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March 13, 2012

TO: HONORABLE ERNEST MARTIN, 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 - 2012

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We are pleased to transmit to the Honolulu City Council copies of the Issue Profile Status of the City's Finances for 2012. Each year, the Office of Council Services (OCS) prepares this report to aid Councilmembers during the city's annual budget cycle. The 2012 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.

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 3 copies (including one unbound copy) of the report for archiving by the City Clerk.

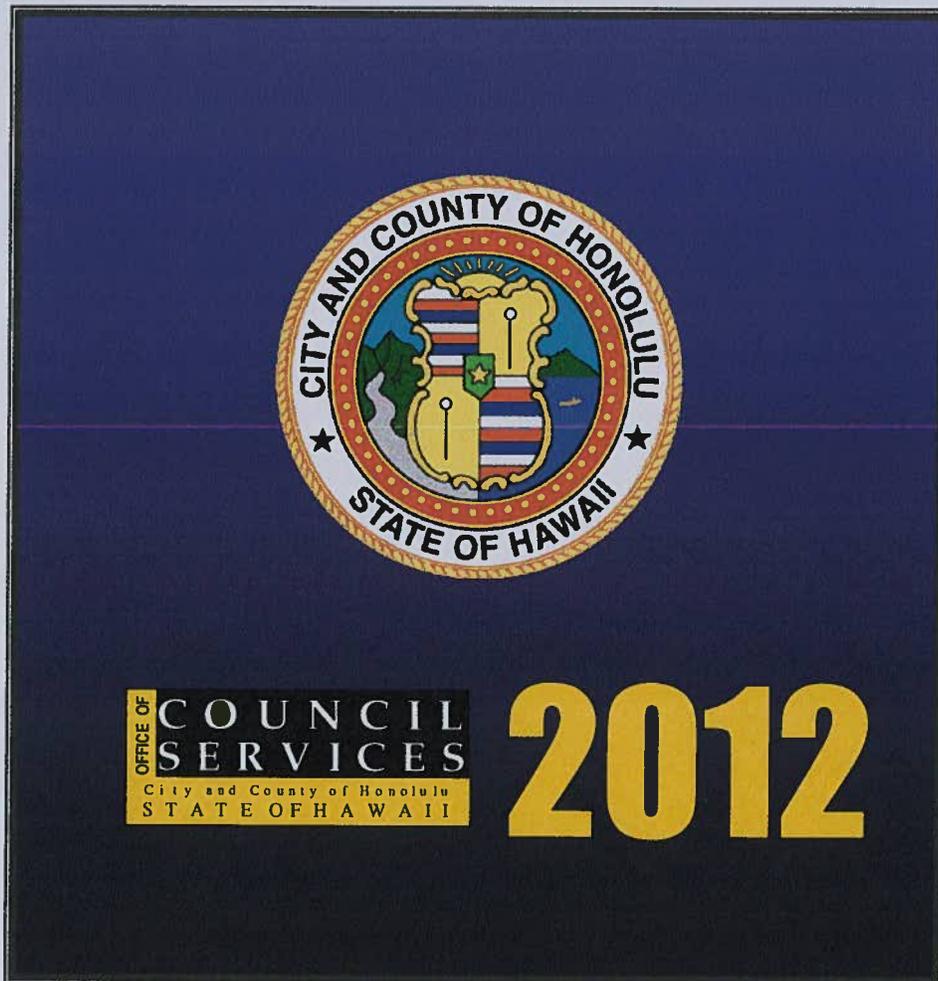
The 2012 profile is the 12th report prepared by OCS for the Council. We hope that you find the information provided useful during the FY 2013 budget cycle. If you have any questions, please do not hesitate to contact our office.

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Attachments

# ISSUE PROFILE

## Status of the City's Finances



# Table of Contents

- I. Introduction
- II. Budget Trends
  - A. Special Focus Section
  - B. Size of the City Budget
  - C. Financial Position—Net Assets
  - D. Debt Service and Total Debt
  - E. Real Property Taxes
  - F. Fund Balance and Budgeted Property Taxes
- III. Executive Operating Budget
  - A. Review of FY 2011
  - B. Review of FY 2012 General Fund Revenue Assumptions Through 12/31/11
- IV. Executive Capital Budget: Fiscal Year 2010 Fund Expenditure Status
  - A. Major Project Lapses
  - B. Major Project Adjustments
  - C. Detailed Results by Function
  - D. Summary of Results
- V. Appendix: Data Sources

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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 2012. Each year, the Office of Council Services (OCS) prepares this brief to aid Councilmembers during the city's annual budget cycle. The 2012 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 final results on the use of FY 2011 vacant funded monies.

The 2012 report is the twelfth 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 2013 budget cycle.

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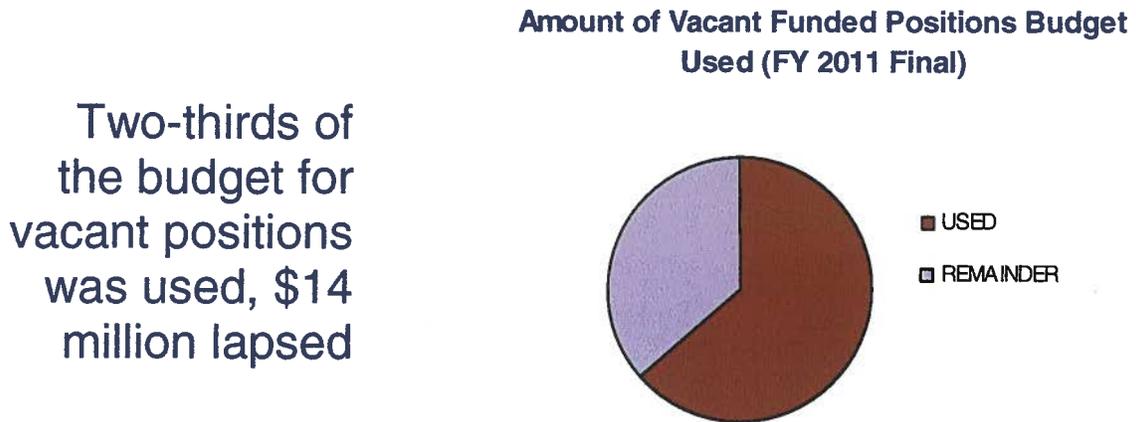
## II. Budget Trends

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

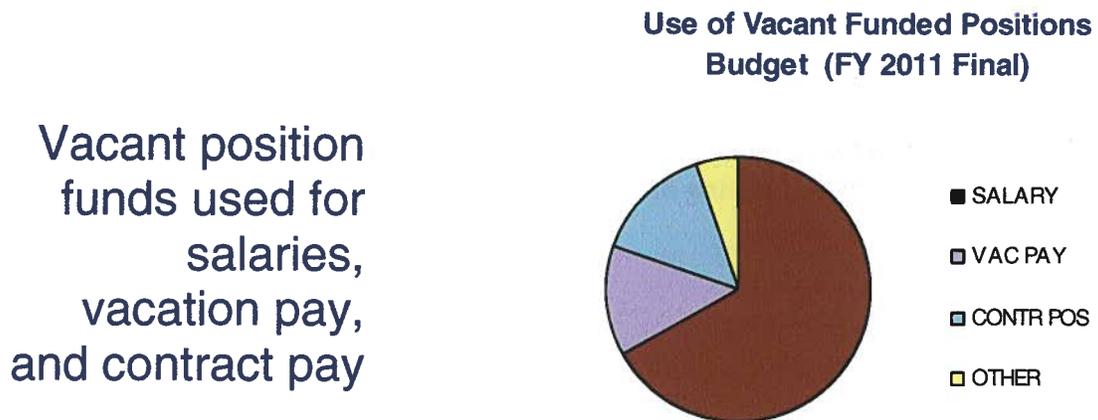
In this section, we review the status of moneys provided for vacant funded positions, city retiree health benefits, and funds for transit, affordable housing, and clean water and natural lands ("water and land"). Highlights:

- **At the close of the first fiscal year in which funding for vacant positions was separately budgeted, the results show 63 percent of the funding was used. The remaining \$14 million lapsed.**
- **The counties differ widely in funding their future retiree health benefit costs.**
- **The transit fund sees an uptick in revenues; low or no expenditures from the funds for affordable housing and water and land.**



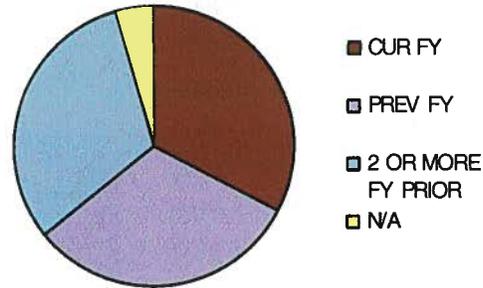
**Figure A-1.** To get a better understanding of how funding for positions that were currently vacant but expected to be filled during the budgeted year are used, the Council provided such funds in FY 2011 in separate line items for each executive agency. Final accounting reports show that during FY 2011, nearly two-thirds or 63 percent of the budget for vacant positions had been used. That means \$14.3 million of vacant position funds lapsed and became 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 their positions, while 14 percent funded personal service contractors performing the work related to the vacant positions.



Most vacancies receiving funds were older

**When Vacant Funded Positions Became Vacant (FY 2011 Final)**

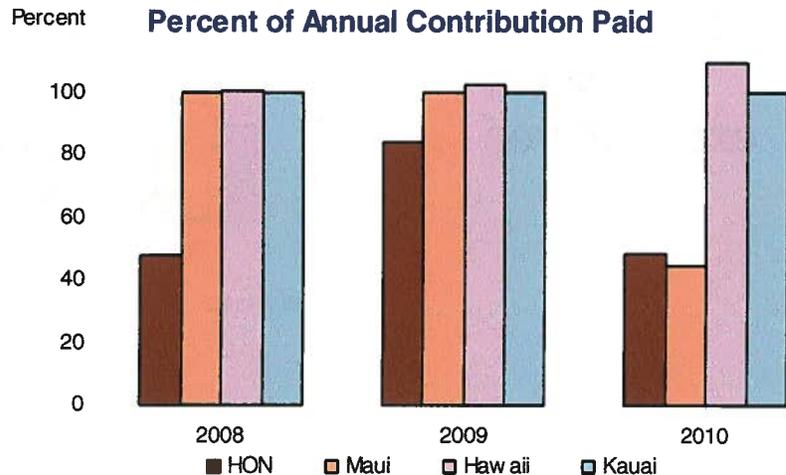


**Figure A-3.** Final accounting reports for FY 2011 show that of those vacant positions for which such funds were used, 32 percent of the vacancies occurred two or more fiscal years ago, 32 percent occurred in the prior fiscal year, and 32 percent occurred in the current fiscal year. The remaining four 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 that were erroneously listed as vacant (AV 4765).

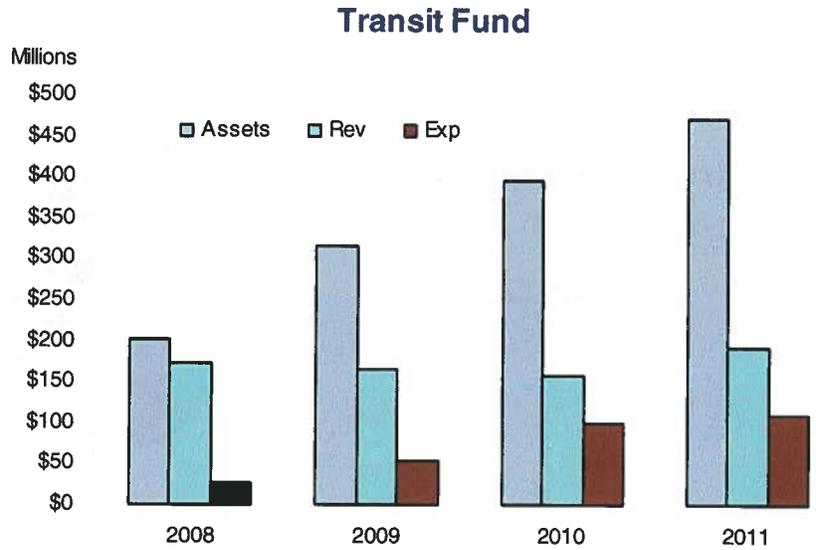
**Figure A-4.** Each year, as city employees earn another increment of their future retirement health care benefits (termed Other Post Employment Benefits, or OPEB), the city increases its financial obligation to pay for these eventual costs. The annual required contribution is the amount the city should set aside to cover the cost for the year for which benefits are now payable, plus a portion of the future obligation. In FY 2010, the city's share of its obligations that were paid for dropped to 49 percent. The neighbor islands showed mixed results. Maui's paid share also dropped in FY 2010 to 44 percent, while Hawaii and Kauai paid 109 percent and 100 percent of their obligations, respectively.

Counties differ in paying for retiree health care obligations

**Status of Retiree Health Benefit Payments**  
**Percent of Annual Contribution Paid**



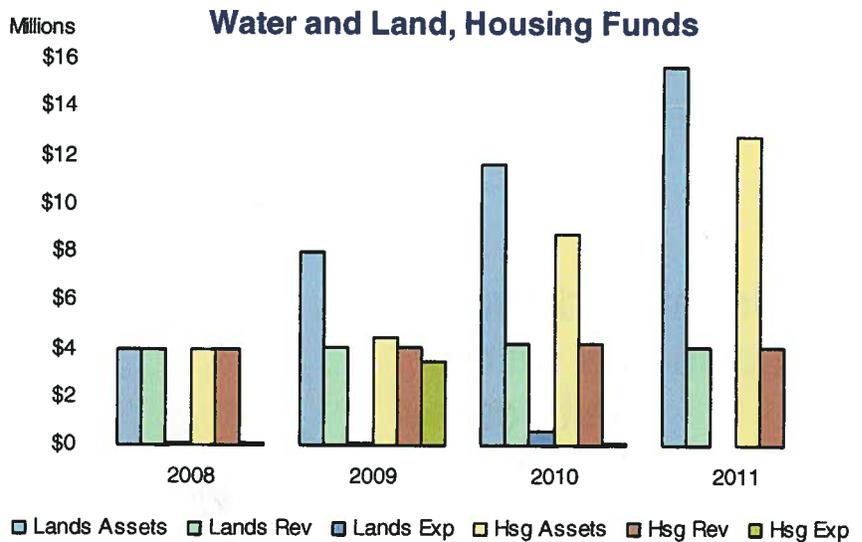
Transit fund revenues show renewed growth



**Figure A-5.** The city's transit fund accumulated \$470 million in assets by the end of FY 2011, up from \$395 million in FY 2010. The recovering economy edged transit fund revenues to a new high of \$192 million in FY 2011, up from \$158 million in FY 2010. Expenditures also edged higher to \$109 million for FY 2011 compared to \$99 million in FY 2010.

**Figure A-6.** In FY 2011, the clean water and natural lands ("water and land") fund grew in assets, up to \$15.7 million, while continuing to see no spending. The affordable housing fund's assets grew to \$12.7 million in FY 2011, and also continued to record no spending; the only significant expenditure in the fund was \$3.5 million in FY 2009. Both funds were created as a result of charter amendments approved in 2006 by the voters.

Water and land and housing funds accumulate absent expenditures



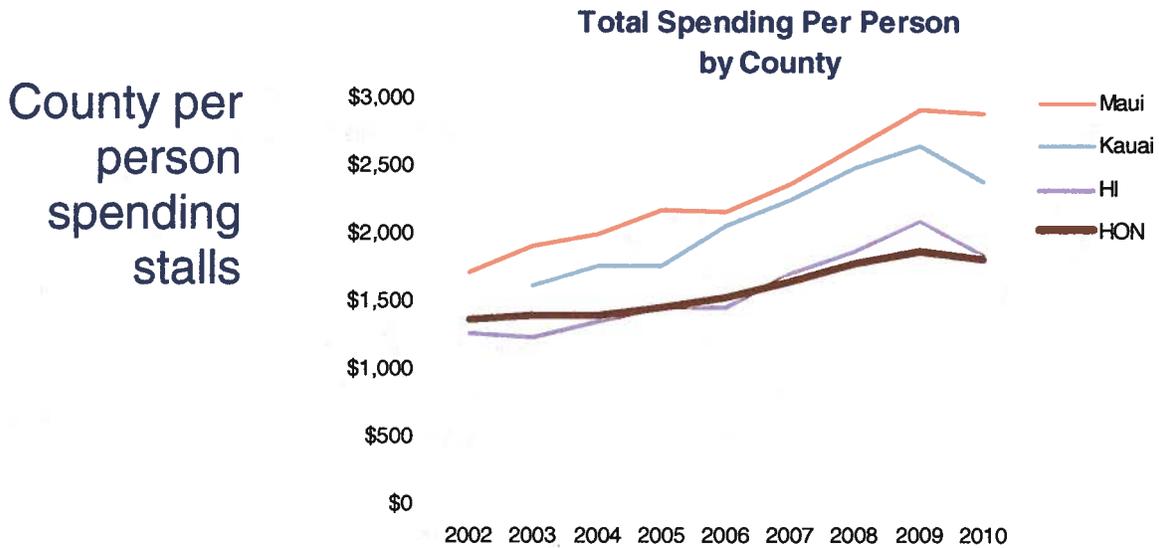
## B. Size of the City Budget

- 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.

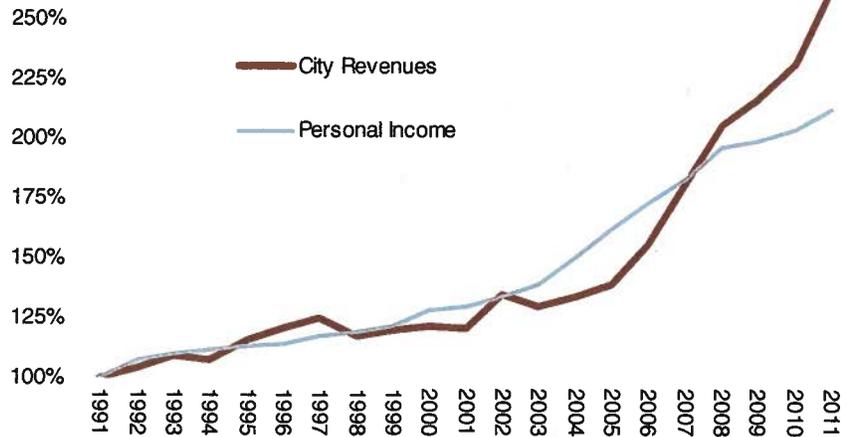
Government spending on operations is controlled through the operating budget. In this section, spending on operations is examined to see how the City and County of Honolulu's spending and taxation have grown over time, and how it compares to the incomes of residents and to other jurisdictions.

