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March 20, 2009

TO: COUNCIL CHAIR TODD APO  
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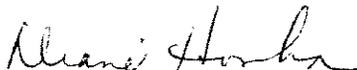
SUBJECT: ISSUE PROFILE – STATUS OF THE CITY’S FINANCES (MARCH 2009)

Transmitted herewith are copies of a new report prepared by the Office of Council Services, "Issue Profile – Status of the City’s Finances (March 2009)." The report contains an overview of certain financial and budget trends and a review of the prior year’s revenues and expenditures, which we report to the Council annually.

I hope you find the report useful in considering the new city budget.

  
\_\_\_\_\_  
IVAN KAISAN  
Legislative Auditor

FORWARDED BY:

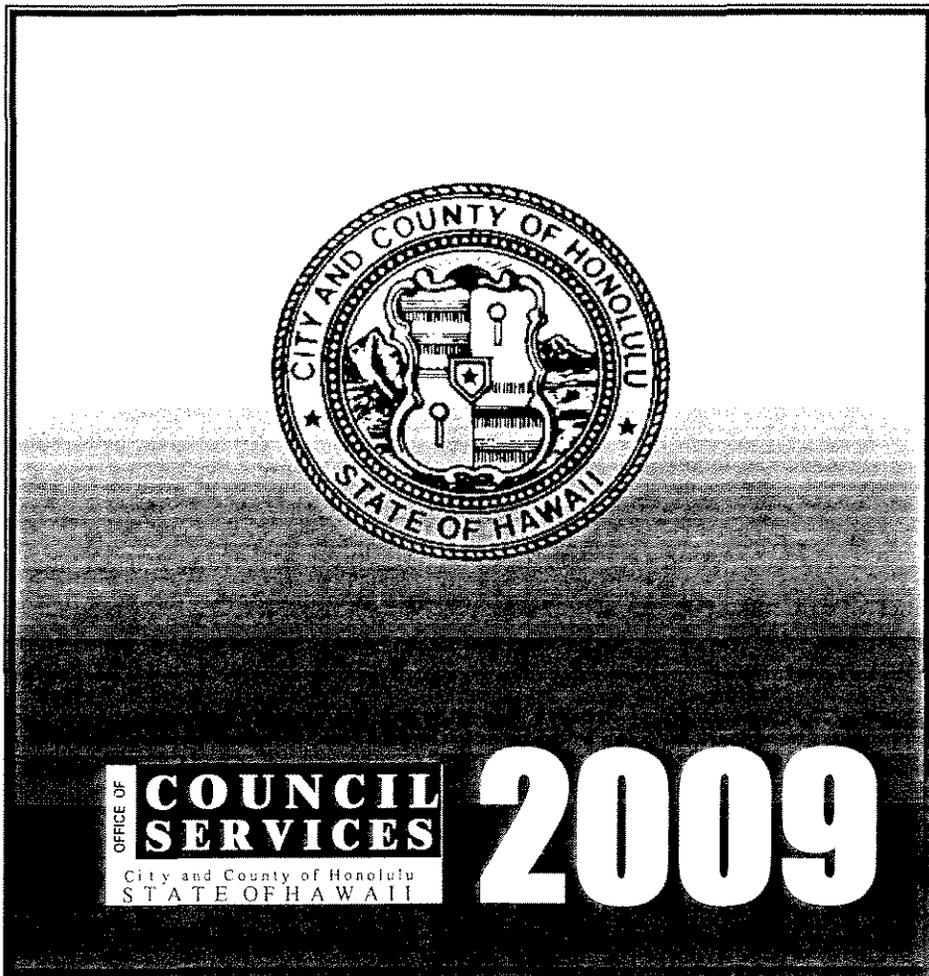
  
\_\_\_\_\_  
DIANE E. HOSAKA, Esq.  
Director

Attachment(s)

cc: City Auditor (3)  
✓ City Clerk (Info. Office) – 2 (1 day later)  
Budget Comm. Clerk – 1 (1 day later)

# ISSUE PROFILE

## Status of the City's Finances



# **ISSUE PROFILE**

Status of the City's Finances

**March 2009**

Reports of the Office of Council Services (OCS) are available at the Office of the City Clerk, Municipal Library, Hawaii State Library, Hawaii State Archives, and the University of Hawaii Hamilton Library. An electronic copy of the report is also published on the OCS report web page:

<http://www.honolulu.gov/council/ocs/reports/>

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# I. Introduction

We are pleased to issue another annual report on the status of the city's finances and budget. This report continues our overview of certain fiscal trends which is intended to provide a historical and comparative context to review the upcoming city budget (see Chapter II), our review of the prior year's revenues and expenditures for the operating budget (see Chapter III), and the status of the capital budget for the fiscal year two years previous<sup>1</sup> (see Chapter IV).

These reports are based on the audited financial report of the city, the executive operating and capital budget ordinances and any amendments thereto, the executive program and budget documents, the legislative budget ordinances, as well as the monthly accounting reports from the department of budget and fiscal services. Other sources are referenced in Chapter V.

We hope you find this report useful in considering the city's proposed budget for the coming fiscal year.

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<sup>1</sup> See footnote on page IV-1 for explanation of change in reporting period.

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## **II. Budget Trends**

In this section, we provide a brief overview of the city's budget and financial status, as reflected in certain key statistics, and compare 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. For more detail on specific subjects, please consult the data sources listed in Chapter V.

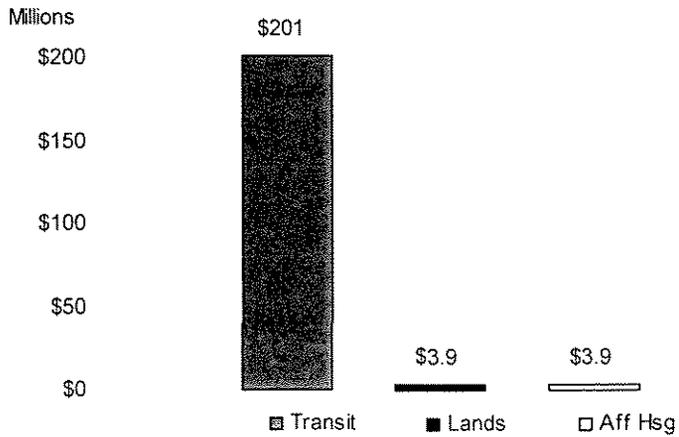
### **A. Special Focus Section**

- **New Funds in FY 2008**

In this section, we review the status of funds recently established for the city.

**Transit, Natural Lands, Affordable Housing  
Fund Assets -- FY 2008**

**New funds for  
transit, natural  
lands, and  
affordable  
housing in FY  
2008**

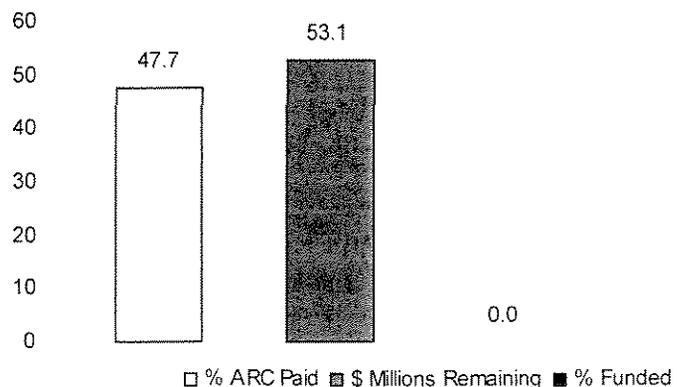


**Figure A-1.** Created midway in FY 2007, the city's transit fund accumulated its first full year of one-half percent excise tax surcharge moneys in FY 2008, growing from \$48 million in FY 2007 to \$201 million in assets. Created midway in FY 2008 pursuant to charter amendment, the funds for clean water and natural lands and for affordable housing accumulated one-half percent of property tax revenues into each fund. This amounted to about \$4 million for FY 2008, a figure expected to double in FY 2009.

**Figure A-2.** In FY 2008, the city made its first disclosure of how it was meeting the future cost of providing health care benefits for retired employees. Each year, as employees earn another increment of their future retirement health care benefits (termed Other Post Employment Benefits--OPEB), an employer increases its financial obligation for those eventual costs. That year's liability increment is termed the employer's Annual Required Contribution (ARC). Unlike pensions, whose future cost are paid for in a trust fund, retirement health benefits have typically been paid only as costs for that year come due. The city followed this practice in FY 2008 and made a \$48 million OPEB payment for that year. That amount was 48 percent of its \$101 million ARC for FY 2008, leaving \$53 million (termed net OPEB obligation) for that year. Because benefit costs have not been funded in advance, the percent of accumulated liabilities that were funded to date was zero. The \$40 million budgeted for OPEB in FY 2008 was not used to advance fund the liability.

**Less than half  
of future  
retiree health  
care benefit  
costs were  
paid in FY  
2008**

**Cost of Other Post Employment  
Benefits -- FY 2008**



## **B. Financial Position – Net Assets**

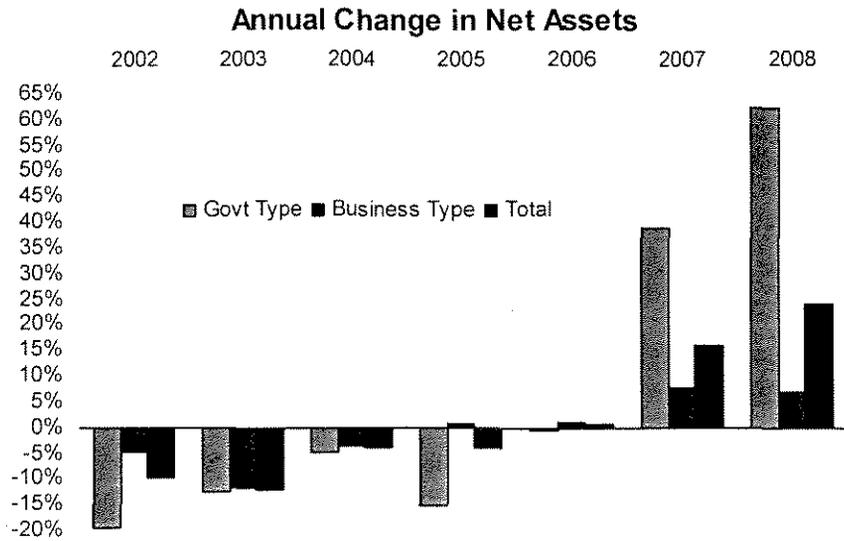
- **The City's Finances Have Improved**

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.

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

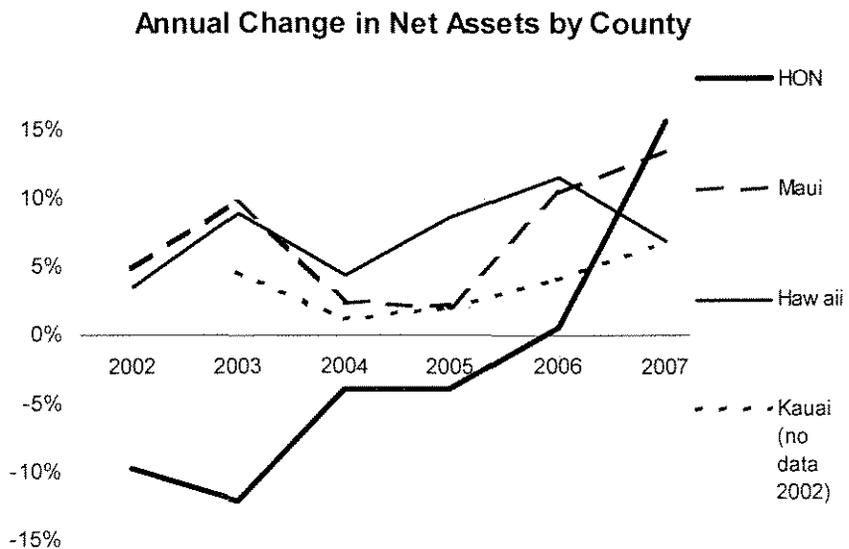
**The city's  
finances  
continue to  
improve...**



**Figure B-1.** In FY 2008, the city continued to gain in net assets, a marked departure from years prior to FY 2007. The positive results were primarily due to big gains in real property tax collections and the excise tax surcharge, leading to a \$217 million increase in net government assets. Business net assets also rose by \$55 million.

**Figure B-2.** In FY 2007, the city's 16 percent jump in total net assets for the first time led the still positive performance of the neighbor islands. Maui's net assets led by recording gains of 13.5 percent, while Hawaii County and Kauai both showed a seven percent rise.

**...and  
eclipse the  
neighbor  
islands for  
the first time**



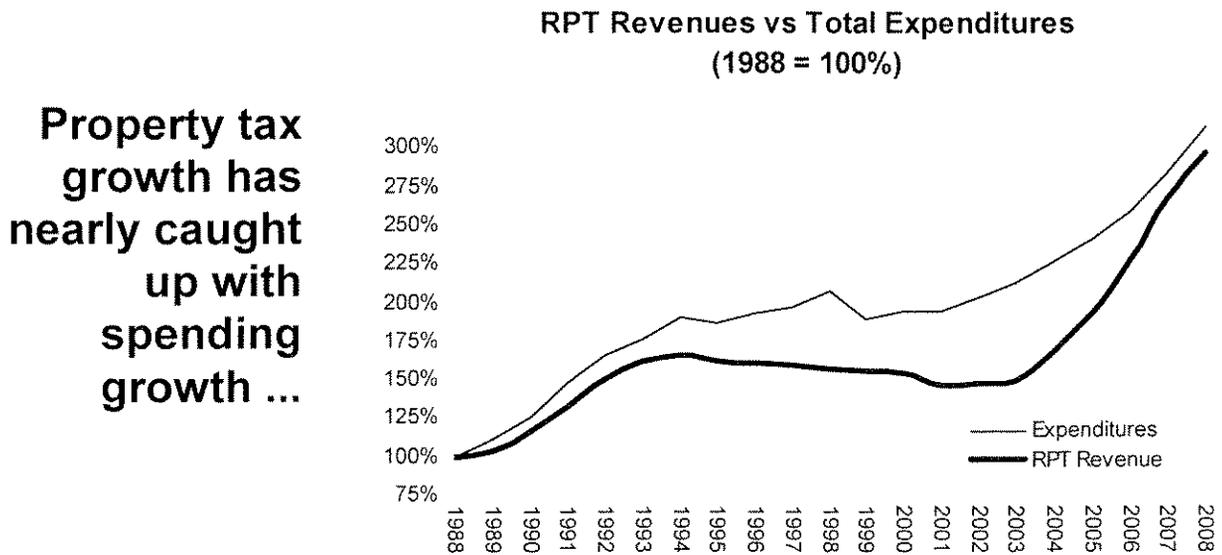
### C. Size of the City Budget

- **Is City Spending High or Low? Depends on What It's Compared To**

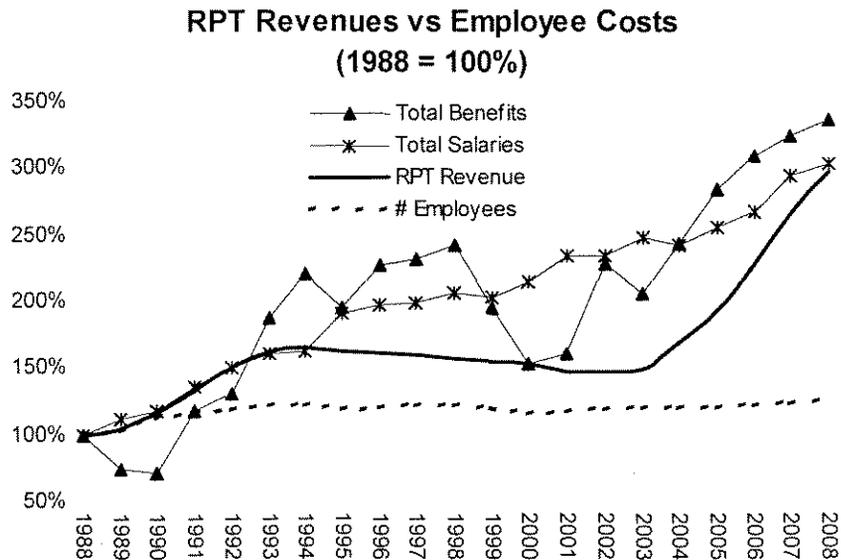
One way to measure the size and level of activity of a government entity is by examining the amount of government spending. Spending can be viewed as the most basic measure of government, since the level of spending drives tax policy, debt policy, and employment policy.

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 has grown over time, and how it compares to other jurisdictions. We also compare the spending levels over time to the levels of taxes and other revenues, as well as to the incomes of residents.

**Figure C-1.** The sharp rise in property tax revenues in recent years has nearly closed the gap in the rising city operating expenditures over the last 20 years. In 2008, revenues were 297 percent of their levels in 1988, while expenditures were at 313 percent.



