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March 15, 2010

TO: COUNCIL CHAIR TODD APO
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SUBJECT: ISSUE PROFILE – STATUS OF THE CITY’S FINANCES (MARCH 2010)

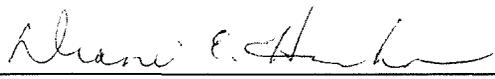
Transmitted herewith are copies of a new report prepared by the Office of Council Services, "Issue Profile – Status of the City’s Finances (March 2010)." The report contains an overview of certain financial and budget trends and a review of the prior year’s revenues and expenditures, which we report to the Council annually.

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



IVAN KAISAN
Legislative Auditor

FORWARDED BY:



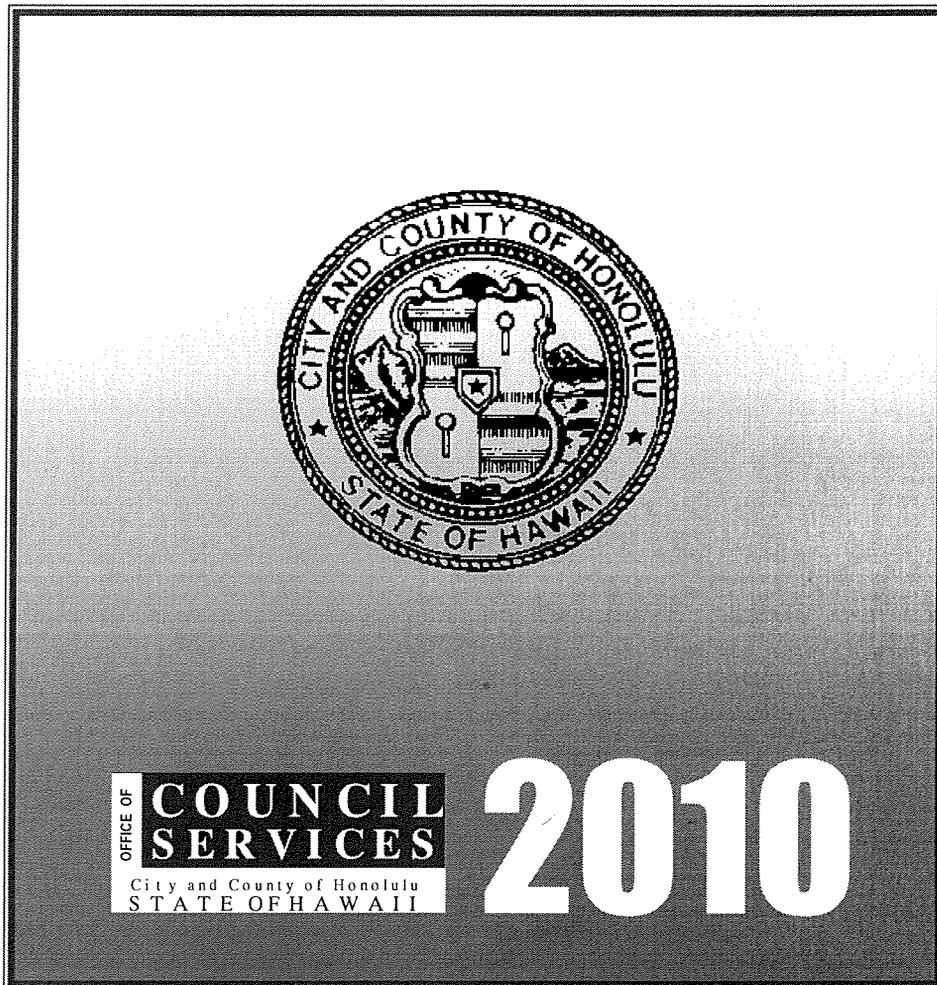
DIANE E. HOSAKA, Esq.
Director

Attachment(s)

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

ISSUE PROFILE

Status of the City's Finances



ISSUE PROFILE

Status of the City's Finances

March 2010

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/>

Table of Contents

- I. Introduction
- II. Budget Trends
 - A. Special Focus Section
 - B. Size of the City Budget
 - C. Financial Position—Net Assets
 - D. Debt Service and Total Debt
 - E. Real Property Taxes
 - F. Fund Balance and Budgeted Property Taxes
 - G. Enterprise Funds
- III. Executive Operating Budget
 - A. Review of FY 2009
 - B. Review of FY 2010 General Fund Revenue Assumptions Through 12/31/09
- IV. Executive Capital Budget: Fiscal Year 2008 Fund Expenditure Status
 - A. Major Project Lapses
 - B. Major Project Adjustments
 - C. Detailed Results by Function
 - D. Summary of Results
- V. Appendix: Data Sources

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I. Introduction

We are pleased to 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 previous¹ (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.

¹ 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 summary 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

In this section, we review the status of funds recently established for the city, revisit expenditure trends for road resurfacing, and examine the cost of city retiree health benefits.

- Spending from new funds (Transit, Water/Land, Housing) is still low.
- Road work spending is higher but appropriations are inconsistent.
- Despite more funding for future retiree health benefit costs, the city's outstanding obligations are growing.

Transit fund tops \$314 million in FY 2009

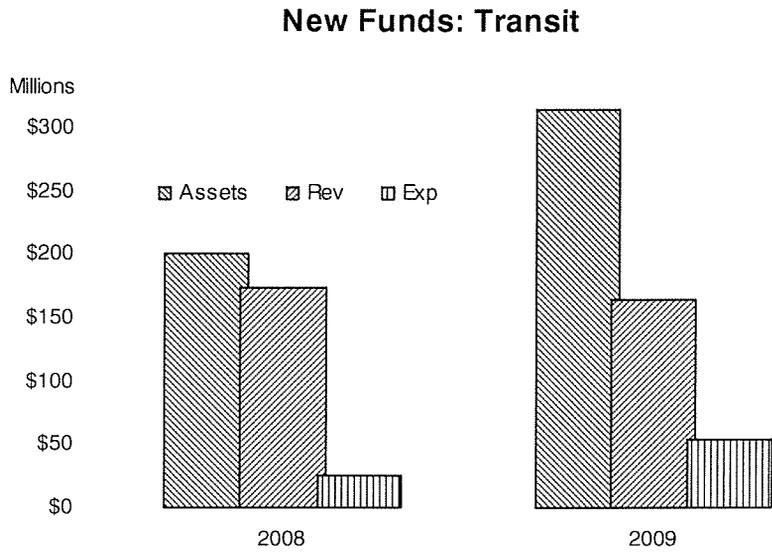
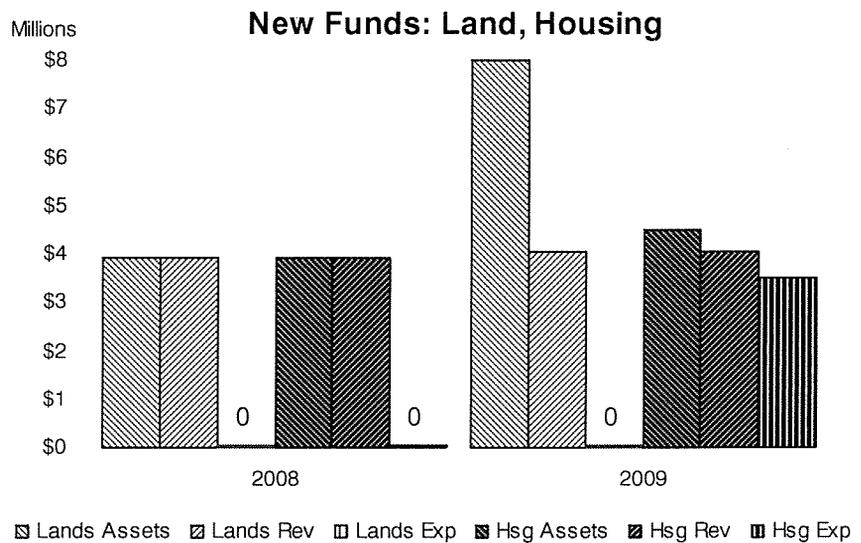


Figure A-1. The city's transit fund accumulated over \$314 million in assets by the end of FY 2009, up from \$201 million in FY 2008. With the economy slowing, transit fund revenues pulled back in FY 2009 to \$164 million, down from \$173 million in FY 2008. While expenditures doubled in FY 2009 at \$54 million compared to \$26 million in FY 2008, this was still low compared to revenues.

Figure A-2. Created in mid-2007, two new funds for clean water and natural lands ("water/land fund") and for affordable housing ("housing fund") receive one-half percent of property tax revenues, currently \$4 million, into each fund. Although the funds began to receive revenue in FY 2008, the first appropriations to expend from the funds were not made until FY 2009 (which as capital appropriations remain effective until the end of FY 2010—FY 2009 expenditures reported here are partial results). The assets of the water/land fund doubled from \$4 million in FY 2008 to \$8 million in FY 2009 because the FY 2009 appropriation of \$4 million was not expended or encumbered that year. The housing fund saw assets edge up to \$4.5 million in FY 2009 due to expenditure that year of \$3.5 million from an FY 2009 appropriation of \$5.5 million.

Little spent from new funds for water/land and housing



Road work spending continued to rise after FY 2005

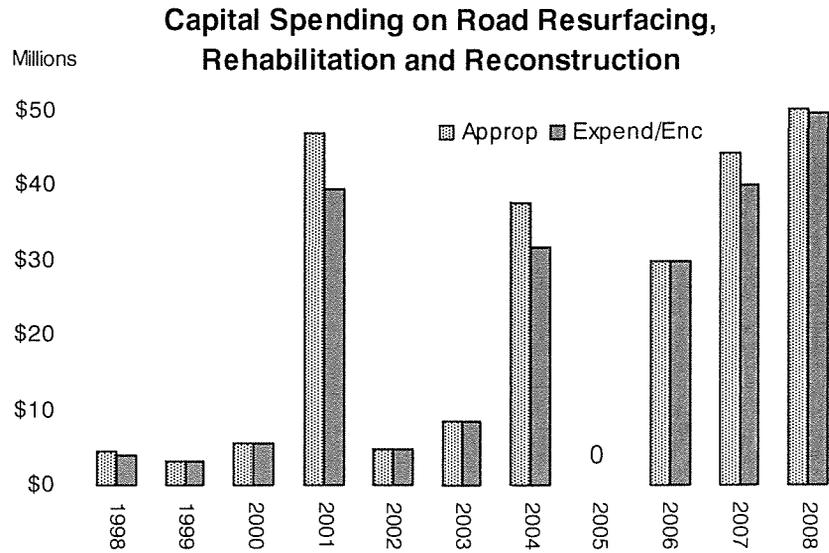
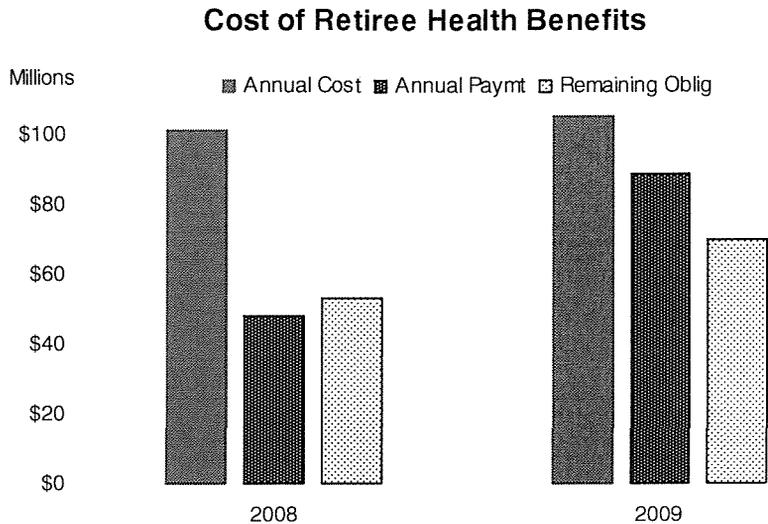


Figure A-3. In recent years, spending on road resurfacing, rehabilitation and reconstruction have climbed steadily, in contrast to FY 2005 when budgeting and spending fell to zero. In FY 2008, appropriations and spending were both at about \$50 million, a new high. Still, the pattern over the last 10 years has been inconsistent.

Figure A-4. 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 to pay for these eventual costs. The annual required contribution is the amount an employer should pay to cover the cost for that year that comes due, plus a portion of the future obligation. In FY 2008, new accounting rules required the city to begin disclosing whether it was meeting this requirement. The city paid \$48 million in FY 2008 and \$89 million in FY 2009, which were 48 percent and 84 percent, respectively, of its annual required contribution. Because these payments were less than the full amount, the city's cumulative obligation outstanding grew from \$53 million in FY 2008 to \$70 million in FY 2009.

Future retiree health care obligations rise despite higher payments



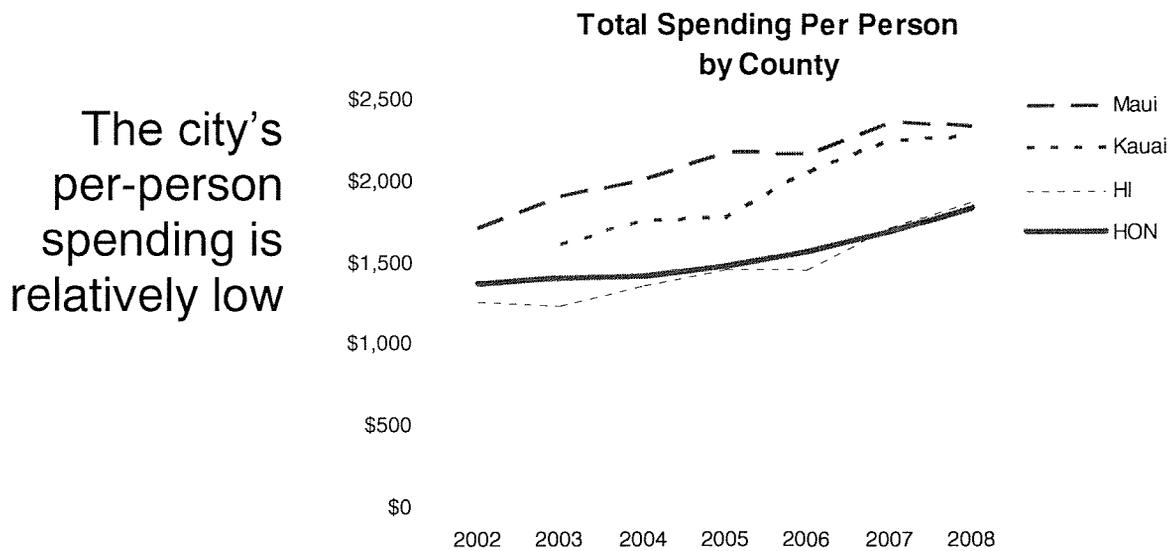
B. Size of the City Budget

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

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

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

Figure B-1. Over the last several years, Hawaii's counties have fallen into lower cost versus higher cost groups, measured in the amount of spending on operations per resident. Honolulu's \$1,839 per resident and Hawaii County's \$1,879 per resident comprise the lower cost group, while Maui and Kauai formed the higher cost group at \$2,335 and \$2,279 per resident, respectively. Through FY 2008, the spending trend for all counties pointed upward.



City taxes and fees have grown faster than resident incomes

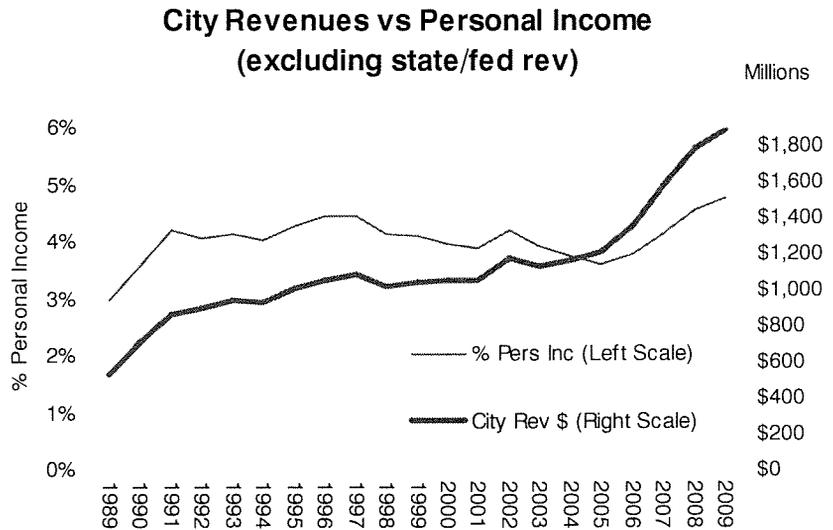
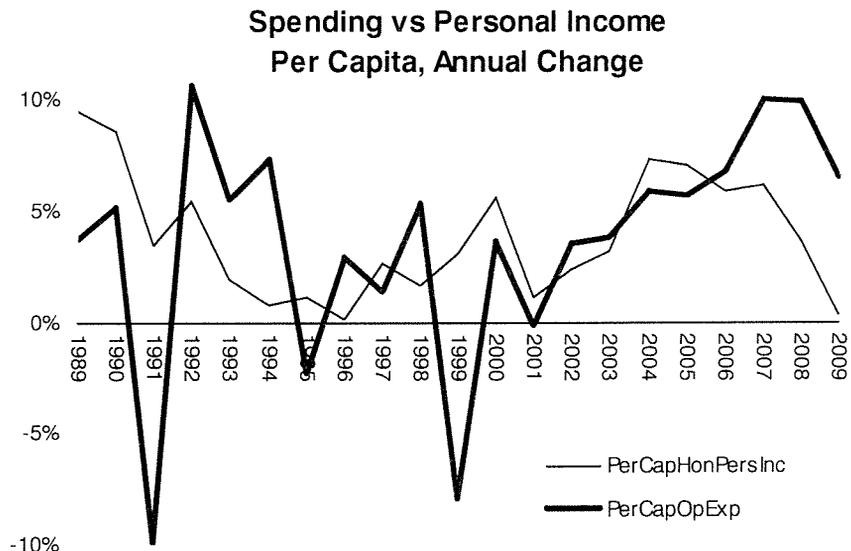


Figure B-2. One measure of the cost of government is how its revenues (city taxes and fees excluding transfers from the state and federal governments) compare over time to the incomes of those it serves (and taxes). Since FY 1991, city revenues increased roughly at or below the pace of personal incomes of Honolulu residents. The ratio of city revenues to income peaked in FY 1997 at 4.5 percent of total personal income. In FY 2005, the ratio dropped to 3.6 percent of income but then climbed sharply and hit a new high of 4.8 percent in FY 2009.

