2,311,328	2,134,238	177,090	7.7%
Urban Forestry	9,298,299	9,291,999	8,165,920	1,126,079	12.1%
Maintenance Support Services	6,013,148	6,013,148	5,219,553	793,595	13.2%
Grounds Maintenance	25,523,777	25,493,777	23,903,778	1,589,999	6.2%
Recreation Services	22,717,060	22,781,260	20,234,160	2,547,100	11.2%
Other grants		346,348	-	253,159	73.1%
<u>Department of Enterprise Services</u>					
Administration	565,100	621,610	609,953	11,657	1.9%
Auditoriums	5,628,362	5,571,852	5,303,020	268,832	4.8%
Honolulu Zoo	5,301,208	5,301,208	5,141,136	160,072	3.0%
Golf Courses	9,088,177	9,088,177	8,821,845	266,332	2.9%
Gifts (General fund)			-		
<u>Department of Transportation Services</u>					
Administration	567,129	567,129	532,543	34,586	6.1%
Transportation Planning	1,339,542	1,462,543	1,041,539	421,004	28.8%
Traffic Engineering	2,049,630	2,049,630	1,774,884	274,746	13.4%
Traffic Signals and Technology	3,834,294	3,811,294	3,366,990	444,304	11.7%
Public Transit	199,614,903	199,614,903	194,288,273	5,326,630	2.7%
Rapid Transit	8,464,557	8,464,557	3,731,857	4,732,700	55.9%
Other funds		448,003	414,319	33,684	7.5%

Table III-4 (continued)
EXECUTIVE OPERATING BUDGET
Appropriations for FY 2010, All Funds

Budgeted Activity	Approp.	Adjusted Approp.	Expend./ Encumb.	Lapsed	% Lapsed
Department of Environmental Services					
Refuse Collection and Disposal	136,208,480	136,208,480	113,805,827	22,402,653	16.4%
Administration	10,408,038	10,408,038	7,009,655	3,398,383	32.7%
Environmental Quality	14,581,074	14,581,074	9,898,179	4,682,895	32.1%
Collection System Maintenance	13,160,207	13,160,207	11,036,587	2,123,620	16.1%
Treatment and Disposal	71,215,317	71,215,317	56,442,278	14,773,039	20.7%
Debt Service and Miscellaneous					
Bond Principal and Interest	331,137,000	331,137,000	300,157,836	30,979,164	9.4%
Other Debt Principal and Interest	360,000	360,000	359,220	780	0.2%
Tax Exempt Commercial Paper	2,063,000	2,063,000	1,256,591	806,409	39.1%
County Pension	26,000	26,000	15,439	10,561	40.6%
Retirement System	95,924,000	95,924,000	93,481,998	2,442,002	2.5%
FICA	26,143,000	26,143,000	23,461,454	2,681,546	10.3%
Hawaii Employer-Union Health Benefits Trust Fund	102,318,000	102,318,000	93,598,620	8,719,380	8.5%
Workers' Compensation	14,100,000	14,100,000	11,263,693	2,836,307	20.1%
Unemployment Compensation	520,000	730,000	720,891	9,109	1.2%
Salary Adj and Accrued Vac Pay*	2,000,000	1,790,000	210,000	1,790,000	89.5%
Provision for Matching City Funds	1,000,000	802,635	-	802,635	80.3%
Provision for Judgment, Settlements and Losses	10,000,000	10,000,000	9,273,110	726,890	7.3%
Risk Management	8,381,000	8,381,000	6,937,649	1,443,351	17.2%
Provision for Energy Costs*	6,230,000	6,230,000	-	6,230,000	100.0%
TOTAL EXECUTIVE APPROPRIATIONS	1,805,163,338	1,852,218,264	1,646,572,498	205,531,105	11.1%

* Unlike other line items, here the adjusted appropriation is treated as the amount expended because it is the amount transferred to other line items for expenditure. The lapsed amount, then, is the difference between the budgeted appropriation and the adjusted appropriation. The percent lapsed is computed based on the budgeted appropriation, rather than on the adjusted appropriation.

**Table III-5
LEGISLATIVE BUDGET
Appropriations for FY 2010, All Funds**

Budgeted Activity	Approp.	Adjusted Approp.	Expend./ Encumb.	Lapsed	% Lapsed
<u>City Council</u>					
Administration	3,847,981	3,847,981	3,762,949	85,032	2.2%
Council Allotment	155,000	155,000	86,545	68,455	44.2%
Salary Commission	5,300	5,300	4,265	1,035	19.5%
<u>Office of Council Services</u>					
Administration	514,682	522,682	507,797	14,885	2.8%
Legal Assistance	459,146	459,146	459,126	20	0.0%
Organized Research and Analysis	488,492	480,492	379,882	100,610	20.9%
Revisor of Ordinances	58,446	58,446	58,440	6	0.0%
<u>City Clerk</u>					
Administration	345,570	345,570	335,672	9,898	2.9%
Support Services	318,365	318,365	263,104	55,261	17.4%
Council Assistance	841,648	841,648	714,405	127,243	15.1%
Elections	2,216,884	2,216,884	1,975,780	241,104	10.9%
<u>City Auditor</u>					
Administration	863,775	833,775	812,514	21,261	2.5%
Financial Audit	370,000	400,000	400,000	-	0.0%
<u>Miscellaneous</u>					
Retirement System	1,055,000	1,055,000	1,055,000	-	0.0%
FICA	586,000	586,000	490,628	95,372	16.3%
EUTF	990,000	990,000	990,000	-	0.0%
Accumulated Vacation Leave	200,000	200,000	50,767	149,233	74.6%
Workers' Compensation	30,000	30,000	-	30,000	0.0%
Unemployment Compensation	50,000	50,000	32,464	17,536	35.1%
Collective Bargaining	100	100	-	100	100.0%
Salary Adjustment (Included)	100	100	-	100	100.0%
Salary Adjustment (Excluded)	100	100	-	100	100.0%
TOTAL LEGISLATIVE APPROPRIATIONS	13,396,589	13,396,589	12,379,338	1,017,251	7.6%
TOTAL CITY APPROPRIATIONS	1,818,559,927	1,865,614,853	1,658,951,836	206,548,356	11.1%

6. Major Appropriation Lapses by Fund, FY 2010

In Table III-5 below, we display the amounts appropriated, expended/encumbered, and lapsed by fund source. We have highlighted the major fund lapses for FY 2010 that were at least \$5 million and ten percent of adjusted appropriations.⁵

Table III-6
EXECUTIVE AND LEGISLATIVE BUDGET, FY 2010
Summary of Results by Fund

Fund	Approp.	Adjusted Approp.	Expend./ Encumb.	Lapsed	% Lapsed
General Fund	1,017,532,171	1,017,532,171	956,407,485	61,124,686	6.0%
Highway Fund	92,458,677	92,458,677	89,833,767	2,624,910	2.8%
Sewer Fund	206,577,732	206,577,732	173,521,986	33,055,746	16.0%
Bus Transportation Fund	179,822,444	179,822,444	175,079,841	4,742,603	2.6%
Liquor Commission Fund	5,361,090	5,361,090	4,372,400	988,690	18.4%
Bikeway Fund	508,008	508,008	442,159	65,849	13.0%
Highway Beautification and Disposal	4,492,067	4,492,067	3,735,755	756,312	16.8%
Special Events Fund	14,604,382	14,604,382	14,348,934	255,448	1.7%
Golf Fund	11,801,845	11,801,845	11,730,424	71,421	0.6%
Solid Waste Fund	161,535,677	161,535,677	152,055,271	9,480,406	5.9%
Zoo Animal Purchase Fund	23,000	23,000	18,917	4,083	17.8%
Hanauma Bay Nature Preserve Fund	4,324,045	4,324,045	3,839,144	484,901	11.2%
Rental Assistance Fund	233,000	233,000	223,623	9,377	4.0%
Housing Development Special Fund	9,000	9,000	9,000	-	0.0%
Community Development Fund	2,281,484	2,544,153	1,817,756	726,397	28.6%
Rehabilitation Loan Fund	3,118,502	3,118,502	1,357,873	1,760,629	56.5%
Section 8 Contract Fund	47,124,070	47,124,070	44,485,269	2,638,801	5.6%
Federal Grants Fund	45,704,003	88,225,229	65,578,221	22,647,008	25.7%
Leasehold Conversion Fund	137,641	137,641	107,692	29,949	21.8%
Transit Fund	14,801,910	14,801,910	11,347,094	3,454,816	23.3%
Special Projects Fund	6,109,179	10,380,210	7,448,234	2,931,976	28.2%
TOTAL	1,818,559,927	1,865,614,853	1,717,760,845	147,854,008	7.9%

⁵ Grant and special projects funds are excluded from this analysis.

