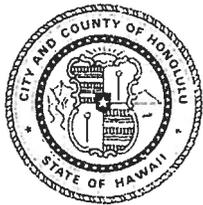


Clerk



OFFICE OF COUNCIL SERVICES

CITY AND COUNTY OF HONOLULU
530 SOUTH KING STREET, ROOM 207
HONOLULU, HAWAII 96813
TELEPHONE: (808) 768-3809 FAX: (808) 768-1370

CHARMAINE T. DORAN
DIRECTOR

March 11, 2013

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TO: HONORABLE ERNEST Y. 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 - 2013

We are pleased to transmit to the Honolulu City Council copies of the *Issue Profile Status of the City's Finances* for 2013. Each year, the Office of Council Services (OCS) prepares this brief to aid Councilmembers during the city's annual budget cycle. The 2013 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.

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 2013 profile is the 13th report prepared by OCS for the Council. We hope that you find the information provided useful during the FY 2014 budget cycle. If you have any questions, please do not hesitate to contact our office.

CTD:IK:tg

Attachments

ISSUE PROFILE

Status of the City's Finances

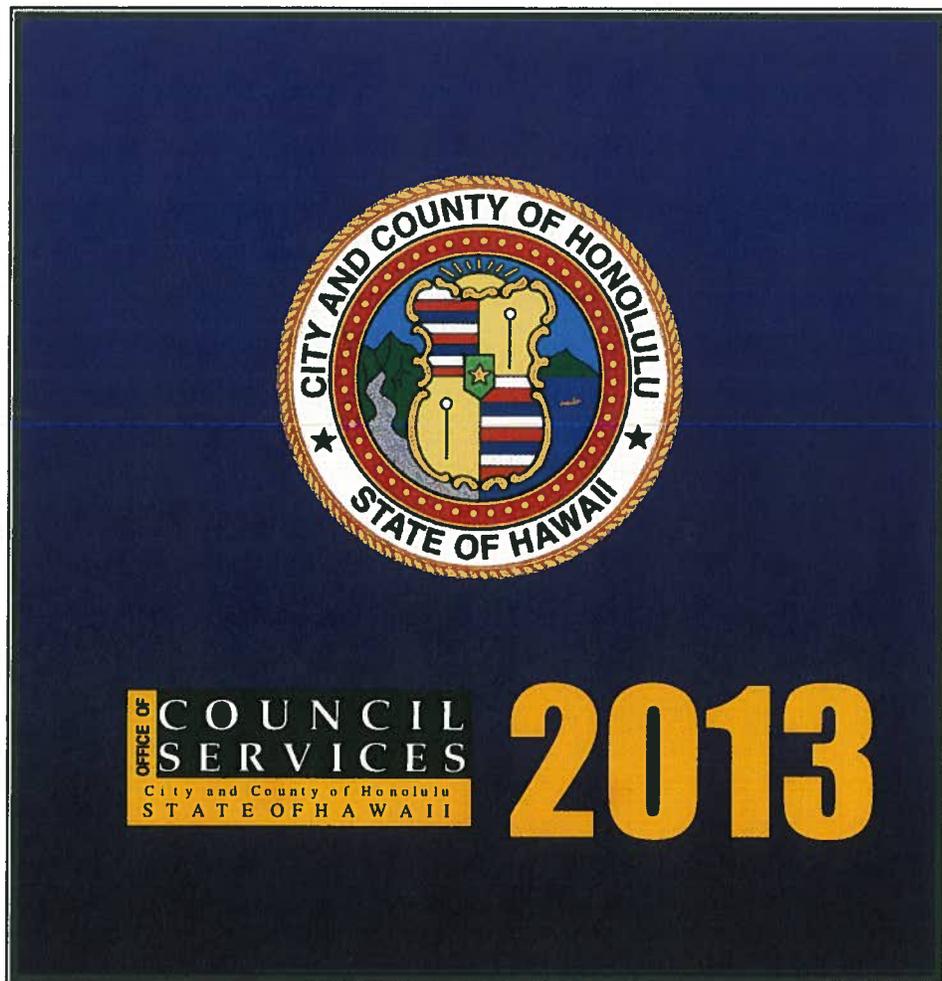


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I. Introduction

We are pleased to transmit to the Honolulu City Council the **Issue Profile: Status of the City's Finances** for 2013. Each year, the Office of Council Services (OCS) prepares this brief to aid Councilmembers during the city's annual budget cycle. The 2013 report presents the following: (1) a historical and comparative overview of city financial and budgetary trends; (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.

The 2013 report is the thirteenth 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 2014 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 road repairs, city retiree health benefits, and funds for transit, affordable housing, and clean water and natural lands ("water and land").

Highlights:

- **Road repair spending is way up, payments on future retiree health benefits are down, and transit fund data is unavailable.**
- **Water and land fund and housing fund moneys continue to go unspent.**

Spending on road repair up sharply

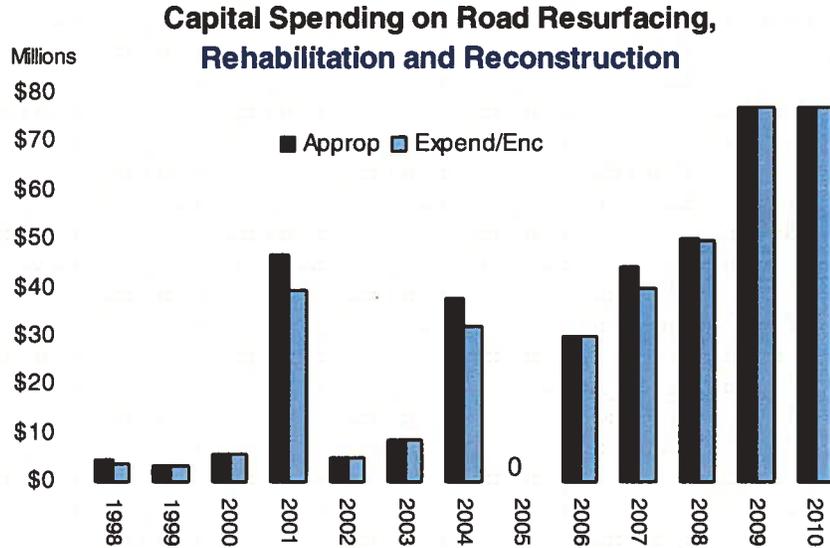
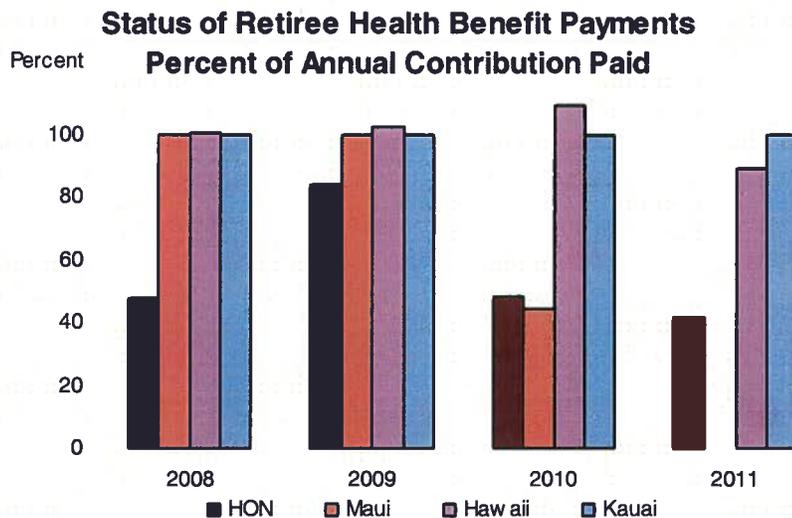


Figure A-1. Since FY 2005 when budgeting and spending on road resurfacing, rehabilitation, and reconstruction fell to zero, resources have climbed dramatically. In FY 2009 and 2010, appropriations were made and fully utilized at about \$77 million.

Figure A-2. 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 of benefit now paid, plus a portion of the future obligation. In FY 2011, the city's paid share of its obligations dropped to 41 percent. The neighbor islands showed mixed results. Maui made no contributions in FY 2011, while Hawaii and Kauai paid 89 percent and 100 percent of their obligations, respectively.

Counties differ in paying for retiree health care obligations



With HART,
transit fund
data is no
longer
available

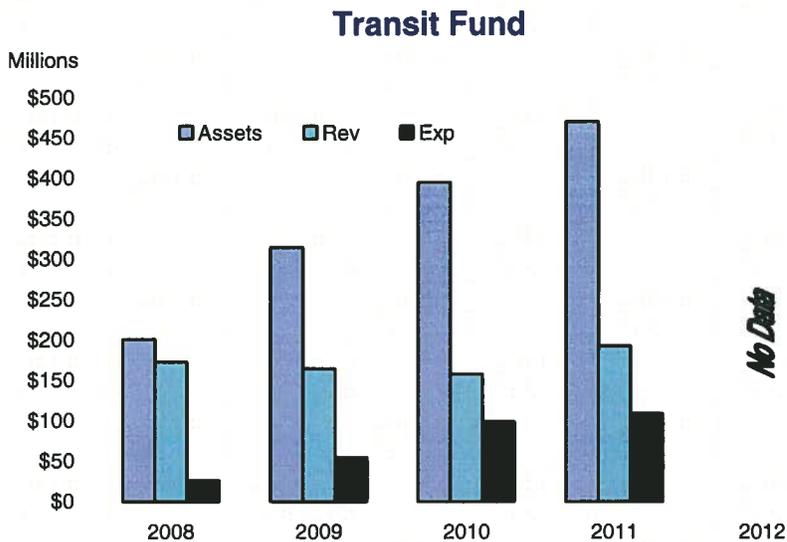
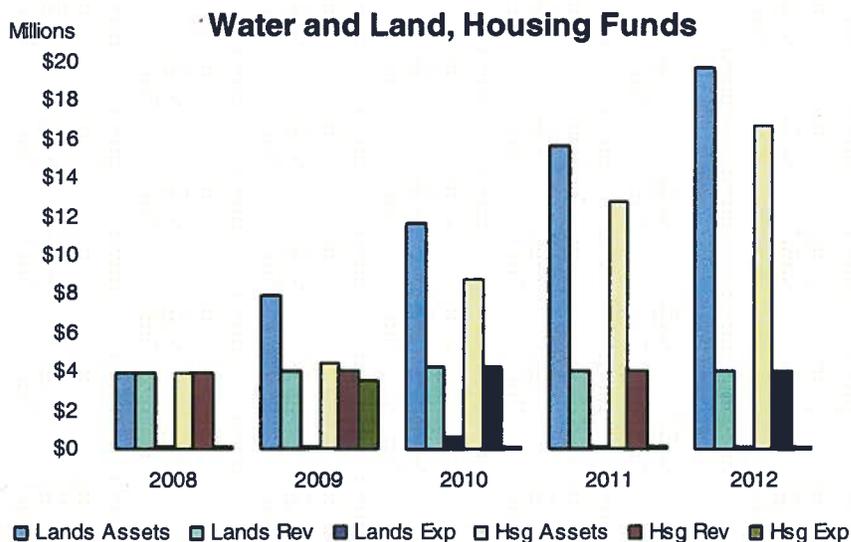


Figure A-3. With the establishment of the Honolulu Authority for Rapid Transportation (HART) on July 1, 2011, the transit fund was transferred to its control. In HART’s first annual financial report for FY 2012, however, there is no detail on the transit fund’s net assets, revenues, or expenditures. Accordingly, we are unable to report on the fund. Fund reporting is not required for semi-autonomous agencies such as HART or the Board of Water Supply. Instead, such agencies report on their finances as a whole.

Figure A-4. In FY 2012, the Clean Water and Natural Lands (“water and land”) fund grew in assets, to \$19.7 million with no spending. The affordable housing fund’s assets grew to \$16.7 million in FY 2012 and also recorded no spending. The only significant expenditure in the water and land fund to date was in FY 2010; in the housing fund in FY 2009.

Water and land
and housing
funds grow
without
expenditures



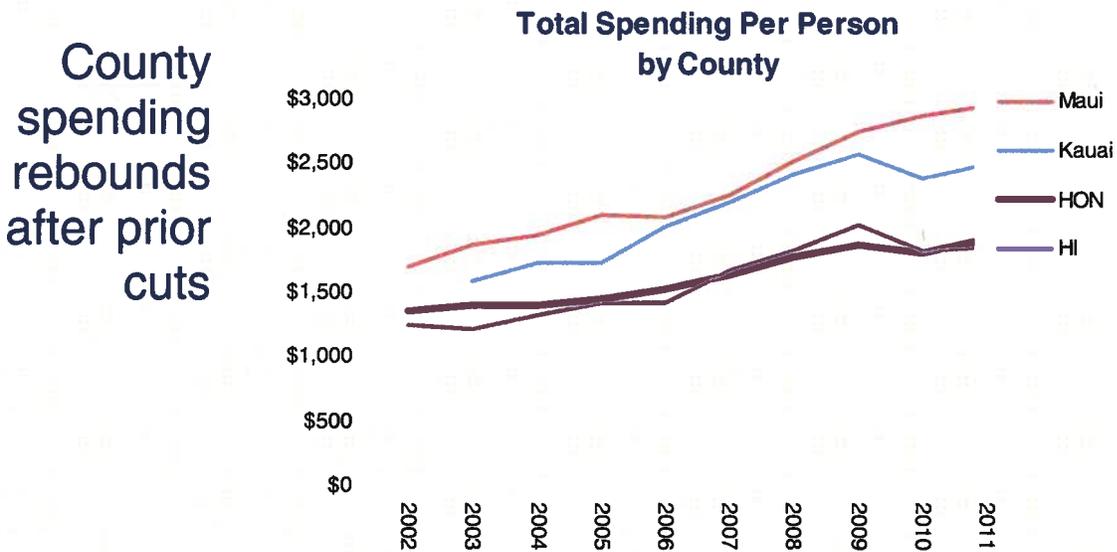
B. Size of the City Budget

- 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 2011, all counties edged higher on spending on a per-person basis after declines for most in the prior year. Hawaii County spent the least at \$1,853 per person, eclipsed by Honolulu at \$1,921. Spending by Maui and Kauai remained substantially higher at \$2,946 and \$2,484 per resident, respectively. Budget cutbacks due to the recession were more sharply felt on Hawaii and Kauai than on Honolulu and Maui.



City taxes and fees grow faster than resident incomes

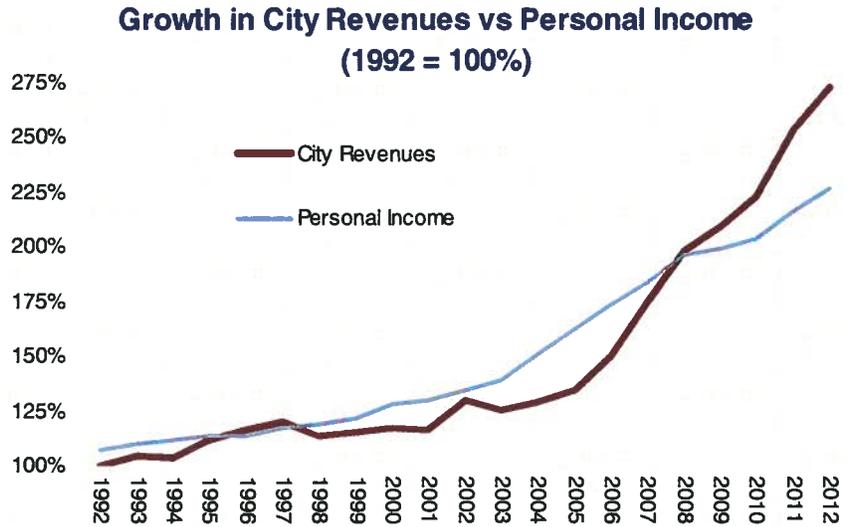
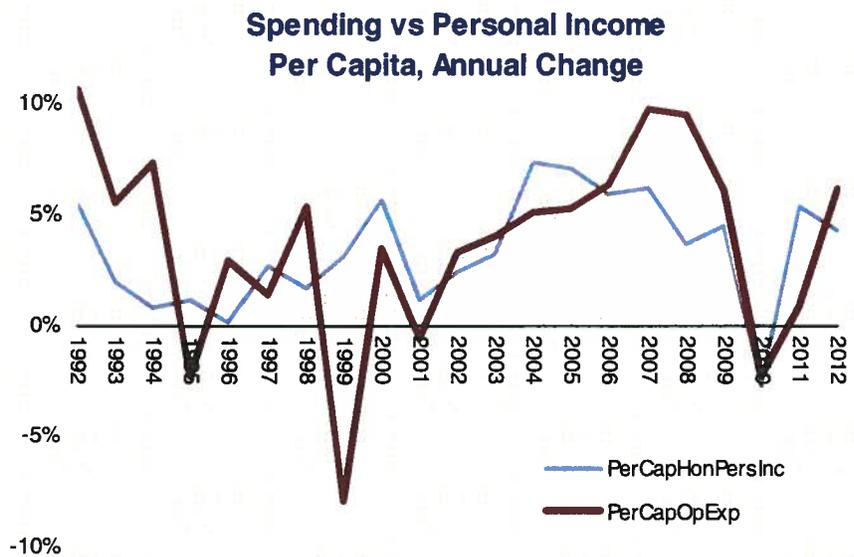


Figure B-2. One way to measure the cost of government is to see how its revenues (city taxes and fees excluding transfers from the state and federal governments) compare over time to the incomes of the people it serves (and taxes). Over the last 20 years, total city revenues grew roughly at or slower 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. In FY 2012, personal income stumbled while expenditures continued to grow.