Figure B-3. Per capita operating expenditures is another way to evaluate government cost trends. Such spending shows sharp swings up and down over the last 20 years until FY 2001. After that year, per capita spending accelerated, reaching a 10 percent annual increase in FY 2007. In contrast, while per capital personal income has also shown positive growth, those annual gains have been eclipsed by city spending since FY 2005. Those gains fell in FY 2009 but remained in positive territory.

City spending has grown more steadily and faster than incomes



Property tax growth has caught up with spending growth ...

RPT Revenues vs Total Expenditures (1989 = 100%)

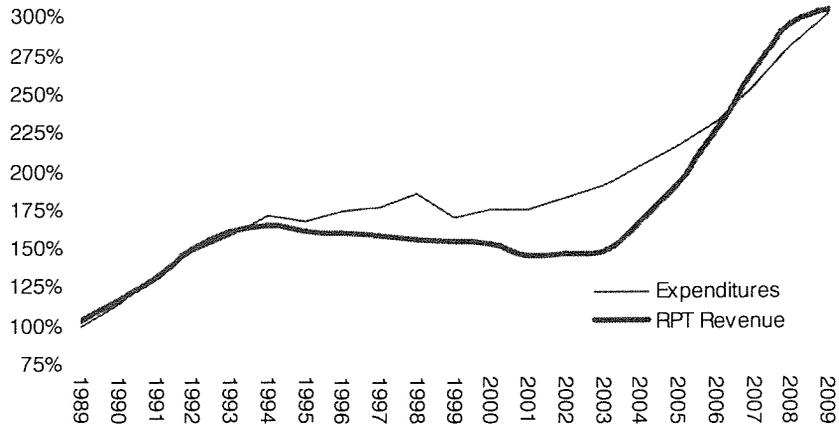
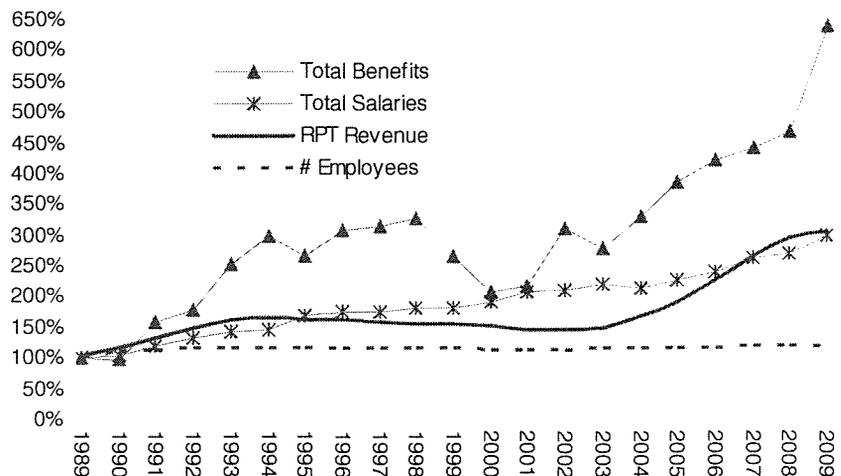


Figure B-4. The city's operating expenses largely reflect the cost of salaries and benefits (including benefits for retired employees). The largest single revenue source is the property tax, accounting for over a third of operating budget resources. The sharp rise in property tax revenues in recent years has finally closed the gap compared to city operating expenditures over the last 20 years. Compared to the levels of 20 years ago, increases in tax revenues have caught up to those in expenditures, evidence that the period of structural deficits of the late 1990s to mid-2000s may be over.

Figure B-5. While the number of city employees has remained relatively steady, employee benefit costs since the early 1990's increased much faster than property tax revenues, leading to structural deficits. While the recent jump in property tax revenues has closed much of that gap, continued escalation in benefit costs show that structural deficits are still a real threat.

...but the threat of structural deficits from employee benefit costs persists

RPT Revenues vs Employee Costs (1989 = 100%)



Debt service
growing twice
as fast as
other costs...

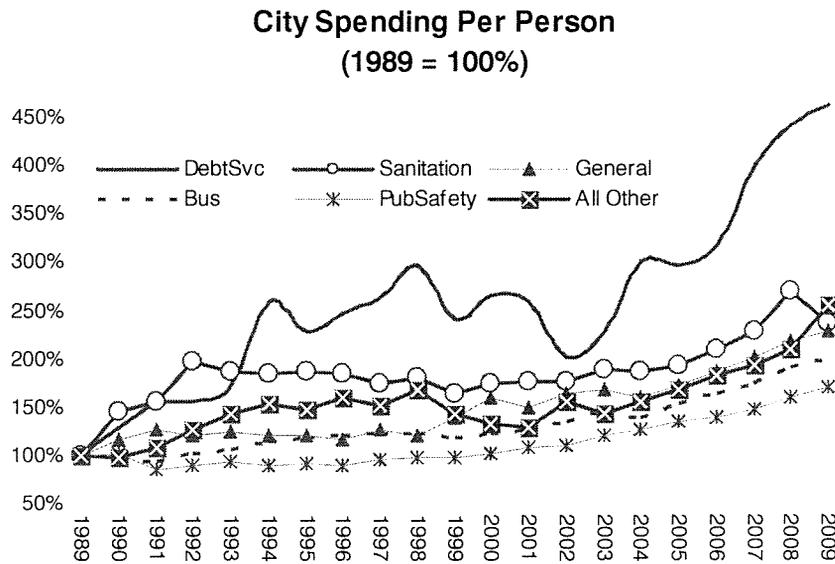
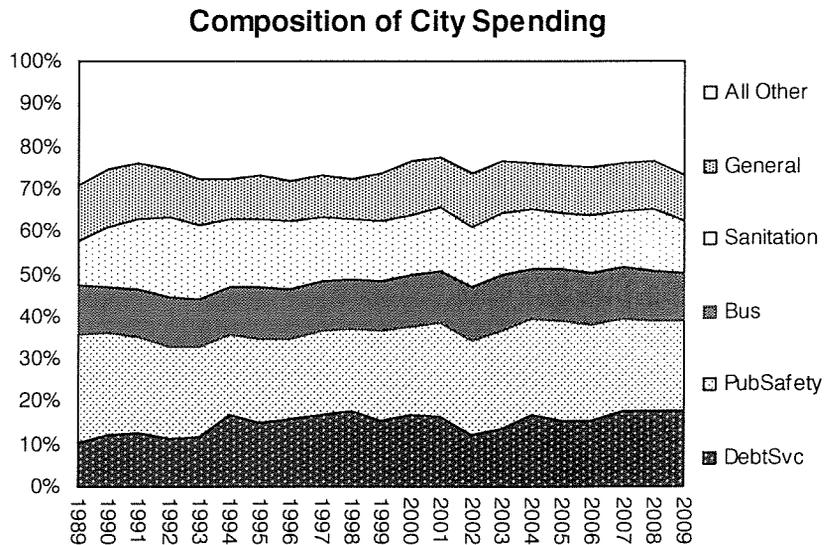


Figure B-6. By far the fastest growing component of city spending over the past 20 years has been debt service, which has grown by a multiple of nearly 4.7 times. Most other components have increased over 20 years by half the rate of debt service.

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

...and leads in
relative
growth over
the last 20
years



C. Financial Position – Net Assets

- **The city continues to add to net assets.**

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.

In FY 2009,
city asset
growth
moderated...

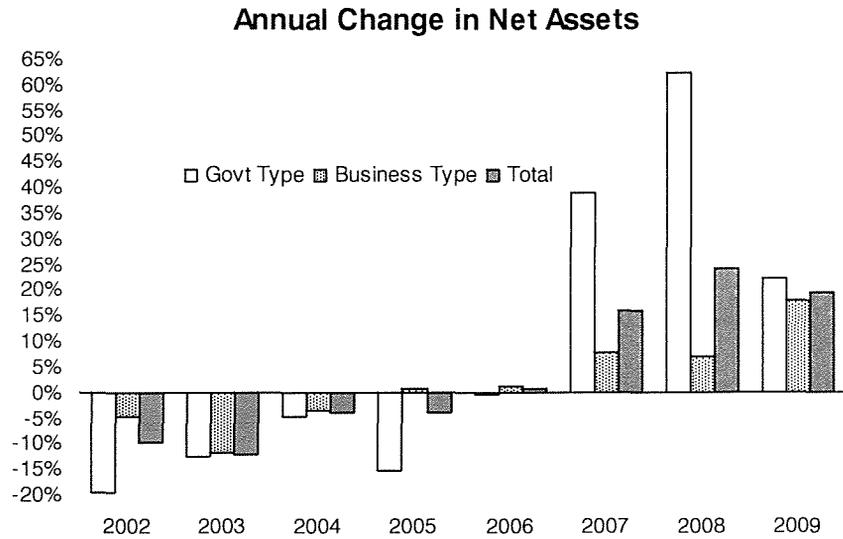
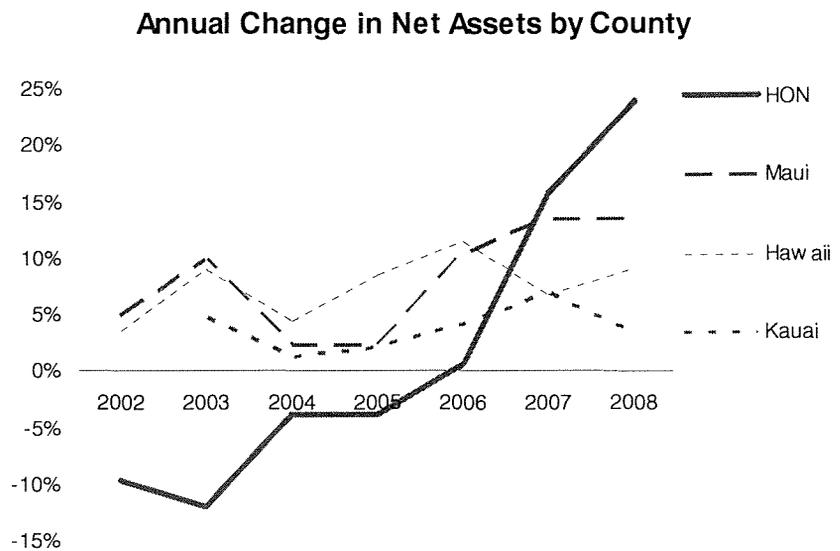


Figure C-1. In FY 2009, the city saw net asset growth moderate to a still impressive 19 percent overall, down from the 24 percent pace of the prior year caused by big gains in real property tax and excise tax surcharge collections.

Figure C-2. Since asset size began to be measured in FY 2002 (2003 for Kauai), net assets have increased for most counties. For Honolulu, however, net assets shrunk until FY 2006. In FY 2007, the city saw a 16 percent gain, and another 24 percent hike in FY 2008, which far surpassed the other counties.

...but its gains
still outpaced
the neighbor
islands



D. Debt Service and Total Debt

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

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

Typically, most of the capital budget results in expenditures. The rest, usually between 10 and 20 percent, lapses, meaning certain projects or 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, already high, spiked in 2009...

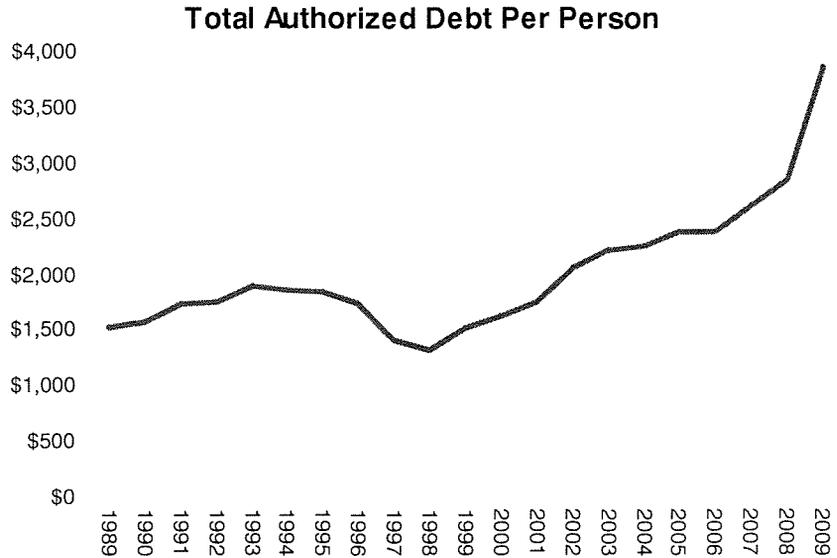
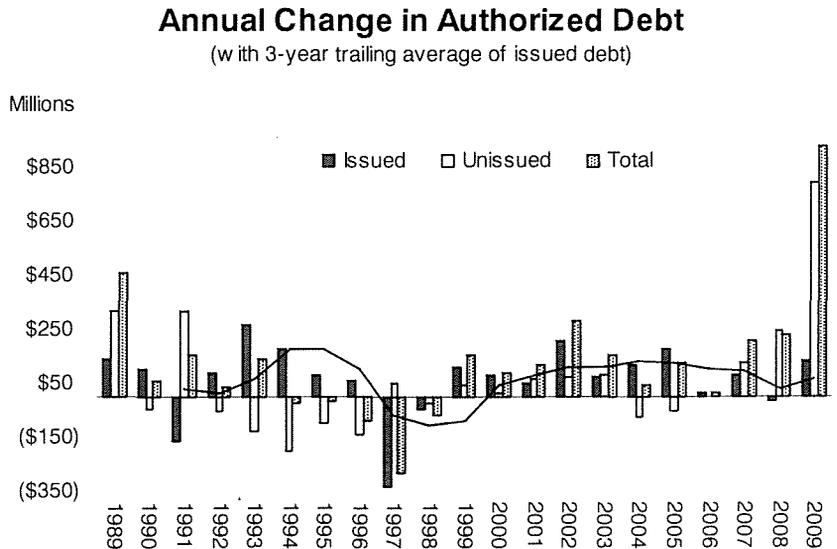


Figure D-1. The chart reflects the total amount of general debt authorized per Honolulu resident. That number's previous low over the past 20 years was in 1998 at \$1,333 per person. On December 31, 2009, authorized debt hit \$3,853 per resident, up \$1,000 from the year before, due to the approval of \$917 million in bonds for the rail transit project, whose total appropriation including the transit excise tax and federal monies was \$1.1 billion. However, the bonds for that project had not yet been issued by that date.

Figure D-2. This chart shows the annual change in the amount of debt authorized for the city over the last 20 years. In 2009, the amount of debt **issued** was \$131 million, a stark contrast to the \$792 million that was **authorized but unissued** through December 31, 2009. Total authorized debt for 2009 reached a historic high of \$923 million. All figures are net of bond retirements and redemptions.

...due to \$917 million in bonds authorized for rail transit



The gulf widens between the city and the neighbor islands on debt load

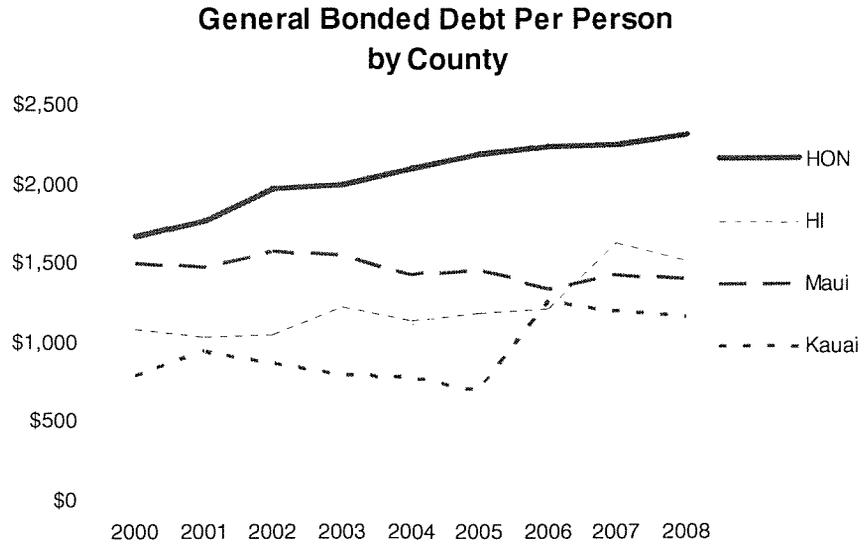


Figure D-3. Issued debt whose debt service payments are to be paid with property tax revenues is called net general bonded debt. In 2008, Honolulu widened the gap between it and Hawaii's four counties in the amount of such debt when calculated on a per-resident basis. Honolulu's \$2,310 per resident compared to Hawaii at \$1,510, Maui at \$1,404, and Kauai at \$1,156. Further, the neighbor islands' debt decreased compared to the year before, while Honolulu's climbed. Given Honolulu's rail transit project appropriations in 2009, that gulf is certain to widen in next year's report.