**Figure B-1.** In FY 2010, all counties cut back on spending on a per-person basis. Honolulu spending remained the lowest at \$1,809 per person, eclipsed by Hawaii County at \$1,833. Spending by Maui and Kauai remained substantially higher at \$2,876 and \$2,383 per resident, respectively.



City taxes and fees grow faster than resident incomes

**Growth in City Revenues vs Personal Income (1991 = 100%)**

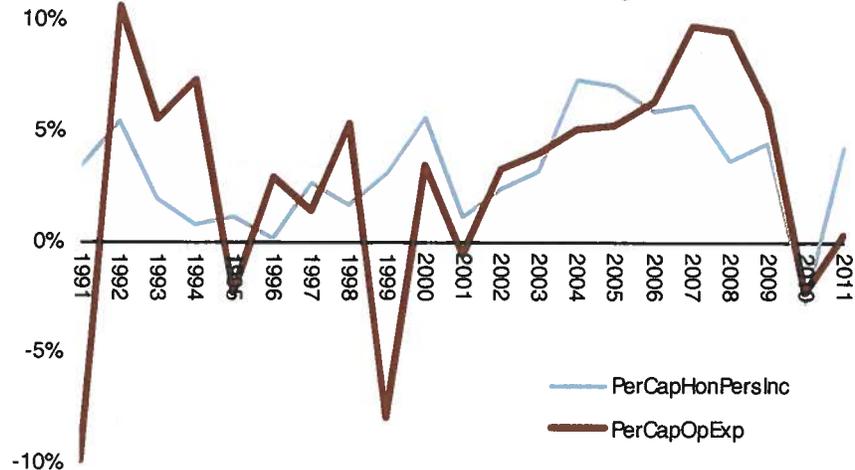


**Figure B-2.** One way to measure the cost of government is to see how its revenues (city taxes and fees excluding transfers from the state and federal governments) compare over time to the incomes of the people it serves (and taxes). Over the last 20 years, total city revenues grew roughly at or slower than the pace of total personal incomes of Honolulu residents until FY 2006. Thereafter, revenues climbed sharply, outpacing the more modest increases in personal income.

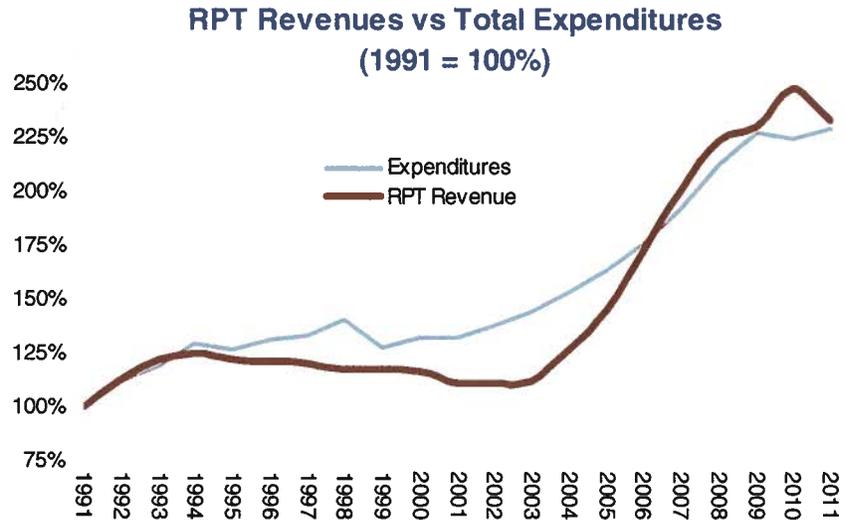
**Figure B-3.** Comparing year-to-year changes in per capita operating expenditures to personal income is another way to evaluate government cost trends. Both income and spending fell in FY 2010 with the poor economy, but rebounded in FY 2011.

Resident income and city spending recover from dramatic declines

**Spending vs Personal Income Per Capita, Annual Change**



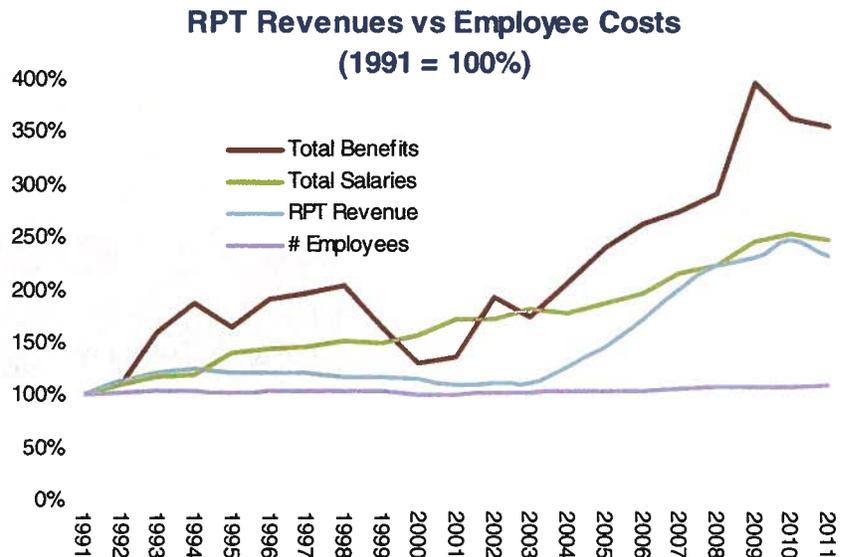
Property tax collections fall as spending stays flat



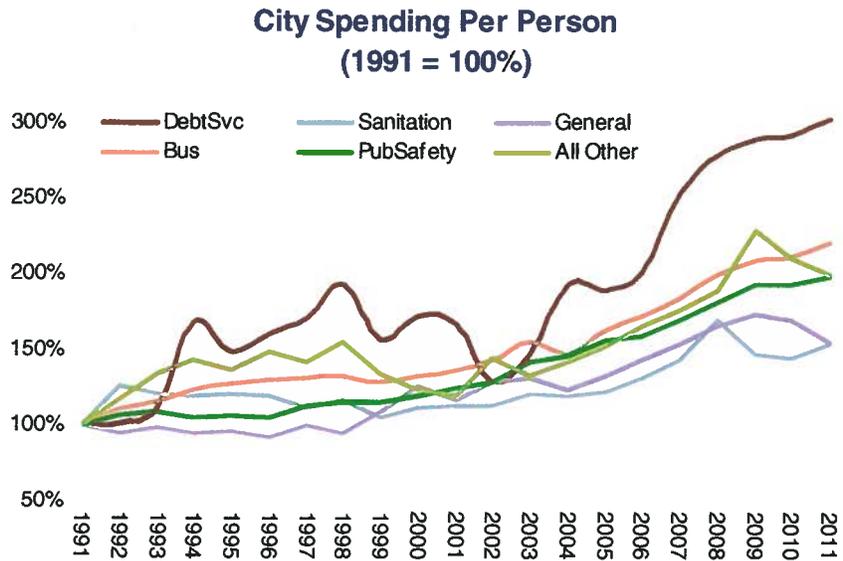
**Figure B-4.** The city’s operating expenses largely reflect the cost of salaries and benefits (including benefits for retired employees). The largest single revenue source is the property tax, which accounts for over a third of operating budget resources. The sharp rise in property tax revenues reversed and fell with the weak economy, while spending has remained relatively constant. Compared to 20 years ago, spending and tax revenues have increased by a similar degree, 230 percent versus 233 percent, respectively.

**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. Total benefits are 357 percent of 1991 levels, compared to tax revenues at 233 percent. While the recent fall in benefit costs and jump in property tax revenues have closed much of that gap, the remaining gap show that structural deficits are still a real threat.

The threat of structural deficits from employee benefit costs persists



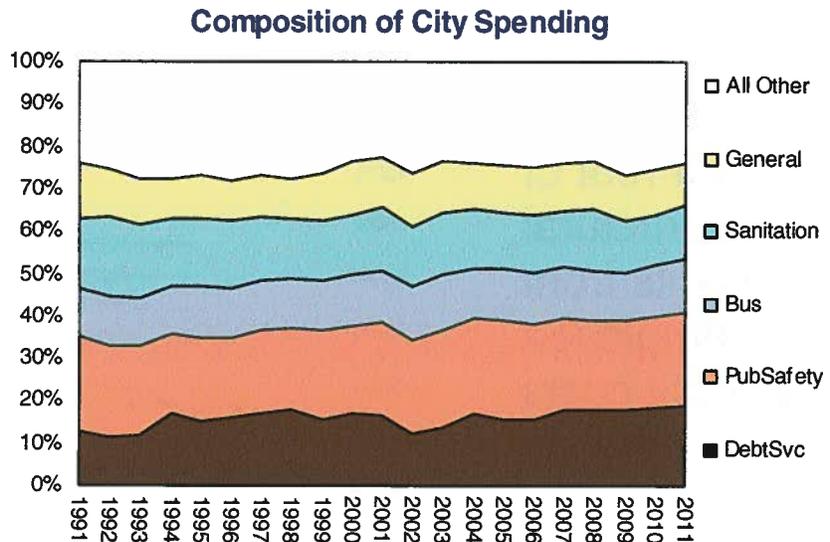
Debt service growing much faster than other costs



**Figure B-6.** Over the past 20 years, by far the fastest growing component of city spending has been debt service, which has grown three-fold. In contrast, most other spending components have increased by two-fold or less.

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

Public safety still occupies the largest part of spending, next to debt service



### C. Financial Position – Net Assets

- **The city grows its net assets for the fifth 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.

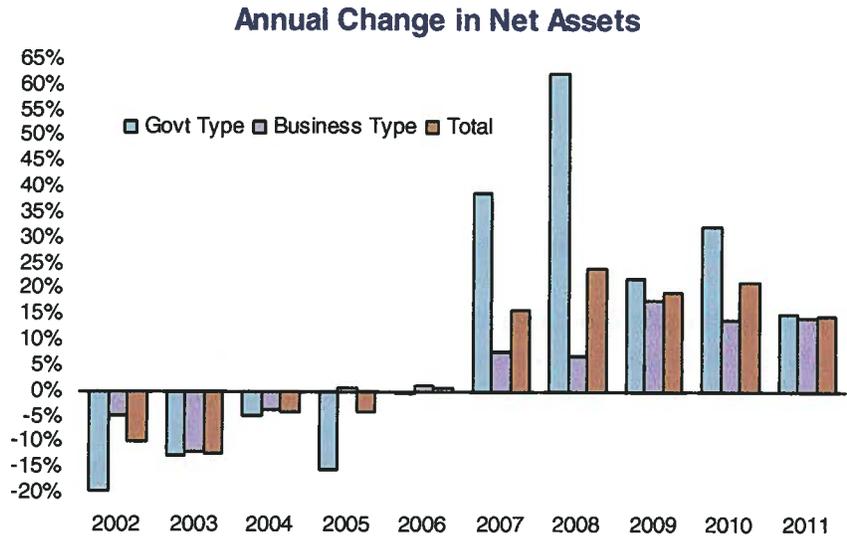
The city’s net assets are divided into those supported primarily by taxes, termed governmental activities, versus those that are supported at least to some extent by user fees, termed business activities. The city’s enterprise funds for housing and the bus, solid waste, and sewer systems are classified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

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.

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<sup>1</sup> 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.

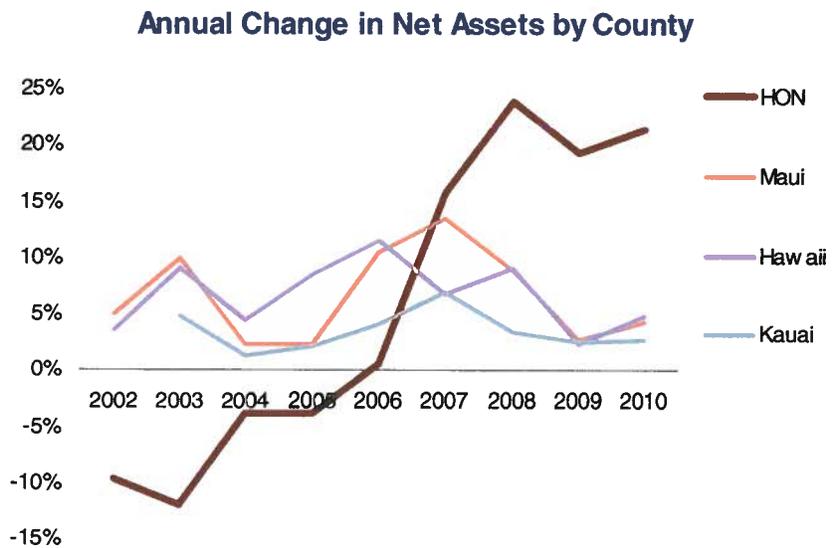
The city continues to have moderate asset growth



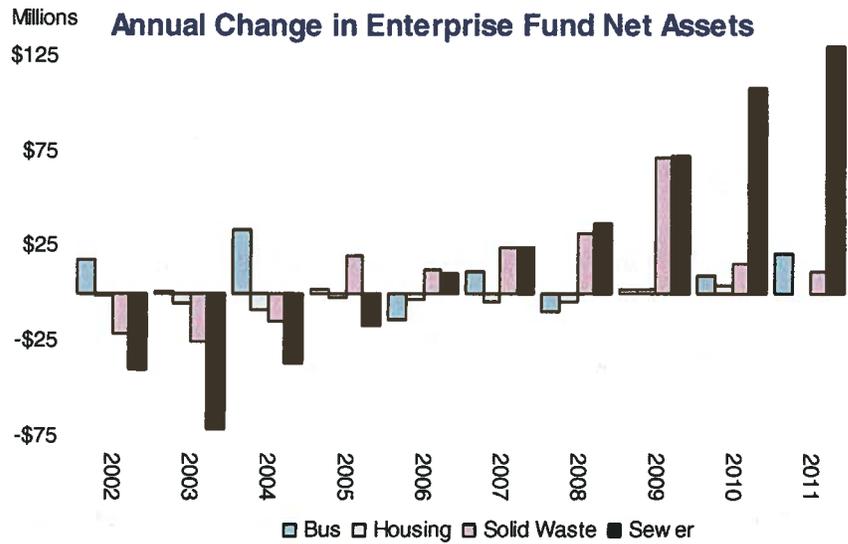
**Figure C-1.** In FY 2011, the city saw net assets move up 15 percent overall, caused by gains in motor vehicle weight taxes and sewer fees that offset retreating real property tax collections. Expenditures fell in human services and culture and recreation.

**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 2010, the city's 22 percent return compared to the 5 percent or less gains of the neighbor island counties.

The city's net asset growth still surpasses the neighbor islands



Higher sewer fees again propel the sewer fund



**Figure C-3.** The net assets of the city’s enterprise funds turned in positive results in FY 2011 compared to the year before. Net assets for the sewer fund again led the group, up \$130 million due to an increase in fees effective FY 2010. The solid waste and bus funds showed much smaller gains. The housing development special fund closed the year with a negative net asset value of -\$4 million, which was an improvement of \$151,000 over the previous year, an amount not visible on the graph’s scale.

## D. Debt Service and Total Debt

- **Authorized 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.

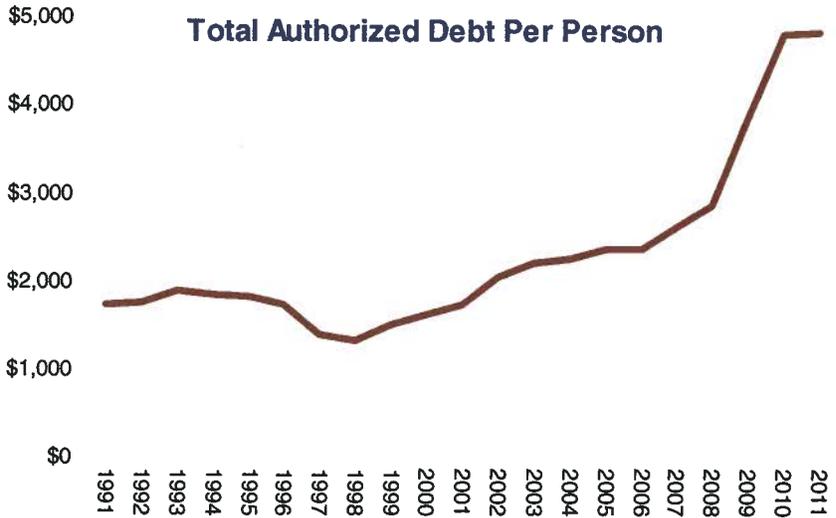
Typically, most of the capital budget results in expenditures. The rest, usually between 10 and 20 percent, lapses, meaning certain projects or part of the appropriations therefor were not implemented because priorities changed, projects were found to be unaffordable, or appropriations were not used 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.

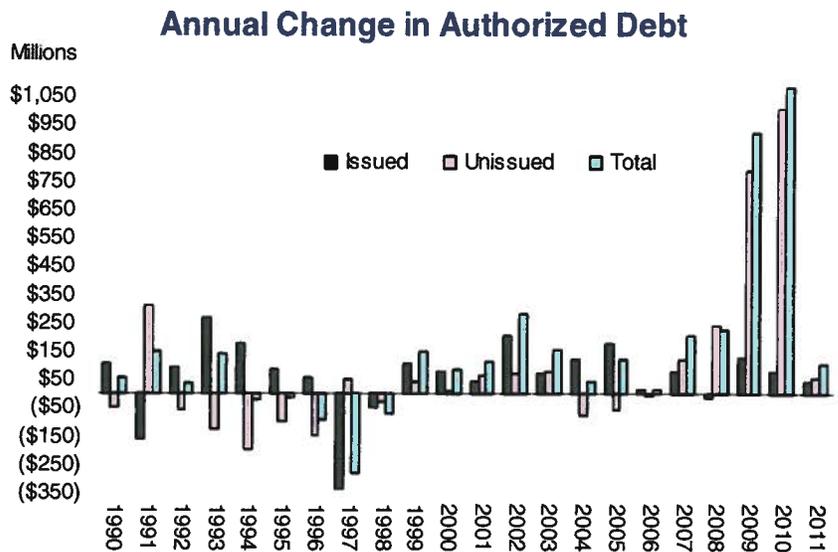
Authorized debt per person soars with rail transit



**Figure D-1.** The chart reflects the total amount of general debt authorized per Honolulu resident. On December 31, 2011, authorized debt hit \$4,857 per resident.<sup>2</sup> The primary contributor to this figure was the recent authorization of nearly \$2 billion in bonds for the rail transit project, as evident below. However, no bonds for that project had yet been issued by that date. Net general issued debt is examined in Figure D-3.