City spending recovers from the recession, income recovery is mixed



Property tax collections and spending recover

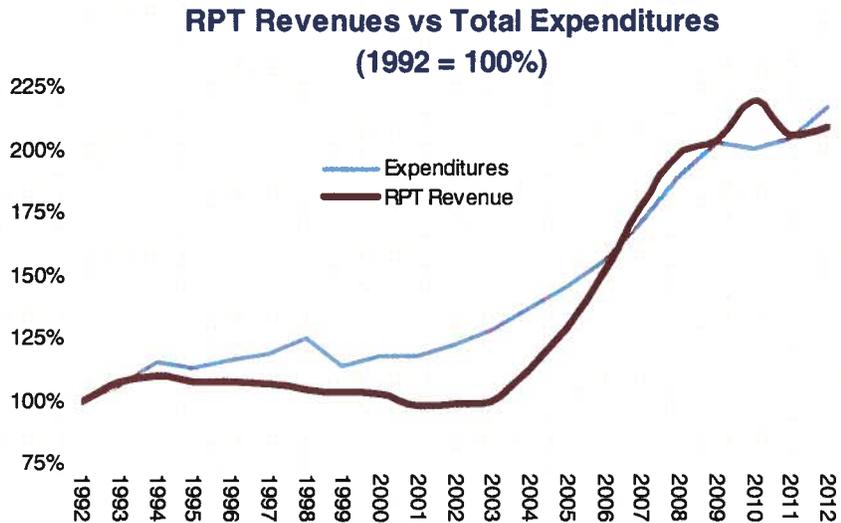
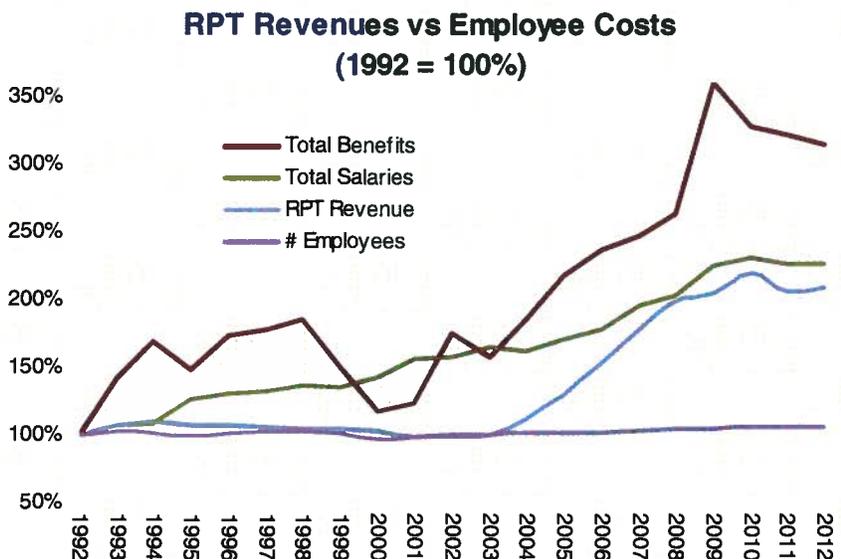


Figure B-4. The city's operating expenses largely reflect the cost of salaries and benefits (including benefits for retired employees). The largest single revenue source is the property tax, which accounts for over a third of operating budget resources. The sharp rise in property tax revenues in 2004 reversed and fell in 2011 with the weak economy, while spending stalled in 2010 but has turned upward. Compared to 20 years ago, spending and tax revenues have both increased by a little more than double.

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 314 percent of 1992 levels, compared to tax revenues at 209 percent. While the gap between benefit costs and property tax revenues have narrowed, structural deficits are still a real threat. The growth in salary costs have been more moderate and in line with property tax gains.

The threat of structural deficits from employee benefit costs persists



Debt service
soars
compared to
other costs

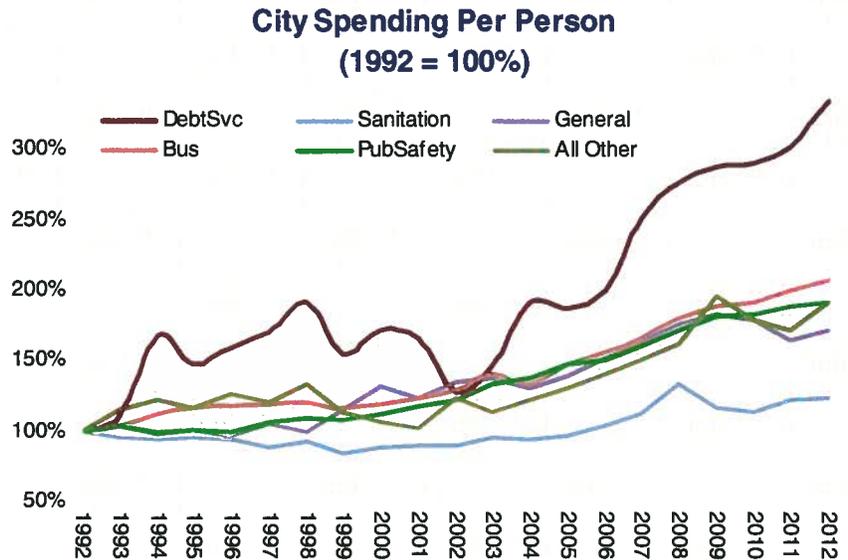
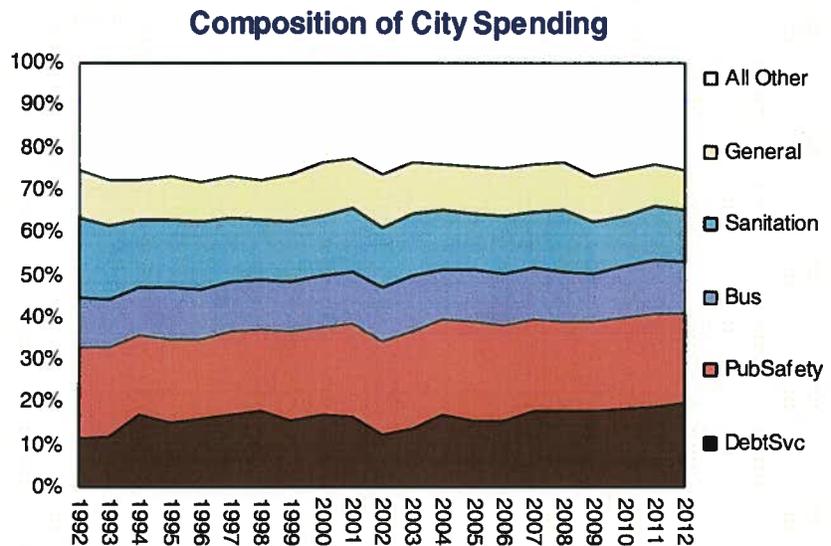


Figure B-6. Over the past 20 years, by far the fastest growing component of city spending has been debt service, which has grown more than three-fold. In contrast, most other spending components have increased by two-fold or less.

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, with public safety representing the single largest spending component. However, consistent growth in debt service promises to eclipse public safety as the largest spending area.

Debt service
may soon
surpass
public safety
as the largest
spending
area



C. Financial Position – Net Assets

- **The city's assets fall with the transfer of funds to the rail agency.**

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

The city's net assets are divided into those supported primarily by taxes, termed governmental activities, versus those that are supported at least to some extent by user fees, termed business activities. The city's enterprise funds for housing and the bus, solid waste, and sewer systems are classified as the business activities of the city.¹ FY 2012 represents the first fiscal year where the considerable funds and assets for rail previously included in the city's financial report have been moved to the newly established Honolulu Authority for Rapid Transportation.

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.

¹ The Board of Water Supply and the Honolulu Authority for Rapid Transportation are semi-autonomous agencies of the city and are not included in the financial results reported here. They report on their finances separately from the city.

A major share of city assets are transferred to rail authority

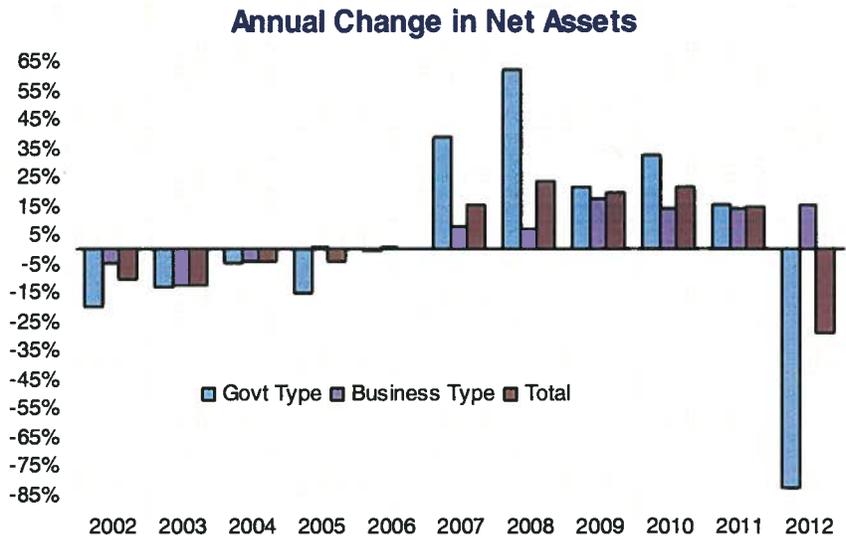
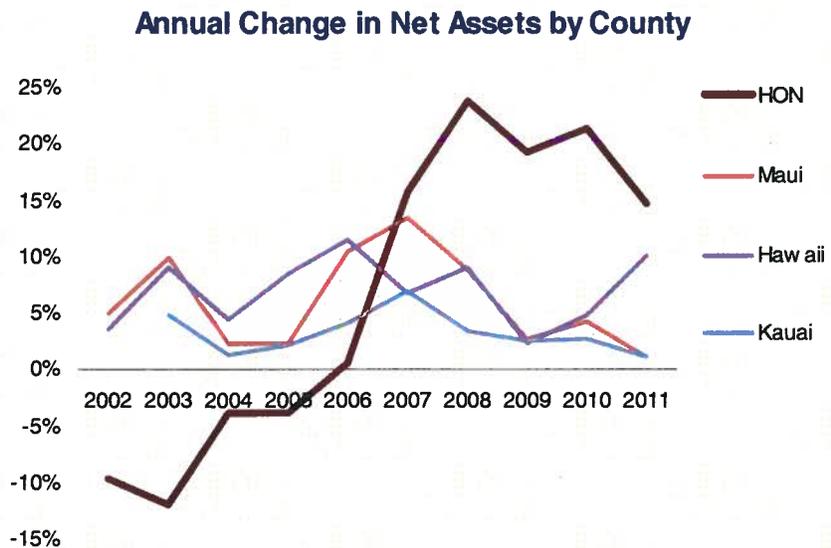


Figure C-1. In FY 2012, the city saw total net assets plummet 28 percent overall, caused by the transfer of \$749 million out of the city’s books to the Honolulu Authority for Rapid Transportation, assets previously counted as a Governmental activity. In contrast, Business Type activities saw net assets increase by 16 percent primarily because of higher sewer fees.

Figure C-2. In FY 2011, the city’s 15 percent annual gain in net assets compared to the 10 percent gain of Hawaii county and 1 percent mark of Maui and Kauai. Honolulu’s volatile trend contrasts with the much smaller and more moderate pattern of the neighbor islands.

The city’s slowing net asset growth still surpasses the neighbor islands



Higher sewer fees again propel the sewer fund's assets

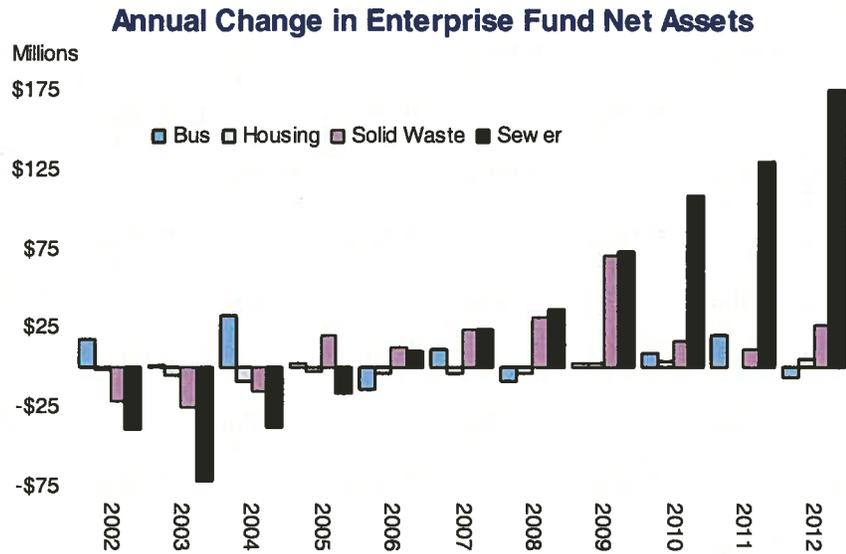


Figure C-3. The net assets of the city's enterprise funds turned in positive results in FY 2012 compared to the year before. Net assets for the sewer fund again led the group, up \$175 million due to the continuation of annual sewer fee increases. The solid waste and housing funds showed much smaller gains. The net assets of the bus special fund were down \$5 million.

D. Debt Service and Total Debt

- **Over \$1 billion in authorized debt for rail transit is now off the city's books.**
- **Despite its mounting debt, the city is not near its debt policy limit.**

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, sewer fees deposited in the sewer fund, or from other special purpose cash sources.

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 25 years.