E. Real Property Taxes

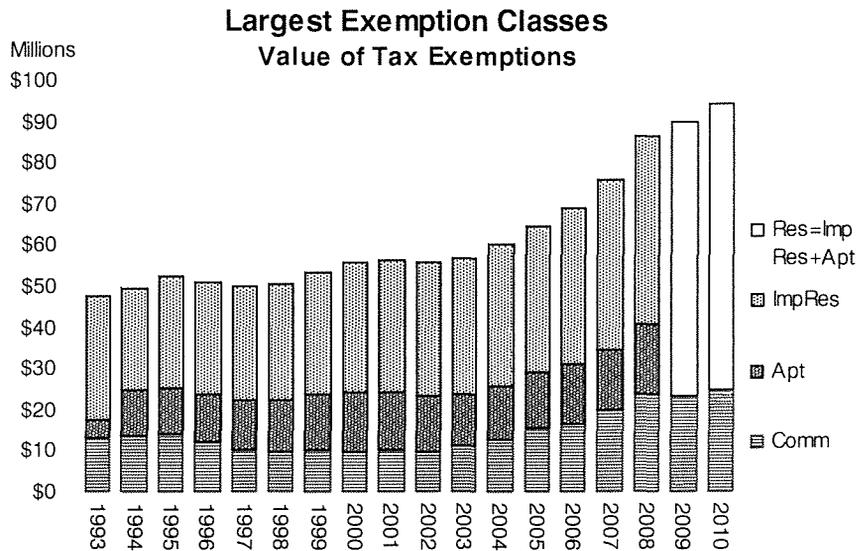
- Taxes for most taxpayers continue to soar while the gap in tax burden between business and residential properties widens.

At 39 percent of operating revenues in FY 2009, 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 property², 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 since FY 2003. Nearly all tax exemptions (95 percent of total exemption value in FY 2010) benefit the residential and commercial classes of properties, with residential accounting for the greater share. In FY 2010, property tax exemptions represented foregone revenues of \$100 million, or 12 percent of anticipated total property tax receipts.

Tax exemptions continue to grow, in total and for the largest class



² In FY 2009, improved residential and apartment tax classes were combined into a single new residential class.

Property tax revenues from most classes grow...

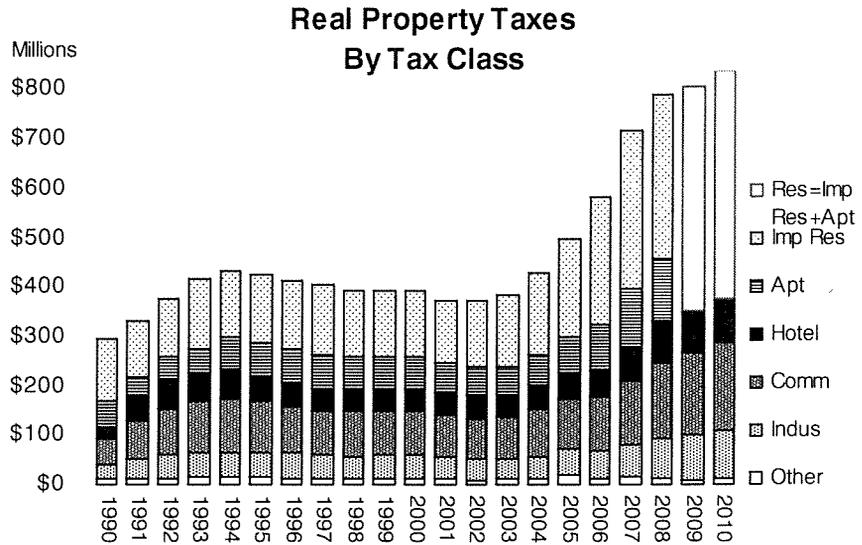
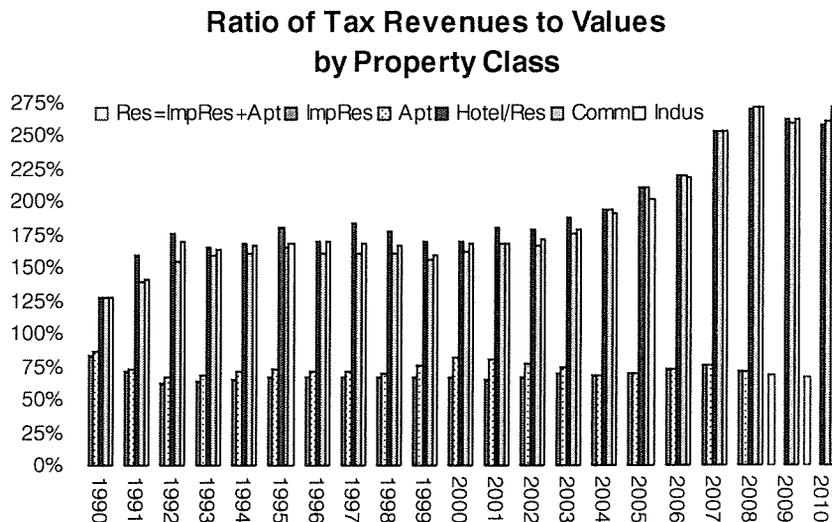


Figure E-2. Although the pace has cooled, real property tax collections continue to rise. For FY 2010, tax revenues are projected to edge higher 5.1 percent, led by double digit gains from income-producing properties. Collections from residential properties are calculated to rise 2.1 percent.

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 2010, the gap in tax burden between the two types of properties widened further. In that year, residential properties provided 55 percent of tax revenues while representing 83 percent of property values, producing a share ratio of 67 percent. In contrast, industrial properties provided 11 percent of revenues while representing just 4 percent of valuations, a share ratio of 272 percent, 14 percentage points more than the previous year.

...and the gap between residential and business tax burdens further widen



Residential properties see a modest tax rise...

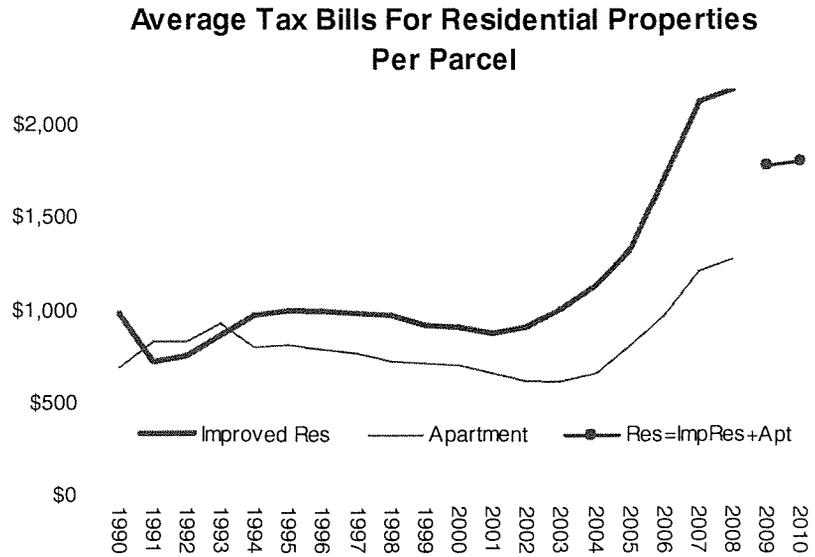
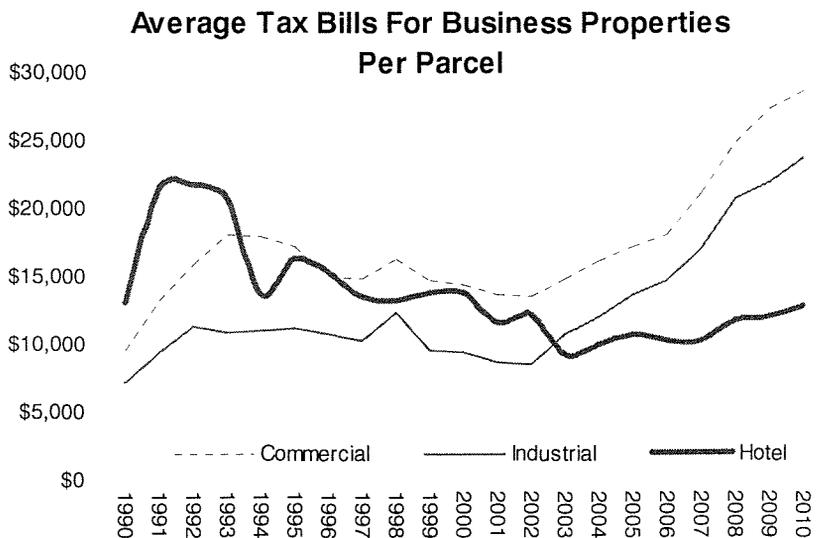


Figure E-4. The average tax bill for residential properties has begun to plateau after experiencing sharp hikes since 2003. In FY 2010, residential properties pay an average tax bill of \$1,780, up 2.1 percent over the previous year.

Figure E-5. Commercial and industrial properties continue to see rising tax bills while hotel tax bills have moderated. Industrial properties saw average tax bills rise 8.1 percent in FY 2010 over the previous year, while hotel properties rose 6 percent and commercial properties rose 4.7 percent. Both industrial and commercial properties reached new highs in average tax bills. In comparison, 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...

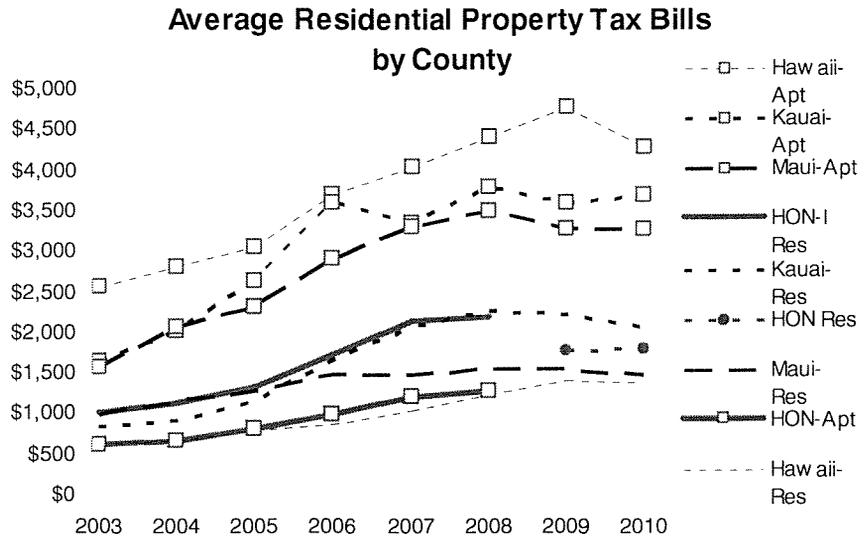
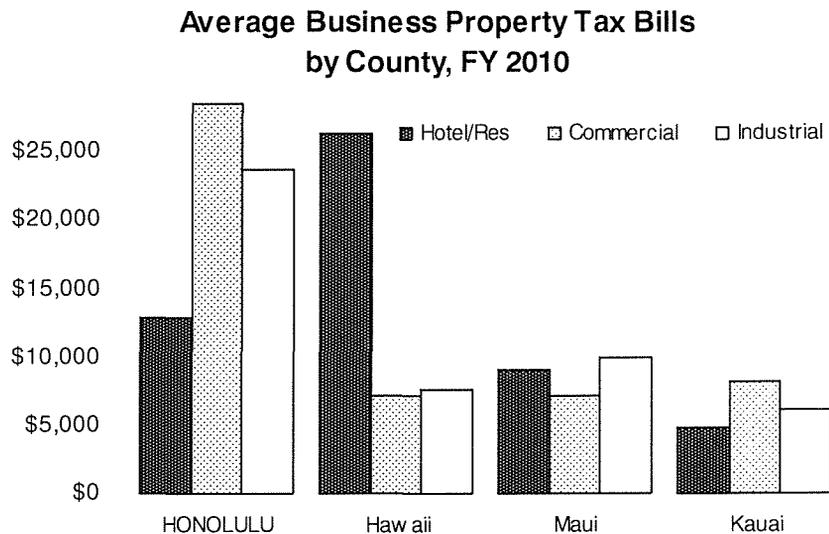


Figure E-6. County residential taxes have fallen into high versus low cost groups. Honolulu residential tax bills are in the lower cost group, along with Hawaii, Maui, and Kauai residential taxes. Hawaii, Kauai, and Maui apartment classes form the high cost group. Both the low and high cost groups have seen moderated tax trends since FY 2008.

Figure E-7. In FY 2010, Honolulu's average property tax bills for hotel/resort, commercial, and industrial parcels continued to exceed 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 were double those of Honolulu, primarily because of Hawaii County's high average hotel value of \$3.1 million, nearly three times Honolulu's average hotel value of \$1.1 million.

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



F. Fund Balance and Budgeted Property Taxes

- **A still high unbudgeted year-end balance, but a more accurate property tax estimate.**

The general fund is the primary fund in the operating budget. It is a recommended budget practice and advantageous for bond ratings that there be a reserve amount in the general fund to pay for unexpected costs.

The 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. For FY 2010, the carryover from the previous year was forecast to account for 13 percent of operating resources.

While positive and reasonable balances in the general fund are desirable, wide disparities between budgeted and actual balances in the general fund are not. They indicate that substantial amounts of appropriations in the operating budget are not being implemented, 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 city services that were budgeted were not provided despite the availability of resources.

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

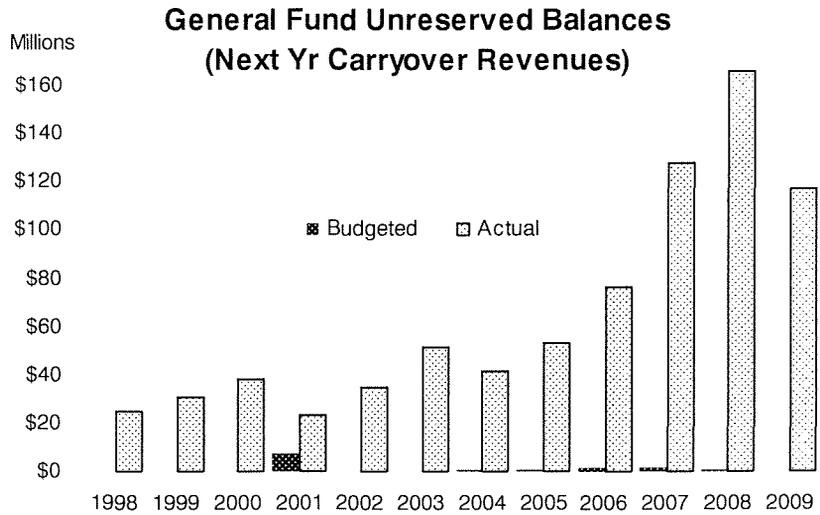
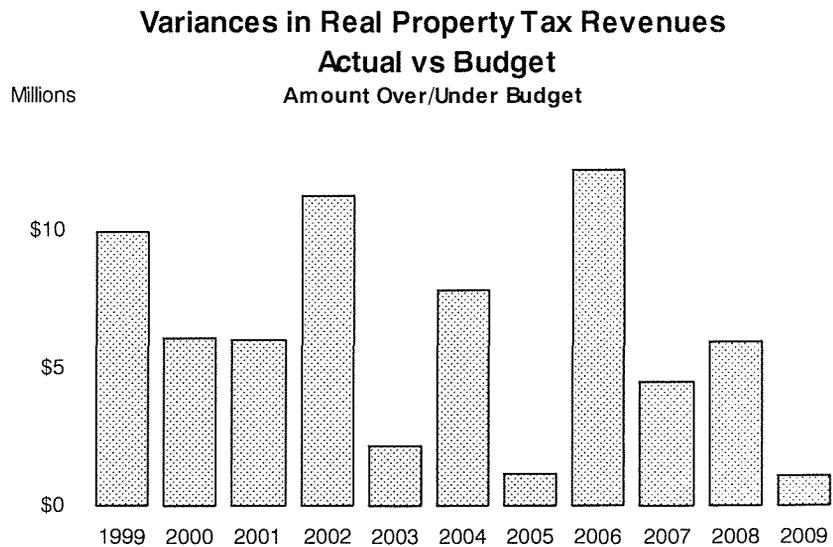


Figure F-1. The long-term trend in unbudgeted general fund balances moderated in FY 2009. The city's actual unreserved fund balance was \$117 million, compared to \$166 million in the prior year. In the chart, the lack of a visible bar for a fiscal year means the budgeted amount for general fund balance was at or near zero. That was true for almost all years in the chart.

Figure F-2. Over the last ten years, the amount of actual real property tax receipts have been consistently more than anticipated in the budget, by as much as \$12 million in FY 2006. That pattern continued in FY 2009, but only by \$1 million compared to the budgeted amount of \$791 million. This minimal overage indicates that the unbudgeted fund balance for FY 2009 (see figure F-1) cannot be attributed to gross under-estimation of property tax revenues.