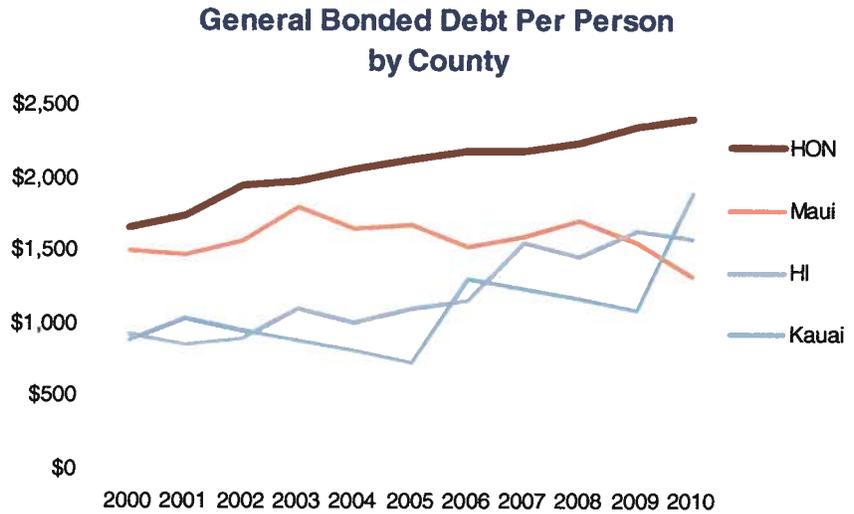
**Figure D-2.** This chart shows the annual change in the amount of debt authorized for the city over the last 20 years. In 2011, the amount of debt **issued** was \$47 million more than the prior year, while debt authorized but unissued rose by \$60 million, for a total increase in authorized debt of \$106 million. FY 2011 pales in comparison to the huge debt authorizations of FY 2009 and 2010.

FY 2011 returns debt authorization to more normal levels



<sup>2</sup> Reflects revisions in population estimates by the state in late 2011.

The city and the neighbor islands diverge on debt loads



**Figure D-3.** Issued debt whose debt service payments are to be paid with property tax revenues is called net general bonded debt. In 2010, Honolulu maintain the gap between it and the other Hawaii counties in the amount of such debt when calculated on a per-resident basis. Honolulu's \$2,399 of issued debt per resident compared to Kauai at \$1,894, Hawaii county at \$1,589, and Maui at \$1,321. Further, the issued debt of Hawaii and Maui decreased compared to the year before, while the debt of Honolulu and Kauai climbed. Honolulu, Kauai and Hawaii show a rising trend in debt burden over time, while Maui shows declining results.

### E. Real Property Taxes

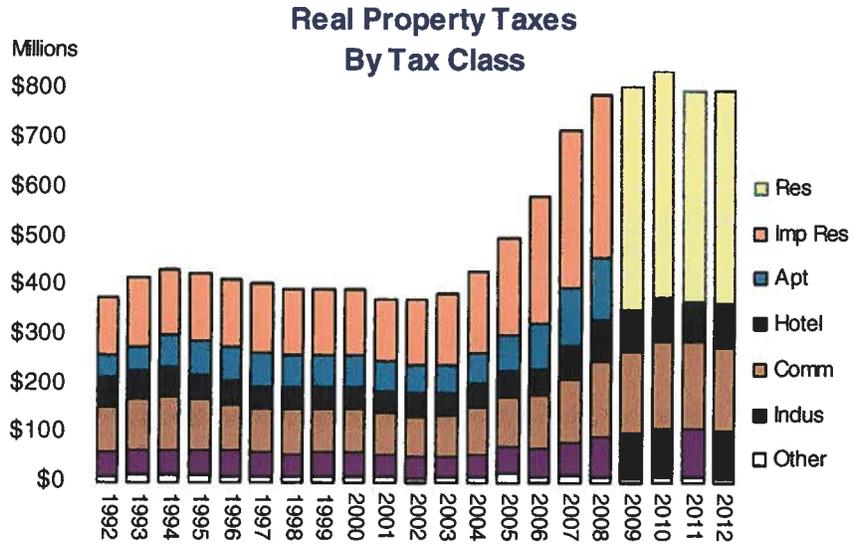
- **The recession continues to depress assessment values and tax bills.**

At 33 percent of operating revenues in FY 2011, property taxes remain the city's largest single source of revenues, although recent declines in property values have reduced its share. 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 rise in the value of property tax exemptions (i.e. value of exempt properties multiplied by the otherwise applicable tax rate) has slowed, but exemption values continue to creep higher. Nearly all tax exemptions (95 percent of total exemption value in FY 2012) benefit the residential and commercial classes of properties, with residential accounting for by far the greater share (70 percent). In FY 2012, property tax exemptions for all taxable properties represented foregone revenues of \$101.5 million, or 13 percent of anticipated property tax receipts. Viewed as a tax expenditure, that amount roughly equals the operating expenditures of the Honolulu Fire Department.



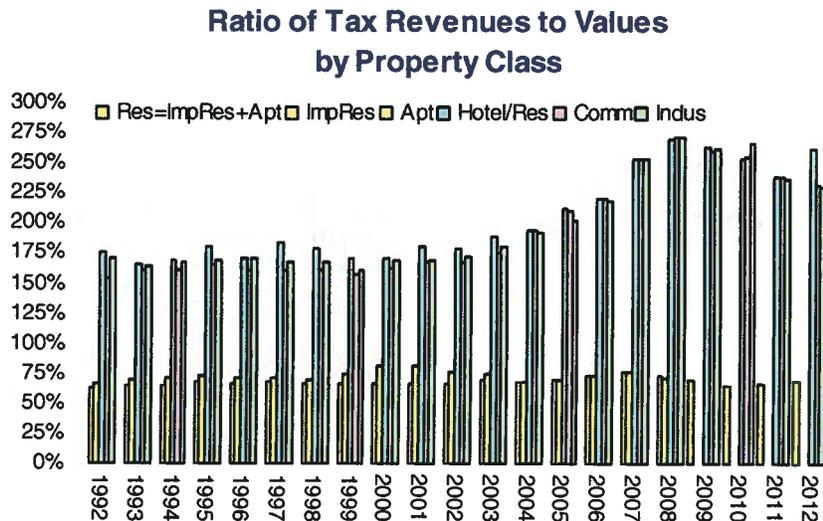
Property tax revenues remain depressed in FY 2012



**Figure E-2.** Property tax revenues were estimated to be essentially flat in FY 2012 compared to the prior year which recorded the first decline in property tax collections since FY 2001. Among the tax classes, revenue gains from residential and hotel properties were offset by weak returns from commercial and industrial properties.

**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 2012, the gap in tax burden between the two types of properties showed diverging trends. 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. Hotel properties provided 11 percent of revenues while representing just 4 percent of valuations, a share ratio of 261 percent, up 13 percentage points over the prior year. In contrast, the share ratio for both commercial and industrial properties went down 7 percentage points from the previous year.

Residential tax burdens continue to shrink, while those of businesses diverge



Residential property tax collections remain relatively weak

Average Tax Bills For Residential Properties Per Parcel

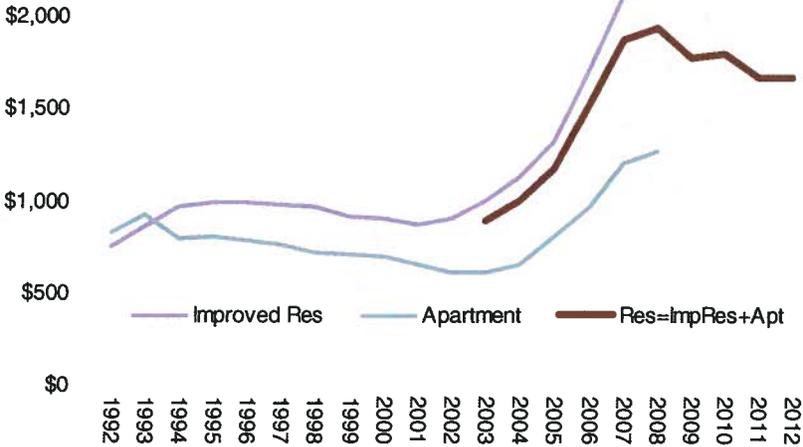
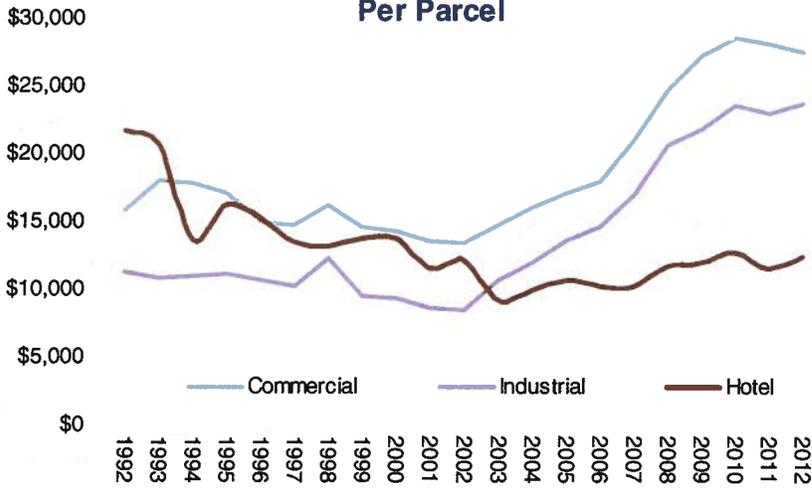


Figure E-4. The average tax bill for residential properties were flat in FY 2012 compared to the prior year, averaging \$1,677. That is down \$265 from the peak in FY 2008.

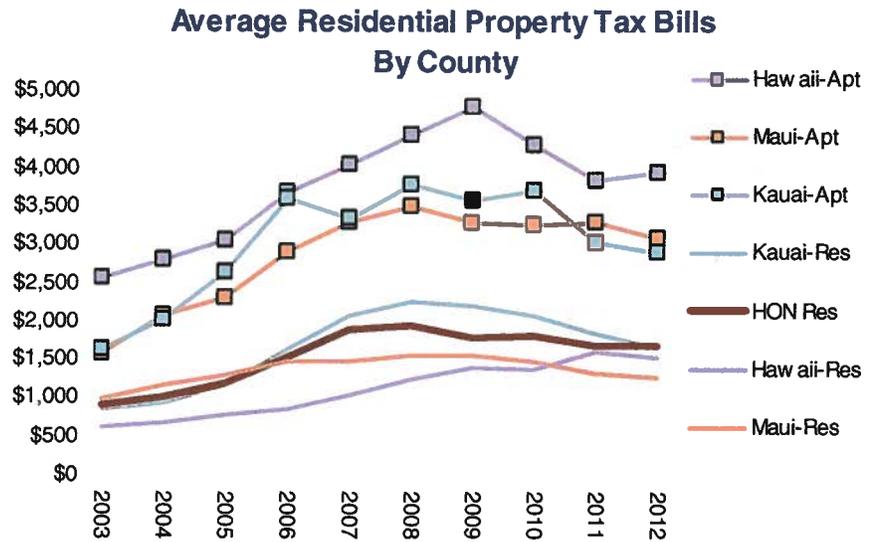
Figure E-5. FY 2012 tax bills of commercial, industrial, and hotel properties were mixed in comparison to the prior year. Hotel properties saw average tax bills increase to \$12,503 compared to \$11,622 in FY 2011. Industrial properties moved higher to \$23,754, while commercial properties retreated to \$27,681. Over the last 10 years, however, commercial and industrial tax bills have increased much more than hotel tax bills.

Taxes for commercial and industrial properties grow faster than for hotels

Average Tax Bills For Business Properties Per Parcel



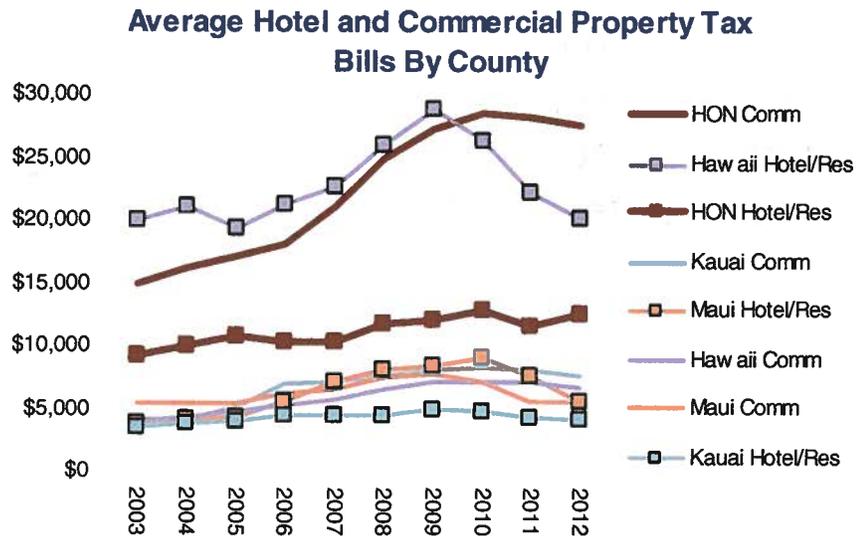
Most county residential tax bills remain depressed



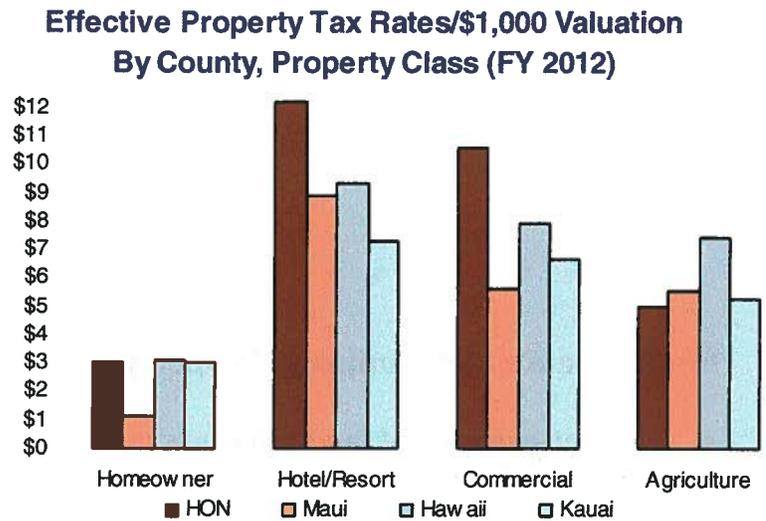
**Figure E-6.** County residential taxes show the impact of the recession, showing reductions in average tax bills from their peak in FY 2008 or 2009. Honolulu residential tax bills, reflecting both single family and apartment properties, are in the lower cost group, along with Hawaii, Maui, and Kauai 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 2012, 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 reflected property values that were double that of Honolulu.

County business tax bills also flat or down



The city's tax burden on hotel and commercial properties exceed those of the other counties



**Figure E-8.** Another measure of a county's property tax burden on its property classes is to compute the effective tax rate per class, comparing the revenue obtained compared to the gross value of property in the class. This allows a comparison of tax burdens regardless of divergent property values, exemptions, and tax rates. Only homeowner, hotel, commercial, and agricultural properties are examined here. Under this analysis, Honolulu places the highest tax burden of the counties when it comes to hotel and commercial properties, while Maui imposes the lightest tax burden on homeowners.

## **F. Fund Balance and Budgeted Property Taxes**

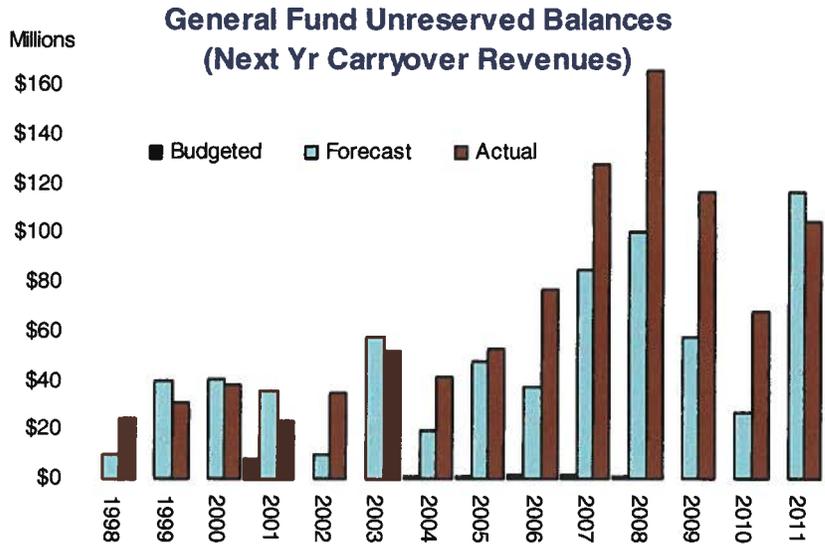
- **The year-end general fund balance is smaller than expected, and property tax collections also fall short.**

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. For FY 2011, the carryover from the previous year was forecast to account for 15 percent of operating resources. The city has not adopted a policy on the desirable amount of 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.

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.