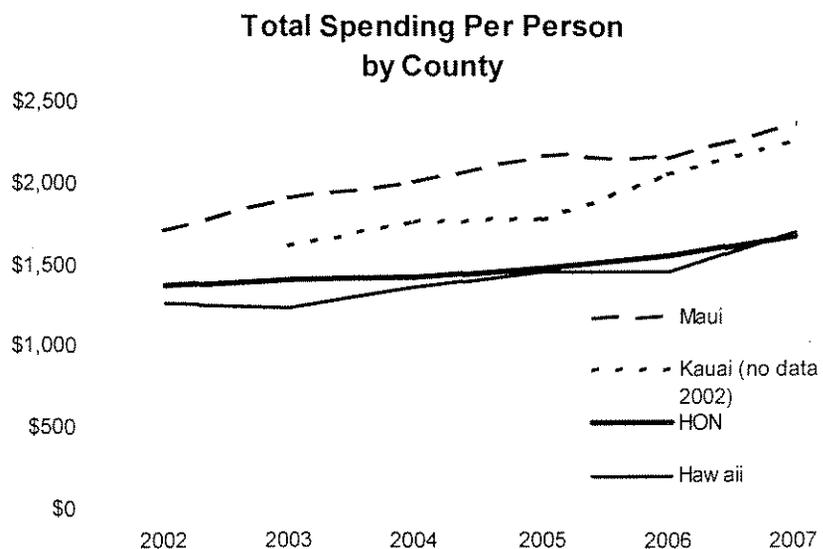
**...and the structural deficit from employee costs surpassing tax growth has eased**



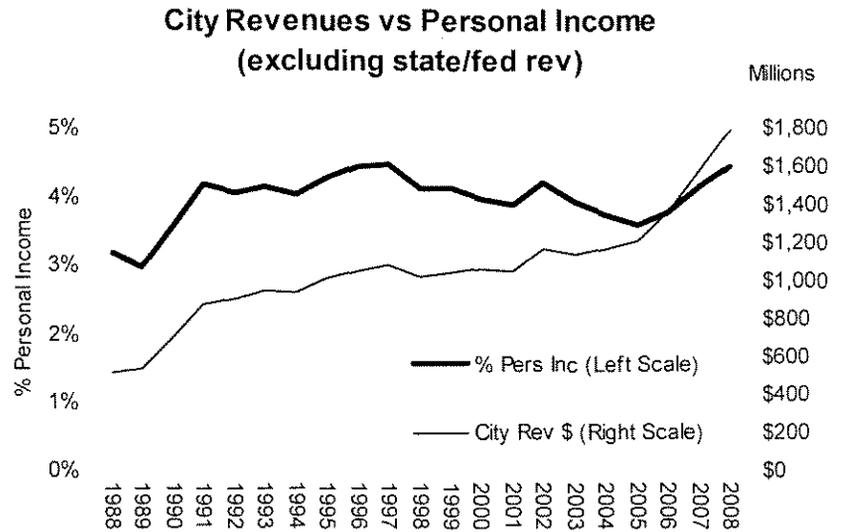
**Figure C-2.** The city's operating expenses largely reflect the cost of salaries and benefits (including benefits for retired employees). The largest single revenue source is the property tax, accounting for over a third of operating budget resources. While the number of city employees has remained relatively steady, salary and benefit costs increased faster than property tax revenues, particularly since 1994, contributing to "structural deficits." However, the recent jump in property tax revenues has closed much of that gap.

**Figure C-3.** In 2007, the counties continued to fall into lower cost versus higher cost groups, measured in the amount of spending on operations per resident. At \$1,682 per resident, Honolulu edged out Hawaii County's \$1,701 per resident as the lowest cost county in FY 2007, while Maui and Kauai led in spending at \$2,364 and \$2,269 per resident, respectively.

**The city spent the least among Hawaii counties**



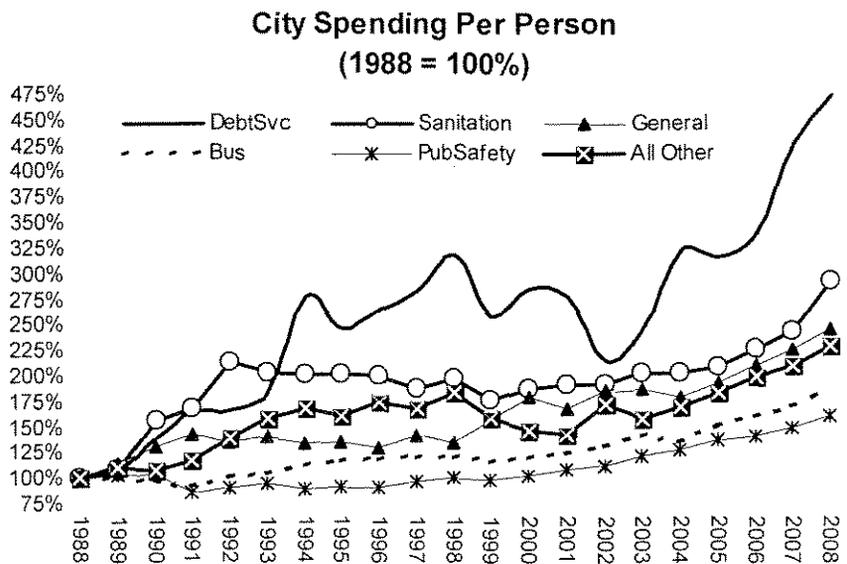
**City taxes and fees have grown faster than resident incomes**



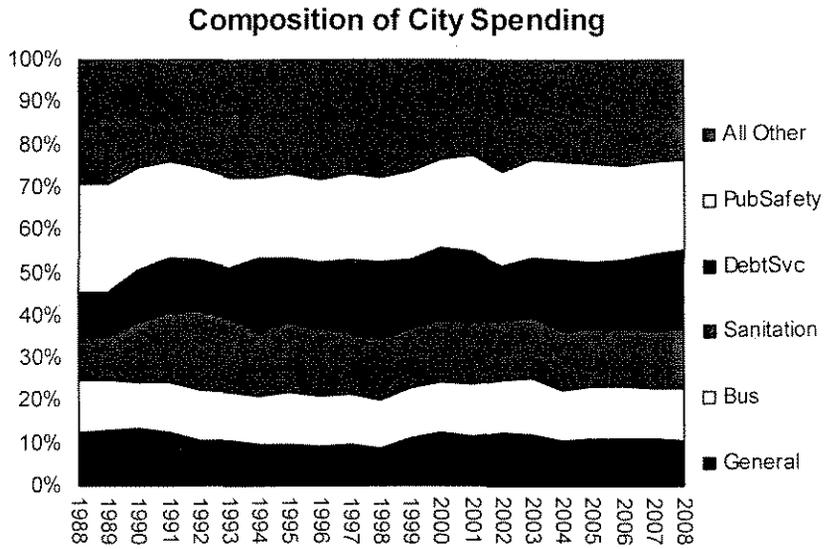
**Figure C-4.** One measure of the cost of government is how large government revenues are compared to the incomes of those served. City revenues, excluding transfers from the state and federal governments, have grown faster than the personal incomes of Honolulu residents in recent years. In FY 2005, revenues of \$1.8 billion was 3.6 percent of total personal income; in FY 2008, the ratio stood at 4.5 percent, tying the 20-year record set in FY 1997.

**Figure C-5.** A recent acceleration in city spending on operations, measured on a per-resident basis, has now eclipsed the hike in inflation over the last 20 years, up 97 percent compared to inflation's 80 percent rise over the period. The fastest growing spending component has been debt service, which has jumped more than 4.7 times the amount of 20 years ago. Public safety, the bus system and "all other" components have been the slowest growing over the period.

**Debt service top source of spending growth...**



**...but public safety is still the largest spending area**



**Figure C-6.** You get a slightly different view when you look at the share of spending that each component represents. Debt service accounts for the second largest share of spending, surpassed by public safety. In the chart, “all other” represents cost areas not included in the other categories, such as employee benefits. If viewed as a single group, “all other” would be the largest category, accounting for 24 percent of spending in FY 2007. Over the past 20 years, no component clearly dominates in rate of growth, although debt service shows rapid growth.

## **D. Debt Service and Total Debt**

- **City Debt Continues to Grow**

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.

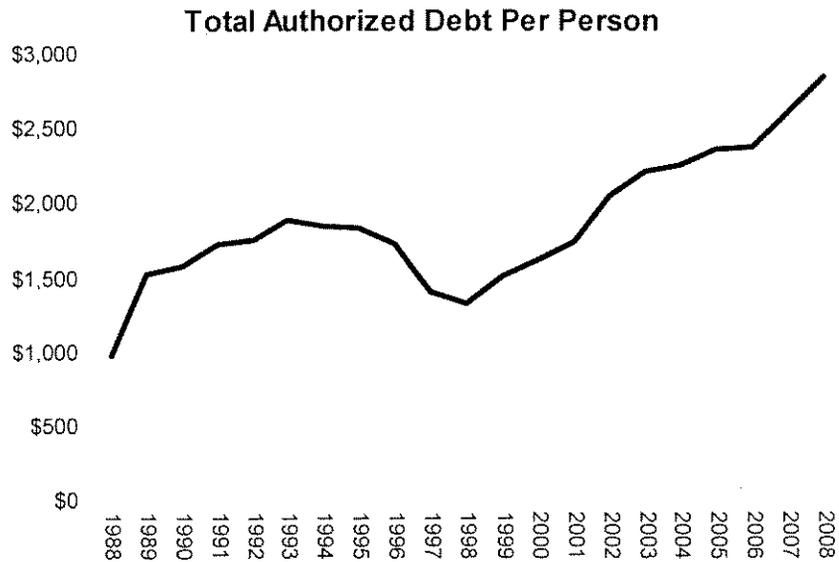
Typically, most of the capital budget results in expenditures. The rest, usually between 10 and 20 percent, lapses, meaning certain projects or parts thereof were not implemented because priorities changed, projects were found to be unaffordable, or appropriations were not used because actual spending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

The amount of debt that is authorized to be incurred by the city is made up of bonds already issued and bonds not yet issued. The amount of unissued bonds represents past capital budget appropriations that have not lapsed and are to be financed by bonds that have not yet been issued. It thus represents a backlog of debt to be incurred if the appropriations for capital projects contained in those past budgets are to be expended.

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

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

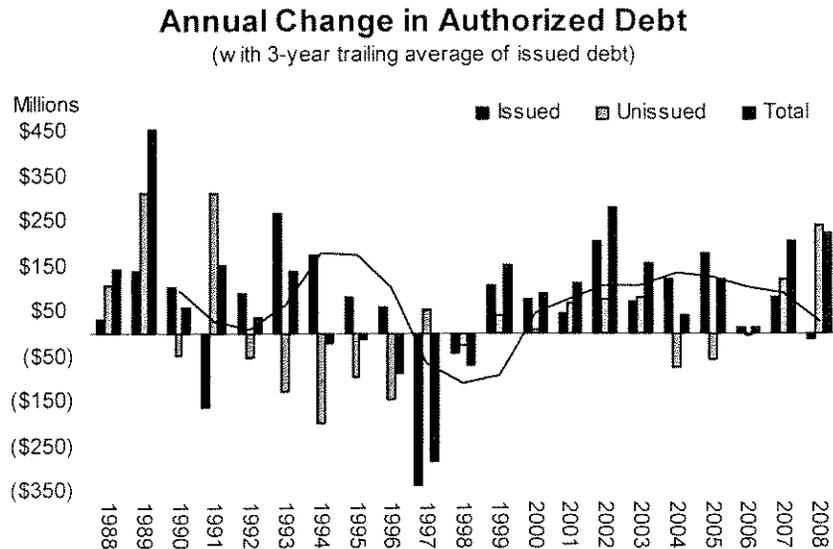
**Debt per person hits new highs...**

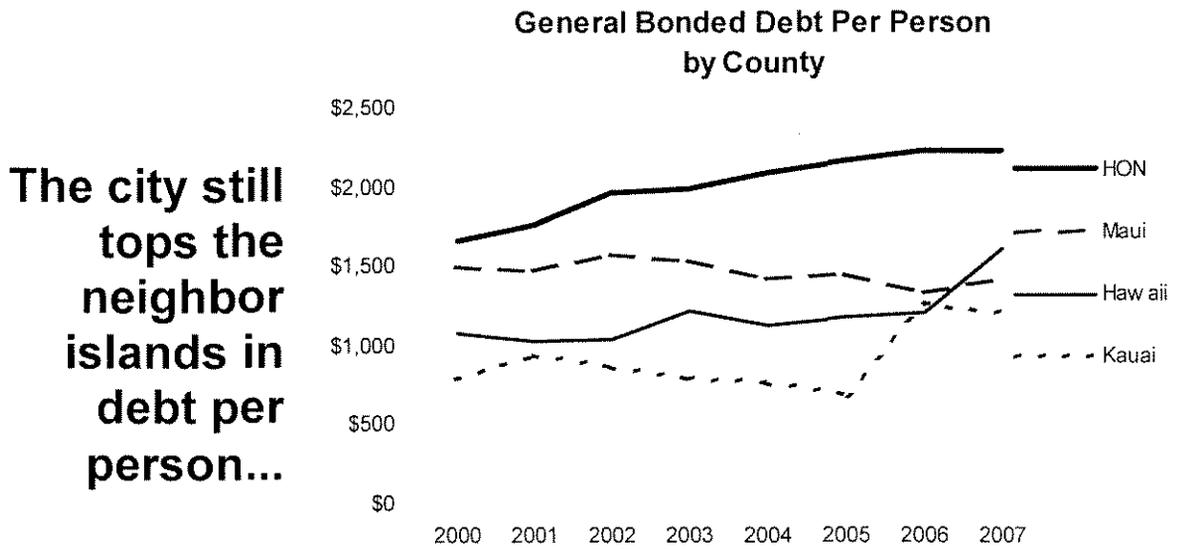


**Figure D-1.** The chart reflects the total amount of debt authorized per Honolulu resident. The city's authorized debt per person has climbed steeply since the previous low in FY 1998. In FY 2008, authorized debt hit \$2,856 per resident.

**Figure D-2.** This chart shows how the amount of debt authorized has changed from the previous year over the last twenty years. In FY 2008, the amount of debt issued fell \$13 million from the previous year, while the amount not yet issued jumped by \$240 million over the year before. Over the past three years, growth in the amount of debt issued by the city has slowed while the amount unissued has risen.

**...along with authorized debt**





**Figure D-3.** Issued debt whose debt service payments are to be paid with property tax revenues is called net general bonded debt. In FY 2007, Honolulu maintained its lead among Hawaii’s four counties in the amount of such debt when calculated on a per-resident basis. Honolulu’s \$2,229 per resident surpassed Hawaii at \$1,618, Maui at \$1,421, and Kauai at \$1,209.

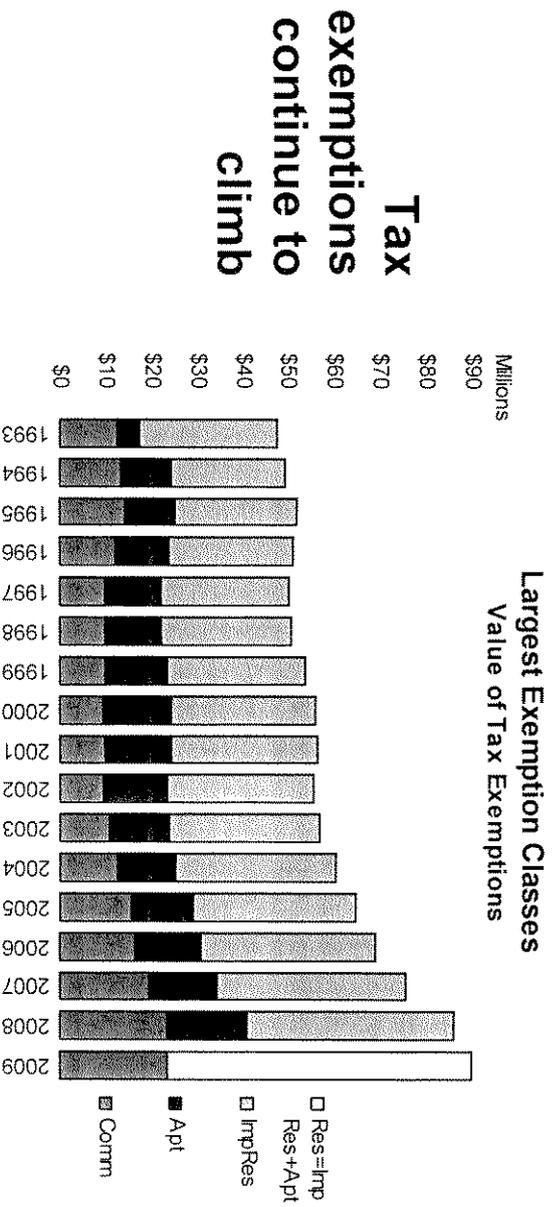
### E. Real Property Taxes

- **Most Taxes Continue to Soar and the Gap Between Business and Residential Properties Continues to Widen**

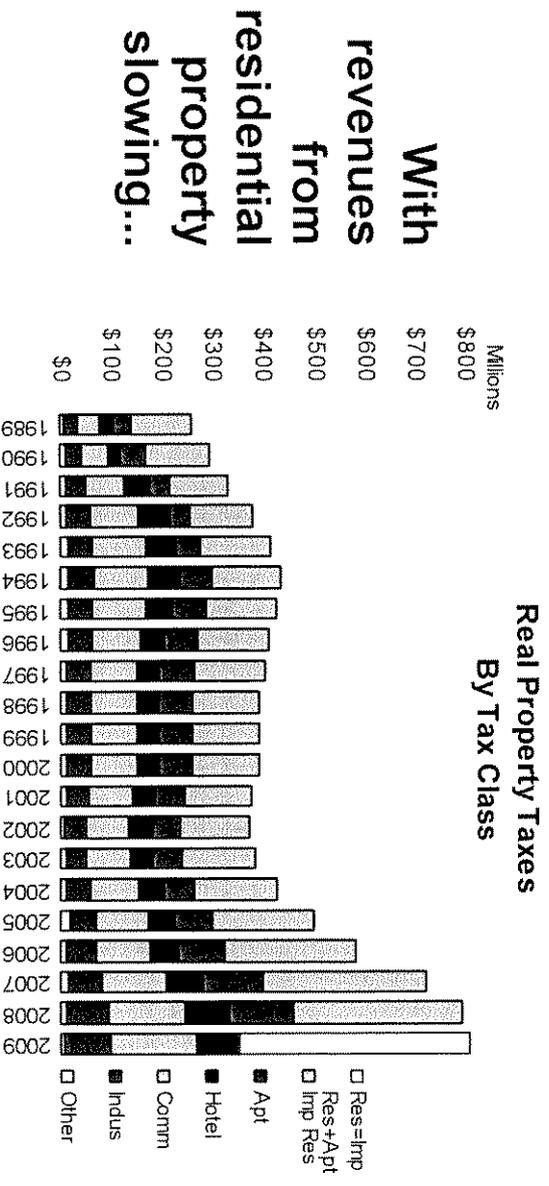
At 37 percent of operating revenues in FY 2008, property taxes remain the city's largest single source of revenues.

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<sup>1</sup>, to the assessed value of each parcel of taxable real property, net of any applicable exemptions. That value is established by the city's real property assessment division according to prevailing market values for land and replacement cost for improvements.