Under-estimation of property tax revenues more limited

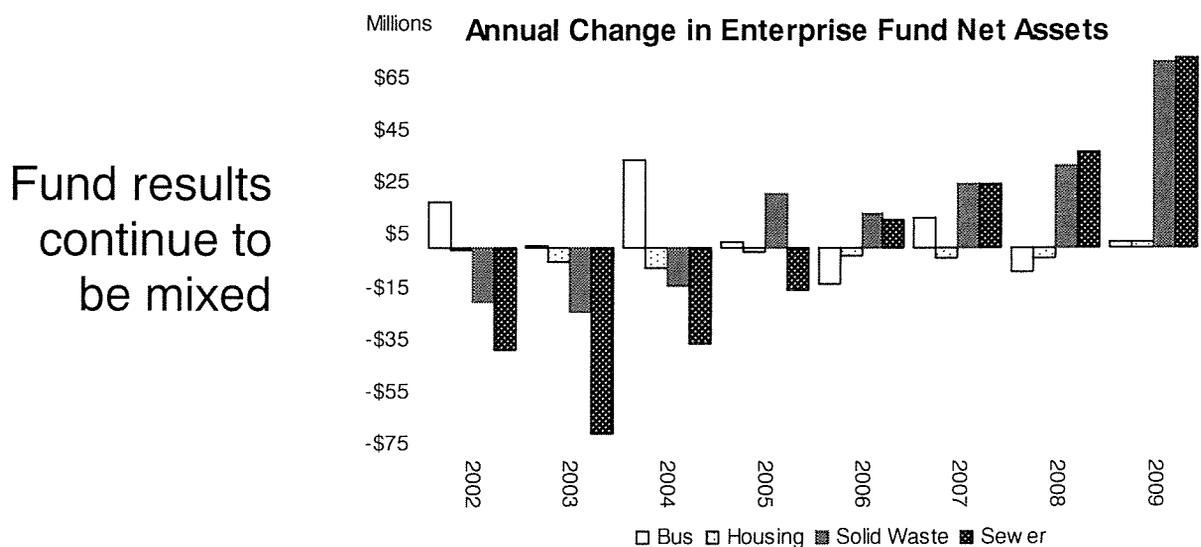


G. Enterprise Funds

- 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 the city's enterprise funds turned in positive results in FY 2009 compared to the year before. Net assets for the solid waste fund and sewer fund displayed robust growth after years of losses earlier in the decade, up \$71 million and \$73 million, respectively. The housing fund and the bus fund each showed much smaller gains of \$2.6 million.



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III. Operating Budget

Actual Versus Budgeted Revenues And Expenditures, FY 2009 And FY 2010

This is a comparison of actual versus budgeted revenues and expenditures for the city's operating budget. The review covers all of FY 2009 and six months of FY 2010 through December 31, 2009. Our review is based on the information in the FY 2009 and FY 2010 Executive Program and Budget documents, the executive operating budget ordinances (Ordinance 08-12 for FY 2009, and Ordinance 09-11 for FY 2010), the legislative budget ordinances (Ordinance 08-11 for FY 2009, and Ordinance 09-10 for FY 2010), unaudited financial statements for FY 2009, and the December 2009 accounting reports for FY 2010 from the department of budget and fiscal services. Our review of expenditures includes all fund sources, while the review of revenues only covers the general fund.

Overview:

- In FY 2009, the general fund received nearly \$12 million more than was budgeted from the public service company tax. However, this was more than offset by under-budget receipts from the transient accommodations tax (-\$7.2 million) and investments (-\$9.2 million).
- The largest appropriations lapse was \$51.8 million budgeted for the Provision for Other Post Employment Benefits.

A. Review of FY 2009

1. General Fund Overview

Overall, for FY 2009, actual general fund revenues totaled \$1.405 billion, which was \$781,000 more than the \$1.404 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 \$1.004 billion, which was \$51.5 million lower than the \$1.056 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 2008, an amount which was carried over into FY 2009, totaled \$107.3 million, which was \$7.2 million more than the budgeted FY 2008 fund balance of \$100 million. The \$107 million fund balance computes to 10.7 percent of expenditures, a favorable increase over the 10 percent ratio that was budgeted.¹

2. Significant Revenue Variances for General Fund, FY 2009

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 2009. Negative amounts mean actual revenues were below the amounts budgeted.

**Table III-1. FY 2009 Major
General Fund Revenue Variances**

General Fund Revenue Source	Variance From Budget	Percent of Budgeted Amt
Public Service Company Tax	11,667,000	31%
Building Permits	-2,894,000	-20%
Transient Accommodations Tax	-7,204,000	-15%
Recovery from State – Emergency Ambulance Service	-2,201,000	-7%
Recovery of Debt Service Charges: Enterprise Funds	-1,784,000	-5%
Investments	-9,232,000	-57%
Sundry refunds	1,901,000	284%

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

3. Major Appropriation Lapses by Activity, FY 2009

In Table III-3 below, we have highlighted the major appropriation lapses for FY 2009, for all funds, by budgeted activity, based on the detailed information in Table III-4 that follows. In highlighting the lapses, we included those that were at least \$1 million and five percent of adjusted appropriations and only included budgeted activities. The highlight excludes unbudgeted federal and state grants from funds such as the Federal Grants Fund and the Special Projects Fund.

**Table III-3. FY 2009 Major
Appropriation Lapses by Activity**

Dept/Activity	Adjusted Appropriation	Lapsed Amt	Percent of Appropriation
General Government/Department of Design and Construction/Project and Construction Management	21,223,472	1,402,698	6.6%
Sanitation/Department of Environmental Services/Administration	12,027,609	1,472,117	12.2%
Sanitation/Department of Environmental Services/Environmental Quality	15,509,657	2,503,885	16.1%
Sanitation/Department of Environmental Services/Collection System Maintenance	12,314,778	2,044,199	16.6%
Sanitation/Department of Environmental Services/Treatment and Disposal	63,541,219	4,151,463	6.5%
Human Services/Department of Community Services/Community-Based Development	6,106,536	1,519,063	24.9%
Human Services/Department of Community Services/WorkHawaii	8,475,959	1,194,100	14.1%
Culture-Recreation/Department of Parks and Recreation/Recreation Services	23,317,732	1,192,470	5.1%
Utilities or Other Enterprises/Department of Transportation Services/Rapid Transit	3,013,223	1,470,063	48.8%
Sanitation/Department of Environmental Services/Refuse Collection and Disposal	129,029,019	7,040,302	5.5%

**Table III-3. FY 2009 Major
Appropriation Lapses by Activity**

Dept/Activity	Adjusted Appropriation	Lapsed Amt	Percent of Appropriation
Debt Service/Tax Exempt Commercial Paper	5,747,000	4,056,639	70.6%
Miscellaneous/Workers' Compensation	13,250,000	1,597,853	12.1%
Miscellaneous/Provision for Salary Adjustments and Accrued Vacation Pay ²	1,374,430	1,374,430	68.7%
Miscellaneous/Provision for Other Post-Employment Benefits	91,897,000	51,786,953	56.4%
Miscellaneous/Provision for Judgments and Losses	12,000,000	2,160,389	18.0%
Miscellaneous/Provision for Energy Costs ³	12,473,000	12,473,000	93.4%

^{2, 3}Unlike other line items, the adjusted appropriation is treated as the amount expended because it is the amount transferred to other line items for expenditure. The lapsed amount, then, is the difference between the budgeted appropriation and the adjusted appropriation. The percent lapsed is computed based on the budgeted appropriation, rather than on the adjusted appropriation.

4. Detailed Expenditure Results by Activity, FY 2009

Table III-4 displays expenditure results of activities in the FY 2009 executive operating budget ordinance, for all funds, listed by agency in the order it appears in the ordinance. In addition, the activity “Other Grants”, which represents state or federal grants and is an unbudgeted item found only occasionally 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 adjusted 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.⁴ For each activity, the following information is provided regarding its status at the end of the fiscal year:

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

⁴ Unbudgeted grant and special projects funds are excluded from the highlight. Criteria must be met with this exclusion to be highlighted.

Table III-4
EXECUTIVE OPERATING BUDGET
Appropriations for FY 2009, All Funds

Budgeted Activity	Approp.	Net Approp.	Expend./ Encumb.	Lapsed	% Lapsed
<u>Mayor</u>					
Administration	581,598	592,168	589,083	3,085	0.5%
Contingency	25,500	25,500	25,500	-	0.0%
<u>Managing Director</u>					
City Management	1,985,094	1,985,094	1,965,945	19,149	1.0%
Culture and the Arts	777,804	777,804	765,060	12,744	1.6%
Neighborhood Commission	1,111,610	1,111,610	1,043,169	68,441	6.2%
Royal Hawaiian Band	2,197,968	2,197,968	2,147,044	50,924	2.3%
Other Grants	-	638,400	482,400	156,000	24.4%
<u>Department of Customer Services</u>					
Administration	503,197	550,197	549,467	730	0.1%
Public Communication	2,099,805	2,099,805	2,070,760	29,045	1.4%
Satellite City Hall	4,468,781	4,436,781	4,386,352	50,429	1.1%
Motor Vehicle, Licensing and Permits	15,449,343	15,434,343	15,331,207	103,136	0.7%
<u>Department of Budget and Fiscal Services</u>					
Administration	1,002,942	1,043,297	1,036,688	6,609	0.6%
Internal Control	890,954	863,014	857,354	5,660	0.7%
Fiscal/CIP Administration	1,464,907	1,464,907	1,213,141	251,766	17.2%
Budgetary Administration	907,935	907,935	899,368	8,567	0.9%
Accounting and Fiscal Services	4,823,650	4,823,650	4,448,012	375,638	7.8%
Purchasing and General Services	1,698,678	1,705,263	1,663,885	41,378	2.4%
Real Property	6,415,892	6,396,892	6,272,345	124,547	1.9%
Treasury	2,619,165	2,619,165	2,164,794	454,371	17.3%
Liquor Commission	3,461,104	3,461,104	3,300,603	160,501	4.6%
Other Grants	-	13,969	-	12,450	89.1%
<u>Department of Information Technology</u>					
Administration	10,542,372	10,551,672	10,438,832	112,840	1.1%
Applications	4,513,718	4,509,918	4,375,439	134,479	3.0%
Technical Support	2,068,120	2,068,120	2,055,161	12,959	0.6%
Operations	1,919,754	1,914,254	1,858,541	55,713	2.9%
Other Grants	-	2,684,480	2,256,438	428,042	15.9%
<u>Department of the Corporation Counsel</u>					
Legal Services	8,162,424	8,162,424	7,207,522	954,902	11.7%
Ethics Commission	213,786	213,786	213,604	182	0.1%

Table III-4 (continued)
EXECUTIVE OPERATING BUDGET
Appropriations for FY 2009, All Funds

Budgeted Activity	Approp.	Adjusted Approp.	Expend./ Encumb.	Lapsed	% Lapsed
<u>Department of the Prosecuting Attorney</u>					
Administration	3,980,823	4,125,823	4,099,502	26,321	0.6%
Prosecution	13,222,348	13,252,350	12,746,193	506,157	3.8%
Victim/Witness Assistance	2,145,450	2,375,450	2,159,455	215,995	9.1%
<u>Department of Human Resources</u>					
Administration	917,660	906,560	903,688	2,872	0.3%
Employment and Personnel Services	1,742,600	1,718,600	1,628,600	90,000	5.2%
Classification and Pay	684,025	684,025	679,136	4,889	0.7%
Health Services	738,200	741,200	736,759	4,441	0.6%
Industrial Safety and Workers' Compensation	1,138,373	1,138,373	1,137,389	984	0.1%
Labor Relations and Training	1,143,050	1,175,150	1,159,447	15,703	1.3%
<u>Department of Planning and Permitting</u>					
Administration	3,356,527	3,356,527	3,305,874	50,653	1.5%
Site Development	3,939,489	3,939,489	3,880,697	58,792	1.5%
Land Use Permits	1,428,924	1,428,924	1,404,339	24,585	1.7%
Planning	3,666,400	3,666,400	3,300,241	366,159	10.0%
Customer Service Office	3,403,459	3,403,459	3,382,524	20,935	0.6%
Building	5,739,090	5,739,090	5,730,336	8,754	0.2%
<u>Department of Facility Maintenance</u>					
Administration	1,365,024	1,365,024	1,331,173	33,851	2.5%
Road Maintenance	25,813,709	25,813,709	25,215,849	597,860	2.3%
Pub Building and Electrical Maint	22,380,124	22,431,124	22,008,976	422,148	1.9%
Automotive Equipment Services	17,307,689	17,307,689	17,286,297	21,392	0.1%
<u>Department of Design and Construction</u>					
Administration	985,786	985,786	963,080	22,706	2.3%
Project and Construction Mgmt	20,841,854	21,223,472	19,820,774	1,402,698	6.6%
Land Services	2,785,335	2,785,335	2,670,704	114,631	4.1%
Other Grants	-	14,500	14,500	-	0.0%

Table III-4 (continued)
EXECUTIVE OPERATING BUDGET
Appropriations for FY 2009, All Funds

Budgeted Activity	Approp.	Adjusted Approp.	Expend./ Encumb.	Lapsed	Lapsed %
<u>Police Department</u>					
Police Commission	499,401	507,901	507,901	-	0.0%
Office of the Chief of Police	7,060,138	6,885,138	6,882,757	2,381	0.0%
Patrol	103,975,312	104,657,312	103,819,219	838,093	0.8%
Traffic	9,877,145	9,877,145	9,694,331	182,814	1.9%
Specialized Services	6,311,522	6,303,022	6,303,022	-	0.0%
Central Receiving	6,335,977	6,335,977	6,335,977	-	0.0%
Criminal Investigation	11,967,890	11,967,890	11,967,841	49	0.0%
Juvenile Services	4,673,746	4,273,746	4,191,572	82,174	1.9%
Narcotics/Vice	7,989,364	7,707,364	7,683,085	24,279	0.3%
Scientific Investigation	3,235,869	2,720,869	2,609,861	111,008	4.1%
Communications	9,409,020	9,643,020	9,601,038	41,982	0.4%
Records and Identification	6,671,016	6,496,016	6,351,323	144,694	2.2%
Telecommunications Systems	2,393,374	2,312,374	2,212,413	99,961	4.3%
Vehicle Maintenance	2,652,831	2,772,831	2,765,569	7,262	0.3%
Human Resources	2,713,532	2,888,532	2,873,976	14,556	0.5%
Training	12,096,474	12,633,474	12,467,727	165,747	1.3%
Finance	7,223,699	7,103,699	6,821,869	281,830	4.0%
Information Technology	5,386,524	5,386,524	5,288,281	98,243	1.8%
Other Grants	-	7,140,260	3,654,298	3,485,962	48.8%
<u>Fire Department</u>					
Fire Commission	20,184	20,184	16,087	4,097	20.3%
Administration	2,966,559	2,966,559	2,792,485	174,074	5.9%
Fire Communication Center	2,098,158	2,098,158	2,075,869	22,289	1.1%
Fire Prevention	3,506,996	3,506,996	3,468,668	38,328	1.1%
Mechanic Shop	2,086,632	2,086,632	2,030,854	55,778	2.7%
Training and Research	2,116,063	2,116,063	2,058,651	57,412	2.7%
Radio Shop	307,734	307,734	295,469	12,265	4.0%
Fire Operations	74,286,118	74,370,278	73,531,218	839,060	1.1%
Fireboat	2,191,536	2,191,536	2,153,280	38,256	1.7%
City Radio System	258,614	258,614	251,484	7,130	2.8%
Other Grants	-	595,105	389,837	205,268	34.5%
<u>Department of Emergency Services</u>					
Administration	587,128	587,128	563,078	24,050	4.1%
Emergency Medical Services	25,050,569	25,050,569	24,305,905	744,664	3.0%
Ocean Safety	8,919,851	8,919,851	8,915,602	4,250	0.0%
Other Grants	-	2,323	2,323	-	0.0%
<u>Department of Emergency Management</u>					
Emergency Management Coordination	1,278,553	29,160,497	14,940,680	14,219,817	48.8%

Table III-4 (continued)
EXECUTIVE OPERATING BUDGET
Appropriations for FY 2009, All Funds

Budgeted Activity	Approp.	Adjusted Approp.	Expend./ Encumb.	Lapsed	% Lapsed
<u>Department of the Medical Examiner</u>					
Investigation of Deaths	1,525,343	1,525,343	1,450,307	75,036	4.9%
Other Grants	-	19,123	19,123	-	0.0%
<u>Department of Community Services</u>					
Administration	758,742	758,742	746,913	11,829	1.6%
Office of Special Projects	4,219,141	4,311,830	3,373,565	938,265	21.8%
Oahu Workforce Investment Board	530,522	1,330,545	1,177,858	152,688	11.5%
Community Assistance	44,416,866	55,306,623	53,336,643	1,969,980	3.6%
Elderly Services	8,494,078	8,527,596	7,862,024	665,572	7.8%
Community Based Development	6,049,953	6,106,536	4,587,473	1,519,063	24.9%
WorkHawaii	7,407,596	8,475,959	7,281,859	1,194,100	14.1%
Other grants	-	1,147,018	1,138,098	8,920	0.8%
<u>Department of Parks and Recreation</u>					
Administration	2,325,514	2,425,514	2,379,301	46,213	1.9%
Urban Forestry	9,502,984	9,447,984	9,215,703	232,281	2.5%
Maintenance Support Services	5,955,160	5,955,160	5,883,104	72,056	1.2%
Grounds Maintenance	25,867,568	25,867,568	25,623,659	243,909	0.9%
Recreation Services	22,986,913	23,317,732	22,125,262	1,192,470	5.1%
Other grants	-	342,856	-	234,810	68.5%
<u>Department of Enterprise Services</u>					
Administration	636,509	636,509	630,528	5,981	0.9%
Auditoriums	5,690,656	5,690,656	5,445,255	245,401	4.3%
Honolulu Zoo	5,268,711	5,268,711	5,257,320	11,391	0.2%
Golf Courses	9,224,085	9,224,085	9,149,040	75,045	0.8%
Gifts (General fund)	-	244,000	244,000	-	0.0%
<u>Department of Transportation Services</u>					
Administration	583,668	583,668	564,148	19,520	3.3%
Transportation Planning	1,534,382	1,534,382	1,375,022	159,360	10.4%
Traffic Engineering	2,455,948	2,455,948	2,320,060	135,888	5.5%
Traffic Signals and Technology	3,813,049	3,813,049	3,630,816	182,233	4.8%
Public Transit	196,837,380	197,238,725	196,824,803	413,922	0.2%
Rapid Transit	3,013,223	3,013,223	1,543,160	1,470,063	48.8%
Other funds	-	349,620	319,224	30,396	8.7%