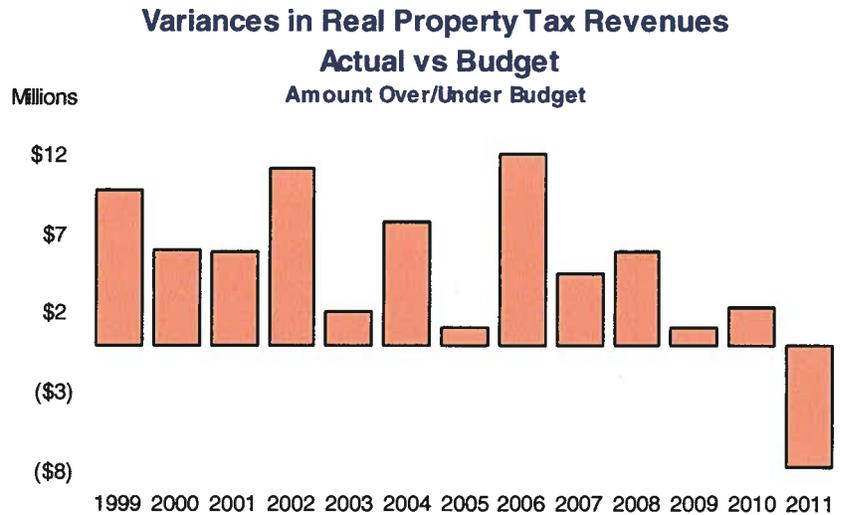
Actual year-end general fund reserves dip below the amount forecast



**Figure F-1.** For the first time since 2003, the actual unreserved general fund balance in FY 2011 fell under projections. The actual fund balance was \$104 million, in contrast with the forecast amount of \$117 million. The budgeted amount was zero; as shown in the chart, the absence of a general fund balance in the city’s budget holds true for most years.

**Figure F-2.** In FY 2011, actual real property tax receipts were \$7.6 million less than projected. This collection shortfall was a significant contributor to the shortfall in the unbudgeted general fund balance at the end of that year (see above). As shown in the chart, such shortfalls are rare.

Actual property tax revenues under budgeted amount



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## III. Executive Operating Budget

### Actual Versus Budgeted Revenues and Expenditures, FY 2011 and FY 2012

This is a comparison of actual versus budgeted revenues and expenditures for the executive operating budget. The review covered all of FY 2011 and six months of FY 2012 through December 31, 2011. Our review is based on the information in the FY 2011 and FY 2012 Executive Program and Budget documents, the executive operating budget ordinances (Ordinance 10-11 for FY 2011, and Ordinance 11-10 for FY 2012), unaudited financial statements for FY 2011, and the December 2011 accounting reports for FY 2012 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 2011, the largest general fund revenue variances were because repayments of debt service from enterprise funds were not collected.
- Also in FY 2011, the largest appropriation lapse was \$14.9 million lapsing from the \$97.6 million appropriation for the retirement system. In percentage terms, the largest lapse was the \$4.9 million appropriation for salary adjustment and accrued vacation pay, where 84 percent of the amount lapsed.
- Of the major general fund revenue assumptions made in the FY 2012 budget, the largest discrepancy at mid-year (December 31, 2011) was the budgeted recovery of \$72.5 million in central administrative expense reimbursements from the highway fund, where only \$29.6 million was received by that date.

## A. Review of FY 2011

### 1. General Fund Overview

Overall, for FY 2011, actual general fund revenues were \$31.8 million less than the \$1.327 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 \$124.4 million lower than the \$1.327 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 2010, an amount which is carried over into FY 2011 as a revenue source for 2011, totaled \$104.1 million, which was \$77.1 million more than the budgeted fund balance of \$26.9 million. The \$104.1 million fund balance computes to 8.7 percent of expenditures, a favorable increase over the 2.0 percent ratio that was budgeted.<sup>1</sup>

### 2. Significant Revenue Variances for General Fund, FY 2011

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 2011. Negative amounts mean actual revenues were below the amounts budgeted.

**Table III-1. FY 2011 Major  
General Fund Revenue Variances**

General Fund Revenue Source	Variance From Budget	Percent of Budgeted Amt
Public Service Company Tax	\$7,057,000	23%
Building Permits	-1,480,000	-12%
Transient Accommodations Tax	5,527,000	11%
Recovery of Debt Service Charges: Enterprise Funds (Sewer)	-12,178,000	-100%
Recovery of Debt Service Charges: Enterprise Funds (Solid Waste)	-27,293,000	-100%
Recovery of Debt Service Charges: Enterprise Funds (Housing)	-8,758,000	-100%

<sup>1</sup> 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 2011 Major  
General Fund Revenue Variances**

General Fund Revenue Source	Variance From Budget	Percent of Budgeted Amt
Recovery - Interest - Federal Subsidy	-2,005,000	-91%
Sundry refunds	2,143,000	309%
Recovery of Debt Service Charges (Highway Fund)	-6,188,000	-10%

### **3. Major Appropriation Lapses by Activity, FY 2011**

In Table III-2 below, we have highlighted the major appropriation lapses for FY 2011, 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 2011 Major  
Appropriation Lapses by Activity**

Dept/Activity	Adjusted Appropriation	Lapsed Amt	Percent of Appropriation
General Government/Department of Customer Services/Motor Vehicle, Licensing and Permits	\$14,617,060	\$1,840,116	12.6%
General Government/Department of Budget and Fiscal Services/Liquor Commission	3,197,428	1,061,970	33.2%
General Government/Department of the Corporation Counsel/Legal Services	8,702,287	2,018,393	23.2%
General Government/Department of Planning and Permitting/Planning	3,647,235	1,435,689	39.4%
Highways and Streets/Department of Facility Maintenance/Road Maintenance	20,729,369	4,852,148	23.4%
General Government/Department of Facility Maintenance/Public Building and Electrical Maintenance	21,704,660	2,479,277	11.4%
General Government/Department of Design and Construction/Project and Construction Management	17,937,923	1,110,364	6.2%
Public Safety/Police Department/Training	12,234,191	2,635,899	21.5
Public Safety/Police Department/APEC Costs for HPD	8,984,550	4,558,166	50.7%
Public Safety/Fire Department/Fire Operations	81,452,729	5,119,426	6.2%
Culture and Recreation/Department of Parks and Recreation/Recreation Services	20,455,361	1,872,362	9.2%
Utilities and Other Enterprises/Department of Transportation Services/Rapid Transit	6,458,081	4,807,764	25.6%
Utilities and Other Enterprises/Department of Transportation Service/Vacant Funded Positions <sup>2</sup>	5,236,538	2,857,729	54.6%

<sup>2</sup> Unlike other line items, 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-2. FY 2011 Major  
Appropriation Lapses by Activity**

Dept/Activity	Adjusted Appropriation	Lapsed Amt	Percent of Appropriation
Sanitation/Department of Environmental Services/Refuse Collection and Disposal	136,229,161	8,992,506	6.6%
Sanitation/Department of Environmental Services/Administration	12,776,970	7,025,378	55.0%
Sanitation/Department of Environmental Services/Environmental Quality	13,262,562	2,528,363	19.1%
Sanitation/Department of Environmental Services/Collection System Maintenance	11,687,856	3,251,891	27.8%
Sanitation/Department of Environmental Services/Treatment and Disposal	72,898,464	11,294,232	15.5%
Sanitation/Department of Environmental Services/Vacant Funded Positions <sup>3</sup>	5,765,160	2,097,160	36.5%
Debt Service/Tax Exempt Commercial Paper	6,000,000	4,160,282	69.3%
Miscellaneous/Retirement System	97,544,500	14,872,702	15.2%
Miscellaneous/FICA	26,502,500	3,566,262	13.5%
Miscellaneous/Hawaii Employer-Union Health Benefits Trust Fund	109,578,000	9,748,577	8.9%
Miscellaneous/Workers' Compensation	13,250,000	1,027,746	7.8%
Miscellaneous/Salary Adjustment and Accrued Vacation Pay <sup>4</sup>	5,929,078	4,964,078	83.7%
Miscellaneous/Risk Management	8,519,100	1,647,492	19.3%
Miscellaneous/ Provision for Energy Costs	4,170,000	1,824,000	43.7%
Legislative/City Clerk/Elections	2,706,250	1,412,075	52.2%

<sup>3</sup> Ibid.

<sup>4</sup> Ibid.

## 5. Detailed Expenditure Results by Activity, FY 2011

Table III-3 displays expenditure results of activities in the FY 2011 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.<sup>5</sup> 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.

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<sup>5</sup> Unbudgeted grant and special projects funds are excluded.

**Table III-3**  
**EXECUTIVE OPERATING BUDGET**  
**Appropriations for FY 2011, All Funds**

Budgeted Activity	Approp.	Net Approp.	Expend/ Encumb.	Lapsed	% Lapsed
<b>Mayor</b>					
Administration	559,037	559,037	491,919	67,118	12.0%
Contingency	25,118	25,118	19,189	5,929	23.6%
Other Grants*	-	24,000	8,000	16,000	66.7%
<b>Managing Director</b>					
City Management	1,724,052	1,826,168	1,584,207	241,961	13.2%
Culture and the Arts	711,730	711,730	651,947	59,783	8.4%
Neighborhood Commission	929,414	968,162	808,824	159,338	16.5%
Vacant Funded Positions**	170,900	30,036	140,864	30,036	17.6%
Office of Housing	123,876	123,876	-	123,876	100.0%
Royal Hawaiian Band	1,821,654	1,873,654	1,845,604	28,050	1.5%
Other Grants*		468,400	287,374	181,026	38.6%
<b>Department of Customer Services</b>					
Administration	436,287	493,849	460,480	33,369	6.8%
Public Communication	1,866,988	1,908,647	1,770,380	138,267	7.2%
Satellite City Hall	3,859,179	4,103,962	3,806,507	297,455	7.2%
Motor Vehicle, Licensing and Permits	14,257,597	14,617,060	12,776,944	1,840,116	12.6%
Vacant Funded Positions**	823,602	120,135	703,467	120,135	14.6%
<b>Department of Budget and Fiscal Services</b>					
Administration	933,263	963,316	960,937	2,379	0.2%
Internal Control	730,349	679,296	529,828	149,468	22.0%
Fiscal/CIP Administration	1,226,866	1,638,814	1,174,187	464,627	28.4%
Budgetary Administration	828,408	868,472	857,679	10,793	1.2%
Accounting and Fiscal Services	4,071,480	4,326,312	3,832,725	493,587	11.4%
Purchasing and General Services	1,495,744	1,495,744	1,491,347	4,397	0.3%
Real Property	5,089,201	5,310,596	5,028,717	281,879	5.3%
Treasury	2,221,684	2,378,956	2,061,525	317,431	13.3%
Liquor Commission	2,773,481	3,197,428	2,135,458	1,061,970	33.2%
Vacant Funded Positions**	1,564,911	440,280	1,124,631	440,280	28.1%
<b>Department of Information Technology</b>					
Administration	9,964,051	10,102,300	9,528,766	573,534	5.7%
Applications	3,884,916	4,188,687	3,982,390	206,297	4.9%
Technical Support	1,887,588	2,045,498	2,032,416	13,082	0.6%
Operations	1,217,290	1,296,104	1,248,961	47,143	3.6%
Vacant Funded Positions**	829,476	150,732	678,744	150,732	18.2%
Other Grants*		2,000,000	1,376,799	623,201	31.2%
<b>Department of the Corporation Counsel</b>					
Legal Services	8,601,606	8,702,287	6,683,894	2,018,393	23.2%
Vacant Funded Positions**	196,666	95,985	100,681	95,985	48.8%
Ethics Commission	270,690	270,690	187,872	82,818	30.6%

**Table III-3 (continued)**  
**EXECUTIVE OPERATING BUDGET**  
**Appropriations for FY 2011, All Funds**

<b>Budgeted Activity</b>	<b>Approp.</b>	<b>Adjusted Approp.</b>	<b>Expend./ Encumb.</b>	<b>Lapsed</b>	<b>% Lapsed</b>
<b>Department of the Prosecuting Attorney</b>					
Administration	4,028,553	4,222,420	3,819,139	403,281	9.6%
Prosecution	11,274,768	12,266,727	11,405,860	860,867	7.0%
Victim/Witness Assistance	1,184,978	2,103,902	1,662,030	441,872	21.0%
Vacant Funded Positions**	1,387,093	500,722	886,371	500,722	36.1%
<b>Department of Human Resources</b>					
Administration	710,530	864,210	815,115	49,095	5.7%
Employment and Personnel Services	1,273,983	1,455,847	1,280,054	175,793	12.1%
Classification and Pay	600,945	600,945	519,401	81,544	13.6%
Health Services	702,406	744,538	664,878	79,660	10.7%
Industrial Safety and Workers' Compensation	1,016,829	1,040,346	998,107	42,239	4.1%
Labor Relations and Training	996,053	1,031,117	761,654	269,463	26.1%
Vacant Funded Positions**	456,120	19,863	436,257	19,863	4.4%
<b>Department of Planning and Permitting</b>					
Administration	2,101,173	2,319,208	2,157,450	161,758	7.0%
Site Development	3,106,329	3,140,014	2,981,919	158,095	5.0%
Land Use Permits	1,015,500	1,127,675	1,060,571	67,104	6.0%
<b>Planning</b>	<b>3,469,985</b>	<b>3,647,235</b>	<b>2,211,546</b>	<b>1,435,689</b>	<b>39.4%</b>
Customer Service Office	2,759,412	2,878,889	2,608,187	270,702	9.4%
Vacant Funded Positions**	1,574,427	887,258	687,169	887,258	56.4%
Building	4,867,953	4,894,500	4,816,396	78,104	1.6%
Other Grants*	-	50,000	50,000	-	0.0%
<b>Department of Facility Maintenance</b>					
Administration	1,223,107	1,326,825	1,069,543	257,282	19.4%
<b>Road Maintenance</b>	<b>19,239,998</b>	<b>20,729,369</b>	<b>15,877,221</b>	<b>4,852,148</b>	<b>23.4%</b>
<b>Pub Building and Electrical Maint</b>	<b>20,434,377</b>	<b>21,704,660</b>	<b>19,225,383</b>	<b>2,479,277</b>	<b>11.4%</b>
Automotive Equipment Services	16,341,205	16,659,290	16,555,680	103,610	0.6%
Vacant Funded Positions**	3,343,983	462,526	2,881,457	462,526	13.8%
<b>Department of Design and Construction</b>					
Administration	761,121	902,374	795,409	106,965	11.9%
<b>Project and Construction Mgmt</b>	<b>16,914,088</b>	<b>17,937,923</b>	<b>16,827,559</b>	<b>1,110,364</b>	<b>6.2%</b>
Land Services	2,150,918	2,433,269	2,115,966	317,303	13.0%
Vacant Funded Positions**	1,276,303	278,864	997,439	278,864	21.8%
Other Grants*	-	236,600	124,471	112,129	47.4%

**Table III-3 (continued)**  
**EXECUTIVE OPERATING BUDGET**  
**Appropriations for FY 2011, All Funds**

<b>Budgeted Activity</b>	<b>Approp.</b>	<b>Adjusted Approp.</b>	<b>Expend./ Encumb.</b>	<b>Lapsed</b>	<b>% Lapsed</b>
<b>Police Department</b>					
Police Commission	477,631	485,589	480,242	5,347	1.1%
Office of the Chief of Police	6,730,059	7,381,975	6,790,827	591,148	8.0%
Patrol	113,764,611	116,601,697	115,818,977	782,720	0.7%
Traffic	11,003,873	11,003,873	10,471,428	532,445	4.8%
Specialized Services	6,984,407	7,186,403	6,425,231	761,172	10.6%
Central Receiving	7,617,748	7,693,913	6,867,302	826,611	10.7%
Homeland Security	608,166	612,799	428,084	184,715	30.1%
Criminal Investigation	13,119,186	13,608,197	13,147,172	461,025	3.4%
Juvenile Services	4,783,254	4,847,802	4,316,550	531,252	11.0%
Narcotics/Vice	8,748,042	8,782,858	8,054,566	728,292	8.3%
Scientific Investigation	2,096,700	2,457,891	2,288,345	169,546	6.9%
Communications	9,060,065	9,696,594	9,523,912	172,682	1.8%
Records and Identification	6,256,631	6,376,176	5,834,385	541,791	8.5%
Information Technology	5,240,653	5,240,653	5,195,953	44,700	0.9%
Telecommunications Systems	2,386,620	2,473,628	1,952,562	521,066	21.1%
Vehicle Maintenance	2,716,878	2,763,996	2,458,340	305,656	11.1%
Human Resources	2,732,269	2,791,215	2,610,449	180,766	6.5%
<b>Training</b>	<b>12,232,890</b>	<b>12,234,191</b>	<b>9,598,292</b>	<b>2,635,899</b>	<b>21.5%</b>
Finance	6,430,669	6,563,220	6,168,122	395,098	6.0%
<b>APEC Costs for HPD</b>	<b>8,984,550</b>	<b>8,984,550</b>	<b>4,426,384</b>	<b>4,558,166</b>	<b>50.7%</b>
Vacant Funded Positions**	5,093,485	11,167	5,082,318	11,167	0.2%
Other Grants*	-	8,489,437	5,688,004	2,801,433	33.0%
<b>Fire Department</b>					
Fire Commission	14,857	14,857	1,463	13,394	90.2%
Administration	2,771,533	3,018,707	2,765,927	252,780	8.4%
Fire Communication Center	2,222,575	2,217,458	2,209,537	7,922	0.4%
Fire Prevention	3,392,310	3,462,310	3,435,729	26,581	0.8%
Mechanic Shop	1,946,149	2,008,056	1,897,982	110,074	5.5%
Training and Research	1,988,573	1,918,573	1,816,053	102,520	5.3%
Radio Shop	270,653	270,653	267,390	3,263	1.2%
<b>Fire Operations</b>	<b>80,452,729</b>	<b>81,933,928</b>	<b>76,814,502</b>	<b>5,119,426</b>	<b>6.2%</b>
Fireboat	1,951,185	1,951,185	1,332,016	619,169	31.7%
City Radio System	156,362	161,479	159,618	1,861	1.2%
APEC Costs for HFD	4,765,285	4,765,285	4,644,300	120,986	2.5%
Vacant Funded Positions**	1,618,844	29,165	1,589,679	29,165	1.8%
Other Grants*	-	876,540	578,072	298,468	34.1%
<b>Department of Emergency Services</b>					
Administration	354,552	481,050	428,515	52,535	10.9%
Emergency Medical Services	22,156,752	24,128,136	23,208,631	919,505	3.8%
Ocean Safety	7,874,049	8,933,893	8,768,450	165,443	1.9%
APEC Costs for ESD	52,552	52,552	46,915	5,637	10.7%
Vacant Funded Positions**	2,460,732	3,006	2,457,726	3,006	0.1%
Other Grants*	-	65,000	-	65,000	100.0%
<b>Department of Emergency Management</b>					
Emergency Management Coordination	1,039,530	18,569,434	8,262,398	10,307,036	55.5%
APEC Costs for DEM	273,875	273,875	268,714	5,161	1.9%
Vacant Funded Positions**	131,548	131,548	-	131,548	100.0%
Other Grants*	-	128,985	81,250	47,735	37.0%