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

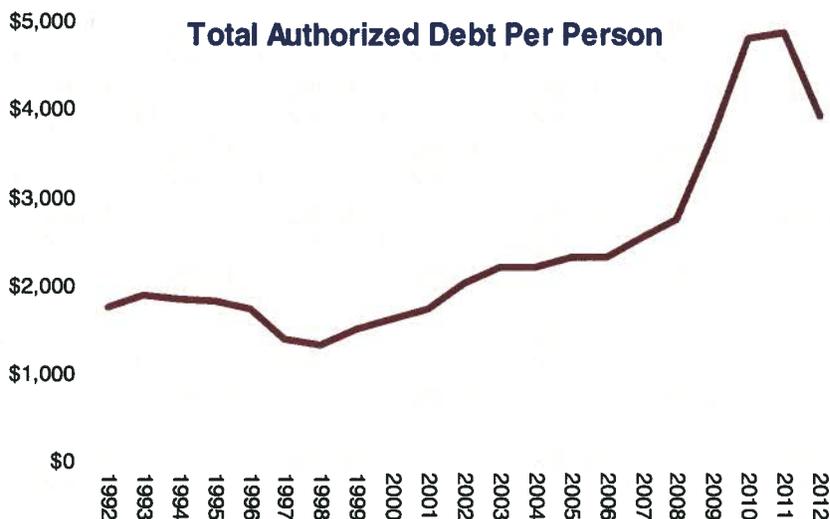
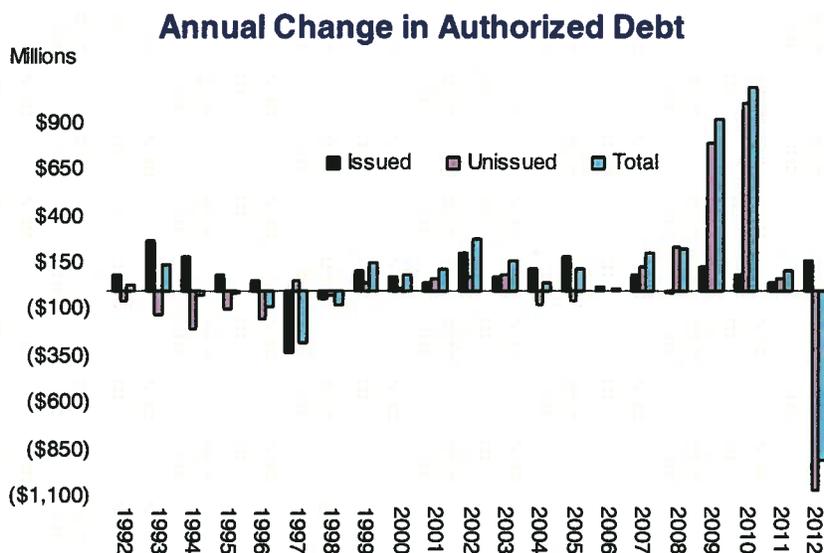


Figure D-1. The chart reflects the total amount of general debt authorized per Honolulu resident. On December 31, 2012, authorized debt fell to \$3,907 per resident after the amount attributable to the rail transit project was transferred to the books of the Honolulu Authority for Rapid Transportation (HART). This reverses the previous trend of accelerating debt. While no bonds for the rail project have yet been issued, it should be noted that the resulting debt burden would still fall on the same taxpayers.

Figure D-2. This chart shows the annual change in the amount of debt authorized for the city over the last 20 years. In 2012, the amount of debt authorized but unissued fell by over \$1 billion with the transfer of reporting of such debt to HART, as described above. This makes for a dramatic contrast to the huge debt authorizations of FY 2009 and 2010, which were also due to rail.

The reported amount of authorized debt plummets



The city complies with certain debt affordability guidelines

Compliance with General Obligation Debt Service Policy

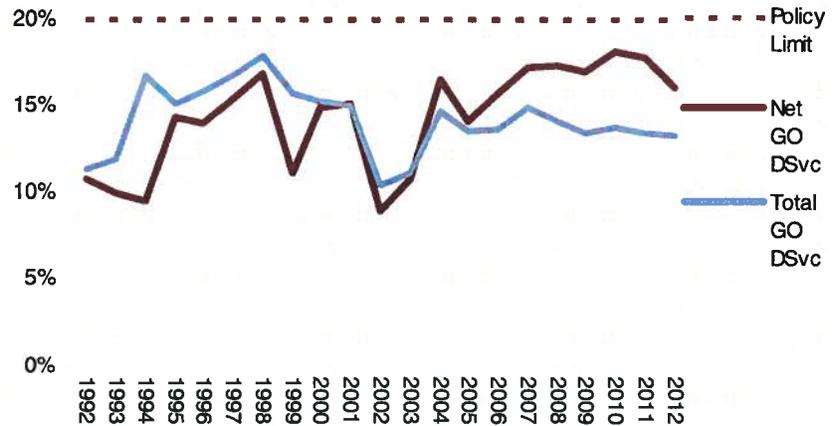
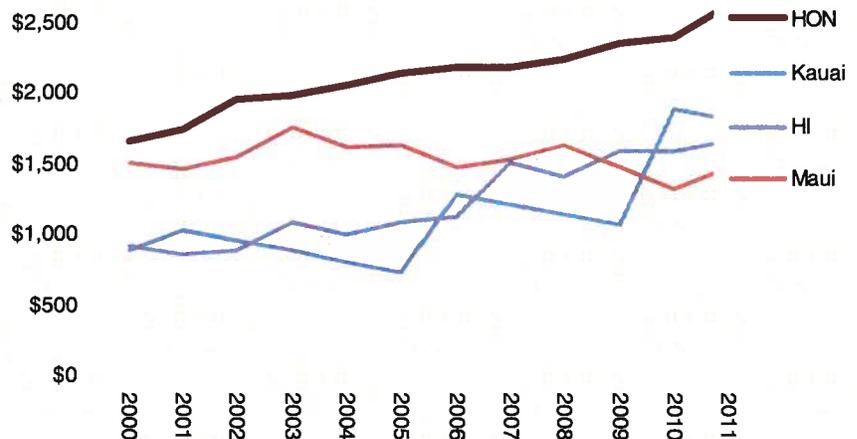


Figure D-3. Since adoption of the city’s debt and financial policies in 1996, two debt affordability guidelines have been in place. One specified that gross general debt service be less than 20% of the operating budget, the other that net general debt service be less than 20% of general revenues. The data shows that neither limit is in danger of being breached in the near future. However, performance on these guidelines should be evaluated in conjunction with other debt affordability measures.

Figure D-4. Issued debt whose debt service payments are to be paid with property tax revenues is called net general bonded debt. In 2011, Honolulu’s \$2,627 of issued debt per resident compared to Kauai at \$1,817, Hawaii county at \$1,668, and Maui at \$1,479. Further, the issued debt of Kauai decreased compared to the year before, while the debt of the other counties climbed. Overall, Honolulu, Kauai and Hawaii show a rising debt burden trend while Maui shows a slight decline.

The city and the neighbor islands diverge on debt loads

General Bonded Debt Per Person by County



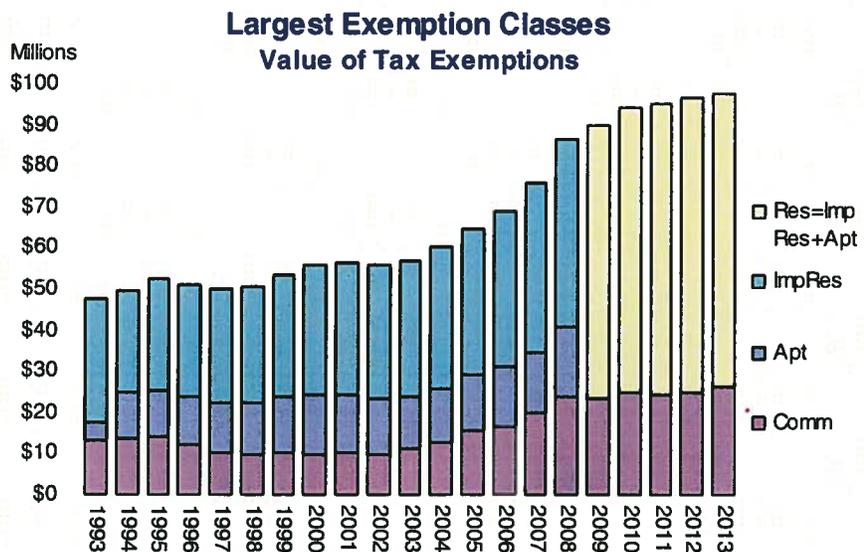
E. Real Property Taxes

- **Assessment values and tax bills show modest increases.**

At just under a third of operating revenues, property taxes remain the city's largest single source of revenues. Property tax revenues are generated by applying tax rates, which are set annually by the City Council for each of the eight classes of real property, to the assessed value of each parcel of taxable real property, net of any applicable exemptions. That value is established by the city's real property assessment division according to prevailing market values.

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 (94 percent of total exemption value in FY 2013) benefit the residential and commercial classes of properties, with residential accounting for by far the greater share (70 percent). In FY 2013, property tax exemptions for all taxable properties represented foregone revenues of \$103.5 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 exemptions are 13 percent of tax receipts



Property tax revenues remain stable

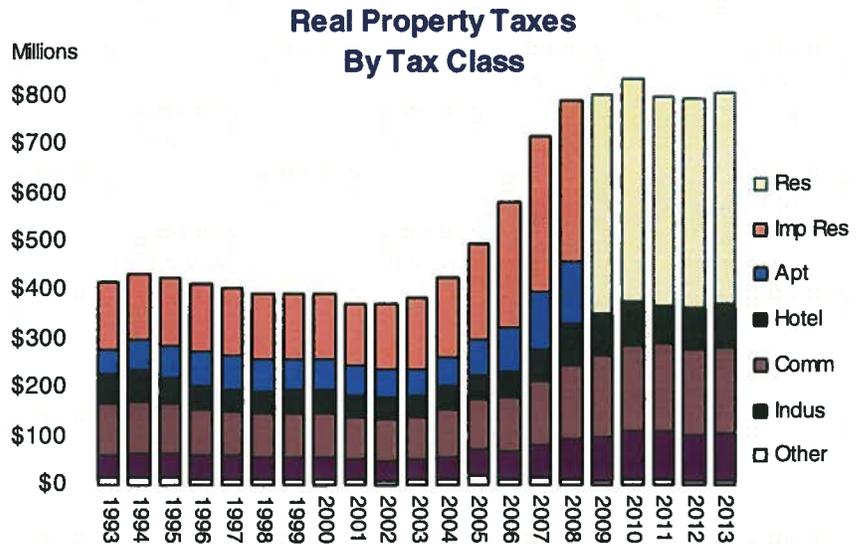
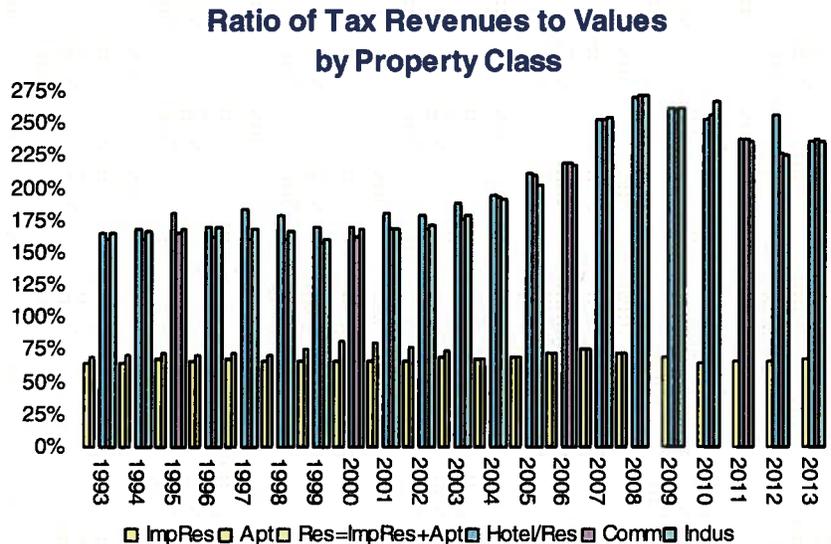


Figure E-2. Property tax revenues edged higher in FY 2013. All of the larger tax classes saw weak revenue gains.

Figure E-3. Because the city has long adopted lower rates for residential properties as compared to business properties, residential properties have had to pay much less than one would expect compared to their share of property values. That comparison 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 2013, the gap in tax burden between the two types of properties showed little change. Residential properties accounted for 54 percent of tax revenues while representing 79 percent of property values, producing a share ratio of 68 percent. Hotel properties provided 11 percent of revenues while representing just 5 percent of valuations, a share ratio of 237 percent.

Relative tax burdens between homeowners and businesses show little change



Residential property tax collections remain relatively weak

Average Tax Bills For Residential Properties Per Parcel

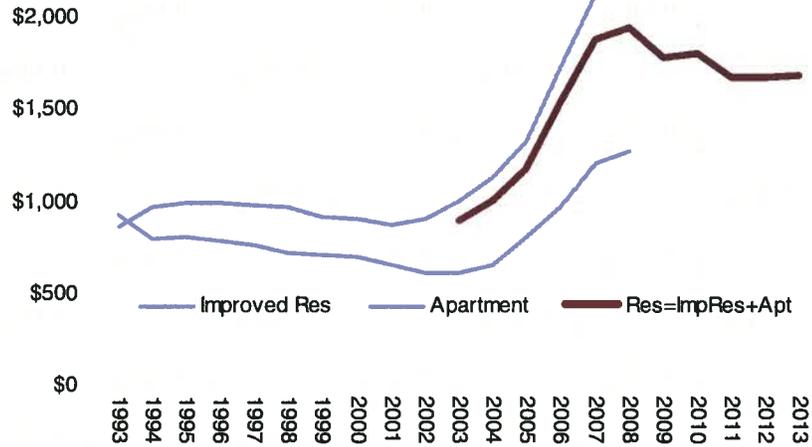
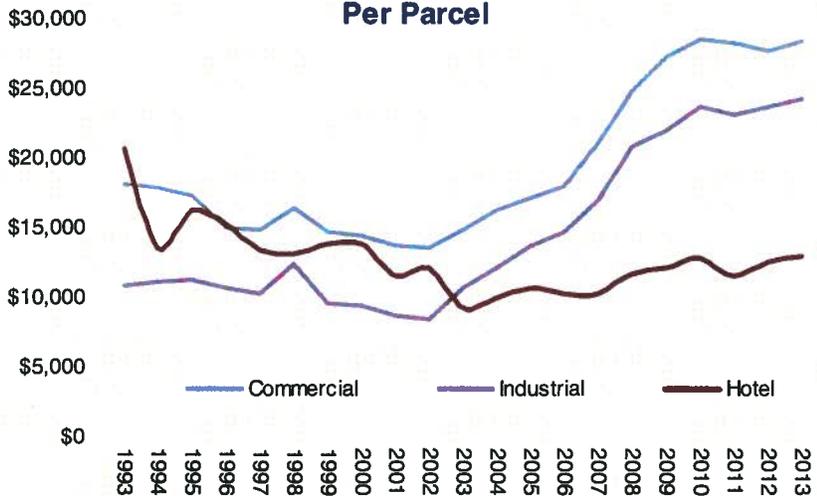


Figure E-4. The average tax bill for residential properties remained flat in FY 2013 compared to the prior year, averaging \$1,685, up just \$8 from the prior year. That is down \$257 from the peak in FY 2008.