**Figure E-1.** The value of property tax exemptions (i.e. value of exempt properties multiplied by the otherwise applicable tax rate) has continued to rise, especially over the last five years. Nearly all tax exemptions (93 percent of total exemption value in FY 2009) benefit the residential and commercial classes of properties, with residential accounting for the greatest share. In FY 2009, residential property exemptions represented foregone revenues of \$67 million and commercial properties \$23 million, for a total of \$90 million in foregone revenues from those property classes. In comparison, the exemptions for all other property classes represented just \$9 million in foregone revenues.

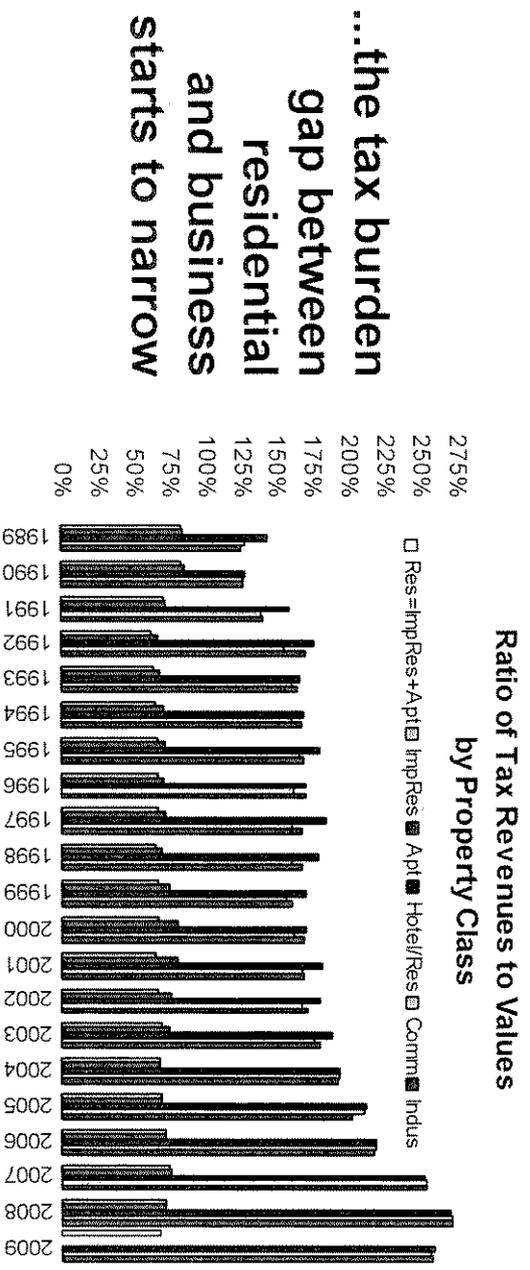


<sup>1</sup> Beginning in FY 2009, improved residential and apartment tax classes were combined into a new residential class.

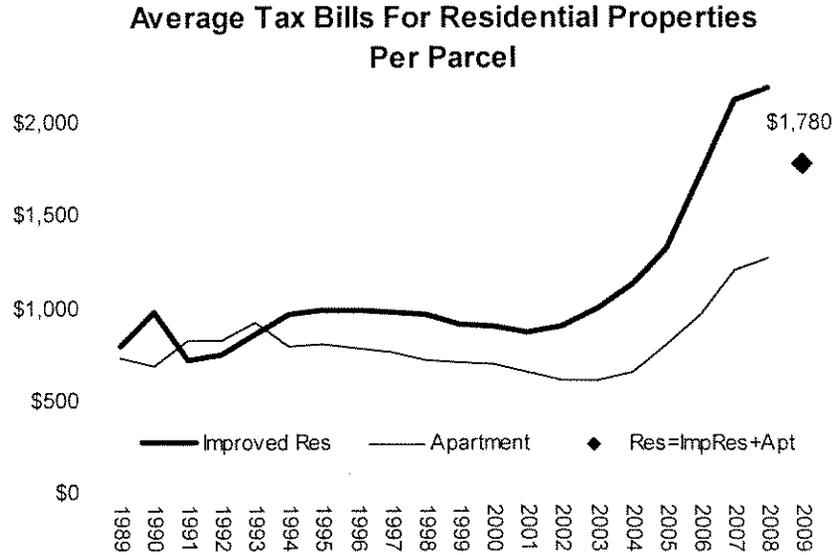


**Figure E-2.** While real property tax collections sharply rose over the last several years due mostly to robust collections from the residential class, trends are changing and becoming mixed in the current year. For FY 2009, tax revenues from commercial properties are expected to jump 10 percent, but collections from residential properties are calculated to sag 1.6 percent.

**Figure E-3.** Because the city has long adopted lower rates for residential properties as compared to business properties, residential properties have had a much lower ratio of revenue share to value share. That ratio is a measure of relative tax burden between such properties. (A class of property that generated 10 percent of total tax revenues and represented 10 percent of total property value would have a 100 percent ratio of revenue share to value share.) In FY 2009, the gap in tax burden between the two types of properties began to ease. In that year, residential properties provided 56 percent of tax revenues while representing 82 percent of property values, producing a share ratio of 68 percent. In contrast, hotel/resort properties provided 11 percent of revenues while representing just 4 percent of valuations, a share ratio of 259 percent, 12 percent less than the previous year.



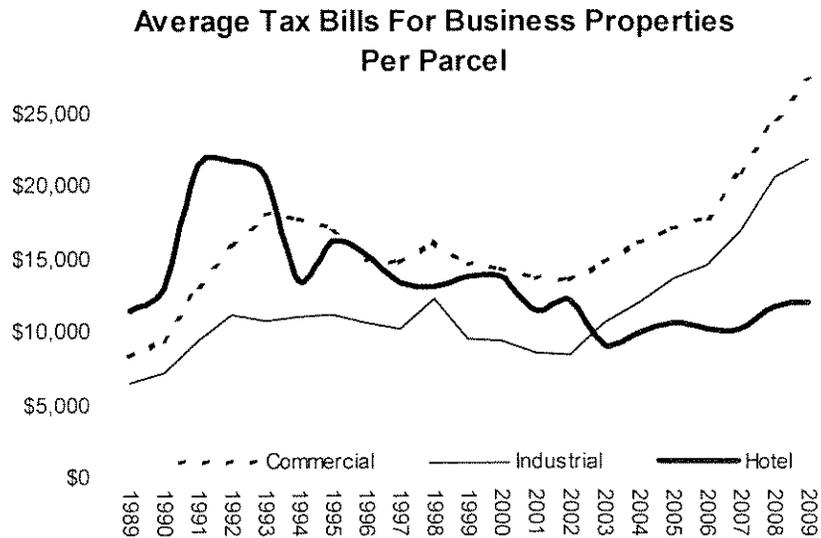
**Recent tax hikes start to moderate for residential properties...**



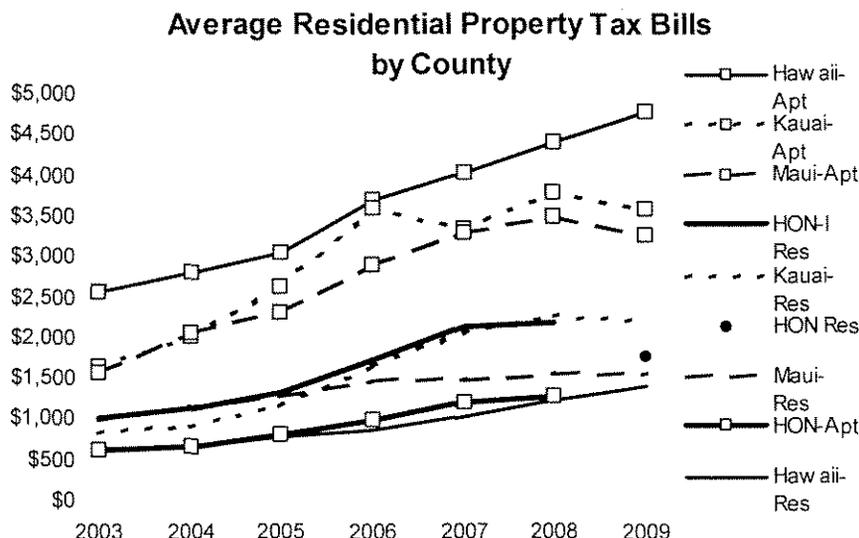
**Figure E-4.** The average tax bill for residential properties has begun to ease in the wake of falling assessment values for this year. In FY 2009, residential properties pay an average tax bill of \$1,780. If comparable figures were available for the previous year, that would be down 2.8 percent.

**Figure E-5.** Commercial properties have also been hit with soaring tax bills, while industrial and hotel tax bills have moderated. Commercial properties saw average tax bills rise 10 percent in FY 2009 over the previous year, while industrial properties rose 5.6 percent and hotel properties rose 2.8 percent. Still, both commercial and industrial properties reached new highs in average tax bills. In contrast, the average property tax bill in FY 2008 for hotel and resort properties remained far below historical highs.

**...but tax bills for some businesses set new records**



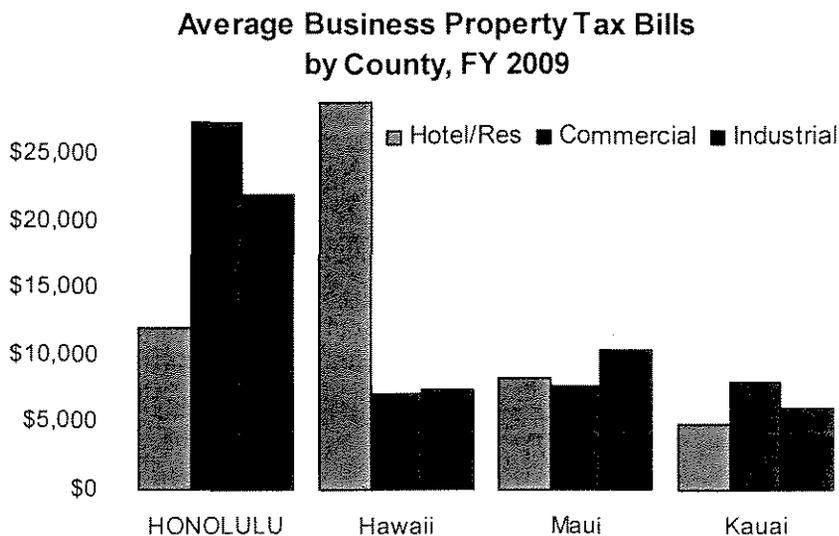
**The city's residential tax bills are relatively low...**



**Figure E-6.** In FY 2009, Honolulu’s residential property tax bills were at the low end compared to the neighbor islands’ single family properties (combining their homeowner or homestead classes together with their improved residential class) and apartment properties. For example, Honolulu’s average residential property tax bill of \$1,780 was well under Kauai’s average tax bill of \$2,213 for residential and \$3,585 for apartment. Hawaii county was at the extremes, with a tax bill of \$1,403 for residential and \$4,787 for apartment.

**Figure E-7.** In FY 2009, Honolulu’s average property tax bills for hotel/resort, commercial, and industrial parcels exceeded nearly all of the neighbor island county tax classes, primarily because of Honolulu’s higher tax rates. The exception was Hawaii County’s hotel tax bills, which exceeded Honolulu’s primarily because of the Hawaii County’s high average hotel value of \$2.8 million, nearly three times Honolulu’s average hotel value of \$1,016,000.

**...while the city's tax bills for businesses are mostly higher**



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

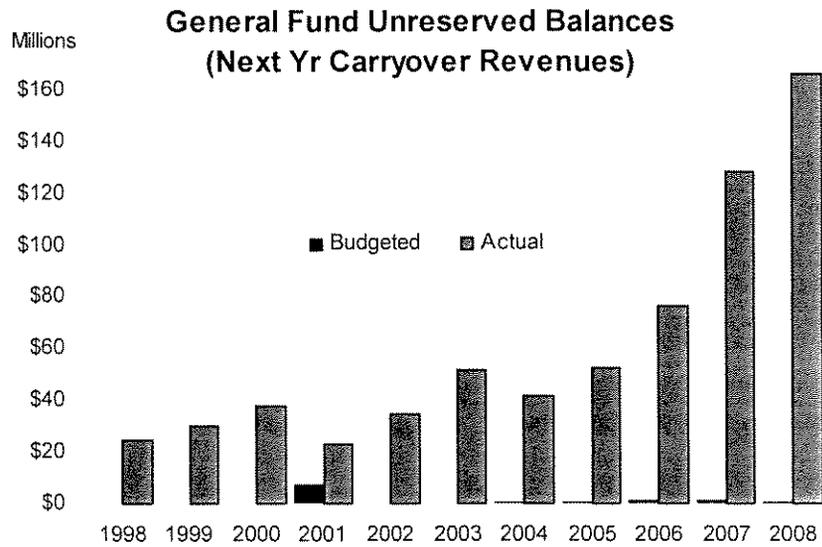
- **Despite A More Accurate Property Tax Estimate, Unbudgeted Year-end Balance Reaches New Highs**

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 city's practice has been to budget practically all of the revenues of the fund for expenditure each fiscal year, thereby leaving no reserve or fund balance. Yet by year's end, the city's general fund ends up with 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. In FY 2009, the carryover from the previous year was forecast to account for 14 percent of operating revenues.

While positive and reasonable balances in the general fund are desirable, wide disparities between budgeted and actual balances in the general fund are not. They indicate that substantial amounts of appropriations in the operating budget are not being implemented, perhaps systematically, or that revenues are being substantially, and perhaps systematically, under-estimated, or both. While 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 needed city services were not provided despite the availability of resources.

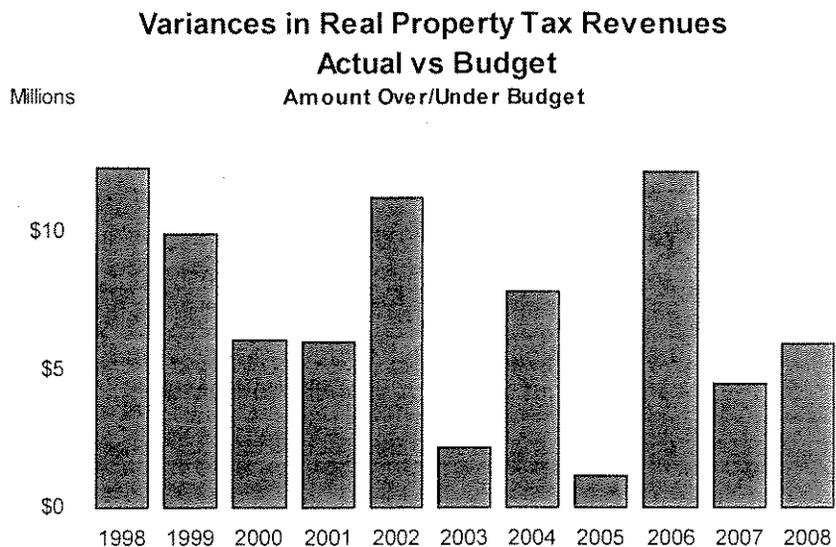
**Unbudgeted  
year-end  
general fund  
reserves hit  
record highs**



**Figure F-1.** The long-term trend in unbudgeted fund balances continues to spiral upward. The city’s actual year-end general fund unreserved balances hit a new high of \$166 million in FY 2008 compared to only \$620,000 budgeted for that purpose. (In the chart, the lack of a visible bar for a fiscal year means the budgeted amount for general fund balance was near zero.)

**Figure F-2.** Over the last ten years, the amount of actual real property tax receipts have been substantially more than anticipated in the budget, by as much as \$12 million in FY 1998 and FY 2006. That pattern continued in FY 2008, realizing \$769 million or \$6 more million in receipts compared to the budgeted amount of \$763 million. This modest overage indicates that the extremely large unbudgeted fund balance for that year (see figure E-1) cannot be attributed to under-estimating property tax revenues.

**Property tax  
revenues  
continue to  
exceed  
budget**

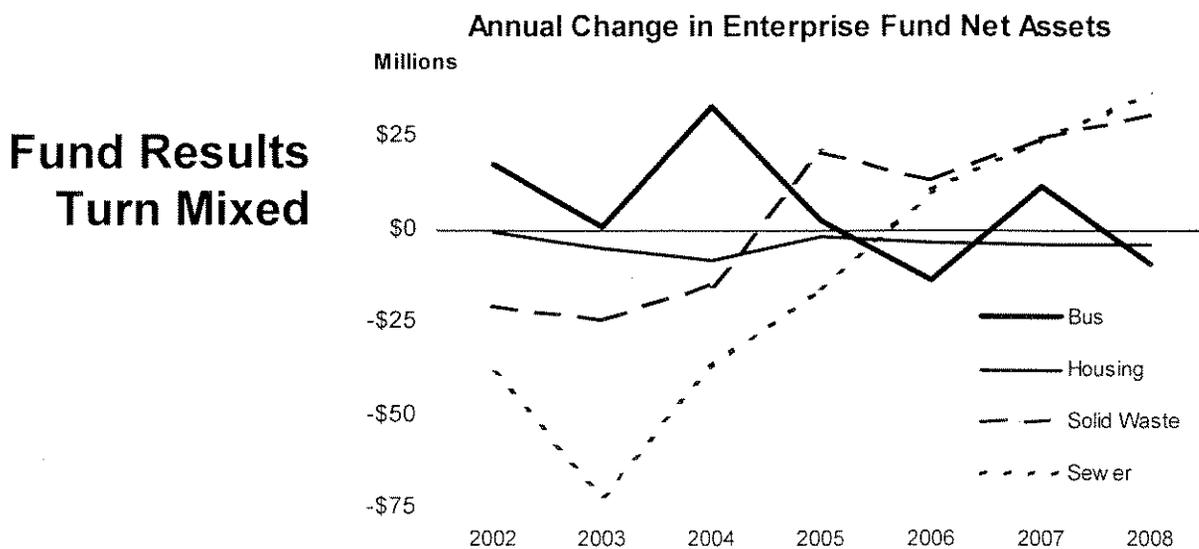


## G. Enterprise Funds

- **Enterprise Funds Show Mixed Results**

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

**Figure G-1.** The net assets of half of the city's enterprise funds grew in FY 2008 over the year before. The sewer and solid waste funds both repeated positive results after years of losses, up \$37 million and \$31 million, respectively. The bus fund sagged by \$9 million, reversing the prior year's gain. Net assets for the housing fund in FY 2008 were down \$3.9 million from the previous year, continuing the long-term pattern.