**Table III-3 (continued)**  
**EXECUTIVE OPERATING BUDGET**  
**Appropriations for FY 2011, All Funds**

<b>Budgeted Activity</b>	<b>Approp.</b>	<b>Adjusted Approp.</b>	<b>Expend./ Encumb.</b>	<b>Lapsed</b>	<b>% Lapsed</b>
<b>Department of the Medical Examiner</b>					
Investigation of Deaths	1,156,691	1,353,287	1,236,508	116,779	8.6%
Vacant Funded Positions**	196,596	-	196,596	-	NA
<b>Department of Community Services</b>					
Administration	646,704	740,291	738,045	2,246	0.3%
Office of Special Projects	5,164,041	6,690,655	4,927,510	1,763,145	26.4%
Oahu Workforce Investment Board	186,563	186,563	107,280	79,283	42.5%
Community Assistance	50,360,558	51,896,694	49,398,552	2,498,142	4.8%
Elderly Services	7,364,399	7,547,971	6,764,863	783,108	10.4%
Community Based Development	5,367,358	5,713,530	5,514,507	199,023	3.5%
WorkHawaii	6,282,072	9,219,982	7,605,863	1,614,119	17.5%
Vacant Funded Positions**	3,012,322	1,968,218	1,044,104	1,968,218	65.3%
Other grants*	-	2,594,558	1,759,753	834,805	32.2%
<b>Department of Parks and Recreation</b>					
Administration	1,876,065	2,082,929	1,983,204	99,725	4.8%
Urban Forestry	8,045,544	8,416,296	7,765,381	650,915	7.7%
Maintenance Support Services	4,800,405	5,075,230	4,652,140	423,090	8.3%
Grounds Maintenance	21,930,610	22,574,980	21,905,569	669,411	3.0%
Recreation Services	19,718,689	20,455,361	18,582,999	1,872,362	9.2%
Vacant Funded Positions**	3,052,569	834,086	2,218,483	834,086	27.3%
Other grants*	-	445,297	128,464	316,833	71.2%
<b>Department of Enterprise Services</b>					
Administration	571,040	514,041	480,300	33,741	6.6%
Auditoriums	5,222,372	5,222,372	4,986,364	236,008	4.5%
Honolulu Zoo	4,668,646	4,887,577	4,844,507	43,070	0.9%
Golf Courses	8,224,951	8,677,984	8,289,113	388,871	4.5%
Vacant Funded Positions**	658,280	43,315	614,965	43,315	6.6%
<b>Department of Transportation Services</b>					
Administration	508,885	609,706	538,111	71,595	11.7%
Transportation Planning	747,486	942,104	836,994	105,110	11.2%
Traffic Engineering	1,728,826	1,924,724	1,665,127	259,597	13.5%
Traffic Signals and Technology	3,526,876	3,580,843	3,390,473	190,370	5.3%
Public Transit	206,481,400	208,179,695	205,099,555	3,080,140	1.5%
Rapid Transit	4,885,871	6,458,081	4,807,764	1,650,317	25.6%
Vacant Funded Positions**	5,236,538	2,857,729	2,378,809	2,857,729	54.6%
Other grants*	-	842,394	613,471	228,923	27.2%

**Table III-3 (continued)**  
**EXECUTIVE OPERATING BUDGET**  
**Appropriations for FY 2011, All Funds**

Budgeted Activity	Approp.	Adjusted Approp.	Expend./ Encumb.	Lapsed	% Lapsed
<b>Department of Environmental Services</b>					
Refuse Collection and Disposal	135,128,811	136,229,161	127,236,655	8,992,506	6.6%
Administration	12,677,432	12,776,970	5,751,592	7,025,378	55.0%
Environmental Quality	12,704,526	13,262,562	10,734,199	2,528,363	19.1%
Collection System Maintenance	10,982,114	11,687,856	8,435,965	3,251,891	27.8%
Treatment and Disposal	71,694,130	72,898,464	61,604,232	11,294,232	15.5%
Vacant Funded Positions**	5,765,160	2,097,160	3,668,000	2,097,160	36.4%
<b>Debt Service and Miscellaneous</b>					
Bond Principal and Interest	328,703,000	328,703,000	315,048,553	13,654,448	4.2%
Other Debt Principal and Interest	360,000	360,000	359,220	780	0.2%
Tax Exempt Commercial Paper	6,000,000	6,000,000	1,839,718	4,160,282	69.3%
County Pension	21,000	21,000	15,711	5,289	25.2%
Retirement System	97,544,500	97,544,500	82,671,798	14,872,702	15.2%
FICA	26,502,500	26,502,500	22,936,238	3,566,262	13.5%
Hawaii Employer-Union Health					
Benefits Trust Fund	109,578,000	109,578,000	99,829,423	9,748,577	8.9%
Workers' Compensation	13,250,000	13,250,000	12,222,254	1,027,746	7.8%
Unemployment Compensation	770,000	980,000	767,686	212,314	21.7%
Salary Adj and Accrued Vac Pay**	5,929,078	4,964,078	965,000	4,964,078	83.7%
Provision for Matching City Funds	1,000,000	799,399	-	799,399	79.9%
Provision for Judgments, Settlements and Losses	12,500,000	12,500,000	10,969,737	1,530,263	12.2%
Risk Management	8,519,100	8,519,100	6,871,608	1,647,492	19.3%
Provision for Energy Costs**	4,170,000	1,824,000	2,346,000	1,824,000	43.7%
<b>TOTAL EXECUTIVE APPROPRIATIONS</b>	<b>1,817,693,981</b>	<b>1,859,190,189</b>	<b>1,710,676,765</b>	<b>179,712,184</b>	<b>9.7%</b>

\* Other Grants reflects single purpose monies received from the state and federal governments. Although they are allocated for specific activities within the department, they are broken out into the Other Grants separate line item if those activities did not have any state or federal grant appropriations in Ordinance 10-11.

\*\* Unlike other activities, for these line items 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-4  
LEGISLATIVE BUDGET  
Appropriations for FY 2011, All Funds**

Budgeted Activity	Approp.	Adjusted Approp.	Expend./ Encumb.	Lapsed	% Lapsed
<b>City Council</b>					
Administration	3,642,278	3,742,278	3,570,256	172,022	4.6%
Council Allotment	138,000	138,000	113,292	24,708	17.9%
Salary Commission	4,800	4,800	4,528	272	5.7%
<b>Office of Council Services</b>					
Administration	499,317	499,317	479,931	19,386	3.9%
Legal Assistance	436,188	438,188	437,720	468	0.1%
Organized Research and Analysis	466,971	464,971	372,911	92,060	19.8%
Revisor of Ordinances	55,523	55,523	54,703	820	1.5%
<b>City Clerk</b>					
Administration	326,347	335,347	324,631	10,716	3.2%
Support Services	285,881	285,881	241,058	44,823	15.7%
Council Assistance	737,756	701,256	685,938	15,318	2.2%
<b>Elections</b>	<b>2,654,250</b>	<b>2,706,250</b>	<b>1,294,175</b>	<b>1,412,075</b>	<b>52.2%</b>
<b>City Auditor</b>					
Administration	865,340	841,040	835,903	5,137	0.6%
Financial Audit	385,000	419,000	419,000	-	0.0%
<b>Miscellaneous</b>					
Retirement System	1,000,600	1,000,600	1,000,600	-	0.0%
FICA	557,000	557,000	519,744	37,256	6.7%
EUTF	1,039,500	1,039,500	1,039,500	-	0.0%
Accumulated Vacation Leave	400,000	265,800	91,561	174,239	65.6%
Workers' Compensation	30,000	30,000	-	30,000	100.0%
Unemployment Compensation	150,000	150,000	41,999	108,001	72.0%
Collective Bargaining	100	100	-	100	100.0%
Salary Adjustment (Included)	100	100	-	100	100.0%
Salary Adjustment (Excluded)	100	100	-	100	100.0%
<b>TOTAL LEGISLATIVE APPROPRIATIONS</b>	<b>13,675,051</b>	<b>13,675,051</b>	<b>11,527,451</b>	<b>2,147,601</b>	<b>15.7%</b>
<b>TOTAL CITY APPROPRIATIONS</b>	<b>1,831,369,032</b>	<b>1,872,865,240</b>	<b>1,722,204,216</b>	<b>181,859,784</b>	<b>9.7%</b>

## 6. Major Appropriation Lapses by Fund, FY 2011

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 2011 that were at least \$5 million and ten percent of adjusted appropriations.<sup>6</sup>

Table III-5  
EXECUTIVE AND LEGISLATIVE BUDGET, FY 2011  
Summary of Results by Fund

Fund	Approp.	Adjusted Approp.	Expend./ Encumb.	Lapsed	% Lapsed
General Fund	969,932,983	969,932,983	886,726,441	83,206,542	8.6%
Highway Fund	88,793,334	88,793,334	77,179,861	11,613,473	13.1%
Sewer Fund	221,990,265	221,990,265	189,511,005	32,479,260	14.6%
Bus Transportation Fund	186,128,598	186,128,598	183,521,866	2,606,732	1.4%
Liquor Commission Fund	4,672,031	4,672,031	3,053,269	1,618,762	34.6%
Bikeway Fund	494,378	494,378	323,354	171,024	34.6%
Highway Beautification and Disposal	4,251,487	4,251,487	2,964,253	1,287,234	30.3%
Special Events Fund	13,343,967	13,343,967	12,818,981	524,986	3.9%
Golf Fund	10,899,732	10,899,732	10,210,274	689,458	6.3%
Solid Waste Fund	156,478,394	156,478,394	145,809,656	10,668,738	6.8%
Zoo Animal Purchase Fund	2,500	2,500	2,276	224	9.0%
Hanauma Bay Nature Preserve Fund	4,229,841	4,229,841	3,662,119	567,722	13.4%
Rental Assistance Fund	233,000	233,000	200,216	32,784	14.1%
Housing Development Special Fund	9,300	9,300	9,300	-	0.0%
Other Post-Employment Benefits Reserve Fund	53,177,000	53,177,000	53,177,000	-	0.0%
Community Development Fund	2,161,070	2,423,739	1,522,105	901,634	37.2%
Rehabilitation Loan Fund	2,522,919	2,522,919	561,736	1,961,183	77.7%
Section 8 Contract Fund	48,186,413	48,886,413	47,904,174	982,239	2.0%
Federal Grants Fund	42,846,170	78,112,871	56,689,674	21,423,197	27.4%
Leasehold Conversion Fund	89,641	89,641	3,483	86,158	96.1%
Transit Fund	15,346,818	15,346,818	8,050,108	7,296,710	47.5%
Special Projects Fund	5,579,191	10,846,029	7,104,304	3,741,725	34.5%
<b>TOTAL</b>	<b>1,831,369,032</b>	<b>1,872,865,240</b>	<b>1,691,005,455</b>	<b>181,859,785</b>	<b>9.7%</b>

<sup>6</sup> Grant and special projects funds are excluded from this analysis.

## B. Review of FY 2012 General Fund Revenue Assumptions Through 12/31/11

We reviewed the status as of 12/31/11 of major general fund revenue assumptions for FY 2012. 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-6. FY 2012 Major General Fund Revenue Assumptions**

General Fund Revenue Assumption	Amount Budgeted	Status as of 12/31/11
Building Permits. Budgeted amount increased by \$1.0 million or 8% from prior fiscal year.	\$13,500,000	\$5,649,385 received
Motor Vehicle Drivers License. Budgeted amount increased by \$1.7 million or 39% from prior fiscal year.	\$6,064,518	\$2,425,797 received
Recovery- Debt Service-WF/Refuse. Budgeted amount increased by \$1.6 million or 14% from prior fiscal year.	\$13,462,000	\$4,979,813 received
Recovery-Interest-Federal Subsidy. Budgeted amount increased by \$1.4 million or 300% from prior fiscal year	\$2,058,500	\$0 received
Recovery-Debt Service-SWDF Special Fund. Budgeted amount increased by \$16.7 million or 300% from prior fiscal year.	\$27,738,000	\$3,382,262 received
Recovery- Debt Service- Housing Special Fund. Budgeted amount increased by \$1.5 million or 17% from prior fiscal year.	\$10,269,000	\$2,800,000 received

**Table III-6. FY 2012 Major General Fund Revenue Assumptions**

General Fund Revenue Assumption	Amount Budgeted	Status as of 12/31/11
Recovery- Direct Costs HART. Budgeted amount increased by \$2.0 million from prior fiscal year.	\$2,035,477	\$90,413 received
Reimbursement State- Fireboat Operations. Budgeted amount increased by \$1.2 million or 60% from prior fiscal year.	\$3,282,172	\$482,222 received
Recovery- Debt Service- Special Events Fund. Budgeted amount increased by \$0.5 million or 8% from prior fiscal year.	\$6,732,000	\$576,050 received
Recovery- Debt Service-Highway Fund. Budgeted amount increased by \$16.2 million or 28% from prior fiscal year.	\$72,523,000	\$29,596,221 received
Recovery CASE- Solid Waste Fund. Budgeted amount increased by \$1.2 million or 13% from prior fiscal year.	\$10,880,800	\$5,440,400 received
Recovery CASE-Highway Fund. Budgeted amount increased by \$1.3 million or 13% from prior fiscal year.	\$11,908,600	\$5,954,300 received

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## **IV. Executive Capital Budget**

### **Fiscal Year 2010 Fund Expenditure Status For the 24-Month Period Ending 06/30/11**

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 2010 capital budget that runs from July 1, 2009 through June 30, 2011, beyond which date appropriations that were not yet encumbered or expended lapsed pursuant to charter.<sup>1</sup> The review is based on information in the executive capital budget ordinance for the most recent appropriation period (Ordinance 09-12) and an accounting report from the Department of Budget and Fiscal Services for the period ending June 30, 2011.

#### **Overview:**

- In FY 2010, the largest appropriation lapse was from the Honouliuli Wastewater Treatment Plant Solids Handling System and Improvements, where \$14.78 million or 90.7 percent of the appropriation lapsed.
- Also in FY 2010, the budget function that experienced the highest rate of appropriation lapses was Culture and Recreation, where 49.3 percent lapsed, while among fund sources it was the capital projects fund at 44.8 percent.

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<sup>1</sup> 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 2010, 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.<sup>2</sup>

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

**Table IV-1. Major Project Lapses**

Function	Project	Adjusted Appropriation	Lapsed Amount
General Government	Kapolei Consolodated Corporation Yard	2,065,000	1,455,000
General Government	Telecommunications Facilities Upgrade	4,000,000	4,000,000
Public Safety	Kuahea Street Area Movement, Palolo Valley	2,000,000	2,000,000
Highways and Streets	Kapiolani Boulevard Reconstruction Phase I – South Street to Ward Avenue	13,000,000	8,870,410
Highways and Streets	Salt Lake Boulevard Widening	6,000,000	5,000,000
Sanitation	Ala Moana Boulevard/Auahi Street Sewer Rehabilitation	9,001,000	6,018,219
Sanitation	Honouliuli Wastewater Treatment Plant Solids Handling	16,301,000	14,776,872
Sanitation	Sewer Condition Assessment Program	5,000,000	5,000,000
Sanitation	Wastewater Facilities Replacement Reserve	5,000,000	5,000,000
Human Services	River Street Residences	2,600,000	2,600,000
Culture-Recreation	Kanewai Community Park, University	1,750,000	1,370,000
Culture-Recreation	Mitigative Improvements at Parks	1,770,000	1,770,000

<sup>2</sup> Federal Grant and Community Development Funds are excluded from the highlight.

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

Function	Project	Adjusted Appropriation	Lapsed Amount
Culture-Recreation	Preservation and Conservation Lands	4,000,000	4,000,000
Culture-Recreation	Waipio Peninsula Recreation Complex, Waipio Peninsula	1,760,000	1,760,000
Utilities	Middle Street Intermodal Center	4,902,000	4,136,279

## **B. Major Project Adjustments**

In Table IV-2 below, we have highlighted the major project adjustments for FY 2010, 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. 09-12 Appropriation	Adjustment Amount
Public Safety	Traffic Improvements at Various Locations	1,160,000	2,771,415 <sup>3</sup>
Public Safety	Traffic Signals at Various Locations	3,397,000	3,707,221 <sup>4</sup>
Public Safety	Waipio Point Access Road Improvements	0	5,414,835
Highways and Streets	Kalaeloa Boulevard Improvements	0	6,773,817
Sanitation	Laie Sewers	0	1,050,000
Human Services	Homeless Prevention and Rapid Re-housing	0	3,873,272
Human Services	Community Development Block Grant Program	8,405,763	2,364,025 <sup>5</sup>
Utilities	Bus and Handi-van Acquisition Program	17,173,000	20,400,571 <sup>6</sup>
Utilities	Honolulu High Capacity Transit Project	1,077,323,000	4,000,000 <sup>7</sup>
Utilities	Bus Bay and Pad Improvements	500,000	2,000,000 <sup>8</sup>
Utilities	Middle Street Intermodal Center	4,902,000	5,477,908 <sup>9</sup>
Utilities	Pearl City Bus Facility	773,000	7,899,148 <sup>10</sup>

<sup>3</sup> Federal Grants Fund Adjustments only.

<sup>4</sup> Federal Grants Fund Adjustments only.

<sup>5</sup> Federal Grants Fund Adjustments only.

<sup>6</sup> Federal Grants Fund Adjustments only.

<sup>7</sup> Federal Grants Fund Adjustments only.

<sup>8</sup> Federal Grants Fund Adjustments only.

<sup>9</sup> Federal Grants Fund Adjustments only.

<sup>10</sup> Federal Grants Fund Adjustments only.