Table III-4 (continued)
EXECUTIVE OPERATING BUDGET
Appropriations for FY 2009, All Funds

Budgeted Activity	Approp.	Adjusted Approp.	Expend./ Encumb.	Lapsed	% Lapsed
<u>Department of Environmental Services</u>					
Refuse Collection and Disposal Administration	129,029,019	129,029,019	121,988,717	7,040,302	5.5%
Environmental Quality	12,027,609	12,027,609	10,555,492	1,472,117	12.2%
Collection System Maintenance	15,509,657	15,509,657	13,005,772	2,503,885	16.1%
Treatment and Disposal	12,314,778	12,314,778	10,270,579	2,044,199	16.6%
	63,541,219	63,541,219	59,389,756	4,151,463	6.5%
<u>Debt Service and Miscellaneous</u>					
Bond Principal and Interest	306,485,000	306,485,000	293,928,785	12,556,215	4.1%
Other Debt Principal and Interest	360,000	360,000	359,220	780	0.2%
Tax Exempt Commercial Paper	5,747,000	5,747,000	1,690,361	4,056,639	70.6%
County Pension	30,000	30,000	18,046	11,954	39.8%
Retirement System	91,001,000	91,001,000	89,166,333	1,834,667	2.0%
FICA	23,806,000	24,421,000	24,114,579	306,421	1.3%
Hawaii Employer-Union Health Benefits Trust Fund	82,139,000	82,139,000	78,616,798	3,522,202	4.3%
Workers' Compensation	13,250,000	13,250,000	11,652,147	1,597,853	12.1%
Unemployment Compensation	520,000	520,000	413,250	106,750	20.5%
Salary Adj and Accrued Vac Pay*	2,000,000	1,374,430	625,570	1,374,430	68.7%
Provision for Matching Funds	1,000,000	520,186	-	520,186	52.0%
Provision for Other Post-Employment Judgment and Losses	91,897,000	91,897,000	40,110,047	51,786,953	56.4%
Risk Management	12,000,000	12,000,000	9,839,611	2,160,389	18.0%
Provision for Energy Costs*	8,049,000	8,049,000	7,235,052	813,948	10.1%
	13,350,000	12,473,000	877,000	12,473,000	100.0%
TOTAL EXECUTIVE APPROPRIATIONS	1,807,933,842	1,862,290,502	1,712,368,183	151,315,325	8.1%

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

Table III-5
LEGISLATIVE BUDGET
Appropriations for FY 2009, All Funds

Budgeted Activity	Approp.	Adjusted Approp.	Expend./ Encumb.	Lapsed	% Lapsed
<u>City Council</u>					
Administration	3,976,818	4,120,042	4,007,684	112,358	2.7%
Council Allotment	176,800	176,800	116,099	60,701	34.3%
Salary Commission	14,040	14,040	12,636	1,404	10.0%
<u>Office of Council Services</u>					
Administration	502,048	512,948	495,914	17,034	3.3%
Legal Assistance	449,810	449,810	449,316	494	0.1%
Organized Research and Analysis	473,582	462,682	410,260	52,422	11.3%
Revisor of Ordinances	58,446	58,446	58,440	6	0.0%
<u>City Clerk</u>					
Administration	334,738	498,338	428,437	69,901	14.0%
Support Services	322,913	309,913	305,279	4,634	1.5%
Council Assistance	816,737	761,737	706,906	54,831	7.2%
Elections	2,169,623	2,131,723	2,064,867	66,856	3.1%
<u>City Auditor</u>					
Administration	842,563	842,563	830,505	12,058	1.4%
Financial Audit	370,000	370,000	370,000	-	0.0%
<u>Miscellaneous</u>					
Retirement System	1,009,000	1,230,500	1,230,299	201	0.0%
FICA	561,000	561,000	538,000	23,000	4.1%
EUTF	1,253,000	973,600	972,135	1,465	0.2%
Accumulated Vacation Leave	150,000	16,976	-	16,976	100.0%
Workers' Compensation	50,000	50,000	-	50,000	0.0%
Unemployment Compensation	80,000	80,000	18,157	61,843	77.3%
Collective Bargaining	100	100	-	100	100.0%
Salary Adjustment (Included)	100	100	-	100	100.0%
Salary Adjustment (Excluded)	100	100	-	100	100.0%
TOTAL LEGISLATIVE APPROPRIATIONS	13,611,418	13,621,418	13,014,934	606,484	4.5%
TOTAL CITY APPROPRIATIONS	1,821,545,260	1,875,911,920	1,725,383,117	151,921,809	8.1%

5. Major Appropriation Lapses by Fund, FY 2009

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 2009 that were at least \$5 million and ten percent of adjusted appropriations.⁵

Table III-6
EXECUTIVE AND LEGISLATIVE BUDGET, FY 2009
Summary of Results by Fund

Fund	Approp.	Adjusted Approp.	Expend./ Encumb.	Lapsed	% Lapsed
General Fund	971,367,530	971,367,530	942,439,668	28,927,862	3.0%
Highway Fund	93,811,372	93,811,372	89,845,401	3,965,971	4.2%
Sewer Fund	198,559,289	198,559,289	173,513,597	25,045,692	12.6%
Bus Transportation Fund	175,277,380	175,277,380	171,465,138	3,812,242	2.2%
Liquor Commission Fund	4,363,539	4,363,539	4,173,472	190,067	4.4%
Bikeway Fund	480,973	480,973	395,505	85,468	17.8%
Highway Beautification and Disposal	3,262,343	3,262,343	3,241,095	21,248	0.7%
Special Events Fund	14,210,896	14,210,896	13,872,960	337,936	2.4%
Golf Fund	11,548,875	11,548,875	11,331,230	217,645	1.9%
Solid Waste Fund	151,505,388	151,505,388	143,867,059	7,638,329	5.0%
Zoo Animal Purchase Fund	10,200	10,200	9,542	658	6.5%
Hanauma Bay Nature Preserve Fund	3,913,749	3,913,749	3,660,679	253,070	6.5%
Rental Assistance Fund	233,000	233,000	233,000	-	0.0%
Housing Development Special Fund	12,000	12,000	12,000	-	0.0%
OPEB Reserve Fund	91,897,000	91,897,000	40,110,047	51,786,953	56.4%
Community Development Fund	2,263,987	2,263,987	1,558,771	705,216	31.1%
Rehabilitation Loan Fund	1,823,595	7,457,252	7,452,363	4,889	0.1%
Section 8 Contract Fund	39,514,298	44,814,298	43,940,599	873,699	1.9%
Federal Grants Fund	44,882,216	82,089,147	58,793,125	23,296,023	28.4%
Leasehold Conversion Fund	137,641	137,641	133,810	3,831	2.8%
Transit Fund	6,101,247	6,101,247	3,474,029	2,627,218	43.1%
Special Projects Fund	6,368,742	12,594,814		2,127,833	16.9%
TOTAL	1,821,545,260	1,875,911,920	1,713,523,091	151,921,848	8.1%

⁵ Federal grant and special projects funds are excluded from the highlight.

B. Review of FY 2010 General Fund Revenue Assumptions Through 12/31/09

We reviewed the status as of 12/31/09 of major general fund revenue assumptions for FY 2010. 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 increases in existing sources of 5 percent or more.⁶

Table III-7. FY 2010 Major General Fund Revenue Assumptions

General Fund Revenue Assumption	Amount Budgeted	Status as of 12/31/09
Real Property Taxes—Current Year. Budgeted amount (as amended by Council) increased by \$46.4 million or 6% from prior fiscal year.	\$834,463,635	\$442,233,324 received
Public Service Company Tax. Budgeted amount increased by \$2.4 million or 5% from prior fiscal year.	\$48,228,000	\$27,434,640 received
Motor Vehicle Drivers License. Budgeted amount increased by \$1.7 million or 6% from prior fiscal year.	\$4,410,270	\$1,695,261 received
Recovery State-Emergency Ambulance Service. Budgeted amount increased by \$3.3 million or 10% from prior fiscal year.	\$35,549,916	\$11,906,122 received
Recovery of Debt Service from Solid Waste Special Fund/ Refuse account. Budgeted amount increased by \$6.7 million or 78% from prior fiscal year.	\$15,321,000	\$6,975,861 received
Reimbursement State-Fireboat Operations. Budgeted amount increased by \$1 million or 47% from prior fiscal year.	\$3,216,515	\$0 received
Recovery Debt Service-Highway Fund – Budgeted amount increased by \$14.2 million or 29% from prior fiscal year.	\$62,942,000	\$11,000,000 received

⁶ Changes in transfers between funds were not part of this review.

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IV. Executive Capital Budget

Fiscal Year 2008 Fund Expenditure Status For the 24-Month Period Ending 06/30/09

This is a comparison of actual versus budgeted revenues and expenditures for the executive capital budget over the 24-month effective appropriation period for the FY 2008 capital budget that runs from July 1, 2007 through June 30, 2009, 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 07-25) and an accounting report from the department of budget and fiscal services for the period ending June 30, 2009. This is our first review of the capital budget since its effective appropriation period was extended from 18 to 24 months by a 2006 charter amendment.¹

Overview:

- The FY 2008 largest lapse was from the Sand Island Wastewater Treatment Plant Expansion, Primary Treatment project (\$41.7 million lapsed).
- Excluding federal grants, the budget function that experienced the highest rate of lapses in FY 2008 was General Government (48.2 percent of adjusted appropriations lapsing).
- The fund source with the largest lapse was the Sewer Revenue Improvement Bond Fund (\$114 million lapsed).

¹ Readers interested in the status of appropriations made from the Affordable Housing fund and Clean Water and Natural Lands fund should note that those appropriations were first made in FY 2009. That fiscal year will be reported on next year.

A. Major Project Lapses

In Table IV-1 below, we have highlighted the major project lapses for FY 2008, 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 24-month period.²

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

Table IV-1. Major Project Lapses

Function	Project	Adjusted Appropriation	Lapsed Amount
General Government	Procurement of Major Equipment ³	19,721,200	18,957,909
General Government	City Hall- Legislative Branch Improvements	5,101,000	3,684,970
Public Safety	Honolulu Police Dept. Equipment Acquisition	5,714,000	4,834,821
Public Safety	Emergency Medical Services- Young St. Facility	3,320,000	3,035,000
Public Safety	Kaneohe Stream Bank Restoration Near Keole Place	3,850,000	3,850,000
Highways and Streets	North-South Road/Park Row Roadway ⁴	2,302,000	2,232,000
Highways and Streets	Kamokila Boulevard Extension	1,900,000	1,335,573
Sanitation	Aliamanu No. 1 & 2 Wastewater Pump Stations	2,131,000	1,467,690
Sanitation	Central Oahu Wastewater Facilities	16,400,000	12,600,000
Sanitation	Honouliuli WWTP Upgrade	5,550,000	5,300,000
Sanitation	Sand Island WWTP Expansion, Primary Treatment	49,844,136	41,744,136
Sanitation	Wanaao Road/Keolu Driver Reconstructed Sewer	4,201,000	2,576,000
Sanitation	Wastewater Facilities Replacement Reserve	3,000,000	3,000,000
Culture-Recreation	Waikiki War Memorial Complex/Waikiki Beach	1,040,000	1,040,000
Culture-Recreation	Wapio Peninsula Recreation Complex	1,760,000	1,760,000

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

³ These amounts represent the sum of three separate funding source lapses (WF, GN, and HW) under Procurement of Major Equipment.

⁴ Highway Improvement Bond Fund lapses only.

B. Major Project Adjustments

In Table IV-2 below, we have highlighted the major project adjustments for FY 2008, based on the detailed information in Table IV-3. Adjustments either increase or decrease the authorized appropriation for a project. Authority in the budget ordinance for such adjustments include the Project Adjustments Account (a project contained in the General Government function, Staff Agencies program) and related proviso which allow the unused portion of a project appropriation to be transferred to another project for which appropriations are less than needed, a proviso relating to limited purpose monies, and a proviso allowing sewer project transfers to protect public health and safety or to meet federal or state requirements.

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

Table IV-2. Major Project Adjustments

Function	Project	Ord. 07-25 Appropriation	Adjustment Amount
Highways and Streets	North-South Road/Park Row Roadway	2,302,000	4,091,773
Highways and Streets	Salt Lake Boulevard Widening	0	3,269,074
Sanitation	Ala Moana Boulevard Sewer Reconstruction	2,251,000	8,150,859
Sanitation	Kalihi/Nuuanu Area Sewer Rehabilitation	31,002,000	8,005,006
Sanitation	Sand Island WWTP Expansion, Primary Treatment	66,000,000	-16,155,865
Sanitation	Sewer Condition Assessment Program	3,000,000	1,400,000
Sanitation	Wastewater Program Management	4,500,000	3,850,000
Sanitation	WWTP, Pump Station, and Force Main Projects	16,401,000	-5,400,000
Utilities	Middle Street Transit Center	0	1,300,000

C. Detailed Results by Function

Table IV-3 displays all of the projects in the FY 2008 executive capital budget ordinance. For each project, the following information is provided regarding its status at the end of the 24-month period:

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

We have highlighted the major project lapses for FY 2008, 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 24-month period.⁵

⁵ The highlight excludes federal grants.

Table IV-3
EXECUTIVE CAPITAL BUDGET FOR FY 2008
24 Month Period Ending June 30, 2009

Proj. Num.	Project Title	Fund	Approp.	Adjusted Approp.	Expend./ Encumb.	Lapsed	Percent Lapsed
GENERAL GOVERNMENT							
STAFF AGENCIES							
2002750	INTGRTD FIN & HUM RES SYS (FIN ACCOUNTING SYS)	GI	1,430,000	1,430,000	1,427,775	2,225	0.2%
2008056	MOTOR VEHICLE REGISTRATION SYSTEM	GI	200,000	200,000	-	200,000	100.0%
1998602	PROCUREMENT OF MAJOR EQUIPMENT	CP	9,939,000	9,939,000	-	9,939,000	100.0%
1998602	PROCUREMENT OF MAJOR EQUIPMENT	CP	6,083,700	6,083,700	526,842	5,556,858	91.3%
1998602	PROCUREMENT OF MAJOR EQUIPMENT	CP	3,698,500	3,698,500	236,450	3,462,050	93.6%
1998602	PROCUREMENT OF MAJOR EQUIPMENT	CP	32,000	32,000	26,491	5,509	17.2%
1998602	PROCUREMENT OF MAJOR EQUIPMENT	CP	18,000	18,000	-	18,000	100.0%
1998602	PROCUREMENT OF MAJOR EQUIPMENT	CP	10,000	10,000	-	10,000	100.0%
1998602	PROCUREMENT OF MAJOR EQUIPMENT	TR	37,000	37,000	26,971	10,029	27.1%
1979110	PROJECT ADJUSTMENTS ACCOUNT	GI	1,000	21,530	-	21,530	100.0%
1979110	PROJECT ADJUSTMENTS ACCOUNT	HI	1,000	1,000	-	1,000	100.0%
1979110	PROJECT ADJUSTMENTS ACCOUNT	CP	1,000	1,000	-	1,000	100.0%
PUBLIC FACILITIES--ADDITIONS AND IMPROVEMENTS							
1994009	AM WITH DISAB ACT (ADA) IMPR TO PUBLIC BUILDINGS	GI	1,050,000	1,050,000	1,049,505	495	0.0%
2005016	CITY HALL - ELEVATOR MODERNIZATION	GI	1,415,000	1,415,000	1,251,369	163,631	11.6%
	CITY HALL - LEGISLATIVE BRANCH IMPROVEMENTS	GI	5,101,000	5,101,000	1,416,030	3,684,970	72.2%
2008013	CITY MASTER SPACE UTILIZATION PLAN	GI	200,000	200,000	200,000	-	0.0%
1998007	ENERGY CONSERVATION IMPROVEMENTS	GI	675,000	675,000	675,000	-	0.0%
2008047	EWA VILLAGES - HIST PLNTN MGRS HOUSE RENOV	GI	200,000	200,000	200,000	-	0.0%
	EWA VILLAGES REVITALIZATION PROJECT - AREA D	GI	1,055,930	1,055,930	200,000	855,930	81.1%
	EWA VILLAGES REVITALIZATION PROJECT - AREA D	CP	294,070	294,070	-	294,070	100.0%
2006059	FASI MUNICIPAL BUILDING - EMERG GEN SYS IMPR	GI	1,580,000	1,580,000	1,580,000	-	0.0%
	KANEOME (KAPA'A) AES CORPORATION YARD	GN	28,000	28,000	-	28,000	100.0%
1995006	KAPOLEI CONSOLIDATED CORPORATION YARD	GI	2,090,000	2,090,000	2,075,000	15,000	0.7%
	KAPOLEI HALE / FR OF K HALE / K CITY LIGHTS	GI	25,000	25,000	-	25,000	100.0%
1995201	KULANA NANI APARTMENT RENOVATION, TMK: 4-6-31:15	GI	2,809,000	2,809,000	2,692,029	116,971	4.2%
2004050	NATL POL DISCH ELIM SYS (NPDES) MODIF FOR CORP YDS	HI	5,400,000	5,400,000	3,198,577	2,201,423	40.8%
1987042	PUBLIC BUILDING FACILITIES IMPROVEMENTS	GI	3,485,000	3,485,000	3,434,143	50,857	1.5%
2002080	TELECOMMUNICATIONS FACILITIES UPGRADE	GI	5,510,000	5,510,000	4,315,650	1,194,350	21.7%
2006043	WALTER MURRAY GIBSON BUILDING RENOVATION	GI	4,365,000	4,365,000	4,354,362	10,638	0.2%
2006043	WALTER MURRAY GIBSON BUILDING RENOVATION	CP	700,000	700,000	700,000	-	0.0%
	WHITMORE VILLAGE SIGN	GI	10,000	10,000	-	10,000	100.0%
	HAUULA MASTER PLAN	GI	50,000	50,000	-	50,000	100.0%
PUBLIC FACILITIES-IMPROVEMENTS--LAND ACQUISITIONS							
1971153	LAND EXPENSES	GI	425,000	425,000	399,970	25,030	5.9%
	Capital Projects Fund	CP	20,776,270	20,776,270	1,489,782	19,286,488	92.8%
	General Improvement Bond Fund	GI	31,676,930	31,697,460	25,270,833	6,426,627	20.3%
	Highway Improvement Bond Fund	HI	5,401,000	5,401,000	3,198,577	2,202,423	40.8%
	Transit Fund	TR	37,000	37,000	26,971	10,029	27.1%
TOTAL GENERAL GOVERNMENT			57,891,200	57,911,730	29,986,163	27,925,567	48.2%