## **III. Executive Operating Budget**

### **Actual Versus Budgeted Revenues And Expenditures, FY 2008 And FY 2009**

This is a comparison of actual versus budgeted revenues and expenditures for the executive operating budget. The review covered all of FY 2008 and six months of FY 2009 through December 31, 2008. Our review is based on the information in the FY 2008 and FY 2009 Executive Program and Budget documents, the executive operating budget ordinances (Ordinances for FY 2008, and Ordinance for FY 2009), unaudited financial statements for FY 2008, and the December 2008 accounting reports for FY 2009 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.

#### **A. Review of FY 2008**

##### **1. General Fund Overview**

Overall, for FY 2008, actual general fund revenues totaled \$1.264 billion, which was \$6.9 million more than the \$1.258 billion estimated in the budget (these figures include revenues, other financing sources (i.e. sale of assets), transfers in, and unreserved fund balance from prior year). Actual general fund expenditures for executive and legislative departments, miscellaneous expenses and debt service totaled \$1.192 billion, which was \$42 million lower than the \$1.248 billion budgeted (these figures include expenditures from departments, miscellaneous and debt service; other financing uses; and transfers out). The actual unreserved and undesignated fund balance for FY 2007, an amount which is carried over into FY 2008, totaled \$128 million, which was \$126 million more than the budgeted fund balance of \$1.7 million. The \$128 million fund balance computes to 11 percent of expenditures, a favorable increase over the 0.1 percent ratio that was budgeted.<sup>1</sup>

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<sup>1</sup> The Government Finance Officers Association, a standard-setting professional association, recommends an unreserved fund balance in the general fund of no less than five to 15 percent of operating revenues.

## 2. Significant Revenue Variances for General Fund, FY 2008

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 2008. Negative amounts mean actual revenues were below the amounts budgeted.

**Table III-1. FY 2008 Major  
General Fund Revenue Variances**

General Fund Revenue Source	Variance From Budget	Percent of Budgeted Amt
Reimbursements: Emergency Ambulance Services	-\$5,417,000	-19%
Central Admin Service Expenses: Board of Water Supply	+\$6,500,000	+197%
Investment Earnings	+\$3,396,000	+24%
Recovery of Debt Service Charges: Highway Fund	-\$3,930,000	-8%

## 3. Significant Expenditure Variances for General Fund, FY 2008

The following table summarizes major general fund expenditure variances by function and department. Since expenditures cannot exceed the amount appropriated, variances reflect the amount by which actual expenditures were less than budgeted amounts. For the purposes of this summary, we only included variances at least \$1 million and five percent below budgeted amounts, and only included budgeted activities and funds.

**Table III-2. FY 2008 Major  
General Fund Expenditure Variances**

Function/Department/Activity	Variance from Budget	Percent of Budgeted Amt
General Government/Department of Corporation Counsel/Legal Services	-\$1,573,431	-22%
Public Safety/Police Department/Training	-\$1,421,183	-12%
Miscellaneous/Hawaii Employer-Union Health Benefits Trust Fund	-\$10,193,972	-16%
Miscellaneous/Provision for Salary Adjustments and Accrued Vacation Pay	-\$8,043,775	-28%
Miscellaneous/Provision for Judgments and Losses	-\$4,551,858	-48%

#### 4. Major Appropriation Lapses by Activity, FY 2008

In Table III-3 below, we have highlighted the major appropriation lapses for FY 2008, by budgeted activity, based on the detailed information in Table IV-2 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-3. FY 2008 Major  
Appropriation Lapses by Activity**

Dept/Activity	Adjusted Appropriation	Lapsed Amt	Percent of Appropriation
General Government/Department of Customer Services/Motor Vehicle, Licensing and Permits	\$14,372,287	\$1,187,050	8%
General Government/Department of the Corporation Counsel/Legal Services	\$7,575,104	\$1,801,672	24%
General Government/Department of Planning and Permitting/Planning	\$4,024,771	\$1,332,252	33%
General Government/Department of Design and Construction/Project and Construction Management	\$20,194,925	\$4,171,017	21%
Public Safety/Police Department/Training	\$12,278,628	\$1,421,183	12%

**Table III-3. FY 2008 Major  
Appropriation Lapses by Activity**

Dept/Activity	Adjusted Appropriation	Lapsed Amt	Percent of Appropriation
Public Safety/Department of Emergency Management/Emergency Management Coordination	\$24,755,879	\$16,512,192	67%
Human Services/Department of Community Services/Oahu Workforce Investment Board	\$2,987,690	\$1,598,222	54%
Human Services/Department of Community Services/Elderly Services	\$8,445,566	\$1,359,557	16%
Human Services/Department of Community Services/WorkHawaii	\$9,149,055	\$3,331,702	36%
Utilities or Other Enterprises/Department of Transportation Services/Rapid Transit	\$4,108,337	\$1,235,143	30%
Sanitation/Department of Environmental Services/Administration	\$12,646,044	\$3,960,521	31%
Sanitation/Department of Environmental Services/Environmental Quality	\$14,561,802	\$1,736,239	12%
Sanitation/Department of Environmental Services/Collection System Maintenance	\$12,411,895	\$3,030,400	24%
Sanitation/Department of Environmental Services/Treatment and Disposal	\$61,321,645	\$4,438,557	7%
Miscellaneous/Hawaii Employer-Union Health Benefits Trust Fund	\$85,633,000	\$10,668,464	13%
Miscellaneous/Workers' Compensation	\$12,000,000	\$1,075,782	9%
Miscellaneous/Provision for Salary Adjustments and Accrued Vacation Pay	\$10,127,295	\$10,127,295	28%
Miscellaneous/Provision for Judgments and Losses	\$9,400,000	\$4,551,858	48%

## 5. Detailed Expenditure Results by Activity, FY 2008

Table III-4 displays expenditure results of activities in the FY 2008 executive operating budget ordinance, listed by agency in the order it appears in the ordinance. In addition, the activity “Other Grants”, which is an unbudgeted item found occasionally only in the accounting reports, is added under the appropriate agency. For each activity, the amounts appropriated, expended/encumbered, and lapsed in the fiscal year are shown. Included is the percentage of the activity’s appropriation that the lapsed amount represents. Activities where the lapsed amount equaled or exceeded \$1 million and five percent of the adjusted appropriation are highlighted, but only if the lapsed amount and percentage continue to meet the criteria after excluding grant funds from any source.<sup>2</sup> For each activity, the following information is provided regarding its status at the end of the fiscal year:

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

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<sup>2</sup> Unbudgeted grant and special projects funds are excluded.

**Table III-4**  
**EXECUTIVE OPERATING BUDGET**  
**Appropriations for FY 2008, All Funds**

<b>Budgeted Activity</b>	<b>Approp.</b>	<b>Net Approp.</b>	<b>Expend./ Encumb.</b>	<b>Lapsed</b>	<b>% Lapsed</b>
<u>Mayor</u>					
Administration	\$531,326	\$545,226	\$545,226	\$0	0.0%
Contingency	\$25,500	\$25,500	\$25,457	\$43	0.2%
Other Grants (Special Projects Fund)		\$200,000	\$200,000	\$0	0.0%
<u>Managing Director</u>					
City Management	\$1,797,585	\$2,146,385	\$1,997,177	\$149,208	7.0%
Culture and the Arts	\$744,613	\$756,313	\$753,053	\$3,260	0.4%
Neighborhood Commission	\$832,291	\$863,291	\$863,291	\$0	0.0%
Royal Hawaiian Band	\$2,009,378	\$2,042,178	\$2,040,712	\$1,466	0.1%
Other Grants (Special Projects Fund, Fed. Grants fund)		\$869,200	\$710,200	\$159,000	18.3%
<u>Department of Customer Services</u>					
Administration	\$441,022	\$446,022	\$446,022	\$0	0.0%
Public Communication	\$2,066,658	\$2,082,158	\$2,044,250	\$37,908	1.8%
Satellite City Hall	\$4,598,142	\$4,720,042	\$4,153,683	\$566,359	12.0%
Motor Vehicle, Licensing and Permits	\$14,137,587	\$14,372,287	\$13,185,237	\$1,187,050	8.3%
<u>Department of Budget and Fiscal Services</u>					
Administration	\$1,418,179	\$1,416,179	\$1,415,841	\$338	0.0%
Internal Control	\$819,958	\$819,958	\$768,980	\$50,978	6.2%
Fiscal/CIP Administration	\$1,248,573	\$1,274,373	\$1,116,457	\$157,916	12.4%
Budgetary Administration	\$833,108	\$869,808	\$860,094	\$9,714	1.1%
Accounting and Fiscal Services	\$4,397,883	\$4,423,883	\$4,149,669	\$274,214	6.2%
Purchasing and General Services	\$1,604,474	\$1,604,474	\$1,599,947	\$4,527	0.3%
Real Property	\$5,753,424	\$5,753,424	\$5,565,391	\$188,033	3.3%
Treasury	\$2,366,690	\$2,366,690	\$2,063,445	\$303,245	12.8%
Liquor Commission	\$3,135,894	\$3,153,344	\$2,814,323	\$339,021	10.8%
<u>Department of Information Technology</u>					
Administration	\$10,063,055	\$10,128,455	\$9,760,283	\$368,172	3.6%
Applications	\$4,150,807	\$4,251,907	\$4,027,847	\$224,060	5.3%
Technical Support	\$1,846,816	\$1,981,016	\$1,942,352	\$38,664	2.0%
Operations	\$1,720,734	\$1,784,534	\$1,700,800	\$83,734	4.7%
Other Grants (Special Projects Fund)		\$2,200,000	\$1,340,357	\$859,643	39.1%
<u>Department of the Corporation Counsel</u>					
Legal Services	\$7,575,104	\$7,575,104	\$5,773,432	\$1,801,672	23.8%
Family Support	\$706,759	\$706,759	\$235,606	\$471,153	66.7%
Ethics Commission	\$206,361	\$207,378	\$192,882	\$14,496	7.0%

**Table III-4 (continued)**  
**EXECUTIVE OPERATING BUDGET**  
**Appropriations for FY 2008, All Funds**

Budgeted Activity	Approp.	Adjusted Approp.	Expend./ Encumb.	Lapsed	% Lapsed
<u>Department of the Prosecuting Attorney</u>					
Administration	\$3,455,219	\$3,608,219	\$3,608,219	\$0	0.0%
Prosecution	\$12,934,008	\$12,952,308	\$12,472,980	\$479,328	3.7%
Victim/Witness Assistance	\$2,469,579	\$2,374,579	\$1,748,886	\$625,693	26.3%
<u>Department of Human Resources</u>					
Administration	\$788,405	\$803,105	\$694,302	\$108,803	13.5%
Employment and Personnel Services	\$1,497,902	\$1,565,702	\$1,475,153	\$90,549	5.8%
Classification and Pay	\$679,596	\$728,096	\$678,099	\$49,997	6.9%
Health Services	\$665,822	\$685,722	\$671,722	\$14,000	2.0%
Industrial Safety and Workers' Compensation	\$1,059,454	\$1,078,154	\$1,076,245	\$1,909	0.2%
Labor Relations and Training	\$1,054,526	\$1,102,926	\$1,022,236	\$80,690	7.3%
<u>Department of Planning and Permitting</u>					
Administration	\$2,958,762	\$3,072,752	\$2,758,541	\$314,211	10.2%
Site Development	\$3,699,976	\$3,846,076	\$3,160,702	\$685,374	17.8%
Land Use Permits	\$1,489,525	\$1,540,925	\$1,222,405	\$318,520	20.7%
Planning	\$4,056,261	\$4,024,771	\$2,692,519	\$1,332,252	33.1%
Customer Service Office	\$3,226,192	\$3,346,892	\$3,007,937	\$338,955	10.1%
Building	\$5,424,592	\$5,670,892	\$5,225,352	\$445,540	7.9%
<u>Department of Facility Maintenance</u>					
Administration	\$1,281,621	\$1,287,621	\$1,268,826	\$18,795	1.5%
Road Maintenance	\$23,789,034	\$24,351,634	\$23,996,363	\$355,271	1.5%
Pub Building and Electrical Maint	\$20,873,436	\$20,873,436	\$20,194,017	\$679,419	3.3%
Automotive Equipment Services	\$16,790,258	\$16,790,258	\$16,517,109	\$273,149	1.6%
<u>Department of Design and Construction</u>					
Administration	\$909,474	\$909,474	\$869,218	\$40,256	4.4%
Project and Construction Mgmt	\$19,298,925	\$20,194,925	\$16,023,908	\$4,171,017	20.7%
Land Services	\$2,211,751	\$2,211,751	\$2,018,747	\$193,004	8.7%

**Table III-4 (continued)**  
**EXECUTIVE OPERATING BUDGET**  
**Appropriations for FY 2008, All Funds**

Budgeted Activity	Approp.	Adjusted Approp.	Expend./ Encumb.	Lapsed	% Lapsed
<u>Police Department</u>					
Police Commission	\$483,788	\$499,988	\$488,114	\$11,874	2.4%
Office of the Chief of Police	\$6,432,158	\$6,841,770	\$6,826,995	\$14,775	0.2%
Patrol	\$91,353,951	\$96,983,199	\$96,982,279	\$920	0.0%
Traffic	\$8,721,211	\$9,179,491	\$9,179,491	\$0	0.0%
Specialized Services	\$5,579,782	\$5,877,318	\$5,788,498	\$88,820	1.5%
Central Receiving	\$5,680,413	\$6,006,377	\$5,899,620	\$106,757	1.8%
Criminal Investigation	\$10,761,128	\$11,389,396	\$11,100,329	\$289,067	2.5%
Juvenile Services	\$4,270,481	\$4,512,641	\$4,175,002	\$337,639	7.5%
Narcotics/Vice	\$6,930,249	\$7,477,153	\$7,473,745	\$3,408	0.0%
Scientific Investigation	\$3,048,850	\$3,135,650	\$2,647,556	\$488,094	15.6%
Communications	\$9,278,253	\$9,682,329	\$8,796,436	\$885,893	9.1%
Records and Identification	\$6,201,705	\$6,460,289	\$6,161,909	\$298,380	4.6%
Telecommunications Systems	\$2,154,421	\$2,189,021	\$1,893,356	\$295,665	13.5%
Vehicle Maintenance	\$2,499,847	\$2,643,547	\$2,595,857	\$47,690	1.8%
Human Resources	\$2,432,264	\$2,592,216	\$2,592,216	\$0	0.0%
Training	\$11,211,584	\$12,278,628	\$10,857,445	\$1,421,183	11.6%
Finance	\$7,324,003	\$7,355,347	\$6,492,620	\$862,727	11.7%
Information Technology	\$4,999,867	\$5,001,583	\$4,764,823	\$236,760	4.7%
Other Grants (Fed. Grants Fund, Special Projects Fund)		\$4,411,509	\$3,385,275	\$1,026,234	23.3%
<u>Fire Department</u>					
Fire Commission	\$16,172	\$16,172	\$8,762	\$7,410	45.8%
Administration	\$2,831,385	\$2,966,585	\$2,535,538	\$431,047	14.5%
Fire Communication Center	\$1,814,899	\$2,092,599	\$1,636,306	\$456,293	21.8%
Fire Prevention	\$3,120,064	\$3,266,864	\$3,233,201	\$33,663	1.0%
Mechanic Shop	\$1,836,331	\$1,873,431	\$1,824,261	\$49,170	2.6%
Training and Research	\$1,933,943	\$2,157,143	\$1,881,522	\$275,621	12.8%
Radio Shop	\$279,176	\$283,576	\$179,138	\$104,438	36.8%
Fire Operations	\$64,941,573	\$68,236,473	\$67,252,008	\$984,465	1.4%
Fireboat	\$2,549,851	\$2,567,351	\$1,928,502	\$638,849	24.9%
City Radio System	\$244,632	\$255,832	\$216,250	\$39,582	15.5%
Other Grants (Special Projects Fund, Federal grants fund)		\$356,800	\$339,650	\$17,150	4.8%
<u>Department of Emergency Services</u>					
Administration	\$549,476	\$569,476	\$508,980	\$60,496	10.6%
Emergency Medical Services	\$23,486,266	\$23,496,266	\$22,677,171	\$819,095	3.5%
Ocean Safety	\$8,416,310	\$8,437,310	\$8,387,573	\$49,737	0.6%
<u>Department of Emergency Management</u>					
Emergency Management Coordination	\$1,071,477	\$972,891	\$802,522	\$170,369	17.5%
Other Grants (Fed Grants Fund)		\$23,782,988	\$7,441,166	\$16,341,822	68.7%

Table III-4 (continued)  
EXECUTIVE OPERATING BUDGET  
Appropriations for FY 2008, All Funds

Budgeted Activity	Approp.	Adjusted Approp.	Expend./ Encumb.	Lapsed	% Lapsed
<u>Department of the Medical Examiner</u>					
Investigation of Deaths	\$1,436,263	\$1,486,963	\$1,429,074	\$57,889	3.9%
Other Grants (Fed. Grants Fund)		\$38,498	\$19,375	\$19,123	49.7%
<u>Department of Community Services</u>					
Administration	\$1,787,720	\$1,830,830	\$1,753,118	\$77,712	4.2%
Office of Special Projects	\$2,041,438	\$2,466,586	\$1,590,460	\$876,126	35.5%
Oahu Workforce Investment Board	\$2,987,690	\$2,987,690	\$1,389,468	\$1,598,222	53.5%
Community Assistance	\$40,920,963	\$50,630,663	\$49,465,870	\$1,164,793	2.3%
Elderly Services	\$8,433,366	\$8,445,566	\$7,086,009	\$1,359,557	16.1%
Community Based Development	\$4,925,580	\$4,958,680	\$4,573,296	\$385,384	7.8%
WorkHawaii	\$5,736,174	\$9,149,055	\$5,817,353	\$3,331,702	36.4%
Other grants (Special projects fund)		\$794,600	\$785,680	\$8,920	1.1%
<u>Department of Parks and Recreation</u>					
Administration	\$2,605,089	\$2,699,089	\$2,664,656	\$34,433	1.3%
Urban Forestry	\$8,863,183	\$8,619,083	\$8,409,671	\$209,412	2.4%
Maintenance Support Services	\$6,584,840	\$6,977,440	\$6,702,503	\$274,937	3.9%
Grounds Maintenance	\$22,478,885	\$23,155,785	\$22,861,045	\$294,740	1.3%
Recreation Services	\$21,043,059	\$21,812,619	\$21,230,353	\$582,266	2.7%
<u>Department of Enterprise Services</u>					
Administration	\$607,024	\$633,424	\$557,448	\$75,976	12.0%
Auditoriums	\$5,336,730	\$5,502,930	\$5,175,887	\$327,043	5.9%
Honolulu Zoo	\$4,629,882	\$4,774,782	\$4,598,312	\$176,470	3.7%
Golf Courses	\$8,903,012	\$9,108,812	\$8,150,623	\$958,189	10.5%
Gifts (General fund - admin)		\$2,500	\$2,010	490	19.6%
<u>Department of Transportation Services</u>					
Administration	\$582,332	\$603,432	\$542,143	\$61,289	10.2%
Transportation Planning	\$4,517,778	\$4,573,383	\$4,396,309	\$177,074	3.9%
Traffic Engineering	\$1,782,083	\$1,875,583	\$1,737,373	\$138,210	7.4%
Traffic Signals and Technology	\$3,293,852	\$3,394,952	\$3,209,150	\$185,802	5.5%
Public Transit	\$180,213,366	\$180,717,710	\$179,657,430	\$1,060,280	0.6%
Rapid Transit	\$4,108,337	\$4,108,337	\$2,873,194	\$1,235,143	30.1%
Other funding (General Fund, Fed. Grants fund)		\$141,000	\$133,950	\$7,050	5.0%