### C. Detailed Results by Function

Table IV-3 displays all of the projects in the FY 2010 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 and/or encumbered during the 24-month period.
- (4) 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 2010, 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.<sup>11</sup>

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<sup>11</sup> The highlight excludes federal grants.

Table IV-3  
EXECUTIVE CAPITAL BUDGET FOR FY 2010  
24 Month Period Ending June 30, 2011

Proj. Num.	Project Title	Fund	Approp.	Adjusted Approp.	Expended/ Encumbered	Lapsed	Percent Lapsed
<b><u>GENERAL GOVERNMENT</u></b>							
<b>STAFF AGENCIES</b>							
1998602	PROCUREMENT OF MAJOR EQUIPMENT	GI	2,181,500	2,181,500	1,725,781	455,719	20.9%
1998602	PROCUREMENT OF MAJOR EQUIPMENT	HI	5,995,000	5,995,000	4,465,756	1,529,244	25.5%
1998602	PROCUREMENT OF MAJOR EQUIPMENT	WB	11,999,000	11,999,000	10,746,662	1,252,338	10.4%
1998602	PROCUREMENT OF MAJOR EQUIPMENT	CP	492,000	492,000	162,130	329,870	67.0%
1998602	PROCUREMENT OF MAJOR EQUIPMENT	CP	586,000	586,000	576,286	9,714	1.7%
1998602	PROCUREMENT OF MAJOR EQUIPMENT	CP	25,000	25,000	-	25,000	100.0%
1998602	PROCUREMENT OF MAJOR EQUIPMENT	CP	393,500	393,500	309,641	83,859	21.3%
1979110	PROJECT ADJUSTMENTS ACCOUNT	GI	1,000	143,524	-	143,524	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	INTEGRATED FINANCIAL & HUMAN RESOURCE SYSTEM (FI	GI	1,430,000	1,430,000	1,425,513	4,487	0.3%
<b>PUBLIC FACILITIES--ADDITIONS AND IMPROVEMENTS</b>							
1994009	AMERICANS WITH DISABILITIES ACT (ADA) IMPROVEMENTS	GI	300,000	300,000	-	300,000	100.0%
2008005	EWA VILLAGES REVITALIZATION PROJECT - AREA D	GI	1,150,000	1,150,000	156,611	993,389	86.4%
2008005	EWA VILLAGES WATER LINE IMPROVEMENTS	GI	310,000	310,000	310,000	-	0.0%
2009037	HONOLULU SHELTER	GI	140,000	140,000	140,000	-	0.0%
2009037	HONOLULU SHELTER	CD	1,400,000	1,400,000	1,336,256	63,744	4.6%
1995006	KAPOLEI CONSOLIDATED CORPORATION YARD	GI	2,065,000	2,065,000	610,000	1,455,000	70.5%
2004050	NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM (	HI	3,500,000	3,500,000	3,500,000	-	0.0%
1987042	PUBLIC BUILDING FACILITIES IMPROVEMENTS	GI	2,185,000	2,185,000	2,102,386	82,614	3.8%
2002080	TELECOMMUNICATIONS FACILITIES UPGRADE	GI	4,000,000	4,000,000	-	4,000,000	100.0%
2006004	KALIHI-PALAMA BUS FACILITY IMPROVEMENTS	FG	-	130,000	70,000	60,000	46.2%
2006003	PEARL CITY BUS FACILITY, PHASE II	FG	-	190,000	190,000	-	0.0%
<b>PUBLIC FACILITIES-IMPROVEMENTS--LAND ACQUISITIONS</b>							
1971153	LAND EXPENSES	GI	425,000	425,000	300,370	124,630	29.3%
	Capital Projects Fund	CP	1,497,500	1,497,500	1,048,057	449,443	30.0%
	General Improvement Bond Fund	GI	14,187,500	14,330,024	6,770,661	7,559,363	52.8%
	Highway Improvement Bond Fund	HI	9,496,000	9,496,000	7,965,756	1,530,244	16.1%
	Solid Waste Improvement Bond Fund	WB	11,999,000	11,999,000	10,746,662	1,252,338	10.4%
	<b>TOTAL GENERAL GOVERNMENT</b>		<b>37,180,000</b>	<b>37,322,524</b>	<b>26,531,136</b>	<b>10,791,388</b>	<b>28.9%</b>

Table IV-3 (continued)  
EXECUTIVE CAPITAL BUDGET FOR FY 2010  
24 Month Period Ending June 30, 2011

Proj. Num.	Project Title	Fund	Approp.	Adjusted Approp.	Expended/ Encumbered	Lapsed	Percent Lapsed
<b>PUBLIC SAFETY</b>							
<b>POLICE STATIONS AND BUILDINGS</b>							
2010111	AUTOMATED FUEL IMPROVEMENTS AT VARIOUS POLICE F/	GI	200,000	200,000	109,118	90,882	45.4%
2006033	GENERATOR IMPROVEMENTS AT VARIOUS POLICE FACILIT	GI	935,000	656,676	541,676	115,000	17.5%
2007020	HONOLULU POLICE DEPARTMENT NPDES SMALL MS4 PERM	GI	760,000	760,000	541,500	218,500	28.8%
2010109	KALIHI POLICE STATION	GI	75,000	75,000	75,000	-	0.0%
2002025	POLICE STATIONS BUILDINGS IMPROVEMENTS	GI	2,000,000	2,000,000	1,995,108	4,892	0.2%
1981052	POLICE TRAINING ACADEMY INDOOR FIRING RANGE, TMK 5	GI	5,000	5,000	-	5,000	100.0%
2006034	UPGRADE SECURITY CAMERA SYSTEMS AT VARIOUS POLI	GI	690,000	690,000	690,000	-	0.0%
2006039	WAIANA E POLICE STATION REPLACEMENT	GI	1,000,000	1,000,000	1,000,000	-	0.0%
2005028	HONOLULU POLICE DEPARTMENT EQUIPMENT ACQUISITIO	GI	4,465,000	4,465,000	4,137,883	327,117	7.3%
<b>FIRE STATIONS AND BUILDINGS</b>							
2009036	EAST KAPOLEI FIRE STATION	GI	4,650,000	4,650,000	4,650,000	-	0.0%
1998021	FIRE STATION BUILDINGS IMPROVEMENTS	GI	2,000,000	2,000,000	1,966,768	33,232	1.7%
2000068	HAUULA FIRE STATION RELOCATION	CD	1,000,000	1,000,000	1,000,000	-	0.0%
2007012	HONOLULU FIRE DEPARTMENT NPDES SMALL MS4 PERMIT	GI	275,000	275,000	275,000	-	0.0%
2005021	HONOLULU FIRE DEPARTMENT EQUIPMENT ACQUISITION	GI	4,611,000	4,611,000	4,228,465	382,535	8.3%
2005021	HONOLULU FIRE DEPARTMENT EQUIPMENT ACQUISITION	CD	1,000,000	1,000,000	948,000	52,000	5.2%
<b>TRAFFIC IMPROVEMENTS</b>							
1999311	COMPUTERIZED TRAFFIC CONTROL SYSTEM	HI	841,000	841,000	735,042	105,958	12.6%
1999311	COMPUTERIZED TRAFFIC CONTROL SYSTEM	FG	2,640,000	2,941,652	2,085,959	855,693	29.1%
	PEDESTRIAN SAFETY IMPROVEMENTS	HI	50,000	50,000	40,000	10,000	20.0%
2010030	TRAFFIC ENGINEERING DEVICES AT VARIOUS LOCATIONS	HI	1,021,000	1,021,000	506,523	514,477	50.4%
1996306	TRAFFIC IMPROVEMENTS AT VARIOUS LOCATIONS	HI	200,000	200,000	199,981	19	0.0%
1996306	TRAFFIC IMPROVEMENTS AT VARIOUS LOCATIONS	FG	960,000	3,731,415	2,143,642	1,587,773	42.6%
2007001	TRAFFIC SIGNAL OPTIMIZATION	HI	250,000	250,000	-	250,000	100.0%
2007001	TRAFFIC SIGNAL OPTIMIZATION	FG	1,000,000	1,000,000	303	999,697	100.0%
2004130	TRAFFIC SIGNALS AND SIGNAL LOOPS	HI	170,000	170,000	-	170,000	100.0%
1999312	TRAFFIC SIGNALS AT VARIOUS LOCATIONS	HI	697,000	697,000	252,493	444,507	63.8%
1999312	TRAFFIC SIGNALS AT VARIOUS LOCATIONS	FG	2,700,000	6,407,221	6,186,266	220,955	3.4%
2008090	UPGRADE PEDESTRIAN SIGNALS AT VARIOUS LOCATIONS	HI	430,000	430,000	-	430,000	100.0%
2003223	WAIPIO POINT ACCESS ROAD IMPROVEMENTS	FG	-	5,414,835	3,542,527	1,872,308	34.6%
<b>FLOOD CONTROL</b>							
2007007	AIEA STREAM OUTLET DREDGING	GI	100,000	100,000	-	100,000	100.0%
2000101	FLOOD CONTROL IMPROVEMENTS AT VARIOUS LOCATION:	GI	1,385,000	1,385,000	1,336,100	48,900	3.5%
<b>OTHER PROTECTION</b>							
2007029	OCEAN SAFETY SUB - STATION DISTRICT I REPLACEMENT	GI	50,000	50,000	-	50,000	100.0%
<b>OTHER PROTECTION-MISCELLANEOUS</b>							
2005002	DRAINAGE OUTFALL IMPROVEMENTS	GI	620,000	620,000	-	620,000	100.0%
1997504	KUAHEA STREET AREA MOVEMENT, PALOLO VALLEY	CP	2,000,000	2,000,000	-	2,000,000	100.0%
2002030	MANOA STREAM TRIBUTARY RETAINING WALL	GI	250,000	250,000	250,000	-	0.0%
2003059	MOANALUA STREAM LINING RECONSTRUCTION	GI	400,000	400,000	-	400,000	100.0%
2001154	ROCK SLIDE POTENTIAL INSPECTIONS AND MITIGATIVE IMF	HI	1,130,000	1,130,000	1,130,000	-	0.0%
2010079	ROUND TOP DRIVE EMERGENCY ROADWAY RECONSTRUC'	CP	350,000	350,000	350,000	-	0.0%
2010079	ROUND TOP DRIVE EMERGENCY ROADWAY RECONSTRUC'	FG	3,200,000	3,200,000	1,495,788	1,704,212	53.3%
	Capital Projects Fund	CP	2,350,000	2,350,000	350,000	2,000,000	85.1%
	Community Development Fund	CD	2,000,000	2,000,000	1,948,000	52,000	2.6%
	Federal Grants Fund	FG	10,500,000	22,695,123	15,454,485	7,240,638	31.9%
	General Improvement Bond Fund	GI	24,471,000	24,192,676	21,796,618	2,396,058	9.9%
	Highway Improvement Bond Fund	HI	4,789,000	4,789,000	2,864,039	1,924,961	40.2%
	<b>TOTAL PUBLIC SAFETY</b>		<b>41,760,000</b>	<b>53,676,799</b>	<b>42,063,142</b>	<b>11,613,657</b>	<b>21.6%</b>

Table IV-3 (continued)  
EXECUTIVE CAPITAL BUDGET FOR FY 2010  
24 Month Period Ending June 30, 2011

Proj. Num.	Project Title	Fund	Approp.	Adjusted Approp.	Expended/ Encumbered	Lapsed	Percent Lapsed
<b>HIGHWAYS AND STREETS</b>							
<b>HIGHWAYS, STREETS AND ROADWAYS</b>							
1979063	BICYCLE PROJECTS	HI	850,000	850,000	538,135	311,865	36.7%
1979063	BICYCLE PROJECTS	CP	300,000	300,000	-	300,000	100.0%
1988001	CURB RAMPS AT VARIOUS LOCATIONS, OAHU	HI	1,860,000	1,860,000	1,461,071	398,929	21.4%
1998515	GUARDRAIL IMPROVEMENTS	HI	655,000	655,000	395,705	259,295	39.6%
2004015	HIGHWAY STRUCTURE IMPROVEMENTS	HI	2,200,000	2,200,000	1,488,637	711,363	32.3%
2005006	KAPIOLANI BOULEVARD RECONSTRUCTION PHASE 1- SOUTH	HI	13,000,000	13,000,000	4,129,590	8,870,410	68.2%
2005006	KAPIOLANI BOULEVARD RECONSTRUCTION PHASE 1- SOUTH	FG	6,185,000	6,185,000	-	6,185,000	100.0%
	MANOA ROADWAY IMPROVEMENTS	HI	22,000	22,000	-	22,000	100.0%
2005010	RECONSTRUCTION OF CONCRETE ROADWAYS	HI	3,500,000	3,500,000	3,500,000	-	0.0%
1997502	REHABILITATION OF STREETS	HI	77,000,000	77,000,000	77,000,000	-	0.0%
1989123	SALT LAKE BOULEVARD WIDENING	HI	6,000,000	6,000,000	1,000,000	5,000,000	83.3%
1991064	UTILITY SHARE EXPENSES	UT	100,000	100,000	-	100,000	100.0%
1995515	WAIKIKI IMPROVEMENTS	HI	1,700,000	1,700,000	1,700,000	-	0.0%
	MANOA TRIANGLE IMPROVEMENTS	GI	41,000	41,000	-	41,000	100.0%
	KALIHI STREET SIDEWALK IMPROVEMENTS	HI	600,000	600,000	290,369	309,631	51.6%
2010028	KALAELOA BOULEVARD IMPROVEMENTS	FG	-	6,773,817	6,166,895	606,922	9.0%
<b>BRIDGES, VIADUCTS, AND GRADE SEPARATION</b>							
1998520	BRIDGE REHABILITATION AT VARIOUS LOCATIONS	HI	1,950,000	1,950,000	1,284,031	665,969	34.2%
2003078	KAMEHAMEHA HIGHWAY BRIDGE OVER HEEIA STREAM REHA	HI	4,920,000	4,920,000	3,490,276	1,429,724	29.1%
1998517	SEISMIC RETROFIT AT BRIDGES	HI	1,080,000	1,080,000	1,080,000	-	0.0%
<b>STORM DRAINAGE</b>							
2000052	DRAINAGE IMPROVEMENTS AT VARIOUS LOCATIONS	HI	1,160,000	1,160,000	910,934	249,066	21.5%
2000117	STORM DRAINAGE IMPROVEMENTS	HI	1,500,000	1,500,000	1,043,741	456,259	30.4%
2010051	NPDES MS4 EROSION PRONE AREA IMPROVEMENTS	HI	400,000	400,000	400,000	-	0.0%
2010057	STORM DRAINAGE BEST MANAGEMENT PRACTICES, DOWNTC	HI	60,000	60,000	60,000	-	0.0%
2001020	STORM DRAINAGE BEST MANAGEMENT PRACTICES IN THE S/	HI	210,000	210,000	-	210,000	100.0%
2005065	STORM DRAINAGE BEST MANAGEMENT PRACTICES IN THE VI	HI	845,000	845,000	378,290	466,710	55.2%
2001022	STORM DRAINAGE BEST MANAGEMENT PRACTICES IN THE VI	HI	350,000	350,000	350,000	-	0.0%
<b>STREET LIGHTING</b>							
2006030	KINAU STREET LIGHTING IMPROVEMENTS	HI	60,000	60,000	60,000	-	0.0%
	KIONAOLE ROAD STREET LIGHTING IMPROVEMENTS	HI	90,000	90,000	90,000	-	0.0%
2004073	MUNICIPAL PARKING STRUCTURE LIGHTING IMPROVEMENTS	HI	150,000	150,000	12,748	137,252	91.5%
2007040	PEARL CITY AREA (MOMILANI) STREET LIGHTING IMPROVEME	HI	3,080,000	3,080,000	1,470,699	1,609,301	52.3%
2007043	REPLACEMENT OF STREET LIGHT METER CABINETS & TRANS	HI	1,060,000	1,060,000	1,059,959	41	0.0%
2007041	ST. LOUIS HEIGHTS (CHAMINADE TERRACE) STREET LIGHTING	HI	1,045,000	1,045,000	610,539	434,461	41.6%
	Capital Projects Fund	CP	300,000	300,000	-	300,000	100.0%
	Federal Grants Fund	FG	6,185,000	12,958,817	6,166,895	6,791,922	52.4%
	General Improvement Bond Fund	GI	41,000	41,000	-	41,000	100.0%
	Highway Improvement Bond Fund	HI	125,347,000	125,347,000	103,804,724	21,542,276	17.2%
	Utilities Share	UT	100,000	100,000	-	100,000	100.0%
<b>TOTAL HIGHWAYS AND STREETS</b>			<b>131,673,000</b>	<b>138,446,817</b>	<b>109,971,619</b>	<b>28,475,198</b>	<b>20.6%</b>

Table IV-3 (continued)  
 EXECUTIVE CAPITAL BUDGET FOR FY 2010  
 24 Month Period Ending June 30, 2011