B. Review of FY 2011 General Fund Revenue Assumptions Through 12/31/10

We reviewed the status as of 12/31/10 of major general fund revenue assumptions for FY 2011. For the purpose of this summary, we define major revenue assumptions as those that involve an amount exceeding \$1 million and concern either new sources to the city or a significant increase in existing sources. As an example, changes in transfers between funds were not part of this review.

Table III-7. FY 2011 Major General Fund Revenue Assumptions

General Fund Revenue Assumption	Amount Budgeted	Status as of 12/31/10
Transient Accommodations Tax. Budgeted amount increased by \$2 million or 5% from prior fiscal year.	\$40,885,000	\$0 received
Recovery-Interest-Federal Subsidy. Budgeted amount increased by \$2.2 million from \$0 in the prior fiscal year.	\$2,205,600	\$0 received
Recovery-Debt Service-SWDF Special Fund. Budgeted amount increased by \$7.8 million or 107% from prior fiscal year.	\$15,122,000	\$6,296,757 received
Recovery Debt Service-Highway Fund. Budgeted amount increased by \$6.6 million or 12% from prior fiscal year.	\$63,572,000	\$10,000,000 received
Recovery CASE-Highway Fund. Budgeted amount increased by \$1.7 million or 18% from prior fiscal year.	\$10,863,300	\$5,431,650 received

IV. Executive Capital Budget

Fiscal Year 2009 Fund Expenditure Status For the 24-Month Period Ending 06/30/10

This is a comparison of actual versus budgeted revenues and expenditures for the executive capital budget over the 24-month effective appropriation period for the FY 2009 capital budget that runs from July 1, 2008 through June 30, 2010, beyond which date appropriations that were not yet encumbered or expended lapsed pursuant to charter.¹ The review is based on information in the executive capital budget ordinance for the most recent appropriation period (Ordinance 08-13) and an accounting report from the Department of Budget and Fiscal Services for the period ending June 30, 2010.

Overview:

- In FY 2009, the largest appropriation lapse was from the Halawa Bus Maintenance Facility Land Acquisition, where \$10.1 million or 66 percent of the appropriation lapsed.
- Also in FY 2009, the budget function that experienced the highest rate of appropriation lapses was General Government, where 30.2 percent lapsed, while among fund sources it was the capital projects fund at 27.2 percent.

¹ Federal grant funds are excluded from this review of lapses because they do not lapse when city funds lapse.

A. Major Project Lapses

In Table IV-1 below, we have highlighted the major project lapses for FY 2009, based on the detailed information in Table IV-3. The criteria were:

- (1) Projects having an adjusted appropriation by fund of \$1 million or more from non-federal funds; and
- (2) Lapses of 60 percent or more of that adjusted appropriation as incurred at the end of the 24-month period.²

The following projects, organized by function, met the above criteria:

Table IV-1. Major Project Lapses

Function	Project	Adjusted Appropriation	Lapsed Amount
General Government	Project Adjustments Account ³	1,701,796	1,701,796
General Government	Energy Conservation Improvements and Solar Energy Initiatives ⁴	3,344,722	3,344,722
General Government	Kapolei Consolidated Corporation Yard	3,570,000	3,050,000
Highways and Streets	North-South Road/Park Row Roadway	1,520,000	1,519,520
Highways and Streets	Storm Drainage Best Management Practices in the Salt Lake Drainage System ⁵	1,200,000	1,200,000
Highways and Streets	Hawaii Kai Street Lighting Improvement	4,000,000	4,000,000
Sanitation	Kailua/Kaneohe Sewer Manhole and Pipe Structural Rehabilitation	1,602,000	1,002,000
Sanitation	Kailua/Kaneohe Sewer Rehabilitation	1,003,000	1,003,000
Sanitation	Kalaniana'ole Highway Sewer System Improvements	1,502,000	1,502,000
Sanitation	Kapiolani Area Revised Sewer System	1,002,000	1,002,000
Sanitation	Sand Island Wastewater Treatment Plant Expansion	1,002,000	1,002,000
Sanitation	Waikiki Sewer Rehabilitation/Reconstruction	1,201,000	1,201,000

² Federal Grant and Community Development Funds are excluded from the highlight.

³ General Improvement Bond Fund lapses only.

⁴ General Fund lapses only.

⁵ General Improvement Bond Fund lapses only.

Table IV-1. Major Project Lapses (cont'd)

Sanitation	Waipahu, Pearl City, Waimalu, Halawa Wastewater Systems Improvements	2,002,000	2,002,000
Sanitation	Wastewater Facilities Replacement Reserve	5,000,000	5,000,000
Human Services	River Street Residences	2,000,000	2,000,000
Culture-Recreation	Preservation and Conservation Lands	4,000,000	3,400,000
Utilities	Halawa Bus Maintenance Facility Land Acquisition	15,200,000	10,051,200
Utilities	Wahiawa Transit Center	2,500,000	2,500,000

B. Major Project Adjustments

In Table IV-2 below, we have highlighted the major project adjustments for FY 2009, based on the detailed information in Table IV-3. Adjustments either increase or decrease the authorized appropriation for a project. Authority in the budget ordinance for such adjustments include the Project Adjustments Account (a project contained in the General Government function, Staff Agencies program) and related proviso which allow the unused portion of a project appropriation to be transferred to another project for which appropriations are less than needed, a proviso relating to limited purpose monies, and a proviso allowing sewer project transfers to protect public health and safety or to meet federal or state requirements.

The highlight criterion was projects having an adjustment of \$1 million or more to the initial appropriation established by ordinance. The following table, comparing the original appropriation to the amount of the adjustment, shows projects that met this criterion:

Table IV-2. Major Project Adjustments

Function	Project	Ord. 08-13 Appropriation	Adjustment Amount
General Government	Project Adjustments Account ⁶	1,000	1,700,796
General Government	Kulana Nani Apartment Renovation ⁷	3,767,000	-1,931,396
Sanitation	Beachwalk Wastewater Pump Station	1,180,000	4,500,000
Sanitation	Beachwalk Wastewater Pump Station Force Main	36,001,000	-11,000,000
Sanitation	Foster Village Sewer Rehabilitation/Reconstruction	6,801,000	-2,875,000
Sanitation	Honouliuli Wastewater Treatment Plant and Sewer Basin Facilities	9,504,000	31,500,000
Sanitation	Kailua Wastewater Treatment Plant Improvements	1,003,000	1,000,000
Sanitation	Lualualei Wastewater Pump Station Force Main	10,802,000	-7,100,000
Sanitation	Sewer Condition Assessment Program	3,000,000	1,375,000
Sanitation	Waikiki Sewer Rehabilitation/Reconstruction	5,701,000	-4,500,000
Sanitation	Waimalu Sewer Rehabilitation/Reconstruction	8,003,000	-6,000,000
Sanitation	Wastewater Treatment Plant, Pump Station and Force Main Projects	13,101,000	-6,000,000

⁶ General Improvement Bond Fund Adjustments only.

⁷ General Improvement Bond Fund Adjustments only.