Table IV-3 (continued)
EXECUTIVE CAPITAL BUDGET FOR FY 2008
 24 Month Period Ending June 30, 2009

Proj. Num.	Project Title	Fund	Approp.	Adjusted Approp.	Expend./ Encumb.	Lapsed	Percent Lapsed
PUBLIC SAFETY							
POLICE STATIONS AND BUILDINGS							
2006033	GENERATOR IMPR AT VAR POLICE FACILITIES	GI	510,000	510,000	510,000	0	0.0%
2007020	HPD NPDES SMALL MS4 PERMIT PROGRAM	GI	275,000	275,000	275,000	0	0.0%
2003027	PEARL CITY POLICE STATION - IMPROVEMENTS	GI	150,000	150,000	150,000	0	0.0%
2003022	POLICE EVIDENCE WAREHOUSE	GI	100,000	100,000	0	100,000	100.0%
2008025	POLICE HDQTRS - COOLING TOWER STRUC IMPROV	GI	1,000,000	1,095,014	1,057,514	37,500	3.4%
2004037	POLICE HEADQUARTERS - CORRECT BUILDING LEAKS	GI	355,000	355,000	102,976	252,024	71.0%
2004034	POLICE HEADQUARTERS-CRIME LAB EXPANSION	GI	100,000	100,000	0	100,000	100.0%
2002025	POLICE STATIONS AND BUILDINGS IMPROVEMENTS	GI	2,000,000	2,000,000	1,977,499	22,501	1.1%
1981052	POL TRAIN ACAD INDR FIRING RANGE, TMK 9-3-02-0 (POR.)	GI	1,800,000	1,800,000	1,800,000	0	0.0%
2006034	UPGRADE SECUR CAM SYS AT VAR POLICE FACILITIES	GI	250,000	250,000	237,000	13,000	5.2%
2006039	WAIANAE POLICE STATION REPLACEMENT	GI	405,000	405,000	405,000	0	0.0%
2005028	HPD EQUIPMENT ACQUISITION	CP	5,714,000	5,714,000	879,179	4,834,821	84.6%
FIRE STATIONS AND BUILDINGS							
1976166	EWA BEACH FIRE STATION RELOCATION, TMK9-1-12-5	GI	100,000	100,000	100,000	0	0.0%
1998021	FIRE STATION BUILDINGS IMPROVEMENTS	GI	2,000,000	2,000,000	1,948,800	51,200	2.6%
1990002	HFD HDQTRS, MUSEUM AND RENOVATION OF STATION 9	GI	235,000	235,000	235,000	0	0.0%
2007012	HFD NPDES SMALL MS4 PERMIT PROGRAM	GI	275,000	275,000	275,000	0	0.0%
2005021	HFD EQUIPMENT ACQUISITION	CP	3,376,000	3,376,000	2,449,160	926,840	27.5%
TRAFFIC IMPROVEMENTS							
1999311	COMPUTERIZED TRAFFIC CONTROL SYSTEM	HI	831,000	831,000	587,516	243,484	29.3%
1999311	COMPUTERIZED TRAFFIC CONTROL SYSTEM	FG	2,640,000	2,880,000	384,646	2,495,354	86.6%
	HUI IWA STREET MEDIAN PROJECT	HI	230,000	230,000	144,907	85,094	37.0%
	SYNCHR OF TRAFFIC SIGNAL AND SIGNAL LOOPS	FG	0	320,000	320,000	0	0.0%
2002004	TANTALUS DR AND ROUND TOP DR TOPO SURVEY	HI	250,000	250,000	0	250,000	100.0%
2002004	TANTALUS DR AND ROUND TOP DR TOPO SURVEY	FG	800,000	800,000	0	800,000	100.0%
1996306	TRAFFIC IMPROVEMENTS AT VARIOUS LOCATIONS	HI	310,000	310,000	295,878	14,122	4.6%
1996306	TRAFFIC IMPROVEMENTS AT VARIOUS LOCATIONS	FG	1,280,000	1,280,000	0	1,280,000	100.0%
1996306	TRAFFIC IMPROVEMENTS AT VARIOUS LOCATIONS	GI	90,000	90,000	0	90,000	100.0%
2006016	TRAFFIC SIGNAL MAINTENANCE FACILITY	HI	860,000	860,000	372,000	488,000	56.7%
2006016	TRAFFIC SIGNAL MAINTENANCE FACILITY	FG	3,000,000	3,000,000	0	3,000,000	100.0%
2007001	TRAFFIC SIGNAL OPTIMIZATION, PHASE 3	HI	500,000	500,000	287,900	212,100	42.4%
2007001	TRAFFIC SIGNAL OPTIMIZATION, PHASE 3	FG	1,000,000	1,000,000	352,000	648,000	64.8%
2004130	TRAFFIC SIGNALS AND SIGNAL LOOPS	HI	220,000	220,000	220,000	0	0.0%
1999312	TRAFFIC SIGNALS AT VARIOUS LOCATIONS	HI	832,000	832,000	667,457	164,543	19.8%
1999312	TRAFFIC SIGNALS AT VARIOUS LOCATIONS	FG	2,200,000	2,451,589	400,000	2,051,589	83.7%
2008090	UPGRADE PEDESTRIAN SIGNALS AT VARIOUS LOCATIONS	HI	840,000	840,000	502,201	337,799	40.2%
2008090	UPGRADE PEDESTRIAN SIGNALS AT VARIOUS LOCATIONS	CP	300,000	300,000	0	300,000	100.0%
2001077	WAIANAE COAST ALTERNATE ROUTE	HI	1,002,000	1,002,000	614,550	387,450	38.7%
2003223	WAIPIO POINT ACCESS ROAD IMPROVEMENTS	HI	990,000	990,000	0	990,000	100.0%
2003223	WAIPIO POINT ACCESS ROAD IMPROVEMENTS	FG	3,960,000	3,960,000	0	3,960,000	100.0%
2003223	WAIPIO POINT ACCESS ROAD IMPROVEMENTS	GI	125,000	125,000	0	125,000	100.0%

Proj. Num.	Project Title	Fund	Approp.	Adjusted Approp.	Expend./ Encumb.	Lapsed	Percent Lapsed
FLOOD CONTROL							
2000101	FLOOD CONTROL IMPROV AT VARIOUS LOCATIONS	GI	3,340,000	3,340,000	3,335,380	4,620	0.1%
	HONOULIULI FLD CONTR AND DRAIN IMPROVEMENTS	GI	100,000	100,000	0	100,000	100.0%
	KA'ELEPULU STREAM MANGROVE REMOVAL	GI	200,000	200,000	0	200,000	100.0%
1998503	KAPUNAHALA STRM FLD CNTR PROJ, KANEOHE, TMK: 4-5-23	GI	100,000	100,000	100,000	0	0.0%
2005174	KAWAINUI STREAM MANGROVE REMOVAL	GI	100,000	100,000	0	100,000	100.0%
2004049	KULIOUOU FLOOD CONTROL	GI	75,000	75,000	75,000	0	0.0%
2006021	MANOA VALLEY FLOOD CONTROL	GI	400,000	400,000	180,000	220,000	55.0%
OTHER PROTECTION							
2001025	EMS - YOUNG STREET FACILITY	GI	3,320,000	3,320,000	285,000	3,035,000	91.4%
	MOKULEIA WATER SYSTEM	GI	150,000	150,000	0	150,000	100.0%
2002180	OCEAN SFTY & LFGD SVCS DIST, IV - (GUARD EST BLDG)	GI	500,000	500,000	100,000	400,000	80.0%
2007029	OCEAN SAFETY SUB - STATION DISTRICT I REPLACEMENT	GI	100,000	100,000	99,191	809	0.8%
OTHER PROTECTION-MISCELLANEOUS							
1998514	KANEOHE STRM BNK RSTRN NEAR KEOLE PLACE	GI	3,850,000	3,850,000	0	3,850,000	100.0%
2002001	KIIKII - KAUKONAHUA STREAM DREDGING	GI	100,000	100,000	100,000	0	0.0%
2004017	MAUNALAHA ROAD EMBANKMENT RESTORATION	GI	200,000	200,000	200,000	0	0.0%
2008033	RETNW WALL IN THE VICINITY OF KANEOHE BURGER KING	GI	1,860,000	1,860,000	1,355,000	505,000	27.2%
2001154	ROCK SLIDE POTN INSP AND MITIG IMPROVEMENTS	HI	1,320,000	1,320,000	1,320,000	0	0.0%
2004018	UNIVERSITY AVENUE RETAINING WALL AT MAILE WAY	GI	205,000	205,000	205,000	0	0.0%
	Capital Projects Fund	CP	9,390,000	9,390,000	3,328,339	6,061,661	64.6%
	Federal Grants Fund	FG	14,880,000	15,691,589	1,456,646	14,234,943	90.7%
	General Improvement Bond Fund	GI	24,370,000	24,465,014	15,108,360	9,356,654	38.2%
	Highway Improvement Bond Fund	HI	8,185,000	8,185,000	5,012,409	3,172,591	38.8%
	TOTAL PUBLIC SAFETY		56,825,000	57,731,603	24,905,753	32,825,850	56.9%

Table IV-3 (continued)
EXECUTIVE CAPITAL BUDGET FOR FY 2008
24 Month Period Ending June 30, 2009

Proj. Num.	Project Title	Fund	Approp.	Adjusted Approp.	Expend./ Encumb.	Lapsed	Percent Lapsed
HIGHWAYS AND STREETS							
HIGHWAYS, STREETS AND ROADWAYS							
1979063	BICYCLE PROJECTS	HI	300,000	300,000	162,500	137,500	45.8%
1979063	BICYCLE PROJECTS	CP	700,000	700,000	301,000	399,000	57.0%
	AIEA HEIGHTS DRIVE GUARDRAIL EROSION MITIGATION	HI	200,000	200,000	199,800	200	0.1%
1988001	CURB RAMPS AT VARIOUS LOCATIONS, OAHU	HI	1,640,000	1,640,000	1,640,000	-	0.0%
1998515	GUARDRAIL IMPROVEMENTS	HI	645,000	645,000	644,744	256	0.0%
2004015	HIGHWAY STRUCTURE IMPROVEMENTS	HI	610,000	610,000	568,000	42,000	6.9%
	HIHIMANU STREET SIDEWALK IMPROVEMENTS	FG	-	40,000	40,000	-	0.0%
	KU'UKAMA STREET REHABILITATION, KAILUA	HI	250,000	250,000	250,000	-	0.0%
1998524	MANANA INFRASTRUCTURE IMPROVEMENTS, PEARL CITY	HI	300,000	300,000	47,750	252,250	84.1%
1998523	N-S RD/PARK ROW RDWY (KPLEI PKWY/PARK ROW RDWY)	HI	2,302,000	2,302,000	70,000	2,232,000	97.0%
	N-S RD/PARK ROW RDWY (KPLEI PKWY/PARK ROW RDWY)	FG	-	4,091,773	240,000	3,851,773	94.1%
1997502	REHABILITATION OF STREETS	HI	49,750,000	49,750,000	49,650,000	100,000	0.2%
	REHABILITATION OF STREETS	FG	-	439,497	-	439,497	100.0%
	SALT LAKE BOULEVARD WIDENING	FG	-	3,269,074	516,525	2,752,549	84.2%
1991064	UTILITY SHARE EXPENSES	UT	100,000	100,000	-	100,000	100.0%
2003243	WAIKELE ROAD IMPROVEMENTS	GI	35,000	35,000	-	35,000	100.0%
2005024	KAMOKILA BOULEVARD EXTENSION	HI	1,900,000	1,900,000	564,427	1,335,573	70.3%
BRIDGES, VIADUCTS, AND GRADE SEPARATION							
1998520	BRIDGE REHABILITATION AT VARIOUS LOCATIONS	HI	1,430,000	1,430,000	501,792	928,208	64.9%
1998517	SEISMIC RETROFIT AT BRIDGES	HI	595,000	595,000	520,000	75,000	12.6%
STORM DRAINAGE							
2002017	ALANI DRIVE DRAINAGE IMPROVEMENTS	HI	300,000	300,000	-	300,000	100.0%
2001039	CARLOS LONG ST DRN IMPR PALOLO (TMK: 3-4-12:24 & 25)	HI	150,000	150,000	150,000	-	0.0%
2000052	DRAINAGE IMPROVEMENTS AT VARIOUS LOCATIONS	HI	1,325,000	1,325,000	1,325,000	-	0.0%
2004005	DUNCAN DR - PUAHUULA PL RELIEF DRAIN PROJECT	HI	401,000	401,000	380,000	21,000	5.2%
2000117	STORM DRAINAGE IMPROVEMENTS	HI	765,000	765,000	740,481	24,519	3.2%
2000008	WATER QUALITY IMPROVEMENTS, SALT LAKE	GI	200,000	200,000	-	200,000	100.0%
2003140	STORM DRAIN OUTLETS IN WAIKIKI BEACH	HI	600,000	600,000	-	600,000	100.0%
2003135	STORM DRAIN OUTLETS NEAR ALA WAI CANAL	HI	620,000	620,000	20,000	600,000	96.8%
2001020	STORM DRAINAGE BMP SALT LAKE DR SYS (TMK: 1-1-63)	HI	800,000	800,000	264,000	536,000	67.0%
STREET LIGHTING							
1999309	HAWAII KAI STREET LIGHTING IMPROVEMENT	HI	30,000	30,000	30,000	-	0.0%
2008038	KAMEHAMEHA HIGHWAY STREET LIGHTING IMPROVEMENTS	HI	50,000	50,000	50,000	-	0.0%
2006030	KINAU STREET LIGHTING IMPROVEMENTS	HI	60,000	60,000	60,000	-	0.0%
2008039	KULIOUOU STREET LIGHTING IMPROVEMENTS	HI	70,000	70,000	70,000	-	0.0%
1999310	LUNALILO HOME ROAD STREET LIGHTING IMPROVEMENTS	HI	880,000	880,000	656,807	223,193	25.4%
2007042	MILILANI - REPL ST LIGHTING SYSTEM, PHASE II	HI	600,000	600,000	272,208	327,792	54.6%
2004073	MUNICIPAL PARKING STRUCTURE LIGHTING IMPROVEMENTS	HI	500,000	500,000	204,448	295,552	59.1%
2007040	PEARL CITY AREA (MOMILANI) ST LIGHTING IMPROVEMENTS	HI	1,580,000	1,653,944	1,653,640	304	0.0%
2007041	ST. LOUIS HTS (CHAMINADE TERR) ST L IMPROVEMENTS	HI	350,000	276,056	276,056	-	0.0%
	Capital Projects Fund		700,000	700,000	301,000	399,000	57.0%
	Federal Grants Fund		-	7,840,344	796,525	7,043,819	89.8%
	General Improvement Bond Fund		235,000	235,000	-	235,000	100.0%
	Highway Improvement Bond Fund		69,003,000	69,003,000	60,971,653	8,031,347	11.6%
	Utilities Share		100,000	100,000	-	100,000	100.0%
	TOTAL HIGHWAYS AND STREETS		70,038,000	77,878,344	62,069,178	15,809,166	20.3%

Table IV-3 (continued)
 EXECUTIVE CAPITAL BUDGET FOR FY 2008
 24 Month Period Ending June 30, 2009

Proj. Num.	Project Title	Fund	Approp.	Adjusted Approp.	Expend/ Encumb.	Lapsed	Percent Lapsed
SANITATION							
WASTE COLLECTION AND DISPOSAL							
2007061	REFUSE FAC EMERG BACK-UP PWR IMPR AT VAR LOC	WB	400,000	400,000	-	400,000	100.0%
2008060	SOLID W TO ENRGY FAC - POLLUTION CONTR IMPROV	WB	40,000,000	40,000,000	40,000,000	-	0.0%
2008061	SOLID WASTE TO ENERGY FACILITY - PURCHASE	WB	1,000	1,000	-	1,000	100.0%
2008062	WAHIAWA YARD - VEHICLE WASH FACILITY	GI	125,000	125,000	-	125,000	100.0%
1993010	WAIPAHAU ASH LANDFILL CLOSURE	WB	10,450,000	10,450,000	10,447,388	2,612	0.0%
2002008	WAIPAHAU INCIN SITE CLOS - AREA CLNUP AND IMPROV	WB	600,000	600,000	493,873	106,127	17.7%
IMPROVEMENT DISTRICT-SEWERS							
1997811	EWA BEACH SEWERS, SECTION 4. ID, TMK:9-I -01:37-42	SR	750,000	750,000	750,000	-	0.0%