Proj. Num.	Project Title	Fund	Approp.	Adjusted Approp.	Expended/ Encumbered	Lapsed	Percent Lapsed
<b>SANITATION</b>							
<b>WASTE COLLECTION AND DISPOSAL</b>							
2005063	KAPAA/KALAHEO LANDFILL GAS FLARE SYSTEM	WB	700,000	700,000	675,862	24,138	3.4%
2007064	KAWAIOA TRANSFER STATION GREENWASTE RECYCLING	WB	300,000	300,000	-	300,000	100.0%
2010046	OAHU SECONDARY LANDFILL - SITE SELECTION STUDY	WB	500,000	500,000	500,000	-	0.0%
2010054	REFUSE FACILITIES IMPROVEMENTS AT VARIOUS LOCATIO	WB	1,150,000	1,150,000	221,363	928,637	80.8%
2003134	SOLID WASTE TO ENERGY FACILITY	WB	142,853,000	142,853,000	142,761,266	91,734	0.1%
2009104	WAIANAE YARD - VEHICLE WASH FACILITY	WB	125,000	125,000	-	125,000	100.0%
2002008	WAIPAHU INCINERATOR SITE CLOSURE - AREA CLEANUP A	WB	650,000	650,000	-	650,000	100.0%
<b>IMPROVEMENT DISTRICT-SEWERS</b>							
2001162	KAILUA ROAD SEWER IMPROVEMENT DISTRICT	SR	400,000	400,000	395,748	4,252	1.1%
1972065	MAKIKI HEIGHTS AND PUOWAINA DRIVE SEWERS, IMPROVI	SR	501,000	500,000	499,000	1,000	0.2%
<b>SEWAGE COLLECTION AND DISPOSAL</b>							
2008063	AHUIMANU WASTEWATER PRELIMINARY TREATMENT FACI	SR	1,200,000	1,200,000	1,200,000	-	0.0%
2006052	AIRPORT SEWER REHABILITATION/RECONSTRUCTION	SR	681,000	681,000	210,000	471,000	69.2%
2005071	ALA MOANA BOULEVARD/AUAHI STREET SEWER REHABILIT	SR	9,001,000	9,001,000	2,982,781	6,018,219	66.9%
2010050	ALA MOANA WASTEWATER PUMP STATION FORCE MAIN N	SR	1,402,000	1,402,000	1,400,000	2,000	0.1%
2006046	ALA MOANA WASTEWATER PUMP STATION FORCE MAIN N	SR	4,002,000	4,907,000	4,000,000	907,000	18.5%
1995811	BEACHWALK WASTEWATER PUMP STATION FORCE MAIN	SR	2,300,000	2,300,000	1,300,000	1,000,000	43.5%
2007065	CENTRAL OAHU WASTEWATER FACILITIES AND EFFLUENT	SR	15,601,000	15,601,000	6,888,796	8,712,204	55.8%
2008070	CHINATOWN SEWER REHABILITATION	SR	1,501,000	1,501,000	1,501,000	-	0.0%
2002044	ENCHANTED LAKE WASTEWATER PUMP STATION UPGRAD	SR	201,000	201,000	200,000	1,000	0.5%
2010062	HELE STREET SEWER RELIEF/REHABILITATION, KAILUA	SR	301,000	301,000	301,000	-	0.0%
2010069	HONOULIULI WASTEWATER BASIN ODOR CONTROL	SR	901,000	901,000	901,000	-	0.0%
2009110	HONOULIULI WASTEWATER TREATMENT PLANT AND SEWE	SR	9,004,000	9,004,000	9,000,000	4,000	0.0%
2010053	HONOULIULI WASTEWATER TREATMENT PLANT OUTFALL I	SR	401,000	103,000	-	103,000	100.0%
2000067	HONOULIULI WASTEWATER TREATMENT PLANT SOLIDS H/	SR	16,301,000	16,301,000	1,524,128	14,776,872	90.7%
2007066	IWILEI/KALIHU KAI SEWER REHABILITATION/RECONSTRUCTI	SR	701,000	701,000	701,000	-	0.0%
2009109	KAILUA WASTEWATER TREATMENT PLANT AND SEWER BA	SR	5,004,000	5,004,000	3,500,000	1,504,000	30.1%
2010048	KAILUA WASTEWATER TREATMENT PLANT OUTFALL IMPRC	SR	401,000	401,000	401,000	-	0.0%
2000081	KAILUA WASTEWATER TREATMENT PLANT - SOLIDS DEWA	SR	501,000	501,000	501,000	-	0.0%
2010060	KAMEHAMEHA HIGHWAY WASTEWATER PUMP STATION UF	SR	501,000	501,000	501,000	-	0.0%
2010068	KANEOHE/KAILUA FORCE MAIN NO. 1 REHABILITATION	SR	501,000	501,000	501,000	-	0.0%
2006051	KANEOHE/KAILUA FORCE MAIN NO. 2	SR	3,002,000	3,002,000	3,001,000	1,000	0.0%
1996805	KULIQUOU SEWER REHABILITATION AND WASTEWATER PL	SR	1,100,000	195,000	195,000	-	0.0%
2006056	LEEWARD AREA SEWER AND MANHOLE REHABILITATION	SR	1,160,000	1,160,000	395,023	764,977	65.9%
2006058	MAKAHA INTERCEPTOR SEWER REHABILITATION/REPLACE	SR	5,301,000	5,301,000	4,659,572	641,428	12.1%
2008074	MANOA SEWER RELIEF/REHABILITATION	SR	671,000	671,000	671,000	-	0.0%
2006053	MOILILI-KAPAHULU SEWER REHABILITATION/RECONSTRUC	SR	5,451,000	5,451,000	5,451,000	-	0.0%
2008077	OLD SEWER TUNNEL REHABILITATION	SR	401,000	401,000	401,000	-	0.0%
1997812	PACIFIC PALISADES DIVERSION SEWER LINE	SR	501,000	501,000	501,000	-	0.0%
2008078	PALOLO VALLEY SEWER REHABILITATION	SR	2,001,000	2,001,000	2,001,000	-	0.0%
2001124	PROJECT MANAGEMENT FOR WASTEWATER PROJECTS	CP	7,134,744	7,134,744	6,043,085	1,091,659	15.3%
2010049	SAND ISLAND WASTEWATER BASIN ODOR CONTROL	SR	901,000	901,000	901,000	-	0.0%
2009112	SAND ISLAND WASTEWATER TREATMENT PLANT AND SEW	SR	9,004,000	9,004,000	8,831,000	173,000	1.9%
2007068	SEWER CONDITION ASSESSMENT PROGRAM	SR	5,000,000	5,000,000	-	5,000,000	100.0%
2008088	SEWER I/ ASSESSMENT & REHABILITATION PROGRAM	SR	1,000,000	1,000,000	1,000,000	-	0.0%
2000071	SEWER MAINLINE AND LATERAL PROJECTS	SR	15,302,000	15,302,000	12,307,016	2,994,984	19.6%
2008079	UWALU WASTEWATER PUMP STATION UPGRADE	SR	301,000	301,000	301,000	-	0.0%
2010047	WAIANAE WASTEWATER FACILITIES PLAN	SR	800,000	800,000	800,000	-	0.0%
2007070	WAIU AREA SEWER REHABILITATION/RECONSTRUCTION	SR	401,000	401,000	401,000	-	0.0%
2008080	WAIKALUA WASTEWATER PUMP STATION UPGRADE	SR	201,000	201,000	201,000	-	0.0%
2006055	WAIKAPOKI WASTEWATER PUMP STATION UPGRADE	SR	100,000	100,000	100,000	-	0.0%
2001006	WAIKIKI SEWER REHABILITATION/RECONSTRUCTION	SR	11,601,000	11,601,000	7,871,339	3,729,661	32.1%
2007071	WAIPIO WASTEWATER PUMP STATION UPGRADE	SR	501,000	501,000	501,000	-	0.0%
2000038	WASTEWATER EQUIPMENT	CP	4,222,225	4,222,225	2,970,261	1,251,964	29.7%
1998806	WASTEWATER FACILITIES REPLACEMENT RESERVE	SR	5,000,000	5,000,000	-	5,000,000	100.0%
2003151	WASTEWATER PLANNING AND PROGRAMMING	CP	235,224	235,224	336	234,888	99.9%
2007073	WASTEWATER PROGRAM MANAGEMENT	CP	7,002,000	7,002,000	7,002,000	-	0.0%
2001062	WASTEWATER TREATMENT PLANT, PUMP STATION, AND FI	SR	16,101,000	16,101,000	8,779,651	7,321,349	45.5%
2008073	LAIE SEWERS	FG	-	1,050,000	-	1,050,000	100.0%
	Capital Projects Fund	CP	18,594,193	18,594,193	16,015,682	2,578,511	13.9%
	Sewer Revenue Bond Fund	SR	157,108,000	156,809,000	97,678,054	59,130,946	37.7%
	Solid Waste Improvement Bond Fund	WB	146,278,000	146,278,000	144,158,491	2,119,509	1.4%
	<b>TOTAL SANITATION</b>		<b>321,980,193</b>	<b>321,681,193</b>	<b>257,852,227</b>	<b>63,828,966</b>	<b>19.8%</b>

Table IV-3 (continued)  
 EXECUTIVE CAPITAL BUDGET FOR FY 2010  
 24 Month Period Ending June 30, 2011

Proj. Num.	Project Title	Fund	Approp.	Adjusted Approp.	Expended/ Encumbered	Lapsed	Percent Lapsed
<b>HUMAN SERVICES</b>							
<b>HUMAN SERVICES</b>							
2007076	COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) PROGF	CD	8,405,763	8,405,763	8,334,885	70,878	0.8%
1995207	EMERGENCY SHELTER GRANTS PROGRAM	FG	430,538	430,538	430,538	-	0.0%
1995207	EMERGENCY SHELTER GRANTS PROGRAM	CD	430,538	430,538	430,538	-	0.0%
2007077	HOME INVESTMENT PARTNERSHIPS (HOME) PROGRAM	FG	1,664,128	1,660,128	1,660,128	-	0.0%
2000119	HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS (HOP	FG	444,761	444,761	431,418	13,343	3.0%
2009005	RIVER STREET RESIDENCES	CP	2,600,000	2,600,000	-	2,600,000	100.0%
2010003	CENTRAL OAHU YOUTH SERVICES ASSOCIATION (COYSA)	CP	-	750,000	-	750,000	100.0%
2007076	COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) PROGF	FG	-	2,364,025	2,243,751	120,274	5.1%
2010002	HOMELESS PREVENTION AND RAPID RE-HOUSING	FG	-	3,873,272	3,873,272	-	0.0%
	Capital Projects Fund	CP	2,600,000	3,350,000	-	3,350,000	100.0%
	Community Development Fund	CD	8,836,301	8,836,301	8,765,423	70,878	0.8%
	Federal Grants Fund	FG	2,539,427	8,772,724	8,639,107	133,617	1.5%
	<b>TOTAL HUMAN SERVICES</b>		<b>13,975,728</b>	<b>20,959,025</b>	<b>17,404,530</b>	<b>3,554,495</b>	<b>17.0%</b>

Table IV-3 (continued)  
EXECUTIVE CAPITAL BUDGET FOR FY 2010  
24 Month Period Ending June 30, 2011

Proj. Num.	Project Title	Fund	Approp.	Adjusted Approp.	Expended/ Encumbered	Lapsed	Percent Lapsed
<b>CULTURE-RECREATION</b>							
<b>PARTICIPANT, SPECTATOR AND OTHER RECREATION</b>							
1998106	ALA MOANA REGIONAL PARK- MCCOY PAVILION RENOVATI	CP	800,000	800,000	31,306	768,694	96.1%
1998107	ALA MOANA REGIONAL PARK(TMK: 2-3-37:01; 42.7 ACRES	GI	815,000	815,000	210,000	605,000	74.2%
1974104	ALA WAI COMMUNITY PARK (TMK: 2-7-36:01 POR.;10.5 ACRE	GI	400,000	400,000	400,000	-	0.0%
1993072	AMERICANS WITH DISABILITIES ACT (ADA) IMPROVEMENTS	GI	100,000	100,000	100,000	-	0.0%
1993050	ASING COMMUNITY PARK, EWA	GI	200,000	200,000	70,000	130,000	65.0%
2010072	BANZAI ROCK SKATE PARK	GI	100,000	100,000	97,460	2,540	2.5%
	BLAISDELL PARK - PLAY APPARATUS REPLACEMENT	GI	200,000	200,000	184,100	15,900	8.0%
2007054	DEPARTMENT OF PARKS AND RECREATION NPDES SMALL	GI	720,000	720,000	720,000	-	0.0%
2010089	DIVISION OF URBAN FORESTRY/HORTICULTURE SERVICES	GI	150,000	150,000	150,000	-	0.0%
2010073	HANAUMA BAY EROSION/ROCKFALL MITIGATIVE IMPROVE	GI	230,000	230,000	230,000	-	0.0%
1973059	HANAUMA BAY NATURE PRESERVE (TMK: 3-9-12:02; 50 ACR	GI	50,000	50,000	50,000	-	0.0%
2010074	HANAUMA BAY NPDES SMALL MS4 PERMIT PROGRAM	GI	600,000	600,000	435,000	165,000	27.5%
	HAUULA COMMUNITY PARK - PLAYCOURTS	GI	275,000	275,000	-	275,000	100.0%
2009042	HE'EIA NEIGHBORHOOD PARK	CP	100,000	100,000	-	100,000	100.0%
1998147	KAHALUU COMMUNITY PARK (TMK: 4-7-012:0002, 011, 024 P	GI	300,000	300,000	-	300,000	100.0%
1971418	KAILUA DISTRICT PARK (TMK: 4-3-56:09; 18.6 ACRES)	GI	190,000	190,000	-	190,000	100.0%
2009024	KALIHI VALLEY DISTRICT PARK - REPLACEMENT OF PRIMAF	GI	80,000	80,000	48,207	31,793	39.7%
1996106	KAMAMALU NEIGHBORHOOD PARK, (5.27 ACRES)	GI	250,000	250,000	-	250,000	100.0%
1994100	KANEWAI COMMUNITY PARK, UNIVERSITY (TMK 2-8-29:011	GI	1,750,000	1,750,000	380,000	1,370,000	78.3%
1975054	KAPIOLANI REGIONAL PARK - WAIKIKI SHELL PARKING LOT	GI	750,000	750,000	-	750,000	100.0%
2001068	KAPOLEI COMMUNITY PARK	GI	150,000	150,000	-	150,000	100.0%
2002067	KAUPUNI NEIGHBORHOOD PARK, WAIANAE	GI	410,000	410,000	78,024	331,976	81.0%
2010077	KUALOA REGIONAL PARK-RECONSTRUCTION OF WASTEWA	GI	950,000	950,000	950,000	-	0.0%
	KUNAWAI NEIGHBORHOOD PARK	GI	120,000	120,000	-	120,000	100.0%
2007078	LEEWARD COAST PARK IMPROVEMENTS	GI	1,000,000	1,000,000	740,122	259,878	26.0%
1985089	MCCULLY DISTRICT PARK (TMK: 2-3-29:02; 1.43 ACRES)	GI	970,000	970,000	493,000	477,000	49.2%
2009050	MILILANI MAUKA DISTRICT PARK - MASTER PLAN IMPROVE	GI	250,000	-	-	-	#DIV/0!
2008046	MITIGATIVE IMPROVEMENTS AT PARKS	GI	1,770,000	1,770,000	-	1,770,000	100.0%
1971477	NANAKULI BEACH PARK IMPROVEMENTS, NANAKULI (TMK: :	GI	100,000	100,000	-	100,000	100.0%
1998180	PALOLO VALLEY DISTRICT PARK (TMK: 3-4-006:003; 3-4-007:1	GI	75,000	75,000	-	75,000	100.0%
2009048	PATSY T. MINK CORP, ROADWAY BARRIERS (FY09 #199804C	GI	210,000	210,000	210,000	-	0.0%
2010093	PEARL RIDGE COMMUNITY PARK - RECONSTRUCT PLAY CC	GI	300,000	330,000	330,000	-	0.0%
2009041	PRESERVATION AND CONSERVATION LANDS	CP	4,000,000	4,000,000	-	4,000,000	100.0%
	PUNALUU BEACH PARK - INSTALLATION OF IRRIGATION SY:	GI	140,000	140,000	-	140,000	100.0%
2007075	PUU O HULU COMMUNITY PARK, MAILI	GI	151,000	151,000	661	150,339	99.6%
2009040	RECONSTRUCT/REFURBISH PAVED SURFACES IN PARKS	GI	500,000	500,000	349,241	150,759	30.2%
1998105	RECONSTRUCT WASTEWATER SYSTEMS FOR PARKS	GI	150,000	150,000	120,000	30,000	20.0%
1998128	RECREATION DISTRICT NO. 1 IMPROVEMENTS	GI	1,500,000	1,500,000	1,006,920	493,080	32.9%
1998129	RECREATION DISTRICT NO. 2 IMPROVEMENTS	GI	1,500,000	1,500,000	830,312	669,688	44.6%
1998130	RECREATION DISTRICT NO. 3 IMPROVEMENTS	GI	1,500,000	1,500,000	798,055	701,945	46.8%
1998131	RECREATION DISTRICT NO. 4 IMPROVEMENTS	GI	1,800,000	1,800,000	1,034,846	765,154	42.5%
2005117	RECREATION DISTRICT NO. 5 IMPROVEMENTS	GI	500,000	500,000	499,491	509	0.1%
2002072	RENOVATE RECREATIONAL FACILITIES	GI	1,000,000	1,000,000	579,309	420,691	42.1%
2010078	WAIKIKI PARK IMPROVEMENTS	GI	1,000,000	1,000,000	1,000,000	-	0.0%
1995101	WAIMANALO BAY BEACH PARK, (TMK: 4-1-15:15; 74.8 ACRES	GI	280,000	280,000	80,000	200,000	71.4%
1994122	WAIPAHU CULTURAL GARDEN PARK/HAWAII'S PLANTATION	GI	1,020,000	1,020,000	919,600	100,400	9.8%
1998031	WAIPIO PENINSULA RECREATION COMPLEX, WAIPIO PENI	GI	1,760,000	1,760,000	-	1,760,000	100.0%
2003098	WILSON COMMUNITY PARK	GI	600,000	600,000	600,000	-	0.0%
	WILSON COMMUNITY PARK - PLAY APPARATUS	GI	250,000	250,000	176,275	73,725	29.5%
2002110	MILILANI MAUKA DISTRICT PARK IMPROVEMENTS	GI	-	250,000	250,000	-	0.0%
<b>SPECIAL RECREATION FACILITIES</b>							
2008028	BLAISDELL CENTER - ARENA DRESSING ROOMS	GI	80,000	80,000	80,000	-	0.0%
2009021	BLAISDELL CENTER CONCERT HALL TRANSFORMER REPLA	GI	275,000	275,000	275,000	-	0.0%
1998006	BLAISDELL CENTER PARKING LOT IMPROVEMENTS, TMK 2-	GI	60,000	60,000	60,000	-	0.0%
2010134	BLAISDELL CENTER - REPLACE/REFURBISH EXHIBITION HA	GI	412,000	453,200	453,200	-	0.0%
2007019	DEPARTMENT OF ENTERPRISE SERVICES NPDES SMALL M	GI	1,260,000	1,260,000	1,130,995	129,005	10.2%
2008089	ENTERPRISE CONCESSION FACILITIES IMPROVEMENTS	GI	50,000	50,000	50,000	-	0.0%
1999012	ENTERPRISE FACILITIES IMPROVEMENTS	GI	646,000	710,600	710,151	449	0.1%
2001053	GOLF COURSE IMPROVEMENTS	GI	80,000	80,000	79,462	538	0.7%
2009038	HONOLULU ZOO-HIPPO FILTRATION SYSTEM	GI	200,000	200,000	200,000	-	0.0%
2001097	HONOLULU ZOO IMPROVEMENTS	GI	560,000	560,000	328,549	231,451	41.3%
2009036	HONOLULU ZOO-PARKING LOT	GI	810,000	810,000	132,200	677,800	83.7%
2007002	HONOLULU ZOO - WAYFINDING GRAPHICS	GI	330,000	330,000	283,855	46,145	14.0%
2010135	PALI GOLF COURSE	GI	100,000	100,000	100,000	-	0.0%
2007025	TED MAKALENA GOLF COURSE - NEW CART PATHS	GI	550,000	550,000	549,998	2	0.0%
2007024	WEST LOCH GOLF COURSE - PONDS AND WATERWAYS	GI	1,110,000	1,110,000	1,000,000	110,000	9.9%
2010098	BLAISDELL CENTER - PARKING STRUCTURE LIGHTING RETI	FG	-	30,000	20,000	10,000	33.3%
	Capital Projects Fund	CP	4,900,000	4,900,000	31,306	4,868,694	99.4%
	Federal Grants Fund	FG	-	30,000	20,000	10,000	33.3%
	General Improvement Bond Fund	GI	33,639,000	33,774,800	19,554,033	14,220,767	42.1%
	<b>TOTAL CULTURE-RECREATION</b>		<b>38,539,000</b>	<b>38,704,800</b>	<b>19,605,339</b>	<b>19,099,461</b>	<b>49.3%</b>