**Table III-4 (continued)**  
**EXECUTIVE OPERATING BUDGET**  
**Appropriations for FY 2008, All Funds**

Budgeted Activity	Approp.	Adjusted Approp.	Expend./ Encumb.	Lapsed	% Lapsed
<u>Department of Environmental Services</u>					
Refuse Collection and Disposal	\$151,373,635	\$151,643,335	\$147,718,616	\$3,924,719	2.6%
Administration	\$12,576,144	\$12,646,044	\$8,685,523	\$3,960,521	31.3%
Environmental Quality	\$14,356,102	\$14,561,802	\$12,825,563	\$1,736,239	11.9%
Collection System Maintenance	\$12,245,595	\$12,411,895	\$9,381,495	\$3,030,400	24.4%
Treatment and Disposal	\$60,900,445	\$61,321,645	\$56,883,088	\$4,438,557	7.2%
<u>Debt Service and Miscellaneous</u>					
Bond Principal and Interest	\$276,449,000	\$276,449,000	\$263,780,201	\$12,668,799	4.6%
Other Debt Principal and Interest	\$360,000	\$360,000	\$359,220	\$780	0.2%
Tax Exempt Commercial Paper	\$17,376,000	\$17,376,000	\$17,235,882	\$140,118	0.8%
County Pension	\$30,000	\$30,000	\$18,864	\$11,136	37.1%
Retirement System	\$66,975,000	\$70,816,300	\$70,034,078	\$782,222	1.1%
FICA	\$21,424,000	\$22,609,000	\$22,483,097	\$125,903	0.6%
Hawaii Employer-Union Health					
Benefits Trust Fund	\$85,633,000	\$85,633,000	\$74,964,536	\$10,668,464	12.5%
Workers' Compensation	\$12,000,000	\$12,000,000	\$10,924,218	\$1,075,782	9.0%
Unemployment Compensation	\$322,000	\$407,000	\$307,616	\$99,384	24.4%
Salary Adj and Accrued Vac Pay	\$35,934,000	\$10,127,295	\$0	\$10,127,295	28.2%
Provision for Matching Funds	\$1,000,000	\$652,000	\$0	\$652,000	65.2%
Judgment and Losses	\$9,400,000	\$9,400,000	\$4,848,142	\$4,551,858	48.4%
Risk Management	\$7,796,000	\$7,796,000	\$7,084,992	\$711,008	9.1%
Provision for 21st Century Ahupua'a Initiative and Sports Initiative Programs	\$300,000	\$0	\$0	\$0	
<b>TOTAL EXECUTIVE APPROPRIATIONS</b>	<b>\$1,638,371,316</b>	<b>\$1,686,185,623</b>	<b>\$1,567,996,507</b>	<b>\$118,189,116</b>	<b>7.0%</b>

**Table III-5  
LEGISLATIVE BUDGET  
Appropriations for FY 2008, All Funds**

<b>Budgeted Activity</b>	<b>Approp.</b>	<b>Adjusted Approp.</b>	<b>Expend./ Encumb.</b>	<b>Lapsed</b>	<b>% Lapsed</b>
<u>City Council</u>					
Administration	\$3,920,593	\$3,874,593	\$3,628,376	\$246,217	6.4%
Council Allotment	\$118,543	\$164,543	\$131,557	\$32,986	20.0%
Salary Commission	\$14,040	\$14,040	\$13,171	\$869	6.2%
<u>Office of Council Services</u>					
Administration	\$475,316	\$493,016	\$475,179	\$17,837	3.6%
Legal Assistance	\$422,846	\$422,846	\$421,953	\$893	0.2%
Organized Research and Analysis	\$473,088	\$453,138	\$409,256	\$43,882	9.7%
Revisor of Ordinances	\$54,036	\$56,286	\$56,196	\$90	0.2%
<u>City Clerk</u>					
Administration	\$318,737	\$344,737	\$337,396	\$7,341	2.1%
Support Services	\$300,213	\$274,213	\$237,486	\$36,727	13.4%
Council Assistance	\$768,935	\$758,935	\$697,777	\$61,158	8.1%
Elections	\$1,298,128	\$1,308,128	\$943,953	\$364,175	27.8%
<u>City Auditor</u>					
Administration	\$831,786	\$831,786	\$660,866	\$170,920	20.5%
Financial Audit	\$340,000	\$340,000	\$340,000	\$0	0.0%
<u>Miscellaneous</u>					
Retirement System	\$963,000	\$963,000	\$900,207	\$62,793	6.5%
FICA	\$538,000	\$538,000	\$473,725	\$64,275	11.9%
EUTF	\$967,000	\$967,000	\$967,000	\$0	0.0%
Accumulated Vacation Leave	\$150,000	\$150,000	\$33,573	\$116,427	77.6%
Workers' Compensation	\$50,000	\$50,000	\$0	\$50,000	0.0%
Unemployment Compensation	\$60,000	\$60,000	\$15	\$59,985	100.0%
Collective Bargaining	\$82,000	\$82,000	\$0	\$82,000	100.0%
Salary Adjustment (Included)	\$100	\$100	\$0	\$100	100.0%
Salary Adjustment (Excluded)	\$37,600	\$37,600	\$0	\$37,600	100.0%
<b>TOTAL LEGISLATIVE APPROPRIATIONS</b>	<b>\$12,183,961</b>	<b>\$12,183,961</b>	<b>\$10,727,686</b>	<b>\$1,456,275</b>	<b>12.0%</b>
<b>TOTAL CITY APPROPRIATIONS</b>	<b>\$1,650,555,277</b>	<b>\$1,698,369,584</b>	<b>\$1,578,724,193</b>	<b>\$119,645,391</b>	<b>7.0%</b>

## 6. Major Appropriation Lapses by Fund, FY 2008

In Table III-6 below, we display the amounts appropriated, expended/encumbered, and lapsed by fund source. We have highlighted the major fund lapses for FY 2008 that were at least \$5 million and ten percent of adjusted appropriations.<sup>3</sup>

Table III-6  
EXECUTIVE AND LEGISLATIVE BUDGET, FY 2008  
Summary of Results by Fund

Fund	Approp.	Adjusted Approp.	Expend./ Encumb.	Lapsed	% Lapsed
General Fund	\$920,399,675	\$920,399,675	\$863,937,154	\$56,462,521	6.1%
Highway Fund	\$83,660,566	\$83,660,566	\$80,708,269	\$2,952,297	3.5%
Sewer Fund	\$176,500,429	\$176,500,429	\$158,459,342	\$18,041,087	10.2%
Bus Transportation Fund	\$159,438,798	\$159,438,798	\$158,380,051	\$1,058,747	0.7%
Liquor Commission Fund	\$4,065,454	\$4,065,454	\$3,587,191	\$478,263	11.8%
Bikeway Fund	\$423,911	\$423,911	\$336,437	\$87,474	20.6%
Highway Beautification and Disposal	\$3,002,455	\$3,002,455	\$2,571,647	\$430,808	14.3%
Special Events Fund	\$13,372,364	\$13,372,364	\$12,786,697	\$585,667	4.4%
Golf Fund	\$11,393,312	\$11,393,312	\$10,301,231	\$1,092,081	9.6%
Solid Waste Fund	\$173,469,807	\$173,469,807	\$168,387,341	\$5,082,466	2.9%
Zoo Animal Purchase Fund	\$10,200	\$10,200	\$3,771	\$6,429	63.0%
Hanauma Bay Nature Preserve Fund	\$4,222,711	\$4,222,711	\$3,718,375	\$504,336	11.9%
Rental Assistance Fund	\$233,000	\$233,000	\$185,400	\$47,600	20.4%
Housing Development Special Fund	\$442,000	\$442,000	\$361,070	\$80,930	18.3%
Community Development Fund	\$2,106,677	\$2,106,677	\$1,584,557	\$522,120	24.8%
Rehabilitation Loan Fund	\$1,816,236	\$1,816,236	\$1,816,236	\$0	0.0%
Section 8 Contract Fund	\$37,256,046	\$46,456,046	\$45,861,236	\$594,810	1.3%
Federal Grants Fund	\$42,425,468	\$76,086,858	\$52,362,623	\$23,724,235	31.2%
Leasehold Conversion Fund	\$85,000	\$85,000	\$70,709	\$14,291	16.8%
Transit Fund	\$7,442,486	\$7,442,486	\$4,355,698	\$3,086,788	41.5%
Special Projects Fund	\$8,788,682	\$13,741,599	\$8,949,156	\$4,792,443	34.9%
<b>TOTAL</b>	<b>\$1,650,555,277</b>	<b>\$1,698,369,584</b>	<b>\$1,578,724,191</b>	<b>\$119,645,393</b>	<b>7.0%</b>

<sup>3</sup> Grant and special projects funds are excluded from this analysis.

## B. Review of FY 2009 General Fund Revenue Assumptions Through 12/31/08

We reviewed the status as of 12/31/08 of major general fund revenue assumptions for FY 2009. For the purpose of this summary, we define major revenue assumptions as those that involve an amount exceeding \$1 million and concern either new sources to the city or a significant increase in existing sources. As an example, changes in transfers between funds were not part of this review.

**Table III-7. FY 2008 Major General Fund Revenue Assumptions**

General Fund Revenue Assumption	Amount Budgeted	Status As of 12/31/08
Recovery of Debt Service – SV SWDF Special Fund. Budgeted amount (as amended by Council) increased by \$1.2 million or 5% from prior fiscal year	\$26,229,000	\$19,367,886 received
Transient Accommodation Tax – Budgeted amount increased by \$2.3 million or 5% from prior fiscal year.	\$48,432,000	\$21,496,604 received
Recovery of Debt Service from Solid Waste Special Fund/ Refuse account. Budgeted amount increased by \$1.6 million or 23% from prior fiscal year.	\$8,608,000	\$4,859,458 received
Recovery of Debt Service from Sewer Fund. Budgeted amount increased by \$8.2 million or 108% from prior fiscal year.	\$15,897,000	\$9,615,188 received
Recovery of Debt Service from Highway Fund. Budgeted amount increased by \$4.6 million or 10% from prior fiscal year.	\$48,756,000	\$29,053,159 received
Recovery of CASE – Sewer Fund. Budgeted amount increased by \$1.3 million or 17% from prior fiscal year.	\$8,871,700	\$4,435,850 received
Recovery of CASE – Board of Water Supply. Budgeted amount decreased by \$7.3 million or 74% from prior fiscal year.	\$2,500,00	\$1,200,000 received

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## IV. Executive Capital Budget

### Fiscal Year 2007 Fund Expenditure Status 18-Month Period Ending 12/31/07

This is a comparison of actual versus budgeted expenditures for the executive capital budget. The review covers the 18-month effective appropriation period for the FY 2007 capital budget<sup>1</sup> that runs from July 1, 2006 through December 31, 2007, beyond which date appropriations that were not yet encumbered or expended lapsed pursuant to charter. The review is based on information in the executive capital budget ordinance (Ordinance 06-33) and an accounting report from the department of budget and fiscal services published in June 2008 (D-557, 2008).

#### Overview:

- The FY 2007 largest lapse amount resulted from the Honolulu High Capacity Transit Project appropriation.
- The Sanitation budget function experienced the highest rate of budget adjustments in FY 2007 due to its unique budget proviso (Waimalu Sewer Rehabilitation/Reconstruction +\$17.9 million; Kalihi Valley Reconstructed Sewer -\$15.7 million).
- The budget function that experienced the highest rate of lapses in FY 2007 was Culture-Recreation (35.1 percent of adjusted appropriations lapsing).
- The source of funding that experienced the highest rate of lapses in FY 2007 was the Capital Projects Fund (58.1 percent of adjusted appropriations lapsing).

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<sup>1</sup> Our review of the FY 2007 capital budget could not be made in last year's report because the accounting report was delayed by the department from the usual February release to June. Also note that in 2006, voters approved a charter amendment that extended the effective period of capital budget appropriations to 24 months. The department has applied this extension beginning with the FY 2008 budget. As a result, appropriations made in the FY 2008 capital budget will be effective until June 30, 2009. Our review of the FY 2008 capital budget thus cannot be made until our next report to be issued in early 2010, and future reports will continue to report on a fiscal year that is two years prior.

## A. Major Project Lapses

In Table IV-1 below, we have highlighted the major project lapses for FY 2007, 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; and
- (2) Lapses of 60 percent or more of that adjusted appropriation as incurred at the end of the 18-month period.

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

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

Function	Project	Adjusted Appropriation	Lapsed Amount
Public Safety	Kuahea Street Area Movement, Palolo Valley	5,000,000	5,000,000
Public Safety	Waimalu Stream Dredging	3,000,000	3,000,000
Highways and Streets	Rehabilitation of Streets	4,000,000	4,000,000
Highways and Streets	Salt Lake Boulevard Widening	1,932,045	1,836,086
Highways and Streets	Street Improvements	1,000,000	1,000,000
Sanitation	Wastewater Facilities Replacement Reserve	3,000,000	1,860,231
Culture-Recreation	Blaisdell Center – Arena Risers, TMK 2-3-08-1	2,328,000	1,518,485
Culture-Recreation	Reconstruct Wastewater Systems for Parks	2,875,000	1,743,090
Culture-Recreation	Waikiki War Memorial Complex/Waikiki Beach	2,470,000	2,320,000
Culture-Recreation	Waipio Peninsula Recreation Complex	1,550,000	1,550,000
Utilities	Honolulu High Capacity Transit Project	8,201,000	8,201,000
Utilities	Waianae Transit Center	2,500,000	2,500,000

## B. Major Project Adjustments

In Table IV-2 below, we have highlighted the major project adjustments<sup>2</sup> for FY 2007, based on the detailed information in Table IV-3. The criterion for highlighting a project was those projects having an adjustment of \$1 million or more, plus or minus, compared to the initial appropriation established by ordinance. The following projects, listed in order of adjustment amount, met this criterion:

**Table IV-2. Major Project Adjustments**

Function	Project	Ord. 06-33 Appropriation	Adjustment Amount
Sanitation	Waimalu Sewer Rehabilitation/Reconstruction	9,501,000	17,881,600
Sanitation	Wanaao Road/Keolu Drive Reconstructed Sewer	15,200,000	11,191,830
Sanitation	Sand Island WWTP Disinfection Facility	15,200,000	8,400,000
Sanitation	Houghtailing Street Area Sewer Rehabilitation	7,561,000	5,237,535
Sanitation	Kuliouou Sewer Rehabilitation and Wastewater	2,700,000	4,579,265
Sanitation	Kapiolani Area Revised Sewer System	6,001,000	3,915,442
Sanitation	Kalihi/Nuuanu Area Sewer Rehabilitation	21,202,000	3,538,527
Sanitation	Kaneohe Bay Drive Trunk Sewer Reconstruction	4,101,000	3,246,177
Sanitation	Sewer Condition Assessment Program	3,700,000	2,850,000
Utilities	Waianae Transit Center	0	2,500,000
Sanitation	Sewer Relief Project at Amelia Street	680,000	2,162,647
Highways and Streets	Salt Lake Boulevard Widening	0	1,932,045
Sanitation	Small Sewer Mainline and Lateral Projects	5,001,000	1,784,461
Highways and Streets	Hihimanu Street Sidewalk Improvements	0	1,350,000
Utilities	Transit Radio Replacement	0	1,040,000
Public Safety	Traffic Signals at Various Locations	1,800,000	1,031,335
Sanitation	Halona Street Relief Sewer (SI-CS-41)	2,070,000	1,026,975

<sup>2</sup> Adjustments either increase or decrease the authorized appropriation for a project. Authority for such adjustments include the Project Adjustments Account (a project contained in the General Government function, Staff Agencies program of the budget ordinance) 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 grants, and a proviso in the budget ordinance allowing sewer project transfers to protect public health and safety or to meet federal or state requirements.

<b>Table IV-2. Major Project Adjustments (continued)</b>			
Function	Project	Ord. 06-33 Appropriation	Adjustment Amount
Sanitation	Beachwalk Wastewater Pump Station (New)	3,000,000	(1,000,000)
Sanitation	Fort Derussy Wastewater Pump Station	2,201,000	(1,298,625)
Sanitation	Wilhelmina Rise Sewer Rehabilitation	20,001,000	(1,299,695)
Sanitation	Waialae Iki Sewer Rehabilitation	3,000,000	(1,758,500)
Sanitation	Beachwalk Wastewater Pump Station Force Main	19,000,000	(2,215,000)
Utilities	Wahiawa Transit Center	2,500,000	(2,500,000)
Sanitation	Renton Road Sewer and Manhole Rehabilitation	10,200,000	(2,662,060)
Sanitation	Wahiawa WWTP Influent Pump Station Upgrade	3,501,000	(3,000,000)
Sanitation	Kalaheo Avenue/Mokapu Road/Aikahi Loop	10,801,000	(3,246,177)
Sanitation	Hart Street Wastewater Pump Station Alternative	5,340,000	(3,400,000)
Sanitation	Sewer Manhole and Pipe Rehabilitation at Various	7,511,000	(3,759,000)
Sanitation	Honouliuli Wastewater Treatment Plant Solids	22,003,000	(6,000,000)
Sanitation	WWTP, Pump Station, and Force Main Projects	13,001,000	(6,335,847)
Sanitation	Sand Island WWTP Expansion, Primary Treatment	64,000,000	(14,187,403)
Sanitation	Kalihi Valley Reconstructed Sewer	23,001,000	(15,697,485)

### **C. Detailed Results by Function**

Table IV-3 displays all of the projects in the FY 2007 executive capital budget ordinance. For each project, the following information is provided regarding its status at the end of the 18-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 (i.e. project adjustment account or sewer proviso).
- (3) The amount of the adjusted appropriation expended or encumbered at the end of the 18-month period.
- (4) The amount of the adjusted appropriation that lapsed at the end of the 18-month period.
- (5) The percent of the adjusted appropriation that lapsed at the end of the 18-month period.