Figure E-5. FY 2013 tax bills of commercial, industrial, and hotel properties rose above the prior year. Hotel properties saw average tax bills increase to \$13,045 compared to \$12,503 last year. Industrial properties moved higher to \$24,322, while commercial properties edged up to \$28,476. 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

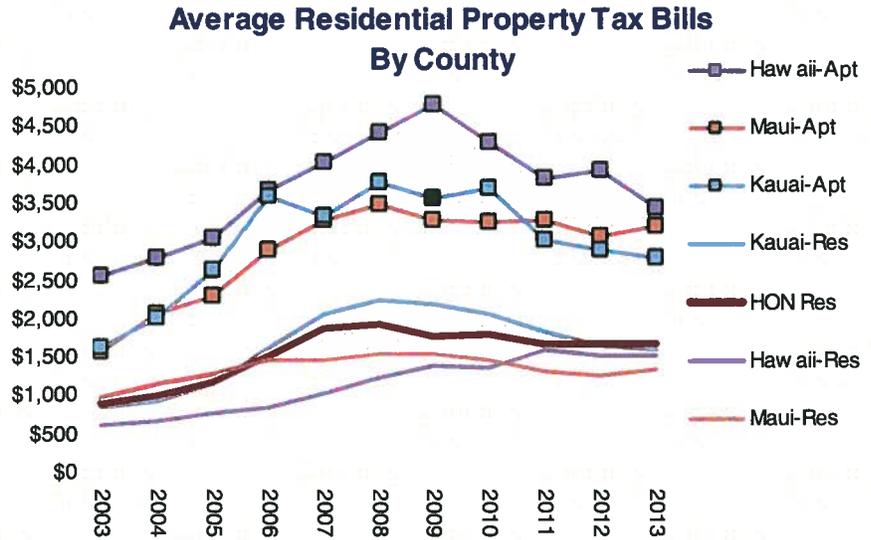
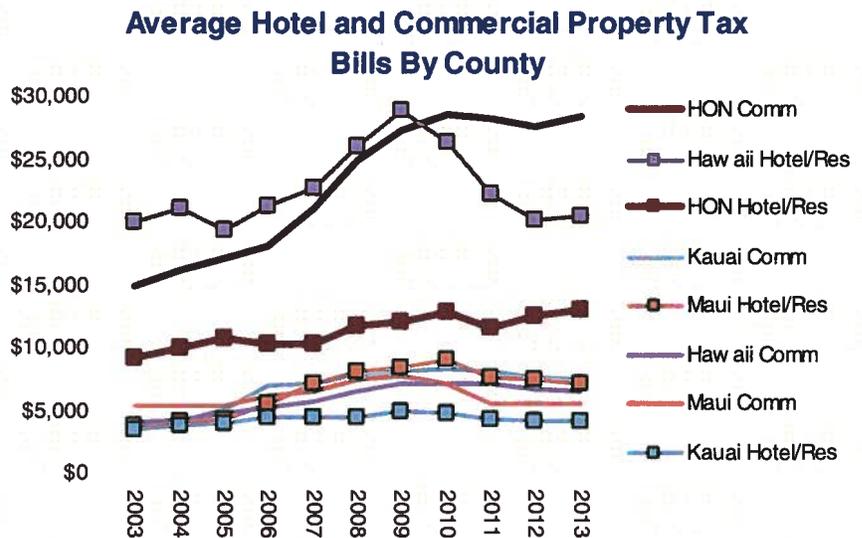


Figure E-6. County residential taxes show the impact of the recession, showing reductions in average tax bills from their peak in FY 2008 or 2009. Honolulu residential tax bills, reflecting both single family and apartment properties, are in the lower cost group, along with Hawaii, Maui, and Kauai residential taxes. Hawaii, Maui, and Kauai apartment classes form the high cost group, due to high assessed values per parcel.

Figure E-7. In FY 2013, 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 remains Hawaii County’s hotel tax bills, which exceed Honolulu’s. Hawaii County’s high average hotel tax bills reflect average hotel property values that were double that of Honolulu.

County business tax bills also flat or down



F. Fund Balance and Budgeted Property Taxes

- **In FY 2012, the general fund carryover from the prior year is more than double the amount budgeted, and property tax collections also run higher.**

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 2012, the carryover from the previous year was forecast to account for 22 percent of operating resources. The city has not adopted a policy on the desirable amount of the minimum unrestricted 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 point to a breakdown in budget planning; either substantial amounts of appropriations in the operating budget are not being implemented, or 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 are more than double the amount forecast

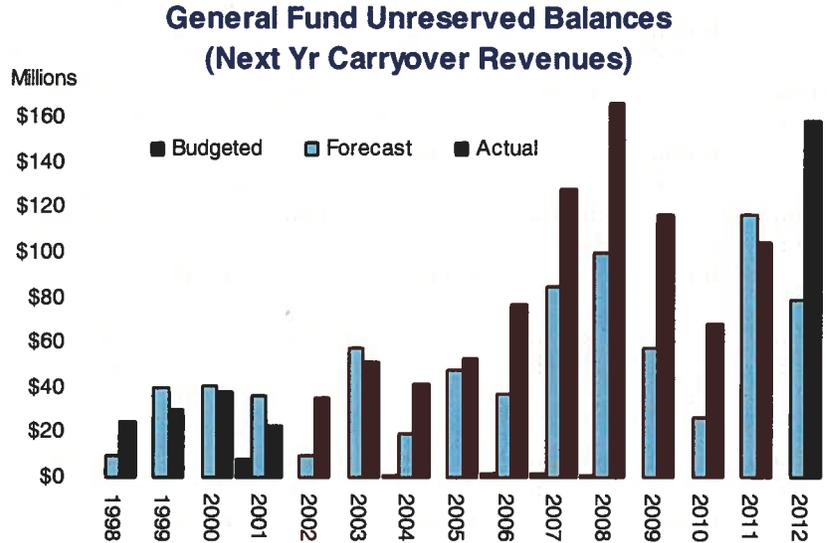
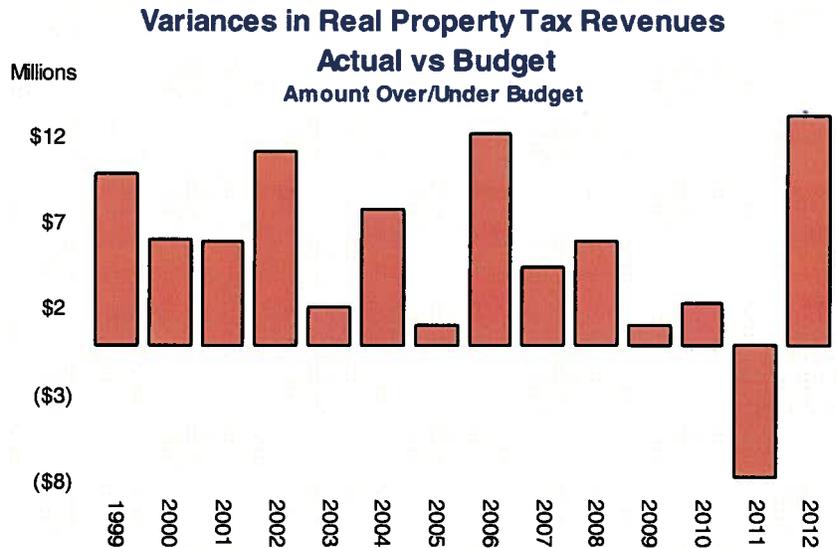


Figure F-1. The actual unreserved general fund balance in FY 2012 was more than double the projection. The actual fund balance was \$179 million, in contrast with the forecast amount of \$79 million. The budgeted amount was effectively zero; as shown in the chart, the absence of a budgeted general fund balance holds true for most years.

Figure F-2. In FY 2012, actual real property tax receipts were \$13 million more than projected. This collection surplus was a significant contributor to the jump in the unbudgeted general fund balance at the end of that year (see above). As shown in the chart, surpluses of such size are rare.

Actual property tax revenues under budgeted amount



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III. Executive Operating Budget

Actual Versus Budgeted Revenues and Expenditures, FY 2012 and FY 2013

This is a comparison of actual versus budgeted revenues and expenditures for the executive operating budget. The review covered all of FY 2012 (ending on June 30, 2012) and six months of FY 2013 through December 31, 2012. Our review is based on the information in the FY 2012 and FY 2013 Executive Program and Budget documents, the executive operating budget ordinances (Ordinance 11-10 for FY 2012, and Ordinance 12-19 for FY 2013), unaudited financial statements for FY 2012, and the December 2012 accounting reports for FY 2013 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 2012, the largest general fund revenue variance was because over \$8 million in repayments of debt service from highways funds were not collected.
- Also in FY 2012, the largest appropriation lapse was \$29.7 million lapsing from the \$378.6 million appropriation for City and County bond debt service. In percentage terms, the largest lapse was from the \$3.5 million appropriation for salary adjustment and accrued vacation pay, where 97 percent of the amount lapsed.

A. Review of FY 2012

1. General Fund Overview

Overall, for FY 2012, actual general fund revenues were \$56.8 million more than the \$1.212 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^[WU1]). Actual general fund expenditures for executive and legislative departments, miscellaneous expenses and debt service totaled \$99.8 million lower than the \$1.212 billion budgeted (these figures include expenditures from departments, miscellaneous and debt service; other financing uses; and transfers out^[WU2]). The actual unreserved and undesignated fund balance at the end of FY 2012 totaled \$156.5 million^[WU3], more than the budgeted fund balance of \$6,000^[ik4]. The \$156.5 million ending fund balance computes to a favorable ratio compared to expenditures of 14.1 percent.¹

¹ 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.

2. Significant Revenue Variances for General Fund, FY 2012

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 2012. Negative amounts mean actual revenues were below the amounts [budgeted].

**Table III-1. FY 2012 Major
General Fund Revenue Variances**

General Fund Revenue Source	Variance From Budget	Percent of Budgeted Amt
Public Service Company Tax	\$2,452,000	5%
Building Permits	-1,776,000	-13%
Homeland Security Grants	4,833,000	NA ²
Transient Accommodations Tax	3,256,000	8%
Fireboat Operations	-1,340,000	-41%
Sundry refunds	4,121,000	637%
Recovery of Debt Service Charges (Highway Fund)	-8,329,000	-12%

² No funding for Homeland Security Grants was anticipated in FY2012 budget ordinance.

3. Major Appropriation Lapses by Activity, FY 2012

In Table III-2 below, we have highlighted the major appropriation lapses for FY 2012, 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 2012 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	\$15,125,496	\$2,132,417	14.1%
General Government/Department of Budget and Fiscal Services/Liquor Commission	3,416,592	1,095,688	32.1%
General Government/Department of Information Technology/Administration	10,219,708	1,235,800	12.1%
Highways and Streets/Department of Facility Maintenance/Road Maintenance	21,702,845	4,096,287	18.9%
General Government/Department of Facility Maintenance/Public Building and Electrical Maintenance	22,983,544	1,967,863	8.6%
General Government/Department of Design and Construction/Project and Construction Management	19,841,275	1,877,988	9.5%
Public Safety/Police Department/Finance	9,439,608	1,473,620	15.6%
Public Safety/Police Department/APEC Costs for HPD	7,954,800	1,869,585	23.5%
Public Safety/Fire Department/Fireboat	3,189,929	1,923,515	60.3%
Public Safety/Fire Department/APEC Costs for HFD	2,447,500	1,364,987	55.8%
Culture and Recreation/Department of Parks and Recreation/Grounds Maintenance	24,933,940	1,890,922	7.6%
Culture and Recreation/Department of Parks and Recreation/Recreation Services	22,373,690	2,126,042	9.5%

**Table III-2. FY 2012 Major
Appropriation Lapses by Activity**

Dept/Activity	Adjusted Appropriation	Lapsed Amt	Percent of Appropriation
Culture and Recreation/Department of Enterprise Services/Golf Courses	10,282,953	1,071,686	10.4%
Sanitation/Department of Environmental Services/Refuse Collection and Disposal	143,210,459	22,439,380	15.7%
Sanitation/Department of Environmental Services/Environmental Quality	13,080,324	3,072,070	23.5%
Sanitation/Department of Environmental Services/Collection System Maintenance	21,599,766	4,158,120	19.3%
Sanitation/Department of Environmental Services/Treatment and Disposal	65,382,129	4,520,716	6.9%
Debt Service/City and County Bonds	378,644,000	29,728,182	7.9%
Debt Service/Tax Exempt Commercial Paper	4,032,000	2,089,403	51.8%
Miscellaneous/Retirement System	96,852,000	18,111,292	18.7%
Miscellaneous/FICA	26,899,000	5,329,810	19.8%
Miscellaneous/Hawaii Employer-Union Health Benefits Trust Fund	149,004,173	11,440,112	7.7%
Miscellaneous/Workers' Compensation	14,275,000	2,080,316	14.6%
Miscellaneous/Salary Adjustment and Accrued Vacation Pay ³	3,500,000	3,400,000	97.1%
Miscellaneous/Provision for Judgments, Settlements and Losses	12,000,000	3,051,016	25.4%
Miscellaneous/Risk Management	12,761,000	2,491,021	19.5%
Miscellaneous/ Provision for APEC Costs ⁴	8,612,285	4,114,628	47.8%

³ Unlike other line items, the difference between the original appropriation and 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 adjusted appropriation. The percent lapsed is computed based on the budgeted appropriation, rather than on the adjusted appropriation.

⁴ Ibid.

5. Detailed Expenditure Results by Activity, FY 2012

Table III-3 displays expenditure results of activities in the FY 2012 executive operating budget ordinance, listed by agency in the order it appears in the ordinance⁵. 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.⁵ 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.

⁵ Unbudgeted grant and special projects funds are excluded.

**Table III-3
EXECUTIVE OPERATING BUDGET
Appropriations for FY 2012, All Funds**

Budgeted Activity	Approp.	Net Approp.	Expend/ Encumb.	Lapsed	% Lapsed
Mayor					
Administration	508,607	508,607	439,938	68,669	13.5%
Contingency	24,741	24,741	14,861	9,880	39.9%
Managing Director					
City Management	1,905,035	1,905,035	1,832,237	72,798	3.8%
Culture and the Arts	679,054	679,054	648,334	30,720	4.5%
Neighborhood Commission	824,631	824,631	695,020	129,611	15.7%
Office of Housing	120,756	120,756	106,190	14,566	12.1%
Royal Hawaiian Band	1,974,482	1,974,482	1,794,592	179,890	9.1%
Other Grants*	-	443,476	414,945	28,532	6.4%
Department of Customer Services					
Administration	398,404	437,404	425,243	12,161	2.8%
Public Communication	1,777,095	1,777,095	1,570,330	206,765	11.6%
Satellite City Hall	4,230,943	4,191,943	3,935,880	256,063	6.1%
Motor Vehicle, Licensing and Permits	15,125,496	15,125,496	12,993,079	2,132,417	14.1%
Department of Budget and Fiscal Services					
Administration	960,751	960,751	880,798	79,953	8.3%
Internal Control	438,994	438,994	431,203	7,791	1.8%
Fiscal/CIP Administration	720,659	1,077,983	616,350	461,633	42.8%
Budgetary Administration	848,837	848,837	836,324	12,513	1.5%
Accounting and Fiscal Services	4,265,081	4,265,081	3,706,514	558,567	13.1%
Purchasing and General Services	1,543,740	1,543,740	1,459,246	84,494	5.5%
Real Property	5,814,754	5,814,754	5,214,745	600,009	10.3%
Treasury	2,451,353	2,451,353	2,185,591	265,762	10.8%
Liquor Commission	3,416,592	3,416,592	2,320,904	1,095,688	32.1%
Department of Information Technology					
Administration	10,216,708	10,219,708	8,983,908	1,235,800	12.1%
Applications	2,263,100	2,263,100	2,100,959	162,141	7.2%
Technical Support	1,364,759	1,425,759	1,418,336	7,423	0.5%
Operations	1,312,803	1,312,803	1,177,421	135,382	10.3%
ERP-CSR	2,033,068	2,033,068	1,827,022	206,046	10.1%
Radio and Network	885,476	821,476	780,036	41,440	5.0%
APEC Costs for DIT	438,000	438,000	373,100	64,900	14.8%
Other Grants*		4,743,445	3,113,747	1,629,698	34.4%
Department of the Corporation Counsel					
Legal Services	8,783,939	8,783,939	7,804,783	979,156	11.1%
Ethics Commission	267,119	267,119	254,687	12,432	4.7%

Table III-3 (continued)
EXECUTIVE OPERATING BUDGET
Appropriations for FY 2012, All Funds