C. Detailed Results by Function

Table IV-3 displays all of the projects in the FY 2009 executive capital budget ordinance. For each project, the following information is provided regarding its status at the end of the 24-month period:

- (1) Total appropriated amount as shown in the budget ordinance, as amended.
- (2) The total appropriated amount as may be adjusted by any applicable grants, whether from state or federal sources, or by transfers to or from other projects. The adjusted amount may be higher than the initial appropriation if the grant adds to the amount appropriated. In rare instances, the adjusted amount may be lower than the appropriation. That may occur if the grant was anticipated at the time of appropriation but the amount received was less, or if funds were transferred elsewhere.
- (3) The amount of the adjusted appropriation expended during the 24-month period.
- (4) The amount of the adjusted appropriation encumbered at the end of the 24-month period.
- (5) The amount of the adjusted appropriation that lapsed at the end of the 24-month period.

We have highlighted the major project lapses for FY 2009, based on the following:

- (1) Projects having adjusted appropriations by fund of \$1 million or more from non-federal grants; and
- (2) Lapses of 60 percent or more of that adjusted appropriation as incurred at the end of the 24-month period.⁸

⁸ The highlight excludes federal grants.

Table IV-3
EXECUTIVE CAPITAL BUDGET FOR FY 2009
24 Month Period Ending June 30, 2010

Proj. Num.	Project Title	Fund	Approp.	Adjusted Approp.	Expended/ Encumbered	Lapsed	Percent Lapsed
GENERAL GOVERNMENT							
STAFF AGENCIES							
1998602	PROCUREMENT OF MAJOR EQUIPMENT	GI	4,973,000	4,973,000	4,972,715	285	0.0%
1998602	PROCUREMENT OF MAJOR EQUIPMENT	HI	3,904,000	3,904,000	3,462,164	441,836	11.3%
1998602	PROCUREMENT OF MAJOR EQUIPMENT	WB	9,859,000	9,859,000	9,782,055	76,945	0.8%
1998602	PROCUREMENT OF MAJOR EQUIPMENT	TR	6,000	6,000	-	6,000	100.0%
1998602	PROCUREMENT OF MAJOR EQUIPMENT	CP	500,000	500,000	479,632	20,368	4.1%
1998602	PROCUREMENT OF MAJOR EQUIPMENT	CP	505,000	505,000	439,632	65,368	12.9%
1998602	PROCUREMENT OF MAJOR EQUIPMENT	CP	57,000	57,000	32,354	24,646	43.2%
1998602	PROCUREMENT OF MAJOR EQUIPMENT	CP	318,000	318,000	283,527	34,473	10.8%
1979110	PROJECT ADJUSTMENTS ACCOUNT	GI	1,000	1,701,796	-	1,701,796	100.0%
1979110	PROJECT ADJUSTMENTS ACCOUNT	HI	1,000	1,000	-	1,000	100.0%
1979110	PROJECT ADJUSTMENTS ACCOUNT	CP	1,000	1,000	-	1,000	100.0%
2002750	INTGRTD FIN & HUM RES SYS (ACCTING SYSTEM)	GI	1,430,000	1,430,000	1,427,464	2,536	0.2%
	EWA VILLAGES MASTER PLAN UPDATE	GI	250,000	250,000	250,000	-	0.0%
PUBLIC FACILITIES--ADDITIONS AND IMPROVEMENTS							
1994009	AM W/DISAB ACT (ADA) IMPRVMTS TO PUB BLDGS	GI	600,000	600,000	323,790	276,210	46.0%
2008052	CITY HALL - LEGISLATIVE BRANCH IMPROVEMENTS	GI	525,000	525,000	-	525,000	100.0%
1998007	ENERGY CONSERVATION IMPROVEMENTS	GI	1,380,000	1,380,000	1,108,288	271,712	19.7%
	ENERGY CONSRV IMP & SOLAR ENERGY INIT	GI	6,655,278	6,655,278	3,089,958	3,565,320	53.6%
	ENERGY CONSRV IMP & SOLAR ENERGY INIT	CP	3,344,722	3,344,722	-	3,344,722	100.0%
2008005	EWA VILLAGES REVITALIZATION PROJECT - AREA D	GI	500,000	500,000	495,000	5,000	1.0%
2008059	FASI MUN BLDG - EMERG GEN SYS IMPROVEMENTS	GI	2,580,000	2,580,000	1,297,140	1,282,860	49.7%
1995006	KAPOLEI CONSOLIDATED CORPORATION YARD	GI	3,570,000	3,570,000	520,000	3,050,000	85.4%
1995201	KULANA NANI APARTMENT RENOVATION, TMK: 4-6-31:15	GI	3,767,000	1,835,604	1,795,542	40,062	2.2%
1995201	KULANA NANI APARTMENT RENOVATION, TMK: 4-6-31:15	CP	3,500,000	3,500,000	3,498,835	1,165	0.0%
2009025	MANANA CORPORATION YARD IMPROVEMENTS	HI	100,000	100,000	100,000	-	0.0%
2004050	N POL DISCHR ELIM SYS (NPDES) MOD FOR CORP YDS	HI	7,350,000	7,350,000	3,387,864	3,962,136	53.9%
1994015	PEARL CITY CORPORATION YARD RENOVATIONS	GI	100,000	100,000	100,000	-	0.0%
1987042	PUBLIC BUILDING FACILITIES IMPROVEMENTS	GI	4,600,000	4,600,000	4,524,989	75,011	1.6%
1987042	PUBLIC BUILDING FACILITIES IMPROVEMENTS	CP	300,000	300,000	300,000	-	0.0%
2002080	TELECOMMUNICATIONS FACILITIES UPGRADE	GI	2,850,000	2,850,000	2,355,506	494,494	17.4%
	VARONA VILLAGES IMPROVEMENTS	GI	1,000	1,000	-	1,000	100.0%
	GIS/GPS PROPERTY OWNERSHIP DATA BASE	GI	200,000	200,000	198,000	2,000	1.0%
PUBLIC FACILITIES-IMPROVEMENTS--LAND ACQUISITIONS							
1971153	LAND EXPENSES	GI	425,000	425,000	394,256	30,744	7.2%
	Capital Projects Fund		8,525,722	8,525,722	5,033,980	3,491,742	41.0%
	General Improvement Bond Fund		34,407,278	34,176,678	22,852,647	11,324,031	33.1%
	Highway Improvement Bond Fund		11,355,000	11,355,000	6,950,028	4,404,972	38.8%
	Solid Waste Improvement Bond Fund		9,859,000	9,859,000	9,782,055	76,945	0.8%
	Transit Fund		6,000	6,000	-	6,000	100.0%
	TOTAL GENERAL GOVERNMENT		64,153,000	63,922,400	44,618,710	19,303,690	30.2%

Table IV-3 (continued)
EXECUTIVE CAPITAL BUDGET FOR FY 2009
24 Month Period Ending June 30, 2010