We have highlighted the major project lapses for FY 2007, based on the following:

- (1) Projects having adjusted appropriations by fund of \$1 million or more; and
- (2) Lapses of 60 percent or more of that adjusted appropriation as incurred at the end of the 18-month period.

Table IV-3  
EXECUTIVE CAPITAL BUDGET FOR FY 2007  
18 Month Period Ending December 31, 2007

Proj. Num.	Project Title	Fund	Approp.	Adjusted Approp.	Expended/ Encumbered	Lapsed	Percent Lapsed
<b>GENERAL GOVERNMENT</b>							
<b>STAFF AGENCIES</b>							
2002750	INTEGR FIN & HUM RES SYS (FINANCIAL ACCOUNTING SYS)	GI	7,150,000	7,150,000	6,970,184	179,816	2.5%
1998602	PROCUREMENT OF MAJOR EQUIPMENT	GI	8,085,500	8,085,500	7,490,421	595,079	7.4%
1998602	PROCUREMENT OF MAJOR EQUIPMENT	WB	9,696,000	9,696,000	8,519,222	1,176,778	12.1%
1979110	PROJECT ADJUSTMENTS ACCOUNT	SR	1,000	1,000	-	1,000	100.0%
1979110	PROJECT ADJUSTMENTS ACCOUNT	GI	1,000	1,000	-	1,000	100.0%
1979110	PROJECT ADJUSTMENTS ACCOUNT	HI	1,000	58,654	-	58,654	100.0%
<b>PUBLIC FACILITIES--ADDITIONS AND IMPROVEMENTS</b>							
1994009	AM W/DISAB ACT (ADA) IMPROV TO PUB BUILDINGS	GI	600,000	600,000	581,756	18,244	3.0%
1996611	ART IN PUBLIC FACILITIES	GI	80,000	80,000	80,000	-	0.0%
2005016	CITY HALL - ELEVATOR MODERNIZATION	GI	65,000	65,000	65,000	-	0.0%
1996007	CIVIC CENTER IMPROVEMENTS	GI	1,200,000	1,200,000	1,136,636	63,364	5.3%
1998007	ENERGY CONSERVATION IMPROVEMENTS	GI	460,000	460,000	368,861	91,139	19.8%
1989006	FUEL STORAGE & PIPING SYSTEMS REPL & RENOV AT VAR F	GI	120,000	120,000	-	120,000	100.0%
2005009	HON MUN BLDG - INST OF FIRE SPRINKLER SYSTEM	GI	5,075,000	5,075,000	5,022,000	53,000	1.0%
	KAPALAMA INCINERATOR DEMOLITION	GI	-	82,000	-	82,000	100.0%
1995006	KAPOLEI CONSOLIDATED CORPORATION YARD	GI	4,600,000	4,600,000	4,600,000	-	0.0%
1995201	KULANA NANI APARTMENT RENOVATION, TMK: 4-6-31:15	GI	1,417,000	1,417,000	1,347,310	69,690	4.9%
2004050	NATL POL DIS ELIM SYS (NPDES) MOD FOR CORP YARDS	HI	5,250,000	5,250,000	4,597,518	652,482	12.4%
1987042	PUBLIC BUILDING FACILITIES IMPROVEMENTS	GI	1,130,000	1,130,000	1,128,259	1,741	0.2%
2002080	TELECOMMUNICATIONS FACILITIES UPGRADE	GI	2,930,000	2,930,000	2,930,000	0	0.0%
	WHITMORE VILLAGE SIGN	GI	50,000	50,000	-	50,000	100.0%
<b>PUBLIC FACILITIES-IMPROVEMENTS--LAND ACQUISITIONS</b>							
1971153	LAND EXPENSES	GI	450,000	450,000	398,103	51,897	11.5%
	General Improvement Bond Fund		33,413,500	33,495,500	32,118,531	1,376,969	4.1%
	Highway Improvement Bond Fund		5,251,000	5,308,654	4,597,518	711,135	13.4%
	Sewer Revenue Bond Improvement Fund		1,000	1,000	-	1,000	100.0%
	Solid Waste Improvement Bond Fund		9,696,000	9,696,000	8,519,222	1,176,778	12.1%
	<b>TOTAL GENERAL GOVERNMENT</b>		<b>48,361,500</b>	<b>48,501,154</b>	<b>45,235,271</b>	<b>3,265,883</b>	<b>6.7%</b>

Table IV-3 (continued)  
EXECUTIVE CAPITAL BUDGET FOR FY 2007  
18 Month Period Ending December 31, 2007

Proj. Num.	Project Title	Fund	Approp.	Adjusted Approp.	Expended/ Encumbered	Lapsed	Percent Lapsed
<b>PUBLIC SAFETY</b>							
<b>POLICE STATIONS AND BUILDINGS</b>							
2007020	HPD NPDES SMALL MS4 PERMIT PROGRAM	GI	275,000	275,000	275,000	-	0.0%
2003022	POLICE EVIDENCE WAREHOUSE	GI	50,000	50,000	-	50,000	100.0%
2004037	POLICE HEADQUARTERS - CORRECT BUILDING LEAKS	GI	580,000	580,000	579,217	783	0.1%
2004034	POLICE HEADQUARTERS-CRIME LAB EXPANSION	GI	9,950,000	9,775,153	7,863,832	1,911,321	19.6%
2002025	POLICE STATIONS AND BUILDINGS IMPROVEMENTS	GI	1,650,000	1,650,000	1,650,408	(408)	0.0%
2006034	UPGRADE SECURITY CAMERA SYS AT VAR POLICE FAC	GI	500,000	500,000	500,000	-	0.0%
2006039	WAIANA E POLICE STATION REPLACEMENT	GI	75,000	75,000	75,000	-	0.0%
2005028	HPD EQUIPMENT ACQUISITION	GI	2,911,000	2,911,000	2,911,000	-	0.0%
<b>FIRE STATIONS AND BUILDINGS</b>							
1998021	FIRE STATION BUILDINGS IMPROVEMENTS	GI	2,000,000	2,000,000	1,993,833	6,167	0.3%
1990002	HONOLULU FIRE DEPARTMENT HEADQUARTERS	GI	325,000	325,000	325,000	-	0.0%
2007012	HFD NPDES SMALL MS4 PERMIT PROGRAM	GI	275,000	275,000	275,000	-	0.0%
2002022	MCCULLY F ST REPLAC (PREV RECONSTRUCTION)	GI	1,000,000	1,000,000	943,124	56,876	5.7%
2005021	HONOLULU FIRE DEPARTMENT EQUIPMENT ACQUISITION	GI	978,000	978,000	978,000	-	0.0%
<b>TRAFFIC IMPROVEMENTS</b>							
1999311	COMPUTERIZED TRAFFIC CONTROL SYSTEM	HI	491,000	262,000	12,000	250,000	95.4%
		FG	1,840,000	2,426,074	1,924,771	501,303	20.7%
2004130	SYNCH OF TRAFFIC SIGNALS AND SIGNAL LOOPS	HI	220,000	220,000	210,000	10,000	4.5%
2002004	TANTALUS DR AND ROUND TOP DR TOPO SURVEY	HI	250,000	250,000	250,000	-	0.0%
	TRAFFIC SIGNAL IMPROVEMENT - CALIFORNIA AVENUE	HI	10,000	10,000	-	10,000	100.0%
1996306	TRAFFIC IMPROVEMENTS AT VARIOUS LOCATIONS	HI	350,000	350,000	142,700	207,300	59.2%
	TRAFFIC SFTY STUDY OF ROYAL PALM DRIVE, WAHIAWA	HI	10,000	10,000	-	10,000	100.0%
2006016	TRAFFIC SIGNAL MAINTENANCE FACILITY	HI	60,000	60,000	60,000	-	0.0%
		FG	240,000	240,000	240,000	-	0.0%
2007001	TRAFFIC SIGNAL OPTIMIZATION, PHASE 3	HI	90,000	90,000	90,000	-	0.0%
2007001	TRAFFIC SIGNAL OPTIMIZATION, PHASE 3	FG	360,000	360,000	360,000	-	0.0%
1999312	TRAFFIC SIGNALS AT VARIOUS LOCATIONS	HI	502,000	502,000	492,000	10,000	2.0%
1999312	TRAFFIC SIGNALS AT VARIOUS LOCATIONS	FG	1,800,000	2,831,335	2,510,879	320,457	11.3%
2001077	WAIANA E COAST ALTERNATE ROUTE	HI	1,003,000	1,003,000	1,000,000	3,000	0.3%
<b>FLOOD CONTROL</b>							
2007007	AIEA STREAM OUTLET DREDGING	GI	210,000	210,000	210,000	-	0.0%
	DREDGING OF STREAMS FROM KAHALUU TO WAIALUA	GI	300,000	300,000	300,000	-	0.0%
2000101	FLOOD CONTROL IMPR AT VARIOUS LOCATIONS	GI	1,250,000	1,250,000	1,044,563	205,438	16.4%
2004020	HALAWA STREAM DREDGING	GI	600,000	600,000	600,000	-	0.0%
	KANEOHE STREAM BANK RESTOR NEAR KEOLE PLACE	GI	-	100,000	100,000	-	0.0%
	KAUKONAHUA STREAM DREDGING	GI	75,000	75,000	-	75,000	100.0%
2006012	KAWA STREAM AND DITCH IMPROVEMENTS	GI	250,000	250,000	250,000	-	0.0%
2004049	KULIOUOU FLOOD CONTROL	GI	200,000	200,000	-	200,000	100.0%
	MAUNAWILI STREAM CHANNEL IMPROVEMENTS	HI	200,000	200,000	68,200	131,800	65.9%
2000033	WAIMALU STREAM DREDGING	GI	3,000,000	3,000,000	-	3,000,000	100.0%

## OTHER PROTECTION

	HAZARD MITIGATION PROJECTS	GI	400,000	400,000	126,708	273,292	68.3%
	LIFEGUARD TOWER FOR VELZYLAND BEACH PARK	GI	78,000	78,000	-	78,000	100.0%
2001015	LIFEGUARD TOWERS	GI	400,000	400,000	332,420	67,580	16.9%
	ROCK SLIDE POTENTIAL INSPECTIONS	HI	-	325,000	325,000	-	0.0%
2001023	WAHIAWA AMBULANCE UNIT FACILITY (TMK: 7-4-004-061)	GI	960,000	960,000	870,372	89,628	9.3%

## OTHER PROTECTION-MISCELLANEOUS

2005002	DRAIN OUTFALL IMPROVEMENTS	GI	150,000	150,000	150,000	-	0.0%
1998514	KANEOHE STREAM BANK RESTOR NEAR KEOLE PLACE	GI	100,000	-	-	-	n/a
1995513	KAPALAMA INCINERATOR IMPROVEMENTS	GI	82,000	-	-	-	n/a
1997504	KUAHEA STREET AREA MOVEMENT PALOLO VALLEY	CP	5,000,000	5,000,000	-	5,000,000	100.0%
2004017	MAUNALAHA ROAD EMBANKMENT RESTORATION	GI	385,000	385,000	19,700	365,300	94.9%
2001154	ROCK SLIDE POTENTIAL INSPEC AND MITIGATIVE IMP	HI	1,320,000	995,000	848,992	146,008	14.7%
2004018	UNIVERSITY AVENUE RETAINING WALL AT MAILE WAY	GI	495,000	495,000	495,000	-	0.0%
	WAIPAHU ST RETAINING WALL WAIKELE RD/AMOKII ST	GI	100,000	100,000	55,000	45,000	45.0%

	Capital Projects Fund	5,000,000	5,000,000	-	5,000,000	100.0%
	Federal Grants	4,240,000	5,857,409	5,035,650	821,760	14.0%
	General Improvement Bond Fund	29,604,000	29,347,153	22,923,177	6,423,976	21.9%
	Highway Improvement Bond Fund	4,506,000	4,277,000	3,498,892	778,108	18.2%
	<b>TOTAL PUBLIC SAFETY</b>	<b>43,350,000</b>	<b>44,481,562</b>	<b>31,457,719</b>	<b>13,023,843</b>	<b>29.3%</b>

Table IV-3 (continued)  
EXECUTIVE CAPITAL BUDGET FOR FY 2007  
18 Month Period Ending December 31, 2007

Proj. Num.	Project Title	Fund	Approp.	Adjusted Approp.	Expended/ Encumbered	Lapsed	Percent Lapsed
<b>HIGHWAYS AND STREETS</b>							
<b>HIGHWAYS, STREETS AND ROADWAYS</b>							
1988001	CURB RAMPS AT VARIOUS LOCATIONS, OAHU	HI	1,530,000	1,530,000	1,530,000	-	0.0%
1998515	GUARDRAIL IMPROVEMENTS	HI	335,000	335,000	228,425	106,575	31.8%
	HALEIWA TOWN MASTER PLAN	GI	20,000	20,000	-	20,000	100.0%
2004015	HIGHWAY STRUCTURE IMPROVEMENTS	HI	610,000	610,000	610,000	-	0.0%
	HIHIMANU STREET SIDEWALK IMPROVEMENTS	FG	-	1,350,000	1,216,035	133,965	9.9%
2004022	KAHAKO STREET AND KAHAKO PLACE IMPROVEMENTS	HI	200,000	200,000	-	200,000	100.0%
2005024	KAMOKILA BOULEVARD EXTENSION	HI	1,000,000	1,000,000	1,000,000	-	0.0%
	MAKAKILO DRIVE EXTENSION	HI	300,000	300,000	275,000	25,000	8.3%
1998524	MANANA INFRASTRUCTURE IMPROVEMENTS, PEARL CITY	HI	4,420,000	4,420,000	3,492,515	927,485	21.0%
	MANANA INFRASTRUCTURE IMPROVEMENTS, PEARL CITY	FG	-	594,883	144,920	449,963	75.6%
1998523	NORTH-SOUTH ROAD/PARK ROW ROADWAY (KAPOLEI PAR	HI	15,221,000	15,221,000	12,996,614	2,224,386	14.6%
1998523	NORTH-SOUTH ROAD/PARK ROW ROADWAY (KAPOLEI PAR	FG	17,900,000	17,924,000	11,036,130	6,887,870	38.4%
	PAAKEA ROAD ACQUISITION	HI	1,000	1,000	-	1,000	100.0%
2003252	POHAKUPUNA ROAD IMPROVEMENTS	HI	500,000	500,000	-	500,000	100.0%
2005010	RECONSTRUCTION OF CONCRETE ROADWAYS	HI	200,000	200,000	200,000	-	0.0%
1997502	REHABILITATION OF STREETS	HI	40,000,000	40,000,000	39,689,198	310,802	0.8%
1997502	REHABILITATION OF STREETS	CP	4,000,000	4,000,000	-	4,000,000	100.0%
1989123	SALT LAKE BOULEVARD WIDENING	HI	500,000	500,000	-	500,000	100.0%
	SALT LAKE BOULEVARD WIDENING	FG	-	1,932,045	95,959	1,836,086	95.0%
2002205	STREET IMPROVEMENTS	HI	1,000,000	1,000,000	-	1,000,000	100.0%
1991064	UTILITY SHARE EXPENSES	CP	100,000	100,000	100,000	-	0.0%
	WALKWAY IMPROVEMENTS - CALIFORNIA AVENUE	HI	200,000	200,000	-	200,000	100.0%
	WALKWAY INSTALLATION - GLEN AVENUE	HI	40,000	40,000	-	40,000	100.0%
	WALKWAY INSTALLATION - IHIHI AVENUE	HI	40,000	40,000	-	40,000	100.0%
	WALKWAY INSTALLATION - KILANI AVENUE	HI	40,000	40,000	-	40,000	100.0%
	WALKWAY INSTALLATION - WALKER AVENUE	HI	60,000	60,000	-	60,000	100.0%
	WEST LOCH ESTATES STREET IMPROVEMENTS	HI	225,000	225,000	-	225,000	100.0%
<b>BRIDGES, VIADUCTS, AND GRADE SEPARATION</b>							
2000060	BRIDGE INSPECTION, INVENTORY AND APPRAISAL	HI	70,000	70,000	70,000	-	0.0%
2000060	BRIDGE INSPECTION, INVENTORY AND APPRAISAL	FG	280,000	280,000	240,000	40,000	14.3%
	BRIDGE REHABILITATION	FG	-	436,294	436,294	-	0.0%
1998520	BRIDGE REHABILITATION AT VARIOUS LOCATIONS	HI	1,312,000	1,312,000	1,012,254	299,746	22.8%
2003078	KAMEHAMEHA HIGHWAY BRIDGE OVER HEEIA STREAM REI	HI	360,000	360,000	350,000	10,000	2.8%
	REHABILITATION OF KAWAILOA ROAD BRIDGE	HI	50,000	50,000	50,000	-	0.0%
1998517	SEISMIC RETROFIT AT BRIDGES	HI	450,000	450,000	195,888	254,112	56.5%
<b>STORM DRAINAGE</b>							
2005005	ALA WAI WATERSHED RESTORATION STUDY	GI	200,000	200,000	-	200,000	100.0%
2002017	ALANI DRIVE DRAINAGE IMPROVEMENTS	HI	80,000	80,000	-	80,000	100.0%
2003054	ALIPOE DITCH RECONSTRUCTION	HI	850,000	850,000	754,000	96,000	11.3%
2000052	DRAINAGE IMPROVEMENTS AT VARIOUS LOCATIONS	HI	1,620,000	1,620,000	1,595,565	24,435	1.5%
	DRAINAGE STUDY - NAKULA AND EAMES STREET	HI	100,000	100,000	100,000	-	0.0%
2004005	DUNCAN DRIVE - PUAHUULA PLACE RELIEF DRAIN PROJEC	HI	300,000	300,000	-	300,000	100.0%
	KAHUKU FLOOD REMEDIATION	HI	500,000	500,000	-	500,000	100.0%
2006015	PAPIPI ROAD DRAINAGE IMPROVEMENTS	HI	100,000	100,000	-	100,000	100.0%
2000117	STORM DRAINAGE IMPROVEMENTS	HI	500,000	500,000	497,331	2,669	0.5%
2000008	WATER QUALITY IMPROVEMENTS, SALT LAKE	GI	3,000	3,000	-	3,000	100.0%
2003140	STORM DRAIN OUTLETS IN WAIKIKI BEACH	HI	600,000	600,000	416,367	183,633	30.6%
2003135	STORM DRAIN OUTLETS NEAR ALA WAI CANAL	HI	600,000	600,000	494,345	105,655	17.6%
2001021	STORM DRAINAGE BEST MANAGEMENT PRACTICES IN THE	HI	80,000	80,000	80,000	-	0.0%
2005068	WAIALUA-KAIKA WATERSHED RESTORATION STUDY	HI	200,000	200,000	200,000	-	0.0%