Budgeted Activity	Approp.	Adjusted Approp.	Expend./ Encumb.	Lapsed	% Lapsed
Department of the Prosecuting Attorney					
Administration	4,292,874	4,315,264	4,116,063	199,201	4.6%
Prosecution	11,900,930	12,490,191	11,366,565	1,123,626	9.0%
Victim/Witness Assistance	1,692,060	2,043,696	1,513,162	530,534	26.0%
APEC Costs for PAT	75,000	75,000	5,774	69,226	92.3%
Department of Human Resources					
Administration	861,718	893,718	877,765	15,953	1.8%
Employment and Personnel Services	1,594,462	1,594,462	1,401,427	193,035	12.1%
Classification and Pay	600,925	600,925	546,235	54,690	9.1%
Health Services	776,970	776,970	658,997	117,973	15.2%
Industrial Safety and Workers' Compensation	1,092,397	1,092,397	1,017,428	74,969	6.9%
Labor Relations and Training	969,598	937,598	813,790	123,808	13.2%
Department of Planning and Permitting					
Administration	2,421,655	2,381,564	2,075,559	306,005	12.8%
Site Development	3,430,425	3,430,425	3,165,575	264,850	7.7%
Land Use Permits	1,163,136	1,163,136	1,076,241	86,895	7.5%
Planning	2,658,240	2,658,240	2,203,762	454,478	17.1%
Customer Service Office	2,932,217	2,932,217	2,594,789	337,428	11.5%
Building	5,055,981	5,096,072	4,993,115	102,957	2.0%
Other Grants*	-	2,733,424	470,793	2,262,631	82.8%
Department of Facility Maintenance					
Administration	2,466,399	2,466,399	1,917,459	548,940	22.3%
Road Maintenance	21,702,845	21,702,845	17,606,558	4,096,287	18.9%
Pub Building and Electrical Maint	21,183,544	22,983,544	21,015,681	1,967,863	8.6%
Automotive Equipment Services	17,342,302	18,477,302	18,305,093	172,209	0.9%
APEC Costs for DFM	195,000	195,000	117,889	77,111	39.5%
Department of Design and Construction					
Administration	857,023	857,023	783,913	73,110	8.5%
Project and Construction Mgmt	18,241,275	19,841,275	17,963,287	1,877,988	9.5%
Land Services	2,499,153	2,499,153	2,138,940	360,213	14.4%
Other Grants*	-	311,322	85,326	225,996	72.6%

Table III-3 (continued)
EXECUTIVE OPERATING BUDGET
Appropriations for FY 2012, All Funds

Budgeted Activity	Approp.	Adjusted Approp.	Expend./ Encumb.	Lapsed	% Lapsed
Police Department					
Police Commission	495,336	495,336	448,725	46,611	9.4%
Office of the Chief of Police	6,938,105	7,038,104	6,912,297	125,807	1.8%
Patrol	110,465,455	110,565,454	109,800,604	764,850	0.7%
Traffic	10,974,675	10,974,675	10,537,015	437,660	4.0%
Specialized Services	6,800,259	6,800,259	6,477,956	322,303	4.7%
Central Receiving	7,273,180	7,273,180	7,177,976	95,204	1.3%
Homeland Security	595,437	637,762	489,877	147,885	23.2%
Criminal Investigation	12,984,024	13,084,023	13,040,167	43,856	0.3%
Juvenile Services	4,584,923	4,584,923	4,290,848	294,075	6.4%
Narcotics/Vice	8,483,607	8,383,608	8,253,634	129,974	1.6%
Scientific Investigation	2,872,209	2,872,209	2,359,123	513,086	17.9%
Communications	9,275,244	9,275,244	9,079,577	195,667	2.1%
Records and Identification	6,375,465	6,275,466	5,848,943	426,523	6.8%
Information Technology	5,578,119	5,578,119	4,578,502	999,617	17.9%
Telecommunications Systems	3,177,965	3,177,965	2,998,497	179,468	5.6%
Vehicle Maintenance	2,820,855	2,778,530	2,335,290	443,240	16.0%
Human Resources	2,856,704	2,756,705	2,625,503	131,202	4.8%
Training	12,532,624	12,532,624	12,156,183	376,441	3.0%
Finance	8,189,608	9,439,608	7,965,988	1,473,620	15.6%
APEC Costs for HPD	9,308,800	7,954,800	6,085,215	1,869,585	23.5%
Other Grants*	-	10,050,583	7,790,860	2,259,723	22.5%
Fire Department					
Fire Commission	15,493	15,493	2,297	13,196	85.2%
Administration	2,963,123	3,277,888	3,119,198	158,690	4.8%
Fire Communication Center	2,315,489	2,315,489	2,185,359	130,130	5.6%
Fire Prevention	3,584,902	3,584,902	3,367,576	217,326	6.1%
Mechanic Shop	2,120,210	2,140,210	1,986,981	153,229	7.2%
Training and Research	2,212,992	2,232,992	1,953,627	279,365	12.5%
Radio Shop	298,818	308,818	288,314	20,504	6.6%
Fire Operations	79,169,634	79,831,372	78,045,930	1,785,442	2.2%
Fireboat	3,179,929	3,189,929	1,266,414	1,923,515	60.3%
City Radio System	207,510	207,510	182,993	24,517	11.8%
APEC Costs for HFD	3,047,500	2,447,500	1,082,513	1,364,987	55.8%
Other Grants*	-	1,894,210	1,613,273	280,937	14.8%
Department of Emergency Services					
Administration	438,789	438,789	423,383	15,406	3.5%
Emergency Medical Services	24,510,522	24,510,522	24,181,984	328,538	1.3%
Ocean Safety	8,997,250	8,997,250	8,484,335	512,915	5.7%
APEC Costs for ESD	687,142	687,142	255,499	431,643	62.8%
Other Grants*	-	65,000	-	65,000	100.0%
Department of Emergency Management					
Emergency Management Coordination	1,125,308	22,457,470	11,708,736	10,748,734	47.9%
APEC Costs for DEM	225,000	225,000	28,138	196,862	87.5%
Other Grants*	-	74,201	(13,395) a	87,596	118.1%

a/ Anomalous entry in original BFS data.

Table III-3 (continued)
EXECUTIVE OPERATING BUDGET
Appropriations for FY 2012, All Funds

Budgeted Activity	Approp.	Adjusted Approp.	Expend./ Encumb.	Lapsed	% Lapsed
Department of the Medical Examiner					
Investigation of Deaths	1,399,602	1,499,602	1,358,364	141,238	9.4%
Department of Community Services					
Administration	762,272	762,272	742,228	20,044	2.6%
Office of Special Projects	5,899,826	5,917,826	4,313,418	1,604,408	27.1%
Oahu Workforce Investment Board	143,827	143,827	105,249	38,578	26.8%
Community Assistance	53,896,962	53,918,962	49,723,033	4,195,929	7.8%
Elderly Services	7,983,666	12,404,366	11,305,889	1,098,477	8.9%
Community Based Development	5,198,994	6,576,333	6,297,545	278,788	4.2%
WorkHawaii	7,349,134	8,877,750	6,754,424	2,123,326	23.9%
Other Grants*	-	1,446,957	1,238,143	208,813	14.4%
Department of Parks and Recreation					
Administration	3,097,697	3,112,697	2,727,105	385,592	12.4%
Urban Forestry	8,405,056	8,427,056	7,947,935	479,121	5.7%
Maintenance Support Services	5,521,374	5,521,374	4,961,934	559,440	10.1%
Grounds Maintenance	24,933,940	24,933,940	23,043,018	1,890,922	7.6%
Recreation Services	21,553,716	22,373,690	20,247,647	2,126,042	9.5%
APEC Costs for DPR	66,600	116,600	115,497	1,103	0.9%
Other Grants*	-	451,817	95,697	356,120	78.8%
Department of Enterprise Services					
Administration	576,432	576,432	536,123	40,309	7.0%
Auditoriums	5,866,822	6,056,822	5,442,130	614,692	10.1%
Honolulu Zoo	5,024,812	5,125,812	5,037,396	88,416	1.7%
Golf Courses	10,129,953	10,282,953	9,211,267	1,071,686	10.4%
APEC Costs for DES	160,000	8,495	8,493	2	0.0%
Department of Transportation Services					
Administration	514,272	514,272	463,963	50,309	9.8%
Transportation Planning	1,024,419	1,062,050	893,910	168,140	15.8%
Traffic Engineering	2,003,185	2,377,491	1,801,178	576,313	24.2%
Traffic Signals and Technology	3,717,662	3,681,662	3,270,777	410,885	11.2%
Public Transit	217,179,199	220,395,737	217,380,345	3,015,391	1.4%
APEC Costs for DTS	1,037,805	395,563	375,228	20,335	5.1%
Other Grants*	-	126,523	126,523	-	0.0%

Table III-3 (continued)
EXECUTIVE OPERATING BUDGET
Appropriations for FY 2012, All Funds

Budgeted Activity	Approp.	Adjusted Approp.	Expend./ Encumb.	Lapsed	% Lapsed
Department of Environmental Services					
Refuse Collection and Disposal	143,210,459	143,210,459	120,771,079	22,439,380	15.7%
Administration	7,697,898	7,697,898	7,104,289	593,609	7.7%
Environmental Quality	13,070,476	13,080,324	10,008,254	3,072,070	23.5%
Collection System Maintenance	21,449,766	21,599,766	17,441,646	4,158,120	19.3%
Treatment and Disposal	64,532,129	65,382,129	60,861,413	4,520,716	6.9%
Debt Service and Miscellaneous					
City and County Bonds	378,644,000	378,644,000	348,915,818	29,728,182	7.9%
Tax Exempt Commercial Paper	4,032,000	4,032,000	1,942,597	2,089,403	51.8%
Other Than Bonds	360,000	360,000	359,220	780	0.2%
County Pension	17,000	17,000	15,906	1,094	6.4%
Retirement System	96,852,000	96,852,000	78,740,708	18,111,292	18.7%
FICA	26,899,000	26,899,000	21,569,190	5,329,810	19.8%
Hawaii Employer-Union Health					
Benefits Trust Fund	149,004,173	149,004,173	137,564,061	11,440,112	7.7%
Workers' Compensation	14,275,000	14,275,000	12,194,684	2,080,316	14.6%
Unemployment Compensation	770,000	770,000	549,055	220,945	28.7%
Salary Adj and Accrued Vac Pay**	3,500,000	3,400,000	100,000	3,400,000	97.1%
Provision for Matching City Funds**	1,000,000	373,934	626,066	373,934	37.4%
Provision for Judgments, Settlements					
and Losses	12,000,000	12,000,000	8,948,984	3,051,016	25.4%
Risk Management	12,761,000	12,761,000	10,269,979	2,491,021	19.5%
Provision for Energy Costs**	3,500,000	-	3,500,000	-	0.0%
Provision for APEC Costs**	8,612,285	4,114,628	4,497,657	4,114,628	47.8%
TOTAL EXECUTIVE APPROPRIATIONS	1,924,917,724	1,978,681,439	1,792,108,513	195,296,649	9.9%

* 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 11-10.

** Unlike other activities, for these line items the difference between the original appropriation and 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 adjusted appropriation. The percent lapsed is computed based on the budgeted appropriation, rather than on the adjusted appropriation. Because this money is eventually expended in other line items, these particular expenditures are "double counted". This accounts for the discrepancy between the totals for Expend/Encumb. by Activity vs. by Fund.

Table III-4
LEGISLATIVE BUDGET
Appropriations for FY 2012, All Funds

Budgeted Activity	Approp.	Adjusted Approp.	Expend./ Encumb.	Lapsed	% Lapsed
City Council					
Administration	4,110,127	4,156,036	3,621,486	534,550	12.9%
Council Allotment	149,600	149,600	126,538	23,062	15.4%
Salary Commission	4,590	6,990	5,794	1,196	17.1%
Office of Council Services					
Administration	504,717	516,917	506,888	10,029	1.9%
Legal Assistance	436,188	443,588	433,239	10,349	2.3%
Organized Research and Analysis	466,971	447,371	308,135	139,236	31.1%
Revisor of Ordinances	55,523	55,523	53,325	2,198	4.0%
City Clerk					
Administration	334,884	334,884	315,292	19,592	5.9%
Support Services	291,133	291,133	242,951	48,182	16.5%
Council Assistance	734,536	734,536	694,139	40,397	5.5%
Elections	1,182,081	1,226,081	1,213,161	12,921	1.1%
Reapportionment	45,000	1,000	235	765	76.5%
City Auditor					
Administration	865,340	809,340	799,539	9,801	1.2%
Financial Audit	456,000	512,000	456,000	56,000	10.9%
Miscellaneous					
Retirement System	1,168,210	1,168,210	939,691	228,519	19.6%
FICA	557,510	557,510	557,510	-	0.0%
EUTF	1,023,021	1,023,021	1,023,021	-	0.0%
Accumulated Vacation Leave	205,000	175,000	103,593	71,407	40.8%
Workers' Compensation	14,775	14,775	-	14,775	100.0%
Unemployment Compensation	49,250	49,250	49,250	-	0.0%
Collective Bargaining	100	100	-	100	100.0%
Salary Adj (Included emplys)	100	100	-	100	100.0%
Salary Adj (Excluded emplys)	113,769	111,369	-	111,369	100.0%
TOTAL LEGISLATIVE APPROPRIATIONS	12,768,425	12,784,334	11,449,787	1,334,546	10.4%
TOTAL CITY APPROPRIATIONS	1,937,686,149	1,991,465,773	1,803,558,301	196,631,196	9.9%

6. Major Appropriation Lapses by Fund, FY 2012

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 2012 that were at least \$5 million and ten percent of adjusted appropriations.⁶

Table III-5
EXECUTIVE AND LEGISLATIVE BUDGET, FY 2012
Summary of Results by Fund

Fund	Approp.	Adjusted Approp.	Expend./ Encumb.	Lapsed	% Lapsed
General Fund	1,086,038,374	1,086,038,374	989,148,863	96,889,511	8.9%
Highway Fund	98,656,009	98,656,009	84,402,274	14,253,735	14.4%
Sewer Fund	240,348,877	240,348,877	222,361,633	17,987,244	7.5%
Bus Transportation Fund	196,861,813	196,861,813	194,580,340	2,281,473	1.2%
Liquor Commission Fund	5,127,122	5,127,122	3,499,821	1,627,301	31.7%
Bikeway Fund	507,915	507,915	371,260	136,655	26.9%
Highway Beautification and Disposal	4,461,662	4,461,662	2,901,134	1,560,528	35.0%
Special Events Fund	16,046,765	16,046,765	13,816,321	2,230,444	13.9%
Golf Fund	13,269,989	13,269,989	11,239,023	2,030,966	15.3%
Solid Waste Fund	167,581,822	167,581,822	141,834,383	25,747,439	15.4%
Zoo Animal Purchase Fund	5,600	5,600	5,400	200	3.6%
Hanauma Bay Nature Preserve Fund	4,690,512	4,690,512	3,592,661	1,097,851	23.4%
Rental Assistance Fund	195,000	195,000	164,174	30,826	15.8%
Housing Development Special Fund	209,600	209,600	117,600	92,000	43.9%
Community Development Fund	2,377,090	2,639,759	1,641,013	998,746	37.8%
Rehabilitation Loan Fund	3,355,000	3,355,000	3,268,022	86,978	2.6%
Section 8 Contract Fund	48,044,452	48,044,452	45,275,725	2,768,727	5.8%
Federal Grants Fund	44,463,465	83,159,836	59,472,244	23,687,593	28.5%
Leasehold Conversion Fund	89,641	89,641	18,451	71,190	79.4%
Special Projects Fund	5,355,441	20,176,025	17,124,233	3,051,793	15.1%
TOTAL	1,937,686,149	1,991,465,773	1,794,834,574	196,631,199	9.9%

⁶ Grant and special projects funds are excluded from this analysis.

B. Review of FY 2013 General Fund Revenue Assumptions Through 12/31/12

We reviewed the status as of 12/31/12 of major general fund revenue assumptions for FY 2013. 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 or decrease in existing sources. As an example, changes in transfers between funds were not part of this review.

Table III-6. FY 2013 Major General Fund Revenue Assumptions

General Fund Revenue Assumption	Amount Budgeted	Status as of 12/31/12
Recovery-Debt Service-SWDF Special Fund. Budgeted amount decreased by \$4.5 million or -16% from prior fiscal year.	\$23,138,000	\$8,948,946 received
Recovery CASE- Sewer Fund. Budgeted amount increased by \$3.7 million or 43% from prior fiscal year.	12,377,400	6,188,700 received
Recovery- Debt Service-Highway Fund. Budgeted amount increased by \$6.4 million or 10% from prior fiscal year.	70,698,000	37,735,147 received
Recovery CASE- Solid Waste Special Fund. Budgeted amount increased by \$2.2 million or 21% from prior fiscal year.	13,123,700	6,561,850 received

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IV. Executive Capital Budget

Fiscal Year 2011 Fund Expenditure Status For the 24-Month Period Ending 06/30/12

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 2011 capital budget that runs from July 1, 2010 through June 30, 2012, beyond which date appropriations that were not yet encumbered or expended lapsed pursuant to charter.¹ The review is based on information in the executive capital budget ordinance for the most recent appropriation period (Ordinance 10-12) and an accounting report from the Department of Budget and Fiscal Services for the period ending June 30, 2012.