Proj. Num.	Project Title	Fund	Approp.	Adjusted Approp.	Expend/ Encumb.	Lapsed	Percent Lapsed
SEWAGE COLLECTION AND DISPOSAL							
2008063	AHUIMANU WW PRELIM TR FAC FORCE MAIN	SR	401,000	401,000	401,000	-	0.0%
1997804	ALA MOANA AND KAP TRUNK SWR REPL/REHAB	SR	662,000	662,000	662,000	-	0.0%
2003119	ALA MOANA BOULEVARD SEWER RECONSTRUCTION	SR	2,251,000	10,401,859	10,401,859	-	0.0%
2008087	ALA MOANA PARK WASTEWATER PUMP STATION	SR	502,000	502,000	-	502,000	100.0%
2008068	ALA MOANA WW PUMP ST - UPGR TO 2020 PEAK FLOW	SR	501,000	501,000	-	501,000	100.0%
2006045	ALA MOANA WW PUMP ST F MAIN NO. 1 REHAB/IMPR	SR	351,000	351,000	350,000	1,000	0.3%
2006046	ALA MOANA WW PUMP ST FORCE MAIN NO. 3	SR	1,600,000	1,600,000	1,600,000	-	0.0%
1994504	ALA MOANA WASTEWATER PUMP STATION MOD	SR	2,775,000	2,925,000	2,925,000	-	0.0%
2008069	ALIAMANU 1 & 2 WW PUMP STATION FORCE MAINS	SR	301,000	301,000	301,000	-	0.0%
2004088	ALIAMANU 1 & 2 WW PUMP ST UPGR & SEWER RELIEF	SR	2,131,000	2,131,000	663,310	1,467,690	68.9%
2003121	ALII SHORES SEWER REHABILITATION	SR	500,000	500,000	181,865	318,135	63.6%
1995811	BEACHWALK WW PUMP STATION FORCE MAIN	SR	22,500,000	22,500,000	22,500,000	-	0.0%
2007065	CNTRL OAHU WW FACILITIES AND EFFLUENT REUSE	SR	16,400,000	16,400,000	3,800,000	12,600,000	76.8%
2008070	CHINATOWN SEWER REHABILITATION	SR	1,001,000	1,001,000	1,001,000	-	0.0%
2002044	ENCHANTED LAKE WW PUMP STATION UPGRADE	SR	2,700,000	2,700,000	2,700,000	-	0.0%
2000067	HONOULIULI WW TR PLANT SOLIDS HANDLING SYSTEM	SR	15,003,000	15,003,000	6,970,000	8,033,000	53.5%
2003123	HONOULIULI WW TREATMENT PLANT UPGRADE	SR	5,550,000	5,550,000	250,000	5,300,000	95.5%
2007066	IWILEI/KALIHI KAI SEWER REHAB/RECON	SR	500,000	500,000	500,000	-	0.0%
2004086	KAHANU ST, SCHOOL ST, AND UMI ST RELIEF SEWERS	SR	16,401,000	16,401,000	8,024,049	8,376,951	51.1%
2008071	KAILUA WW TREATMENT PLANT IMPROVEMENTS	SR	25,003,000	25,003,000	15,551,294	9,451,706	37.8%
2005074	KAILUA/KANEOHE SWR MNHL AND PIPE STRU REHAB	SR	5,401,000	5,401,000	3,865,369	1,535,631	28.4%
2003127	KAILUA/KANEOHE SEWER REHABILITATION	SR	8,302,000	8,302,000	3,854,968	4,447,032	53.6%
2002037	KALANIANAOLE HIGHWAY SWR SYS IMPROVEMENTS	SR	18,551,000	18,551,000	11,487,454	7,063,546	38.1%
2005075	KALIHI/NUUANU AREA SEWER REHABILITATION	SR	31,002,000	39,007,006	39,007,006	-	0.0%
2001004	KANEOHE BAY DRIVE TRUNK SEWER RECONSTRUCTION	SR	1,701,000	1,701,000	1,500,000	201,000	11.8%
2008072	KANEOHE SEWER RELIEF/REHAB, C2 PROJECTS	SR	601,000	601,000	601,000	-	0.0%
2006051	KANEOHE/KAILUA FORCE MAIN ND. 2	SR	1,500,000	1,500,000	1,500,000	-	0.0%
2000070	KAPIOLANI AREA REVISED SEWER SYSTEM	SR	3,001,000	3,001,000	2,993,796	7,204	0.2%
1996805	KULIOUOU SEWER REHAB & WW PUMP STATION MOD	SR	1,400,000	1,400,000	1,400,000	-	0.0%
2008073	LAIE SEWERS	SR	7,200,000	7,200,000	7,200,000	-	0.0%
2008091	LUALUALEI WASTEWATER PUMP STATION FORCE MAIN	SR	703,000	703,000	700,000	3,000	0.4%
2006058	MAKAHA INTERCEPTOR SWR REHAB/REPL	SR	401,000	401,000	401,000	-	0.0%
2008074	MANOA SEWER RELIEF/REHABILITATION	SR	401,000	401,000	401,000	-	0.0%
1999807	MILILANI WW PRE-TREAT FAC STOR & HDWKS UPGRADE	SR	2,800,000	2,800,000	1,885,000	915,000	32.7%
2008075	MOANALUA SEWER RELIEF/REHABILITATION	SR	101,000	101,000	-	101,000	100.0%
2006053	MOILILI-KAPAHULU SWR REHAB/RECON	SR	500,000	500,000	467,100	32,900	6.6%
2006060	NIU VALLEY WW PUMP STN FORCE MAIN RECON	SR	4,002,000	4,002,000	3,612,729	389,271	9.7%
2008077	OLD SEWER TUNNEL REHABILITATION	SR	101,000	101,000	101,000	-	0.0%
2008078	PALOLO VALLEY SEWER REHABILITATION	SR	1,001,000	1,001,000	1,001,000	-	0.0%
2001124	PROJECT MANAGEMENT FOR WASTEWATER PROJECTS	CP	6,672,450	6,672,450	5,444,893	1,227,557	18.4%
1994511	SAND ISLAND WW TREAT PL EXP. PRIMARY TREATMENT	SR	66,000,000	49,844,136	6,100,000	41,744,136	83.7%
2007068	SEWER CONDITION ASSESSMENT PROGRAM	SR	3,000,000	4,400,000	4,397,043	2,957	0.1%
2008088	SEWER I/I ASSESSMENT & REHABILITATION PROGRAM	SR	3,500,000	3,500,000	3,500,000	-	0.0%
2000071	SEWER MAINLINE AND LATERAL PROJECTS	SR	5,801,000	5,801,000	4,493,813	1,307,187	22.5%
2008079	UWALU WASTEWATER PUMP STATION UPGRADE	SR	121,000	121,000	121,000	-	0.0%
2002046	WAHIAWA WW TR PLANT INFL PUMP STN UPG & EQ FAC	SR	3,001,000	3,001,000	3,000,000	1,000	0.0%
2008080	WAIKALUA WASTEWATER PUMP STATION UPGRADE	SR	161,000	161,000	161,000	-	0.0%
2006055	WAIKAPOKI WASTEWATER PUMP STATION UPGRADE	SR	600,000	600,000	600,000	-	0.0%
2001006	WAIKIKI SEWER REHABILITATION/RECONSTRUCTION	SR	151,000	151,000	151,000	-	0.0%
2002033	WAIMALU SEWER REHABILITATION/RECONSTRUCTION	SR	21,100,000	21,100,000	21,100,000	-	0.0%
2003122	WAIPAHU SEWER REPLACEMENT/RELIEF	SR	35,000	35,000	35,000	-	0.0%
2007072	WAIPAHU, PC, WAIMALU, HALAWA AREA WW SYS IMPR	SR	751,000	751,000	751,000	-	0.0%
2000066	WANAAO ROAD/KEOLU DRIVE RECONSTRUCTED SEWER	SR	4,201,000	4,201,000	1,625,000	2,576,000	61.3%
2000038	WASTEWATER EQUIPMENT	SR	5,000,000	5,000,000	4,428,453	571,547	11.4%
2000038	WASTEWATER EQUIPMENT	CP	32,000	32,000	24,512	7,488	23.4%
1998806	WASTEWATER FACILITIES REPLACEMENT RESERVE	SR	3,000,000	3,000,000	-	3,000,000	100.0%
2003151	WASTEWATER PLANNING AND PROGRAMMING	CP	226,511	226,511	135,290	91,221	40.3%
2007073	WASTEWATER PROGRAM MANAGEMENT	SR	4,500,000	8,350,000	8,350,000	-	0.0%
2001062	WW TR PL, PUMP STATION, AND FORCE MAIN PROJECTS	SR	16,401,000	11,001,000	7,442,116	3,558,884	32.4%
	Capital Projects Fund		6,930,961	6,930,961	5,604,695	1,326,266	19.1%
	General Improvement Bond Fund		125,000	125,000	-	125,000	100.0%
	Sewer Revenue Bond Fund		343,775,000	343,775,000	229,766,223	114,008,777	33.2%
	Solid Waste Improvement Bond Fund		51,451,000	51,451,000	50,941,261	509,739	1.0%
	TOTAL SANITATION		402,281,961	402,281,961	286,312,179	115,969,782	28.8%

Table IV-3 (continued)
EXECUTIVE CAPITAL BUDGET FOR FY 2008
24 Month Period Ending June 30, 2009

Proj. Num.	Project Title	Fund	Approp.	Adjusted Approp.	Expend./ Encumb.	Lapsed	Percent Lapsed
HUMAN SERVICES							
HUMAN SERVICES							
2007076	COMM DEV BLOCK GRANT (CDBG) PROGRAM	CD	8,705,829	8,705,829	8,647,324	58,505	0.7%
1995207	EMERGENCY SHELTER GRANTS PROGRAM	FG	435,154	435,154	433,526	1,628	0.4%
1995207	EMERGENCY SHELTER GRANTS PROGRAM	CD	434,154	434,154	434,154	-	0.0%
2007077	HOME INVESTMENT PARTNERSHIPS (HOME) PROGRAM	FG	4,580,786	4,580,786	4,580,786	-	0.0%
2000119	HOUSING OPPOR FOR PERSONS WITH AIDS (HOPWA)	FG	419,000	419,000	419,000	-	0.0%
	Community Development Fund		9,139,983	9,139,983	9,081,478	58,505	0.6%
	Federal Grants Fund		5,434,940	5,434,940	5,433,312	1,628	0.0%
	TOTAL HUMAN SERVICES		14,574,923	14,574,923	14,514,790	60,133	0.4%
CULTURE-RECREATION							
PARTICIPANT, SPECTATOR AND OTHER RECREATION							
1998106	ALA MOANA REG PK- MCCOY PAV REN (TMK: 2-3-37:001)	CP	100,000	100,000	100,000	-	0.0%
	ALA WAI CANOE HALAU	GI	200,000	200,000	-	200,000	100.0%
1993072	AM W/DISAB ACT (ADA) IMPR AT PARKS	GI	500,000	500,000	499,987	13	0.0%
1993050	ASING COMMUNITY PARK (TMK 9-1-17:66;24)	GI	500,000	500,000	40,000	460,000	92.0%
1998040	CEN OAHU REG PK (TMK: 9-4-05:74: APPROX 249 ACR)	GI	275,000	275,000	275,000	-	0.0%
2007054	DPR NPDES SMALL MS4 PERMIT PROGRAM	GI	275,000	275,000	275,000	-	0.0%
2007038	DIVISION OF URBAN FORESTRY IMPROVEMENTS	GI	500,000	500,000	499,774	226	0.0%
1985053	EWA MAHIKO D PK (TMK 9-1-17-051 POR., 049 POR., & 004 P)	GI	3,000,000	3,000,000	2,970,000	30,000	1.0%
2006027	HALONA BLOWHOLE LOOKOUT RECONSTRUCTION	CP	300,000	300,000	238,410	61,590	20.5%
1971391	KANEOHE DISTRICT PARK (TMK: 4-5-23:09, 10; 31.4 ACR)	GI	220,000	220,000	4,000	216,000	98.2%
1971391	KANEOHE DISTRICT PARK (TMK: 4-5-23:09, 10; 31.4 ACR)	CP	300,000	300,000	296,000	4,000	1.3%
1975054	KAP REG PK - WAIKIKI SHELL PARKING LOT	GI	120,000	120,000	120,000	-	0.0%
1999018	KAPI REG PK BANDSTAND REDEVELOPMENT	CP	100,000	100,000	100,000	-	0.0%
1973116	KAPOLEI REGIONAL PARK	GI	500,000	500,000	304,418	195,582	39.1%
2002067	KAUPUNI NEIGHBORHOOD PARK - WAIANAE	GI	450,000	450,000	-	450,000	100.0%
	LAIE COMMUNITY RECREATION CENTER	GI	50,000	50,000	-	50,000	100.0%
1971449	LANAKILA D PK, LILIHA (TMK: 1-7-42:02; 3.9 ACRES)	GI	610,000	489,470	489,025	445	0.1%
1971449	LANAKILA D PK, LILIHA (TMK: 1-7-42:02; 3.9 ACRES)	CP	550,000	550,000	540,750	9,250	1.7%
2007078	LEEWARD COAST PARK IMPROVEMENTS	GI	500,000	500,000	443,500	56,500	11.3%
	MAKAKILO COMM PK, REPLAC PLAY APPARATUS	GI	200,000	200,000	139,416	60,584	30.3%
1985089	MCCULLY DISTRICT PARK, (TMK: 2-3-29:02; 1.43 ACRES)	GI	2,050,000	2,050,000	2,050,000	-	0.0%
1985089	MCCULLY DISTRICT PARK, (TMK: 2-3-29:02; 1.43 ACRES)	CP	300,000	300,000	300,000	-	0.0%
1992110	MILILANI TOWN CTR NB PARK (TMK: 9-5-01 :64; 7.79 ACRES)	GI	6,000	6,000	-	6,000	100.0%
2008046	MITIGATIVE IMPROVEMENTS AT PARKS	GI	2,000,000	2,000,000	898,164	1,101,836	55.1%
1993083	NA PUEO PARK, (TMK 1-8-28-15. 16 AND 17 AND 1-8-29-47, 3.	GI	7,000	7,000	-	7,000	100.0%
1995127	ONE'ULA BCH PK, EWA BCH (TMK: 9-1-12:25; 30.0 ACRES)	GI	75,000	75,000	-	75,000	100.0%
1998180	PALOLO V D PK (TMK: 3-4-006:003; 3-4-007:003, 010)	CP	30,000	30,000	-	30,000	100.0%
1998128	RECREATION DISTRICT NO. 1 IMPROVEMENTS	GI	1,020,000	1,020,000	1,017,671	2,329	0.2%
1998129	RECREATION DISTRICT NO. 2 IMPROVEMENTS	GI	1,020,000	1,020,000	912,010	107,990	10.6%
1998130	RECREATION DISTRICT NO. 3 IMPROVEMENTS	GI	1,020,000	1,120,000	1,110,770	9,230	0.8%
1998131	RECREATION DISTRICT NO. 4 IMPROVEMENTS	GI	1,020,000	1,020,000	1,019,489	511	0.1%
2005117	RECREATION DISTRICT NO. 5 IMPROVEMENTS	GI	320,000	320,000	168,935	151,065	47.2%
2002072	RENOVATE RECREATIONAL FACILITIES	GI	2,200,000	2,200,000	2,136,414	63,586	2.9%
2000147	WAIKELE COMM PK, WAIPIO (TMK: 9-4-007:052, 12.84 ACR)	GI	540,000	540,000	318,780	221,220	41.0%
1998117	WAIKIKI WAR MEMORIAL COMPLEX/WAIKIKI BEACH	GI	1,040,000	1,040,000	-	1,040,000	100.0%
1992122	WAIMANALO BEACH PARK	GI	325,000	256,249	256,249	-	0.0%
1994122	WAIPAHU CUL GAR PK/HAWAII'S PLANTATION VILLAGE	GI	181,000	181,000	-	181,000	100.0%
1998031	WAIPIO PEN REC COMPX WAIPIO PENINSULA	GI	1,760,000	1,760,000	-	1,760,000	100.0%
	WHITMORE COMM PK COMF STN GATING & GRILL WORK	GI	70,000	70,000	-	70,000	100.0%
	WHITMORE COMM PK COMF STN SECURITY LIGHTING	GI	20,000	20,000	-	20,000	100.0%

Proj. Num.	Project Title	Fund	Approp.	Adjusted Approp.	Expend./ Encumb.	Lapsed	Percent Lapsed
CULTURE-RECREATION							
SPECIAL RECREATION FACILITIES							
	BLAISDELL CTR — BASKETBALL CT REPLACEMENT	GI	150,000	150,000	137,506	12,494	8.3%
2005057	BLAISDELL CENTER - GARAGE & WALKWAY IMPVS	GI	330,000	203,737	173,736	30,001	14.7%
2007019	DEP OF ENT SVCS NPDES SMALL MS4 PERMIT PROG	GI	440,000	440,000	440,000	-	0.0%
2008089	ENTERPRISE CONCESSION FACILITIES IMPROVEMENTS	GI	200,000	200,000	186,314	13,686	6.8%
1999012	ENTERPRISE FACILITIES IMPROVEMENTS	GI	1,920,000	2,020,000	1,976,144	43,856	2.2%
2001053	GOLF COURSE IMPROVEMENTS	GI	300,000	300,000	282,969	17,031	5.7%
	HI RACEWAY PK. KAPOLEI, (TMK 9-1-075 & 9-1-075-050)	GI	1,000	1,000	-	1,000	100.0%
2000023	HONO ZOO - ASIAN TROP FOREST ELEPH FACILITY	GI	550,000	550,000	550,000	-	0.0%
2007002	HONOLULU ZOO - WAYFINDING GRAPHICS	GI	100,000	100,000	99,476	524	0.5%
2004127	HONOLULU ZOO FRONT ENTRANCE IMPROVEMENTS	GI	450,000	450,000	425,000	25,000	5.6%
2001097	HONOLULU ZOO IMPROVEMENTS	GI	660,000	660,000	584,958	75,042	11.4%
2006042	WAIKIKI SHELL - RESTROOM ADDITION	GI	50,000	50,000	50,000	-	0.0%
	Capital Projects Fund		1,680,000	1,680,000	1,575,160	104,840	6.2%
	General Improvement Bond Fund		27,725,000	27,609,456	20,854,705	6,754,751	24.5%
	TOTAL CULTURE-RECREATION		29,405,000	29,289,456	22,429,865	6,859,591	23.4%