**STREET LIGHTING**

1999309	HAWAII KAI STREET LIGHTING IMPROVEMENT	HI	30,000	30,000	30,000	-	0.0%
2007042	MILILANI - REPL ST LIGHTING SYSTEM, PHASE II	HI	60,000	60,000	60,000	-	0.0%
2004073	MUNICIPAL PARKING STRUCTURE LIGHTING IMPROVEMENTS	HI	365,000	365,000	286,294	78,706	21.6%
2007040	PEARL CITY AREA (MOMILANI) ST LIGHTING IMPROVEMENTS	HI	80,000	80,000	79,696	304	0.4%
2006028	RENTON RD ST L IMPROVEMENTS (EWA VILLAGES)	HI	160,000	176,000	176,000	-	0.0%
2007043	REPL ST LIGHT METER CABINETS & TRANSFORMERS	HI	50,000	50,000	49,710	290	0.6%
2007041	ST. LOUIS HTS (CHAMINADE TERR) ST L IMPROVEMENTS	HI	60,000	60,000	59,124	876	1.5%
2006029	WEST LOCH COM CTR AND EL HSG ST L IMP (RENTON RD)	HI	250,000	176,347	176,347	-	0.0%
	Capital Projects Fund		4,100,000	4,100,000	100,000	4,000,000	97.6%
	Federal Grants Fund		18,180,000	22,517,222	13,169,337	9,347,885	41.5%
	General Improvement Bond Fund		223,000	223,000	-	223,000	100.0%
	Highway Improvement Bond Fund		75,249,000	75,191,347	66,754,675	8,436,672	11.2%
	<b>TOTAL HIGHWAYS AND STREETS</b>		<b>97,752,000</b>	<b>102,031,569</b>	<b>80,024,012</b>	<b>22,007,557</b>	<b>21.6%</b>

Table IV-3 (continued)  
EXECUTIVE CAPITAL BUDGET FOR FY 2007  
18 Month Period Ending December 31, 2007

Proj. Num.	Project Title	Fund	Approp.	Adjusted Approp.	Expended/ Encumbered	Lapsed	Percent Lapsed
<b>SANITATION</b>							
<b>WASTE COLLECTION AND DISPOSAL</b>							
2007060	KAPAA TRANSFER STATION ROAD RECONSTRUCTION	WB	80,000	80,000	80,000	-	0.0%
2007057	KEEHI TRANSFER STATION - FUEL STATION RENOVATION	WB	500,000	500,000	199,984	300,016	60.0%
2007058	REFUSE CONVENIENCE CENTER IMPROVEMENTS	WB	200,000	200,000	200,000	-	0.0%
2007062	REFUSE FACIL: NPDES IMPR AT VARIOUS LOCATIONS	WB	950,000	950,000	-	950,000	100.0%
1993010	WAIPAHU ASH LANDFILL CLOSURE	WB	200,000	200,000	200,000	-	0.0%
2007059	WAIPAHU REFUSE CONVENIENCE CTR - DRAINAGE IMPR	WB	25,000	25,000	-	25,000	100.0%
<b>IMPROVEMENT DISTRICT-SEWERS</b>							
2001162	KAILUA ROAD SEWER IMPROVEMENT DISTRICT	SR	985,000	985,000	985,000	-	0.0%
2005064	KAM HWY SEWERS, IMPROVEMENT DISTRICT, KANEOHE	SR	161,000	161,000	160,000	1,000	0.6%

## SEWAGE COLLECTION AND DISPOSAL

2006052	AIRPORT SEWER REHABILITATION/RECONSTRUCTION	SR	200,000	200,000	200,000	-	0.0%
1997804	ALA MOANA/KAPIOLANI TRUNK SEWER REPL/REHAB	SR	5,002,000	5,002,000	5,002,000	-	0.0%
2005071	ALA MOANA BOULEVARD/AUAAHI ST SEWER REHAB	SR	600,000	600,000	600,000	-	0.0%
2006045	ALA MOANA WW PUMP ST FORCE MAIN 1 REHAB/IMPR	SR	401,000	401,000	400,000	1,000	0.2%
2003121	ALII SHORES SEWER REHABILITATION	SR	2,700,000	2,700,000	2,700,000	-	0.0%
2006125	BEACHWALK WASTEWATER PUMP STATION (NEW)	SR	3,000,000	2,000,000	2,000,000	-	0.0%
1995811	BEACHWALK WW PUMP STATION FORCE MAIN	SR	19,000,000	16,785,000	16,785,000	-	0.0%
2007065	CENTRAL OAHU WW FACILITIES AND EFFLUENT REUSE	SR	666,000	666,000	666,000	-	0.0%
2007065	CENTRAL OAHU WW FACILITIES AND EFFLUENT REUSE	FG	434,000	434,000	433,700	300	0.1%
2005070	FT DERUSSY WW PUMP ST MOD AND FORCE MAIN EXT	SR	2,201,000	902,375	902,375	-	0.0%
2005073	FOSTER VILLAGE SEWER REHAB/RECON	SR	500,000	500,000	500,000	-	0.0%
2002036	HALONA STREET RELIEF SEWER (SI-CS-41)	SR	2,070,000	3,096,975	3,096,975	-	0.0%
1995812	HART ST WW PUMP STATION ALTERNATIVE	SR	5,340,000	1,940,000	1,940,000	-	0.0%
2000067	HONOULIULI WW TRTMT PLANT SOLIDS HANDLING SYS	SR	22,003,000	16,003,000	16,000,000	3,000	0.0%
2003123	HONOULIULI WW TREATMENT PLANT UPGRADE	SR	10,100,000	10,100,000	10,100,000	-	0.0%
2004089	HUGHTAILING ST AREA SEWER REHAB (SI-CS-06)	SR	7,561,000	12,798,535	12,798,448	87	0.0%
1999802	ILIMALIA LOOP/MOKAPU BLVD SEWER REHAB/RECON	SR	600,000	-	-	-	n/a
2007066	IWILEI/KALIHI KAI SEWER REHAB/RECON	SR	251,000	251,000	251,000	-	0.0%
2005072	KAHALA AVENUE SEWER REHABILITATION	SR	151,000	151,000	-	151,000	100.0%
2007074	KAHALA WASTEWATER PUMP STATION MODIFICATIONS	SR	201,000	201,000	201,000	-	0.0%
2000081	KAILUA WW TRTMT PLANT - SOLIDS DEWATERING SYS	SR	151,000	151,000	151,000	-	0.0%
2005074	KAILUA/KANEEOHE SWR MANHOLE AND PIPE STR REHAB	SR	200,000	200,000	200,000	-	0.0%
2003127	KAILUA/KANEEOHE SEWER REHABILITATION	SR	7,701,000	7,701,000	7,701,000	-	0.0%
2006047	KALAHEO AVE/MOKAPU RD/AIKAHI LP SEWER REHAB	SR	10,801,000	7,554,823	7,554,823	-	0.0%
1999801	KALIHI VALLEY RECONSTRUCTED SEWER	SR	23,001,000	7,303,515	7,303,515	1	0.0%
2005075	KALIHI/NUUANU AREA SEWER REHABILITATION	SR	21,202,000	24,740,527	24,740,527	-	0.0%
2001004	KANEEOHE BAY DRIVE TRUNK SEWER RECONSTRUCTION	SR	4,101,000	7,347,177	7,347,177	-	0.0%
2006049	KANEEOHE BAY S WW PUMP ST 1 IMPROVEMENTS	SR	1,000,000	776,333	766,333	10,000	1.3%
2007067	KANEEOHE WW PRETR FAC IMPR AND EQ FACILITY	SR	701,000	701,000	701,000	-	0.0%
2000070	KAPIOLANI AREA REVISED SEWER SYSTEM	SR	6,001,000	9,916,442	9,916,442	-	0.0%
1996805	KULIOUOU SEWER REHAB AND WW PUMP ST MOD	SR	2,700,000	7,279,265	7,279,265	-	0.0%
2006056	LEEWARD AREA SEWER AND MANHOLE REHABILITATION	SR	100,000	100,000	100,000	-	0.0%
1999807	MILILANI WW PRETR FAC STOR AND HDWKS UPGRADE	SR	100,000	100,000	100,000	-	0.0%
2006053	MOIILILI-KAPAHULU SEWER REHAB/RECON	SR	250,000	250,000	250,000	-	0.0%
2001124	PROJECT MANAGEMENT FOR WASTEWATER PROJECTS	CP	6,219,490	6,219,490	5,214,407	1,005,083	16.2%
2003120	RENTON ROAD SEWER AND MANHOLE REHABILITATION	SR	10,200,000	7,537,940	7,537,940	0	0.0%
2002039	SAND ISL BASIN MISC SEWER REHABILITATION	SR	330,000	330,000	330,000	-	0.0%
2005069	SAND ISL WW TRTMT PLANT CONSTR SOIL MGMT	SR	1,150,000	1,050,000	1,050,000	-	0.0%
1994511	SAND ISL WW TR PL EXPANSION, PRIMARY TRTMT, 90	SR	64,000,000	49,812,597	49,812,597	-	0.0%
1992017	SAND ISL WWTP DISINFEC FAC AND EFF PUMP STATION	SR	15,200,000	23,600,000	16,855,408	6,744,592	28.6%
2007068	SEWER CONDITION ASSESSMENT PROGRAM	SR	3,700,000	6,550,000	6,317,942	232,058	3.5%
2002043	SEWER MANHOLE AND PIPE REHAB AT VAR LOCATIONS	SR	7,511,000	3,752,000	3,750,929	1,071	0.0%
2002041	SEWER RELIEF PROJECT AT AMELIA STREET	SR	680,000	2,842,647	2,553,617	289,030	10.2%
2000071	SMALL SEWER MAINLINE AND LATERAL PROJECTS	SR	5,001,000	6,785,461	6,768,925	16,536	0.2%
2002046	WAHIAWA WW TR PL INFL PUMP ST UPG AND EQ FAC	SR	3,501,000	501,000	500,000	1,000	0.2%
2007069	WAIALAE IKI SEWER REHABILITATION	SR	3,000,000	1,241,500	1,065,280	176,221	14.2%
2007070	WAIALAE AREA SEWER REHABILITATION/RECONSTRUCTION	SR	401,000	401,000	399,900	1,100	0.3%
2002033	WAIMALU SEWER REHAB/RECON - 7D01C	SR	9,501,000	27,382,600	27,382,600	-	0.0%
2003125	WAIMANALO SEWER REHABILITATION	SR	3,000,000	3,969,000	3,968,779	221	0.0%
2003122	WAIPAHU SEWER REPLACEMENT/RELIEF	SR	256,000	256,000	251,000	5,000	2.0%
2007072	WAIPAHU, PEARL C, WAIMALU, HALAWA WW SYS IMPR	SR	751,000	751,000	751,000	-	0.0%
2007071	WAIPIO WASTEWATER PUMP STATION UPGRADE	SR	201,000	201,000	199,364	1,636	0.8%
2000066	WANAHO ROAD/KEOLU DRIVE RECONSTRUCTED SEWER	SR	15,200,000	26,391,830	26,391,830	-	0.0%
2000038	WASTEWATER EQUIPMENT	SR	4,000,000	4,000,000	3,841,041	158,959	4.0%
1998806	WASTEWATER FACILITIES REPLACEMENT RESERVE	SR	3,000,000	3,000,000	1,139,769	1,860,231	62.0%
2003151	WASTEWATER PLANNING AND PROGRAMMING	SR	251,925	251,925	172,542	79,383	31.5%
2007073	WASTEWATER PROGRAM MANAGEMENT	SR	2,500,000	2,500,000	2,500,000	-	0.0%
2001062	WW TR PLANT, PUMP ST, AND FORCE MAIN PROJECTS	SR	13,001,000	6,665,153	6,664,153	1,000	0.0%
1999803	WILHELMINA RISE SEWER REHABILITATION	SR	20,001,000	18,701,305	18,701,305	-	0.0%
	Capital Projects Fund		6,219,490	6,219,490	5,214,407	1,005,083	16.2%
	Federal Grants Fund		434,000	434,000	433,700	300	0.1%
	Sewer Revenue Improvement Bond Fund		348,038,925	348,038,925	338,304,799	9,734,126	2.8%
	Solid Waste Improvement Bond Fund		1,955,000	1,955,000	679,984	1,275,016	65.2%
	<b>TOTAL SANITATION</b>		<b>356,647,415</b>	<b>356,647,415</b>	<b>344,632,890</b>	<b>12,014,525</b>	<b>3.4%</b>

Table IV-3 (continued)  
 EXECUTIVE CAPITAL BUDGET FOR FY 2007  
 18 Month Period Ending December 31, 2007

Proj. Num.	Project Title	Fund	Approp.	Adjusted Approp.	Expended/ Encumbered	Lapsed	Percent Lapsed
<b>HUMAN SERVICES</b>							
<b>HUMAN SERVICES</b>							
2007076	COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) PROG	CD	9,142,839	9,142,839	8,511,177	631,662	6.9%
1995207	EMERGENCY SHELTER GRANTS PROGRAM	FG	453,742	453,742	453,741	1	0.0%
1995207	EMERGENCY SHELTER GRANTS PROGRAM	CD	443,296	443,296	443,171	125	0.0%
2007077	HOME PROGRAM	FG	5,310,000	5,310,000	5,309,000	1,000	0.0%
2000119	HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS (HOP	FG	432,560	432,560	421,818	10,742	2.5%
	Community Development Fund		9,586,135	9,586,135	8,954,348	631,787	6.6%
	Federal Grants Fund		6,196,302	6,196,302	6,184,559	11,743	0.2%
	<b>TOTAL HUMAN SERVICES</b>		<b>15,782,437</b>	<b>15,782,437</b>	<b>15,138,907</b>	<b>643,530</b>	<b>4.1%</b>

Table IV-3 (continued)  
EXECUTIVE CAPITAL BUDGET FOR FY 2007  
18 Month Period Ending December 31, 2007