Overview:

- In FY 2011, the largest appropriation lapse was from the Kaneohe/Kailua Force Main No. 2 project, where 100% of the \$86.7 million adjusted appropriation lapsed.
- The budget function that experienced the highest rate of appropriation lapses, excluding federal funds, was Human Services where 48.1 percent lapsed, while among fund sources it was the capital projects fund at 46.9 percent.
- We are unable to evaluate lapses of appropriations for the Honolulu High Capacity Transit Project. The Department of Budget and Fiscal Services removed that project from their accounting report as a result of the establishment of the semi-autonomous Honolulu Authority for Rapid Transportation. As a result, most of the \$1.9 billion FY 2011 Capital Budget could not be reviewed in this report.

¹ Federal grant funds are excluded from this review of lapses because federal appropriations 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 2011, based on the detailed information in Table IV-3. The criteria were:

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

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

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

Table IV-1. Major Project Lapses

Function/Project	Adjusted Appropriation	Lapsed Amount	Percent of Appropriation
Public Safety/Central Oahu Ambulance Unit Facility	\$3,850,000	\$3,850,000	100%
Public Safety/Highway Structure Improvements	2,000,000	1,436,600	71.8%
Highways and Streets/Haleiwa Walkway Improvements	2,000,000	1,835,000	91.8%
Sanitation/Ala Moana Wastewater Pump Station Force Main No. 2 Rehabilitation	2,201,000	1,968,900	89.5%
Sanitation/Chinatown Sewer Rehabilitation	1,002,000	1,002,000	100%
Sanitation/Kaneohe/Kailua Force Main No. 2	86,701,000	86,701,000	100%
Sanitation/Sewer Condition Assessment Program	8,800,000	5,800,000	65.9%
Sanitation/Waiiau Area Sewer Rehabilitation/Reconstruction	9,801,000	7,781,199	79.4%
Sanitation/Wastewater Facilities Replacement Reserve	5,000,000	5,000,000	100%
Human Services/River Street Residences	7,600,000	7,600,000	100%
Culture-Recreation/Kualoa Regional Park-Reconstruction of Wastewater System	2,980,000	2,980,000	100%
Culture-Recreation/Mauna Lahilahi Beach Park Protective Breakwater	1,700,000	1,500,605	88.3%
Culture-Recreation/Preservation and Conservation Lands	3,000,000	3,000,000	100%
Culture-Recreation/Waikiki War Memorial Complex/Waikiki Beach	1,000,000	908,000	90.8%

B. Major Project Adjustments

In Table IV-2 below, we have highlighted the major project adjustments for FY 2011, 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. 10-12 Appropriation	Adjustment Amount
General Government	Pearl City Bus Maintenance Photovoltaic System	\$0	\$2,160,040 ³
Sanitation	Beachwalk Wastewater Pump Station Force Main	102,000	8,500,000
Sanitation	Kaneohe/Kailua Force Main No. 2	90,701,000	-4,000,000
Sanitation	Waikiki Sewer Rehabilitation/Reconstruction	8,802,000	-5,000,000
Utilities	Honolulu High Capacity Transit Project	182,593,000	12,992,803 ⁴

³ Federal Grants Fund Adjustments only.

⁴ Federal Grants Fund Adjustments only.

C. Detailed Results by Function

Table IV-3 displays all of the projects in the FY 2011 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 2011, 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.⁵

All fund sources for the same project are summed in making these selections.

⁵ Only lapses excluding federal grants that exceed 60 percent are highlighted.

Table IV-3
EXECUTIVE CAPITAL BUDGET FOR FY 2011
 24 Month Period Ending June 30, 2012

Proj. Num.	Project Title	Fund	Approp.	Adjusted Approp.	Expended/ Encumbered	Lapsed	Percent Lapsed
<u>GENERAL GOVERNMENT</u>							
STAFF AGENCIES							
1998602	PROCUREMENT OF MAJOR EQUIPMENT	GI	4,193,715	4,193,715	2,978,543	1,215,172	29.0%
1998602	PROCUREMENT OF MAJOR EQUIPMENT	HI	2,632,000	2,632,000	2,415,592	216,408	8.2%
1998602	PROCUREMENT OF MAJOR EQUIPMENT	WB	9,399,000	9,399,000	7,894,137	1,504,863	16.0%
1998602	PROCUREMENT OF MAJOR EQUIPMENT	TR	159,000	159,000	159,000	-	0.0%
1998602	PROCUREMENT OF MAJOR EQUIPMENT	CP	709,514	709,514	691,071	18,443	2.6%
1998602	PROCUREMENT OF MAJOR EQUIPMENT	CP	490,000	490,000	406,902	83,098	17.0%
1998602	PROCUREMENT OF MAJOR EQUIPMENT	CP	26,500	26,500	-	26,500	100.0%
1998602	PROCUREMENT OF MAJOR EQUIPMENT	CP	365,250	365,250	363,355	1,895	0.5%
1979110	PROJECT ADJUSTMENTS ACCOUNT	GI	1,000	797,562	-	797,562	100.0%
1979110	PROJECT ADJUSTMENTS ACCOUNT	HI	1,000	183,518	-	183,518	100.0%
2002750	INTEGRATED FINANCIAL & HUMAN RESOURCE SYSTEM (FI	GI	1,430,000	1,430,000	1,405,482	24,518	1.7%
PUBLIC FACILITIES--ADDITIONS AND IMPROVEMENTS							
1994009	AMERICANS WITH DISABILITIES ACT (ADA) IMPROVEMENTS	GI	140,000	140,000	108,443	31,557	22.5%
2010242	EWA VILLAGES WATER LINE IMPROVEMENTS	GI	500,000	500,000	-	500,000	100.0%
	FARRINGTON HIGHWAY IMPROVEMENTS	GI	1,001,000	1,001,000	1,000,000	1,000	0.1%
1995006	KAPOLEI CONSOLIDATED CORPORATION YARD	GI	600,000	600,000	250,000	350,000	58.3%
	LAIE CORPORATION YARD REPAIR OF ROOFS	GI	50,000	50,000	-	50,000	100.0%
2009025	MANANA CORPORATION YARD IMPROVEMENTS	GI	100,000	100,000	100,000	-	0.0%
2009025	MANANA CORPORATION YARD IMPROVEMENTS	HI	100,000	100,000	100,000	-	0.0%
2004050	NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM (HI	1,775,000	1,775,000	1,274,430	500,570	28.2%
1994015	PEARL CITY CORPORATION YARD RENOVATIONS	GI	250,000	250,000	250,000	-	0.0%
1987042	PUBLIC BUILDING FACILITIES IMPROVEMENTS	GI	3,540,000	3,540,000	3,087,944	452,056	12.8%
2002080	TELECOMMUNICATIONS FACILITIES UPGRADE	GI	1,500,000	1,500,000	1,317,232	182,768	12.2%
2010143	WEST LOCH R-1 WATERLINE IMPROVEMENTS	GI	300,000	300,000	300,000	-	0.0%
	ENERGY CONSERVATION IMPROVEMENTS	FG	-	637,700	474,000	163,700	25.7%
2006004	KALIHI-PALAMA BUS FACILITY IMPROVEMENTS	FG	-	490,000	326,000	164,000	33.5%
	PEARL CITY BUS MAINTENANCE PHOTOVOLTAIC SYSTEM	FG	-	2,160,040	2,062,900	97,140	4.5%
PUBLIC FACILITIES-IMPROVEMENTS--LAND ACQUISITIONS							
1971153	LAND EXPENSES	GI	250,000	250,000	88,130	161,870	64.7%
	LANDS ADJACENT TO KAPOLEI PARKWAY	GI	75,000	75,000	-	75,000	100.0%
	Capital Projects Fund	CP	1,591,264	1,591,264	1,461,328	129,936	8.2%
	Federal Grants Fund	FG	-	3,287,740	2,862,900	424,840	12.9%
	General Improvement Bond Fund	GI	13,930,715	14,727,277	10,885,774	3,841,503	26.1%
	Highway Improvement Bond Fund	HI	4,508,000	4,690,518	3,790,022	900,496	19.2%
	Transit Fund	TR	159,000	159,000	159,000	-	0.0%
	Solid Waste Improvement Bond Fund	WB	9,399,000	9,399,000	7,894,137	1,504,863	16.0%
	TOTAL GENERAL GOVERNMENT		29,587,979	33,854,799	27,053,161	6,801,638	20.1%

Table IV-3 (continued)
EXECUTIVE CAPITAL BUDGET FOR FY 2011
24 Month Period Ending June 30, 2012

Proj. Num.	Project Title	Fund	Approp.	Adjusted Approp.	Expended/ Encumbered	Lapsed	Percent Lapsed
PUBLIC SAFETY							
POLICE STATIONS AND BUILDINGS							
2011085	AC SYSTEM IMPROVEMENTS AT VARIOUS POLICE STATION	GI	1,266,000	1,266,000	1,266,000	-	0.0%
2010111	AUTOMATED FUEL IMPROVEMENTS AT VARIOUS POLICE F/	GI	200,000	200,000	120,000	80,000	40.0%
2006033	GENERATOR IMPROVEMENTS AT VARIOUS POLICE FACILIT	GI	460,000	460,000	200,000	260,000	56.5%
2007020	HONOLULU POLICE DEPARTMENT NPDES SMALL MS4 PERM	GI	370,000	370,000	366,486	3,514	0.9%
2010109	KALIHI POLICE STATION	GI	550,000	385,000	385,000	-	0.0%
2009034	MICROWAVE RADIO SPUR EQUIP AND FACILITIES UPGRADI	GI	700,000	700,000	700,000	-	0.0%
2003022	POLICE EVIDENCE WAREHOUSE	GI	50,000	50,000	-	50,000	100.0%
2004037	POLICE HEADQUARTERS - CORRECT BUILDING LEAKS	GI	200,000	200,000	200,000	-	0.0%
2002025	POLICE STATIONS BUILDINGS IMPROVEMENTS	GI	2,000,000	2,100,000	2,083,063	16,937	0.8%
2006034	UPGRADE SECURITY CAMERA SYSTEMS AT VARIOUS POLI	GI	850,000	850,000	850,000	-	0.0%
2006039	WAIANAE POLICE STATION REPLACEMENT	GI	5,000,000	5,000,000	5,000,000	-	0.0%
2005028	HONOLULU POLICE DEPARTMENT EQUIPMENT ACQUISITIO	GI	5,674,000	5,674,000	4,558,412	1,115,588	19.7%
FIRE STATIONS AND BUILDINGS							
2009036	EAST KAPOLEI FIRE STATION	GI	4,500,000	4,500,000	4,300,000	200,000	4.4%
1998021	FIRE STATION BUILDINGS IMPROVEMENTS	GI	2,000,000	2,000,000	1,907,654	92,346	4.6%
2000068	HAUULA FIRE STATION RELOCATION	GI	100,000	100,000	100,000	-	0.0%
2007012	HONOLULU FIRE DEPARTMENT NPDES SMALL MS4 PERMIT	GI	370,000	370,000	250,000	120,000	32.4%
2005021	HONOLULU FIRE DEPARTMENT EQUIPMENT ACQUISITION	GI	3,611,500	3,611,500	3,502,641	108,859	3.0%
2005021	HONOLULU FIRE DEPARTMENT EQUIPMENT ACQUISITION	CD	625,000	625,000	599,422	25,578	4.1%
TRAFFIC IMPROVEMENTS							
1999311	COMPUTERIZED TRAFFIC CONTROL SYSTEM	HI	841,000	841,000	229,726	611,274	72.7%
1999311	COMPUTERIZED TRAFFIC CONTROL SYSTEM	FG	2,640,000	3,306,914	2,513,580	793,334	24.0%
2011027	HONOLULU TRAFFIC MANAGEMENT CENTER AIR CONDITIO	HI	325,000	325,000	99,145	225,855	69.5%
	ROUND TOP AND TANTALUS DRIVE HIGH FRICTION ROAD T	HI	170,000	170,000	170,000	-	0.0%
2010030	TRAFFIC ENGINEERING DEVICES AT VARIOUS LOCATIONS	HI	530,000	530,000	513,831	16,169	3.1%
1996306	TRAFFIC IMPROVEMENTS AT VARIOUS LOCATIONS	HI	1,000,000	1,000,000	930,500	69,500	7.0%
1996306	TRAFFIC IMPROVEMENTS AT VARIOUS LOCATIONS	FG	998,000	998,000	-	998,000	100.0%
2006016	TRAFFIC SIGNAL MAINTENANCE FACILITY	HI	180,000	180,000	-	180,000	100.0%
2004130	TRAFFIC SIGNALS AND SIGNAL LOOPS	HI	140,000	140,000	-	140,000	100.0%
1999312	TRAFFIC SIGNALS AT VARIOUS LOCATIONS	HI	697,000	697,000	70,219	626,781	89.9%
1999312	TRAFFIC SIGNALS AT VARIOUS LOCATIONS	FG	2,700,000	2,915,000	2,584,832	330,168	11.3%
2008090	UPGRADE PEDESTRIAN SIGNALS AT VARIOUS LOCATIONS	HI	150,000	150,000	-	150,000	100.0%
2008090	UPGRADE PEDESTRIAN SIGNALS AT VARIOUS LOCATIONS	FG	360,000	360,000	267,481	92,519	25.7%
FLOOD CONTROL							
2000101	FLOOD CONTROL IMPROVEMENTS AT VARIOUS LOCATION:	GI	2,720,000	2,720,000	2,584,388	135,612	5.0%
2004020	HALAWA STREAM DREDGING	GI	100,000	100,000	-	100,000	100.0%
2000033	WAIMALU STREAM DREDGING	GI	5,010,000	5,010,000	4,695,748	314,252	6.3%
OTHER PROTECTION							
2010117	CENTRAL OAHU AMBULANCE UNIT FACILITY	CP	3,850,000	3,850,000	-	3,850,000	100.0%
OTHER PROTECTION-MISCELLANEOUS							
2005002	DRAINAGE OUTFALL IMPROVEMENTS	GI	620,000	620,000	516,972	103,028	16.6%
2001154	ROCK SLIDE POTENTIAL INSPECTIONS AND MITIGATIVE IMI	HI	2,720,000	2,720,000	2,100,457	619,543	22.8%
1991042	WAILUPE VALLEY HILLSIDE RESORATION	GI	700,000	700,000	700,000	-	0.0%
2011082	WOODLAWN AREA EARTH STABILIZATION	GI	610,000	610,000	610,000	-	0.0%
2004015	HIGHWAY STRUCTURE IMPROVEMENTS	HI	-	2,000,000	563,400	1,436,600	71.8%
	Capital Projects Fund	CP	3,850,000	3,850,000	-	3,850,000	100.0%
	Community Development Fund	CD	625,000	625,000	599,422	25,578	4.1%
	Federal Grants Fund	FG	6,698,000	7,579,914	5,365,893	2,214,021	29.2%
	General Improvement Bond Fund	GI	37,661,500	37,596,500	34,896,364	2,700,136	7.2%
	Highway Improvement Bond Fund	HI	6,753,000	8,753,000	4,677,278	4,075,722	46.6%
	TOTAL PUBLIC SAFETY		55,587,500	58,404,414	45,538,957	12,865,457	22.0%

Table IV-3 (continued)
EXECUTIVE CAPITAL BUDGET FOR FY 2011
24 Month Period Ending June 30, 2012