Table IV-3 (continued)  
EXECUTIVE CAPITAL BUDGET FOR FY 2010  
24 Month Period Ending June 30, 2011

Proj. Num.	Project Title	Fund	Approp.	Adjusted Approp.	Expended/ Encumbered	Lapsed	Percent Lapsed
<b>UTILITIES OR OTHER ENTERPRISES</b>							
<b>MASS TRANSIT</b>							
2006018	ALAPAI TRANSPORTATION MANAGEMENT CENTER	HI	301,000	301,000	138,970	162,030	53.8%
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	6,304,000	6,304,000	6,153,996	150,004	2.4%
1978005	BUS AND HANDI-VAN ACQUISITION PROGRAM	FG	10,869,000	31,269,571	30,005,803	1,263,768	4.0%
2001120	BUS PAD IMPROVEMENTS	HI	500,000	500,000	80,000	420,000	84.0%
2002501	BUS REHABILITATION	HI	3,145,000	3,145,000	3,096,779	48,221	1.5%
2001116	BUS STOP ADA ACCESS IMPROVEMENTS	HI	437,000	437,000	437,000	-	0.0%
2003007	BUS STOP SITE IMPROVEMENTS	HI	500,000	500,000	238,647	261,353	52.3%
2007005	HONOLULU HIGH CAPACITY TRANSIT PROJECT	FG	10,006,000	14,006,000	14,000,000	6,000	0.0%
2007005	HONOLULU HIGH CAPACITY TRANSIT PROJECT	TR	150,000,000	150,000,000	136,228,061	13,771,939	9.2%
2007005	HONOLULU HIGH CAPACITY TRANSIT PROJECT	TF	917,317,000	917,317,000	911,071,111	6,245,889	0.7%
1999317	MIDDLE STREET INTERMODAL CENTER	HI	4,902,000	4,902,000	765,721	4,136,279	84.4%
2006003	PEARL CITY BUS FACILITY	HI	773,000	773,000	618,000	155,000	20.1%
2006001	PEDESTRIAN - TRANSIT CONNECTIONS	HI	275,000	275,000	274,990	10	0.0%
2008036	TRANSIT SECURITY PROJECTS	HI	93,000	93,000	90,000	3,000	3.2%
2008036	TRANSIT SECURITY PROJECTS	FG	360,000	360,000	-	360,000	100.0%
2003009	WAHIAWA TRANSIT CENTER	HI	2,802,000	2,802,000	1,691,579	1,110,421	39.6%
2001120	BUS BAY AND PAD IMPROVEMENTS	FG	-	2,000,000	1,061,377	938,623	46.9%
1999317	MIDDLE STREET INTERMODAL CENTER	FG	-	5,477,908	4,485,445	992,463	18.1%
2006003	PEARL CITY BUS FACILITY, PHASE II	FG	-	7,899,148	4,018,300	3,880,848	49.1%
	Federal Grants Fund	FG	22,435,000	62,212,627	54,770,925	7,441,702	12.0%
	Highway Improvement Bond Fund	HI	20,032,000	20,032,000	13,585,682	6,446,318	32.2%
	Transit Fund	TR	150,000,000	150,000,000	136,228,061	13,771,939	9.2%
	Transit Improvement Bond Fund	TF	917,317,000	917,317,000	911,071,111	6,245,889	0.7%
	<b>TOTAL UTILITIES OR OTHER ENTERPRISES</b>		<b>1,109,784,000</b>	<b>1,149,561,627</b>	<b>1,115,655,779</b>	<b>33,905,848</b>	<b>2.9%</b>

## 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.<sup>12</sup>

As shown in the table, among budget function areas, the Culture-Recreation function had the largest relative lapses at 49.3 percent of adjusted appropriations. Among fund sources, the Sewer Revenue Bond Fund had the largest relative lapses of all of the fund sources at \$59 million.

<sup>12</sup> Federal grant funds are excluded from the analysis of lapses.

**Table IV-4  
Executive Capital Budget FY 2010  
Summary of Results by Function and Fund**

		Approp.	Adjusted Approp.	Expended/ Encumbered	Lapsed	Percent Lapsed
<b>General Government</b>						
Capital Projects Fund	CP	1,497,500	1,497,500	1,048,057	449,443	30.0%
General Improvement Bond Fund	GI	14,187,500	14,330,024	6,770,661	7,559,363	52.8%
Highway Improvement Bond Fund	HI	9,496,000	9,496,000	7,965,756	1,530,244	16.1%
Solid Waste Improvement Bond Fund	WB	11,999,000	11,999,000	10,746,662	1,252,338	10.4%
<b>Total</b>		<b>37,180,000</b>	<b>37,322,524</b>	<b>26,531,136</b>	<b>10,791,388</b>	<b>28.9%</b>
<b>Public Safety</b>						
Capital Projects Fund	CP	2,350,000	2,350,000	350,000	2,000,000	85.1%
Community Development Fund	CD	2,000,000	2,000,000	1,948,000	52,000	2.6%
General Improvement Bond Fund	GI	24,471,000	24,192,676	21,796,618	2,396,058	9.9%
Highway Improvement Bond Fund	HI	4,789,000	4,789,000	2,864,039	1,924,961	40.2%
<b>Total</b>		<b>33,610,000</b>	<b>33,331,676</b>	<b>26,958,657</b>	<b>6,373,019</b>	<b>19.1%</b>
<b>Highways and Streets</b>						
Capital Projects Fund	CP	300,000	300,000	-	300,000	100.0%
General Improvement Bond Fund	GI	41,000	41,000	-	41,000	100.0%
Highway Improvement Bond Fund	HI	125,347,000	125,347,000	103,804,724	21,542,276	17.2%
Utilities Share	UT	100,000	100,000	-	100,000	100.0%
<b>Total</b>		<b>125,788,000</b>	<b>125,788,000</b>	<b>103,804,724</b>	<b>21,983,276</b>	<b>17.5%</b>
<b>Sanitation</b>						
Capital Projects Fund	CP	18,594,193	18,594,193	16,015,682	2,578,511	13.9%
Sewer Revenue Improvement Bond Fund	SR	157,108,000	156,809,000	97,678,054	59,130,946	37.7%
Solid Waste Improvement Bond Fund	WB	146,278,000	146,278,000	144,158,491	2,119,509	1.4%
<b>Total</b>		<b>321,980,193</b>	<b>321,681,193</b>	<b>257,852,227</b>	<b>63,828,966</b>	<b>19.8%</b>
<b>Human Services</b>						
Capital Projects Fund	CP	2,600,000	3,350,000	-	3,350,000	100.0%
Community Development Fund	CD	8,836,301	8,836,301	8,765,423	70,878	0.8%
<b>Total</b>		<b>11,436,301</b>	<b>12,186,301</b>	<b>8,765,423</b>	<b>3,420,878</b>	<b>28.1%</b>
<b>Culture-Recreation</b>						
Capital Projects Fund	CP	4,900,000	4,900,000	31,306	4,868,694	99.4%
General Improvement Bond Fund	GI	33,639,000	33,774,800	19,554,033	14,220,767	42.1%
<b>Total</b>		<b>38,539,000</b>	<b>38,674,800</b>	<b>19,585,339</b>	<b>19,089,461</b>	<b>49.4%</b>

**Table IV-4  
Executive Capital Budget FY 2010  
Summary of Results by Function and Fund**

		<b>Approp.</b>	<b>Adjusted Approp.</b>	<b>Expended/ Encumbered</b>	<b>Lapsed</b>	<b>Percent Lapsed</b>
<b>Utilities or Other Enterprises</b>						
Highway Improvement Bond Fund	HI	20,032,000	20,032,000	13,585,682	6,446,318	32.2%
Transit Fund	TR	150,000,000	150,000,000	136,228,061	13,771,939	9.2%
Transit Improvement Bond Fund	TF	917,317,000	917,317,000	911,071,111	6,245,889	0.7%
<b>Total</b>		<b>291,010,000</b>	<b>291,010,000</b>	<b>275,632,816</b>	<b>15,377,184</b>	<b>5.3%</b>
<b>All Functions</b>						
Capital Projects Fund	CP	30,241,693	30,991,693	17,445,045	13,546,648	43.7%
Community Development Fund	CD	12,236,301	12,236,301	12,049,679	186,622	1.5%
General Improvement Bond Fund	GI	72,338,500	72,338,500	48,311,311	24,027,189	33.2%
Highway Improvement Bond Fund	HI	159,664,000	159,664,000	128,220,202	31,443,798	19.7%
Sewer Revenue Improvement Bond Fund	SR	157,108,000	157,108,000	98,080,054	59,027,946	37.6%
Solid Waste Improvement Bond Fund	WB	158,277,000	158,277,000	154,905,154	3,371,846	2.1%
Transit Fund	TR	150,000,000	150,000,000	136,228,061	13,771,939	9.2%
Transit Improvement Bond Fund	TF	917,317,000	917,317,000	911,071,111	6,245,889	0.7%
Utilities Share	UT	100,000	100,000	-	100,000	100.0%
<b>Grand Total</b>		<b>1,657,282,494</b>	<b>1,658,032,494</b>	<b>1,506,310,617</b>	<b>151,721,877</b>	<b>9.2%</b>

## V. Appendix: Data Sources

### Chapter II

- Figures A-1-3. Re Vacant Funded Positions Budget. Allotment Vouchers listed in Dept. Comm. 286, 2011, Department of Budget and Fiscal Services, continuing to AV 5673.
- Figure A-4. Status of Retiree Health Benefit Payments. Notes to Financial Statements, Comprehensive Annual Financial Report, City and County of Honolulu, Maui County, Hawaii County, Kauai County.
- Figure A-5. Transit Fund. Governmental Fund Financial Statements, Comprehensive Annual Financial Report, City and County of Honolulu.
- Figure A-6. Land, Housing Fund. Governmental Fund Financial Statements, Comprehensive Annual Financial Report, City and County of Honolulu.
- Figure B-1. Total Spending Per Person by County. Statement of Activities, Comprehensive Annual Financial Report, City and County of Honolulu, Maui County, Hawaii County, Kauai County. Resident Population: Hawaii Data Book (prior and current year-projected).
- Figure B-2. City Revenues vs Personal Income. Revenues: Budget Summaries, Executive Program and Budget; Income: Hawaii Data Book and Department of Business, Economic Development, and Tourism (latest projection).
- Figure B-3. Spending vs Personal Income. Budget Summaries, Executive Program and Budget; Income: Hawaii Data Book and Department of Business, Economic Development, and Tourism (latest projection). Resident Population: Hawaii Data Book (prior and current year-projected).
- Figure B-4. RPT Revenues vs Total Expenditures. Budget Summaries, Executive Program and Budget.
- Figure B-5. RPT Revenues vs Employee Costs. RPT: Detailed Statement of Revenues. Salaries, benefits, employee count: Budget Summaries. Both from Executive Program and Budget, City and County of Honolulu (budgeted year, current year-estimated, prior years-actual).
- Figure B-6. City Spending Per Person. Budget Summaries, Executive Program and Budget (budgeted year, current year-estimated, prior years-actual). Resident Population: Hawaii Data Book (prior and current year-projected).
- Figure B-7. Composition of City Spending. Budget Summaries, Executive Program and Budget (prior years-actual).
- Figure C-1. Annual Change in Net Assets. Management's Discussion and Analysis, Changes in Net Assets, Comprehensive Annual Financial Report, City and County of Honolulu.
- Figure C-2. Annual Change in Net Assets by County. Management's Discussion and Analysis, Changes in Net Assets, Comprehensive Annual Financial Report, City and County of Honolulu, Maui County, Hawaii County, Kauai County.

- Figure C-3. Annual Change in Enterprise Fund Net Assets. Proprietary Funds, Statement of Net Assets, Comprehensive Annual Financial Report, City and County of Honolulu.
- Figure D-1. Total Authorized Debt Per Person. Computation of Legal Debt Margin, Comprehensive Annual Financial Report and Executive Program and Budget, City and County of Honolulu. Resident Population: Hawaii Data Book (prior year-projected).
- Figure D-2. Annual Change in Authorized Debt. Computation of Legal Debt Margin, Comprehensive Annual Financial Report and Executive Program and Budget, City and County of Honolulu.
- Figure D-3. General Bonded Debt Per Person by County. Computation of Legal Debt Margin, Comprehensive Annual Financial Report and Executive Program and Budget, City and County of Honolulu; CAFR for Maui, Hawaii, Kauai counties; Resident Population: Hawaii Data Book.
- Figure E-1. Largest Exemption Classes. City and County of Honolulu Real Property Tax Valuation, Real Property Tax Valuations, Tax Rates and Exemptions, State of Hawaii.
- Figure E-2. Real Property Taxes By Tax Class. City and County of Honolulu Real Property Tax Valuation, Real Property Tax Valuations, Tax Rates and Exemptions, State of Hawaii.
- Figure E-3. Ratio of Tax Revenues to Values by Property Class. City and County of Honolulu Real Property Tax Valuation, Real Property Tax Valuations, Tax Rates and Exemptions, State of Hawaii..
- Figure E-4. Average Tax Bills For Residential Properties. Taxes From Real Property By Tax Class. City and County of Honolulu Real Property Tax Valuation, Real Property Tax Valuations, Tax Rates and Exemptions, State of Hawaii. FY 2011 computed using weighted average of Homeowner and Nonhomeowner tax bills.
- Figure E-5. Average Tax Bills For Business Properties. Taxes From Real Property By Tax Class. City and County of Honolulu Real Property Tax Valuation, Real Property Tax Valuations, Tax Rates and Exemptions, State of Hawaii.
- Figure E-6. Average Residential Property Tax Bills by County. City and County of Honolulu, Maui County, Hawaii County, Kauai County Real Property Tax Valuation, Real Property Tax Valuations, Tax Rates and Exemptions, State of Hawaii. Pre-2009 figures for Honolulu residential class computed using weighted average of Improved Residential and Apartment tax bills.
- Figure E-7. Average Hotel and Commercial Property Tax Bills by County. City and County of Honolulu, Maui County, Hawaii County, Kauai County Real Property Tax Valuation, Real Property Tax Valuations, Tax Rates and Exemptions, State of Hawaii.
- Figure E-8. Effective Property Tax Rates by County. City and County of Honolulu, Maui County, Hawaii County, Kauai County Real Property Tax Valuation, Real Property Tax Valuations, Tax Rates and Exemptions, State of Hawaii.
- Figure F-1. General Fund Unreserved Balances. General Fund Schedule of Revenues, Expenditures and changes in Fund Balance, Budget vs Actual, Comprehensive Annual Financial Report, City and County of Honolulu.
- Figure F-2. Variances in Real Property Tax Revenues. General Fund Detailed Statement of Revenue, Executive Program and Budget, City and County of Honolulu (as may be amended by operating budget ordinance), budget vs actual.

### Chapter III

- Section A1. General Fund Overview. General Fund, Schedule of Revenues, Expenditures, and Changes in Fund Balance; General Fund, Schedule of Revenues, Budget and Actual; and General Fund, Budgetary Comparison Schedule; both from Comprehensive Annual Financial Report, City and County of Honolulu. Detailed Statement of Revenues, Executive Program and Budget. Amendment to General Fund Detailed Statement of Revenues, executive operating budget ordinance. GL5, City and County of Honolulu Enterprise Resource Planning System.

- Table III-1. Major General Fund Revenue Variances. GL5, City and County of Honolulu Enterprise Resource Planning System; CAFR General Fund, Schedule of Revenues, Budget and Actual.
- Table III-2. Major General Fund Expenditure Variances. Excerpts from Table III-3.
- Table III-3. Major Appropriation Lapses by Activity. 99-PA, City and County of Honolulu Enterprise Resource Planning System.
- Table III-4. Legislative Budget. Legislative budget ordinance, 99-PA, 99-PQ, City and County of Honolulu Enterprise Resource Planning System.
- Table III-5. Executive and Legislative Budget Summary of Results by Fund. Executive operating and legislative budget ordinances, 99-PA, City and County of Honolulu Enterprise Resource Planning System.
- Table III-6. Major General Fund Revenue Assumptions. GL5, City and County of Honolulu Enterprise Resource Planning System.

#### Chapter IV

- Table IV-1. Major Project Lapses. Excerpts from Table IV-3.
- Table IV-2. Major Project Adjustments. Excerpts from Table IV-3; Executive Capital Budget Ordinance.
- Table IV-3. Executive Capital Budget. 99-PA, CIP Prior, City and County of Honolulu Enterprise Resource Planning System; Executive Capital Budget Ordinance.
- Table IV-4. Executive Capital Budget. Summary of Results by Function and Fund. 99-PA, CIP Prior, City and County of Honolulu Enterprise Resource Planning System.

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