Table IV-3 (continued)
EXECUTIVE CAPITAL BUDGET FOR FY 2008
24 Month Period Ending June 30, 2009

Proj. Num.	Project Title	Fund	Approp.	Adjusted Approp.	Expend./ Encumb.	Lapsed	Percent Lapsed
UTILITIES OR OTHER ENTERPRISES							
MASS TRANSIT							
2001501	ALAPAI TRANSIT CENTER	HI	251,000	251,000	251,000	-	0.0%
2001501	ALAPAI TRANSIT CENTER	FG	250,000	250,000	250,000	-	0.0%
2006018	ALAPAI TRANSPORTATION MANAGEMENT CENTER	HI	2,400,000	2,400,000	1,383,577	1,016,423	42.4%
2006018	ALAPAI TRANSPORTATION MANAGEMENT CENTER	FG	1,600,000	1,600,000	-	1,600,000	100.0%
1978005	BUS AND HANDI-VAN ACQUISITION PROGRAM	HI	12,625,000	12,625,000	12,286,526	338,474	2.7%
1978005	BUS AND HANDI-VAN ACQUISITION PROGRAM	FG	12,625,000	12,625,000	6,261,808	6,363,192	50.4%
2001120	BUS BAY AND PAD IMPROVEMENTS	HI	500,000	500,000	160,510	339,490	67.9%
2008034	BUS FACILITY MASTER PLAN	HI	100,000	100,000	99,403	597	0.6%
2008034	BUS FACILITY MASTER PLAN	FG	400,000	400,000	397,613	2,387	0.6%
2001116	BUS STOP ADA ACCESS IMPROVEMENTS	HI	400,000	400,000	399,800	200	0.1%
2003007	BUS STOP SITE IMPROVEMENTS	HI	250,000	250,000	250,000	-	0.0%
	BUS STOP SITE IMPROVEMENTS	FG	-	107,560	84,656	22,904	21.3%
2008008	HALAWA BUS MAINT FACILITY LAND ACQUISITION	HI	20,025,000	20,025,000	20,013,088	11,913	0.1%
2007005	HONOLULU HIGH CAPACITY TRANSIT PROJECT	FG	14,000,000	14,000,000	-	14,000,000	100.0%
2007005	HONOLULU HIGH CAPACITY TRANSIT PROJECT	TR	71,000,000	71,000,000	62,342,500	8,657,500	12.2%
2006133	INTRA-ISLAND FERRY	HI	200,000	200,000	-	200,000	100.0%
2006133	INTRA-ISLAND FERRY	FG	800,000	800,000	-	800,000	100.0%
2006004	KALIHI-PALAMA BUS FACILITY IMPROVEMENTS	HI	200,000	200,000	200,000	-	0.0%
1999317	MIDDLE STREET INTERMODAL CENTER	HI	8,750,000	8,750,000	8,749,748	253	0.0%
1999317	MIDDLE STREET INTERMODAL CENTER	FG	8,750,000	8,099,500	4,163,385	3,936,115	48.6%
	MIDDLE STREET TRANSIT CENTER	FG	-	1,300,000	-	1,300,000	100.0%
2006001	PEDESTRIAN - TRANSIT CONNECTIONS	HI	30,000	30,000	-	30,000	100.0%
1994523	SMART CARD	HI	200,000	200,000	-	200,000	100.0%
2008036	TRANSIT SECURITY PROJECTS	HI	92,000	92,000	92,000	-	0.0%
2008036	TRANSIT SECURITY PROJECTS	FG	360,000	360,000	-	360,000	100.0%
2003009	WAIHAWA TRANSIT CENTER	HI	2,600,000	2,600,000	2,600,000	-	0.0%
	Federal Grants Fund		38,785,000	39,542,060	11,157,462	28,384,598	71.8%
	Highway Improvement Bond Fund		48,623,000	48,623,000	46,485,651	2,137,349	4.4%
	Transit Fund		71,000,000	71,000,000	62,342,500	8,657,500	12.2%
	TOTAL UTILITIES OR OTHER ENTERPRISES		158,408,000	159,165,060	119,985,613	39,179,447	24.6%

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.⁶

As shown in the table, among budget function areas, the General Government function had the largest relative lapses at 48.2 percent of adjusted appropriations. Among fund sources, the Sewer Revenue Bond Improvement Fund had the largest relative lapses of all of the fund sources at \$114 million.

⁶ Where federal grants are a major source of lapses, a revised total excluding such funds is computed.

Table IV-4
Executive Capital Budget FY 2008
Summary of Results by Function and Fund

		Approp.	Adjusted Approp.	Expend./ Encumb.	Lapsed	Percent Lapsed
General Government						
Capital Projects Fund	CP	20,804,270	20,804,270	1,489,782	19,286,488	92.7%
Community Development Fund	CD	-	-	-	-	n/a
Federal Grants Fund	FG	-	-	-	-	n/a
General Improvement Bond Fund	GI	31,676,930	31,697,460	25,270,833	6,426,627	20.3%
Highway Improvement Bond Fund	HI	5,401,000	5,401,000	3,198,577	2,202,423	40.8%
Sewer Revenue Improvement Bond Fund	SR	-	-	-	-	n/a
Solid Waste Improvement Bond Fund	WB	-	-	-	-	n/a
Transit Fund	TR	37,000	37,000	26,971	10,029	27.1%
Utilities Share	UT	-	-	-	-	n/a
Total		57,919,200	57,939,730	29,986,163	27,925,567	48.2%
Public Safety						
Capital Projects Fund	CP	9,390,000	9,390,000	3,328,339	6,061,661	64.6%
Community Development Fund	CD	-	-	-	-	n/a
Federal Grants Fund	FG	14,880,000	15,691,589	1,456,646	14,234,943	90.7%
General Improvement Bond Fund	GI	24,370,000	24,465,014	15,108,360	9,356,654	38.2%
Highway Improvement Bond Fund	HI	8,185,000	8,185,000	5,012,409	3,172,591	38.8%
Sewer Revenue Improvement Bond Fund	SR	-	-	-	-	n/a
Solid Waste Improvement Bond Fund	WB	-	-	-	-	n/a
Transit Fund	TR	-	-	-	-	n/a
Utilities Share	UT	-	-	-	-	n/a
Total		56,825,000	57,731,603	24,905,753	32,825,850	56.9%
Less Federal Grants		41,945,000	42,040,014	23,449,107	18,590,907	44.2%
Highways and Streets						
Capital Projects Fund	CP	700,000	700,000	301,000	399,000	57.0%
Community Development Fund	CD	-	-	-	-	n/a
Federal Grants Fund	FG	-	7,840,344	796,525	7,043,819	89.8%
General Improvement Bond Fund	GI	235,000	235,000	-	235,000	100.0%
Highway Improvement Bond Fund	HI	69,003,000	69,003,000	60,971,653	8,031,347	11.6%
Sewer Revenue Improvement Bond Fund	SR	-	-	-	-	n/a
Solid Waste Improvement Bond Fund	WB	-	-	-	-	n/a
Transit Fund	TR	-	-	-	-	n/a
Utilities Share	UT	100,000	100,000	-	100,000	100.0%
Total		70,038,000	77,878,344	62,069,178	15,809,166	20.3%
Less Federal Grants		70,038,000	70,038,000	61,272,653	8,765,347	12.5%
Sanitation						
Capital Projects Fund	CP	6,930,961	6,930,961	5,604,696	1,326,266	19.1%
Community Development Fund	CD	-	-	-	-	n/a
Federal Grants Fund	FG	-	-	-	-	n/a
General Improvement Bond Fund	GI	125,000	125,000	-	125,000	100.0%
Highway Improvement Bond Fund	HI	-	-	-	-	n/a
Sewer Revenue Improvement Bond Fund	SR	343,775,000	343,775,000	229,766,223	114,008,777	33.2%
Solid Waste Improvement Bond Fund	WB	51,451,000	51,451,000	50,941,261	509,739	1.0%
Transit Fund	TR	-	-	-	-	n/a
Utilities Share	UT	-	-	-	-	n/a
Total		402,281,961	402,281,961	286,312,179	115,969,782	28.8%

		Approp.	Adjusted Approp.	Expend./ Encumb.	Lapsed	Percent Lapsed
Human Services						
Capital Projects Fund	CP	-	-	-	-	n/a
Community Development Fund	CD	9,139,983	9,139,983	9,081,478	58,505	0.6%
Federal Grants Fund	FG	5,434,940	5,434,940	5,433,312	1,628	0.0%
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
Utilities Share	UT	-	-	-	-	n/a
Total		14,574,923	14,574,923	14,514,790	60,133	0.4%
Culture-Recreation						
Capital Projects Fund	CP	1,680,000	1,680,000	1,575,160	104,840	6.2%
Community Development Fund	CD	-	-	-	-	n/a
Federal Grants Fund	FG	-	-	-	-	n/a
General Improvement Bond Fund	GI	27,725,000	27,609,456	20,854,705	6,754,751	24.5%
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
Utilities Share	UT	-	-	-	-	n/a
Total		29,405,000	29,289,456	22,429,865	6,859,591	23.4%
Utilities or Other Enterprises						
Capital Projects Fund	CP	-	-	-	-	n/a
Community Development Fund	CD	-	-	-	-	n/a
Federal Grants Fund	FG	38,785,000	39,542,060	11,157,462	28,384,598	71.8%
General Improvement Bond Fund	GI	-	-	-	-	n/a
Highway Improvement Bond Fund	HI	48,623,000	48,623,000	46,485,651	2,137,349	4.4%
Sewer Revenue Improvement Bond Fund	SR	-	-	-	-	n/a
Solid Waste Improvement Bond Fund	WB	-	-	-	-	n/a
Transit Fund	TR	71,000,000	71,000,000	62,342,500	8,657,500	12.2%
Utilities Share	UT	-	-	-	-	n/a
Total		158,408,000	159,165,060	119,985,613	39,179,447	24.6%
Less Federal Grants		119,623,000	119,623,000	108,828,151	10,794,849	9.0%
All Funds						
Capital Projects Fund	CP	39,505,231	39,505,231	12,298,975	27,206,256	68.9%
Community Development Fund	CD	9,139,983	9,139,983	9,081,478	58,505	0.6%
Federal Grants Fund	FG	59,099,940	68,508,933	18,843,945	49,664,988	72.5%
General Improvement Bond Fund	GI	84,131,930	84,131,930	61,233,898	22,898,032	27.2%
Highway Improvement Bond Fund	HI	131,212,000	131,212,000	115,668,290	15,543,710	11.8%
Sewer Revenue Improvement Bond Fund	SR	343,775,000	343,775,000	229,766,223	114,008,777	33.2%
Solid Waste Improvement Bond Fund	WB	51,451,000	51,451,000	50,941,261	509,739	1.0%
Transit Fund	TR	71,037,000	71,037,000	62,369,471	8,667,529	12.2%
Utilities Share	UT	100,000	100,000	-	100,000	100.0%
Grand Total		789,452,084	798,861,077	560,203,541	238,657,536	29.9%

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V. Appendix: Data Sources

Chapter II

- Figure A-1. New Funds: Transit. Governmental Fund Financial Statements, Comprehensive Annual Financial Report, City and County of Honolulu.
- Figure A-2. New Funds: Land, Housing. Governmental Fund Financial Statements, Comprehensive Annual Financial Report, City and County of Honolulu.
- Figure A-3. Capital Spending on Road Resurfacing, Rehabilitation and Reconstruction. 99-PA CIP Prior, City and County of Honolulu Enterprise Resource Planning System.
- Figure A-4. Cost of Retiree Health Benefits. Notes to Financial Statements, Comprehensive Annual Financial Report, City and County of Honolulu.
- Figure B-1. Total Spending Per Person by County. Statement of Activities, Comprehensive Annual Financial Report, City and County of Honolulu, Maui County, Hawaii County, Kauai County. Resident Population: Hawaii Data Book (prior and current year-projected).
- Figure B-2. City Revenues vs Personal Income. Revenues: Budget Summaries, Executive Program and Budget; Income: Hawaii Data Book and Department of Business, Economic Development, and Tourism (latest projection).
- Figure B-3. Spending vs Personal Income. Budget Summaries, Executive Program and Budget; Income: Hawaii Data Book and Department of Business, Economic Development, and Tourism (latest projection). Resident Population: Hawaii Data Book (prior and current year-projected).
- Figure B-4. RPT Revenues vs Total Expenditures. Budget Summaries, Executive Program and Budget.
- Figure B-5. RPT Revenues vs Employee Costs. RPT: Detailed Statement of Revenues. Salaries, benefits, employee count: Budget Summaries. Both from Executive Program and Budget, City and County of Honolulu (budgeted year, current year-estimated, prior years-actual).
- Figure B-6. City Spending Per Person. Budget Summaries, Executive Program and Budget (budgeted year, current year-estimated, prior years-actual). Resident Population: Hawaii Data Book (prior and current year-projected).
- Figure B-7. Composition of City Spending. Budget Summaries, Executive Program and Budget (prior years-actual).
- Figure C-1. Annual Change in Net Assets. Management's Discussion and Analysis, Changes in Net Assets, Comprehensive Annual Financial Report, City and County of Honolulu.
- Figure C-2. Annual Change in Net Assets by County. Management's Discussion and Analysis, Changes in Net Assets, Comprehensive Annual Financial Report, City and County of Honolulu, Maui County, Hawaii County, Kauai County.

- Figure D-1. Total Authorized Debt Per Person. Computation of Legal Debt Margin, Comprehensive Annual Financial Report and Executive Program and Budget, City and County of Honolulu. Resident Population: Hawaii Data Book (prior year-projected).
- Figure D-2. Annual Change in Authorized Debt. Computation of Legal Debt Margin, Comprehensive Annual Financial Report and Executive Program and Budget, City and County of Honolulu.
- Figure D-3. General Bonded Debt Per Person by County. Computation of Legal Debt Margin, Comprehensive Annual Financial Report and Executive Program and Budget, City and County of Honolulu; CAFR for Maui, Hawaii, Kauai counties; Resident Population: Hawaii Data Book.
- Figure E-1. Largest Exemption Classes. City and County of Honolulu Real Property Tax Valuation, Real Property Tax Valuations, Tax Rates and Exemptions, State of Hawaii.
- Figure E-2. Real Property Taxes By Tax Class. City and County of Honolulu Real Property Tax Valuation, Real Property Tax Valuations, Tax Rates and Exemptions, State of Hawaii.
- Figure E-3. Ratio of Tax Revenues to Values by Property Class. City and County of Honolulu Real Property Tax Valuation, Real Property Tax Valuations, Tax Rates and Exemptions, State of Hawaii..
- Figure E-4. Average Tax Bills For Residential Properties. Taxes From Real Property By Tax Class. City and County of Honolulu Real Property Tax Valuation, Real Property Tax Valuations, Tax Rates and Exemptions, State of Hawaii.
- Figure E-5. Average Tax Bills For Business Properties. Taxes From Real Property By Tax Class. City and County of Honolulu Real Property Tax Valuation, Real Property Tax Valuations, Tax Rates and Exemptions, State of Hawaii.
- Figure E-6. Average Residential Property Tax Bills by County. City and County of Honolulu, Maui County, Hawaii County, Kauai County Real Property Tax Valuation, Real Property Tax Valuations, Tax Rates and Exemptions, State of Hawaii.
- Figure E-7. Average Business Property Tax Bills by County, FY 2008. City and County of Honolulu, Maui County, Hawaii County, Kauai County Real Property Tax Valuation, Real Property Tax Valuations, Tax Rates and Exemptions, State of Hawaii.
- Figure F-1. General Fund Unreserved Balances. General Fund Schedule of Revenues, Expenditures and changes in Fund Balance, Budget vs Actual, Comprehensive Annual Financial Report, City and County of Honolulu.
- Figure F-2. Variances in Real Property Tax Revenues. General Fund Detailed Statement of Revenue, Executive Program and Budget, City and County of Honolulu (as may be amended by operating budget ordinance), budget vs actual.
- Figure G-1. Annual Change in Enterprise Fund Net Assets. Proprietary Funds, Statement of Net Assets, Comprehensive Annual Financial Report, City and County of Honolulu.

Chapter III

- Section A1. General Fund Overview. General Fund, Schedule of Revenues, Expenditures, and Changes in Fund Balance; General Fund, Schedule of Revenues, Budget and Actual; and General Fund, Budgetary Comparison Schedule; both from Comprehensive Annual Financial Report, City and County of Honolulu. Detailed Statement of Revenues, Executive Program and Budget. Amendment to General Fund Detailed Statement of Revenues, executive operating budget ordinance. 08P, City and County of Honolulu Enterprise Resource Planning System.
- Table III-1. Major General Fund Revenue Variances. 08-P, City and County of Honolulu Enterprise Resource Planning System; CAFR General Fund, Schedule of Revenues, Budget and Actual.

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

Chapter IV

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

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