Proj. Num.	Project Title	Fund	Approp.	Adjusted Approp.	Expended/ Encumbered	Lapsed	Percent Lapsed
HIGHWAYS AND STREETS							
BIKEWAYS AND BIKE PATHS							
1979063	BICYCLE PROJECTS	HI	100,000	100,000	100,000	-	0.0%
1979063	BICYCLE PROJECTS	FG	1,556,000	1,556,000	412,692	1,143,308	73.5%
1979063	BICYCLE PROJECTS	CP	600,000	600,000	521,743	78,257	13.0%
	KAHALU'U PEDESTRIAN AND BICYCLE NETWORK CIRCULATIO	GI	150,000	150,000	-	150,000	100.0%
HIGHWAYS, STREETS AND ROADWAYS							
1988001	CURB RAMPS AT VARIOUS LOCATIONS, OAHU	HI	2,000,000	2,000,000	1,410,612	589,388	29.5%
1998515	GUARDRAIL IMPROVEMENTS	HI	435,000	435,000	125,431	309,569	71.2%
	HALEIWA WALKWAY IMPROVEMENTS	GI	2,000,000	2,000,000	165,000	1,835,000	91.8%
2004015	HIGHWAY STRUCTURE IMPROVEMENTS	HI	2,000,000				
	LILIPUNA ROAD SIDEWALKS	HI	50,000	50,000	-	50,000	100.0%
2005010	RECONSTRUCTION OF CONCRETE ROADWAYS	HI	3,000,000	3,000,000	3,000,000	-	0.0%
1998537	RECONSTRUCTION OF CONCRETE SIDEWALKS	HI	1,000,000				
1997502	REHABILITATION OF STREETS	HI	77,000,000	77,000,000	76,986,762	13,238	0.0%
1991064	UTILITY SHARE EXPENSES	UT	100,000	100,000	-	100,000	100.0%
	WAIHE'E ROAD - SIDEWALK AND LANDSCAPING IMPROVEMEN	HI	60,000	60,000	-	60,000	100.0%
1995515	WAIKIKI IMPROVEMENTS	HI	5,000,000	5,000,000	4,950,000	50,000	1.0%
2011028	KAPOLEI PARKWAY CONSTRUCTION	HI	10,796,000	10,796,000	9,637,942	1,158,058	10.7%
2011028	KAPOLEI PARKWAY CONSTRUCTION	FG	7,754,000	7,754,000	3,798,463	3,955,537	51.0%
	SIDEWALK IMPROVEMENTS	HI	-	1,000,000	948,100	51,900	5.2%
BRIDGES, VIADUCTS, AND GRADE SEPARATION							
2000060	BRIDGE INSPECTION, INVENTORY AND APPRAISAL	FG	720,000	720,000	440,000	280,000	38.9%
2000060	BRIDGE INSPECTION, INVENTORY AND APPRAISAL	CP	610,000	610,000	609,612	388	0.1%
1998520	BRIDGE REHABILITATION AT VARIOUS LOCATIONS	HI	3,300,000	3,300,000	2,378,030	921,970	27.9%
1998517	SEISMIC RETROFIT AT BRIDGES	HI	2,440,000	2,440,000	1,988,359	451,641	18.5%
STORM DRAINAGE							
2000052	DRAINAGE IMPROVEMENTS AT VARIOUS LOCATIONS	HI	1,320,000	1,320,000	1,292,849	27,151	2.1%
	KAWAIOLOA ROAD DRAINAGE IMPROVEMENTS	HI	100,000	100,000	100,000	-	0.0%
2000117	STORM DRAINAGE IMPROVEMENTS	HI	1,720,000	1,720,000	1,052,225	667,775	38.8%
	WAIALUA BEACH ROAD - REMEDIATE PONDING	HI	100,000	100,000	100,000	-	0.0%
	WAIKALUA ROAD - PAEWALANI PLACE DRAINAGE RELIEF IMP	HI	40,000	40,000	40,000	-	0.0%
2010051	NPDES MS4 EROSION PRONE AREA IMPROVEMENTS	HI	900,000	900,000	775,488	124,512	13.8%
2010057	STORM DRAINAGE BEST MANAGEMENT PRACTICES, DOWNTC	HI	160,000	160,000	160,000	-	0.0%
2001021	STORM DRAINAGE BEST MANAGEMENT PRACTICES IN THE VI	HI	250,000	250,000	250,000	-	0.0%
STREET LIGHTING							
2008038	KAMEHAMEHA HIGHWAY STREET LIGHTING IMPROVEMENTS	HI	500,000	317,482	317,482	-	0.0%
2010108	KIONAOLE ROAD STREET LIGHTING IMPROVEMENTS	HI	90,000	90,000	-	90,000	100.0%
2007043	STREET LIGHT METER CABINETS, TRANSFORMERS AND STRE	HI	730,000	730,000	506,287	223,713	30.6%
	MUNICIPAL PARKING STRUCTURE LIGHTING IMPROVEMENTS	FG	-	93,660	90,660	3,000	3.2%
	Capital Projects Fund	CP	1,210,000	1,210,000	1,131,355	78,645	6.5%
	Federal Grants Fund	FG	10,030,000	10,123,660	4,741,815	5,381,845	53.2%
	General Improvement Bond Fund	GI	2,150,000	2,150,000	165,000	1,985,000	92.3%
	Highway Improvement Bond Fund	HI	113,091,000	110,908,482	106,119,567	4,788,915	4.3%
	Utilities Share	UT	100,000	100,000	-	100,000	100.0%
	TOTAL HIGHWAYS AND STREETS		126,581,000	124,492,142	112,157,737	12,334,405	9.9%

Table IV-3 (continued)
EXECUTIVE CAPITAL BUDGET FOR FY 2011
 24 Month Period Ending June 30, 2012

Proj. Num.	Project Title	Fund	Approp.	Adjusted Approp.	Expended/ Encumbered	Lapsed	Percent Lapsed
SANITATION							
WASTE COLLECTION AND DISPOSAL							
2005061	INTEGRATED SOLID WASTE MANAGEMENT PROGRAM	WB	500,000	500,000	-	500,000	100.0%
2005063	KAPAA/KALAHEO LANDFILL GAS FLARE SYSTEM	WB	752,000	752,000	724,138	27,862	3.7%
2010046	OAHU SECONDARY LANDFILL - SITE SELECTION STUDY	WB	500,000	500,000	500,000	-	0.0%
2010054	REFUSE FACILITIES IMPROVEMENTS AT VARIOUS LOCATIO	WB	402,000	402,000	250,000	152,000	37.8%
2003134	SOLID WASTE TO ENERGY FACILITY	WB	142,853,000	142,853,000	142,199,499	653,501	0.5%
	SOLID WASTE TO ENERGY - DEMONSTRATION PROJECT	WB	250,000	250,000	-	250,000	100.0%
2011047	SOLID WASTE TO ENERGY FACILITY - REHABILITATION	CP	4,000,000	4,000,000	4,000,000	-	0.0%
IMPROVEMENT DISTRICT-SEWERS							
1997811	EWA BEACH SEWERS, SECTION 4, IMPROVEMENT DISTRIC	SR	250,000	250,000	250,000	-	0.0%
SEWAGE COLLECTION AND DISPOSAL							
2006052	AIRPORT SEWER REHABILITATION/RECONSTRUCTION	SR	802,000	802,000	800,000	2,000	0.2%
2010050	ALA MOANA WASTEWATER PUMP STATION FORCE MAIN N	SR	2,201,000	2,201,000	232,100	1,968,900	89.5%
2006046	ALA MOANA WASTEWATER PUMP STATION FORCE MAIN N	SR	139,501,000	139,501,000	132,845,485	6,655,515	4.8%
2011046	AWA STREET WASTEWATER PUMP STATION IMPROVEMEN	SR	401,000	401,000	401,000	-	0.0%
2006125	BEACHWALK WASTEWATER PUMP STATION	SR	252,000	752,000	750,000	2,000	0.3%
1995811	BEACHWALK WASTEWATER PUMP STATION FORCE MAIN	SR	102,000	8,602,000	8,500,000	102,000	1.2%
2008070	CHINATOWN SEWER REHABILITATION	SR	1,002,000	1,002,000	-	1,002,000	100.0%
2009099	DOWSETT HIGHLANDS RELIEF SEWER	SR	401,000	401,000	401,000	-	0.0%
2010062	HELE STREET SEWER RELIEF/REHABILITATION, KAILUA	SR	402,000	402,000	401,000	1,000	0.2%
2009110	HONOULIULI WASTEWATER TREATMENT PLANT AND SEWE	SR	1,000	1,000	-	1,000	100.0%
2004089	HOUGHTAILING STREET AREA SEWER REHABILITATION	SR	502,000	502,000	500,000	2,000	0.4%
2007066	IWILEI/KALIHU KAI SEWER REHABILITATION/RECONSTRUCTI	SR	1,503,000	1,503,000	1,501,000	2,000	0.1%
2009107	KAHANAHOU WASTEWATER PUMP STATION UPGRADE	SR	400,000	400,000	400,000	-	0.0%
2008071	KAILUA WASTEWATER TREATMENT PLANT IMPROVEMENT:	SR	23,600,000	23,600,000	21,667,887	1,932,113	8.2%
2009113	KALAHEO AVENUE RELIEF SEWER	SR	101,000	101,000	101,000	-	0.0%
2005075	KALIHU/NUUANU AREA SEWER REHABILITATION	SR	303,000	303,000	300,000	3,000	1.0%
2006051	KANEOHE/KAILUA FORCE MAIN NO. 2	SR	90,701,000	86,701,000	-	86,701,000	100.0%
2008072	KANEOHE SEWER RELIEF/REHABILITATION, C2 PROJECTS	SR	101,000	101,000	101,000	-	0.0%
2006053	MOILILI-KAPAHULU SEWER REHABILITATION/RECONSTRUC	SR	8,002,000	8,002,000	7,694,679	307,321	3.8%
2008078	PALOLO VALLEY SEWER REHABILITATION	SR	1,002,000	1,002,000	999,803	2,197	0.2%
2001124	PROJECT MANAGEMENT FOR WASTEWATER PROJECTS	CP	6,621,914	6,621,914	5,676,745	945,169	14.3%
2000072	SAINT LOUIS HEIGHTS SEWER REHABILITATION	SR	503,000	503,000	400,000	103,000	20.5%
2010049	SAND ISLAND WASTEWATER BASIN ODOR CONTROL	SR	1,002,000	1,002,000	1,001,000	1,000	0.1%
1994511	SAND ISLAND WASTEWATER TREATMENT PLANT EXPANSI	SR	2,002,000	2,002,000	2,001,000	1,000	0.0%
2007068	SEWER CONDITION ASSESSMENT PROGRAM	SR	8,800,000	8,800,000	3,000,000	5,800,000	65.9%
2000071	SEWER MAINLINE AND LATERAL PROJECTS	SR	10,302,000	10,302,000	5,984,712	4,317,288	41.9%
2002043	SEWER MANHOLE AND PIPE REHABILITATION AT VARIOUS	SR	203,000	203,000	200,000	3,000	1.5%
2007070	WAI'AU AREA SEWER REHABILITATION/RECONSTRUCTION	SR	9,801,000	9,801,000	2,019,801	7,781,199	79.4%
2001006	WAIKIKI SEWER REHABILITATION/RECONSTRUCTION	SR	8,802,000	3,802,000	1,656,377	2,145,623	56.4%
2000038	WASTEWATER EQUIPMENT	CP	5,676,850	5,676,850	3,656,668	2,020,182	35.6%
1998806	WASTEWATER FACILITIES REPLACEMENT RESERVE	SR	5,000,000	5,000,000	-	5,000,000	100.0%
2003151	WASTEWATER PLANNING AND PROGRAMMING	CP	219,502	219,502	160,599	58,903	26.8%
2007073	WASTEWATER PROGRAM MANAGEMENT	CP	3,002,000	3,002,000	3,000,000	2,000	0.1%
2001062	WASTEWATER TREATMENT PLANT, PUMP STATION, AND F	SR	11,101,000	11,101,000	11,032,430	68,570	0.6%
	ALA MOANA BLVD. SEWER RECONSTRUCTION	CP	-	903,841	903,840	1	0.0%
	Capital Projects Fund	CP	19,520,266	20,424,107	17,397,852	3,026,255	14.8%
	Sewer Revenue Bond Fund	SR	329,046,000	329,046,000	205,141,274	123,904,726	37.7%
	Solid Waste Improvement Bond Fund	WB	145,257,000	145,257,000	143,673,637	1,583,363	1.1%
	TOTAL SANITATION		493,823,266	494,727,107	366,212,763	128,514,344	26.0%

Table IV-3 (continued)
EXECUTIVE CAPITAL BUDGET FOR FY 2011
24 Month Period Ending June 30, 2012

Proj. Num.	Project Title	Fund	Approp.	Adjusted Approp.	Expended/ Encumbered	Lapsed	Percent Lapsed
HUMAN SERVICES							
HUMAN SERVICES							
2007076	COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) PROGF	CD	7,903,342	7,903,342	7,879,243	24,099	0.3%
1995207	EMERGENCY SHELTER GRANTS PROGRAM	FG	428,723	428,723	428,723	-	0.0%
1995207	EMERGENCY SHELTER GRANTS PROGRAM	CD	428,723	428,723	385,298	43,425	10.1%
2007077	HOME INVESTMENT PARTNERSHIPS (HOME) PROGRAM	FG	3,600,000	3,600,000	3,600,000	-	0.0%
2000119	HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS (HOP	FG	473,440	473,440	459,237	14,203	3.0%
2009005	RIVER STREET RESIDENCES	CP	7,600,000	7,600,000	-	7,600,000	100.0%
	Capital Projects Fund	CP	7,600,000	7,600,000	-	7,600,000	100.0%
	Community Development Fund	CD	8,332,065	8,332,065	8,264,541	67,524	0.8%
	Federal Grants Fund	FG	4,502,163	4,502,163	4,487,960	14,203	0.3%
	TOTAL HUMAN SERVICES		20,434,228	20,434,228	12,752,501	7,681,727	37.6%

Table IV-3 (continued)
EXECUTIVE CAPITAL BUDGET FOR FY 2011
24 Month Period Ending June 30, 2012