Proj. Num.	Project Title	Fund	Approp.	Adjusted Approp.	Expended/ Encumbered	Lapsed	Percent Lapsed
PUBLIC SAFETY							
POLICE STATIONS AND BUILDINGS							
2006033	GENERATOR IMPR AT VARIOUS POLICE FACILITIES	GI	660,000	660,000	634,760	25,240	3.8%
2007020	HPD NPDES SMALL MS4 PERMIT PROGRAM	GI	600,000	600,000	600,000	-	0.0%
	KAILUA POL STN ADDITION AND PKG LOT EXPANSION	GI	200,000	200,000	200,000	-	0.0%
2009012	KAILUA POLICE STATION IMPROVEMENTS	GI	910,000	910,000	385,000	525,000	57.7%
2009020	KAPOLEI POL STN- ALT COMM CTR AC SYSTEM	GI	25,000	25,000	-	25,000	100.0%
2009011	KAPOLEI POL STN AUTOMATED FUEL MGMT SYSTEM	GI	30,000	30,000	14,046	15,954	53.2%
2009034	MICROWAVE RADIO SPUR EQ AND FACILITIES UPGRADE	GI	250,000	250,000	250,000	-	0.0%
2003027	PEARL CITY POLICE STATION - IMPROVEMENTS	GI	750,000	750,000	325,346	424,654	56.6%
2004037	POLICE HEADQUARTERS - CORRECT BUILDING LEAKS	GI	355,000	355,000	150,490	204,510	57.6%
2002025	POLICE STATIONS AND BUILDINGS IMPROVEMENTS	GI	2,000,000	2,000,000	1,861,908	138,092	6.9%
2009014	POLICE TRAINING ACADEMY EXPANSION PROJECT	GI	100,000	100,000	100,000	-	0.0%
1981052	POLICE TRAINING ACADEMY FIRING RANGE	GI	800,000	800,000	708,302	91,698	11.5%
2006039	WAIANAE POLICE STATION REPLACEMENT	GI	500,000	500,000	500,000	-	0.0%
2005028	HPD EQUIPMENT ACQUISITION	GI	5,500,000	5,500,000	5,391,396	108,604	2.0%
FIRE STATIONS AND BUILDINGS							
2003029	CHARLES H. THURSTON TRAINING CENTER	GI	700,000	700,000	700,000	-	0.0%
2009036	EAST KAPOLEI FIRE STATION	GI	1,185,000	1,185,000	852,500	332,500	28.1%
1976166	EWA BEACH FIRE STATION RELOCATION (OCEAN POINT)	GI	7,346,000	7,346,000	5,860,146	1,485,854	20.2%
1998021	FIRE STATION BUILDINGS IMPROVEMENTS	GI	2,000,000	2,000,000	1,932,245	67,755	3.4%
2007012	HFD NPDES SMALL MS4 PERMIT PROGRAM	GI	600,000	600,000	600,000	-	0.0%
2002022	MCCULLY FIRE STATION REPLACEMENT	GI	400,000	400,000	400,000	-	0.0%
2005021	HONOLULU FIRE DEPARTMENT EQUIPMENT ACQUISITION	GI	3,389,000	3,389,000	3,240,441	148,559	4.4%
2005021	HONOLULU FIRE DEPARTMENT EQUIPMENT ACQUISITION	CD	1,000,000	1,000,000	1,000,000	-	0.0%
TRAFFIC IMPROVEMENTS							
1999311	COMPUTERIZED TRAFFIC CONTROL SYSTEM	HI	841,000	841,000	-	841,000	100.0%
1999311	COMPUTERIZED TRAFFIC CONTROL SYSTEM	FG	2,640,000	2,640,000	239,909	2,400,091	90.9%
	PULAMA ROAD EMERGENCY BYPASS ROUTE	GI	20,000	20,000	20,000	-	0.0%
	PULAMA ROAD EMERGENCY BYPASS ROUTE	HI	80,000	80,000	80,000	-	0.0%
1996306	TRAFFIC IMPROVEMENTS AT VARIOUS LOCATIONS	HI	1,092,000	1,092,000	758,300	333,700	30.6%
1996306	TRAFFIC IMPROVEMENTS AT VARIOUS LOCATIONS	FG	1,208,000	1,208,000	-	1,208,000	100.0%
2006016	TRAFFIC SIGNAL MAINTENANCE FACILITY	HI	1,070,000	1,070,000	800,000	270,000	25.2%
2006016	TRAFFIC SIGNAL MAINTENANCE FACILITY	FG	4,000,000	4,000,000	-	4,000,000	100.0%
2007001	TRAFFIC SIGNAL OPTIMIZATION, PHASE 5	HI	250,000	250,000	-	250,000	100.0%
2007001	TRAFFIC SIGNAL OPTIMIZATION, PHASE 5	FG	1,000,000	1,000,000	799,600	200,400	20.0%
2004130	TRAFFIC SIGNALS AND SIGNAL LOOPS	HI	220,000	220,000	20,000	200,000	90.9%
1999312	TRAFFIC SIGNALS AT VARIOUS LOCATIONS	HI	697,000	697,000	430,000	267,000	38.3%
1999312	TRAFFIC SIGNALS AT VARIOUS LOCATIONS	FG	2,700,000	2,700,000	-	2,700,000	100.0%
2008090	UPGRADE PEDESTRIAN SIGNALS AT VARIOUS LOCATIONS	HI	420,000	420,000	213,202	206,798	49.2%
FLOOD CONTROL							
2000101	FLOOD CONTROL IMPR AT VARIOUS LOCATIONS	GI	3,736,000	3,736,000	2,609,957	1,126,043	30.1%
1998503	KAPUNAHALA STR FLD CONTR PR, KE, TMK: 4-5-23 & 24.	GI	150,000	150,000	-	150,000	100.0%
2006012	KAWA STREAM AND DITCH IMPROVEMENTS	GI	110,000	110,000	-	110,000	100.0%
2004049	KULIQUOU FLOOD CONTROL	GI	200,000	200,000	175,000	25,000	12.5%
2006021	MANOA VALLEY FLOOD CONTROL	GI	300,000	300,000	73,029	226,971	75.7%

OTHER PROTECTION

2007029	OCEAN SAFETY SUB - STATION DISTRICT I REPLACEMENT	GI	40,000	40,000	-	40,000	100.0%
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OTHER PROTECTION-MISCELLANEOUS

2009008	ACACIA ROAD SHOULDER IMPROVEMENTS	HI	50,000	50,000	-	50,000	100.0%
2005002	DRAINAGE OUTFALL IMPROVEMENTS	GI	795,000	795,000	492,037	302,964	38.1%
2004017	MAUNALAHA ROAD EMBANKMENT RESTORATION	GI	460,000	460,000	309,242	150,758	32.8%
2003059	MOANALUA STREAM LINING RECONSTRUCTION	GI	110,000	110,000	110,000	-	0.0%
2009015	RECONSTR OF IMPR AT HELECONIA PLACE, AIEA	HI	80,000	80,000	-	80,000	100.0%
2001154	ROCK SLIDE POT INSPEC AND MIT IMPROVEMENTS	HI	5,200,000	5,200,000	2,787,182	2,412,818	46.4%
2007089	WAIPAHU ST RET WALL BETW WAIKELE RD AND AMOKII ST	GI	550,000	550,000	481,360	68,640	12.5%

Community Development Fund	1,000,000	1,000,000	1,000,000	-	0.0%
Federal Grants Fund	11,548,000	11,548,000	1,039,509	10,508,491	91.0%
General Improvement Bond Fund	34,771,000	34,771,000	28,977,205	5,793,795	16.7%
Highway Improvement Bond Fund	10,000,000	10,000,000	5,088,684	4,911,316	49.1%

TOTAL PUBLIC SAFETY	57,319,000	57,319,000	36,105,398	21,213,602	37.0%
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Table IV-3 (continued)
 EXECUTIVE CAPITAL BUDGET FOR FY 2009
 24 Month Period Ending June 30, 2010