Proj. Num.	Project Title	Fund	Approp.	Adjusted Approp.	Expended/ Encumbered	Lapsed	Percent Lapsed
<b>CULTURE-RECREATION</b>							
<b>PARTICIPANT, SPECTATOR AND OTHER RECREATION</b>							
1998107	ALA MOANA REGIONAL PARK (TMK: 2-3-37:01; 42.7 ACRES)	CP	1,840,000	1,840,000	1,760,175	79,825	4.3%
1987005	ALA MOANA REGIONAL PARK, (TMK: 2-3-37:01; 76.35 ACRES)	GI	50,000	50,000	-	50,000	100.0%
2002117	ALA WAI COMMUNITY PARK - CLUBHOUSE	GI	400,000	400,000	400,000	-	0.0%
1993072	AMERICANS WITH DISABILITIES ACT (ADA) IMPROVEMENTS	GI	500,000	500,000	499,979	21	0.0%
1998139	BANZAI ROCK BEACH SUPPORT PARK, HALEIWA	GI	175,000	175,000	175,000	-	0.0%
2007033	BEACH PARK EROSION STUDY	GI	100,000	100,000	100,000	-	0.0%
2007049	CENTRAL OAHU REGIONAL PARK-VETERANS MEMORIAL	GI	50,000	50,000	-	50,000	100.0%
2007054	DEPARTMENT OF PARKS AND RECREATION NPDES SMALL	GI	275,000	275,000	275,000	-	0.0%
2007038	DIVISION OF URBAN FORESTRY IMPROVEMENTS	GI	500,000	500,000	57,204	442,796	88.6%
	DRAINAGE IMPROVEMENT FOR KEY PROJECT (KAHALUU)	GI	95,000	95,000	62,515	32,485	34.2%
1985053	EWA MAHIKO DISTRICT PARK (TMK 9-1-17-051 POR., 049 PO	GI	19,000	19,000	-	19,000	100.0%
	FERN COMMUNITY PARK RELOCATION OF ELECTRICAL EQI	GI	120,000	120,000	120,000	-	0.0%
2003062	HALE'IWA ALII BEACH PARK	GI	50,000	50,000	50,000	-	0.0%
	HALE'IWA ALII BEACH PARK - MEMORIAL PLAQUE	GI	6,000	6,000	-	6,000	100.0%
2006027	HALONA BLOWHOLE LOOKOUT RECONSTRUCTION	GI	1,150,000	1,150,000	983,950	166,050	14.4%
2002053	HANS L'ORANGE NEIGHBORHOOD PARK IMPROVEMENTS	GI	200,000	200,000	81,197	118,804	59.4%
	HONOWAI NEIGHBORHOOD PARK, RECONSTRUCTION OF C	GI	250,000	250,000	250,000	-	0.0%
	ILIAHI NEIGHBORHOOD PARK RECREATION - LIGHTING IMP	GI	7,500	7,500	-	7,500	100.0%
	KAALA PARK - RECONSTRUCT AND REFURBISH PLAY COUI	GI	30,000	30,000	-	30,000	100.0%
	KAHI KANI NEIGHBORHOOD PARK - LIGHTING IMPROVEMEN	GI	90,000	90,000	-	90,000	100.0%
1987001	KAHUKU DISTRICT PARK - PARKING IMPROVEMENT	GI	50,000	50,000	-	50,000	100.0%
1971381	KAILUA BEACH PARK AND NORTH KAILUA BEACH ACCESS (	GI	600,000	600,000	-	600,000	100.0%
2002088	KALAELOA REGIONAL PARK	GI	200,000	200,000	-	200,000	100.0%
	KALIHI VALLEY DISTRICT PARK PARKING LOT	GI	250,000	250,000	-	250,000	100.0%
	KAMALII MINI PARK	GI	80,000	80,000	-	80,000	100.0%
1975054	KAPIOLANI REGIONAL PARK - WAIKIKI SHELL PARKING LOT	GI	305,000	305,000	305,000	-	0.0%
2002067	KAUPUNI NEIGHBORHOOD PARK - WAIANAE	GI	850,000	850,000	-	850,000	100.0%
2003102	KAWAI NUI MODEL AIRPLANE FIELD, KAILUA	GI	250,000	250,000	236,387	13,613	5.4%
2007048	KEEHI LAGOON BEACH PARK	GI	200,000	200,000	104,812	95,188	47.6%
	KUAHELANI NEIGHBORHOOD PARK, RECONSTRUCTION OF	GI	300,000	300,000	300,000	-	0.0%
1998169	KUILEI CLIFFS COMMUNITY PARK (TMK: 3-1-038:029; 3-1-042	GI	20,000	20,000	20,000	-	0.0%
1971449	LANAKILA DISTRICT PARK, LILIHA (TMK: 1-7-42:02; 3.9 ACRE:	CP	210,000	210,000	198,565	11,435	5.4%
1994109	MAKAKILO COMMUNITY PARK, CONSTRUCTION OF ADDITIC	GI	100,000	100,000	89,735	10,265	10.3%
1985089	MCCULLY DISTRICT PARK, (TMK: 2-3-29:02; 1.43 ACRES)	GI	1,760,000	1,834,847	1,834,847	-	0.0%
2002110	MILILANI MAUKA DISTRICT PARK IMPROVEMENTS	GI	500,000	500,000	-	500,000	100.0%
	MOKULEIA BEACH PARK - RECONSTRUCT WATER SYSTEM	GI	85,000	85,000	85,000	-	0.0%
	NANAKULI BEACH PARK IMPROVEMENTS, NANAKULI (TMK E	GI	150,000	150,000	-	150,000	100.0%
	NIU VALLEY PARK PLAYGROUND	GI	1,000	1,000	-	1,000	100.0%
2006032	OCEAN POINTE PARK (TMK: 9-1-12:43)	GI	350,000	350,000	-	350,000	100.0%
	PACIFIC PALISADES COMMUNITY PARK	GI	210,000	210,000	34,956	175,044	83.4%
	PARKING LOT IMPROVEMENTS FOR MAKIKI DISTRICT PARK	GI	962,000	962,000	621,300	340,700	35.4%
2007075	PUU O'HULU COMMUNITY PARK, MAILI	GI	75,000	75,000	-	75,000	100.0%
1998105	RECONSTRUCT WASTEWATER SYSTEMS FOR PARKS	GI	2,875,000	2,875,000	1,131,910	1,743,090	60.6%
1998128	RECREATION DISTRICT NO. 1 IMPROVEMENTS	GI	1,125,000	1,125,000	1,019,802	105,198	9.4%
1998129	RECREATION DISTRICT NO. 2 IMPROVEMENTS	GI	750,000	750,000	732,669	17,331	2.3%
1998130	RECREATION DISTRICT NO. 3 IMPROVEMENTS	GI	1,750,000	1,750,000	1,744,040	5,960	0.3%
1998131	RECREATION DISTRICT NO. 4 IMPROVEMENTS	GI	1,125,000	1,125,000	1,123,649	1,351	0.1%
2005117	RECREATION DISTRICT NO. 5 IMPROVEMENTS	GI	300,000	300,000	67,803	232,197	77.4%
2002072	RENOVATE RECREATIONAL FACILITIES	GI	1,010,000	1,010,000	998,757	11,243	1.1%
1998189	SALT LAKE DISTRICT PARK - MAUKA/MAKAI	GI	150,000	150,000	150,000	-	0.0%
2001113	SUNSET BEACH RECREATION CENTER	GI	3,120,000	3,120,000	2,827,287	292,713	9.4%
2003056	UPGRADE OF FIRE ALARM SYSTEMS AT PARKS	GI	1,710,000	1,710,000	703,922	1,006,078	58.8%
	WAHIAWA DISTRICT PARK - BASEBALL FIELD IMPROVEMEN	GI	355,000	355,000	250,220	104,780	29.5%
1998117	WAIKIKI WAR MEMORIAL COMPLEX/WAIKIKI BEACH	GI	2,470,000	2,470,000	150,000	2,320,000	93.9%
1998037	WAIPAHU DISTRICT PARK (TMK: 9-4-17:03; 13.82 ACRES)	GI	1,400,000	1,500,000	1,481,910	18,090	1.2%
1998031	WAIPI'O PENINSULA RECREATION COMPLEX, WAIPI'O PENI	GI	1,550,000	1,550,000	-	1,550,000	100.0%
1992121	WHITMORE GYM	GI	450,000	450,000	-	450,000	100.0%

## SPECIAL RECREATION FACILITIES

1994012	BLAISDELL CENTER - ARENA RISERS, TMK 2-3-08-1	GI	2,328,000	2,328,000	809,515	1,518,485	65.2%
1998018	BLAISDELL CENTER- ARENA AIR CONDITIONING SYSTEM UI	GI	1,506,000	1,506,000	1,500,700	5,300	0.4%
2007019	DEPARTMENT OF ENTERPRISE SERVICES NPDES SMALL M	GI	275,000	275,000	275,000	-	0.0%
2004040	ENTERPRISE FACILITIES - ADA IMPROVEMENTS	GI	720,000	720,000	633,738	86,262	12.0%
1999012	ENTERPRISE FACILITIES IMPROVEMENTS	GI	1,311,000	1,311,000	1,307,896	3,104	0.2%
2001053	GOLF COURSE IMPROVEMENTS	GI	750,000	750,000	643,031	106,969	14.3%
2001097	HONOLULU ZOO IMPROVEMENTS	GI	1,496,000	1,496,000	1,111,237	384,763	25.7%
2007025	TED MAKALENA GOLF COURSE - NEW CART PATHS	GI	100,000	100,000	100,000	-	0.0%
	Capital Projects Fund		2,050,000	2,050,000	1,958,740	91,260	4.5%
	General Improvement Bond Fund		39,991,500	40,166,347	25,449,967	14,716,380	36.6%
	<b>TOTAL CULTURE-RECREATION</b>		<b>42,041,500</b>	<b>42,216,347</b>	<b>27,408,707</b>	<b>14,807,640</b>	<b>35.1%</b>

Table IV-3 (continued)  
EXECUTIVE CAPITAL BUDGET FOR FY 2007  
18 Month Period Ending December 31, 2007

Proj. Num.	Project Title	Fund	Approp.	Adjusted Approp.	Expended/ Encumbered	Lapsed	Percent Lapsed
<b>UTILITIES OR OTHER ENTERPRISES</b>							
<b>MASS TRANSIT</b>							
	AIEA TRANSIT CENTER (TMK 9-8-009-005, 9-8-009-014, 9-8-00)	HI	1,000	1,000	-	1,000	100.0%
2006018	ALAPAI TRANSPORTATION MANAGEMENT CENTER	HI	601,000	601,000	600,000	1,000	0.2%
2006018	ALAPAI TRANSPORTATION MANAGEMENT CENTER	FG	1,600,000	1,600,000	1,600,000	-	0.0%
1978005	BUS AND HANDI-VAN ACQUISITION PROGRAM	HI	2,800,000	2,800,000	2,712,830	87,170	3.1%
1978005	BUS AND HANDI-VAN ACQUISITION PROGRAM	FG	10,720,000	10,720,000	10,597,520	122,480	1.1%
2001120	BUS BAY AND PAD IMPROVEMENTS	HI	500,000	500,000	387,750	112,250	22.5%
2002501	BUS REHABILITATION	HI	500,000	500,000	499,856	144	0.0%
2001116	BUS STOP ADA ACCESS IMPROVEMENTS	HI	400,000	400,000	400,000	-	0.0%
2003007	BUS STOP SITE IMPROVEMENTS	HI	250,000	250,000	241,050	8,951	3.6%
	COMPUTERIZED TRAFFIC CONTROL SYSTEM	HI	-	229,000	229,000	-	0.0%
2007005	HONOLULU HIGH CAPACITY TRANSIT PROJECT	FG	8,201,000	8,201,000	-	8,201,000	100.0%
2007005	HONOLULU HIGH CAPACITY TRANSIT PROJECT	TR	42,001,000	42,001,000	41,997,311	3,689	0.0%
2006133	INTRA-ISLAND FERRY	HI	200,000	200,000	49,900	150,100	75.1%
2006133	INTRA-ISLAND FERRY	FG	400,000	400,000	-	400,000	100.0%
2006022	KAPOLEI TRANSIT CENTER RELOCATION	HI	250,000	250,000	27,609	222,391	89.0%
	MAKAKILO DRIVE EXTENSION	FG	-	400,000	400,000	-	0.0%
1999317	MIDDLE STREET INTERMODAL CENTER	HI	5,150,000	5,150,000	4,919,657	230,343	4.5%
2003040	MILILANI TRANSIT CENTER	HI	200,000	200,000	200,000	-	0.0%
	TANTALUS DRIVE AND ROUND TOP DRIVE TOPOGRAPHICA	FG	-	800,000	750,000	50,000	6.3%
	TRANSIT RADIO REPLACEMENT	FG	-	1,040,000	1,040,000	-	0.0%
1998401	TRANSIT RADIO REPLACEMENT, PHASE IV	HI	500,000	500,000	499,851	149	0.0%
	WAJANAË TRANSIT CENTER	HI	-	2,500,000	-	2,500,000	100.0%
2003009	WAHIAWA TRANSIT CENTER	HI	2,500,000	-	-	-	n/a
	Federal Grants Fund		20,921,000	23,161,000	14,387,520	8,773,480	37.9%
	Highway Improvement Bond Fund		13,852,000	14,081,000	10,767,504	3,313,496	23.5%
	Transit Fund		42,001,000	42,001,000	41,997,311	3,689	0.0%
	<b>TOTAL UTILITIES OR OTHER ENTERPRISES</b>		<b>76,774,000</b>	<b>79,243,000</b>	<b>67,152,334</b>	<b>12,090,666</b>	<b>15.3%</b>

#### **D. Summary of Results**

In Table IV-4 below, the results are summarized by budget function (e.g. General Government, Public Safety, etc.) and by fund source. Among other things, this summary reveals which budget functions and fund sources are subject to large lapses in appropriations. As shown in the table, among budget function areas, the culture-recreation function had the largest relative lapses at 35.1 percent of adjusted appropriations. Among fund sources, the capital projects fund had the largest relative lapse of all of the fund sources at 58.1 percent.

**Table IV-4**  
**Executive Capital Budget FY 2007**  
**Summary of Results by Function and Fund**

		Approp.	Adjusted Approp.	Expended/ Encumbered	Lapsed	Percent Lapsed
<b>General Government</b>						
Capital Projects Fund	CP	-	-	-	-	n/a
Community Development Fund	CD	-	-	-	-	n/a
Federal Grants Fund	FG	-	-	-	-	n/a
General Improvement Bond Fund	GI	33,413,500	33,495,500	32,118,531	1,376,969	4.1%
Highway Improvement Bond Fund	HI	5,251,000	5,308,654	4,597,518	711,135	13.4%
Sewer Revenue Improvement Bond Fund	SR	1,000	1,000	-	1,000	100.0%
Solid Waste Improvement Bond Fund	WB	9,696,000	9,696,000	8,519,222	1,176,778	12.1%
Transit Fund	TR	-	-	-	-	n/a
<b>Total</b>		<b>48,361,500</b>	<b>48,501,154</b>	<b>45,235,271</b>	<b>3,265,883</b>	<b>6.7%</b>
<b>Public Safety</b>						
Capital Projects Fund	CP	5,000,000	5,000,000	-	5,000,000	100.0%
Community Development Fund	CD	-	-	-	-	n/a
Federal Grants Fund	FG	4,240,000	5,857,409	5,035,650	821,760	14.0%
General Improvement Bond Fund	GI	29,604,000	29,347,153	22,923,177	6,423,976	21.9%
Highway Improvement Bond Fund	HI	4,506,000	4,277,000	3,498,892	778,108	18.2%
Sewer Revenue Improvement Bond Fund	SR	-	-	-	-	n/a
Solid Waste Improvement Bond Fund	WB	-	-	-	-	n/a
Transit Fund	TR	-	-	-	-	n/a
<b>Total</b>		<b>43,350,000</b>	<b>44,481,562</b>	<b>31,457,719</b>	<b>13,023,843</b>	<b>29.3%</b>
<b>Highways and Streets</b>						
Capital Projects Fund	CP	4,100,000	4,100,000	100,000	4,000,000	97.6%
Community Development Fund	CD	-	-	-	-	n/a
Federal Grants Fund	FG	18,180,000	22,517,222	13,169,337	9,347,885	41.5%
General Improvement Bond Fund	GI	223,000	223,000	-	223,000	100.0%
Highway Improvement Bond Fund	HI	75,249,000	75,191,347	66,754,675	8,436,672	11.2%
Sewer Revenue Improvement Bond Fund	SR	-	-	-	-	n/a
Solid Waste Improvement Bond Fund	WB	-	-	-	-	n/a
Transit Fund	TR	-	-	-	-	n/a
<b>Total</b>		<b>97,752,000</b>	<b>102,031,569</b>	<b>80,024,012</b>	<b>22,007,557</b>	<b>21.6%</b>
<b>Sanitation</b>						
Capital Projects Fund	CP	6,219,490	6,219,490	5,214,407	1,005,083	16.2%
Community Development Fund	CD	-	-	-	-	n/a
Federal Grants Fund	FG	434,000	434,000	433,700	300	0.1%
General Improvement Bond Fund	GI	-	-	-	-	n/a
Highway Improvement Bond Fund	HI	-	-	-	-	n/a
Sewer Revenue Improvement Bond Fund	SR	348,038,925	348,038,925	338,304,799	9,734,126	2.8%
Solid Waste Improvement Bond Fund	WB	1,955,000	1,955,000	679,984	1,275,016	65.2%
Transit Fund	TR	-	-	-	-	n/a
<b>Total</b>		<b>356,647,415</b>	<b>356,647,415</b>	<b>344,632,890</b>	<b>12,014,525</b>	<b>3.4%</b>

**Human Services**

Capital Projects Fund	CP	-	-	-	-	n/a
Community Development Fund	CD	9,586,135	9,586,135	8,954,348	631,787	6.6%
Federal Grants Fund	FG	6,196,302	6,196,302	6,184,559	11,743	0.2%
General Improvement Bond Fund	GI	-	-	-	-	n/a
Highway Improvement Bond Fund	HI	-	-	-	-	n/a
Sewer Revenue Improvement Bond Fund	SR	-	-	-	-	n/a
Solid Waste Improvement Bond Fund	WB	-	-	-	-	n/a
Transit Fund	TR	-	-	-	-	n/a
<b>Total</b>		<b>15,782,437</b>	<b>15,782,437</b>	<b>15,138,907</b>	<b>643,530</b>	<b>4.1%</b>

**Culture-Recreation**

Capital Projects Fund	CP	2,050,000	2,050,000	1,958,740	91,260	4.5%
Community Development Fund	CD	-	-	-	-	n/a
Federal Grants Fund	FG	-	-	-	-	n/a
General Improvement Bond Fund	GI	39,991,500	40,166,347	25,449,967	14,716,380	36.6%
Highway Improvement Bond Fund	HI	-	-	-	-	n/a
Sewer Revenue Improvement Bond Fund	SR	-	-	-	-	n/a
Solid Waste Improvement Bond Fund	WB	-	-	-	-	n/a
Transit Fund	TR	-	-	-	-	n/a
<b>Total</b>		<b>42,041,500</b>	<b>42,216,347</b>	<b>27,408,707</b>	<b>14,807,640</b>	<b>35.1%</b>

**Utilities or Other Enterprises**

Capital Projects Fund	CP	-	-	-	-	n/a
Community Development Fund	CD	-	-	-	-	n/a
Federal Grants Fund	FG	20,921,000	23,161,000	14,387,520	8,773,480	37.9%
General Improvement Bond Fund	GI	-	-	-	-	n/a
Highway Improvement Bond Fund	HI	13,852,000	14,081,000	10,767,504	3,313,496	23.5%
Sewer Revenue Improvement Bond Fund	SR	-	-	-	-	n/a
Solid Waste Improvement Bond Fund	WB	-	-	-	-	n/a
Transit Fund	TR	42,001,000	42,001,000	41,997,311	3,689	0.0%
<b>Total</b>		<b>76,774,000</b>	<b>79,243,000</b>	<b>67,152,334</b>	<b>12,090,666</b>	<b>15.3%</b>

**All Funds**

Capital Projects Fund	CP	17,369,490	17,369,490	7,273,147	10,096,343	58.1%
Community Development Fund	CD	9,586,135	9,586,135	8,954,348	631,787	6.6%
Federal Grants Fund	FG	49,971,302	58,165,933	39,210,766	18,955,167	32.6%
General Improvement Bond Fund	GI	103,232,000	103,232,000	80,491,674	22,740,326	22.0%
Highway Improvement Bond Fund	HI	98,858,000	98,858,000	85,618,588	13,239,412	13.4%
Sewer Revenue Improvement Bond Fund	SR	348,039,925	348,039,925	338,304,799	9,735,126	2.8%
Solid Waste Improvement Bond Fund	WB	11,651,000	11,651,000	9,199,206	2,451,794	21.0%
Transit Fund	TR	42,001,000	42,001,000	41,997,311	3,689	0.0%
<b>Grand Total</b>		<b>680,708,852</b>	<b>688,903,483</b>	<b>611,049,840</b>	<b>77,853,643</b>	<b>11.3%</b>

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## Chapter IV

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