Proj. Num.	Project Title	Fund	Approp.	Adjusted Approp.	Expended/ Encumbered	Lapsed	Percent Lapsed
CULTURE-RECREATION							
PARTICIPANT, SPECTATOR AND OTHER RECREATION							
1998107	ALA MOANA REGIONAL PARK(TMK: 2-3-37:01; 42.7 ACRES)	GI	165,000	165,000	165,000	-	0.0%
1974104	ALA WAI COMMUNITY PARK (TMK: 2-7-36:01 POR.;10.5 ACRE	GI	2,660,000	2,660,000	2,660,000	-	0.0%
1993072	AMERICANS WITH DISABILITIES ACT (ADA) IMPROVEMENTS	GI	100,000	100,000	100,000	-	0.0%
1993050	ASING COMMUNITY PARK, EWA	GI	410,000	60,238	60,238	-	0.0%
	COURT RESURFACING OF HOKUAHIAHI NEIGHBORHOOD P.	GI	75,000	75,000	-	75,000	100.0%
2007054	DEPARTMENT OF PARKS AND RECREATION NPDES SMALL	GI	370,000	370,000	370,000	-	0.0%
2010089	DIVISION OF URBAN FORESTRY/HORTICULTURE SERVICES	GI	100,000	100,000	100,000	-	0.0%
2007038	DIVISION OF URBAN FORESTRY IMPROVEMENTS	GI	500,000	500,000	464,367	35,633	7.1%
2010074	HANAUMA BAY NPDES SMALL MS4 PERMIT PROGRAM	GI	660,000	660,000	-	660,000	100.0%
1993071	HAUULA COMMUNITY PARK IMPROVEMENTS	GI	50,000	50,000	-	50,000	100.0%
	JOGGING/WALKING PATH FOR PALAILAI NEIGHBORHOOD P	GI	75,000	75,000	-	75,000	100.0%
1981005	KAHE POINT BEACH PARK, (TMK: 9-2-03:15; 4.47 ACRES)	GI	150,000	150,000	150,000	-	0.0%
1971418	KAILUA DISTRICT PARK, (TMK: 4-3-56:09; 18.6 ACRES)	GI	1,210,000	1,210,000	894,190	315,810	26.1%
2002088	KALAELOA REGIONAL PARK	GI	50,000	50,000	50,000	-	0.0%
2009024	KALIHI VALLEY DISTRICT PARK - REPLACEMENT OF PRIMAF	GI	850,000	850,000	102,655	747,345	87.9%
1994100	KANEWAI COMMUNITY PARK, UNIVERSITY (TMK 2-8-29:011)	GI	1,201,000	1,201,000	1,201,000	-	0.0%
1999018	KAPIOLANI REGIONAL PARK BANDSTAND	GI	700,000	488,900	438,900	50,000	10.2%
1975054	KAPIOLANI REGIONAL PARK - WAIKIKI SHELL PARKING LOT	GI	2,325,000	2,325,000	2,325,000	-	0.0%
2001068	KAPOLEI COMMUNITY PARK	GI	50,000	50,000	-	50,000	100.0%
1973116	KAPOLEI REGIONAL PARK	GI	250,000	250,000	183,881	66,119	26.4%
2002067	KAUPUNI NEIGHBORHOOD PARK, WAIANAE	GI	200,000	200,000	-	200,000	100.0%
2003102	KAWAI NUI MODEL AIRPLANE FIELD, KAILUA	GI	50,000	50,000	50,000	-	0.0%
2010077	KUALOA REGIONAL PARK-RECONSTRUCTION OF WASTEW.	GI	2,980,000	2,980,000	-	2,980,000	100.0%
2007078	LEEWARD COAST PARK IMPROVEMENTS	GI	1,000,000	1,100,000	1,097,751	2,249	0.2%
	MAKAPUU BEACH PARK ENCLOSURES	GI	60,000	60,000	-	60,000	100.0%
2000037	MAUNA LAHILAH BEACH PARK PROTECTIVE BREAKWATER	GI	1,700,000	1,700,000	199,395	1,500,605	88.3%
2002110	MILILANI MAUKA DISTRICT PARK IMPROVEMENTS	GI	691,000	691,000	634,786	56,214	8.1%
2010121	NANAKULI REGIONAL PARK	GI	700,000	700,000	-	700,000	100.0%
	NIU VALLEY NEIGHBORHOOD PARK - PLAY APPARATUS	GI	250,000	250,000	-	250,000	100.0%
2006032	OCEAN POINTE PARK (TMK: 9-1-12:43)	GI	50,000	50,000	-	50,000	100.0%
1995127	ONE'ULA BEACH PARK, EWA BEACH (TMK: 9-1-12:25; 30 ACF	GI	50,000	50,000	-	50,000	100.0%
2009041	PRESERVATION AND CONSERVATION LANDS	CP	3,000,000	3,000,000	-	3,000,000	100.0%
	PUPUKEA BEACH PARK - REVISION OF MASTER PLAN	GI	50,000	50,000	50,000	-	0.0%
1998105	RECONSTRUCT WASTEWATER SYSTEMS FOR PARKS	GI	150,000	150,000	100,000	50,000	33.3%
	RECONSTRUCTION OF HANAPEPE BROW	GI	35,000	35,000	-	35,000	100.0%
1998128	RECREATION DISTRICT NO. 1 IMPROVEMENTS	GI	1,000,000	1,000,000	883,636	116,364	11.6%
1998129	RECREATION DISTRICT NO. 2 IMPROVEMENTS	GI	1,100,000	635,500	386,081	249,419	39.2%
1998130	RECREATION DISTRICT NO. 3 IMPROVEMENTS	GI	1,100,000	1,100,000	475,520	624,480	56.8%
1998131	RECREATION DISTRICT NO. 4 IMPROVEMENTS	GI	1,000,000	1,000,000	996,639	3,361	0.3%
2005117	RECREATION DISTRICT NO. 5 IMPROVEMENTS	GI	450,000	450,000	7,793	442,207	98.3%
2002072	RENOVATE RECREATIONAL FACILITIES	GI	2,000,000	2,000,000	1,928,310	71,690	3.6%
	ROOFING STRUCTURE FOR IN-LINE SKATE PARK	GI	75,000	75,000	-	75,000	100.0%
	VILLAGE PARK COMMUNITY SIGNS	GI	15,000	15,000	-	15,000	100.0%
1998117	WAIKIKI WAR MEMORIAL COMPLEX/WAKIKI BEACH	GI	1,000,000	1,000,000	92,000	908,000	90.8%
	WAIMANALO DISTRICT PARK/AZEVEDO FIELD	GI	100,000	100,000	-	100,000	100.0%
1994122	WAIPAHU CULTURAL GARDEN/HAWAII'S PLANTATION VILLA	GI	400,000	400,000	200,000	200,000	50.0%
	WEST LOCH PARK	GI	100,000	100,000	-	100,000	100.0%
1994103	WEST LOCH SHORELINE PARK, WAIPAHU, TMK 9-4-48:74 (6.	GI	50,000	50,000	50,000	-	0.0%
1992121	WHITMORE GYM, WAHIAWA	GI	80,000	80,000	-	80,000	100.0%
	CENTRAL OAHU RP-AQUATICS CENTER	FG	-	725,000	725,000	-	0.0%
	GEIGER COMMUNITY PARK	FG	-	632,554	632,554	-	0.0%
SPECIAL RECREATION FACILITIES							
1998006	BLAISDELL CENTER PARKING LOT IMPROVEMENTS, TMK 2-	GI	580,000	638,000	638,000	-	0.0%
2010134	BLAISDELL CENTER - REPLACE/REFURBISH EXHIBITION HA	GI	710,000	710,000	710,000	-	0.0%
2007019	DEPARTMENT OF ENTERPRISE SERVICES NPDES SMALL M	GI	810,000	810,000	368,467	441,533	54.5%
1999012	ENTERPRISE FACILITIES IMPROVEMENTS	GI	700,000	770,000	755,783	14,217	1.8%
2001053	GOLF COURSE IMPROVEMENTS	GI	200,000	200,000	163,247	36,753	18.4%
2001097	HONOLULU ZOO IMPROVEMENTS	GI	660,000	660,000	590,643	69,357	10.5%
2007002	HONOLULU ZOO - WAYFINDING GRAPHICS	GI	670,000	670,000	-	670,000	100.0%
2010135	PALI GOLF COURSE	GI	840,000	855,800	855,800	-	0.0%
1998028	PALI GOLF COURSE - MAINTENANCE FACILITY, KANEOHE, T	GI	220,000	220,000	-	220,000	100.0%
2010107	R-1 WATERLINE IMPROVEMENTS AT VARIOUS GOLF COUR:	GI	500,000	550,000	550,000	-	0.0%
2007025	TED MAKALENA GOLF COURSE - NEW CART PATHS	GI	550,000	550,000	550,000	-	0.0%
2006042	WAKIKI SHELL - RESTROOM IMPROVEMENTS	GI	705,000	705,000	459,690	245,310	34.8%
2007024	WEST LOCH GOLF COURSE - PONDS AND WATERWAYS	GI	1,100,000	1,100,000	1,065,800	34,200	3.1%
2010098	BLAISDELL CENTER - PARKING STRUCTURE LIGHTING RET	FG	-	520,000	513,526	6,474	1.2%
	Capital Projects Fund	CP	3,000,000	3,000,000	-	3,000,000	100.0%
	General Improvement Bond Fund	GI	36,632,000	35,900,438	23,124,572	12,775,866	35.6%
	Federal Grants Fund	FG	-	1,877,554	1,871,080	6,474	0.3%
TOTAL CULTURE-RECREATION			39,632,000	40,777,992	24,995,652	15,782,340	38.7%

Table IV-3 (continued)
EXECUTIVE CAPITAL BUDGET FOR FY 2011
 24 Month Period Ending June 30, 2012

Proj. Num.	Project Title	Fund	Approp.	Adjusted Approp.	Expended/ Encumbered	Lapsed	Percent Lapsed
<u>UTILITIES OR OTHER ENTERPRISES</u>							
MASS TRANSIT							
2001501	ALAPAI TRANSIT CENTER	HI	210,000	210,000	210,000	-	0.0%
2001501	ALAPAI TRANSIT CENTER	FG	600,000	600,000	100,000	500,000	83.3%
2006018	ALAPAI TRANSPORTATION MANAGEMENT CENTER	HI	14,405,000	14,405,000	14,300,000	105,000	0.7%
2006018	ALAPAI TRANSPORTATION MANAGEMENT CENTER	FG	2,672,000	2,672,000	-	2,672,000	100.0%
1978005	BUS AND HANDI-VAN ACQUISITION PROGRAM	HI	6,455,000	6,455,000	6,275,989	179,011	2.8%
1978005	BUS AND HANDI-VAN ACQUISITION PROGRAM	FG	11,282,000	11,282,000	7,333,604	3,948,396	35.0%
2001116	BUS STOP ADA ACCESS IMPROVEMENTS	HI	439,000	439,000	375,236	63,764	14.5%
2001120	BUS STOP PAD IMPROVEMENTS	HI	500,000	500,000	356,500	143,500	28.7%
2003007	BUS STOP SITE IMPROVEMENTS	HI	500,000	500,000	213,417	286,583	57.3%
2007005	HONOLULU HIGH CAPACITY TRANSIT PROJECT	FG	182,593,000	195,585,803	37,981,855	157,603,948	80.6%
2007005	HONOLULU HIGH CAPACITY TRANSIT PROJECT	TR	77,000,000	*	*	*	*
2007005	HONOLULU HIGH CAPACITY TRANSIT PROJECT	TF	1,056,491,000	*	*	*	*
2006004	KALIHI-PALAMA BUS FACILITY IMPROVEMENTS	HI	1,403,000	1,403,000	1,399,913	3,087	0.2%
1999317	MIDDLE STREET INTERMODAL CENTER	HI	300,000	300,000	-	300,000	100.0%
2006003	PEARL CITY BUS FACILITY	HI	101,000	101,000	101,000	-	0.0%
2006001	PEDESTRIAN - TRANSIT CONNECTIONS	HI	516,000	516,000	515,655	345	0.1%
2008036	TRANSIT SAFETY AND SECURITY PROJECTS	HI	92,000	92,000	92,000	-	0.0%
2008036	TRANSIT SAFETY AND SECURITY PROJECTS	FG	365,000	413,629	410,629	3,000	0.7%
2003009	WAHIAWA TRANSIT CENTER	HI	153,000	153,000	-	153,000	100.0%
	Federal Grants Fund	FG	197,512,000	210,553,432	45,826,088	164,727,344	78.2%
	Highway Improvement Bond Fund	HI	25,074,000	25,074,000	23,839,710	1,234,290	4.9%
	Transit Fund	TR	77,000,000	*	*	*	*
	Transit Improvement Bond Fund	TF	1,056,491,000	*	*	*	*
	TOTAL UTILITIES OR OTHER ENTERPRISES*		222,586,000	235,627,432	69,665,798	165,961,634	70.4%

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.

As shown in the table, among budget function areas, the Culture-Recreation function had the largest relative lapses at 38.7 percent of adjusted appropriations. However, when removing Federal Grants from the calculation, the Human Services function had the largest relative lapses at 48.1 percent. Among fund sources, the Sewer Revenue Bond Fund had the largest relative lapses of all of the fund sources at \$123.9 million.

Table IV-4
Executive Capital Budget FY 2011
Summary of Results by Function and Fund

		Approp.	Adjusted Approp.	Expended/ Encumbered	Lapsed	Percent Lapsed
General Government						
Capital Projects Fund	CP	1,591,264	1,591,264	1,461,328	129,936	8.2%
Federal Grants Fund	FG	-	3,287,740	2,862,900	424,840	12.9%
General Improvement Bond Fund	GI	13,930,715	14,727,277	10,885,774	3,841,503	26.1%
Highway Improvement Bond Fund	HI	4,508,000	4,690,518	3,790,022	900,496	19.2%
Transit Fund	TR	159,000	159,000	159,000	-	0.0%
Solid Waste Improvement Bond Fund	WB	9,399,000	9,399,000	7,894,137	1,504,863	16.0%
Total		29,587,979	33,854,799	27,053,161	6,801,638	20.1%
Public Safety						
Capital Projects Fund	CP	3,850,000	3,850,000	-	3,850,000	100.0%
Community Development Fund	CD	625,000	625,000	599,422	25,578	4.1%
Federal Grants Fund	FG	6,698,000	7,579,914	5,365,893	2,214,021	29.2%
General Improvement Bond Fund	GI	37,661,500	37,596,500	34,896,364	2,700,136	7.2%
Highway Improvement Bond Fund	HI	6,753,000	8,753,000	4,677,278	4,075,722	46.6%
Total		55,587,500	58,404,414	45,538,957	12,865,457	22.0%
Highways and Streets						
Capital Projects Fund	CP	1,210,000	1,210,000	1,131,355	78,645	6.5%
Federal Grants Fund	FG	10,030,000	10,123,660	4,741,815	5,381,845	53.2%
General Improvement Bond Fund	GI	2,150,000	2,150,000	165,000	1,985,000	92.3%
Highway Improvement Bond Fund	HI	113,091,000	110,908,482	106,119,567	4,788,915	4.3%
Utilities Share	UT	100,000	100,000	-	100,000	100.0%
Total		126,581,000	124,492,142	112,157,737	12,334,405	9.9%
Sanitation						
Capital Projects Fund	CP	19,520,266	20,424,107	17,397,852	3,026,255	14.8%
Sewer Revenue Improvement Bond Fund	SR	329,046,000	329,046,000	205,141,274	123,904,726	37.7%
Solid Waste Improvement Bond Fund	WB	145,257,000	145,257,000	143,673,637	1,583,363	1.1%
Total		493,823,266	494,727,107	366,212,763	128,514,344	26.0%
Human Services						
Capital Projects Fund	CP	7,600,000	7,600,000	-	7,600,000	100.0%
Community Development Fund	CD	8,332,065	8,332,065	8,264,541	67,524	0.8%
Federal Grants Fund	FG	4,502,163	4,502,163	4,487,960	14,203	0.3%
Total		20,434,228	20,434,228	12,752,501	7,681,727	37.6%
Culture-Recreation						
Capital Projects Fund	CP	3,000,000	3,000,000	-	3,000,000	100.0%
General Improvement Bond Fund	GI	36,632,000	35,900,438	23,124,572	12,775,866	35.6%
Federal Grants Fund	FG	-	1,877,554	1,871,080	6,474	0.3%
Total		39,632,000	40,777,992	24,995,652	15,782,340	38.7%

**Table IV-4
Executive Capital Budget FY 2011
Summary of Results by Function and Fund**

		Approp.	Adjusted Approp.	Expended/ Encumbered	Lapsed	Percent Lapsed
Utilities or Other Enterprises						
Federal Grants Fund	FG	197,512,000	210,553,432	45,826,088	164,727,344	78.2%
Highway Improvement Bond Fund	HI	25,074,000	25,074,000	23,839,710	1,234,290	4.9%
Transit Fund	TR	77,000,000	*	*	*	*
Transit Improvement Bond Fund	TF	1,056,491,000	*	*	*	*
Total		222,586,000	235,627,432	69,665,798	165,961,634	70.4%
All Functions						
Capital Projects Fund	CP	36,771,530	37,675,371	19,990,535	17,684,836	46.9%
Community Development Fund	CD	8,957,065	8,957,065	8,863,963	93,102	1.0%
Federal Grants Fund	FG	218,742,163	237,924,463	65,155,736	172,768,727	72.6%
General Improvement Bond Fund	GI	90,374,215	90,374,215	69,071,710	21,302,505	23.6%
Highway Improvement Bond Fund	HI	149,426,000	149,426,000	138,426,577	10,999,423	7.4%
Sewer Revenue Improvement Bond Fund	SR	329,046,000	329,046,000	205,141,274	123,904,726	37.7%
Solid Waste Improvement Bond Fund	WB	154,656,000	154,656,000	151,567,774	3,088,226	2.0%
Transit Fund	TR	77,159,000	159,000	159,000	-	0.0%
Transit Improvement Bond Fund	TF	1,056,491,000	*	*	*	*
Utilities Share	UT	100,000	100,000	-	100,000	100.0%
Grand Total		2,121,722,973	1,008,318,114	658,376,569	349,941,545	34.7%

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