Proj. Num.	Project Title	Fund	Approp.	Adjusted Approp.	Expended/ Encumbered	Lapsed	Percent Lapsed
HIGHWAYS AND STREETS							
HIGHWAYS, STREETS AND ROADWAYS							
1979063	BICYCLE PROJECTS	HI	1,001,000	1,001,000	892,271	108,729	10.9%
1988001	CURB RAMPS AT VARIOUS LOCATIONS, OAHU	HI	1,900,000	1,900,000	1,900,000	-	0.0%
1998515	GUARDRAIL IMPROVEMENTS	HI	300,000	300,000	300,000	-	0.0%
	HALEIWA BUSINESS IMPROVEMENT DISTRICT PLAN	HI	100,000	100,000	-	100,000	100.0%
2004015	HIGHWAY STRUCTURE IMPROVEMENTS	HI	2,200,000	2,200,000	2,200,000	-	0.0%
	MAKAKILO DRIVE EXTENSION	HI	3,001,000	3,001,000	3,000,000	1,000	0.0%
	MAKAKILO DRIVE EXTENSION	FG	2,115,000	2,115,000	-	2,115,000	100.0%
1998524	MANANA INFRASTRUCTURE IMPROVEMENTS, PEARL CITY	HI	510,000	510,000	167,280	342,720	67.2%
1998523	N-S RD/PARK ROW RDWY (KPLEI PKWY/PARK ROW RDWY)	HI	1,520,000	1,520,000	480	1,519,520	100.0%
2005010	RECONSTRUCTION OF CONCRETE ROADWAYS	HI	3,410,000	3,410,000	2,130,409	1,279,592	37.5%
1997502	REHABILITATION OF STREETS	HI	77,000,000	77,000,000	76,991,358	8,642	0.0%
2002205	STREET IMPROVEMENTS	HI	2,700,000	2,700,000	1,906,906	793,095	29.4%
1991064	UTILITY SHARE EXPENSES	UT	100,000	100,000	-	100,000	100.0%
1995515	WAIKIKI IMPROVEMENTS	GI	300,000	300,000	300,000	-	0.0%
BRIDGES, VIADUCTS, AND GRADE SEPARATION							
1998520	BRIDGE REHABILITATION AT VARIOUS LOCATIONS	HI	3,830,000	3,830,000	3,827,764	2,236	0.1%
2007098	REHABILITATION OF KAWAILOA ROAD BRIDGE	HI	2,750,000	2,750,000	1,148,400	1,601,600	58.2%
	REHABILITATION OF WAILELE ROAD BRIDGE IN KANEOHE	HI	100,000	100,000	100,000	-	0.0%
1998517	SEISMIC RETROFIT AT BRIDGES	HI	2,470,000	2,470,000	1,612,031	857,969	34.7%
STORM DRAINAGE							
2000052	DRAINAGE IMPROVEMENTS AT VARIOUS LOCATIONS	HI	2,565,000	2,565,000	1,447,546	1,117,454	43.6%
2004005	DUNCAN DRIVE - PUAHUULA PLACE RELIEF DRAIN PROJECT	HI	750,000	750,000	190,055	559,945	74.7%
	HALEIWA ROAD DRAINAGE IMPROVEMENTS	HI	100,000	100,000	100,000	-	0.0%
2006015	PAPIPI ROAD DRAINAGE IMPROVEMENTS	GI	100,000	100,000	100,000	-	0.0%
2004004	PROTECTIVE CHAIN-LINK FENCING AT VARIOUS LOCATIONS	HI	400,000	400,000	46,439	353,561	88.4%
2000117	STORM DRAINAGE IMPROVEMENTS	HI	1,570,000	1,570,000	1,151,715	418,285	26.6%
2009101	HYDRODYNAMIC SEPARATOR, KAHUHIPA STREET, KANEOHE	HI	287,000	287,000	-	287,000	100.0%
2001020	STRM DR BMP IN THE SALT LAKE DRAINAGE SYS (TMK: 1-1-63)	HI	1,035,000	1,035,000	810,000	225,000	21.7%
2001020	STRM DR BMP IN THE SALT LAKE DRAINAGE SYS (TMK: 1-1-63)	GI	1,200,000	1,200,000	-	1,200,000	100.0%
2001021	STRM DR BMP IN THE VICINITY OF KAELEPULU POND	HI	1,725,000	1,725,000	1,180,000	545,000	31.6%
2009106	WAIKIKI DRAIN OUTFALL IMPROVEMENTS	HI	200,000	200,000	200,000	-	0.0%
STREET LIGHTING							
1999309	HAWAII KAI STREET LIGHTING IMPROVEMENT	HI	4,000,000	4,000,000	-	4,000,000	100.0%
2008038	KAMEHAMEHA HIGHWAY STREET LIGHTING IMPROVEMENTS	HI	50,000	50,000	-	50,000	100.0%
2008039	KULIOUOU STREET LIGHTING IMPROVEMENTS	HI	770,000	770,000	70,000	700,000	90.9%
2004073	MUNICIPAL PARKING STRUCTURE LIGHTING IMPROVEMENTS	HI	500,000	500,000	348,368	151,632	30.3%
2006028	RENTON RD ST LIGHTING IMPROVEMENTS (EWA VILLAGES)	HI	190,000	190,000	23,473	166,527	87.6%
2007043	REPLACEMENT OF ST LIGHT METER CAB & TRANSFORMERS	HI	200,000	200,000	199,000	1,000	0.5%
	UPGRADE OR REPL OF ST LIGHTING AT WAIPAHU TR CENTER	HI	499,000	499,000	8,360	490,640	98.3%
	Federal Grants Fund		2,115,000	2,115,000	-	2,115,000	100.0%
	General Improvement Bond Fund		1,600,000	1,600,000	400,000	1,200,000	75.0%
	Highway Improvement Bond Fund		117,633,000	117,633,000	101,951,855	15,681,145	13.3%
	Utilities Share		100,000	100,000	-	100,000	100.0%
	TOTAL HIGHWAYS AND STREETS		121,448,000	121,448,000	102,351,855	19,096,145	15.7%

Table IV-3 (continued)
EXECUTIVE CAPITAL BUDGET FOR FY 2009
24 Month Period Ending June 30, 2010

Proj. Num.	Project Title	Fund	Approp.	Adjusted Approp.	Expended/ Encumbered	Lapsed	Percent Lapsed
SANITATION							
WASTE COLLECTION AND DISPOSAL							
2007060	KAPAA TRANSFER STATION ROAD RECONSTRUCTION	WB	701,000	701,000	-	701,000	100.0%
2007057	KEEHI TRANSFER STATION- FUEL STATION RENOVATION	WB	951,000	951,000	-	951,000	100.0%
2007058	REFUSE CONVENIENCE CENTER IMPROVEMENTS	WB	751,000	751,000	-	751,000	100.0%
2003134	SOLID WASTE TO ENERGY FACILITY	WB	40,000,000	40,000,000	40,000,000	-	0.0%
2008060	SOL WASTE TO ENERGY FAC - POL CONTROL IMPVMTS	WB	10,001,000	10,001,000	9,001,000	1,000,000	10.0%
2008061	SOLID WASTE TO ENERGY FACILITY - PURCHASE	WB	34,000,000	34,000,000	33,884,946	115,054	0.3%
2008061	SOLID WASTE TO ENERGY FACILITY - PURCHASE	CP	10,000,000	10,000,000	10,000,000	-	0.0%
2009098	SOLID WASTE WEIGHING FACILITY	WB	501,000	501,000	120,943	380,057	75.9%
IMPROVEMENT DISTRICT-SEWERS							
1997811	EWA BEACH SEWERS, SECTION 4. IMPROVEMENT DISTRIC	SR	751,000	751,000	750,000	1,000	0.1%
2005064	KAMEHAMEHA HIGHWAY SEWERS, IMPROVEMENT DISTRIC	SR	101,000	101,000	101,000	-	0.0%

SEWAGE COLLECTION AND DISPOSAL

2006052	AIRPORT SEWER REHABILITATION/RECONSTRUCTION	SR	2,741,000	2,741,000	2,585,247	155,753	5.7%
1997804	ALA MOANA AND KAP TRUNK SWR REP/REHAB	SR	11,100,000	11,100,000	10,252,686	847,314	7.6%
2008069	ALIAMANU 1 AND 2 WW PUMP STATION FORCE MAINS	SR	601,000	601,000	601,000	-	0.0%
2004088	ALIAMANU 1 AND 2 WW PUMP STN UPGR & SEWER RELIEF	SR	2,302,000	2,302,000	2,000,000	302,000	13.1%
2006125	BEACHWALK WASTEWATER PUMP STATION	SR	1,810,000	6,310,000	5,126,426	1,183,574	18.8%
1995811	BEACHWALK WASTEWATER PUMP STATION FORCE MAIN	SR	36,001,000	25,001,000	21,823,310	3,177,690	12.7%
2007065	CEN OAHU WW FAC AND EFFLUENT REUSE	SR	26,600,000	26,600,000	26,600,000	-	0.0%
2006132	ENV ADMINISTRATION AND LABORATORY BUILDING	SR	251,000	251,000	-	251,000	100.0%
2005073	FOSTER VILL SEWER REHABILITATION/RECONSTRUCTION	SR	6,801,000	3,926,000	1,856,659	2,069,341	52.7%
2009111	HEEIA WASTEWATER PUMP STATION IMPROVEMENTS	SR	400,000	400,000	400,000	-	0.0%
2009110	HONOULIULI WW TR PLANT AND SEWER BASIN FACILITIES	SR	9,504,000	41,004,000	41,000,000	4,000	0.0%
2003123	HONOULIULI WW TR PLANT UPGRADE	SR	1,003,000	103,000	-	103,000	100.0%
2009107	KAHANAHOU WASTEWATER PUMP STATION UPGRADE	SR	300,000	300,000	299,580	420	0.1%
2004086	KAHANU ST, SCHOOL ST, AND UMI ST RELIEF SEWERS	SR	1,502,000	1,502,000	1,201,926	300,074	20.0%
2005074	KAILUA/KANEOHE SWR MNHL AND PIPE STRUC REHAB	SR	1,602,000	1,602,000	600,000	1,002,000	62.5%
2003127	KAILUA/KANEOHE SEWER REHABILITATION	SR	1,003,000	1,003,000	-	1,003,000	100.0%
2009109	KAILUA WW TREATMENT PLANT AND SWR BASIN FAC	SR	5,504,000	5,504,000	3,100,000	2,404,000	43.7%
2008071	KAILUA WW TREATMENT PLANT IMPROVEMENTS	SR	1,003,000	2,003,000	2,000,000	3,000	0.1%
2006047	KALAHEO AVE/MOKAPU RD/AIKAHI LP SWR REHAB	SR	502,000	502,000	500,000	2,000	0.4%
2009113	KALAHEO AVENUE RELIEF SEWER	SR	401,000	401,000	400,000	1,000	0.2%
2002037	KALANIANA'OLE HWY SEWER SYS IMPROVEMENTS	SR	1,502,000	1,502,000	-	1,502,000	100.0%
2005075	KALIHI/NUUANU AREA SEWER REHABILITATION	SR	11,003,000	11,003,000	5,489,465	5,513,535	50.1%
2009108	KANEOHE BAY #2 WW PUMP STATION FORCE MAIN	SR	300,000	300,000	299,980	20	0.0%
2001004	KANEOHE BAY DRIVE TRUNK SEWER RECONSTRUCTION	SR	503,000	503,000	130,000	373,000	74.2%
2000070	KAPIOLANI AREA REVISED SEWER SYSTEM	SR	1,002,000	1,002,000	-	1,002,000	100.0%
2008091	LUALUALEI WASTEWATER PUMP STATION FORCE MAIN	SR	10,802,000	3,702,000	2,240,220	1,461,781	39.5%
2008077	OLD SEWER TUNNEL REHABILITATION	SR	201,000	201,000	201,000	-	0.0%
2001124	PROJECT MANAGEMENT FOR WASTEWATER PROJECTS	CP	6,719,000	6,719,000	6,066,041	652,959	9.7%
2009112	SAND ISL WW TR PLANT AND SEWER BASIN FACILITIES	SR	10,504,000	10,504,000	10,501,000	3,000	0.0%
1994511	SAND ISL WW TR PLANT EXPAN. PRIMARY TREATMENT	SR	1,002,000	1,002,000	-	1,002,000	100.0%
2009102	SAND ISL WW TR PLANT OUTFALL IMPR/REHAB	SR	401,000	401,000	401,000	-	0.0%
2007068	SEWER CONDITION ASSESSMENT PROGRAM	SR	3,000,000	4,375,000	4,368,860	6,140	0.1%
2000071	SEWER MAINLINE AND LATERAL PROJECTS	SR	7,302,000	7,302,000	5,244,704	2,057,296	28.2%
2002043	SEWER MNHL AND PIPE REHAB AT VAR LOCATIONS	SR	352,000	352,000	328,900	23,100	6.6%
2002046	WAHIAWA WW TR PL INFL PUMP STN UPG AND EQ FAC	SR	8,000,000	8,000,000	6,271,260	1,728,740	21.6%
2007070	WAIU AREA SEWER REHABILITATION/RECONSTRUCTION	SR	501,000	501,000	501,000	-	0.0%
2001006	WAIKIKI SEWER REHABILITATION/RECONSTRUCTION	SR	5,701,000	1,201,000	-	1,201,000	100.0%
2002033	WAIMALU SEWER REHABILITATION/RECONSTRUCTION	SR	8,003,000	2,003,000	1,732,691	270,309	13.5%
2007072	WAIPAHU PC WAIMALU, HALAWA AREA WW SYS IMPRV	SR	2,002,000	2,002,000	-	2,002,000	100.0%
2000038	WASTEWATER EQUIPMENT	CP	5,000,000	5,000,000	4,420,359	579,641	11.6%
1998806	WASTEWATER FACILITIES REPLACEMENT RESERVE	SR	5,000,000	5,000,000	-	5,000,000	100.0%
2003151	WASTEWATER PLANNING AND PROGRAMMING	CP	259,000	259,000	168,612	90,388	34.9%
2007073	WASTEWATER PROGRAM MANAGEMENT	CP	8,002,000	8,002,000	8,000,000	2,000	0.0%
2007077	WWTP, PUMP STATION, AND FORCE MAIN PROJECTS	SR	13,101,000	7,101,000	6,406,532	694,468	9.8%
1999803	WILHELMINA RISE SEWER REHABILITATION	SR	701,000	701,000	700,000	1,000	0.1%
	Capital Projects Fund		29,980,000	29,980,000	28,655,013	1,324,987	4.4%
	Sewer Revenue Bond Fund		202,666,000	202,666,000	166,014,446	36,651,554	18.1%
	Solid Waste Improvement Bond Fund		86,905,000	86,905,000	83,006,889	3,898,111	4.5%
	TOTAL SANITATION		319,551,000	319,551,000	277,676,347	41,874,653	13.1%

Proj. Num.	Project Title	Fund	Approp.	Adjusted Approp.	Expended/Encumbered	Lapsed	Percent Lapsed
HUMAN SERVICES							
HUMAN SERVICES							
2007076	COMM DEVELOPMENT BLOCK GRANT (CDBG) PROGRAM	CD	8,023,496	8,023,496	7,832,195	191,301	2.4%
1995207	EMERGENCY SHELTER GRANTS PROGRAM	FG	432,452	432,452	432,452	-	0.0%
1995207	EMERGENCY SHELTER GRANTS PROGRAM	CD	432,452	432,452	432,452	-	0.0%
2007077	HOME INVESTMENT PARTNERSHIPS (HOME) PROGRAM	FG	4,245,409	4,245,409	4,245,409	-	0.0%
2000119	HOUSING OPP FOR PERSONS WITH AIDS (HOPWA)	FG	445,870	445,870	440,673	5,197	1.2%
2009005	RIVER STREET RESIDENCES	CP	2,000,000	2,000,000	-	2,000,000	100.0%
	Capital Projects Fund		2,000,000	2,000,000	-	2,000,000	100.0%
	Community Development Fund		8,455,948	8,455,948	8,264,647	191,301	2.3%
	Federal Grants Fund		5,123,731	5,123,731	5,118,534	5,197	0.1%
	TOTAL HUMAN SERVICES		15,579,679	15,579,679	13,383,181	2,196,498	14.1%

Table IV-3 (continued)
EXECUTIVE CAPITAL BUDGET FOR FY 2009
24 Month Period Ending June 30, 2010

Proj. Num.	Project Title	Fund	Approp.	Adjusted Approp.	Expended/ Encumbered	Lapsed	Percent Lapsed
CULTURE-RECREATION							
PARTICIPANT, SPECTATOR AND OTHER RECREATION							
1998106	ALA MOANA R PK- MCCOY PAV RENOV (TMK: 2-3-37:001)	CP	50,000	50,000	33,690	16,310	32.6%
1998117	ALA WAI CANOE HALAU	GI	200,000	200,000	-	200,000	100.0%
1993072	AM WITH DISAB ACT (ADA) IMPROVEMENTS AT PARKS	GI	500,000	500,000	499,935	65	0.0%
1998139	BANZAI ROCK BEACH SUPPORT PARK, HALEIWA	GI	100,000	100,000	100,000	-	0.0%
2007054	DPR NPDES SMALL MS4 PERMIT PROGRAM	GI	600,000	600,000	600,000	-	0.0%
1985053	E MAHIKO D PK (TMK 9-1-17-051 P., 049 P., & 004 P.)	GI	8,500,000	8,500,000	7,116,552	1,383,448	16.3%
1985053	HE'EIA COMMUNITY PARK	CP	100,000	100,000	-	100,000	100.0%
	HONOWAI NBHD PARK, FIELD IMPROVEMENTS	GI	250,000	250,000	243,400	6,600	2.6%
	KAHALUU REG PK- COMPLET OF PARK IMPROVEMENTS	GI	80,000	80,000	50,551	29,449	36.8%
1971381	KAILUA B PK & N KAI BEACH ACC (FRMLY KAILUA B PK)	GI	600,000	600,000	441,933	158,067	26.3%
1971418	KAILUA DISTRICT PARK (TML: 4-3-56:09; 18.6 ACRES)	GI	175,000	175,000	175,000	-	0.0%
	KAOMA'AIKU NBHD PARK, FIELD IMPROVEMENTS	GI	50,000	50,000	50,000	-	0.0%
1975054	KAPIOLANI REG PK - WAIKIKI SHELL PARKING LOT	CP	65,000	65,000	65,000	-	0.0%
2002067	KAUPUNI NEIGHBORHOOD PARK - WAIANAE	GI	900,000	900,000	867,300	32,700	3.6%
2007078	LEEWARD COAST PARK IMPROVEMENTS	GI	1,000,000	1,000,000	878,069	121,931	12.2%
	MAKIKI LIBRARY	FG	-	96,224	77,796	18,428	19.2%
	MILILANI DISTRICT PARK, WALKWAY LIGHTING	GI	100,000	100,000	100,000	-	0.0%
	MILILANI MAUKA COMM PK MASTER PLAN IMPRVMTS	GI	265,000	265,000	198,100	66,900	25.2%
2008046	MITIGATIVE IMPROVEMENTS AT PARKS	GI	750,000	750,000	590,750	159,250	21.2%
2006032	OCEAN POINTE PARK (TMK: 9-1-12:43)	GI	350,000	350,000	-	350,000	100.0%
1998040	PATSY T. MINK CENTRAL OAHU REGIONAL PARK	GI	300,000	300,000	85,000	215,000	71.7%
2009041	PRESERVATION AND CONSERVATION LANDS	CP	4,000,000	4,000,000	600,000	3,400,000	85.0%
2007075	PU'U O HULU COMMUNITY PARK, MAILI	GI	410,000	410,000	407,627	2,373	0.6%
2009040	RECONSTRUCT/REFURBISH PAVED SURFACES IN PARKS	GI	1,000,000	1,000,000	998,553	1,447	0.1%
1998105	RECONSTRUCT WASTEWATER SYSTEMS FOR PARKS	GI	2,000,000	2,000,000	1,322,073	677,927	33.9%
1998128	RECREATION DISTRICT NO. 1 IMPROVEMENTS	GI	1,200,000	1,200,000	1,148,988	51,012	4.3%
1998129	RECREATION DISTRICT NO. 2 IMPROVEMENTS	GI	1,050,000	1,050,000	945,898	104,102	9.9%
1998130	RECREATION DISTRICT NO. 3 IMPROVEMENTS	GI	1,150,000	1,150,000	1,112,727	37,273	3.2%
1998131	RECREATION DISTRICT NO. 4 IMPROVEMENTS	GI	1,000,000	1,000,000	995,663	4,337	0.4%
2005117	RECREATION DISTRICT NO. 5 IMPROVEMENTS	GI	150,000	150,000	108,290	41,710	27.8%
2002072	RENOVATE RECREATIONAL FACILITIES	GI	1,000,000	1,000,000	965,837	34,163	3.4%
1998117	WAIKIKI WAR MEMORIAL COMPLEX/WAIKIKI BEACH	GI	1,000,000	1,000,000	800,000	200,000	20.0%
	WAIMANALO BAY BEACH PARK MASTER PLAN	GI	150,000	150,000	150,000	-	0.0%
1994103	W LOCH SH PK, WAIPAHU, TMK 9-4-48:74 (6.025 ACRES)	GI	75,000	75,000	75,000	-	0.0%
SPECIAL RECREATION FACILITIES							
2009022	BLAISDELL CTR ADMIN BUILDING AC REPLACEMENT	GI	705,000	705,000	523,696	181,304	25.7%
2009021	BLAISDELL CTR CONCERT H TRANSF REPLACEMENT	GI	75,000	75,000	45,000	30,000	40.0%
2007019	DES NPDES SMALL MS4 PERMIT PROGRAM	GI	1,100,000	1,100,000	870,000	230,000	20.9%
1999012	ENTERPRISE FACILITIES IMPROVEMENTS	GI	635,000	698,500	693,591	4,909	0.7%
2001053	GOLF COURSE IMPROVEMENTS	GI	300,000	300,000	145,433	154,567	51.5%
2000023	HONOLULU ZOO - ASIAN TROP FOREST ELEPHANT FAC	GI	6,875,000	6,975,000	6,975,000	-	0.0%
2001097	HONOLULU ZOO IMPROVEMENTS	GI	671,000	738,100	731,896	6,204	0.8%
2007025	TED MAKALENA GOLF COURSE - NEW CART PATHS	GI	65,000	65,000	65,000	-	0.0%
2007024	WEST LOCH GOLF COURSE - PONDS AND WATERWAYS	GI	410,000	410,000	410,000	-	0.0%
	Capital Projects Fund		4,215,000	4,215,000	698,690	3,516,310	83.4%
	Federal Grants Fund		-	96,224	77,796	18,428	19.2%
	General Improvement Bond Fund		35,741,000	35,971,600	31,486,863	4,484,737	12.5%
	TOTAL CULTURE-RECREATION		39,956,000	40,282,824	32,263,348	8,019,476	19.9%

Table IV-3 (continued)
EXECUTIVE CAPITAL BUDGET FOR FY 2009
24 Month Period Ending June 30, 2010

Proj. Num.	Project Title	Fund	Approp.	Adjusted Approp.	Expended/ Encumbered	Lapsed	Percent Lapsed
UTILITIES OR OTHER ENTERPRISES							
MASS TRANSIT							
2001501	ALAPAI TRANSIT CENTER	HI	2,500,000	2,500,000	2,427,697	72,303	2.9%
2001501	ALAPAI TRANSIT CENTER	FG	2,500,000	2,500,000	2,427,697	72,303	2.9%
2006018	ALAPAI TRANSPORTATION MANAGEMENT CENTER	HI	5,500,000	5,500,000	4,806,086	693,914	12.6%
2006018	ALAPAI TRANSPORTATION MANAGEMENT CENTER	FG	1,200,000	1,200,000	1,200,000	-	0.0%
1978005	BUS AND HANDI-VAN ACQUISITION PROGRAM	HI	6,300,000	6,300,000	5,487,494	812,506	12.9%
1978005	BUS AND HANDI-VAN ACQUISITION PROGRAM	FG	24,800,000	24,800,000	-	24,800,000	100.0%
2001120	BUS PAD IMPROVEMENTS	HI	524,000	524,000	437,866	86,134	16.4%
2001116	BUS STOP ADA ACCESS IMPROVEMENTS	HI	437,000	437,000	354,000	83,000	19.0%
2003007	BUS STOP SITE IMPROVEMENTS	HI	380,000	380,000	350,788	29,212	7.7%
2003007	BUS STOP SITE IMPROVEMENTS	FG	320,000	320,000	-	320,000	100.0%
2008008	HALAWA BUS MAINTENANCE FACILITY LAND ACQUISITION	HI	15,200,000	15,200,000	5,148,800	10,051,200	66.1%
2007005	HONOLULU HIGH CAPACITY TRANSIT PROJECT	FG	14,000,000	14,000,000	-	14,000,000	100.0%
2007005	HONOLULU HIGH CAPACITY TRANSIT PROJECT	TR	251,128,000	251,128,000	251,082,969	45,031	0.0%
2006133	INTRA-ISLAND FERRY	HI	2,000	2,000	-	2,000	100.0%
2006004	KALIHI-PALAMA BUS FACILITY IMPROVEMENTS	HI	300,000	300,000	300,000	-	0.0%
1999317	MIDDLE STREET INTERMODAL CENTER	HI	4,210,000	4,210,000	3,286,531	923,469	21.9%
2006003	PEARL CITY BUS FACILITY, PHASE II	HI	518,000	518,000	463,000	55,000	10.6%
2009077	PUBLIC TRANSPORTATION MAINTENANCE FACILITY	HI	250,000	250,000	249,232	768	0.3%
2009077	PUBLIC TRANSPORTATION MAINTENANCE FACILITY	FG	200,000	200,000	-	200,000	100.0%
2008036	TRANSIT SECURITY PROJECTS	HI	92,000	92,000	77,843	14,158	15.4%
2008036	TRANSIT SECURITY PROJECTS	FG	360,000	360,000	311,371	48,629	13.5%
2009078	TRANSIT STREET IMPROVEMENTS	HI	501,000	501,000	493,510	7,490	1.5%
2003009	WAHIAWA TRANSIT CENTER	HI	317,000	317,000	317,000	-	0.0%
2003009	WAHIAWA TRANSIT CENTER	CP	2,500,000	2,500,000	-	2,500,000	100.0%
2003009	WAHIAWA TRANSIT CENTER	FG	2,429,000	2,429,445	2,429,445	-	0.0%
2009081	WINDWARD TRANSIT CENTER	HI	351,000	351,000	350,000	1,000	0.3%
	Capital Projects Fund		2,500,000	2,500,000	-	2,500,000	100.0%
	Federal Grants Fund		45,809,000	45,809,445	6,368,513	39,440,932	86.1%
	Highway Improvement Bond Fund		37,382,000	37,382,000	24,549,847	12,832,153	34.3%
	Transit Fund		251,128,000	251,128,000	251,082,969	45,031	0.0%
	TOTAL UTILITIES OR OTHER ENTERPRISES		336,819,000	336,819,445	282,001,329	54,818,116	16.3%

D. Summary of Results

In Table IV-4 below, the results are summarized by budget function (e.g. General Government, Public Safety, etc.) and by fund source. Among other things, this summary reveals which budget functions and fund sources are subject to large lapses in appropriations.⁹

As shown in the table, among budget function areas, the General Government function had the largest relative lapses at 30.2 percent of adjusted appropriations. Among fund sources, the Highway Bond Improvement Fund had the largest relative lapses of all of the fund sources at \$37.8 million.

⁹Federal grant funds are excluded from the analysis of lapses.

Table IV-4
Executive Capital Budget FY 2009
Summary of Results by Function and Fund

		Approp.	Adjusted Approp.	Expended/ Encumbered	Lapsed	Percent Lapsed
General Government						
Capital Projects Fund	CP	8,525,722	8,525,722	5,033,980	3,491,742	41.0%
General Improvement Bond Fund	GI	34,407,278	34,176,678	22,852,647	11,324,031	33.1%
Highway Improvement Bond Fund	HI	11,355,000	11,355,000	6,950,028	4,404,972	38.8%
Solid Waste Improvement Bond Fund	WB	9,859,000	9,859,000	9,782,055	76,945	0.8%
Transit Fund	TR	6,000	6,000	-	6,000	100.0%
Total		64,153,000	63,922,400	44,618,710	19,303,690	30.2%
Public Safety						
Community Development Fund	CD	1,000,000	1,000,000	1,000,000	-	0.0%
General Improvement Bond Fund	GI	34,771,000	34,771,000	28,977,205	5,793,795	16.7%
Highway Improvement Bond Fund	HI	10,000,000	10,000,000	5,088,684	4,911,316	49.1%
Total		45,771,000	45,771,000	35,065,889	10,705,111	23.4%
Highways and Streets						
General Improvement Bond Fund	GI	1,600,000	1,600,000	400,000	1,200,000	75.0%
Highway Improvement Bond Fund	HI	117,633,000	117,633,000	101,951,855	15,681,145	13.3%
Utilities Share	UT	100,000	100,000	-	100,000	100.0%
Total		119,333,000	119,333,000	102,351,855	16,981,145	14.2%
Sanitation						
Capital Projects Fund	CP	29,980,000	29,980,000	28,655,013	1,324,987	4.4%
Sewer Revenue Improvement Bond Fund	SR	202,666,000	202,666,000	166,014,446	36,651,554	18.1%
Solid Waste Improvement Bond Fund	WB	86,905,000	86,905,000	83,006,889	3,898,111	4.5%
Total		319,551,000	319,551,000	277,676,348	41,874,652	13.1%
Human Services						
Capital Projects Fund	CP	2,000,000	2,000,000	-	2,000,000	100.0%
Community Development Fund	CD	8,455,948	8,455,948	8,264,647	191,301	2.3%
Total		10,455,948	10,455,948	8,264,647	2,191,301	21.0%
Culture-Recreation						
Capital Projects Fund	CP	4,215,000	4,215,000	698,690	3,516,310	83.4%
General Improvement Bond Fund	GI	35,741,000	35,971,600	31,486,863	4,484,737	12.5%
Total		39,956,000	40,186,600	32,185,553	8,001,047	19.9%

Table IV-4
Executive Capital Budget FY 2009
Summary of Results by Function and Fund

		Approp.	Adjusted Approp.	Expended/ Encumbered	Lapsed	Percent Lapsed
Utilities or Other Enterprises						
Capital Projects Fund	CP	2,500,000	2,500,000	-	2,500,000	100.0%
Highway Improvement Bond Fund	HI	37,382,000	37,382,000	24,549,847	12,832,153	34.3%
Transit Fund	TR	251,128,000	251,128,000	251,082,969	45,031	0.0%
Total		291,010,000	291,010,000	275,632,816	15,377,184	5.3%
All Funds						
Capital Projects Fund	CP	47,220,722	47,220,722	34,387,683	12,833,039	27.2%
Community Development Fund	CD	9,455,948	9,455,948	9,264,647	191,301	2.0%
General Improvement Bond Fund	GI	106,519,278	106,519,278	83,716,715	22,802,563	21.4%
Highway Improvement Bond Fund	HI	176,370,000	176,370,000	138,540,414	37,829,586	21.4%
Sewer Revenue Improvement Bond Fund	SR	202,666,000	202,666,000	166,014,446	36,651,554	18.1%
Solid Waste Improvement Bond Fund	WB	96,764,000	96,764,000	92,788,944	3,975,056	4.1%
Transit Fund	TR	251,134,000	251,134,000	251,082,969	51,031	0.0%
Utilities Share	UT	100,000	100,000	-	100,000	100.0%
Grand Total		890,229,948	890,229,948	775,795,818	114,434,130	12.9%

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V. Appendix: Data Sources

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Chapter III

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